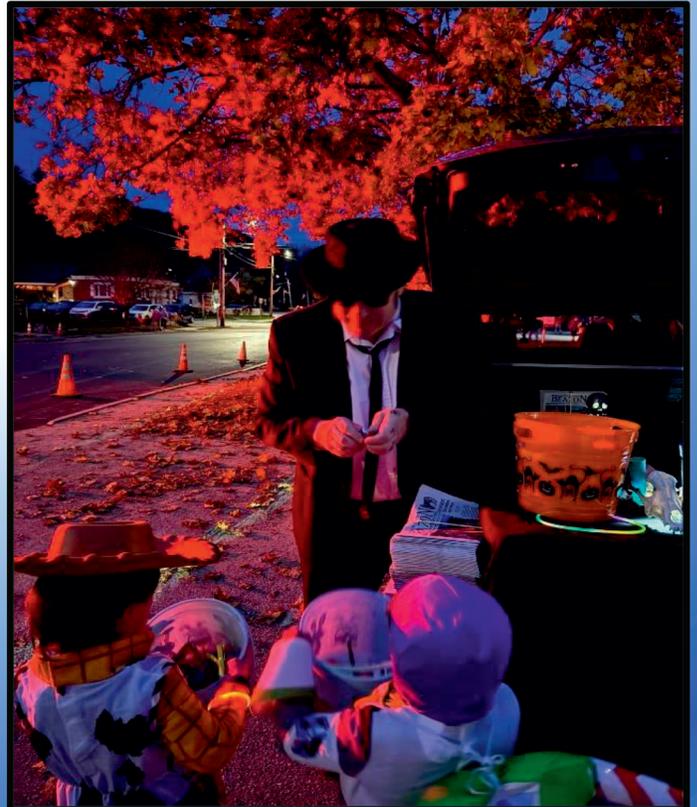


NEW BOSTON, NEW HAMPSHIRE 2023 TOWN AND SCHOOL REPORT



NEW BOSTON EVENTS PAST AND PRESENT



DEDICATION

*Kenneth Robert Barss, Sr.
August 11, 1940 – March 2, 2023*

New Boston lost a true icon in 2023... a New Boston born and raised son!

From his first breath to his last breath, New Boston was Ken's home. Ken married his New Boston High School sweetheart Gloria in 1961 and raised five wonderful



children. He was truly a treasure, the greatest gift the New Boston community could have had. Ken was known to many as a “gentle giant”. He was a dearly loved husband, father, grandfather, great-grandfather and friend. He was a very loving, caring and humble



man. He would give you the shirt off his back. His size alone scared most, but his heart was as big as he was. He faced many challenges; successfully supporting a wife and five lovely children on one income with a starting pay of \$1.26 per hour.

Ken came by public service to the community naturally. His mother Marjorie was the Town Clerk for several years and his father Robert was a police officer. Ken spent many years as a New Boston police officer and Deputy Police Chief. He was also a member of the New Boston Fire Department serving as Chief for 16 years. Both of which are thankless jobs. Ken was responsible for getting New Boston's first ambulance and the fire station that still exists today.

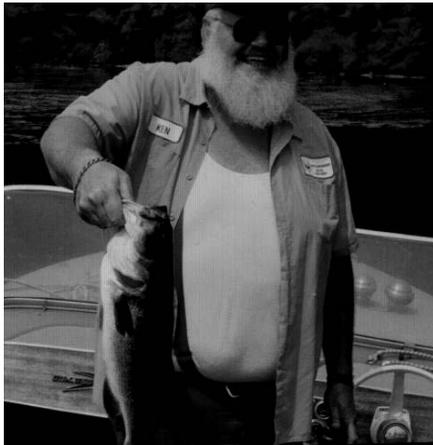


Groundbreaking for New Fire Station – 1973



New Boston's First Ambulance

In 2009 the Hillsborough County Fair created a YouTube video on the infamous Dodges Store porch with Ken and Jim Whipple. In the 14 years the video has run there has been over 4,000 views. Every year just before the fair, the video gets replayed. Both Ken and Jim have now passed away. For all that knew these men, that video will live on in our hearts forever.



When not working, Ken loved hunting, fishing, tractor pulling, stock car racing and working his farm.



Like most great people, family meant the world to Ken. After working a full day at Hitchner, Ken would come home, have dinner as a family, but would then change into either a Police uniform or Fire uniform and go volunteer to the community. Although Ken and Gloria did take the kids camping, boating on a lake or even trips to Storyland, Six-Gun City, Milford Drive-In and Whalem Park, vacation was largely used for getting all the haying done for the farm. No hired help was needed as he had his own hardworking homemade stock. No conveyors were used as Ken would throw the bales onto the truck and into the scaffold for the kids to stack. The



kids quickly learned how to catch a bale without getting knocked off the truck and out of the scaffold as there was no time for injury.



Ken wanted to slip away un-noticed, but his impressive size and gentle manner would not let that happen. There are not words enough to describe this extraordinary man known as “Ken Barss”. He left no unfinished business, the only regret is that it was way too soon. Remembering Ken is easy, family and friends do it every day, but missing him is a heartache that never goes away. He will be held tightly in our hearts forever and will never be forgotten. New Boston should be proud.

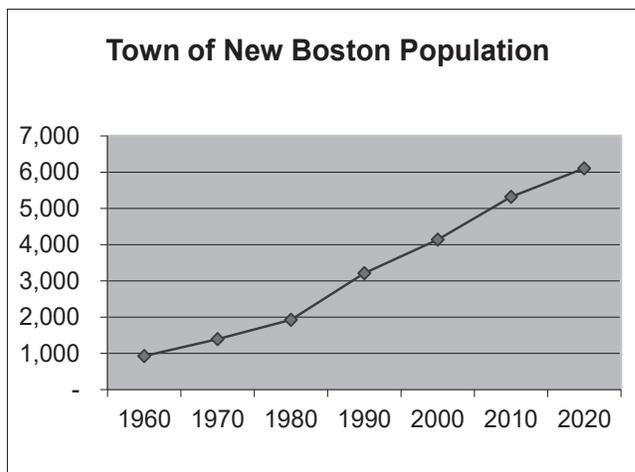
Town of New Boston
New Hampshire

ANNUAL REPORT
for the
Fiscal Year Ending December 31, 2023

Number of Registered Voters - 4,442
Population (est) - 6,164*
Total Area = 45 square miles

Census History

<u>Population</u>	<u>Year</u>	<u>Increase</u>
925	1960	
1,390	1970	465
1,928	1980	538
3,214	1990	1,286
4,138	2000	924
5,321	2010	1,183
6,108	2020	787



* based on 2020 census

Events in New Boston, Past and Present

The Theme for our 2023 Town Report is “Events in New Boston, Past and Present.” With the help of our residents, please enjoy the photographs that represent the best of New Boston’s many splendid “Events Past and Present” for all to be involved with every year.

Dates to Remember in 2024

- March 12th Annual Town Meeting Elections (7AM – 7PM) at the New Boston Central School gymnasium
- April 15th Due date for applying for Veteran, Elderly, Disability, Solar and Wind Exemptions
- July 1st Real Estate Property Taxes are due (first bill)
- July 4th Independence Day Parade & Festivities at the Hillsborough County Youth Center Foundation
- October 31st Halloween is Celebrated in New Boston
- December 1st Real Estate Property Taxes are due (second bill)



Photos Laura Bernard

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Milestones for 2023

- Jan Recreation Department Lip Sync contest returns after two year hiatus caused by the COVID-19 pandemic.
Historical Society receives New Boston's longest painting.
- Feb NBCS Bobcat Band performs first concert since COVID-19 pandemic.
Chess Clubs established at Whipple Free Library and NBCS.
- Mar First Tall and Small Ball held at NBCS.
- Apr Library Auction returns after two-year hiatus caused by the COVID-19 pandemic.
Dick Moody retires from the Fire Department after 53 years of service to the Town of New Boston.
Keith Gentili awarded the Community Citizen of the Year Award from the Joe English Grange.
- Jun Roger Dignard awarded Best Bobcat Award from New Boston School Board.
Select Board begins managing the town without a Town Administrator.
- Jul Woody Woodland named Recreation Volunteer of the Year.
- Aug Transfer Station Manager Gerry Cornett achieves twenty years of employment with the town.
- Sep Fire Department awarded \$9.2 million grant from the Department of Defense for a new Fire Station.
First K9 Officer, "Eclipse" joins the Police Department.
New Boston chosen for Pathways to Play program for downtown improvements.
New Boston Dentist Dr. Ronald Brenner retires after 43 years of practice.
- Nov 100th anniversary of the installation of the Community Church organ.
Library Cataloguer Ronna LaPenn retires after 17 years of service.

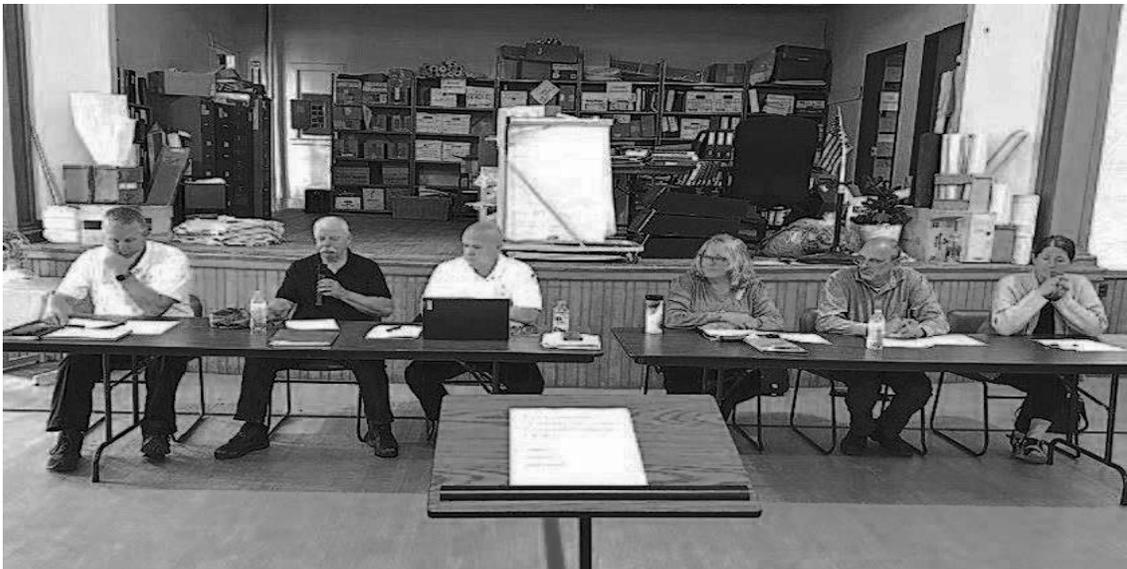


Photo by Leigh Bosse

COMMUNITY INFORMATION

AMBULANCE/RESCUE SQUAD
Emergency Calls.....911

ASSESSING OFFICE.....603-487-2500 X 160
Monday – Friday 9:00 am – 4:00 pm

BUILDING DEPARTMENT.....603-487-2500 X 150
Tuesday, Wednesday & Thursday 9:00 am – 4:00 pm
Inspections by Appointment

EMERGENCY MANAGEMENT
Hotline.....603-487-2500 X 314
Web Site www.newbostonnh.gov

FIRE DEPARTMENT
Emergency Calls.....911
Non-Emergency Calls.....603-487-2500 X 312

FIRE INSPECTOR.....603-487-2500 X 152
Inspections by Appointment

HEALTH..... 603-487-2500 X 141
Monday – Friday 9:00 am – 4:00 pm

HIGHWAY DEPARTMENT.....603-487-2500 X 612
Monday – Friday (Nov. – April) 7:00 am – 3:30 pm
Monday – Thursday (May – Oct.) 6:30 am – 5:00 pm

LIBRARY.....603-487-3391
Monday 10:00 am – 8:00 pm
Wednesday 10:00 am – 8:00 pm
Thursday 2:30 pm – 6:30 pm
Friday 10:00 am – 5:00 pm
Saturday 9:30 am – 12:30 pm

PLANNING DEPARTMENT.....603-487-2500 X 142
Monday – Friday 9:00 am – 4:00 pm

POLICE DEPARTMENT
Emergency Calls.....911
Non-Emergency Calls.....603-487-2433
Monday through Friday 8:00 am - 4:00 pm
Saturday and Sunday Front Office Closed
Officers on duty 24 hours per day

RECREATION DEPARTMENT.....603-487-2880
Monday – Friday 8:00 am – 4:00 pm
www.newbostonnh.gov/recreation

SELECT BOARD OFFICE.....603-487-2500 X 160
Monday – Friday 9:00 am – 4:00 pm

TAX COLLECTOR 603-487-2500 X 171
Monday and Wednesday 9:00 am – 4:00 pm

TOWN ADMINISTRATOR.....603-487-2500 X 121
Monday – Friday 9:00 am – 4:00 pm

TOWN CLERK.....603-487-2500 X 131
Monday 9:00 am – 4:00 pm
Tuesday 9:00 am – 4:00 pm
Wednesday 12:00pm – 7:00pm

TRANSFER STATION.....603-487-5000
Tuesday 9:00 am – 6:00 pm
Thursday 9:00 am – 6:00 pm
Saturday 8:00 am – 4:00 pm

WELFARE ADMINISTRATOR..... 603-316-4992



Photos courtesy of the Recreation Department

Town Web Site www.newbostonnh.gov

Schedule of Board and Committee Meetings**

<u>Board or Committee</u>	<u>Schedule</u>	<u>Time</u>	<u>Location</u>
Capital Improvements	Fall	As Posted	As Posted
Cemetery Trustees	As Posted	As Posted	Town Hall
Conservation Commission	1 st Thursday	6:00 PM	Town Hall
Economic Development	3 rd Thursday	4:30 PM	Town Hall
Emergency Management	As Posted	As Posted	As Posted
Energy Commission	3 rd Thursday	6:30 PM	Town Hall
Finance Committee	Thursdays – As Posted (Fall-Winter)	6:30PM	Town Hall
Fire Station Building Advisory	As Posted	As Posted	Town Hall
Fire Wards	2 nd Monday	6:30 PM	TBD
Forestry Committee	2 nd Monday	5:30 PM	TBD
Fourth of July Association	2nd Wed (Jan-Aug)	7:00PM	Old Engine House
Highway Safety Committee	As Posted	As Posted	Town Hall
Historical Society	2 nd Thursday Every other month	7:30 PM	Wason Building
Joe English Grange	2 nd Tuesday	6:30 PM	Grange Hall
Library Trustees	3 rd Thursday	7:00 PM	Library
Open Space Committee	3 rd Monday	7:30 PM	Town Hall
Planning Board	2 nd & 4 th Tuesday	6:30 PM	Town Hall
Recreation Commissioners	As Posted	As Posted	Old Engine House
Road Committee	As Posted	As Posted	Town Hall
Board of Selectmen	1 st & 3 rd Monday	6:30 PM	Town Hall
Solid Waste Advisory Committee	As Posted	As Posted	Town Hall
Supervisors of the Checklist	As Posted	As Posted	As Posted
Zoning Board of Adjustment	3 rd Tuesday (as needed)	7:00 PM	Town Hall



Photo courtesy of Jane Carr

****Meetings are posted at local posting areas: Town Hall bulletin board, Post Office and on the Town Website:
www.newbostonnh.gov**

Town Officers and Officials

Donna Mombourquette, Select Board Chair	Term Expires 2024
Kary Jencks, Select Board Vice Chair	Term Expires 2026
William McFadden, Select Board Secretary	Term Expires 2024
Lee C. Nyquist, Esq., Moderator	Term Expires 2024
Kimberly Colbert, Town Clerk	Term Expires 2024
Jennifer Brezniak, Deputy Town Clerk	
Ann Charbonneau, Tax Collector	Term Expires 2026
Sheri Moloney, Deputy Tax Collector	
William Gould, Treasurer	Term Expires 2026
Stephanie Dubreuil, Assistant Treasurer	
Benji Knapp, Road Agent	
Cliff Plourde, Interim Fire Chief	
Frank Fraitzl, Fire Chief of Operations	
James Brace, Police Chief	
Vacant, Town Administrator	
Maralyn Segien, Executive Assistant	
Chloe Diorio, Overseer of Public Welfare	
Shannon Silver, Health Officer	
Jennifer Allocca, Finance Director	
Ed Hunter, Interim Building Inspector, Code Enforcement Officer	
Michael Courtney, Esq., Town Counsel	

Town Department Managers

Library Director	Tanya Ricker
Community Development Director	Shannon Silver
Recreation Director	Mike Sindoni
Transfer Station Manager	Gerry Cornett

Executive Council

David K. Wheeler, District 5	Term Expires 2025
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Representatives of the General Court

Lisa Post	Term Expires 2025
Gerald Griffin	Term Expires 2025
Keith Ammon	Term Expires 2025

State Senator

Denise Ricciardi, NH District 9	Term Expires 2025
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Capital Improvements Program Committee

CIP Members at-large:	
Matthew Beaulieu	Appointment Expires 2025
R. Frederick Hayes, Jr.	Appointment Expires 2026
Jennifer Allocca	Appointment Expires 2026
Select Board member Ex-Officio	Donna Mombourquette
Finance Committee Representative:	Ken Lombard
Planning Board Representative:	Peter Hogan

Cemetery Trustees

Almus Chancey	Term Expires 2025
Gail Stout	Term Expires 2026
Warren Houghton	Term Expires 2024

Conservation Commission

Laura Bernard, Chairman	Appointment Expires 2025
Louise Robie, Vice Chairman	Appointment Expires 2024
Elizabeth Whitman, Alternate	Appointment Expires 2026
David Bellemore	Appointment Expires 2026
Barbara Thomson	Appointment Expires 2024
Lee Cronk	Appointment Expires 2026
Scott Chouinard	Appointment Expires 2026

Economic Development Committee

Michael Palmer, Chairman	Appointment Expires 2025
Jimmy Allen	Appointment Expires 2025
Ben Kent	Appointment Expires 2026
Community Development Director Ex-Officio	Shannon Silver
Planning Board Chairman Ex-Officio	Peter Hogan
Planning Board Member Ex-Officio	Ashley McQuade
Select Board Member Ex-Officio	Kary Jencks

Energy Commission

Ryan Nealley, Chairman	Appointment Expires 2026
Roger Dignard	Appointment Expires 2024
William McFadden	Appointment Expires 2026
Daryl Luter	Appointment Expires 2026
Susan Carr	Appointment Expires 2026
David Mullin	Appointment Expires 2026
Select Board member Ex-Officio	Kary Jencks

Finance Committee

Matthew Beaulieu	Appointment Expires 2026
Kenneth Lombard	Appointment Expires 2024
Roch Larochelle	Appointment Expires 2024
Mark Suennen, Chairman	Appointment Expires 2025
Todd Biggs	Appointment Expires 2026
Palani Tellez-Giron, Alternate	Appointment Expires 2026
School Board Representative Ex-Officio	William Schmidt
Select Board member Ex-Officio	Donna Mombourquette

Fire Wards

Richard Moody	Term Expires 2025
Brandon Merron	Term Expires 2025
Wayne Blassberg	Term Expires 2026
Joe Segien	Term Expires 2026
Steve Sears	Term Expires 2024
Cliff Plourde	Term Expires 2024
Derek Danis	Term Expires 2025

Forestry Committee

Thomas Miller, Chairman	Appointment Expires 2025
Graham Pendlebury	Appointment Expires 2025
Willard Dodge	Appointment Expires 2025
David Kent	Appointment Expires 2025
Joe Constance	Appointment Expires 2025
Elizabeth McKinley, Alternate	Appointment Expires 2025

Road Committee

George St. John	Appointment Expires 2025
Mark Suennen	Appointment Expires 2025
David Litwinovich	Appointment Expires 2026
Select Board member, Ex-Officio	William McFadden
Road Agent, Ex-Officio	Benji Knapp

Highway Safety Committee

Sally Moss	Appointment Expires 2026
Frank Fraitzl	Fire Department Representative
James Brace, Chairman	Police Department Representative
Benji Knapp	Highway Department Representative
William McFadden	Select Board Representative

Solid Waste Advisory Committee

Floyd Guyette	Appointment Expires 2024
Bruce McKim	Appointment Expires 2024
Jim Keyes	Appointment Expires 2024
Brian Peterman	Appointment Expires 2026
Transfer Station Manager, Ex-Officio	Gerry Cornett
Select Board member, Ex-Officio	William McFadden

Library Trustees

Jennifer Allocca	Term Expires 2025
Jacob Fields	Term Expires 2026
Richard Backus	Term Expires 2024
Melissa Harvey	Term Expires 2024
John Fladd	Term Expires 2024
Marti Wolf, Chairman	Term Expires 2025
Robin Winslow	Resigned 2024

Southern N.H. Planning Commission

Mark Suennen	Appointment Expires 2024
David Litwinovich (Alternate)	Appointment Expires 2024

Supervisors of Checklist

Dorothy Marden	Term Expires 2026
Wendy Lambert	Term Expires 2028
David Mudrick	Term Expires 2024

Open Space Committee

David Woodbury	Appointment Expires 2025
Kenneth Lombard	Appointment Expires 2026
Peter Moloney	Appointment Expires 2026
Marina Hill	Appointment Expires 2024
Raleigh Bacon	Appointment Expires 2024
Jared Keyes	Appointment Expires 2025

Trustees of Trust Funds

Jennifer Allocca	Term Expires 2026
Wendy Lambert	Term Expires 2025
R. Frederick Hayes Jr.	Term Expires 2024

Planning Board

Peter Hogan, Chairman	Appointment Expires 2024
Ed Carroll	Appointment Expires 2024
Amy Sanders	Appointment Expires 2026
Ashley McQuade	Appointment Expires 2025
Zane Merva, Alternate	Appointment Expires 2026
Scott Chouinard, Alternate	Appointment Expires 2026
Select Board member, Ex-Officio	Kary Jencks

Zoning Board of Adjustment

Anthony Olivier	Appointment Expires 2024
Michael Dahlberg, Chairman	Appointment Expires 2025
Kenneth Clinton, Vice Chairman	Appointment Expires 2025
Lorraine McKim, Secretary	Appointment Expires 2026
Vasilios Panos	Appointment Expires 2026

Recreation Commission

Christopher Hall	Appointment Expires 2025
Helen Fanning	Appointment Expires 2025
Daniel O'Brien	Appointment Expires 2026
Lynn Wawrzyniak	Appointment Expires 2026
Kathleen Hawkes	Appointment Expires 2024
Recreation Director, Ex-Officio	Michael Sindoni



Photo courtesy of Sonya Fournier-Mitchell

Message From The Select Board

The year 2023 was filled with many positive events and several challenges. Our Select Board welcomed a lifelong New Boston resident, Kary Jencks, to the team. Kary served nine years on our school board and brings a depth of knowledge about our town. Shortly after the election, a board member resigned. We thank Jennifer Brown, another lifelong resident, for her service to our town. As a result, we named Bill McFadden, who also ran for election in 2023, as the member to fill out our team. Donna Mombourquette was re-elected Chair, Kary as Vice Chair and Bill as Secretary.

In June, we parted ways with our Town Administrator (TA) and began a new recruitment process. The process was handled internally and came to an end in December with a great candidate who was unable to accept the position. In late December we engaged a recruitment firm based here in New Hampshire.

The absence of a TA necessitated a new model of leadership which relied on each Select Board member acting in a liaison capacity to department managers. It was a great opportunity for members to get to know the operations of each of their departments but created a significant challenge for communication. All department managers deserve credit for their patience during this time, and especially the Select Board Executive Assistant who was required to serve as a conduit for communication between Board members to stay in compliance with RSA 91-A.

One of the greatest challenges for a governing body is to assure compliance with all rules and regulations promulgated by the Legislature. At times, these requirements cause confusion and conflict with the way we've always done things. This year proved to be one of those years for improvement in our operations with clarification and implementation of many of the rules related to municipal government.

Another challenge faced this year was once again operating with a default budget. With salt prices doubling, several storms, the lack of resources to beautify the center of town, a change in the operations of buildings and grounds services, reduction in programs for seniors and others, as well as putting off important maintenance projects, the Department Managers and staff deserve credit for getting through it all.

Staffing of certain, highly competitive positions including the Town Administrator, Building Inspector and truck drivers continues to be a challenge due to the availability of people looking to fill these jobs.

Here are some highlights from 2023:

- Our citizens supported the funding of the Per Diem program for the Fire/EMS Department. This has had great success in adequately staffing for emergency response in our town. Many towns are implementing this staffing model due to the shortage of personnel.
- Through hard work during a two-week period, New Boston's Assistant Fire Chief, Brian Dubreuil, and Emergency Management Director, Dan MacDonald, authored a grant application that won an award of \$9.2 million from the Department of Defense to build a new fire station.
- The addition to the Police Department, which was a recognized need for many years in our Master Plan, was approved utilizing ARPA federal dollars and unassigned fund balance.
- Our Recreation Department was chosen by the Southern New Hampshire Planning Commission as a pilot for the "Pathways to Play" program. The team is working to find grant monies to improve accessibility to the village recreational areas.
- The Highway Department will be adding a software program developed with UNH and partially funded by the Southern New Hampshire Planning Commission to assist in planning road maintenance and other needs of our infrastructure.

Our sincere thanks to all the staff who continue to provide excellent service to our citizens through difficult times. And thank you to the volunteers, without whom we would not be able to maintain the creative and excellent programs for our citizens.

Respectfully Submitted,
The New Boston Select Board
Donna Mombourquette, Chair
Kary Jencks, Vice Chair
Bill McFadden, Secretary/Clerk

TOWN WARRANT

**TUNES TO TRAILS
CONCERT**

Saturday, September 15th 2018
1 - 6pm
New Boston Town Hall Ball Field
*Park at Central School

Music
Phase II T-Shirt Sales
Food
Raffles
Lawn Games

Performing Artists
Lynn Reimer • Quiet Revolution • Mono Hand
Ross Arnold and Friends • Street Legal

Bring a blanket or lawn chair for your listening pleasure
Donate a non-perishable item for the food pantry - Receive a complimentary raffle ticket

**FREE
ADMISSION!!!**

AB
Town Warrant

Photo by Laura Bernard

2024 WARRANT



TOWN OF NEW BOSTON

To the Inhabitants of the Town of New Boston, New Hampshire in the County of Hillsborough, in said State qualified to vote in Town affairs:

You are hereby notified in accordance with SB-2, the first session of all business other than voting by official ballot shall be held on **Monday, February 5, 2024, at 6:00 pm**, at the New Boston Central School, located at 15 Central School Rd, New Boston, NH 03070. The first session shall consist of explanation, discussion, and debate of each warrant article. Warrant Articles may be amended, subject to the following limitations:

- (a) Warrant Articles whose wording is prescribed by law shall not be amended;
- (b) Warrant Articles that are amended shall be placed on the official ballot for final vote on the main motion, as amended.

The second session of the annual meeting, to vote on questions required by law to be inserted on said official ballot and to vote on all Warrant Articles from the first session on official ballot shall be held on **Tuesday, March 12, 2024, from 7:00 am until 7:00 pm**, at the New Boston Central School located at 15 Central School Rd, New Boston, NH 03070, to act upon the following:

Article 01:

Cemetery Trustee for 3 years, vote for 1

Warren Houghton

Fire Ward for 3 years, vote for 2

Bruce McKim
Cliff Plourde
Stephen L. Sears

Library Trustee for 3 years, vote for 2

Christa Snyder
Kerri Kelley

Library Trustee for 2 years, vote for 1

Susan Hansen

Library Trustee for 1 year, vote for one 1

John Fladd

Moderator for two 2 years, vote for one 1

Lee C. Nyquist

2024 TOWN WARRANT

Select Board Member for 3 years, vote for 1

William McFadden

Select Board Member for 1 year, vote for one 1

Joseph Constance
Nicholas Brezniak

Supervisors of the Checklist 6 years, vote for one 1

David W. Mudrick

Town Clerk for 3 years, vote for one 1

Kim Colbert

Trustee of Trust Funds for 3 years, vote for 1

Fred Hayes

Article 02: Are you in favor of the adoption of the following amendment No. 2 to the existing Town Zoning Ordinance as proposed by the Planning Board, as follows: adding a new Section 410 to allow Roof Mounted Solar Energy Systems as a permitted use and Ground Mounted Solar Systems as an allowed use by Conditional Use Permit reviewed by the Planning Board as an innovative land use control.

YES [] NO []

Article 03: Are you in favor of the adoption of the following amendment No. 3 to the existing Town Zoning Ordinance as proposed by the Planning Board, as follows: amending Article II, Establishment of Districts and District Regulations, Section 204.2 Small Scale Planned Commercial District by adding Research and Development Facility as a Permitted Use and deleting Research and Development Facility as Allowed by Special Exception.

YES [] NO []

Article 04: Are you in favor of the adoption of the following amendment No. 4 to the existing Town Zoning Ordinance as proposed by the Planning Board, amend Article II, Establishment of Districts and District Regulations, Section 204.2 Small Scale Planned Commercial District by adding **Light Industry** as a use allowed by Conditional Use Permit.

And amend **Article VI Definitions** as follows: Light Industry – Uses which are intended primarily for production, processing, and assembly plants that are operated so that excessive noise, odor, dust, and glare of such operations are confined within an enclosed building.

YES [] NO []

Article 05: Are you in favor of the adoption of the following amendment No. 5 to the existing Floodplain Development Ordinance as proposed by the Planning Board, as follows: updating and amending the Town Floodplain Ordinance consistent with new requirements of the National Flood Insurance Program, such changes will include amending the following sections: introduction, item 1 definition of tasks, item V (b), and item VIII 1, 2, b, d and e, as necessary.

YES [] NO []

Article 06: To see if the Town will vote to raise and appropriate as an **Operating Budget**, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth in the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling **Six Million Five Hundred Thirty-One Thousand Three Hundred Ninety Dollars (\$6,531,390)**. Should this article be

2024 TOWN WARRANT

defeated, the default budget shall be **Five Million Eight Hundred Twenty-Seven Thousand Three Hundred Twenty-Six Dollars (\$5,827,326)**, which is the same as last year with certain adjustments required by previous action of the Town of New Boston or by law, or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. **(Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 7-0) (Estimated Tax Impact Net of Estimated Revenue \$4.87)**

YES [] NO []

Explanation for Article 06: The operating budget includes routine, and for the most part, recurring expenses related to staffing (including salaries and benefits), supplies, utilities, vehicles, maintenance, repairs, and the like required for the day-to-day operation of Town departments.

Article 07: To see if the Town will vote to raise and appropriate the sum of **Four Hundred Eighty-Nine Thousand Two Hundred Twelve Dollars (\$489,212)**, for the purpose of funding **Per Diem Fire Department staffing**. All funding for the continuation of the Per Diem Program is included in this warrant article, there is no funding in the proposed 2024 Operating Budget, Warrant Article #06. If approved, this appropriation will be included in the following year's Operating Budget and Default Budget. **(Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 7-0) (Estimated Tax Impact \$0.52)**

YES [] NO []

Explanation of Article 07: This funding will allow for the staffing of the fire department with two (2) personnel 24 hours per day every day. In September of 2022, the Select Board authorized emergency funding for the purpose of hiring per diem (part-time) staffing to provide scheduled coverage for emergencies. The service demands have grown beyond the ability of our on-call members to respond to every call as expected from the community. The funding to initiate this program was approved by warrant article #22 in 2023. The program has been successful in ensuring an initial response to emergencies thereby reducing calls going unanswered by New Boston Fire Dept (NBFD) and relying on mutual aid from neighboring communities to cover emergencies. The use of part-time staff accomplishes the goal without the added cost of full-time wages & benefits which would increase the overall program costs significantly. All funding for the continuation of this program is included in this warrant article, there is no funding in the proposed 2024 operating budget. However, should this article pass, this appropriation would be included in the 2025 operating and default budget.

Article 08: To see if the Town will vote to raise and appropriate the sum of **One Hundred Thousand Dollars (\$100,000)** to cover the salary and benefits-cost associated with providing a **Three Percent (3.0%) COLA (Cost of Living Adjustment)** in 2024 for all town employees. COLA to be voted on annually at the discretion of the Select Board. Said amount to come from taxation. If approved, this appropriation will be included in the following year's Operating Budget and Default Budget. **(Majority vote required) (Select Board recommend 3-0) (Finance Committee recommended 7-0) (Estimated Tax Impact \$0.10)**

YES [] NO []

Explanation of Article 08: The Select Board voted to provide town employees with a 3.0% COLA in 2024 to ensure wages keep pace with the increase in inflation. The Cost-of-Living Adjustment over the last few years has totaled approximately 15.9% (2021-1.3%, 2022-5.9%, 2023-8.7%) with 2024 anticipated to be 3.2% according to the Social Security Administration website www.ssa.gov/cola/.

Article 09: To see if the Town will vote to raise and appropriate the sum of **Eight Hundred Ninety Thousand Dollars (\$890,000)** for the purpose of replacing the **Bedford Road Culvert** located at Cochran Brook 280' east of Foxberry Drive / Bedford Rd intersection, with **Four Hundred Thousand Dollars (\$400,000)** to come from the New Hampshire Department of Environmental Services Grant (NHDES), **Two Hundred Twenty-Eight Thousand Thirty-Four Dollars (\$228,034)** to come from the NH State Bridge Aid and **Two Hundred Thousand Dollars (\$200,000)** to come from the **Bridge Repair/Replacement Capital Reserve Fund** and the balance of **Sixty-One Thousand Nine Hundred Sixty-Six Dollars (\$61,966)** to come from taxation. **If this article fails, the Town will lose the NHDES grant in the amount of \$400,000. (Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 7-0) (Estimated Tax Impact \$0.07)**

2024 TOWN WARRANT

YES [] NO []

Explanation of Article 09: The goal of this project with the help of grant funds, is to replace the existing high-risk crossing with an open bottom span structure which provides both streambed and bank stabilization. The improved section will be wide enough to allow aquatic organism passage and improved terrestrial passage. The new crossing would pass the 100-year storm and would be constructed with modern construction practices to provide a long-term reliable solution. In 2020, Warrant Article #19 for \$75,000 was passed by the Town to start the design and permitting effort. The Town was fortunate to receive the NHDES Grant of \$400,000 to assist in funding this project. If this article fails, the Town will lose the NHDES grant.

Article 10: To see if the Town will vote to raise and appropriate the sum of **Two Hundred Thousand Dollars (\$200,000)**, to be placed into the existing **Fire Department Vehicle Capital Reserve Fund** established in 2000 per RSA 35:1. **(Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 7-0) (Estimated Tax Impact \$0.21)**

YES [] NO []

Explanation of Article 10: This yearly Capital Reserve Fund (CRF) includes both replacement and mid-life refurbishment of all Fire Department vehicles except the ambulances, which are purchased through a separate ambulance revolving fund that derives its revenues from user fees not taxes. The vehicle roster includes two front-line pumpers and a backup pumper, a tank truck, a forestry truck, a light rescue vehicle and a command vehicle which was added by the Fire Wards three years ago and is expected to be placed on the Town Warrant for 2024. These vehicles are extremely expensive, with pumpers expected to cost over \$980,000 in the next purchase cycle. With a midlife refurbishment, these pumpers generally have a 25-year life cycle. The other vehicles have 15 to 30-year cycles. While this is good on one hand, it makes projecting future costs problematic. The Capital Improvements Program (CIP) Committee carefully reviews this vehicle schedule annually, attempting to account for any known increases in vehicle costs and has recommended a deposit into the CRF of \$200,000 each year for the next six (6) years. This is an increase of \$25,000 over the amount requested in previous years primarily due to the continuing increases in costs of replacement Fire Department vehicles. For example, in 2020 the Town ordered a new pumper at a cost of \$671,000. The next new pumper purchase, scheduled in 2026, is estimated to cost \$980,000. The funding under this warrant article is consistent with the CIP recommendation and scheduling.

Article 11: To see if the Town will vote to raise and appropriate the sum of **Sixty-Nine Thousand Dollars (\$69,000)**, for the purchase of a **Fire Department Command Vehicle**, and furthermore to authorize the withdrawal of said amount from the **Fire Department Vehicles Capital Reserve Fund**. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the specified purchase is complete or December 31, 2026, whichever comes first. **(Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 7-0) (No current year tax impact)**

YES [] NO []

Explanation of Article 11: The Capital Improvement Program (CIP), has the Fire Department Command vehicle scheduled to be replaced in 2024. A used vehicle was donated to the department in 2020 and was removed from service in March 2023 due to repairs exceeding the value of the vehicle. The Select Board authorized the proceeds received from the sale of the donated vehicle to be used to purchase another used command vehicle from the Town of Hooksett to fill the gap until the CIP scheduled replacement in 2024. The funding under this warrant article is consistent with the CIP recommendation and scheduling.

Article 12: To see if the Town will vote to establish a **Fire Department Equipment Capital Reserve Fund** under the provisions of RSA 35:1 for purchasing, upgrading and maintenance of fire department equipment and to raise and appropriate the sum of **Fifty-Thousand Dollars (\$50,000)** to be placed in this fund, with the amount to come from taxes. Further, to name the Select Board as agents to expend from said fund. **(Majority Vote Required) (Select Board recommend 3-0) (Finance Committee recommend 7-0) (Estimated Tax Impact \$0.05)**

YES [] NO []

2024 TOWN WARRANT

Explanation of Article 12: Establishment of this Capital Reserve fund will provide for the purchasing, upgrading and maintenance of large dollar items such as SCBA (Self-Contained Breathing Apparatus), compressors, hose and equipment. In 2019 the Select Board proposed a warrant which did not pass by the required 2/3 majority to expand the purpose of the Fire Department Vehicle CRF to include equipment. The CIP Committee recommended the Fire Wards reconvene with the Select Board and seek a new warrant article for a new CRF for their equipment replacement needs. The hope is to avoid spikes in the operating budget and keep tax impacts low with advanced planning and budgeting.

Article 13: To see if the Town will vote to raise and appropriate the sum of **Twenty Thousand Dollars (\$20,000)**, to be placed into the existing **Emergency Management Capital Reserve Fund** established in 2020 per RSA 35:1, to maintain the Emergency Management communications and related system. **(Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 7-0) (Estimated Tax Impact \$0.02)**

YES [] NO []

Explanation for Article 13: In 2020, the Town voted to establish an Emergency Management Capital Reserve Fund for the collection of funds to maintain the Emergency Services communications and related systems. The CIP Committee is continuing to request a \$20,000 annual deposit into this fund to meet the needs of the radio tower maintenance scheduled in 2027. The funding under this article is consistent with the CIP recommendation and scheduling.

Article 14: To see if the Town will vote to raise and appropriate the sum of **One Hundred Seventy-Five Thousand Dollars (\$175,000)**, to be placed into the existing **Highway Truck Capital Reserve Fund** established in 1999 per RSA 35:1. **(Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 7-0) (Estimated Tax Impact \$0.18)**

YES [] NO []

Explanation of Article 14: This Capital Reserve Fund now covers two (2) full-sized 6-wheel dump trucks, one (1) smaller 6-wheel truck (F-550) with plows, and five (5) 10-wheel trucks. There is also an F-250 4x4 pickup truck with a plow and a Chevy Silverado 1500. Four of these vehicles are scheduled to be replaced in the next four years. The cost of new 10-wheel trucks with plows is currently \$260,000. As a result of the replacement timing the Capital Improvements Program Committee recommends a \$175,000 CRF deposit in 2024 and 2025 and increasing to \$200,000 in future years. This is an increase of \$25,000 in years 2024 and 2025 and an increase of \$50,000 a year for the remaining years to maintain balances in the fund needed to purchase these vehicles. The funding under this article is consistent with the CIP recommendation and scheduling.

Article 15: To see if the Town will vote to raise and appropriate the sum of **Two Hundred Sixty Thousand Dollars (\$260,000)**, for the purchase of **one fully equipped 10-wheel dump truck with plow**, and furthermore to authorize the withdrawal of said amount from the existing **Highway Truck Capital Reserve Fund**. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the specified purchase is complete or December 31, 2026, whichever comes first. **(Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 7-0) (No current year tax impact)**

YES [] NO []

Explanation of Article 15: It is the recommendation of the Road Agent to purchase one 10-wheel dump truck with plow to replace one 6-wheel dump truck. 10-wheel dump trucks are expected to last longer than the 6-wheel trucks. The life cycle for this type of vehicle is 15-years. Response time is improved with a 10-wheel and less trips to reload for material. The funding under this warrant article is consistent with the Capital Improvements Program recommendation and scheduling.

Article 16: To see if the Town will vote to raise and appropriate the sum of **Sixty-Five Thousand Dollars (\$65,000)**, to be placed into the existing **Highway Department Heavy Equipment Capital Reserve Fund** established in 2007 per RSA 35:1. **(Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 7-0) (Estimated Tax Impact \$0.07)**

YES [] NO []

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Explanation of Article 16: The Capital Reserve Fund (CRF) previously covered the replacement cost of the grader, loader, and backhoe. In 2022 the Town voted to add a vibratory roller and an excavator to the roster of heavy equipment. Adding these pieces to the repurchase schedule, and recalculating the schedule based on current replacement costs, increases the recommended on-going deposit from \$45,000 to \$65,000 into the CRF. The funding under this warrant article is consistent with the Capital Improvements Program recommendation and scheduling.

Article 17: To see if the Town will vote to raise and appropriate the sum of **Forty Thousand Dollars (\$40,000)**, to be placed into the existing **Town Bridge Repair/Replacement Capital Reserve Fund** established in 2011 per RSA 35:1. **(Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 7-0) (Estimated Tax Impact \$0.04)**

YES [] NO []

Explanation of Article 17: This yearly Capital Reserve Fund (CRF) will remain at its current funding of \$40,000. Previously approved projects to be funded by this CRF for 20% of the engineering costs in 2024 for the replacements of Tucker Mill Road Bridge (2023 Warrant Article# 11) and Gregg Mill Road Bridge (2023 Warrant Article# 12). Federal and State funds will cover the balance. The funding under this article is consistent with the Capital Improvements Program recommendation and scheduling.

Article 18: To see if the Town will vote to raise and appropriate **One Hundred Thousand Dollars (\$100,000)**, for **Road Improvements**. This is a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the road improvements are complete or until December 31, 2028, whichever comes first. **(Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 7-0) (Estimated Tax Impact \$0.11)**

YES [] NO []

Explanation of Article 18: This yearly funding of roadwork is one of the things that have prevented New Boston from needing multi-million-dollar bonds to repair severely deteriorated roads. These repairs often include extensive tree trimming and drainage repairs. The Capital Improvements Program (CIP) Committee recommends increasing this amount from \$85,000 (which has been the annual request since the early 2000's) to \$100,000 to begin to account for increased costs related to road projects. Projects currently planned include Beard Road in 2025. The funding under this article is consistent with the CIP recommendation and scheduling.

Article 19: To see if the Town will vote to raise and appropriate the sum of **Two Hundred Twelve Thousand Seven Hundred Thirteen Dollars (\$212,713)**, for Town road-related upgrades and other road improvements, to be offset by revenue from the State of New Hampshire **Highway Block Grant Program** estimated to be **Two Hundred Twelve Thousand Seven Hundred Thirteen Dollars (\$212,713)**. If the grant is not fully received, only the amount received will be expended. This will be a non-lapsing account per RSA 32:7, IV and will not lapse until the said funds are expended. **(Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 7-0) (No funds to be raised by taxation)**

YES [] NO []

Explanation of Article 19: This article is to accept the State of New Hampshire Highway Block Grant revenue and to expend for purposes allowed under said program. The funds can only be used for construction, reconstruction and maintenance of each municipality's Class IV and V highways. The funds can also be used towards equipment to maintain the local roads. The amount received is calculated based upon the Town's population in proportion to the entire State of New Hampshire's population and based upon the Town's Class IV and V road mileage in proportion to the total statewide Class IV and V mileage.

Article 20: To see if the Town will vote to raise and appropriate the sum of **Twenty-Five Thousand Dollars (\$25,000)**, to be placed into the existing **Revaluation Capital Reserve Fund** established in 1995 per RSA 35:1, as required by State Law RSA 75:8-a, and the New Hampshire Constitution, the Town must revalue all real estate so that all assessments are at full and true value at least as often as every fifth year. **(Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 7-0) (Estimated Tax Impact \$0.03)**

YES [] NO []

Explanation of Article 20: As required by State Law (RSA 75:8-a), and the New Hampshire Constitution, the Town must revalue all real estate so that all assessments are at full and true value at least as often as every fifth year. A total amount of \$80,000 is the final estimated cost to complete a partial revaluation of all town properties in 2026. The next town full revaluation will be in 2031.

Article 21: To see if the Town will vote to raise and appropriate the sum of **Thirty Thousand Dollars (\$30,000)**, to be placed into the existing **Municipal Facilities Expendable Trust Fund** established in 2022 per RSA 35:1. **(Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 7-0) (Estimated Tax Impact \$0.03)**

YES [] NO []

Explanation of Article 21: This fund provides for the maintenance, improvement and renovations of all town government facilities to ensure that they are well maintained and do not fall into disrepair. A facilities maintenance inventory schedule will be established to utilize effectively and efficiently said fund.

Article 22: To see if the Town will vote to raise and appropriate the sum of **One Hundred Ten Thousand Dollars (\$110,000)**, for a **Geographic Information System (G.I.S.) Mapping**, the second of two (2) annual appropriations for a total of Two Hundred Twenty Thousand One Hundred Twenty-Five Dollars (\$220,125). **(Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 7-0) (Estimated Tax Impact \$0.12)**

YES [] NO []

Explanation of Article 22: Geographic Information System (G.I.S.) entails the implementation of a computerized software to track the Town's parcel maps and provide detailed information not available when utilizing our paper maps. Electronic mapping will ensure equitable assessment of each parcel. This project will include review of existing parcels and remapping for accuracy. The benefits of utilizing G.I.S. with infrastructure planning, design, budgeting and asset maintenance includes improved workflows, decreased costs, improved efficiency, improved collaboration amongst Town departments and other local and state governments. Anyone will have real-time access from anywhere on any electronic device. The mapping will contain other various data such as wetlands, zoning, floodplain, drainage, and other critical information.

Article 23: Shall the Town vote to establish a revolving fund pursuant to RSA 31:95-h for the purpose of **Fire Department Special Detail** wages, benefits, administrative costs, supplies, equipment, and apparatus and to raise and appropriate the sum of **One Thousand Dollars (\$1,000)** to be deposited into the fund. Further, all revenues received for fire department special details will be deposited into the fund, and the money in the fund shall be allowed to accumulate from year to year and shall not be considered part of the Town's General Fund Balance. The Town Treasurer shall have custody of all monies in the fund and shall pay out the same only upon order of the Select Board and no further approval is required by the legislative body to expend. After payment of fire department special detail wages, benefits, administrative costs, supplies and other equipment, the fund may also be used for the purpose of purchasing apparatus and equipment for fire special details. Such funds may be expended only for the purpose for which the fund was created. **(Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 7-0) (Estimated Tax Impact \$0.001)**

YES [] NO []

Explanation of Article 23: The Article was proposed to change the way the Town accounts for fire department special detail funds. In recent years it has been included as an appropriation item with offsetting revenue being returned to the general fund. The passage of this Warrant Article is intended to remove the costs and revenue from the operating budget and to take any excess (after payment of all wages and appropriate Town expenses) and set that aside to be used toward the future replacement of fire apparatus and equipment used for special details.

Article 24: To see if the Town will vote to raise and appropriate the sum of **Twelve Thousand Eight Hundred Fifty Dollars (\$12,850)**, for the purpose of supporting the New Boston Fourth of July Association, a non-profit organization, by funding a portion of the cost of the **Fourth of July fireworks** and cover the costs of **mandatory police and fire details** for the parade and the fireworks events. **(Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 7-0) (Estimated Tax Impact \$0.01)**

YES [] NO []

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Explanation of Article 24: This article is to support the annual Fourth of July parade and celebration with fireworks and the mandatory police and fire detail.

Article 25: To see if the Town will vote to raise and appropriate the sum of **Six Thousand Four Hundred Thirty-Eight Dollars (\$6,438)**, for funding the additional cost of **Police and Fire Dispatch Services** contracted through the Town of Goffstown. If Article #06 (Operating Budget) passes, this article will become null and void. If Article #06 (Operating Budget) fails, and this article is approved, the appropriation will be included in the following year's Operating Budget and Default Budget. **(Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 6-1) (Estimated Tax Impact \$0.01)**

YES [] NO []

Explanation of Article 25: The contracts for Police and Fire dispatch services with Goffstown will increase by \$6,437.46 in 2024. \$2,078.27 for the Fire Department and \$4,359.19 for the Police Department. Pursuant to RSA 40:13, which became effective August 24, 2018, increases in contracts cannot be included in a default budget if the budget were to fail. The requested funds cover only the contract increases should the budget fall to default. This would enable the Police and Fire Department to continue dispatch services throughout 2024.

Article 26: To see if the Town will vote to raise and appropriate the sum of **Three Thousand Six Hundred Dollars (\$3,600)**, for funding the update of the names on the plaques of the **New Boston Soldier's Monument** located on the Town Common. This is a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the project is completed or until December 31, 2028, whichever comes first. **(Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 7-0) (Estimated Tax Impact \$0.004)**

YES [] NO []

Explanation of Article 26: The Town of New Boston Select Board with the New Boston Historical Society wish to update the names of New Boston veterans who served during war time periods. These funds would hire a company to update and replace the existing plaque installed in 1997 with a larger plaque updated to include veterans omitted from earlier installations and to include veterans of the Global War on Terrorism. New Boston's veterans should be honored for their dedication to our country.

Article 27: To see if the Town will vote to raise and appropriate the sum of **Eighteen Thousand Ninety-Two Dollars (\$18,092)** of the remaining **Mill Pond Foot Bridge** funds to be added to the **Mill Pond Foot Bridge Expendable Trust Fund** established in 2020 per RSA 31:19-a. This sum to come from Unassigned Fund Balance. **No amount to be raised from current year taxation. (Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 7-0)**

YES [] NO []

Explanation of Article 27: Per the Town auditors, there remains \$18,092.21 in the Restricted Fund Balance for the Mill Pond Foot Bridge. In 2020, Warrant Article 26 passed to create a trust fund for the Mill Pond Foot Bridge funds, which \$6,000 was paid in 2017 from Unassigned Fund Balance and placed in the Common Trust I account by the Trustees of Trust Funds.

Article 28: To see if the Town will vote to raise and appropriate the sum of **Twenty-One Thousand Dollars (\$21,000)** for the purpose of subscribing and implementing a **budget software program** as a tool to modernize the Town's budget process and the ability to clearly communicate the budget finances and other financial information to the residents of New Boston. **(Majority vote required) (Select Board recommend 3-0) (Estimated Tax Impact \$0.02)**

YES [] NO []

Explanation of Article 28: This software will provide a robust tool for the departments and Select Board to budget more efficiently and communicate more effectively with the residents. This warrant article includes implementation set up costs of \$5,850 and a 9-month pro-rata subscription fee of \$14,250. The budget software includes modules for operating, personnel, capital, a digital budget book and Transparency module. If approved, the 2025 annual subscription fee will be in the amount of \$19,000 for a full twelve (12) months. The Town is being offered a Full Suite Bundle Promotion discount. A savings of \$14,300. The annual subscription fee will increase by 3% per annum

2024 TOWN WARRANT

through the end of the Initial Service Period Jan 1, 2025 through Dec 31, 2027, then increase 6% per annum after the Initial Service Period.

Article 29: To see if the Town will vote to raise and appropriate the sum of **Ninety-Nine Thousand Dollars (\$99,000)** for the purpose of upgrading and replacing the fire and security alarm systems in the Town Hall, Highway Department, Police Station, Transfer Station, and the Recreation Building (Old Engine House) to include all associated equipment, labor, and materials to install and maintain the fire/security alarm systems. This is a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the project is complete or until December 31, 2027, whichever comes first. **(Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 7-0) (Estimated Tax Impact \$0.10)**

Explanation of Article 29: The current fire and security alarm systems are in need of technological updating to properly safeguard town residents, employees, buildings and other town assets. These upgrades/replacements are necessary to secure confidential information and prevent unauthorized access to sensitive areas as well as alerting emergency responders when necessary.

Article 30: To see if the Town will vote to raise and appropriate the sum of **Eight Thousand Nine Hundred Dollars (\$8,900)** to be distributed to seven (7) human service agencies that provide service in the New Boston community in the amounts requested by the following agencies for 2024:

<u>Agency Name</u>	<u>2024 Funding</u>
Home Healthcare Hospice / Visiting Nurse	\$ 1,000
Granite State Children’s Alliance (Child Advocacy Center of Hillsborough County)	1,000
Court Appointed Special Advocates of New Hampshire (CASA)	1,000
Crispin’s House Coalition for Youth	1,000
Family Promise of Southern New Hampshire	1,000
Red Cross	1,000
St. Joseph Community / Meals On Wheels	<u>2,900</u>
Total	<u>\$ 8,900</u>

These agencies shall be required to give a written report at the end of their fiscal year 2024 to the Select Board highlighting what the funds were used for and what impact the funds had in assisting them to achieve their goals and objectives. **(Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 7-0) (Estimated Tax Impact \$0.01)**

YES [] NO []

Explanation of Article 30: These agencies depend on the generosity of a caring community of donors and grants from the municipalities served. These agencies provide a variety of assistance to the residents of New Boston and many have over the years. These services include providing medical care for residents in their home and in the Community Hospice House even when a resident does not have insurance or resources, child advocacy when a case involves a New Boston youth resident, youth leadership opportunities, substance misuse prevention, suicide prevention, mental health initiatives along with a Juvenile Court Diversion program that serves the New Boston Police Department (NYPD). Other services include assistance to families who are temporarily experiencing homelessness, meals to homebound residents and services to ensure the health, safety, and preparedness for New Boston residents.

Please Note:

The estimated tax impact noted in the article explanations are only estimates and will likely change at the time the 2024 tax rate is set next November. The estimates are based on the 2023 tax rate setting total Town evaluation (\$948,557,044), which will likely change in 2024. Revenues are based on estimates and will also change at the time of tax rate setting in 2024. The revenue total used to calculate the net impact of the operating budget does not include any use of fund balance at tax rate setting.

FINANCIAL REPORTS



Archive Photo

Budget of the Town (MS-636)
Budget Summary

January 1, 2024 - December 31, 2024

	2023	2024	Detail on Pages
Operating Budget Appropriations Recommended	6,831,518	6,531,390	23-33
Special & Individual Warrant Articles Recommended	11,208,338	3,006,805	34
Less: Amount of Estimated Revenues & Fund Balance	(12,498,110)	(3,478,816)	35
Estimated Amount of Taxes to be raised	5,541,746	6,059,379	58-59



File Photo

Budget of the Town of New Boston (MS-636)
Expenditures

ACCOUNT NAME	2023	2023	2024
	DEFAULT BUDGET	ACTUAL EXPENSE	BUDGET REQUESTED
<u>SELECT BOARD OFFICE</u>			
SELECT BOARD	\$ 8,000	\$ 8,000	\$ 8,000
TOWN ADMINISTRATOR	92,000	44,045	110,000
TOWN OFFICE CLERICAL	142,775	60,660	93,684
TOWN OFFICE OVERTIME	1	-	1
LONGEVITY PLAN	500	500	500
FICA - SOCIAL SECURITY	15,083	6,890	13,155
FICA - MEDICARE	3,528	1,612	3,077
MILEAGE/CONFERENCES	1,100	434	2,000
TECHNOLOGY	28,290	65,484	65,956
ADVERTISING	1,500	2,678	1,750
OFFICE EQUIPMENT	9,597	10,136	9,017
PRINTING	250	135	250
DUES & SUBSCRIPTIONS	5,975	6,180	6,206
REGISTRY OF DEEDS	100	14	75
OFFICE SUPPLIES	2,750	1,344	2,500
POSTAGE	1,178	975	1,264
SURVEYS, DESIGNS, ENGINEERING SV	1	2,456	4,000
MISCELLANEOUS	2,000	6,809	2,000
TOWN MODERATOR	240	350	175
SOCIAL SECURITY	15	-	11
MEDICARE	3	-	3
TOWN REPORT EXPENSES	2,500	2,554	2,600
SELECT BOARD TOTAL	\$ 317,386	\$ 221,258	\$ 326,224
<u>TOWN CLERK</u>			
DEPUTY TOWN CLERK	\$ 17,559	\$ 14,451	\$ 19,074
PT ASSISTANT	9,282	12,553	11,237
TOWN CLERK	32,130	32,219	36,818
ELECTION - EXTRA TIME	3,517	2,921	5,041
LONGEVITY PLAN	-	319	319
FICA - SOCIAL SECURITY	3,656	3,873	4,494
FICA - MEDICARE	855	906	1,051
MILEAGE/CONFERENCES	850	250	750
TECHNOLOGY	4,807	4,550	4,843
OFFICE EQUIPMENT	15,921	1,669	8,448
DUES & SUBSCRIPTIONS	480	442	355
OFFICE SUPPLIES	4,797	2,277	5,056
POSTAGE	5,952	9,900	8,279
RECORD RETENTION	5,000	9,027	10,950
BALLOT CLERKS	3,020	800	4,140
SUPERVISOR OF CHECKLIST	2,171	566	3,780
ELECTION SUPPORT	400	-	1
TOWN MODERATOR	-	-	700
SOCIAL SECURITY	347	-	1
MEDICARE	81	-	1
<u>TOWN CLERK continued</u>			
ADVERTISING	1	-	1
VOTING BOOTH EXPENSES	900	-	300
PRINTING BALLOTS	3,000	1,870	3,000

Budget of the Town of New Boston (MS-636)
Expenditures

ACCOUNT NAME	2023	2023	2024
	DEFAULT BUDGET	ACTUAL EXPENSE	BUDGET REQUESTED
MISCELLANEOUS	800	314	2,820
TOWN CLERK TOTAL	\$ 115,526	\$ 98,905	\$ 131,459
FINANCIAL ADMIN.			
FINANCE DIRECTOR	\$ 75,000	\$ 70,000	\$ 72,842
STAFF ACCOUNTANT	-	18,265	19,290
LONGEVITY	-	-	500
FICA - SOCIAL SECURITY	4,650	4,966	5,712
FICA - MEDICARE	1,088	1,161	1,336
MILEAGE/CONFERENCES	903	325	1,065
TECHNOLOGY EXPENSES	5,585	7,717	9,116
PRINTING	400	733	875
DUES & SUBSCRIPTIONS	186	135	185
OFFICE SUPPLIES	1,098	613	1,200
POSTAGE	1,000	991	1,000
AUDIT	19,000	19,550	19,800
TREASURER	3,172	3,172	3,172
TREASURER-SOCIAL SECURITY	197	197	197
TREASURER-MEDICARE	46	46	46
BANK CHARGES	100	60	100
FINANCIAL ADMIN TOTAL	\$ 112,425	\$ 127,932	\$ 136,436
TAX COLLECTING			
TAX COLLECTOR	\$ 31,277	\$ 29,040	\$ 39,753
DEPUTY TAX COLLECTOR	830	830	992
LONGEVITY PLAN	500	550	550
FICA - SOCIAL SECURITY	2,022	1,886	2,560
FICA - MEDICARE	473	441	599
MILEAGE/CONFERENCES	730	715	748
TECHNOLOGY EXPENSES	3,738	3,810	3,988
PRINTING	985	922	1,100
DUES & SUBSCRIPTIONS	20	20	20
REGISTRY OF DEEDS	900	798	900
LIEN & DEED SEARCHES	1,150	725	650
OFFICE SUPPLIES	400	437	384
POSTAGE	4,290	4,617	4,836
TAX COLLECTING TOTAL	\$ 47,315	\$ 44,791	\$ 57,079

Budget of the Town of New Boston (MS-636)
Expenditures

ACCOUNT NAME	2023	2023	2024
	DEFAULT BUDGET	ACTUAL EXPENSE	BUDGET REQUESTED
ASSESSING			
PROFESSIONAL ASSESSING	\$ 63,140	\$ 63,214	\$ 62,980
TECHNOLOGY	5,776	5,924	6,102
TAX MAP UPDATE	2,885	3,054	3,054
DUES & SUBSCRIPTIONS	-	20	40
POSTAGE	75	-	150
ASSESSING TOTAL	\$ 71,876	\$ 72,212	\$ 72,326
TOTAL FINANCIAL ADMINISTRATION			
	\$ 231,616	\$ 244,934	\$ 265,840
GENERAL LEGAL	\$ 30,000	\$ 43,603	\$ 52,500
PERSONNEL			
GROUP HEALTH INSURANCE	\$ 403,378	\$ 354,389	\$ 408,196
GROUP DENTAL INSURANCE	24,504	21,939	14,253
LIFE INSURANCE	4,727	5,536	5,531
LONG-TERM DISABILITY	3,775	4,366	4,390
RETIREMENT (CPI) except PD	50,569	41,058	53,333
SHORT-TERM DISABILITY	7,323	7,844	10,468
FSA - EMPLOYER CONTRIBUTIONS	3,000	6,378	7,500
FICA - SOCIAL SECURITY	496	4,001	4,635
FICA - MEDICARE	117	1,168	1,084
EMPLOYEE PAYOUT AT TERMINATIO	7,500	27,710	19,105
NHRS - POLICE RETIREMENT	253,377	255,345	285,112
TUITION REIMBURSEMENT	1,000	-	1
UNEMPLOYMENT	6,975	3,629	5,503
WORKERS COMPENSATION	64,306	60,228	70,737
FLEX PLAN	495	83	330
HRA CLAIMS	-	3,064	7,680
EMPLOYMENT ADVERTISING Moved to	1,200	-	-
PERSONNEL TOTAL	\$ 832,742	\$ 796,737	\$ 897,857
PLANNING			
PLANNING BOARD	\$ 3,845	\$ 3,995	\$ 3,995
PLANNING COORDINATOR	76,000	77,703	81,401
PLANNING BOARD CLERICAL	41,621	44,367	48,131
PLANNING BOARD MINUTES	1,500	1,500	3,168
PLANNING CONSULTANT	8,900	1,887	8,160
PLANNING BOARD OT	1,000	-	500
LONGEVITY PLAN	1,000	1,000	1,250
FICA - SOCIAL SECURITY	7,748	7,914	8,584
FICA - MEDICARE	1,812	1,851	2,007
MILEAGE/CONFERENCES	1,004	437	935
TELEPHONE	-	-	504
ADVERTISING	1,000	653	1,000
REGISTRY OF DEEDS	750	494	750
PLANNING continued			
OFFICE SUPPLIES / EQUIPMENT	1,100	843	1,100
POSTAGE	1,500	1,352	1,200
BOOKS/SUPPLIES	190	523	197

Budget of the Town of New Boston (MS-636)
Expenditures

ACCOUNT NAME	2023	2023	2024
	DEFAULT BUDGET	ACTUAL EXPENSE	BUDGET REQUESTED
SNHPC	3,960	4,203	4,448
SPECIAL PROJECTS	1,000	-	750
PLANNING TOTAL	\$ 153,930	\$ 148,721	\$ 168,081
ZONING			
ZBA CLERICAL	\$ 1,249	\$ 25	\$ 1,298
SOCIAL SECURITY	77	2	81
MEDICARE	18	0	19
TRAINING/CONFERENCES	120	-	120
ZBA ADVERTISING	525	435	800
ZBA SUPPLIES	150	-	150
ZBA POSTAGE	600	65	600
ZONING TOTAL	\$ 2,739	\$ 528	\$ 3,068
PLANNING & ZONING TOTAL	\$ 156,669	\$ 149,249	\$ 171,148
GOV'T BUILDINGS			
CLOCK MAINTENANCE STIPEND	\$ 1,525	\$ 1,525	\$ 1,575
FACILITIES & GROUNDS MANAGER	6,400	17,680	-
GROUNDSKEEPING WAGES	1,752	5,244	14,328
FICA - SOCIAL SECURITY	600	1,516	986
FICA - MEDICARE	140	355	231
TELEPHONE	24,960	8,557	8,712
INTERNET	1,936	4,264	4,380
JANITORIAL SERVICES	9,250	9,066	9,155
ELECTRICITY	5,494	6,634	6,304
HEATING OIL	8,276	13,546	11,944
REPAIRS & MAINTENANCE	14,650	10,426	11,300
DEEDED PROPERTIES	1	-	1
GROUNDSKEEPING=GOVT	5,000	4,053	8,479
EQUIPMENT MAINTENANCE & REPAIR	-	744	1,181
MONUMENTS & OTHER FIXTURES	-	-	1,130
LAND PURCHASE	1	-	1
FURNITURE/FIXTURES	3,000	-	1,000
GOV'T BLDGS TOTAL	\$ 82,985	\$ 83,611	\$ 80,707
CEMETERIES			
REPAIRS, MAINTENANCE & UPKEEP	\$ 32,170	\$ 32,030	\$ 33,370
CEMETERY IMPROVEMENT	1	-	1
CEMETERIES TOTAL	\$ 32,171	\$ 32,030	\$ 33,371
INSURANCE			
PROPERTY LIABILITY	\$ 96,355	\$ 90,471	\$ 105,027
INSURANCE DEDUCTIBLE	5,000	2,000	5,000
INSURANCE TOTAL	\$ 101,355	\$ 92,471	\$ 110,027

Budget of the Town of New Boston (MS-636)
Expenditures

ACCOUNT NAME	2023	2023	2024
	DEFAULT BUDGET	ACTUAL EXPENSE	BUDGET REQUESTED
<u>TRUSTEES OF TRUST FUND</u>			
TRUSTEE STIPEND	\$ 1,375	\$ 1,375	\$ 1,375
SAFE DEPOSIT BOX FEE	1	-	-
TRUSTEES TOTAL	\$ 1,376	\$ 1,375	\$ 1,375
<u>POLICE</u>			
POLICE = FULL-TIME WAGES	\$ 753,397	\$ 740,271	\$ 835,335
POLICE = PART-TIME WAGES	38,214	22,657	40,071
POLICE = OVERTIME	65,207	101,165	64,625
LONGEVITY PLAN	3,250	3,750	2,000
FICA - SOCIAL SECURITY	6,274	5,137	6,734
FICA - MEDICARE	12,471	12,473	13,659
TRAINING/CONFERENCES	4,000	5,406	6,000
PROSECUTOR	500	-	500
TELEPHONE	5,197	5,302	5,380
CONTRACTED SERVICES	74,551	83,257	87,996
INTERNET	2,484	3,276	3,264
DUES & SUBSCRIPTIONS	1,050	2,753	1,865
UNIFORMS/EQUIPMENT	20,600	28,079	44,155
OFFICE SUPPLIES	7,490	9,085	7,077
POSTAGE	848	519	856
GASOLINE	25,200	22,302	22,750
VEHICLE MAINT	12,000	10,702	13,700
RADIO MAINTENANCE	8,468	360	8,540
VEHICLES	20,254	(171)	32,624
MISCELLANEOUS	3,700	4,588	4,300
HIRED POLICE SERVICES	1	-	1
JANITORIAL	5,961	6,385	6,420
ELECTRICITY	4,950	6,708	6,636
HEATING OIL	2,195	2,905	2,890
BUILDING	3,400	3,251	3,430
POLICE TOTAL	\$ 1,081,662	\$ 1,080,159	\$ 1,220,811
<u>FIRE</u>			
FIRE CHIEF	\$ 54,363	\$ 9,150	\$ 87,928
FIRE CHIEF OPS SALARY	-	84,736	22,281
FIRE CLERICAL	35,980	36,571	38,249
PER DIEM - DAYTIME	32,500	32,500	1
PER DIEM - NIGHTS & WEEKENDS	-	-	-
FD-DETAIL WAGES	-	1,236	-
FIRE CHIEF MILEAGE	200	-	1
AD&D INSURANCE	5,414	5,415	5,415
LONGEVITY	-	-	-
FICA - SOCIAL SECURITY	6,857	10,138	4,037
FICA - MEDICARE	1,604	2,371	2,156
TECHNOLOGY EXPENSES	5,775	4,276	5,235
INTERNET	2,747	3,824	4,930
<u>FIRE Continued</u>			
INNOCULATIONS/PHYSICALS	1,014	2,455	1,735
DUES - SOUHEGAN MUTUAL	1,154	1,184	1,302
POSTAGE/OFFICE SUPPLIES	1,599	550	1,358
CDL LICENSING	240	-	240

Budget of the Town of New Boston (MS-636)
Expenditures

ACCOUNT NAME	2023	2023	2024
	DEFAULT BUDGET	ACTUAL EXPENSE	BUDGET REQUESTED
EXPLORER PROGRAM	300	-	300
FF/EMS STAFF HOUSING	-	13,675	1
MISCELLANEOUS	2,500	815	2,800
PROTECTIVE	20,000	1,546	20,000
UNIFORMS	1,662	1,033	2,925
PROTECTIVE CLOTHING	18,500	35,531	27,000
FIRE EQUIPMENT REPAIR	2,650	4,206	8,750
FIRE RELATED EXPENSES	4,000	3,207	4,300
CISTERN/HYDRANT MAINT.	750	-	750
FIRE INSPECTOR	13,867	11,257	13,756
FIRE INSPECTOR - SS	860	698	845
FIRE INSPECTOR - MEDICARE	201	163	198
MILEAGE/CONFERENCES	1,900	-	1,700
BOOKS & SUPPLIES	1,800	405	1,000
FIRE FIGHTING TRAINING	5,000	1,116	5,000
EMERGENCY 911 LINES	1	-	1
CELLULAR PHONE	2,916	6,297	3,240
DISPATCHING SERVICES	21,962	21,962	24,041
PAGERS	900	4,710	5,500
RADIO MAINTENANCE	2,500	1,320	2,500
PAGER REPAIRS	250	-	250
VEHICLE MAINT SUPPLIES	800	141	1,000
GASOLINE	2,625	5,727	6,500
DIESEL FUEL	5,780	5,686	6,400
ENGINE #1 MAINT. E1	1,800	1,602	2,500
ENGINE #2 MAINT. E2	3,000	4,751	3,600
TANKER MAINTENANCE T1	2,000	1,332	3,100
UTILITY MAINTENANCE U2	1,900	1,746	1,900
76M7 FORESTRY/TANKER F1	500	1,344	1,400
RTV1=ALL TERRAIN VEHICLE	150	177	250
76-E5 MAINTENANCE	3,000	1,685	3,200
CAR #1 MAINTENANCE	3,000	4,121	1,250
TRASH REMOVAL	948	1,148	1,192
ELECTRICITY	3,483	5,633	5,676
HEATING OIL	4,828	7,740	6,718
BUILDING/EQUIPMENT	7,262	7,675	9,322
MISCELLANEOUS	400	1,736	1,200
EMERGENCY CALLS	67,578	33,105	46,276
WEEKEND SHIFT COVERAGE	4,250	4,250	1
<u>FIRE Continued</u>			
EMERGENCY CALLS - SS	4,453	2,316	2,842
EMERGENCY CALLS - MEDICARE	1,042	542	665
FIRE TOTAL \$	\$ 370,765	\$ 394,804	\$ 404,716
<u>BUILDING</u>			
BUILDING INSPECTOR	\$ 36,192	\$ 37,494	\$ 40,335
BUILDING ASSISTANT	24,972	23,844	26,750
PROPANE GAS INSPECTIONS - Moved into Building Inspector Position	8,220	-	1
FICA - SOCIAL SECURITY	4,302	3,789	4,159

Budget of the Town of New Boston (MS-636)
Expenditures

ACCOUNT NAME	2023	2023	2024
	DEFAULT BUDGET	ACTUAL EXPENSE	BUDGET REQUESTED
FICA - MEDICARE	1,006	886	973
MILEAGE / TRAINING	2,599	2,051	5,744
CELL PHONE	480	991	977
TECHNOLOGY	2,312	2,196	2,232
PROFESSIONAL SERVICES	175	-	2,423
DUES & SUBSCRIPTIONS	895	364	1,099
OFFICE SUPPLIES	600	356	667
POSTAGE	150	267	160
VEHICLE REPAIRS & MAINTENANCE	-	369	1
MISC/PUBLICATIONS	150	-	150
BUILDING TOTAL	\$ 82,053	\$ 72,606	\$ 85,673
<u>EMERGENCY MGMT</u>			
EMERGENCY MGT DIRECTOR	\$ 5,000	\$ 5,100	\$ 6,500
EMERGENCY MGMT - SOC SEC	310	316	403
EMERGENCY MGMT - MEDIC	73	74	94
REIMBURSEMENTS	400	1,476	1,600
CELLULAR PHONE	-	45	520
ELECTRICITY FOR RADIO SITE	967	1,299	1,441
EMERGENCY MGMT MISC	10,158	10,442	12,992
EMERGENCY MGMT TOTAL	\$ 16,908	\$ 18,752	\$ 23,550
<u>FOREST FIRE</u>			
REIMBURSEMENTS	\$ 104	\$ -	\$ 104
FOREST FIRE SUPPLIES & EQUIP	998	627	998
FOREST FIRES	500	-	500
FOREST FIRE TOTAL	\$ 1,602	\$ 627	\$ 1,602
EMERGENCY MGMT & FOREST FIRE TOTAL	\$ 18,510	\$ 19,379	\$ 25,151
<u>HIGHWAY</u>			
HIGHWAY DEPT. FULL-TIME	\$ 368,574	\$ 452,553	\$ 478,200
HIGHWAY DEPT. CLERICAL	23,043	-	1
HIGHWAY DEPT. OVERTIME	55,286	36,052	50,000
LONGEVITY	2,750	3,500	4,000
FICA - SOCIAL SECURITY	28,820	29,604	32,996
<u>HIGHWAY Continued</u>			
FICA - MEDICARE	6,740	6,923	7,717
SEMINARS	700	134	1,400
TELEPHONE/RADIO	498	578	495
INTERNET	1,061	1,103	1,140
TOOLS	2,750	5,359	3,000
NOTICES/PERMITS	300	-	300
DUES & SUBSCRIPTIONS	295	130	320
UNIFORMS & BOOTS	7,120	8,017	9,500
OFFICE	1,200	615	2,000
POSTAGE	25	-	1
SIGNS	2,000	5,191	3,800
SAFETY EQUIPMENT	1,750	600	1,000
RADIO MAINTENANCE	2,350	2,201	2,500

Budget of the Town of New Boston (MS-636)
Expenditures

ACCOUNT NAME	2023	2023	2024
	DEFAULT BUDGET	ACTUAL EXPENSE	BUDGET REQUESTED
DRUG TESTING	700	957	1,000
EQUIP SUPPLIES & PARTS	67,000	58,213	77,000
TIRES/REPAIRS	5,340	14,588	12,000
EQUIPMENT REPAIRS	30,000	6,364	1
WELDING/SUPPLIES	1,268	561	1,150
ELECTRICITY	6,355	6,639	8,055
HEATING OIL	1,957	3,344	2,470
BLDG REPAIR & MAINT/CLEANING SUP	9,051	4,414	7,800
GASBOY SYSTEM REPAIRS	1,800	3,418	2,800
HIGHWAY ADMIN TOTAL	\$ 628,733	\$ 651,057	\$ 710,647
BLASTING	\$ 4,000	\$ -	\$ 1
ROAD CONSTRUCTION	400,000	170,942	430,000
LINE STRIPING	15,376	-	16,430
BRIDGE MAINTENANCE	1,650	-	1,650
GRAVEL	37,598	58,449	50,000
CALCIUM	11,000	-	11,000
COLD PATCH/ASPHALT	3,795	749	2,600
CULVERTS/CATCH BASINS	8,000	9,689	14,500
GUARD RAILS	8,000	-	5,000
ROADSIDE TRIMMING / CLEARING	39,977	26,540	37,525
ENGINEERING CONSULTANTS	5,000	-	7,500
WINTER HIRED EQUIPMENT	141,916	136,957	150,000
SALT	109,944	190,258	185,000
SAND	1	21,638	28,000
GASOLINE	9,000	7,886	8,613
DIESEL FUEL	40,300	74,317	80,000
PLOW BLADES/TIRE CHAINS	3,000	2,764	21,170
PLOW BLADES/EQT REPAIR	2,500	549	1
HIGHWAY & STREETS TOTAL	\$ 841,057	\$ 700,739	\$ 1,048,990
HIGHWAY TOTAL	\$ 1,469,790	\$ 1,351,796	\$ 1,759,637
STREET LIGHTING	\$ 5,595	\$ 3,428	\$ 3,327
TRANSFER STATION			
SANITATION=FULL-TIME	\$ 165,756	\$ 173,438	\$ 182,229
SANITATION=PART-TIME	33,405	31,453	35,612
SANITATION=OVERTIME	9,377	9,830	10,993
LONGEVITY PLAN	1,000	1,750	1,750
FICA - SOCIAL SECURITY	13,619	13,356	14,296
FICA - MEDICARE	3,185	3,123	3,343
MILEAGE/CONFERENCES	1,800	-	1,800
TELEPHONE	(102)	600	600
INTERNET	2,007	2,763	2,131
DUES & SUBSCRIPTIONS	636	798	797
OFFICE SUPPLIES	900	1,631	900
POSTAGE	340	-	20
PROTECTIVE EQUIPMENT	2,820	2,070	2,820
MISCELLANEOUS	4,000	321	4,000
TRANSFER ADMIN TOTAL	\$ 238,743	\$ 241,133	\$ 261,291
HOUSEHOLD HAZARDOUS	\$ 600	\$ -	\$ 600

Budget of the Town of New Boston (MS-636)
Expenditures

ACCOUNT NAME	2023	2023	2024
	DEFAULT BUDGET	ACTUAL EXPENSE	BUDGET REQUESTED
TIPPING FEES	73,460	58,177	85,500
TRUCKING FEES	22,075	14,458	17,770
TIRE/RECYCLABLE REMOVAL	2,700	1,019	2,700
TRUCKING FUEL SURCHARGE (FKA RE	1	-	2,500
ELECTRICITY	5,077	6,114	6,600
HEAT	650	138	650
BUILDING	4,400	3,041	4,401
GROUNDS	6,800	3,218	6,800
SALT SUPPLY	3,600	2,587	3,845
SUPPLIES/TOOLS	1,400	678	1,400
DIESEL	3,573	3,793	4,726
VEH/EQUIPMENT	8,578	9,865	8,578
TRAILER MAINTENANCE	6,740	2,805	6,700
EQUIPMENT REFURBISH	3,600	3,327	1,000
SOLID WASTE DISPOSAL TOTAL	\$ 142,654	\$ 109,219	\$ 153,170
MUNICIPAL PROJECTS / ILLEGAL			
DUMPING	\$ 1,500	\$ 162	\$ 1,500
TRANSFER STATION TOTAL	\$ 383,497	\$ 350,514	\$ 416,561
LANDFILL/GROUND MONITORING	\$ 5,000	\$ 6,968	\$ 5,500

Budget of the Town of New Boston (MS-636)
Expenditures

ACCOUNT NAME	2023	2023	2024
	DEFAULT BUDGET	ACTUAL EXPENSE	BUDGET REQUESTED
<u>HEALTH OFFICER</u>			
HEALTH OFFICER STIPEND	\$ 3,000	\$ 1,500	\$ 3,000
SOCIAL SECURITY	186	93	187
MEDICARE	44	22	45
HEALTH SEMINARS	400	145	370
WARRANT ADMINISTRATION	-	-	130
WATER TESTING	200	-	200
HEALTH OFFICER SUPPLIES	100	12	100
HEALTH OFFICER TOTAL	\$ 3,930	\$ 1,772	\$ 4,032
<u>HEALTH & WELFARE</u>			
HOME HEALTH CARE/VNA	\$ 3,000	\$ 3,000	\$ -
GRANITE ST CHILDREN'S ALLIANCE	1,000	1,000	-
CASA	750	750	-
CHRISPINS HOUSE	1,000	1,000	-
FAMILY PROMISE	-	-	-
RED CROSS DONATION	1,000	1,000	-
ST. JOSEPH COMMUNITY	1,000	1,000	-
HEALTH TOTAL	\$ 7,750	\$ 7,750	\$ -
WELFARE OFFICER WAGES	\$ -	\$ -	\$ 4,800
DUES / SUBSCRIPTIONS / CONFERENCE	-	-	75
WELFARE ADMIN TOTAL	\$ -	\$ -	\$ 4,875
FOOD	\$ 500	\$ 1,950	\$ 1,900
HEAT & ELECTRICITY	2,750	9,355	6,000
MEDICAL	500	-	300
HOUSING	15,500	21,128	15,500
TRANSPORTATION	-	-	1,800
BASIC HOUSEHOLD EXPENSES	-	-	500
WELFARE-MISC	750	3,711	1
TRANSPORTATION-ELDERLY/DISBLD	2,016	14,472	9,036
WELFARE TOTAL	\$ 22,016	\$ 50,617	\$ 35,037
HEALTH & WELFARE TOTAL	\$ 29,766	\$ 58,367	\$ 39,912
<u>RECREATION</u>			
DIRECTOR'S SALARY	\$ 67,954	\$ 71,526	\$ 75,619
RECREATION CLERICAL	45,011	47,036	50,107
LONGEVITY PLAN	1,500	1,500	1,750
FICA - SOCIAL SECURITY	7,411	7,387	7,904
FICA - MEDICARE	1,733	1,728	1,848
CONFERENCES, TRAINING, C	400	-	400
TECHNOLOGY	3,600	3,800	4,000
JANITORIAL	1,500	1,500	1,500
ELECTRICITY	1,283	1,877	1,773
DUES AND SUBSCRIPTIONS	1,518	1,055	2,090
OFFICE EQUIPMENT	2,610	3,144	2,940
OFFICE SUPPLIES	900	679	1,000
POSTAGE	680	570	788
<u>RECREATION Continued</u>			
GASOLINE - VAN	1,065	155	1,138
GROUNDSKEEPING	3,500	-	4,000
VAN MAINTENANCE	545	146	545

Budget of the Town of New Boston (MS-636)
Expenditures

ACCOUNT NAME	2023	2023	2024
	DEFAULT BUDGET	ACTUAL EXPENSE	BUDGET REQUESTED
SENIOR TRIP EXPENSES	300	212	800
AWARDS/SCHOLARSHIPS/GI	1	-	1
RECREATION TOTAL \$	141,511	\$ 142,314	\$ 158,204
LIBRARY			
LIBRARY=FULL-TIME WAGES	\$ 60,855	\$ 58,945	\$ 63,502
LIBRARY=PART-TIME WAGES	165,750	154,000	171,032
LONGEVITY PLAN	1,750	1,698	1,313
SOCIAL SECURITY	14,158	12,850	14,623
MEDICARE	3,311	3,005	3,420
BUILDING	950	8,187	1,052
HEATING OIL	2,685	2,499	2,965
NON-TAXPAYER FUNDS THE LIBRARY TRUSTEES ARE PREPARED TO SPEND	10,000	-	10,000
LIBRARY(APPROPRIATION)	60,853	60,853	68,717
LIBRARY TOTAL \$	320,312	\$ 302,037	\$ 336,623
PATRIOTIC PURPOSES			
MEMORIAL DAY	\$ 500	\$ 500	\$ 500
JULY 4TH CELEBRATION	1	-	1
PATRIOTIC TOTAL \$	501	\$ 500	\$ 501
CONSERVATION/ENERGY			
FORESTRY CONSULTANT	\$ 585	\$ -	\$ 585
ENERGY COMMISSION	150	-	150
CONSERVATION TOTAL \$	735	\$ -	\$ 735
TOTAL ALL DEPARTMENTS	\$ 5,815,453	\$ 5,548,818	\$ 6,531,890



Photo by Laura Bernard

Budget of the Town (MS-636)

Special/Individual Warrant Articles

January 1, 2024 - December 31, 2024

Special warrant articles are defined in RSA 32:3. VI, as appropriations:

- 1) in petitioned warrant articles;
- 2) raised by bonds or notes;
- 3) to separate fund created pursuant to law, such as
capital reserve funds or trust funds;
- 4) designated on the warrant as a special article or as a non-lapsing
or non-transferable article

Purpose of Appropriations	Warrant Article #	Appropriations Ensuing FY (Recommended)
Fire Dept Per Diem	07	\$ 489,212
Cost of Living Adjustment COLA	08	100,000
Bedford Rd Culvert	09	890,000
Fire Dept Vehicles CRF	10	200,000
Fire Dept Command Vehicle	11	69,000
Fire Dept Equipment CRF	12	50,000
Emergency Management CRF	13	20,000
Highway Truck CRF	14	175,000
Purchase 10-Wheel Dump Truck	15	260,000
Highway Heavy Equipment CRF	16	65,000
Town Bridge Repair/Replacement CRF	17	40,000
Road Improvements	18	100,000
Highway Block Grant	19	212,713
Revaluation CRF	20	25,000
Municipal Facilities ETF	21	30,000
Geographic Information System (GIS)	22	110,000
Fire Dept Special Detail Revolving Fund	23	1,000
New Boston 4th of July Fireworks/Details	24	12,850
Police and Fire Dispatch Services	25	6,438
New Boston Soldier's Monument Name Update	26	3,600
Mill Pond Foot Bridge to ETF	27	18,092
Budget Software Program	28	21,000
Alarm / Security Systems Town Buildings	29	99,000
Human Services Agencies	30	8,900
Total of Individual & Special Warrant Articles		\$ 3,006,805

Budget of the Town of New Boston (MS-636) Revenues

Sources of Revenue	Estimated Revenues 2023	Actual Revenues 2023	Estimated Revenues 2024
Taxes			
Land Use Change Tax	\$ -	\$ -	\$ -
Timber Tax	24,930	24,930	15,000
Excavation Tax (\$.02/cu yd)	6,095	6,095	5,000
Interest & Penalties of Delinquent Taxes	25,019	31,414	25,000
Total Taxes	\$ 56,044	\$ 62,438	\$ 45,000
Licenses, Permits & Fees			
Business Licenses & Permits	\$ 1,545	\$ 1,995	\$ 2,000
Motor Vehicle Permit Fees	1,350,873	1,474,545	1,375,000
Building Permits	46,926	52,654	45,200
Other Licenses, Permits & Fees	74,809	80,150	64,945
Total Licenses, Permits & Fees	\$ 1,474,153	\$ 1,609,345	\$ 1,487,145
From State			
Meals & Rooms Tax	\$ 583,872	\$ 583,872	\$ 398,447
Highway Block Grant	210,614	270,637	212,713
Forest Land Reimbursements	125	125	100
Other State Grants	590,884	35,635	9,500
Federal Grants	609,500	2,499	1,000
Total From State	\$ 1,994,994	\$ 892,768	\$ 621,760
Charges for Services			
Income from Departments	\$ 4,990	\$ 7,274	\$ 4,875
Other Charges	-	-	-
Total Charges for Services	\$ 4,990	\$ 7,274	\$ 4,875
Miscellaneous Revenues			
Sale of Town Equipment	\$ 14,500	\$ 46,400	\$ 5,000
Interest From Investments	153,853	235,494	110,000
Other miscellaneous revenues	35,865	23,830	19,910
Total Miscellaneous Revenues	\$ 204,218	\$ 305,724	\$ 134,910
Interfund Operating Transfers In			
From Enterprise Fund-Rec	\$ -	\$ -	\$ -
From Capital Reserve Funds	477,814	504,435	547,092
From Permanant Funds	16,620	6,858	10,000
Total Interfund Operating Transfers In	\$ 494,434	\$ 511,293	\$ 557,092
Other Financing Sources			
Proceeds from Long Term Bond(s)/Note(s)	\$ -	\$ -	\$ -
Amount VOTED from Surplus	-	-	-
Total Other Financing Sources	\$ -	\$ -	\$ -
Total Sources of Revenue	\$ 4,228,834	\$ 3,388,842	\$ 2,850,782

Summary Inventory of Valuation 2023 MS - 1

	<u>Acres</u>	<u>Assessed Valuation</u>
LAND:		
Current Use	15,337.07	1,409,657
Discretionary Preservation Easement	0.27	8,439
Residential	7,327.04	353,615,406
Commercial/Industrial Land	637.51	12,053,500
Non-Taxable Land	3,330.09	14,204,300
BUILDINGS:		
Residential		542,992,980
Manufactured		2,822,700
Discretionary Preservation Easement	10	30,612
Commercial/Industrial		28,333,300
Non-Taxable Buildings		34,304,108
UTILITIES:		
Electric		11,689,000
VALUATION BEFORE EXEMPTIONS:		952,955,594
EXEMPTIONS OFF ASSESSED VALUE:		
Elderly (21)	3,396,050	
Blind (3)	99,000	
Solar Power (49)	896,500	
Wind Power (1)	7,000	
TOTAL AMOUNT OF EXEMPTIONS:		4,398,550
NET VALUATION AFTER EXEMPTIONS:		948,557,044
CREDITS OFF GROSS TAX:		
Veterans (247)		123,500
Service-Connected Total Disability (28)		56,000

Current Use Report

Number of Owners in Current Use	369	
Number of Parcels in Current Use	553	
		<u>Acres</u>
Farm Land		1,185.21
Forest Land		10,402.75
Forest Land with Documented Stewardship		2,274.58
Wet Land		1,474.53
Receiving 20% Recreation Adjustment		4,341.26
Removed from Current Use		26.84

2023 REPORT OF THE TRUSTEES OF TRUST FUNDS

<u>Fund Name</u>	<u>Beginning Balance</u>	<u>Deposits</u>	<u>Withdrawals</u>	<u>Income Earned</u>	<u>Ending Balance</u>
Trust Funds:					
Cemetery	217,346.65	13,025.00	7,385.31	8,474.30	231,460.64
Dodge Library	136,635.86	0.00	4,907.57	5,661.50	137,389.79
Dodge Poor Relief	94,575.03	0.00	3,297.44	3,808.80	95,086.39
Roger Babson	3,696.06	0.00	0.00	73.64	3,769.70
Caroline Clark	3,069.85	0.00	0.00	61.13	3,130.98
Common Trust #1	8,321.73	0.00	0.00	165.88	8,487.61
Expendable Trust	4,684.85	0.00	4,708.66	23.81	0.00
Record Retention Exp Tr	297.79	28,114.95	1,111.86	286.29	27,587.17
Municipal Facilities Exp Tr	20,076.99	25,000.00	21,980.00	285.09	23,382.08
Trust Fund Totals	488,704.81	66,139.95	43,390.84	18,840.44	530,294.36
Capital Reserve Funds:					
Fire Dept. Vehicles	428,457.71	175,000.00	15,577.11	11,909.52	599,790.12
Highway Trucks	472,855.81	150,000.00	420,000.00	14,506.48	217,362.29
Town Revaluation	97,187.18	25,000.00	0.00	1,419.97	123,607.15
Town Hall Renovation	15,072.15	0.00	14,883.20	77.44	266.39
Highway Heavy Equipment	165,185.39	45,000.00	0.00	2,061.42	212,246.81
Bridge Repair/Replacement	333,018.88	40,000.00	30,882.57	7,472.83	349,609.14
Emergency Management	20,076.68	20,000.00	0.00	560.63	40,637.31
Town Capital Reserves	1,531,853.80	455,000.00	481,342.88	38,008.29	1,543,519.21
School Repair/Renovation	329,100.74	150,000.00	31,508.25	5,964.64	453,557.13
Special Education	152,749.36	0.00	0.00	2,460.71	155,210.07
School Capital Reserves	481,850.10	150,000.00	31,508.25	8,425.35	608,767.20
Total Invested Funds	2,502,408.71	671,139.95	556,241.97	65,274.08	2,682,580.77

Note: This is an unaudited report.

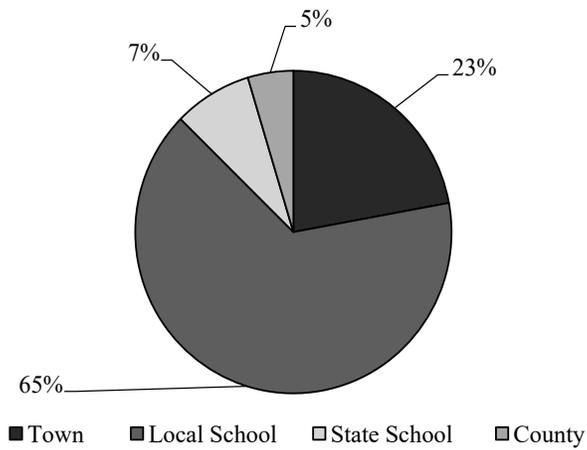


Photo by Maralyn Segien

2023 Property Tax Rate
\$20.35/thousand



Photo courtesy of the Recreation Department



On a \$400,000 property, this is the actual tax paid:

	Annual	
	Tax Rate	Tax Bill
Town	4.58	\$ 1,832
Local School	13.28	\$ 5,312
State School	1.46	\$ 584
County	1.03	\$ 412
TOTAL	20.35	\$ 8,140

2023 Tax Rate Calculation from the Department of Revenue Administration

	Town Portion	Tax Rates
Appropriations	9,023,791	
Less: Revenues	(4,228,834)	
Fund Balance to Reduce		
Taxes	(671,000)	
Add: Overlay	37,956	
War Service Credits	<u>179,500</u>	
Net Town Appropriation	4,341,413	
Approved Town Tax Effort		4,341,413
Municipal Tax Rate		4.58

School Portion		
Net Local School Budget	17,077,624	
Less: Adequate Education Grant	(3,106,816)	
Retained State Ed Tax	(1,371,923)	
State Education Taxes	1,371,923	
Approved School(s) Tax Effort	12,598,885	
Local School Rate		13.28

State Education Taxes

Equalized Valuation (no utilities)	936,868,044
Multiplied by Statewide Property Tax Rate x 1.46	
Total to be raised by taxes	1,371,923
Divide by Local Assessed Valuation above (no Utilities)	
Excess State Education Taxes to be remitted to State	
Pay to State	0.00
State School Rate	1.46

County Portion

Due to County	973,849
Less: Shared Revenues	
Approved County Tax Effort	973,849
County Rate	1.03

Total Tax Rate..... 20.35

Total Property Taxes Assessed	19,286,070
Less: War Service Credits	(179,500)
Total Property Tax Commitment	19,106,570

CERTIFICATION

This is to certify that the information contained in this report was taken from official records and is complete to the best of our knowledge and belief.

Donna Mombourquette, Chair
Kary Jencks
William McFadden
Select Board of New Boston

Proof of Rate

	Net Assessed Valuation	Tax Rate	Assessment
State Education Tax	936,868,044	1.46	1,371,923
All Other Taxes	948,557,044	18.89	<u>17,914,147</u>
			19,286,070

PREVIOUS YEAR'S TAX RATES AND ASSESSED VALUATION

<u>YEAR</u>	<u>TAX RATE</u>	<u>VALUATION</u>
2008	14.71	644,892,403
2009	15.96	658,477,459
2010	17.25	663,903,939
2011 Revaluation Update	23.51	523,028,827
2012	23.03	528,999,862
2013	24.24	533,178,062
2014	25.45	550,774,034
2015	26.71	560,210,325
2016 Revaluation Update	23.35	629,707,167
2017	24.35	645,163,418
2018	23.87	659,751,647
2019	25.05	667,740,882
2020	24.09	683,500,314
2021	18.50	927,870,692
2022	19.18	938,240,329



File Photo

Land and Buildings Acquired Through Gift and Tax Collector's Deed

By Gift or Purchase

MAP/LOT #	LOT NAME	ACRES	VALUE
1-26	Colburn Road, (Todd Family Irrevocable Trust)	29.00 acres	\$31,600
1-39	Dodge-Chickering Land (Great Meadows)	10.00 acres	\$12,500
3-5	West Lull Place (Twin Bridge Conservation Easement)	35.80 acres	\$76,100
3-86	B&M Railroad Right of Way	14.04 acres	\$42,900
3-124	Knowlton-Doonan Land, Howe Bridge	5.00 acres	\$18,700
4-17	Francestown Road	39.105 acres	\$114,900
4-95	Francestown Road	5.00 acres	\$18,700
6-23	Geer Grove, Route 13 (along river)	9.90 acres	\$227,300
6-39	Swanson Grove, Route 13 (along river)	7.94 acres	\$37,200
6-46	River Road	6.50 acres	\$20,500
7-22	Cochran Hill Road, (Sherburne Maxwell Property)	70.00 acres	\$319,100
7-74-1	Old Coach Road (across from Transfer Station)	58.48 acres	\$568,600
8-2	Briar Hill Road, (Skofield, Frances Property)	36.00 acres	\$153,500
8-49	Langdell Grove, Route 13 (picnic area), Coleman Grove (along river)	13.90 acres	\$250,500
9-2	Bog Brook Road	8.00 acres	\$134,300
9-54	AT & T Forest Products, Bog Brook Road,	33.41 acres	\$189,200
12-16	Old County Road, Gallerani Conservation Area	87.00 acres	\$154,400
18-5	Depot Street	0.04 acres	\$12,500
11-44	Bailey Pond	0.115 acres	\$27,800
12-49-8	Beausoleil-Laberge Land, Christie Road	6.90 acres	\$8,600
12-50	Leach Land to Conservation (bog land)	10.62 acres	\$12,600
14-6	Winiford Brown Land, Meadow Road (meadow land)	7.05 acres	\$46,500
14-10	Winiford Brown Land, Mt. Vernon Road (meadow land)	8.78 acres	\$23,400
18-29	Cousins Land, Molly Stark Lane	2.50 acres	\$109,400
18-39-1	Victor Daniels Land (adjacent to school)	1.05 acres	\$132,800

LCIP King Land:

MAP/LOT #	LOT NAME	ACRES	VALUE
19-14	Mill Street	0.75 acre	\$141,400
19-15	Mill Street	15.64 acres	\$72,700

LCIP Townes Land:

MAP/LOT #	LOT NAME	ACRES	VALUE
10-51	Lyndeborough Road	8.00 acres	\$193,600
10-53	Lyndeborough Road	5.62 acres	\$144,500
10-56	Lyndeborough Road	5.00 acres	\$26,100
10-57	Lyndeborough Road	1.00 acres	\$13,800
10-58	Lyndeborough Road	9.00 acres	\$165,500

Town Forest Land

MAP/LOT #	LOT NAME	ACRES	VALUE
2-115	Siemeze Lot	85.00 acres	\$297,100
2-118	Colby Lot	8.00 acres	\$102,900
2-144	Follansbee Lot	11.00 acres	\$130,000
3-44	Johnson Lot	31.715 acres	\$68,200
7-22	Sherburne Lot	70.00 acres	\$319,100
7-70	Lydia Dodge Town Forest	244.70 acres	\$1,487,200
7-74-1	Bob Todd Town Forest	58.48 acres	\$568,600

Land and Buildings Acquired Through Gift and Tax Collector's Deed

Deeded Parcels

MAP/LOT #	LOT NAME	ACRES	VALUE
1-14	Follansbee Land, Saunders Road, Saunders Pasture	76.50 acres	\$291,300
1-22	Middle Branch Conservation Area, Saunders Road	82.00 acres	\$279,200
2-27	Twin Bridge Road	0.230 acres	\$1,200
2-115	Siemeze Land, Dodge Pasture	85.00 acres	\$297,100
2-118	Colby & Chandler Heirs	8.00 acres	\$102,900
2-144	Follansbee Land, Saunders Road	11.00 acres	\$130,000
3-44	Johnson-Morse Land, Oak Hill	31.715 acres	\$68,200
3-131	Belanger Land (along river)	9.42 acres	\$24,200
3-142	Tirrell Land	3.00 acres	\$19,900
4-47	Labine, Susan	1.20 acres	\$88,200
4-100	Kiely, Maurice & Lorraine	3.80 acres	\$17,200
5-68	J.L. & H. Wilson Heirs Land (bog land)	18.00 acres	\$20,700
11-16	Sargent Land, Route 13	0.58 acres	\$700
11-30-2	Reynells, Kerry K.	4.84 acres	\$74,000
14-30	Mason, William O.	3.45 acres	\$76,400
14-82	Mason, William O.	15.50 acres	\$52,900
14-92	Scott Land, Meadow Road	3.10 acres	\$16,300



File Photo

Tax Collector Report (MS-61)

Fiscal Year Ended December 31, 2023

DEBIT	Levies of:	2023	2022
Uncollected Taxes			
at Beginning of Fiscal Year:			
	Property Taxes		\$392,630.43
	Land Use Change		
	Yield Taxes		
	Excavation Tax		
	Prior Years' Credit Balance	(\$15,016.59)	
	This Year's New Credits		
Taxes Committed this Year:			
	Property Taxes	\$19,125,640	
	Land Use Changes	\$279,290.00	\$236,440.00
	Timber Yield Taxes	\$17,723.93	\$7,205.91
	Excavation Tax	\$6,094.93	
Overpayment Refunds:			
	Property Taxes	\$21,892.24	
Interest and Cost Collected			
	on Delinquent Tax:	\$4,171.78	\$12,481.88
TOTAL DEBITS		\$19,439,796.29	\$648,758.22
CREDITS			
Remittance to Treasurer:			
	Property Taxes	\$18,718,518.42	\$269,443.81
	Land Use Changes	\$109,260.00	\$235,360.00
	Timber Yield Taxes	\$17,723.93	\$7,205.91
	Excavation Tax	\$5,463.34	
	Interest & Costs	\$3,970.75	\$9,248.54
	Penalties	\$201.03	\$3,233.34
	Conversion to Lien		\$122,908.62
Abatements Made			
	Property Taxes	\$19,235.00	\$278.00
	Land Use Change Taxes		
	Yield Taxes	\$90,890.00	
	Excavation Tax	\$631.59	
Uncollected Taxes			
End of Fiscal Year:			
	Property Taxes	\$400,526.95	
	Land Use Change	\$79,140	\$1,080.00
	Timber Yield Tax		
	Excavation Tax		
	Property Tax Credit Balance	(\$5,764.72)	
TOTAL CREDITS		\$19,439,796.29	\$648,758.22

Property taxes are billed semi-annually; the first bill is typically due by July 1 and the second bill by December 1, to cover the tax fiscal year of April 1 – March 31. The first property tax bill is an estimated bill based on the previous year's tax rate; and typically half of your prior year's annual taxes. The second bill generated is based on the new tax rate set by the Department of Revenue in the fall. This new rate is applied to the current assessed value of your property as of April 1st.

You may view, print, and pay your property tax bill on-line via the link available on our town website, www.newbostonnh.gov. Payments can be made via ACH for a \$1.15 fee per transaction, or by Credit/Debit Card with a surcharge of 3.25% of the payment amount. You may also opt to receive your future tax bills electronically to your email.

Please call 487-2500 x171, or email taxcollector@newbostonnh.gov with any questions. My office hours are Monday and Wednesday between 9:00 AM and 4:00 PM, with additional hours posted during tax billing time. It is my sincere pleasure to assist you and be of service.

Respectfully Submitted,

Ann Charbonneau, Tax Collector



File Photo

Summary of Tax Lien Accounts

Fiscal Year Ended December 31, 2023

DEBIT	Levies of:	2022	2021	2020
Unredeemed Lien Balance at Beginning of Fiscal Year:			\$53,600	\$60,787
Liens Executed During Fiscal Year:		\$130,167		
Interest & Costs Collected: (After Lien Execution)		\$3,858	\$6,169	\$4,733
TOTAL DEBITS		\$134,025	\$59,769	\$65,611
	CREDIT	2022	2021	2020
Remittance to Treasurer				
Redemptions:		\$82,711	\$32,058	\$18,630
Interest/Costs Collected: (After Lien Execution)		\$3,858	\$6,169	\$4,733
Abatements of Unredeemed Taxes:			\$387	\$657
Liens Deeded to Municipality:				
Unredeemed Lien Balance at End of Year:		\$47,456	\$21,155	\$41,591
TOTAL CREDITS		\$134,025	\$59,769	\$65,611

Ann M. Charbonneau,
Tax Collector



Photo courtesy of the Historical Society

Schedule of Town Property

Town Hall Property (018-036)

Land	174,700
Town Hall Building	1,631,700
Town Hall Contents	574,800

Old Engine House Building

Old Engine House Building	254,600
Old Engine House Contents	24,700
Gazebo	28,000

Ball Field/Grandstand Property (018-037)

Land	187,200
Grandstand Structure	24,000
New Dugouts	8,600
Concession Stand	4,751

Library (008-111)

Land and Building	1,603,900
Contents	1,225,300

Wason Building (019-010)

Land and Building	447,000
Contents	12,700

Fire Station (019-026)

Land and Building	318,700
Contents	215,800

Highway/Police Dept Property (008-117)

Land	255,500
Highway Building	190,900
Contents	120,800
Police Station Building	398,100
Contents	266,300

Transfer Station (007-070)

Land and Building	1,487,200
Contents	201,400

New Boston Central School (018-038)

Land and Buildings	13,862,900
Contents	500,000

Central School Road Land (018-039)

175,300

New Boston Cemetery (008-097)

Land and Building	237,400
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New Land (008-110-2)

136,600

Ball Fields (007-074-001)

568,600

**Land and Buildings reflect assessed value, contents reflect insured value.*



Photos by Laura Bernard

2024 Capital Improvements Program (CIP) Committee

The Capital Improvements Program (CIP) Committee wrapped up its work on October 25th, 2023 with a total project funding for 2024 of \$635,000, a \$95,000 increase from the 2023 schedule. New Boston's CIP Committee works to develop a six-year schedule of capital projects and purchases that reflect the town and school needs as well as the taxpayers' ability to afford. Using Capital Reserve Funds (CRFs), taxpayers have supported yearly allotments for the future purchase of fire and highway vehicles and equipment as well as bridges, preventing huge spikes in the tax rate for the year these expensive items need to be purchased.

The CIP schedule represents projects and purchases that cost \$20,000 or more. Unless there is an unforeseen emergency, any new project comes onto the schedule six years in advance. It is expected that the Select Board will bring forward to the March 2024 ballot the CIP items scheduled for that year. Voters are encouraged to consider these requests carefully.

Fire Department Vehicles CRF

This yearly CRF includes both replacement and mid-life refurbishment of all Fire Department vehicles except the ambulances, which are purchased through a separate ambulance revolving fund that derives its revenues from user fees, not taxes.

The vehicle roster includes two front-line pumpers and a backup pumper, a tank truck, a forestry truck, a light rescue vehicle and a command vehicle which was added by the Fire Wards three years ago and is expected to be placed on the Town Warrant for 2024.

These vehicles are extremely expensive, with pumpers expected to cost over \$980,000 in the next purchase cycle. With a midlife refurbishment, these pumpers generally have a 25-year life cycle. The other vehicles also have 15 to 30-year cycles. While this is good on one hand, it makes projecting future costs problematic.

The CIP Committee carefully reviews this vehicle schedule annually, attempting to account for any known increases in vehicle costs, and has recommended a deposit into the CRF of \$200,000 each year for the next six years. This is an increase of \$25,000 over the amount requested in previous years, primarily due to the continuing increases in costs of replacement Fire Department vehicles. For example, in 2020 the Town ordered a new pumper at a cost of \$671,000. The next new pumper purchase, scheduled in 2026, is estimated to cost \$980,000.

Fire Station Bond

This item has been removed from the CIP schedule due to the Department of Defense grant received for the construction of the Fire Station.

Emergency Management CRF

In 2020 the town voted to establish an Emergency Management CRF for the collection of funds to maintain the Emergency Services communications and related systems. The CIP Committee is continuing to request a \$20,000 annual deposit into this fund to meet the needs of the communication system maintenance scheduled in 2027.

Highway Trucks CRF

This CRF now covers two full-sized 6-wheel dump trucks, one smaller 6-wheel truck (F-550) with plows, and five 10-wheel trucks. There is also an F-250 4x4 pickup truck with a plow and a Chevy Silverado 1500.

Four of these vehicles are scheduled to be replaced in the next four years. The cost of new 10-wheel trucks with plows is currently \$260,000. As a result of the replacement timing the CIP Committee recommends a \$175,000 CRF deposit in 2024 and 2025, increasing to \$200,000 in future years. This is an increase of \$25,000 in years 2024 and 2025 and an increase of \$50,000 a year for the remaining years to maintain balances in the fund needed to purchase these vehicles.

The road agent is seeking a grant to purchase three of these vehicles and, if successful, next year the CIP Committee will adjust the schedule of deposits accordingly.

Highway Heavy Equipment CRF

The CRF previously covered the replacement cost of the grader, loader, and backhoe. In 2022 the Town voted to add a vibratory roller and an excavator to the roster of heavy equipment. Adding these pieces to the repurchase schedule, and recalculating the schedule based on current replacement costs, increases the recommended on-going deposit from \$45,000 to \$65,000 into the CRF.

Road Improvements

This yearly funding of roadwork is one of the things that have prevented New Boston from needing multi-million-dollar bonds to repair severely deteriorated roads. These repairs often include extensive tree trimming and drainage repairs.

The CIP Committee recommends increasing this amount from \$85,000 (which has been the annual request since the early 2000's) to \$100,000 to begin to account for increased costs related to road projects.

Projects currently scheduled include Beard Road in 2025.

Bridge Repair/Replacement CRF

This yearly CRF will remain at its current funding of \$40,000. Previously approved projects to be funded by this CRF in 2024 are replacements for Tucker Mill Road Bridge (2023 Warrant Article# 11) and Gregg Mill Road Bridge (2023 Warrant Article# 12) for which the Town will only be responsible for 20% of the engineering costs and Federal and State funds will cover the balance.

Property Update/Reval Funding

The State Department of Revenue Administration and the Town auditors have advised the Town that this item does not qualify for the CIP schedule since it is not an asset of the Town. The CIP Committee has removed the item from the schedule but notes that there will continue to be an ongoing CRF to raise funds annually for this recurring (every 5 years) expense required by State Law (RSA 75:8-a), and the New Hampshire Constitution.

NBCS Addition Bond

SAU 19 Business Manager, Scott Gross, re-presented the 4-classroom addition project with an updated cost of \$3.4 million. They requested the bond amount for the project be pushed back again on the schedule until 2029 since NBCS enrollment has not yet approached the 600-student level.

Transfer Station Food Waste Composting System

Transfer Station Manager Gerry Cornett expressed a desire to postpone the institution of a mechanical food waste composting system project that would cost approximately \$150,000, citing ongoing developments with these systems and the increased interest of private groups. The CIP Committee felt that the project should remain on the schedule as a placeholder and pushed back the collection of the funding until 2028.

Transfer Station Trailer

The Transfer Station waste trailer, which had previously been on the CIP schedule at a cost of \$100,000, is now expected to cost \$140,000 when purchased in 2027. As a result of this increase, the requested amount over four years has been increased from \$25,000 to \$35,000 beginning in 2024.

Library Expansion

Due to the increase in participation in children's programs (2,260 children participated in 2011 and 3,590 in 2021) the Library Trustees believe an expansion of 25% or 30% is necessary. The Trustees estimate the cost of an addition to be approximately \$525,000 and intend to raise \$375,000 of this amount privately. The CIP Committee recommended placing the \$150,000 balance on the schedule at \$75,000 per year in 2027 and 2028.

Library HVAC System Replacement

The Library Trustees anticipate the need to replace the current HVAC system (which was installed in 2010) at the end of the 20-year life. The Trustees are interested in replacing the propane furnaces with electric furnaces, and increasing the number of solar panels in the existing field to generate the required electricity. The Library Trustees currently have not received any estimates for the cost of more solar panels, nor have grant or rebate opportunities been explored yet. As a result, the CIP Committee recommended placing this project on the schedule with an initial request of \$75,000 in 2029 as a project placeholder.

Conservation Commission

The Conservation Commission presented a project to correct the grading of the Rail Trail at Parker Road by adding a pedestrian tunnel under the roadway. The CIP Committee added this project to the schedule with a start date of 2029. No money was assigned since the actual costs, including grant opportunities, have not yet been explored.

CIP Committee

- Fred Hayes, Chairman, At-Large
- Ken Lombard, Finance Committee Representative
- Donna Mombourquette, Selectman Ex-Officio
- Matt Beaulieu, At-Large
- Jennifer Allocca, At-Large



Photo by Laura Bernard

See narrative for further details		TOWN OF NEW BOSTON 2024-2029 (CIP Schedule & Budget)										NOTES:
Department	Category	Yr	Project	Accrued	2024	2025	2026	2027	2028	2029		
Bridge Repair	C		Town Bridge Repair/Replacement CRF	\$224,722	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000		
			Tucker Mill Road Bridge \$68K (2024)									
			Greg Mill Road Bridge \$72K (2024)									
Fire Department	B		Fire Dept Vehicles Annual CRF	\$258,111	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000		
		07	2007 Forestry Truck (F) (15yr cycle) \$36K (2037)									
		05	2005 Utility 2 - Rescue Ford F450 (R) (15yr cycle) \$339K (2023)									
		07	Car. 1 Command Vehicle (8yr cycle) \$69K (2024)									
		01	Rescue Pumper (R) (25yr cycle) \$980K (2026)									
		07	2007 Pumper (R) (20yr cycle) \$710K (2032)									
		19	2019 Tank Truck (F) (10yr cycle) \$50K (2029)									
		20	2020 Pumper (F) (10yr cycle) \$50K (2030)									
		07	2007 Forestry Truck (R) (25yr cycle) \$425K (2037)									
		26	Rescue Pumper (F) (10yr cycle) \$39K (2036)									
		19	2019 Tank Truck (R) (20yr cycle) \$650K (2039)									
		20	2020 Pumper- (R) (20yr cycle) \$950K (2040)									
Highway Department	C		Hwy Truck Annual CRF	\$217,565	\$175,000	\$175,000	\$200,000	\$200,000	\$200,000	\$175,000		
		21	T #1 Int'l HV613 10 WHL Dump/Plow (15yr cycle) \$260K (2036)									
		20	T #2 F-550 1 Ton Dump/plow (12yr cycle) \$85K (2032)									
		07	T #3 Int'l 7400 - 6 WHL Dump/Plow (15yr cycle) \$260K (2024)									
		23	T #4 Int'l HV613 10 WHL Dump/Plow (15yr cycle) \$260K (2038)									
		23	T #5 Int'l HV613 10 WHL Dump/Plow (15yr cycle) \$260K (2038)									
		08	T #8 Int'l 7400 - 6 WHL Dump/Plow (15yr cycle) \$260K (2026)									
		07	T #10 Mack CTP13- 10 WHL Dump (15yr cycle) \$260K (2027)									
		10	T #11 Int'l TK- 10 WHL Dump/Plow (15yr cycle) \$260K (2025)									
		21	P #1 F250- Super 4x4 w/ plow (10yr cycle) \$70K (2031)									
		15	P #2 Chevy Silverado 1500 Lt-Z71 (15yr cycle) \$65K (2030)									
			Hwy Heavy Equipment Annual CRF	\$213,458	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	
		10	Grader (20yr cycle) \$500K (2030)									
		16	Vibratory Roller (20yr cycle) \$135K (2036)									
		18	Loader (12yr cycle) \$250K (2030)									
18	Excavator (20yr cycle) \$200K (2033)											
20	Backhoe (15yr cycle) \$182K (2035)											
Road Improvements			Beard Road Improvements \$160K (2025)		\$100,000		\$100,000	\$100,000	\$100,000	\$100,000		
			Road Projects (TBD)									
Transfer Station	C		In-Vessel Composting System (2028) \$150K						\$75,000	\$75,000		
		07	Transfer Trailer (20yr rotation cycle) (2027) \$140K		\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000		
ER Mgt CRF	B		ER System Maint. (10yr cycle) (Fire/EMS,PD,HVY) (2027) \$140K	\$40,491	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000		
			Library Expansion (2027) (\$150K)					\$75,000	\$75,000	\$75,000		
Library	C		Replacement of Library's HVAC System (2029) (\$165K)							\$75,000		
			Construction of Tunnel (Rail Trail Connection Parker Road) (2029)									
Conservation Commission	C		Yearly CIP Sub-totals		\$635,000	\$635,000	\$660,000	\$735,000	\$775,000	\$750,000		
			Bond Issues									
Central School	A		New School Addition 2029 (10 Yr Bond) \$3.4M							\$85,000		
Transfer Station	C		Bond Issues Sub-totals		\$0	\$0	\$0	\$0	\$0	\$85,000		
			Yearly Totals		\$635,000	\$635,000	\$660,000	\$735,000	\$775,000	\$835,000		

R = Replacement
NR = Not Recommended
R&A = Raise & Appropriate
CRF = Capital Reserve
F = Rebuild/Replacement
N = New Purchase

A = Committed Funds B= Life Safety C = Infrastructure D = Community Services and Facilities

2023 TREASURER'S REPORT

Town of New Boston General Fund:

Balance - January 1, 2023	\$	9,130,867.97
Receipts to December 31, 2023	\$	36,721,762.41
Interest	\$	20,993.66

Subtotal \$ 45,873,624.04

Less:

Payments by Order of the Selectboard	\$	40,992,014.55
Fees, Taxes, and Benefits	\$	1,416,270.84
Accounts Payable	\$	19,808,001.87
Payroll	\$	2,419,224.84
NSF	\$	-
Buy CD's	\$	16,348,517.00
Buy NHPDIP	\$	1,000,000.00

Subtotal \$ (40,992,014.55)

Balance - December 31, 2023 \$ 4,881,609.49

Town of New Boston Town Clerk's Account:

Balance - January 1, 2023	\$	52,145.09
Receipts to December 31, 2023	\$	2,062,920.61

Subtotal \$ 2,114,813.77

Less:

Transfers to New Boston General Fund: \$ (2,092,989.05)

Subtotal \$ (2,092,989.05)

Balance - December 31, 2023 \$ 21,824.72

NH Public Deposit Investment Pool:

Balance - January 1, 2023	\$515,357.42
Transfers from New Boston General Fund:	1,000,000.00
Interest	54,501.90

Subtotal \$1,569,859.32

Less:

Transfers to New Boston General Fund: (1,000,000.00)

Balance - December 31, 2023 \$569,859.32

TD Bank CD's:

Balance - January 1, 2023	\$0.00
Transfers from New Boston General Fund:	16,348,517.00
Interest	143,368.58

Subtotal \$16,491,885.58

Less:

Transfers to New Boston General Fund: (11,006,913.43)

Balance - December 31, 2023 \$5,484,972.15

Town of New Boston Tax Collector's On-Line Account:

Balance - January 1, 2023	\$	289,768.00
Receipts to December 31, 2023	\$	1,569,192.65

Subtotal \$ 1,858,960.65

Less:

Withdrawals to New Boston Checking Account \$ (1,739,279.06)

Subtotal \$ (1,739,279.06)

Balance - December 31, 2023 \$ 119,681.59

Finance Committee Report for Fiscal Year 2024 (FY24)

The New Boston Finance Committee was established in 1953 to review in detail the Town's proposed Operating Budget for the following year and all other special warrant articles that are anticipated to have a financial impact for both the Town and School. The Committee's recommendations appear in this report and on the official voting ballot. The New Boston Finance Committee is an advisory committee of the Select Board for the purpose of providing independent review of Town and School budgets in general conformance with NH RSA Chapter 32 (Municipal Budget Law). The normal membership of the Finance Committee includes one Select Board member, one School Board member, one member representing the Capital Improvements Program (CIP), and four at-large members appointed to three-year terms by the Select Board. In 2023, the Committee also included one alternate member.

Since 2021, the regional and national inflation rate as measured by the Consumer Price Index (CPI) has risen dramatically, increasing the costs for labor, equipment, goods and services. In 2021, the Operating Budget passed with a 1.5% increase over the 2020 budget (2020 calendar year inflation rate was 1.4%). In 2022, the Operating Budget passed with a 3.6% increase over the 2021 budget, however, the 2021 calendar year inflation rate was 7.0%. In 2023, the Operating Budget failed to pass with a proposed 19.3% increase, meaning that the 2023 budget was based on the 2022 Operating Budget, which was itself approximately 3.4% below the inflation rate from 2021. Inflation continued to rise, increasing by an additional 6.5% in 2022, suggesting that at the start of 2023, the cumulative inflation rate from 2021 and 2022 was 10% ahead of the Town's approved budget. The calendar year inflation rate for 2023 was 3.4%, representing a cumulative rate of inflation since the 2022 budget was developed of 9.9%. These increased costs are reflected in the proposed Town and School budgets for 2024.

Following the default budget year in 2023, the Town of New Boston's department heads, along with the Finance Committee, made several recommendations to the Select Board to trim the 2024 proposed Operating Budget to focus on only the critical needs of the Town to maintain the functions and level of service that New Boston has come to expect. The consensus of the Select Board, the department heads, and the Finance Committee was that a second consecutive year of a default budget would be detrimental to the function of the Town.

The Finance Committee spent time with representatives from every Town department throughout November and December to review the proposed operating budgets of each department, line-by-line to understand the proposed changes and offer suggestions for modifications where feasible. The goal of the Finance Committee is to advise the Select Board in the development of a proposed operating budget that the Committee can recommend to the New Boston voters. In January, the Finance Committee met to review the proposed Operating Budget holistically, looking at the effect of all Town department budgets together. The Finance Committee made a series of recommendations to the Select Board to reduce the total proposed budget further, aiming for a target of not more than 12.5% over the 2023 Default Operating Budget.

In addition to reviewing the Operating Budgets for the Town and School, the Finance Committee reviewed the proposed special warrant articles that were generated from the Capital Improvements Program (CIP) and the Select Board. The New Boston CIP was established by the Planning Board to review larger capital expenditures for warrant article items that cost more than \$20,000. The CIP subcommittee reviews the long-range plan for capital expenditures and determines which improvements and equipment to recommend for funding to the Planning Board and Select Board for the next year. As part of the annual budget review process, the Finance Committee scrutinizes each proposed warrant article item generated by the CIP recommendations that will have a financial impact to the Town. Through the use of Capital Reserve Funds (CRFs) for higher cost improvements, trucks, and equipment, a smaller amount can be collected each year prior to the year of purchase so that the funds are available when these capital items are submitted as warrant articles. For additional discussion of the 2024 CIP recommendations, see the CIP Committee report in this Town Report.

In early January, the Finance Committee met for a final review of the warrant articles. To give the Select Board time to consider the Finance Committee's recommendations, the Finance Committee postponed the recommendation vote on the Operating Budget until the Deliberative Session held February 5, 2024. The Finance Committee voted their recommendations for the Town and School Operating Budgets as well as for the individual warrant articles (with a financial impact to the Town) to appear in this report and on the official voting ballot.

There were a couple of significant changes to the warrant articles for the 2024 Town Meeting that should be noted. First, after several years of failing to achieve the required super majority vote for a bond issue, the Town no longer needs a bond to construct the proposed Fire Station. Through a concerted effort by members of the Fire Department and interested community members, the Town received a federal grant through the Department of Defense for the construction of a new Fire Station. The Finance Committee expresses gratitude on behalf of the Town of New Boston for the Fire Station Committee's

efforts to secure funding for the fire station that will not come from New Boston property taxes. Second, there are several articles that are written for the 2024 Warrant that, should they pass, will become part of the proposed 2025 Operating Budget and the 2025 default budget.

Each Town Warrant Article includes an estimate of the tax rate impact. These estimates are based on an assumed 1% increase in the Town's Assessed Valuation over 2023 (estimated at \$958,042,614). The estimated tax impact is reported as \$X.xx/\$1000, which means that the impact of article passing would contribute \$X.xx per \$1,000 in assessed property value. As an example, should the Bedford Road Culvert Replacement article pass, the tax rate impact would be 7 cents per \$1,000 in assessed property value. On a \$350,000 property, the total impact of the Bedford Road culvert would be \$24.50 on that property tax bill in 2024.

TOWN WARRANT

Town Operating Budget (\$6,531,390)

The town's proposed Operating Budget for 2024 is \$6,531,390, which is approximately 12.3% greater than the 2023 default Operating Budget (\$5,815,453) and 4.3% less than the 2023 requested budget (\$6,822,518). The Committee scrutinized each Department's budget, looking for any opportunity to reduce the proposed budget to make it more likely to pass. The Committee determined that the remaining increases in most of the several Department budgets were in line with the increased costs for labor, materials, goods, and services and voted to recommend approval of the proposed Operating Budget. A large portion of the overall increases in Department budgets are from salary increases due to proposed merit raises, health insurance premium increases and the increased expenses for utilities (electricity, fuel, and technology services). The estimated tax impact is \$4.60/\$1000, which is net of anticipated offsetting revenues.

The default budget, in the event the proposed Operating Budget warrant fails to pass, is \$5,827,326. This is \$704,064, or approximately 10.8% less than the proposed Operating Budget. It was noted during several of the Finance Committee discussions that the 2024 default budget represents a return to the 2022 approved budget, falling even further behind the inflation that has occurred since that budget was developed in 2021.

Finance Committee voted 7-0 to recommend.

Fire Department Per Diem Staffing (\$489,212)

In 2022, the Select Board authorized the hiring of part-time Fire Department staff at a per diem rate to ensure emergency response coverage during weekdays, nights, and weekends. This authorization was based on the increased service demands on the Town's Fire and EMS services, outpacing the ability of the on-call members to meet the needs. In 2023, the Town voted to continue the per diem program for weekdays, nights, and weekends. In 2024, the New Boston Fire Department is requesting funding to continue the per diem program with two (2) personnel, 24 hours per day, seven days per week. There is language added to this article that, if it passes, the per diem program funding would be included in the 2025 operating budget and default budget. The estimated tax impact is \$0.51/\$1000.

Finance Committee voted 7-0 to recommend.

New Boston Staff Cost of Living Adjustment (COLA) for 2024 (\$100,000)

In an effort to reduce the bottom-line impact of the 2024 proposed Operating Budget, the town department heads recommended to the Select Board that the annual cost of living adjustment (COLA) should be removed from the Operating Budget and offered as a stand-alone article. This article provides a three percent (3%) increase to the base pay for all town employees to help them keep pace with the increasing inflation. As noted above, the 2023 calendar year inflation rate was 3.4%. The estimated tax impact is \$0.10/\$1000.

Finance Committee voted 7-0 to recommend.

Bedford Road Culvert Replacement (\$890,000)

The culvert across Bedford Road near Foxberry Drive was replaced with a temporary structure several years ago. In 2020, a warrant article passed to fund the design and environmental permitting to replace the temporary structure with a new crossing

that would accommodate a 100-year storm. As part of the design and permitting efforts, the Town has secured a grant from the New Hampshire Department of Environment Services (NHDES) that contributes \$400,000 to the cost. Additional funding is to come from the New Hampshire Department of Transportation (NHDOT) State Bridge Aid (\$228,034), the New Boston Bridge Repair/Replacement CRF (\$200,000) with the remainder (\$61,966) to come from taxation. If this warrant article fails, the Town will lose the NHDES grant. The estimated tax impact is \$0.07/\$1000.

Finance Committee voted 7-0 to recommend.

Fire Department Vehicles CRF (\$200,000 deposit)

This CRF includes both replacement and mid-life refurbishment of all Fire Department vehicles except the ambulances, which are purchased through a separate ambulance fund that derives its revenues from user fees rather than property taxes.

The proposed CRF deposit of \$200,000 is a \$25,000 increase over 2023 and a \$70,000 increase over several prior years. This year's increase is due to the increasing costs for the replacements and refurbishments of the Fire Department vehicles within the timeline of the CIP. It is estimated that the next pumper truck will cost more than \$980,000. The estimated tax impact is \$0.21/\$1000.

Finance Committee voted 7-0 to recommend.

Purchase Fire Department Command Vehicle (\$69,000)

Several years ago, the Fire Department identified a need for a command vehicle. This new fleet vehicle was added to the CIP schedule in 2018 for purchase in 2024. Since that time, the Fire Department has acquired used vehicles via donation to serve this function until sufficient funds had been collected in the CRF through the CIP process. In 2024, money is to be withdrawn from the Fire Department Vehicles CRF to fund the purchase of a new command vehicle so there will be no current year tax impact.

Finance Committee voted 7-0 to recommend.

Establish Fire Department Equipment CRF (\$50,000 deposit)

This article creates a new CRF for Fire Department Equipment. This CRF will provide for the purchasing, upgrading, and maintenance of large dollar equipment (not including vehicles). In 2019, the Select Board proposed an article to include Equipment into the existing Vehicle CRF but it failed. Instead, the Fire Wards have recommended an independent CRF to cover non-vehicle capital equipment. With the creation of this CRF, the CIP has recommended an initial deposit of \$50,000. The estimated tax impact is \$0.05/\$1000.

Finance Committee voted 7-0 to recommend.

Emergency Management CRF (\$20,000 deposit)

In 2020 the town voted to establish an Emergency Management CRF for the collection of funds to maintain the Emergency Services communications and related systems. The CIP Committee is requesting a \$20,000 deposit into this fund to meet the needs of the radio tower maintenance scheduled in 2027. The estimated tax impact is \$0.02/\$1000.

Finance Committee voted 7-0 to recommend.

Highway Department Truck CRF (\$175,000 deposit)

This CRF includes replacement costs for most of the Highway Department trucks (dump trucks and pickup trucks) in accordance with a staggered replacement schedule. The proposed CRF deposit of \$175,000 is a \$25,000 increase over 2023 and a \$55,000 increase over several prior years. The increase is due to the increasing estimated costs for the future replacements of the Highway Department vehicles within the timeline of the CIP. The CIP Committee expects deposit requests to increase in future years. The estimated tax impact is \$0.18/\$1000.

Finance Committee voted 7-0 to recommend.

Purchase 10-Wheel Dump Truck with Plow (\$260,000)

An existing 6-wheel dump truck is due for replacement in 2024. The Road Agent has recommended upgrading this vehicle to a 10-wheel dump truck, consistent with most other front line plow vehicles in Town. In 2024, money is to be withdrawn from the Highway Department Vehicles CRF to fund the purchase of the replacement dump truck so there will be no current year tax impact.

Finance Committee voted 7-0 to recommend.

Highway Department Heavy Equipment CRF (\$65,000 deposit)

The CRF includes replacement costs for four Town-owned pieces of equipment (grader, vibratory roller, loader, and backhoe), plus one piece of equipment that is currently under a lease agreement (excavator). The proposed CRF deposit of \$65,000 is a \$20,000 increase over previous years' deposits. The increase is due to the increasing estimated costs for the future replacements of the Highway Department vehicles within the timeline of the CIP. The estimated tax impact is \$0.07/\$1000.

Finance Committee voted 7-0 to recommend.

Town Bridge Repair/Replacement CRF (\$40,000 deposit)

This CRF is used to pay for rehabilitation, repair, and replacement of Town-owned bridges. In 2022, the New Hampshire Department of Transportation determined that the Tucker Mill Road bridge and the Gregg Mill Road bridge would be eligible for federal matching funds for engineering costs and full federal construction funding from the Infrastructure Investment and Jobs Act (IIJA). The Town of New Boston will be responsible for 20% of the engineering costs while state and federal funding will cover the balance. The proposed CRF deposit of \$40,000 is consistent with previous years' deposits. The estimated tax impact is \$0.04/\$1000.

Finance Committee voted 7-0 to recommend.

Road Improvements (\$100,000)

This annual funding of roadwork has been used to pay for improvements to specific roadways. Upon recommendation by the Road Agent and the Road Committee, the CIP Committee is recommending \$100,000 for 2024 to partially pay for improvements to Beard Road. This amount is a \$15,000 increase over previous years' requests consistent with increasing costs for road construction materials (gravel and asphalt). It was discussed during the Finance Committee meeting with the Road Agent that the Highway Department is working with the Road Committee to create a long-range plan for future road improvements, which is likely to increase requests for road improvement money in future years. The estimated tax impact is \$0.10/\$1000.

Finance Committee voted 7-0 to recommend.

Highway Block Grant Program (\$212,712.64)

This annual apportionment of state highway revenues is provided to the Town for the construction, reconstruction, and maintenance of Class IV and V roadways. This warrant article allows the Town to accept the state apportionment in 2024. There is additional language that states only the amount of money received in the grant will be expended. There is no estimated tax impact as this article is funded by the Highway Block Grant transfer to the town.

Finance Committee voted 7-0 to recommend.

Property Update/Revaluation CRF (\$25,000 deposit)

This CRF collects funds for both the revaluation update (next due in 2026) and the full revaluation required by the State every 10 years (next due in 2031). With the next action being the revaluation update, which is typically half the cost of the full revaluation, the CIP Committee recommends a deposit of \$25,000 in 2024, consistent with the CIP schedule and last year's deposit. The estimated tax impact is \$0.03/\$1000.

Finance Committee voted 7-0 to recommend.

Municipal Facilities Expendable Trust Fund (\$30,000 deposit)

This fund provides for the maintenance, improvement, and renovations of all town government facilities. The Select Board recommends a deposit of \$30,000 into this fund. This deposit is an increase of \$5,000 over 2023 and an increase of \$10,000 over 2022 due to the increasing estimated costs of future maintenance, improvements, and renovations. The estimated tax impact is \$0.03/\$1000.

Finance Committee voted 7-0 to recommend.

GIS Mapping System, Phase 2 (\$110,000)

In 2023, the Town approved the Phase 1 money for the implementation of a Geographic Information System (GIS) mapping system. Electronic mapping of the Town's parcels and infrastructure will ensure equitable assessment of each parcel. The Select Board anticipates many benefits to the Town and has proposed to continue the program by funding the second of the proposed two phases. The estimated tax impact is \$0.11/\$1000.

Finance Committee voted 7-0 to recommend.

Establish Fire Department Special Detail Revolving Fund (\$1,000 deposit)

This article establishes a revolving fund for the purpose of Fire Department wages, benefits, administrative costs, supplies, equipment and apparatus used during special detail assignments. The Select Board recommend an initial deposit of \$1,000, which will be offset by revenues received for fire department special details. The estimated tax impact is \$0.001/\$1000.

Finance Committee voted 7-0 to recommend.

Fourth of July Fireworks/Police and Fire Details (\$12,850)

This warrant article is to support the non-profit New Boston Fourth of July Association by funding a portion of the cost of the Fourth of July fireworks and mandatory police and fire details for the parade and fireworks. The \$12,850 request is an increase of \$1,000 over previous years due to the inclusion of both police and fire details. The estimated tax impact is \$0.01/\$1000.

Finance Committee voted 7-0 to recommend.

Police and Fire Dispatch Services (\$6,438)

The contracts for Police and Fire dispatch services with Goffstown will increase by \$6,438 in 2024. These requested funds are intended to cover only the contract increases should the Operating Budget warrant article fail to pass. This would enable the Police and Fire Department to continue dispatch services throughout 2024. If the Operating Budget warrant article does pass, this article will become null and void. The estimated tax impact is \$0.01/\$1000.

Finance Committee voted 6-1 to recommend.

Update New Boston Soldier's Monument (\$3,600)

The New Boston Historical Society recommended updating the New Boston Soldier's Monument located on the Town Common. The update would update and replace the current plaques with additional names and events. The estimated tax impact is \$0.004/\$1000.

Finance Committee voted 7-0 to recommend.

Transfer from Mill Pond Foot Bridge Restricted Fund to Mill Pond Foot Bridge Expendable Trust (\$18,092.21)

Town auditors have identified that a trust fund for the Mill Pond Foot Bridge contains \$18,092.21 which are restricted for the Mill Pond Foot Bridge construction. In 2020, a warrant article created an expendable trust fund for maintaining the bridge. This article removes the remainder of the Mill Pond Foot Bridge restricted funds and places it within the Mill Pond Foot Bridge Expendable Trust. There is no estimated tax impact as this article transfers funds from a restricted fund to an expendable trust.

Finance Committee voted 7-0 to recommend.

Purchase Budget Software Program (\$21,000)

The Finance Department has recommended the purchase of a new software program to be used by all departments and the Select Board to budget more efficiently and communicate more effectively with the residents. The software includes multiple modules for capital budgeting, operating budgeting, and enhanced transparency. The estimated tax impact is \$0.02/\$1000.

During the Finance Committee meeting review of this article, the stated intent was that the funding for this software in the first year would come from the Unassigned Fund Balance with no current year taxation. Under the provision of no current year taxation, the Finance Committee voted 7-0 to recommend. When the Select Board reviewed the final warrants prior to the Deliberative Session, it was determined that funding would not come from the Unassigned Fund Balance. As this change occurred after the Finance Committee’s vote, an amendment was offered and accepted at the Deliberative Session to remove the Finance Committee recommendation from the article.

The Finance Committee did not vote on the final article language.

Replacement of Fire and Security Systems for Several Town Buildings (\$99,000)

The current fire and security systems at several town buildings (Town Hall, Highway Department, Police Station, Transfer Station, and the Recreation Building at the Old Engine House) are at end of life and require technological upgrades. The replacement and upgrade of the fire and security systems are necessary to secure confidential information and prevent unauthorized access to sensitive areas as well as alert emergency responders when necessary. The estimated tax impact is \$0.10/\$1000.

Finance Committee voted 7-0 to recommend.

Human Services Agency Contributions for 2024 (\$8,900)

There are several human service agencies that provide a variety of services to town residents throughout the year. These services include in-home medical care, child advocacy, youth leadership opportunities, substance misuse prevention, suicide prevention, mental health initiatives, temporary housing assistance, and meals to homebound residents. In previous years, these contributions were included in the Operating Budget. In 2024, the Select Board determined to remove them from the proposed Operating Budget and include them as a special warrant article. The estimated tax impact is \$0.01/\$1000.

Finance Committee voted 7-0 to recommend.

SCHOOL WARRANT

School Operating Budget (\$20,047,946)

In December, SAU Business Administrator Scott Gross and New Boston Central School (NBCS) Principal Tori Underwood provided an overview presentation on the proposed 2024-2025 (FY25) school Operating Budget to the Finance Committee. The presentation included a look at the per pupil costs for New Boston Students. For additional discussion of the proposed 2024-2025 school Operating Budget, see the School District Reports in this Town Report.

Cost per Pupil Comparisons, 2021-2022 School Year

The most recent school year for which cost per pupil has been calculated was the pandemic-influenced 2021-2022 school year. According to data available from the New Hampshire Department of Education, Office of School Finance, the

New Boston (and Goffstown) cost per pupil compares favorably to the statewide average cost per pupil for elementary and secondary schools:

	<u>Statewide Average</u>	<u>New Boston</u>	<u>Goffstown</u>
Elementary Schools	\$20,060 per pupil	\$15,615	
Middle Schools	\$18,529 per pupil		\$14,787
High Schools	\$18,870 per pupil		\$16,765

For New Boston’s school, NBCS, the cost per pupil was \$15,615, the 2nd lowest in the state out of 155 districts with elementary schools. Despite the low spending, our students scored above the state average in Science, Language Arts and Math on the Statewide Assessment System (SAS). The MVMS per pupil expense for 2021-2022 was \$14,787 per pupil, the 4th lowest in the state out of 61 districts with a middle school. The GHS per pupil expense for 2021-2022 was \$16,765 per pupil, the 10th lowest in the state out of 73 districts with high schools.

The Town of New Boston is fortunate that NBCS has been successful in funding a portion of their operations and special projects without direct taxation to the Town. Each year, the Parent-Teacher Association (PTA) provides funding for several special programs, including the Artist-in-Residence, Nature’s Classroom Camp and curriculum enrichment programs. Altogether, the PTA provides approximately \$30,000 per year to support the NBCS. The school has also been successful in obtaining grants to pay for programs and technology. In the last five years, the school has received grants to cover new mathematics curriculum (\$110,000), new LED lighting (\$185,000), and replacement of staff laptop computers (\$400 per computer). There has also been a SAFE grant award to pay for new door access controls and the school is waiting to hear about a new SAFE grant to pay for the replacement of security cameras.

Proposed Operating Budget, 2024-2025 School Year

The overall school Operating Budget has several components: the General Fund (broken out by the three public schools), Food Services, and Special Revenues. The General Fund is the primary fund for the operations of the three public schools: elementary, middle, and high schools. For the 2024-2025 school year, the NBCS proposed budget is \$9,759,598, an increase of \$815,810 or 9.1% over the current year budget (2023-2024). The most significant changes to the proposed budget over the current year include increases in wages, personnel insurance, residential out-of-district placement, transportation and tuition to Goffstown.

The demographic trend for NBCS since 2022 has shown a gradual reduction in students, from 513 in October 2022 to 477 in October 2023, to a projected 455 students for the 2024-2025 school year.

As New Boston does not have our own middle school, the Town of New Boston tuitions our middle school students to Mountain View Middle School (MVMS) in Goffstown. The anticipated tuition cost for MVMS in 2024-2025 is \$16,919 per pupil, an increase of \$1,330 per pupil or 8.5% over the current year actual costs. The SAU anticipates a decrease of two students attending MVMS next year (from 159 in October 2023 to a projection of 157 in 2024-2025), resulting in a total budget of \$2,656,283, or \$177,632 (7.2%) more than the current year cost.

Similarly, New Boston does not have our own high school so the Town of New Boston tuitions our high school students to Goffstown High School (GHS). The anticipated tuition cost for GHS in 2024-2025 is \$17,587 per pupil, an increase of \$803 (4.8%) per pupil. The SAU also anticipates a decrease of seven students attending GHS next year (from 346 in October 2023 to a projection of 339 in 2024-2025), resulting in a total budget of \$5,961,993, or \$154,729 (2.7%) more than the current year cost.

Taken together, the General Fund costs for NBCS, MVMS, and GHS total \$19,488,173 for the 2024-2025 school year, an increase of \$1,392,651 (+7.7%) over the current year cost. This is the portion of the Operating Budget to be raised by taxation.

In addition to the General Fund costs, there are two additional components of the total school Operating Budget. These additional components are offset by revenues in the form of user fees and grants so they do not have an impact on current year taxation. The first component is the Food Service budget which is proposed at \$209,773, an increase of \$13,124 (+6.7%) over current year costs. These increases come primarily from wages, benefits, and increased food prices. The second component is Special Revenues, generally in the form of grants. These grants include Title I, Title IIA, Title IVA, REAP, IDEA, ESSER 2, and ARP ESSER 3, combining state and federal grant programs. These grants are expected to total \$350,000 in 2024-2025, an

increase of \$50,000 (+16.7%) over the current year revenues. The estimated tax impact is \$15.11/\$1000 which is net of anticipated offsetting revenues.

The total School Operating Budget for 2024-2025 that will be reflected in the School Warrant Article is comprised of the following three funds:

General Fund Budget	\$19,488,173
Food Service	\$209,773 (not raised by taxation)
<u>Special Revenues (Grants)</u>	<u>\$350,000 (not raised by taxation)</u>
TOTAL	\$20,047,946 (increase of \$1,455,775 or +7.8% over current year)
Default	\$19,936,240 (\$111,706 less than proposed budget)

Finance Committee voted 7-0 to recommend.

New Boston Support Staff Collective Bargaining Agreement (CBA)

Beginning in the 2024-2025 school year, the New Boston Support Staff, consisting of custodians, paraprofessionals, an administrative assistant and food service employees, have negotiated a new contract for FY25, FY26, and FY27 to be voted on by the taxpayers. The agreement increases wages in the first year by an aggregate of \$227,007, with additional 2% increases in the second and third years (\$32,273 and \$32,295, respectively). The estimated tax impact is \$0.24/\$1000.

Finance Committee voted 7-0 to recommend.

Capital Reserve Fund Deposit (\$75,000 deposit)

This CRF was created in 2010 to address renovations and repairs at the New Boston Central School. The New Boston School Board maintains a Capital Improvement Plan, independent of the Town’s CIP program, that includes all proposed capital projects being considered by the School Board. The current Plan includes 41 line items with a total cost of over \$7.1 million over six years. Some significant projects in the plan to be funded from the CRF include parking lot resurfacing (\$575,000 in 2026), bathroom renovations (\$200,000 in 2026) and technology upgrades (\$73,000 per year for the next six years). While the Town’s CIP and the School District Capital Improvement Plan are separate, the SAU Business Administrator intends to coordinate efforts between the two entities in the near future.

The School Board is recommending a deposit of \$75,000 into the CRF this year. This money will come from any surplus monies from the current school year (2023-2024) as of June 30, 2024 so there will be no current year tax impact.

Finance Committee voted 7-0 to recommend.

Respectfully submitted,
New Boston Finance Committee

FY24 Finance Committee:

- Mark Suennen, Chair
- Matt Beaulieu
- Roch Larochelle
- Ken Lombard
- Todd Biggs
- William Schmidt, representing the School Board
- Donna Mombourquette, representing the Select Board
- Palani Tellez-Giron, Alternate



File Photo

Finance Committee 2024 Estimated Tax Rate

Assessed			
Year	Valuation	Tax Rate	
2019	\$657,465,182	\$25.05	
2020	\$683,500,314	\$24.09	
2021	\$927,870,692	\$18.50	Townwide Revaluation
2022	\$938,240,329	\$19.18	
2023	\$948,557,044	\$20.35	Default Budget
2024	\$958,042,614	\$24.39	Est'd based on 1% increase in Assessed Valuation from 2023

TOWN WARRANT

Item	Expense/Revenue	Tax Rate Impact	
2024 Town Operating Budget	\$6,531,390	\$6.82	
Fire Department Per Diem Staffing	\$489,212	\$0.51	
New Boston Staff COLA	\$100,000	\$0.10	
Bedford Road Culvert Replacement	\$890,000	\$0.07	Includes NHDES Grant
Fire Department Vehicle CRF	\$200,000	\$0.21	
Purchase Fire Department Command Vehicle	\$69,000	-0-	No Current Year Tax Impact
Establish Fire Department Equipment CRF	\$50,000	\$0.05	
Emergency Management CRF	\$20,000	\$0.02	
Highway Department Truck CRF	\$175,000	\$0.18	
Purchase 10-Wheel Dump Truck with Plow	\$260,000	-0-	No Current Year Tax Impact
Highway Department Heavy Equipment CRF	\$65,000	\$0.07	
Town Bridge Repair/Replacement CRF	\$40,000	\$0.04	
Road Improvements	\$100,000	\$0.10	
Accept Highway Block Grant	\$212,713	-0-	No Current Year Tax Impact
Town Revaluation CRF	\$25,000	\$0.03	
Municipal Facilities Expendable Trust	\$30,000	\$0.03	
GIS Mapping System	\$110,000	\$0.11	
Establish Fire Dept. Special Detail Revolving Fund	\$1,000	\$0.001	
4th of July Fireworks/Police and Fire Details	\$12,850	\$0.01	
Fire and Police Dispatch Contract	\$6,438	\$0.01	Only valid if Operating Budget does not pass
Update New Boston Soldier's Monument	\$3,600	\$0.004	
Transfer Trust Funds to Foot Bridge Expendable Trust	\$18,092	-0-	No Current Year Tax Impact
Purchase Budget Software Program	\$21,000	\$0.02	
Replacement of Fire and Security Systems	\$99,000	\$0.10	
Human Services Agency Contributions for 2024	\$8,900	\$0.01	
Subtotal Town Proposed Appropriations	\$9,538,195	\$8.51	
Veteran Credits	\$179,500	\$0.19	
Tax Abatements	\$37,956	\$0.04	
Less: Estimated Revenues from Town Operations	(1,662,030)	(\$1.77)	
Less: NHDES Grant	(\$400,000)	-0-	In Bedford Culvert Item
Less: NHDOT State Bridge Aid	(\$228,034)	-0-	In Bedford Culvert Item
Less: Transfer from Town Bridge CRF	(\$200,000)	-0-	In Bedford Culvert Item
Less: Transfer from FD Department CRF	(\$69,000)	-0-	In Command Vehicle Item
Less: Transfer from Highway Dept Vehicle CRF	(\$260,000)	-0-	In Dump Truck Item
Less: Highway Block Grant	(\$212,713)	-0-	In Block Grant Item
Less: Transfer from Unassigned Fund (Restricted)	(\$18,092)	-0-	Fund Transfer
Less: Revenue from Other State & Fed Sources	(\$408,047)	(\$0.43)	Estimated
Less: Miscellaneous Revenues	(\$20,900)	(\$0.02)	Estimated
Less: Special Articles for Default Budget	(\$6,438)	(\$0.007)	Reduction if Operating Budget Passes



PLODZIK & SANDERSON

Professional Association/Certified Public Accountants

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

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, major fund, and aggregate remaining fund information of the Town of New Boston as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, major fund, and aggregate remaining fund information of the Town of New Boston as of December 31, 2022, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of New Boston and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The Town of New Boston's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of New Boston's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

***Town of New Boston
Independent Auditor's Report***

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town of New Boston's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of New Boston's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Change in Accounting Principle

As discussed in Note 2-C to the financial statements, in fiscal year 2022 the Town adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. Our opinions are not modified with respect to this matter.

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:

- Management's Discussion and Analysis,
- 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,
- Schedule of Changes in the Town's Total Other Postemployment Benefits Liability and Related Ratios, and
- Notes to the Required Supplementary Information

Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, 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.

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

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

December 27, 2023
Concord, New Hampshire

*Blodzik & Sanderson
Professional Association*

EXHIBITC-1
TOWN OF NEWBOSTON, NEW HAMPSHIRE
Governmental Funds
Balance Sheet
December 31, 2022

	General	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 7,713,006	\$ 1,957,418	\$ 9,670,424
Investments	515,357	1,005,532	1,520,889
Taxes receivable	507,109	-	507,109
Accounts receivable (net)	41,423	104,942	146,365
Intergovernmental receivable	49,096	-	49,096
Interfund receivable	8,854	-	8,854
Inventory	20,273	-	20,273
Prepaid items	23,606	-	23,606
Restricted assets:			
Cash and cash equivalents	1,364,819	-	1,364,819
Investments	295,752	-	295,752
Total assets	<u>\$ 10,539,295</u>	<u>\$ 3,067,892</u>	<u>\$ 13,607,187</u>
LIABILITIES			
Accounts payable	\$ 227,069	\$ -	\$ 227,069
Accrued salaries and benefits	87,864	-	87,864
Intergovernmental payable	5,411,036	-	5,411,036
Interfund payable	-	8,854	8,854
Total liabilities	<u>5,725,969</u>	<u>8,854</u>	<u>5,734,823</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	91,875	-	91,875
Unavailable revenue - grants and donations received in advance	176,612	640,994	817,606
Total deferred inflows of resources	<u>268,487</u>	<u>640,994</u>	<u>909,481</u>
FUND BALANCES			
Nonspendable	43,879	648,216	692,095
Restricted	130,769	72,049	202,818
Committed	2,005,868	1,697,779	3,703,647
Assigned	99,148	-	99,148
Unassigned	2,265,175	-	2,265,175
Total fund balances	<u>4,544,839</u>	<u>2,418,044</u>	<u>6,962,883</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 10,539,295</u>	<u>\$ 3,067,892</u>	<u>\$ 13,607,187</u>

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

EXHIBIT C-3
TOWN OF NEWBOSTON, NEW HAMPSHIRE
Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended December 31, 2022

	General	Other Governmental Funds	Total Governmental Funds
REVENUES			
Taxes	\$ 4,117,228	\$ 63,060	\$ 4,180,288
Licenses and permits	1,577,216	-	1,577,216
Intergovernmental	969,360	85,200	1,054,560
Charges for services	11,713	573,164	584,877
Miscellaneous	100,179	56,801	156,980
Total revenues	<u>6,775,696</u>	<u>778,225</u>	<u>7,553,921</u>
EXPENDITURES			
Current:			
General government	1,760,365	150,460	1,910,825
Public safety	1,546,218	173,068	1,719,286
Highways and streets	1,965,843	-	1,965,843
Sanitation	361,560	86,666	448,226
Health	9,533	-	9,533
Welfare	37,930	-	37,930
Culture and recreation	440,541	213,009	653,550
Conservation	384	140,967	141,351
Capital outlay	284,903	-	284,903
Total expenditures	<u>6,407,277</u>	<u>764,170</u>	<u>7,171,447</u>
Excess of revenues over expenditures	<u>368,419</u>	<u>14,055</u>	<u>382,474</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	7,368	-	7,368
Transfers out	-	(7,368)	(7,368)
Total other financing sources (uses)	<u>7,368</u>	<u>(7,368)</u>	<u>-</u>
Net change in fund balances	375,787	6,687	382,474
Fund balances, beginning	4,169,052	2,411,357	6,580,409
Fund balances, ending	<u>\$ 4,544,839</u>	<u>\$ 2,418,044</u>	<u>\$ 6,962,883</u>

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

SCHEDULE 1
TOWN OF NEWBOSTON, NEW HAMPSHIRE
Major General Fund
Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended December 31, 2022

	Estimated	Actual	Variance Positive (Negative)
Taxes:			
Property	\$ 4,049,373	\$ 4,078,521	\$ 29,148
Land use change	13,890	-	(13,890)
Yield	15,000	16,194	1,194
Excavation	4,500	4,415	(85)
Interest and penalties on taxes	32,980	27,537	(5,443)
Total from taxes	<u>4,115,743</u>	<u>4,126,667</u>	<u>10,924</u>
Licenses, permits, and fees:			
Business licenses, permits, and fees	1,750	1,740	(10)
Motor vehicle permit fees	1,398,336	1,428,006	29,670
Building permits	52,950	68,129	15,179
Other	68,275	79,341	11,066
Total from licenses, permits, and fees	<u>1,521,311</u>	<u>1,577,216</u>	<u>55,905</u>
Intergovernmental:			
State:			
Meals and rooms distribution	541,784	541,784	-
Highway block grant	380,071	379,275	(796)
State and federal forest land reimbursement	125	125	-
Other	16,277	16,176	(101)
Federal:			
Other	-	32,000	32,000
Total from intergovernmental	<u>938,257</u>	<u>969,360</u>	<u>31,103</u>
Charges for services:			
Income from departments	<u>7,925</u>	<u>11,713</u>	<u>3,788</u>
Miscellaneous:			
Sale of municipal property	-	26,900	26,900
Interest on investments	6,366	31,347	24,981
Other	49,307	35,790	(13,517)
Total from miscellaneous	<u>55,673</u>	<u>94,037</u>	<u>38,364</u>
Other financing sources:			
Transfers in	<u>572,000</u>	<u>130,914</u>	<u>(441,086)</u>
Total revenues and other financing sources	<u>\$ 7,210,909</u>	<u>\$ 6,909,907</u>	<u>\$ (301,002)</u>

See Independent Auditor's Report.

SCHEDULE 2
TOWN OF NEW BOSTON, NEW HAMPSHIRE
Major General Fund

Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended December 31, 2022

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
General government:					
Executive	\$ -	\$ 318,829	\$ 326,435	\$ 1,291	\$ (8,897)
Election and registration	3,005	122,662	114,157	8,396	3,114
Financial administration	-	211,368	209,918	-	1,450
Legal	-	67,647	70,508	-	(2,861)
Personnel administration	-	823,933	701,971	-	121,962
Planning and zoning	-	121,523	92,326	-	29,197
General government buildings	-	82,985	106,718	-	(23,733)
Cemeteries	-	32,171	31,895	-	276
Insurance, not otherwise allocated	-	93,399	90,453	2,000	946
Other	-	21,376	15,984	-	5,392
Total general government	<u>3,005</u>	<u>1,895,893</u>	<u>1,760,365</u>	<u>11,687</u>	<u>126,846</u>
Public safety:					
Police	-	1,052,581	1,080,942	-	(28,361)
Fire	20,270	361,748	379,037	-	2,981
Building inspection	-	59,337	62,717	-	(3,380)
Emergency management	5,967	18,510	23,522	-	955
Total public safety	<u>26,237</u>	<u>1,492,176</u>	<u>1,546,218</u>	<u>-</u>	<u>(27,805)</u>
Highways and streets:					
Administration	-	628,734	568,328	-	60,406
Highways and streets	-	1,226,389	1,295,054	16,557	(85,222)
Bridges	-	-	88,478	-	(88,478)
Street lighting	1,212	5,595	13,983	-	(7,176)
Total highways and streets	<u>1,212</u>	<u>1,860,718</u>	<u>1,965,843</u>	<u>16,557</u>	<u>(120,470)</u>
Sanitation:					
Administration	-	239,445	246,050	-	(6,605)
Solid waste collection	-	600	360	-	240
Solid waste disposal	-	144,353	106,249	4,742	33,362
Solid waste clean-up	-	5,000	8,901	-	(3,901)
Other	-	1,500	-	-	1,500
Total sanitation	<u>-</u>	<u>390,898</u>	<u>361,560</u>	<u>4,742</u>	<u>24,596</u>
Health:					
Administration	-	3,987	1,783	-	2,204
Health agencies	-	7,750	7,750	-	-
Total health	<u>-</u>	<u>11,737</u>	<u>9,533</u>	<u>-</u>	<u>2,204</u>
Welfare:					
Vendor payments and other	-	22,016	37,930	-	(15,914)
Culture and recreation:					
Parks and recreation	-	139,449	139,262	-	187
Library	12,690	242,083	228,443	4,800	21,530
Patriotic purposes	-	12,351	9,718	-	2,633
Total culture and recreation	<u>12,690</u>	<u>393,883</u>	<u>377,423</u>	<u>4,800</u>	<u>24,350</u>

(Continued)

See Independent Auditor's Report.

SCHEDULE 2 (Continued)
TOWN OF NEW BOSTON, NEW HAMPSHIRE
Major General Fund
Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended December 31, 2022

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Conservation	-	735	384	-	351
Capital outlay	100,000	682,000	284,903	61,362	435,735
Other financing uses:					
Transfers out	-	460,853	480,853	-	(20,000)
Total appropriations, expenditures, other financing uses, and encumbrances	\$ 143,144	\$ 7,210,909	\$ 6,825,012	\$ 99,148	\$ 429,893

See Independent Auditor's Report.

DEPARTMENT REPORTS



File Photo

2023 New Boston Building Department Report

During 2023 the Building Department conducted 631 inspections and issued 672 permits and 223 Certificates of Occupancy/Use.

This year has seen changes in the staffing of the Building Department with Lorraine McKim joining the Department as Building Assistant in July, Dana Dinsmore, the Building Inspector for a little over a year leaving in November, and Bob Clark joining the Department as our new Building Inspector also in November, thanks to our diligent Community Development Director, Shannon Silver. Bob has been kept very busy from day one with the Department and is ensuring that all the contractors serving New Boston and the property owners living here know the Building Codes for the various projects and educating folks during his inspections. He has demonstrated a complete dedication to “safety first” while working with the contractors to see that every homeowner improving his/her property is afforded the best possible outcome for any projects being constructed. Bob is also working with the various contractors to accommodate their schedules, while requesting their presence on the job site when any questions or concerns arise. While this could be considered “growing pains” for the contractors, it has become evident that Bob will research, study, and enforce the Building Code as completely and thoroughly as possible to protect the Town and the homeowner. During this transition time with the Building Inspectors, Captain Eric Dubowik, Fire Inspector for the Town, has been invaluable in stepping in to accommodate the request for inspections, and Building Assistant Lorraine McKim is grateful for his help.

The year 2023 showed an increase in permits for single-family homes, remodel/alterations and solar, while there was a decrease in demolition, pools, and miscellaneous projects during the same time frame. The permit count for accessory dwelling units was 2 for year 2023.

The overall activity was as follows:

	2022	2023
<u>TOTAL PERMITS</u>	<u>687</u>	672
Single Family Homes	16	19
Duplex/Condex	0	0
Manufactured Homes	0	0
Accessory Dwelling Units	2	2
Commercial Buildings	0	0
Demolition	7	1
Pools	14	13
Remodel/Alterations	32	67
Solar Installations <i>(Rooftop & Ground-Mounted)</i>	29	31
<u>Misc. Permits</u> <i>(Plumbing, electrical, mechanical, etc.)</i>	586	539
Certificates of Occupancy/Use Issued	245	223

The total income generated from permit fees and additional fees issued by the Building Department in 2023 was \$55,366.15. This represents a \$12,763.25 decrease from the \$68,129.40 total collected in 2022.

Respectfully Submitted,

Lorraine McKim, Building Department Assistant

NEW BOSTON PLANNING DEPARTMENT

Statement of Condition
2023 Income and Expense

INCOME:

Receipts from Registry Fees		\$490.00
Receipts from Subdivision Fees:		
Certified Letter Fee	\$1,027.00	
Secretarial Fee	\$875.00	
Application Fee	\$1,500.00	
	Total from Subdivision Fees:	\$3,892.00
Receipts from NRSPR Fees:		
Certified Letter Fee	\$590.00	
Secretarial Fee	\$300.00	
Application Fee	\$659.96	
	Total from NRSPR Fees:	\$1,549.96
Sale of Regulations, Master Plans, etc.		\$0.00
Driveway Permit Fees		\$750.00
ZBA Application Fees		\$480.00
TOTAL INCOME:		\$7,161.96

EXPENSES:

Registry Fees	\$494.10
Certified Letters and Mail	\$1,380.68
Community Development Director	\$77,702.82
Community Development Assistant	\$44,366.59
ZBA Board Clerical	\$25.00
Planning & ZBA Boards Minutes	\$1,500.00
Planning Board Chairman Salary	\$2,495.00
Planning Board Members Stipends	\$1,500.00
Overtime	\$235.51
Advertising Expense	\$1,088.50
Office Supplies and Equipment	\$995.75
Lectures, Seminars, Books, etc.	\$4,725.88
Miscellaneous	\$0.00
Deed Preparation & Other Professional Services	\$1,886.53
TOTAL EXPENSE:	\$138,368.36
BALANCE (Actual Expense to the Town)	\$131,206.40

New Boston Police Department

We must begin our 2023 report with a dedication. Our 2023 report honors our Executive Assistant, Catherine F. Widener, who will be retiring on February 2, 2024 after 33 years of selfless, dedicated, and honorable service to the Town of New Boston.

Cathy began her career in New Boston on May 13, 1991 as the Administrative Secretary. She previously served the Weare Police Department in the same capacity beginning in January of 1990. Between 2004 and 2005, her title was changed to Administrative Assistant and, in May of 2021, she was promoted to her current rank of Executive Assistant. While her titles may have changed over the years, her role running the department never has. In trying to explain how important she has been, one must understand the many roles she fills on a daily basis.

Cathy serves as the point of first contact, whether it is on the phone or at the door. As our point person, she must gather enough information to direct the citizen accordingly; if she isn't able to guide them herself. She sees every piece of correspondence that travels into our agency and has to direct that information accordingly. She reviews the police logs for every Officer on a daily basis to check for completeness and accuracy. She manages all of the records, where they should be stored, and when they can be purged. She tracks and records all of our revenues and expenses and acts a liaison to the Town's Finance Department. She prepares and sends our records to Attorneys who request documents for their clients. She acts as a liaison between our Police Department, the Court, Goffstown Dispatch, as well as the State of NH. She also acts as a liaison between our Police Department and the County Attorney's office. All of these tasks, and others, she has faithfully completed over the last 33 years.

Cathy is also one of the humblest people you will meet and the epitome of service before self. The sacrifices she has made cannot be measured, nor can the lives she has touched or the difference she has made. But her dedicated, professional, and honorable service will forever be part of the New Boston Police Department culture.

I am thankful for the opportunity to write this dedication in honor of Cathy to share how much she is loved and how greatly she is appreciated. We wish her nothing but happiness in her retirement and "next chapter".

We next must recognize our citizens for their support of the Police Department building addition. On March 28th, 2023, voters approved our \$908,000 request to build an addition that would increase Officer safety and add much needed space that had been identified in the 2018 Master Plan. In the six months following the vote, plans were developed, and the project advertised for bids. In September, the bids were opened and we were shocked to find the lowest bid to be \$400,000 over our requested budget. However, a month later, town resident Mark Leblanc connected us to Silver Creek Development, LLC who reviewed the plans and agreed to complete the project within our budget. With Board approval on November 6th, construction began on November 10th, 2023 and is currently in progress with a projected March completion date. While some sacrifices were made and other supplemental work will be required from the Police Department staff, effectively, the needs requested will be realized. We look forward to hosting an open house and sharing the result in the spring of 2024.

Our staffing remained steady during 2023, despite neighboring communities offering significant financial incentives to attract certified Officers. In February, Officer River Marmorstein moved into the full-time position that became vacant in December 2022. In April, we lost an Officer to the city of Nashua. However, we quickly filled that position with Officer Michael Nelson, who joined New Boston Police Department in May. Officers Marmorstein and Nelson left for the academy in June, causing the department to be shorthanded for four months over the summer. In September, we hired Megan Carignan to fill one of our vacant part-time Officer positions. Megan immediately began her in-house training and began attending the part-time academy in January 2024.

We did have one "other" new staff addition in 2023, our Police K9 Eclipse. In early 2023, a discussion was initiated between the New Boston Police Department and the Space Force to address the needs of both agencies through a mutual partnership. This discussion developed into a five-year plan for the Space Force to financially support a K9 program if the Police Department was interested. Given the tremendous benefit the program would afford the community, the request was presented to and approved by the Select Board. As a result, the Department acquired Eclipse through a trainer in Connecticut,

and he and Officer Wynkoop began the basic canine patrol academy in September. We are incredibly thankful for the efforts of Sergeant Nicholas Hodgen, of the Hillsborough Police Department, who facilitated the acquisition and training of Eclipse. Officer Wynkoop and Eclipse began their Explosive Ordinance Detection training on January 22nd, 2024.

One of the key factors in the development of the Canine program was funding. When we lost our Officer to Nashua, he was required to re-pay the pro-rated costs of his training. Utilizing those funds, we were able fund the start-up costs related to the Canine program without any increase to the budget. We then obtained a donation from the Hooksett Police Department for the cruiser set-up, as they were decommissioning their oldest canine cruiser. Sergeant Loveless and I then transferred that equipment into our New Boston cruiser with no additional up-fit charges. While it was a significant challenge to get the program started, the timing aligned to the Town's advantage and those efforts will benefit our community well for years to come. The effort put forth by Sergeant Loveless, not to mention the savings he afforded the Town, was exceptional and an equally important part of the initial success of the program.

Our relationship with the Space Force carried on throughout the year, and, in May, they provided a facility on the installation which allowed us to offer "Simunition" training to our Officers as well as Officers from the Henniker Police Department. Simunitions are a special cartridge that fires color filled paint plastic projectiles from our duty weapons which are modified to fire the cartridge. It is non-lethal realistic use of force training that was highly beneficial to the Officers. Sergeant Loveless did an outstanding job designing and administering the training. We are incredibly thankful of the generosity provided by base Commander, Lt. Colonel David Zesinger, as well as his extended staff in providing this opportunity to NBPD.

In early 2023, we were finally able to return a full DARE program to the New Boston Central School 5th grade classes. Sergeant Case presented the 10-week program and graduated the students on May 11, 2023. The graduation also facilitated the return of the Guinness Jump Rope World Record holder, Mark Rothstein, whose high energy and inspirational programming for children has remained a natural partner for the program.

Sergeant Case also continued his charity work during the year by organizing the Police side of the "Hero's Cup" through a partnership with the Special Olympics. The game was held on October 14, 2023 and featured a matchup of the "Bravest vs. Finest." For the first time ever, the game fittingly ended in a tie. We are incredibly proud of his efforts to support this great cause.

In October, we obtained a 100% funded Highway Safety grant totaling \$8,200. These grants will assist the town with speeding complaints while also addressing distracted driving, the use of seat belts, and DUI enforcement. While proactive patrol is the "norm" for our Officers, these patrols serve to focus on a particular problem to keep our roadways safe.

As we requested in 2023, our 2024 budget again includes the creation of a full-time Detective/Investigator position. This position would again utilize some of our part-time budget to offset the added costs. The position was also proposed to be partially funded, beginning in May 2024, instead of the full year, to offset and gradually implement the associated costs.

The need for this position has been identified over the last several years with the increasing needs our Felony level investigations have demanded. In 2023 alone, we investigated twenty-nine (29) Felony crimes. At the same time, we investigated sixty (60) misdemeanor level crimes, as well as a number of investigations that carried over from prior years. While the Officers have done a phenomenal job balancing their investigative and patrol duties, the priority these cases demand warrant a dedicated Detective to be assigned. Accordingly, our request was again included in the 2024 budget.

If our Detective position is approved in 2024, our staffing numbers will not change as we would still have 12 sworn Officers. Instead of 10 full-time and 2 part-time, we would become 11 full-time and 1 part-time. Per FBI group VI statistics, a town of 6,000 residents in New England has an average staffing of 2.3 full-time Officers per thousand. New Boston is currently at 1.7 and this addition would move us to 1.85 if approved.

We concluded the year by recognizing both Sergeant Stephen Case and Sergeant Timothy Loveless with promotions to Lieutenant. Both have served with honor and distinction as Sergeants and are highly deserving of the promotion and recognition. The Select Board approved my request on December 4th and the promotions took effect on December 31st.

Also recognized is Carol-Ann Nitzsche who was reclassified as an Administrative Assistant and will take over for Cathy Widener upon her retirement.

In closing, we continue to try and grow steadily as our Town continues to grow. However, default budgets are incredibly limiting and will lead to greater costs in the future. We have demonstrated our ability to do “more with less” but, in order to keep up, we must pass our budget. Any resident who would like to know more about the Police Department is always welcomed to contact me. In doing so, I believe we would quickly demonstrate we are good stewards of your tax dollar.

Attached to this report are our annual 2023 statistics. We observed steady growth from 2022 and a return to pre-pandemic activity. While I would maintain we have a very safe community, we are not absent of crime or the collateral effect of crime in neighboring communities. These statistics illustrate the point.

I thank our residents for their continued support and look forward to continuing to serve this great community in 2024!

Respectfully submitted,

James R. Brace
Chief of Police



File Photo

<i>Calls For Service</i>	2021	2022	2023
CALLS FOR SERVICE (ALL)	18166	15631	18387
MOTOR VEHICLE STOP	3598	2961	4612
MOTORIST ASSIST/LOCKOUTS	32	55	42
MV ACCIDENT/SLIDE OFF	101	123	133
OHRV COMPLAINT	6	2	0
DISABLED/ABANDONED MV	36	27	42
MOTOR VEHICLE COMPLAINT	107	112	114
PARKING COMPLAINT	12	17	17
ROAD HAZARD (ALL)	84	107	115
SUSPICIOUS VEHICLE	75	69	82
SUSPICIOUS PERSON	28	26	24
SUSPICIOUS ACTIVITY	25	61	38
UNWANTED SUBJECT	4	4	1
PAPERWORK SERVICE	255	220	100
SERVE RESTRAINING ORDER	7	7	3
CIVIL STANDBY	25	23	22
CIVIL ISSUES	39	56	46
DOMESTIC ORDER VIOLATION	4	5	4
JUVENILE OFFENSES	27	45	27
DIRECTED PATROL	4462	4068	4505
BUSINESS/PROPERTY CHECK	7074	5522	6223
HOUSE CHECKS/REQUEST	506	405	488
FINGERPRINTS	14	16	23
PISTOL PERMITS	60	25	38
SEX OFFENDER REGISTRATION	23	26	25
VIN VERIFICATION	51	37	41
WELFARE CHECK	79	63	63
OPEN DOOR	2	3	34
CITIZEN ASSIST/GIVE ADVICE	78	86	69
ASSIST FIRE & RESCUE	334	412	354
ASSIST LAW ENFORCEMENT/OTHERS	97	115	105
CRIME PREVENTION/COMMUNITY POLICING	25	13	16
911 HANG-UP/ABANDONED CALL	10	6	10
ALARMS	67	110	115
ANIMAL COMPLAINT (ALL)	157	147	155
DOMESTIC DISTURBANCE	35	26	11
GUNSHOTS (REPORTED)	7	18	7
NOISE COMPLAINT	16	12	17
NEIGHBORHOOD DISPUTE	6	8	9
LITTERING/ILLEGAL DUMPING	7	2	3
FOUND/LOST PROPERTY/RETURN	58	26	65
POLICE INFORMATION	123	135	161
MISSING PERSON/RUNAWAY	12	9	6
DEATH INVESTIGATION (ALL)	5	6	5
MENTAL HEALTH ISSUE	9	16	15
ALL OTHERS	391	398	402

<i>Calls by Month</i>	2021	2022	2023
JANUARY	1438	1100	1703
FEBRUARY	1242	881	1449
MARCH	1782	835	1746
APRIL	1573	1048	1751
MAY	1757	989	1626
JUNE	1751	1610	1478
JULY	1515	1479	1611
AUGUST	1376	1287	1275
SEPTEMBER	1290	1514	1166
OCTOBER	1402	1492	1396
NOVEMBER	1510	1623	1460
DECEMBER	1530	1773	1726

	2019	2020	2021	2022	2023
ARRESTS	227	192	167	111	183
TOTAL MV COLLISIONS	98	75	87	92	103
INJURIES	20	19	18	21	24
FATALITIES	1	0	0	0	0

<i>Motor Vehicle Offenses</i>	2019	2020	2021	2022	2023
Operating Without License	52	60	13	15	35
Habitual Offender	2	3	3	0	2
Suspended License	70	65	34	26	74
Suspended Registration	30	15	11	9	15
Unregistered MV	90	193	104	105	196
Uninspected MV	332	497	578	647	900
Speeding	3310	3500	2124	1540	2087
Stop Sign/Fail to Yield	69	73	61	66	140
Highway Markings	113	104	68	33	87
Following Too Closely	29	27	30	8	35
Traffic Control Devices	2	2	0	0	1
Misuse / Failure to Display	389	419	148	231	336
Equipment Violations	903	720	506	416	885
Use of Mobile Devices	85	29	42	11	23
Negligent Driving (Jessica's Law)	23	15	19	6	15
Other Offenses	271	434	347	318	438
TOTAL WARNINGS	4910	5302	3026	2443	3801
TOTAL CITATIONS	788	759	617	614	821
TOWN ORDINANCE (CANINE)	74	17	9	14	21
TOTAL CRIMES	480	487	420	378	512
TOTAL INCIDENTS	141	152	140	154	150

Crimes	2019	2020	2021	2022	2023
Homicide	0	0	0	1	0
Robbery	0	0	0	0	0
Assaults	29	19	23	24	10
Domestic Violence Offenses	25	17	23	18	9
Sexual Assault/Offenses	8	4	5	16	13
Burglary / Attempted	1	1	0	0	0
Thefts (All)	27	12	23	33	16
Fraud/Forgery	24	24	19	14	10
Arson	0	0	0	0	0
Criminal Mischief	20	27	13	30	22
Child Abuse/Neglect/Endanger	2	3	7	4	0
Child Porn/Obscene Material	1	5	1	1	10
Criminal Threatening	4	8	6	5	6
Criminal Trespass	4	3	5	3	0
Disorderly Conduct	0	4	2	4	4
Reckless Conduct	0	1	2	4	1
Protective Order Violation	3	8	6	4	11
Harassment	3	7	3	6	8
Stalking/Prowling	1	1	3	1	3
Drug Violations	58	61	46	37	66
DWI	21	20	30	25	46
Liquor Law Violations	28	21	41	17	18
Traffic Offenses	41	149	95	77	211
Stolen Motor Vehicle	1	0	0	0	1
Resisting/Hindering Arrest	0	5	1	3	2
Warrant (Arrests)	19	21	23	10	3
Protective Custody/IEA	3	5	8	9	10
Animal Offense	12	12	13	7	12
All Other Offenses	27	49	22	25	20



Photo by: Laura Bernard

NEW BOSTON FIRE DEPARTMENT COMPANY ASSIGNMENTS and COMMITTEES					
2023					
Fire Chief: Cliff Plourde (C1) Operations Chief: Frank Fraitzl (C2) Assistant Chief: Brian Dubreuil (C3) Fire Prevention and Inspections: Eric Dubowik (K1) Captain of Training: Brandon Merron (R1) Cadet Program Advisor: Derek Danis (O6)					
FIRE COMPANY					
Captain: Rich Little (O2) Lieutenants: Derek Danis (O6) Emmett Plourde (O7) and Rick Todd (O8)					
Engine 1		Engine 2		Engine 5	
LT Plourde (07)		LT Danis (06)		LT Todd (08)	
Brian Allocca (R34)	Nate Shatney	Andrew Wawrzyniak	Jimmy Waller (R25)	Charlie Krar	Mike Nesmith(R23)
Connor Fitzpatrick (R30)		Brad Bingham	Bryan Wells (R21)	Brady Danis	Steve Wiggins (R28)
Justin Pinard		Robyn Cushing			
SPECIAL OPERATIONS					
Captain: Joe Segien (O3) Lieutenant: Ricky Riendeau (O9)					
Tanker 1		Forestry 1		Utility 2	
RTV					
Chris Kelleher (R12)		Kyle Merron (R35)		Ken Ballou (R27)	Dan Chamberlain
Jeremy Chartier (R26)		George St John (R4)		Caleb Anderson	Brooklyn Merron (R24)
Rick Belanger (R22)					
RESCUE SQUAD PERSONNEL					
Ambulance 1 (Stationed at Bunting Station) & Ambulance 2 (Stationed at Hilltop Station) Captain: Gina Catalano (01) Lieutenant: OPEN (05)					
EMT		EMT-A		PARAMEDIC	
Rick Belanger (R22)	Brian Dubreuil (C3)	Ricky Riendeau (O9)	Janet Chamberlain (R19)	Justin Pinard	Gina Catalano (M2)
Caleb Anderson	Meg Hoppert (R31)	Hayley Minahan	Marika Chartier (R15)	Ryan Charette (R18)	Judy Knight (M1)
Frank Fraitzl (C2)	Rich Little (O2)	Rick Todd (O8)	Eric Dubowik (K1)	Mike Nesmith (R23)	Matt Barmmer (M3)
John Belhumeur	Dan MacDonald (R3)	Jimmy Waller (R25)	Connor Fitzpatrick (R30)	Emmett Plourde (O7)	Chris Kelleher (M4)
Jeremy Chartier (R26)	Brandon Merron (R1)	Nate Shatney	Ken Ballou (R27)	Ashley Clement	Jeff Brule
Derek Danis (O6)	Brooklyn Merron (R24)	Christine Quirk	Mitchell Young	Josh Coleman	Chris Fyffe
			Greg Mann	Andrew Santerre	Remy Suprenant
			Rebecca Shatney	Ernest Thomas	
			Robyn Cushing	Chris D'Eon	
FOREST FIRE WARDEN		PER DIEM		CADETS (14-22 y/o)	
Cliff Plourde (C1)		John Belhumeur-EMT		Cadet Capt: Open	
DEPUTY FOREST FIRE WARDENS		Jeff Brule-FF/Paramedic		Cadet Lt: Open	
Wayne Blassberg		Mitchell Young-EMT-A			
Eric Dubowik (K1)		Noah Easter-EMT			
Brian Dubreuil (C3)		Josh Coleman-FF/EMT-A			
Dan MacDonald (R3)		Ryan Charette- EMT-A(R18)			
Brandon Merron (R1)		Ashley Clement-FF/EMT-A			
Dick Moody (R5)		Chris D'Eon-FF/EMT-A			
Emmett Plourde (O7)		Chris Fyffe-FF/Paramedic			
George St. John (R4)		Meg Hoppert-EMT			
Steve Wiggins (R28)		Hayley Minahan-EMT			
		Remy Suprenant-FF/Paramedic			
		Ernest Thomas-FF/EMT-A			
		Greg Mann-FF/EMT-A			
BREAKFAST COMMITTEE		RECREATION COMMITTEE		NEW BOSTON FIRE ASSOCIATION	
Gina Catalano - Chairperson		Brandon Merron - Chairperson		Clerk: Laurel Flax	
Ricky Riendeau - Assistant Chairperson		Dan Chamberlain	Joe Segien	Treasurer: Derek Danis	
		Derek Danis	Brooklyn Merron		
TECHNOLOGY TEAM					
Janet Chamberlain & Dan Chamberlain					

2023 New Boston Fire Department

As Fire Chief of the New Boston Fire Department, I am pleased to present our Annual Report for the year 2023. This report provides a comprehensive overview of our department's activities, accomplishments, and challenges throughout the past year. We continue to make steady, measurable progress and improvements in our level of service delivery, as well as a major win with respect to our fire station replacement efforts.

Despite significant challenges with respect to personnel staffing and budget constraints, the year was marked by the Fire Department's continued dedication to ensuring the safety and well-being of our residents and visitors to our community. Our members remain dedicated in their commitment to excellence in the delivery of fire and emergency services, fire prevention, and community outreach.

The Fire Department responded to a total of 768 calls for service throughout the year. Approximately 48% were fire related calls and emergencies, and 52% were Emergency Medical Calls. A complete breakdown is listed in our Call and Run Statistics Report pages. The demand and request for services has grown exponentially in the past several years. Our call volume has increased by 36% in the past five years and 85% over the past 10 years.

Noteworthy is the significant improvement in our response times with the implementation of the Per Diem program to supplement our Call members. The reaction time (getting an ambulance on the road) for Emergency Medical calls has improved 35% over 2021 and 2022. And, the response time (arrival on scene) for the Ambulance has improved by 28%. For Fire Calls, our reaction time has improved by 40% and the response time by 32%. These improvements clearly validate and confirm that our staffing plan and changes are working.

Without exception, the most notable achievement for the Department in 2023 was the successful application and sizable grant award from the Department of Defense, Office of Local Defense Community Cooperation (OLDCC). In June of 2023, Assistant Fire Chief Brian Dubreuil and retired Fire Chief Dan MacDonald, along with Selectwoman Kary Jencks, our Fire Department Select Board liaison, worked diligently and tirelessly with very short notice to submit a grant request to the Department of Defense for a new fire station facility under the Defense Community Infrastructure Program (DCIP). Our cooperative agreement, regular interaction, and the ongoing support that New Boston Fire Department provides to the US Space Force Station aided greatly in this endeavor. In early September 2023 the Town was notified by the Department of Defense OLDCC that the Town would be the recipient of a DCIP Grant in the amount of \$9.2 million dollars for the construction of a new fire station. This fire station will be built on the property that was acquired (in 2016) for that purpose next to the Post Office and Library, off Mont Vernon Road.

In the Fire Department's continuing efforts to obtain grants, both state and federal, as well as internal cost saving measures, it should be noted that our cost avoidance (tax savings) for our residents and businesses since 2007 exceeds \$13.6 million dollars. The total of our annual operating budgets during that same period is under \$3.8 million dollars.

Our Fire Prevention and Inspection division continues its excellent work and community outreach. A complete review is presented by Captain Eric Dubowik in his report.

While 2023 presented its own set of challenges as referenced above, the New Boston Fire Department remains resilient and committed to meeting and working through these challenges. Looking forward, we are focused on continual improvement of our services and the successful completion of our new fire station.

The New Boston Fire Department expresses gratitude to the residents, local businesses, and partner organizations for their continued support. As we move into the coming year, we are dedicated to maintaining the highest standards of service, professionalism, and community engagement.

Respectfully submitted,

Clifford R Plourde
Chief of Department
New Boston Fire Department

Cadet Program

This program introduces the Fire and EMS services to the youth of New Boston and surrounding towns. These young adults participate in weekly trainings along with training with the department members during the weekly department trainings. The cadet program currently has three members, one of which has just completed his Firefighter I certification at Manchester School of Technology through Goffstown High School. The cadet program has produced numerous full-time FF/EMT's throughout the years, who serve both inside and outside of NH. As the director of the program, I would like to thank FF Kyle Merron & FF/EMT Nate Shatney for running the trainings, and I would also like to thank the other department members that have helped this program move forward. It is a pleasure to see these young adults grow in the program and reach their goals.

Respectfully Submitted,
Lt Derek Danis
Cadet Program Director

Honor Guard

New Boston Fire Department Honor Guard was organized in 2006 and continues today. We currently have 6 members:

Commander/Captain Brandon Merron
Deputy Commander/Captain Gina Catalano
Janet Chamberlain
John Jones
Deputy Chief (ret.) Rodney Towne
Bryan Wells

The mission of the Honor Guard is to provide honor, dignity and respect for our brothers and sisters of the fire service and their families, to respect and represent the flags with pride and integrity while maintaining a commitment to the traditions of the fire service. We attend various ceremonies such as presentation of colors, memorial services, and flag folding events. Our members have trained and drilled with many other area units and members of various branches of the military. We continue to support our community as well as assist others when needed.

Respectfully Submitted,
Brandon Merron
Honor Guard Commander

Training Officer Report

For years, New Boston Fire and Rescue has held weekly trainings that include both firefighting and EMS (Emergency Medical Service) skills. The first Wednesday of each month is our Association Business Meeting. EMS training takes place on the 2nd Wednesday of each month. These 2-hour training sessions are needed for continuing education credits required for recertification every two years. The 3rd Wednesday of each month is for firefighter skills training, both basic and advanced. The remaining Wednesday of the month is for truck maintenance and smaller group training sessions. Additionally, our personnel complete many State of NH sponsored and certified courses held at the Fire Academy in Concord, outside of the weekly Department training. This training may require 16 to as many as 200 hours of classroom and hands-on sessions to complete. We will continue to train our members to the highest level and quality possible.

This past year we supplemented our membership roster with Per Diem personnel to meet the challenges of the increased call volume. Although not all the shifts were filled, our regular members were able to fill in the gaps to meet the ever-growing requests for services. The Per Diem program also resulted in a noticeable decrease in mutual aid requests for EMS assistance. Many of our Per Diem members work for other full-time agencies and their continuing education is completed there. Because many these personnel are trained to the paramedic level as well as

firefighter certified, the level of care provided to the citizens along with Department response capabilities are greatly improved.

Total combined Fire and EMS training hours for all of our personnel in 2023 were just under 2,000 hours. Local training topics included Active Shooter Training, Water Supply Drills, Driver/Pump Operator, and DHART (Dartmouth Hitchcock Advanced Response Team) supplied training of their Helicopter Operations (Med-flight). Additionally, a multi-agency training drill was conducted at the New Boston Space Force Station.

Respectfully Submitted,
Brandon Merron
NEW BOSTON FIRE DEPARTMENT, Captain of Training

Fire Prevention Report

The Fire Prevention Division had an active year in 2023.
2023 New Address Assignments = 11
2023 New Homes added with sprinklers = 5
Investigations (2 Structure fires) = 2

Listed below are some examples of the services the Fire Prevention Division is providing to the town:

- New & Existing Business/Residential Inspections
- New Building address assignments for the Town and 911
- Town Buildings and School Inspections
- Car Seat Inspections
- Building / Sprinkler Plan Review
- Fire Investigations
- Assembly Permit Inspections
- Sprinkler and Fire Alarm Inspections
- Day-Care Inspections
- Foster-Care Inspections
- Woodstove/Pellet Stove Inspections
- Gas (propane) Inspections
- Generator Inspections
- Oil Burner Inspections
- Public Education
- Fire Suppression & Emergency Medical Services
- Town-Wide Safety Committee
- Miscellaneous Fire Protection Inquiries

Our goal is to provide the best customer service for the residents of New Boston. We work closely with builders, service providers, utility companies and various businesses to accomplish this goal. We strive to increase our customer service in the New Year 2024 and continue to make the town a safer place for all that reside or visit.

I would like to remind you that smoke and carbon monoxide detectors save lives and should be installed throughout your home, especially in sleeping areas. Also, don't forget to replace the batteries in your detectors twice a year or consider purchasing new detectors available with a 10-year battery life span that are maintenance free. Please address your house to help us find you in any kind of emergency in any time of day with all types of weather conditions.

I strongly encourage you to call with any questions you may have regarding how to make your home or business safer.

Respectfully submitted,

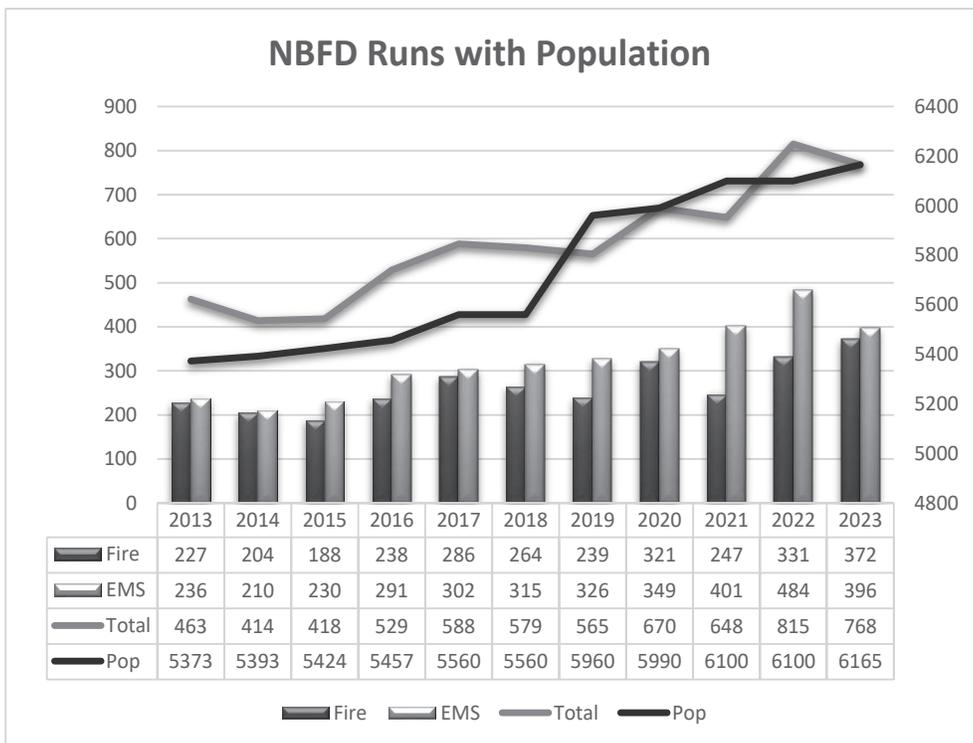
Eric Dubowik, Captain of Fire Prevention, New Boston Fire Department

2023 New Boston Fire Dept. Town Report

Fire / EMS Incident Summary January 1st, 2023, through December 31st, 2023

Incident Category/Incident Type	Count
1 - Fire	29
Brush or brush-and-grass mixture fire	7
Building fire	14
Chimney or flue fire, confined to chimney or flue	1
Cooking fire, confined to container	2
Passenger vehicle fire	1
Pellet Stove Malfunction, fire confined to stove	1
Grass fire	1
Road freight or transport vehicle fire	1
Incinerator overload or malfunction, fire confined	1
3 - Rescue & Emergency Medical Service Incident	396
Emergency medical service, other	2
EMS call, excluding vehicle accident with injury	340
Medical assist, assist EMS crew	1
Motor vehicle accident with injuries	21
Motor vehicle accident with no injuries	29
Motor vehicle/pedestrian accident (MV Ped)	1
Rescue or EMS standby	1
Search for lost person, other	1
4 - Hazardous Condition (No Fire)	113
Accident, potential accident, other	1
Arcing, shorted electrical equipment	1
Carbon monoxide incident	1
Chemical spill or leak	2
Gas leak (natural gas or LPG)	11
Gasoline or other flammable liquid spill	2
Hazardous condition, other	4
Power line down	88
Oil or other combustible liquid spill	3
5 - Service Call	60
Assist invalid	1
Assist police or other governmental agency	1
Cover assignment, standby, moveup	3
Lock-out	1
Public service Assistance (Exclude Service to Governmental Agencies)	1
Public service assistance, other	34
Service call, other	6
Unauthorized burning	12
Defective elevator, no occupants	1

6 - Good Intent Call	35
Authorized controlled burning	1
Dispatched and cancelled en route	23
HazMat release investigation w/no HazMat	1
No incident found on arrival at dispatch address	1
Smoke scare, odor of smoke	2
Dispatched, No Response	5
Dispatched, No Response - EMS	2
7 - False Alarm & False Call	77
Alarm system sounded due to malfunction	29
Carbon monoxide detector activation, no CO	6
Detector activation, no fire - unintentional	35
False alarm or false call, other	1
Unintentional transmission of alarm, other	1
Unintentional transmission of medical alarm, other	4
Sprinkler activation, no fire - unintentional	1
8 - Severe Weather & Natural Disaster	54
Tree limb burning/smoldering on wire	30
Tree Across Road - DPW Assist	6
Lightning strike (no fire)	3
Flood assessment	15
9 - Special Incident Type	4
Special type of incident, other	4
Grand Total	768



2023 New Boston Highway Department

Well, 2023 is in the books but it certainly kept us busy along the way. The year started with January bringing over 24 inches of snow. This made for longer clean-up times and brought some scheduling challenges. The first three months were especially crazy as we had multiple winter events, many of which lasted long periods, requiring lots of salt and sand along with many sleepless nights for the crew. In addition to the busy winter schedule, all three months had their mud season. Usually, there is only one per year in March when the weather warms up and the frost comes out of the ground. We purchased over \$35,000 in stone just to fix the worst muddy areas on the dirt roads. On March 14th we got a blockbuster snowstorm that dumped 34" of wet, heavy snow. This storm caused New Boston to postpone the town elections and brought snow, ice, winds, and dozens of downed trees falling on wires and cutting power to the majority of the town. As a result, the Highway Department crew was called out numerous times to salt, with many shifts more than 24 hours. After the storm, Benji, Kathie, and Emergency Management Director Dan MacDonald spent numerous hours assessing the damage and working with FEMA in an attempt to receive some reimbursement. New Boston met the threshold but unfortunately, we did not receive any funding as there was also a minimum amount of damage costs that the whole county had to meet. Many surrounding communities did not participate, so we all lost out.

As soon as the snow melted we began the clean-up process of downed trees from the last big storm. That led us to our spring and summer maintenance, including grading the dirt roads, repairing plow damage, chipping brush and limbs along the roadways, and maintaining/repairing drainage. Some projects included ditching Clark Hill Road with the excavator, installing a curb and a new drainage system on Cemetery Road, installing a new basin downtown, and starting the Christie Road project. Top coating was done on Cemetery Road, Meetinghouse Hill Road, and in front of the town hall and fire department. The highway crew also installed over 145 street signs to provide better directions for emergency vehicles, residents, and visitors.

In April Benji was selected to participate in the FoRRRwd Peer Exchange which took place in New Orleans at no cost to the town. There were only three road agents from six states selected to participate. This group brought the agencies together to exchange ideas for reducing rural roadway departures including safety action plans, systematic approaches, and addressing all road types.

Beavers have proven to be a determined and challenging group, bringing in several work orders to remove their water-blocking handiwork.

Some of the work scheduled for the year could not be done due to having a default budget and dealing with highly inflated pricing on such things such as salt, fuel, and many other supplies necessary for our operation. Some of the items we were unable to complete were dust control on the dirt roads and line striping.

Fall and early winter were exceptionally rainy and wet which made road work tough and kept the crew busy repairing washouts instead of finishing the Christie Road project. December delivered us one last mud season requiring yet another large expense in stone and gravel. Similar to 2022, we received flooding rains on December 23rd which washed out many roads and caused significant damage for us to fix just before Christmas.

Highway purchased and picked up two (2) new 2023 International HV613 fully equipped 10-wheel plow trucks. This was possible through the town's CIP (Capital Improvement Program) and the Highway Department would like to thank the residents for the purchase. It makes taking care of the town's roads that much easier. The two older trucks replaced were sold, with the proceeds going back to the town's general fund.

Respectfully,

Benji Knapp, Road Agent

2023 Town Clerk Report

Motor Vehicle Permits	\$ 1,476,318.00
Boat Registrations	2,493.86
Municipal Agent Fees	47,312.00
Mail-In Registrations	7,507.00
Motor Vehicle Title Fees	<u>2,884.00</u>
TOTAL	\$ 1,536,514.86
Dog Licenses	\$ 8,079.50
Fines	<u>2,790.50</u>
TOTAL	\$ 10,870.00
Vital Statistics:	
Marriage Licenses	\$ 161.00
Birth, Marriage, Death Certificates	<u>2,425.00</u>
TOTAL	\$ 2,586.00
Miscellaneous:	
Emergency Response Fee	0.00
Filing Fees	0.00
Miscellaneous Account	20.00
Ordinance Violations	1,200.00
Pole Petitions	0.00
Return Check Fees	50.00
UCC Filing Fees	1,995.00
Voters Checklist	<u>527.25</u>
TOTAL	\$ 3,792.25
GRAND TOTAL	\$1,553,763.11

Respectfully submitted,

Kim Colbert
Town Clerk



Photo by: Jamie Dennis

2023 Recreation Department Report

This year, the Recreation Department continued to provide many programs and events to our residents.

Facilities: The Department utilizes many areas including the Old Engine House, White Buildings, NBCS Gym, Community Church, Whipple Free Library, baseball fields, softball field, Ice Skating Rink, Tennis Court and our 15 passenger mini-bus. Our Yoga program is now being held at the Community Room of the Whipple Free Library. This space has proven to be very comfortable for participants. We thank the Library for allowing us to use this room. We continue to make improvements at the baseball fields by creating an accessible walkway from Field 1 to Field 2, and expanding the size of the tee ball field to accommodate more practice time for older teams. We also installed a donated electronic scoreboard that will be up and running for the spring 2024 season. For their work and in-kind donations, we would like to thank C& G Builders, John Neville Excavating, and NH Steel Fabricators. We also thank everyone who donated funds and labor to these projects.

Youth Programs Offered: After School program, Basketball, Bike Clinic, Cheerleading, Fall Baseball Clinics, Fall Softball, LEGO Camp, Paint Your Pet, Playgroup, Safe Sitter, Soccer Camp, Spring Baseball, Spring Softball, Summer Camp Coolio, Tee Ball, Teen Canobie Lake Trip, and Tennis.

Adult Programs Offered: Bus trip (Piano Men), Men's Basketball, Paint Your Pet, Pickleball, Summer Softball, Women's Self Defense, and Yoga. We thank two of our wonderful instructors: Katie Hawkes (Paint Your Pet) and Christel Caron (Yoga).

Senior Programs Offered: Bingo and Cards, Bus trips, Foot Care Clinic, Weekly lunches, Senior Newsletter. We had to limit the number of bus trips in 2023 due to the town budget defaulting in March.

Events in 2023: Lip Sync Contest, Easter Egg Grab and Bonnet Parade, Summer Concerts, Halloween (Scarecrow Alley, Trunk or Treat, Trick or Treat), S'mores with Santa, Tree Lighting

Volunteers: Without volunteers, we cannot offer some major programs including baseball, softball, tee ball, basketball, and the bike clinic. We also have a volunteer Ice Crew that keeps the ice skating rink up and running every day through the winter months. On behalf of the Department and the Recreation Commission, thanks to those who give their time and effort to our programs and this community. The Recreation Commission is a volunteer board that oversees the Department revolving budget and provides guidance and support to the staff. Commission members are: Helen Fanning, Chris Hall, Katie Hawkes, Dan O'Brien and Lynn Wawrzyniak.

Staff: In February, we hired Shaunna Babcock as our new Summer Camp Director and Jackie Reed as Assistant Camp Director. Their first summer was very successful and we look forward to another great camp season with them in 2024. In June, Bobbie-Lee Knapp and Sarah Cotugno left the After School program. Bobbie was Director of the program for 17 years. Sarah was Assistant Director for 6 years. We thank both of them for their dedication and contributions to the program, Department and community. Anthony Sindoni and Aurora Costa took over in the fall as After School Director and Asst. Director. The staff in our After School and Camp Coolio programs did a great job this year of supervising and entertaining the children in these programs. Sheri Moloney has been our Recreation Assistant since March 2017. She continues to be an energetic, dedicated town employee who has tremendous community spirit. She is a tremendous asset to this Department and the Town of New Boston.

Pathways to Play: This is a two-year initiative led by the Southern New Hampshire Planning Commission (SNHPC) to increase access to recreation spaces. In the summer of 2023, SNHPC issued an open call for projects that might benefit from free planning support. The New Boston Village Center was selected as the pilot project. The New Boston Recreation Department assembled an advisory group which included members of the NBCS PTA, Whipple Free Library, Conservation Commission, and New Boston Rail Trail. In the coming years, we hope to make improvements to facilities and access to recreational spaces in the village.

Thank you to all the residents of New Boston for supporting the Recreation Department through your involvement in our programs and events! We are always open to suggestions and feedback. Please contact us any time.

Respectfully Submitted,

Michael Sindoni
Recreation Director

New Boston Recreation Department
2023 Revolving Account Overview

R/A Revenue		190,646			
R/A Expenses					
	After School wages	49,323			
	Summer Camp wages	20,794			
	Program Instructors	0			
	Medicare/Social Security	5,605			
	Conference/Training	1,881			
	Telephone	605			
	Sanitation	2,968			
	Utilities	3,674			
	Building Maintenance	7,512			
	Transportation	3,588			
	Equipment/Room rental	0			
	Uniform/Sports Equipment	13,513			
	Office Supplies	1,734			
	Program/Event Supplies	15,240			
	Groundskeeping	10,640			
	Buildings	8,977			
	Equipment	0			
	Community Outreach	388			
	Donations Made	2,370			
	League/Tourney fees	13,346			
	Band/Concert expense	3,850			
	Gift/Award/Scholarship	4,010			
	Contracted Instructors	6,772			
	Credit Card fees	3,860			
	2023 Total Expenditure	180,650			<i>Photo by Maralyn Segien</i>
	Net Income/(Loss)	9,996			



2023 New Boston Transfer Station and Recycling Center

2023 was a challenge with a difficult winter and adjusting operations to a default budget in a high inflation period which affected operational costs. Projects were put on hold and the focus was placed on required expenditures in a very volatile market with record inflation. Our costs for Solid Waste disposal increased, even with a long-term 5-year contract, and, in March, went from \$80.00 to \$100.00 per ton due to higher fees at disposal sites. This translated into a 25% increase on the Solid Waste Budget line in a default budget. The trucking contract increased 3% plus fuel surcharges on every load due to high diesel prices. Residents can mitigate these increases in the future by increasing recycling rates. The more materials recycled will result in fewer tax dollars spent on trash disposal and trucking, resulting in cost reductions and higher revenues.

The Clear Bag Initiative was implemented to decrease illegal dumping at the facility, and follow the standards set by New Boston's Recycling Mandate, the NH Department of Environmental Services Operating Permit and vendor requirements. The Transfer Station provides approved bags bought in bulk with the Revolving Fund and makes them available at cost to residents. The program took some time to become fully operational and is working very well.

The diversion of bulky waste and furniture to the fee based Revolving Fund continues to show the benefits of initiating the program and coming in line with contract requirements. The volume of bulky waste coming to the Transfer Station is increasing as retail businesses are passing increased disposal and removal costs of furniture and bedding on to the consumer and the Transfer Station is the least expensive alternative. The Revolving Fund must keep up with increasing operational costs as our costs increase to manage these items to remain financially viable. Fees will increase in 2024.

The volume of Solid Waste has stabilized. There are a fair number of dumpster services operating in New Boston. The volume of residents that use the curbside services fluctuates with the economy. There is an increase of residents bringing just recyclables to the Transfer Station to mitigate the curbside fees. 616 tons of Solid Waste, 100 tons of glass, 403 tons of recycling (362 bales + 22 roll off containers) were processed and shipped. A total of 212 tons of demolition/bulky waste, 10.9 tons of electronics and 227 freon units were collected and processed. 2,887 Scale tickets were produced, documenting the collection of fees, disposal locations, vendor interactions, facility inspections and 3,136 trips over the scales. The State of New Hampshire Solid Waste Operating Permit, Operating Plan and Closure Plan have been updated ensuring New Boston meets its responsibility to remain compliant with State regulations.

The 2023 Revolving Fund, which includes all fee items and recycling revenues, generated \$84,242.00, bringing the total funds collected from inception to date to \$303,873.00. Operational costs related to recycling and fee-based items were paid for out of this fund in the amount of \$96,848.00. A refurbished downstroke baler was purchased for \$10,500 to replace the 40-year-old recycling baler, as well as a 2023 Hyundai 25L-9A forklift for \$35,985.00. Total expenditures from the non-tax base supported Revolving Fund since inception were \$185,717.00. The remaining balance of the fund is currently \$118,156.00 and will be set aside to cover operational costs and replacement of equipment related to recycling and fee item processing. The 20-year-old truck scales will be upgraded and recertified in the Spring of 2024, paid for by the Revolving Fund. The financial benefits of removing operational equipment related to recycling and fee collection from the Capital Improvement Program and Operational Budget and instead funding with the Revolving Fund will keep overall costs low for the future. Eliminating these subsidies has and will save many tax dollars.

The New Boston Central School recycling program has entered its 14th year of operation. With an annual dumpster disposal cost now averaging \$16,000.00, this partnership with the Transfer Station has saved more than

\$166,300.00 in taxes and continues to educate our children about environmental responsibilities. With record inflation on disposal costs, the New Boston Central School will help offset the Transfer Station budget program costs in the 2025 SAU budget with a \$3,500.00 Solid Waste Disposal line.

The Transfer Station will install three roll-up doors (purchased in 2022) on the loading dock, repair damaged pavement and perform general facility maintenance in the 2024 Transfer Station Operations Budget. We will also consider adding small scale composting of food waste to reduce the volume of trash we send out for disposal. Mowing was decreased as an effort to become a pollinator habitat. The local Boy Scouts built Bluebird boxes that were installed by volunteers in the Spring of 2023 and there were multiple broods as well as Sparrow nesting in the hopper building, fledging fifteen arial experts catching bugs. Additional bird boxes will be installed by facility staff around the property with the hope of attracting more birds.

The Solid Waste Advisory Committee was instrumental in researching the Clear Bag Initiative, Fee Structure, policy, and future programs that will help New Boston navigate the constantly changing Solid Waste disposal and recycling industry into the future, making well thought out adjustments to facility operations.

On behalf of the Transfer Station Staff, I would like to thank the residents of New Boston for their cooperation and adapting to the changes and their continued support, ensuring the New Boston Transfer Station is fiscally responsible and environmentally proactive.

Respectfully Submitted,

Gerald T. Cornett
Transfer Station Manager



Photo courtesy of the Recreation Department

2023 Librarian's Report

2023 was a busy year for us. In March, we welcomed Sue Pellerin as Programming and Outreach Coordinator and hired Marcia deSteuben as a Circulation Assistant. At the end of the year, we wished a fond farewell to Ronna LaPenn who worked with us for almost 20 years as our Cataloger extraordinaire and spread sheet wizard. We will miss her, but luckily, we still get to see her when she comes to the knitting and quilting groups. Natalie Lapointe was hired as our new Cataloger and Technical Services Librarian after serving as Assistant Director and Youth Services Librarian Barbara Ballou's Summer Reading Assistant. She's made an amazing addition to our team and I could not be happier to lead the staff we have.

We received several grants from NH Humanities over the year. In July, we had *Digging into Native History in New Hampshire* with Robert Goodby. In November, we had *That Reminds Me of a Story* with Rebecca Rule, as well as *New England Quilts and the Stories They Tell* with Pam Weeks.

Sue created many new programs and continued to revive our book clubs. We now have monthly Make and Takes for adults, craft nights, and cross stitch. Cookbook Club has grown exponentially this year, with sometimes as many as 25 people attending. The community puzzle and adult coloring are back. Several art exhibits have graced our walls and display cases. We started a new tradition in December of holding a cookie swap, and hope to continue that in future years.

NEA Big Read is a program of the National Endowment for the Arts in partnership with Arts Midwest. This year, NH Humanities was awarded a grant for NH to participate in the Big Read. We enjoyed bringing the community together for this and look forward to participating in the next Big Read. This fall, we read *The Bear* by Andrew Krivak and organized events related to the book. We had many programs surrounding the book. Alice Fogel hosted a book discussion via NH Humanities Perspectives program. Local artist Katie Hawkes led a watercolor program. The NH Astronomical Society did a presentation and Sky Watch. Our finale was Ben Kilham from the Kilham Bear Center.

Our community room continues to be a valuable asset to the town of New Boston, as one of the only large meeting spaces available. Often, groups need to schedule the room well in advance to ensure the room is available.

Through a grant spearheaded by the Emergency Management Director, the Library had a generator installed. This will enable us to be a secondary shelter in an emergency as well as providing power for us to remain open during power outages.

A second Trex bench from New Boston NH Plastic Film Recycling Project was awarded to us. We placed it on the Library trail near the Mill Pond Bridge for all to enjoy.

Having two scouts involve us in their Eagle Scout projects allowed us to celebrate their accomplishments. Hailey Hansen installed a Story Stroll on the Library trail that connects to the Mill Pond Trail. We featured local author, Marty Kelley as our first installment and look forward to changing the books seasonally. Alex Reindeau replaced one of the foot bridges on our trail and created screens to hide some unsightly meters out front. We are very appreciative of their hard work!

Connor Stanley collected books to be sold at our annual Friends of the Library Book Sale as his community service project to earn his black belt. He collected an amazing 1,633 books! The Friends book sale was very successful this year and they even held a small pop-up book sale around the holidays.

This year, we completely redesigned our website through Piper Webs to be more user friendly and modern. We are extremely happy with how it came out. Patrons have provided positive feedback about their experience with it. We also updated our parking lot lighting to LED and increased the lighting on the shed. This is both more cost effective for the Library and safer for anyone in our parking lot after dark.

This year's summer reading theme was "All Together Now." We used it in a number of different ways for the children's summer adventure program and the adult's summer reading program. Children who participated in the

program were able to enjoy stories, crafts, movies and more, while earning tickets towards special prizes. We had some awesome prizes donated by local businesses. We were also very lucky to have some amazing coupons donated to the program that were given to all participants: Movie Passes, You're Fired coupons, Restaurant coupons, Ice Cream coupons and much more! In addition, Lindt Chocolates donated a huge box of chocolate truffles. The Neapolitan truffles were enjoyed by all visitors for the entire month of August. We also stuffed a jar with the truffles for a raffle. The official count was 295 and the winner's guess was 293!

The adult summer reading program also had raffle prizes donated by local businesses. Readers received a book list, book log, and a bingo card. For every book read, bingo made, and event attended, they received raffle tickets.

We had many wonderful programs based on the "All together Now" theme. We were lucky to have three UNH Extension Docents come with hands-on activities to help us learn about Beaches and Dunes. Steve Blunt and Marty Kelley had everyone singing and moving with their musical program on the Town Common. Wildlife Encounters presented their 'Jr. Zookeeper Encounter', bringing seven live animals to kick off our summer, and Bryson Lang, a Comedic Juggler, finished out our summer with his "Cure for the Common Show." For adults, they could attend craft nights making an oyster shell trinket dish, creating a wreath, or making their own cards.

Local businesses and town departments all came together for a Touch a Truck held at the school. It was well attended, even though it may have been one of the hottest days of the summer. We are very grateful to everyone who participated and look forward to working with everyone again.

New Boston Teens are lucky to have an active group that meets year-round. They plan their own summer program and monthly Saturday Teen Nights during the school year. This summer, the Teens enjoyed Survivor Fun night, Dungeons and Dragons night, a Murder Mystery night, Open Mic/Fandom night, Trivia night, the ever-popular Midnight Madness and Teen Pizza/Game night. The teens earned tickets towards the prize of their choice by attending programs, reading books and getting a BINGO on their BINGO card.

We had four active youth book clubs in 2023 – Craft a Story for grades 1 to 3, Pageturners for grades 3 to 5, Between the Lines for grades 6 to 8 and a High School Teen book club for grades 9 to 12. The Lego Club for school-aged children filled up quickly and always has a waiting list. Story times are held weekly for children under the age of six – babies, toddlers and preschoolers.

This year has been a year of innovation here at the Library, building on the amazing foundation and traditions already in place. We look forward to continuing to create new programs, expand our offerings, and serve our community.

Respectfully submitted,

Tanya Ricker
Library Director



Photo courtesy of Jane Carr



Whipple Free Library
There's Always Another Chapter

2023

Town Appropriation	
Total Town Appropriation	\$ 319,316.00
Paid from Appropriation	
Payroll	\$ 212,945.00
Benefits	17,553.10
Heat	2,498.55
Building	7,207.24
Deposited to Library Checking Acct	60,853.00
Trustees Fund Spent	\$ 737.85

Library Checking Account	
Balance as of 01/01/2023	\$ 43,071.09
Income:	
Town Appropriation	\$ 60,853.00
Interest	328.00
Donation/Grants/Guilt Box/Out of Town Borrower	-
Total	\$ 61,181.00
Expenditures:	
Books/Materials	\$ 19,005.36
IT/Infrastructure	10,243.85
Electricity	3,000.00
Office/Postage	3,758.94
Building Maintenance	17,526.91
Staff Development	3,349.73
Programs	6,028.02
Total	\$ 62,912.81
Balance as of 12/31/2023	\$ 41,339.28

Operating Account	
Balance as of 01/01/2023	\$ 44,592.82
Income:	
Trust Fund Income	5,104.88
Interest	1,424.40
Expenditures	(737.85)
Balance as of 12/31/2023	\$ 50,384.25

Unanticipated Revenues	
Balance as of 01/01/2023	\$ 907.02
Income:	
Unanticipated Revenues	2,715.03
Interest	53.52
Expenditures	(2,829.96)
Balance as of 12/31/2023	\$ 845.61

Hayes Toy Fund	
Balance as of 01/01/2023 *	\$ 870.18
Income:	
Interest	26.39
Expenditures	-
Balance as of 12/31/2023	\$ 896.57

Mary Statt Memorial Fund	
Balance as of 01/01/2023	\$ 1,797.73
Income:	
Interest	54.52
Balance as of 12/31/2023	\$ 1,852.25

* Corrected

WHIPPLE FREE LIBRARY TREASURER'S REPORT 2023 cont'd

Jack Ballard Memorial Fund	
Balance as of 01/01/2023	\$ 1,014.96
Income:	
Donations	-
Interest	30.78
Balance as of 12/31/2023	\$ 1,045.74

Janice Hawkins Memorial Fund	
Balance as of 01/01/2023 *	\$ 1,261.14
Income:	
Interest	38.25
Balance as of 12/31/2023	\$ 1,299.39

Nola Page Memorial Fund	
Balance as of 01/01/2023	\$ 2,821.60
Income:	
Donations	-
Interest	85.58
Expenditures	-
Balance as of 12/31/2023	\$ 2,907.18

Rhoda Shaw Clark Memorial Fund	
Balance as of 01/01/2023	\$ 209.05
Income:	
Interest	6.34
Balance as of 12/31/2023	\$ 215.39

Irving and Elinor McDowell Memorial Fund	
Balance as of 01/01/2023	\$ 1,360.47
Income:	
Interest	41.26
Balance as of 12/31/2023	\$ 1,401.73

* Corrected

Library Report

For the Year Ending December 31, 2023

LIBRARY TRUSTEES TERM EXPIRES

Marti Wolf, Chair	2025
Robin Winslow	2026
Jennifer Allocca	2025
Dick Backus	2024
Melissa Harvey	2024
John Fladd	2024
Jacob Fields	2026

LIBRARY STAFF

<u>Title</u>	<u>Name</u>
Library Director	Tanya Ricker
Assistant Director and Youth Services	Barbara Ballou
Circulation Supervisor	Mary Kennedy
Technical Services	Ronna LaPenn
Adult Programming and Outreach	Susan Pellerin
Library Assistants	Cathy Daniels, Marcia deSteuben, Kim Mullin, Patty Garrity
Page	Sophie Bourgeois

USEUM PASS USAGE

185

MEETING ROOM USAGE

Non-Library Programs:
237 programs 3,055 attendees

Library Groups/Adult Programs
221 programs 2,282 attendees

Teen Programs
39 programs 494 attendees

Children's Programs
299 programs 3,067 attendees

INTERLIBRARY LOAN STATISTICS

Items borrowed from other libraries	1,590
Items loaned to other libraries	727

LIBRARY HOLDINGS ON	30,019
Acquisitions by purchase and gift:	
Children's	447
Adult Fiction	301
Adult Non-Fiction	133
Young Adult	123
Audio Books	0
Videos	64

LIBRARY HOLDINGS ON 12/31/2023 32,249

LIBRARY HOURS

Monday	10:00 a.m. - 08:00 p.m.
Tuesday	Closed
Wednesday	10:00 a.m. - 08:00 p.m.
Thursday	02:30 p.m. - 06:30 p.m.
Friday	10:00 a.m. - 05:00 p.m.
Saturday	09:30 a.m. - 12:30 p.m.
Sunday	Closed

PERIODICALS

Purchased 34

CIRCULATION STATISTICS

Children's	15,467
Adult Fiction	5,997
Adult Non-Fiction	1,826
Young Adult	1,036
Periodicals	726
Audio Books	154
Videos	1,192
Other	30
Interlibrary Loan (includes book group)	1,590
Downloaded Audio/e-books & Periodicals (Hoopla and NHDB)	10,550
Total Circulation	38,568



Photo by John Jones

Respectfully Submitted,

Tanya Ricker, Library Director

BOARDS & COMMISSIONS REPORTS

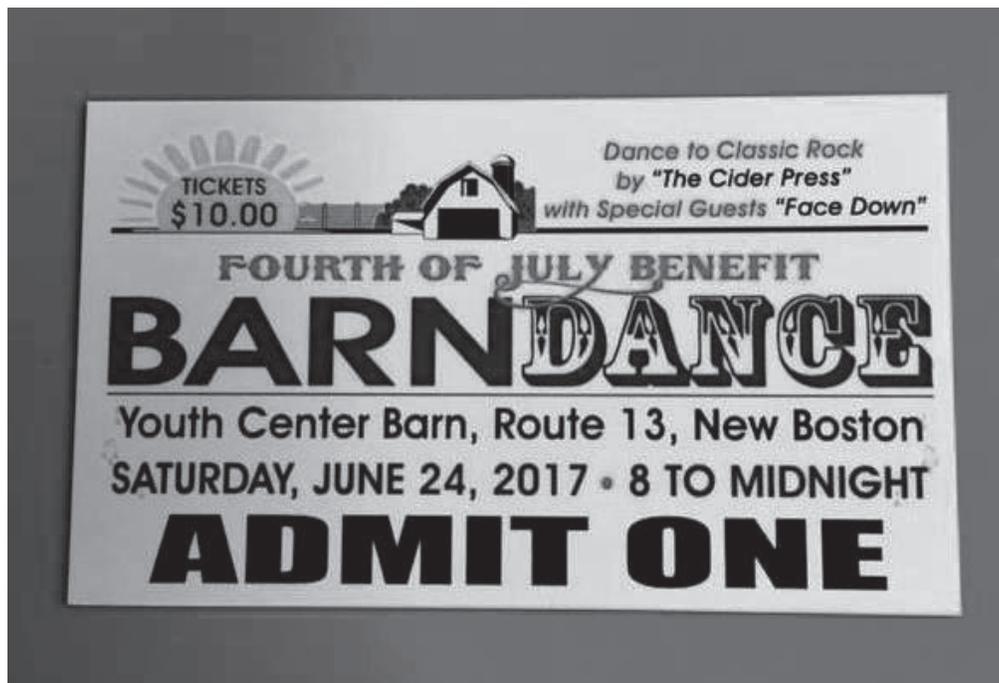


Photo by: Laura Bernard

2023 New Boston Conservation Commission

The year 2023 was a busy one for the New Boston Conservation Commission (NBCC). We said goodbye to our long-time member and treasurer Rebecca Balke who retired from the NBCC after serving for many years. Her expertise as an engineer and her calm presence when dealing with complicated issues was an asset to our Commission. We thank Rebecca for her years of service and will dearly miss her contributions.

Working with William Elliott and the Open Space Committee, the NBCC helped the Town acquire 39 acres of open space land now called the Elliot Family Conservation Area. We wish to thank the Elliott family for their gracious gift to New Boston! Mr. Elliott gave the property to the Town in fee and we covered the costs associated with creating the new lot of record. This makes the tenth conservation area the NBCC maintains. We expect in the future to have recreational trails on this property. Stay tuned.



In the Spring we met with the owner of Broken Boat Farm from Henniker. They have flocks of sheep as well as goats which they rent out for “livestock landscaping.” Two NBCC properties (Saunders Pasture and Betsey Dodge), have large open fields, one of which we are required by deed to keep open. In the past we had volunteers mow or had to hire equipment to mow, but this year we signed an agreement to have the fields maintained annually with the use of hungry animals! We look forward to working with Kelly, the owner of Broken Boat Farm, for years to come.

Shown to the left are sheep tackling some invasive species.

Isaac Segien, a member of New Boston Troop 123, attended our August meeting to discuss his Eagle Scout project. Isaac wanted to help support one of the NBCC’s Conservation Areas. After looking at several options, Isaac decided to construct a bog bridge at Saunders Pasture. He met with members of our Commission to fine tune his design and get sign-off for the project. The actual construction took place in November and at our December 7th meeting we signed off on the Eagle Project – Congratulations Isaac!



Isaac is pictured 3rd from the left.



Laila Ruiz-Tuttobene, from Scout Troop 99G, attended our October meeting. Laila was working on her Life Rank and needed six hours of Community Service, three of which had to be outdoor/conservation minded. Laila inspected the entire 4.5-mile system called New Boston Trail and reported back to the NBCC her findings. She spent the whole six hours on this project and earned her “Life Rank.” Congratulations Laila!

In a joint effort between New Boston and Goffstown, our Rail Trails are now linked for bikers. You can find bike chevrons starting at Parker Road and along the wide shoulder of Route 114 leading to Church Street and then continuing through secondary roads to the Rail Trail trailhead in Goffstown on Factory Street. One day it is our hope that there will be a more permanent and safe way to connect the two rail trails for everyone.

Pathways to Play is a two-year initiative led by the Southern New Hampshire Planning Commission (SNHPC) to increase access to recreation spaces in the greater Manchester region. Funded by the New Hampshire Children’s Health Foundation, Pathways to Play activities included fielding a region-wide survey to understand recreation barriers and opportunities, and developing an online, interactive map to increase awareness of regional recreation resources. New Boston’s Village Center was selected as the location for the Pathways to Play pilot project. Recreation Director Mike Sindoni assembled an enthusiastic volunteer advisory group to guide the initiative, and the collaboration benefited from a remarkable degree of local expertise and enthusiasm. The Conservation Commission participated in the project and will continue to be part of this amazing effort.

NBCC member Louise Robie has been conducting a Thursday morning *Walk in the Woods* program sponsored by the Recreation Department. This is an opportunity for people who may not be familiar with the town’s many Conservation Trails to go on a guided tour filled with lots of interesting information. Anyone interested meets at 9am in the Town Hall Parking lot dressed for weather.

Pictured to the right are the attendees of New Boston Conservation Commission’s first sponsored First Day Hike (Jan 1, 2024). This year the hike was held at the Betsey Dodge Conservation Area.



We want to give a shout-out to the New Boston Bike Alliance members who have been assisting with improvements to the New Boston trails system. This group has done some amazing work to create recreational trails that can be more easily traversed by both hikers and bikers. Thanks for all your efforts!

In 2023 we again sponsored two New Boston students for the Junior Conservation Officer Camp offered at Barry Conservation Camp in Berlin, NH. This was the tenth year providing an opportunity for young people to investigate and experience many of the conservation-minded careers available to them. We are committed to continuing this program into the future.

We are always looking for people who want to get involved. We can use folks to assist with trail work, fundraising, grant writing, or those who wish to learn about training to become a Conservation Area Steward. If you are interested, please reach out via email at: conservation@newbostonnh.gov.

Be safe, stay healthy and enjoy the outdoors!



Laura Bernard, Chairman
Louise Robie, Vice Chair
Betsy Whitman, Alternate
Lee Cronk, Member

Barbara Thomson, Member
David Bellemore, Member
Scott Chouinard, Member

New Boston Conservation Commission - 2023 Financial Report

Checking Account

Beginning Balance - January 1, 2023	\$	50,574.01
INCOME		
Interest	\$	4,601.20
Donations & Miscellaneous		-
Land Use Change Tax ¹		330,380.00
Rail Trail Fundraisers/Donations		28,705.00
NHPDIP Transfer In		150,000.00
Total Income	\$	513,686.20
EXPENDITURES		
Dues - NH Association of Conservation Commissions	\$	(325.00)
Trail Maintenance Equipment		(5,681.45)
CD Purchase		(150,000.00)
Supplies - Paper, Books, Postage		(95.81)
Open Space (titles, appraisals, easements, legal)		(297,639.76)
Sponsorship(s) - Bary Conservation Camp		(800.00)
Administrative		(39.62)
Total Expenditures	\$	(454,581.64)
Ending Balance - December 31, 2023	\$	109,678.57
New Hampshire Public Deposit Investment Pool (NHPDIP)		
Beginning Balance	\$	352,939.93
INCOME		
Earnings		7,523.15
Deposit from Checking		150,000.00
Total Income		157,523.15
EXPENDITURES		
Redeemed & Deposited in Checking		(300,000.00)
Total Expenditures		(300,000.00)
Ending Balance - December 31, 2023	\$	210,463.08
TD Bank CD		
Beginning Balance	\$	-
INCOME		
Deposit from Checking		150,000.00
Interest Earnings		3,040.83
Total Income		153,040.83
EXPENDITURES		
Redeemed & Deposit in Checking		-
Total Expenditures		-
Ending Balance - December 31, 2023	\$	153,040.83
Total Conservation Commission Balance	\$	473,182.48
Amount Dedicated to Land Purchase: Open Space	\$	359,440.11

¹By town vote, the Conservation Commission annually receives a 100% share of the Land Use Change Tax assessed by the Town on properties that are taken out of the Current Use program.

2023 Open Space Committee Report

The year 2023 has yielded more progress.

We have closed on a 39+/- acre lot off Francestown Road. This lot has been provided at a significant “bargain sale,” allowing us to purchase it at a greatly reduced price. The land has access from Francestown Road and allows entry to a back lot containing open fields, hardwoods and a beaver pond. This transaction has saved us money that can be applied to a new project. The land is now town owned and will be monitored by the Conservation Committee.

We closed on a 96+/- acre easement, again on Francestown Road, which also abuts Briar Hill Road. The easement includes land on both sides of Francestown Road containing open fields, some hardwoods, extensive wetlands and a Maple Sugar operation. An important aspect is the view along the road, with the barn on one side and a great example of a New Hampshire farm house on the other. The view is well worth protecting!

We continue to discuss possibilities with an owner of a hillside lot in the south part of town. The property offers hiking and scenic attributes that are well worth protecting. We hope we can reach some agreement in the not too distant future.

Respectfully submitted,

Raleigh Bacon
Marina Hill
Jared Keyes
Ken Lombard, Chair
Peter Moloney
David Woodbury



File Photos

2023 New Boston Forestry Committee Report

The Forestry Committee reports another productive year in protecting and managing the Town's six forests. Covering nearly 500 acres, these lands provide many recreational opportunities for hikers, horseback riders, hunters, and mountain bikers. Moreover, along with the Town's other public and private conserved lands, the forests help preserve the open nature of New Boston, protect our natural resources and aquifers, and provide timber as outlined in the Forest Management Plans.

The forests are in permanent Conservation Easements through the town's partnership with Piscataquog Land Conservancy (PLC). These easements protect our forests in perpetuity from development while maintaining access for recreation and forestry work. Ongoing collaboration with the Conservation Commission, Open Space Committee and the PLC is vital in this effort.

The New Boston Central School and Forestry Committee Christmas Tree farm, on Old Coach Road across from the ballfield, is an enjoyable community project. Every fall since 2018, first graders plant three-year-old seedlings. Today there are over 1,000 seedlings growing on the lot. The trees are watered, fertilized, and mulched by Committee members and volunteers. Students in their graduation year can return to cut and take home one of the trees. This year, in addition to regular maintenance, members improved fencing and built a small storage shed for on-site supplies. The Committee thanks Willard Dodge the use of his equipment and the School Board for their ongoing support.

The forests provide recreational opportunities for many outdoor pastimes. The Conservation Commission trails through the forests are central to this activity. Forestry, Conservation Commission and the New Boston Bike Alliance, led by residents Sam Wiggins and Chris Hall, insure the good condition of the existing multi-use trails. Once again Sam, Chris, and their team of Alliance volunteers have done outstanding work in trail maintenance and in the addition of thoughtfully designed improvements. This group's very popular summer mountain bike camp received record interest this summer. Riding skills and the importance of good trail sharing practices among hikers, horseback riders, hunters, and mountain bikers are emphasized.

A primary responsibility for the Forestry Committee is maintaining the health of the forests. Management Plans outline the objectives for maintaining each of the forests and can be found on the Committee website. Red Pine Scale, Emerald Ash Borer and the Woolly Adelgid in Hemlock trees continue to cause serious damage. These and other risks are monitored closely and, when necessary, small scale and low impact logging takes place to remove at risk and infected trees. Last year, this work focused on diseased Red Pine which involved cuts in Lydia Dodge, Johnson, and Follansbee forests. This work will continue through 2024 with a focus on plotting and controlling the spread of Woolly Adelgid.

Committee members are Tom Miller, Graham Pendlebury, Willard Dodge, Joe Constance, Dave Kent, and Liz McKinley. The Committee also notes much appreciated volunteers: Jeff Briggs, Dale Smith, and the Keyes family.

Respectfully submitted,

Dave Kent
Forestry Committee



Photo by Laura Bernard

2023 New Boston Energy Commission Town Report

Over the last year the New Boston Energy Commission has continued to investigate ways that the Town can improve energy efficiency and reduce associated costs.

Highlights of our initiatives for 2023 include:

- The creation of a Community Power Aggregation Committee in order to enact a Community Power Aggregation Plan with the intention of reducing the electrical bills for the entire town through leveraging the entire town to bargain with power wholesalers.
- The Commission has led an ongoing initiative to replace existing lighting with more efficient LED lighting at the school, library, and other Town facilities that have not already been transitioned to LED.
- The Commission has helped lead the completed conversion of streetlighting to LED to reduce operating costs while maintaining light quality and output. The work was completed and the town has seen dramatic reductions in the energy costs related to the lights.
- The Commission has worked with the school to explore options and provide recommendations for future upgrades to their facilities including insulation, mechanical, and electrical systems. The Commission also advised on the recently completed mechanical system upgrades and their startup.
- The Commission continues to work with the Town to see an additional solar array at the Transfer Station that could be net-metered against all the Town's electric meters to reduce its energy costs. The timing of this solicitation did not compete favorably against the Town's current energy purchase agreement. This will be reevaluated near the end of the energy purchase agreement.
- The Commission has been working with the Town to update and maintain the Energy Star Portfolio Manager to track its total building energy usage.
- The Commission has been working with the Planning Board on developing a Commercial Solar Generation Ordinance to guide and regulate potential future Commercial Solar Array installations in town. The objectives are to minimize potential unregulated impacts on neighbors and other stakeholders while keeping the prospects attractive for future applicants.
- The Commission has been assisting the Town as it explores improving Broadband internet access throughout the Town. This is being done through discussions with all current and potential providers, as well as discussing the possibility and feasibility of a municipally owned broadband service.
- The Commission has been working with the library on future mechanical system replacement options to prepare for that eventuality.
- The Commission has been watching for all possible grants or programs that could be utilized by the Town to support moving to more energy efficient equipment and systems.

The Commission continues to urge our Town's officials to explore and enact the recommendations presented in the Energy Chapter of the Town Master Plan.

New Boston Energy Commission's Mission is as follows:

- To promote energy conservation, efficiency, and renewables to reduce energy consumption and its associated costs, thereby strengthening the local economy and improving the environment.
- To study, advise, and educate our citizens and Town officials on policy and actions to reduce environmentally harmful carbon emissions.
- To support, encourage, and acknowledge actions that lead to carbon emission reductions, all while protecting our economy and natural resources.

Respectfully submitted,

Ryan Nealley, PE, CEM, Chair

Roger Dignard, RA, NCARB, Member

Bill McFadden, Select Board Member and Commission Member

Kary Jencks, Select Board Member Ex-Officio

Susan Carr, Member

Daryl Luter, Member

David Mullin, Member

REPORT OF THE PLANNING BOARD

In 2023, the Planning Board continued their second and fourth Tuesday meeting schedule. The meetings were a combination of hearings on applications and work on other planning issues. Site walks to view property under proposal for subdivisions and site plans were held mainly on weekends.

- Please see the accompanying list of subdivisions, site plans and conditional use permits that were reviewed and approved by the Planning Board during 2023.

MEMBERSHIP:

The Planning Board ended 2023, with one alternate seat vacant. The Select Board appoints alternates after recommendation from the Planning Board. Interested residents are encouraged to submit an application to the Planning Department.

BUDGET:

The Planning Department's 2023 budget closed with a total income generated from permit and application fees in the amount of \$7161.96 and expenses in the amount of 138,368.36, for a balance or actual expense to the Town of \$131,206.40

Respectfully submitted,

Shannon Silver
Community Development Director

New Boston Planning Board

Peter Hogan, Chairman
Amy Sanders, Vice Chairman
David Litwinovich, Ex-Officio and Secretary
Ed Carroll- Full Member
Ashley McQuade-Secretary
Zane Merva- Alternate Member
Scott Chouinard- Alternate Member

ZONING BOARD OF ADJUSTMENT

The Zoning Board of Adjustment meets on the third Tuesday of the month as needed to accommodate hearing requests by applicants. The current Chairman is Michael Dahlberg; the Vice Chairman is Kenneth Clinton; the Secretary is Lorraine McKim; full members are Anthony Olivier and Vasilios Panos.

01/17/23 Application for a **VARIANCE** to the terms of Article II, Section 204.4, of the New Boston Zoning Ordinance. The applicant/agent is Karin M. & Bradford A. Knight and Lillian M. Young, for property located at 9 & 3 High Street, owned by Karin M. & Bradford A. Knight and Lillian M. Young, Tax Map/Lot # 16/21 & # 16/18, in the Residential-Agricultural "R-A" District. The applicants are requesting permission for a lot line adjustment between two non-conforming lots.

GRANTED

06/20/23 Application for a **VARIANCE** to the terms of Article IV, Section 404.2, of the New Boston Zoning Ordinance. The applicant/agent is Koul & Jawahar L. Raine, for property located at 68 Hooper Hill Road, Tax Map/Lot # 11/131, in the Residential-Agricultural "R-A" District. The applicants are requesting permission to add a detached accessory dwelling unit of 2000 sq ft on their existing 2.4 acre lot.

WITHDRAWN

Respectfully submitted,

Lorraine McKim, Secretary

Subdivisions Approved

<u>Name and # of Lots</u>	<u>Map/Lot #</u>	<u>Location</u>
Thibeault Coporation of New England (6) Lot Subdivision	#6/40	River & Byam Roads
David & Susan Lyons Jose & Lynn Munoz	#12/106-1 & #12/107	Laural Lane LLA
Bradford Knight Lillian Young	#16/18 & #16/21	High Street) LLA
Lousi G.,II & Trudy M. Nixon	# 7/58 & # 7/58-1	Lyndeborough Road LLA
Verna H. Elliott Family Turst (3) Lot Subdivision	# 4/17 & # 4/18	Francestown Road
BDRC Properties, LLC (2) Lot Subdivison	# 3/52-25	Hemlock Drive

Note: These applications have been approved with conditions *precedent and/or **subsequent that are still outstanding.

Site Plans Approved

<u>Name, Location Tax Map/Lot #, District</u>	<u>Non-Residential Use</u>
Michael Palmer 182 McCurdy Road #12/100 'RA'	to operate a camper and van upfitting business.
Kathleen Hawkes 26 South Hill Road #11/39 'RA'	to operate a massage business.
TMS Holdings 3, LLC 668 North Mast Road # 3/64 "COM"	to add 1560 sq ft addition to existing building.
Sarah E. & Karen E. Chadbourne 238 Joe English Road # 14/35-1 "RA" *	to operate a dog kennel.

Note: These applications have been approved with conditions *precedent and/or **subsequent that are still outstanding.

Earth Removal

<u>Name, Location Tax Map/Lot #, District</u>	<u>Use:</u>
Little Hill Development Lyndeborough Road #10/70-1 "RA"	to operate a gravel pit.

Scenic Road Tree Cutting

Name, Proposal and Location

Eversource Energy
Proposes to trim and remove trees and brush adjacent to and beneath most of its power lines within the town and on portions of Colburn, Hooper Hill, Scobie, and Thornton Roads, designated "Scenic Roads".

2023 New Boston Economic Development Committee Annual Report

The New Boston Economic Development Committee was formed in December of 2022.

The Mission of the Economic Development Committee (EDC) is to:

- Promote Economic prosperity in the Town.
- Attract new businesses that increase the tax base.
- Encourage existing businesses to renovate or expand
- Increase the tax base through projects, programs, and activities.
- Seek the support of other Town departments and State Agencies for specific projects.
- Stay in alignment with the New Boston Master Plan

The EDC met eight times in 2023.

Commercial Property Development

We looked at opportunities for Commercial Property in New Boston. Existing commercial properties were discussed and opportunities for new development have also been discussed. We found that there are a very limited number of sites that are available for commercial development and that there currently seems to be limited interest in commercial property development. Based on some rough calculations, it is estimated that it would take an additional \$50M in commercial property to reduce the average taxpayer's tax burden by 5%. According to the 2022 Annual Report there is approximately \$37M in existing commercial property. We will continue to explore the possibilities here in 2024.

New Boston Village Development

We started an effort to get Village Business Owners to participate in improving business conditions in the Village. There seems to be persistent issues with parking and septic capacity. The goal is to create a Village Business Owners group focused on getting business owners on the same page regarding issues and solutions and then pursue grants and other efforts to assist in development. We intend to continue to pursue this effort in 2024.

Respectfully Submitted,

Michael Palmer, Chairman

Jimmy Allen

Ben Kent

Shannon Silver, Community Development Director Ex-Officio

Peter Hogan, Planning Board Chairman Ex-Officio

Ashley McQuade, Planning Board Member Ex-Officio

Kary Jenks, Select Board Member Ex-Officio



Photo by Laura Bernard

2023 New Boston Road Committee Report

The New Boston Road Committee was re-constituted in mid-2022 with a new charter. The Committee is an ad hoc committee to the Select Board, providing historic and technical expertise regarding the maintenance and construction of the town's roadways. The Committee acts as a resource to the Road Agent, who is charged with maintaining the Class IV and Class V roadways in New Boston.

In 2023, the Road Committee accepted the resignation of the previous Chair (Mark Debowski) with regret. At the May 3rd meeting, new officers were sworn-in:

Mark Suennen – Chair
George St. John – Vice Chair
David Litwinovich - Secretary

In total, the Road Committee met nine (9) times in 2023. The biggest topic for the Committee was the proposed Road Surface Management Software (RSMS) program. An earlier version of this software was used in town over 10 years ago to begin to develop a prioritized list of work to be performed on the Town's roads. In late 2022, the Southern New Hampshire Planning Commission (SNHPC), in partnership with the University of New Hampshire (UNH) Technical Transfer (T2) Center, provided a presentation on the current version of the RSMS program and how the SNHPC could assist the Town in re-establishing a master plan for road improvements. Following the town vote that resulted in a default budget, this work had to be postponed to 2024. In December 2023, the Committee received an updated price quote from SNHPC for the RSMS development for New Boston. The Select Board agreed to fund the program, which is scheduled to begin in June 2024 and be completed by the end of 2024.

Other projects the Road Committee discussed through the year included:

- Repairs and drainage issues along Cemetery Road.
- A proposal to partner with the Transfer Station to convert recycled glass into aggregate.
- Re-institute the No Thru Trucking policy for Byam Road and Wilson Hill Road.
- Planning for 2024 road construction projects (Old Coach Road, Beard Road, Tucker Mill Road, Molly Stark Lane, Robie Road, Bog Brook Road, Twin Bridge Road, Inkberry Road, Lull Road, Styles Road, and Parker Road).
- Roads needing surface coating in 2024: Cemetery Road, Meetinghouse Hill Road, Joe English Road and portions of McCurdy Road. Other priorities include Twin Bridge Road paving and Old Coach Road chip seal.
- Enhanced maintenance on gravel roads to alleviate mud season issues.
- Planning for the Bedford Road Culvert replacement.

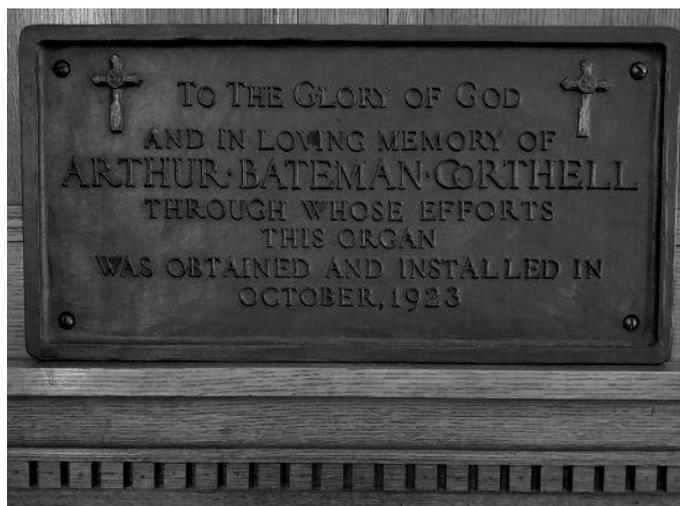
Respectfully submitted,
New Boston Road Committee

Mark Suennen, Chair
Benji Knapp, Road Agent
David Litwinovich
George St. John
William McFadden, Select Board Ex-Officio



Photo by Jessica Murray

**November 2023 100th Anniversary of the Installation of the Community
Church Organ**



Photos courtesy of the New Boston Historical Society

VITAL STATISTICS



Photo by: Laura Bernard

**RESIDENT MARRIAGE
REPORT**

01/01/2023 - 12/31/2023

-- NEW BOSTON --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
MITCHELL, JONATHAN MICHAEL NEW BOSTON, NH	FOURNIER, SONYA LEE NEW BOSTON, NH	NEW BOSTON	NEW BOSTON	02/01/2023
GENTILE, RAINA E NEW BOSTON, NH	ANDREWS, KEVIN M NEW BOSTON, NH	NEW BOSTON	NEW BOSTON	03/19/2023
GAMACHE, MICHAEL JOSEPH GOFFSTOWN, NH	GILCHRIST, TIA MARIE NEW BOSTON, NH	GOFFSTOWN	GOFFSTOWN	03/25/2023
MCGARRY, JAMIE SEAN NEW BOSTON, NH	SIKES, ELIZABETH TESS NEW BOSTON, NH	GOFFSTOWN	CAMPTON	05/20/2023
STORY, ALEX ZANDRA NEW BOSTON, NH	PLOURDE, EMMETT KYLE NEW BOSTON, NH	NEW BOSTON	RINDGE	06/30/2023
BARSS, BENJAMIN AARON NEW BOSTON, NH	LAMPER, JESSICA ANN WEARE, NH	NEW BOSTON	BOSCAWEN	08/26/2023
MCKINLEY, ELIZABETH CORINNE NEW BOSTON, NH	HAGEMAN, ALEXANDER TIMOTHY NEW BOSTON, NH	NEW BOSTON	NEW BOSTON	08/31/2023
HARPER, ANDREW PAUL NEW BOSTON, NH	DOUCETTE, KRISTINA CHERYLIN NEW BOSTON, NH	NEW BOSTON	LISBON	09/09/2023
DIONNE, TYLER JAMES NEW BOSTON, NH	SNYDER, MEGAN MAUREEN NEW BOSTON, NH	MILFORD	MEREDITH	09/17/2023
CARLSON, CHRISTOPHER MARK NEW BOSTON, NH	WASHBURN, LAURA E WHITEHOUSE STATION, NEW JERSEY	NEW BOSTON	NEW BOSTON	09/21/2023
JERVINIS, SARAH CHRISTINE NEW BOSTON, NH	OLOUGHLIN, TREVOR ELLIOTT NEW BOSTON, NH	BEDFORD	EXETER	10/14/2023
RYDER, VICTORIA BETH NEW BOSTON, NH	DECRISTOFORO, MICHAEL JAMES NEW BOSTON, NH	NEW BOSTON	MANCHESTER	11/22/2023
WINTERS, THERESA MARY NEW BOSTON, NH	RIENDEAU, JOHNNY REAL NEW BOSTON, NH	NEW BOSTON	NEW BOSTON	11/25/2023
JORDAN, CAMERON EDWARD NEW BOSTON, NH	MORRISSEY, KRISTIN M NEW BOSTON, NH	NEW BOSTON	NEW BOSTON	12/22/2023

RESIDENT BIRTH REPORT

01/01/2023 - 12/31/2023

-- NEW BOSTON--

Child's Name	Birth Date	Birth Place	Father's/Parent's Name	Mother's/Parent's Name
FINDON-HENRY, NELL JOHANNA	01/28/2023	MANCHESTER, NH	FINDON-HENRY, JONATHAN DAVID	FINDON-HENRY, ASTRID
BARMMER, BRITTA ANNABELLE	01/28/2023	CONCORD, NH	BARMMER, MATTHEW JAMES	ELLIS, KIMBERLY GAYLE
DUQUETTE, HAYDEN JOSEPH	04/11/2023	NASHUA, NH	DUQUETTE, ARON JOSEPH	DUQUETTE, JACQUELYN ELENA
ELA, ABIGAIL ANNELISE	06/02/2023	NASHUA, NH	ELA, STEPHEN JEFFREY	ELA, LESLIE MICHELLE
BUTTERMAN, ELI MICHAEL	07/26/2023	MANCHESTER, NH	BUTTERMAN, KENNETH THOMAS	BUTTERMAN, MARY WARGO
GOULET, LOGAN TAYLOR	07/26/2023	MANCHESTER, NH	GOULET, SCOTT BRIAN	GOULET, KRISTEN MARIE
SWEEZEY, MAXWELL RANDALL	08/23/2023	PETERBOROUGH, NH	SWEEZEY, PATRICK RANDALL	SWEEZEY, BRITTANY ROSE
SANCHEZ, MARIBEL IVY	08/23/2023	NEW BOSTON, NH	SANCHEZ, CHRISTOPHER ANTHONY	SANCHEZ, MEGAN JANE
CARMODY, GIDEON PATRICK	09/09/2023	MANCHESTER, NH	CARMODY, MICHAEL JAMES	CARMODY, LAUREN JOHNSON
CANNON, REID WILLIAM	09/14/2023	MANCHESTER, NH	CANNON, IAN JAMES	CANNON, HEATHER SHEILA
DOLAN, CONNOR JAMES	09/16/2023	MANCHESTER, NH	DOLAN III, JAMES EDWIN	DOLAN, SARAH ANNE
KOEPEL, CAROLINE QUINN	09/22/2023	MANCHESTER, NH	KOEPEL, TRAVIS JOSEPH	KOEPEL, AMY COLLEEN
BOBEK, LOGAN SCOTT	09/23/2023	MANCHESTER, NH	BOBEK, JONATHAN WILLIAM	FREEMAN, SERENAH GWYN
BYAM, BRAIDEN CHARLES	09/23/2023	CONCORD, NH	BYAM, BRANDON ROBERT	BYAM, ERICA LYNN
TRUBACZ, NOVALEE AURORA	10/13/2023	NASHUA, NH		TRUBACZ, ALI MARIE
SIROIS, LILYBETH CAPRI	10/25/2023	NASHUA, NH	SIROIS, PETER FRANCIS	HENNESSY, COURTNEY BETH
ANTINORO, MARY-JANE FARISH	11/02/2023	MANCHESTER, NH	ANTINORO, ADAM ANTHONY	BEARD, STEPHANIE FARISH



RESIDENT DEATH REPORT

01/01/2023 - 12/31/2023

--NEW BOSTON, 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
DAY, ROBERT LLOYD	01/03/2023	NEW BOSTON	DAY, CHARLES	SWICKER, VERNA	N
BENNOS, BESSIE	01/04/2023	NEW BOSTON	MOURGIS, GEORGE	MELLIOS, EUGENIA	N
CHANCEY, SYLVIA ANN	01/21/2023	NEW BOSTON	LONIER, SYLVESTER	PATTERSON, FLORENCE	N
STEVENS, ROBERT	01/21/2023	NEW BOSTON	STEVENS, JOHN	GOVE, LENA	Y
SUCHECKI, KATHLEEN ANN	01/31/2023	CONCORD	WARREN, RALPH	PLAMONDON, RITA	N
PARADIS, EILEEN M	02/08/2023	MANCHESTER	MCCABE, THOMAS	BURKE, CATHERINE	N
VIGER, SIMON	02/17/2023	NEW BOSTON	VIGER, SIMON	REARDON, WINIFRED	N
MORRISON, KAY	02/22/2023	WINDHAM	KISHI, KOJE	MORIOKA, TOKU	N
NELSON, JOANNE	03/01/2023	NEW BOSTON	WILLIAMS, CHARLES	COLLICUTT, GLADYS	N
BARSS SR, KENNETH ROBERT	03/02/2023	NEW BOSTON	BARSS, ROBERT	ROGERS, MARJORIE	N
GELINAS, HAILEY E	03/22/2023	NEW BOSTON	GELINAS, JEREMY	GRIVOIS, CINDY	N
MCLAUGHLIN, DANA HAZELTON	05/10/2023	NEW BOSTON	MCLAUGHLIN, HAZELTON	SMITH, BETTY	N
WRIGHT, IRENE SIMONNE	05/12/2023	NEW BOSTON	POISSON, ALPHONSE	JANELLE, ROSE	N
PHILBOTTE JR, GEORGE FRANK	05/31/2023	NEW BOSTON	PHILBOTTE SR, GEORGE	HOYT, GRACE	Y
NOEL, THOMAS MORGAN	06/05/2023	CONCORD	NOEL, THOMAS	BOLLINGER, DOROTHY	Y
DIGREGORIO, THERESA	06/06/2023	NEW BOSTON	LETENDRE, ALFRED	KEEFE, KATHERINE	N
BARSS, WALTER	06/29/2023	NEW BOSTON	BARSS, VICTOR	TOWER, DOROTHY	N
YOUNG, JOHN	07/04/2023	NEW BOSTON	YOUNG, WILBUR	HIGGINS, MARY	N

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
LAFORCE, BARBARA RICHARD	07/07/2023	GOFFSTOWN	RICHARD, ERNEST	LEPAGE, ROSE	N
CHAMPAGNE-BELMONTEZ, TRINA M	07/26/2023	MANCHESTER	CHAMPAGNE, GERARD	TAYLOR, CAROL	N
ANDREWS, DAWN MARIE	07/30/2023	NEW BOSTON	RAUCCI, CALVIN	BEY, ANN	N
WINSLOW, JOHN ARTHUR	08/08/2023	NEW BOSTON	WINSLOW, JOHN	ROYCE, JEWELINE	N
REARDON, DANIEL PATRICK	09/11/2023	NEW BOSTON	REARDON, EDWARD	LEVESQUE, ANNETTE	N
MADDEN, JOHN C	09/11/2023	BEDFORD	MADDEN, CHARLES	UNKNOWN, ESTELLE	Y
SUMIDA, PEARL	09/27/2023	NEW BOSTON	KON, WILLIAM	MERSBERG, MARY	N
HILLS, DAVID ALAN	10/02/2023	NEW BOSTON	HILLS, WILLIAM	SHAWHAN, AVA	Y
FELLOWS, HONOR MOGEY	10/18/2023	MANCHESTER	MOGEY, JOHN	HOLLAND, DOREEN	N
GILCHRIST, DAVID G	10/19/2023	NEW BOSTON	GILCHRIST SR, THOMAS	MORROW, BARBARA	N
HOUGHTON, NEILA D	10/21/2023	NEW BOSTON	DOUGLAS, FRANKLIN	HUTCHINSON, KATHERINE	N
DIAZ, LINDA TERESE	11/03/2023	NEW BOSTON	DRUMMEY JR, GEORGE	CULLINANE, PRISCILLA	N
FLEURY, DAVID L	11/15/2023	MANCHESTER	FLEURY, RENE	LAVIGNE, AGNES	N
SANDERS, MATTYE GRACE	12/01/2023	MERRIMACK	GRIGGS, IVORY	PITTMAN, MATTIE	N
KOHLER, LORALYN KAY	12/07/2023	NEW BOSTON	HOLTON, PHILLIP	TODD, LINDA	N
PARKER, JANET LOUISE	12/14/2023	NEW BOSTON	TOWER, ROBERT	SHATNEY, VANESSA	N
					Tot

In Memoriam

Robert “Bobby” “BK” Leavitt Kennedy
7/29/1935-1/20/23

Sylvia Chancey
12/4/1934-1/21/23

Kenneth Barss, Sr.
//-3/2/23

Hailey Gelinas
4/11/01-3/22/23

Jay Lewis Marden
11/16/1935-5/14/23

John “Duke” Winslow
3/24/1944-8/8/23

Loralyn “Lori” Kohler
9/17/71-12/7/23

2023 New Boston Cemetery Burials

- 5-13-2023 Buried body of Frank Read Wilson Jr. Age: 86 yrs. Brought by French & Rising Funeral Home, Goffstown, NH.
- 5-23-2023 Buried body of Louis Joseph Normandin, Jr. Age: 66 yrs. Brought by French & Rising Funeral Home, Goffstown, NH.
- 6-3-2023 Buried ashes of Alfred Nelson Woodbury. Age: 90 yrs. Brought by French & Rising Funeral Home, Goffstown, NH.
- 6-12-2023 Buried body of Theresa Ann DiGregorio. Age: 84 yrs. Brought by French & Rising Funeral Home, Goffstown, NH.
- 6-13-2023 Buried body of Lois S. Theuner. Age: 90 yrs. Brought by Roan Family Funeral Home, Pembroke, NH.
- 7-4-2023 Buried ashes of Donald T. Reynolds. Age: 84 yrs. Brought by Family.
- 7-9-2023 Buried ashes of James Robert Merrill. Age: 79 yrs. Brought by Family.
- 8-2-2023 Buried body of Trina M. Champagne-Belmontez. Age: 59 yrs. Brought by Phaneuf Funeral Homes & Crematorium, Manchester, NH.
- 8-26-2023 Buried ashes of Robert L. Kennedy. Age: 87 yrs. Brought by Family.
- 10-14-2023 Buried ashes of Debra Perron. Age: 60yrs. Brought by Family.
- 10-15-2023 Buried ashes of Jay Lewis Marden. Age: 87 yrs. Brought by Family.
- 10-28-2023 Buried ashes of Amy Beth Keast. Age: 51 yrs. Brought by Family.
- 11-5-2023 Buried ashes of Neila D. Houghton Daggett. Age: 79 yrs. Brought by Family

MISCELLANEOUS REPORTS

4
JULY
2023

GET YOUR PARADE FLOATS READY!!!

NEW BOSTON 4th of JULY PARADE

Families, groups,
non-profits and kids of
all ages are invited to
participate in this
year's parade!

YOU!

2023 Parade Theme:
Cartoons & Comics!

**FOR MORE INFORMATION VISIT:
NEWBOSTON4THOFJULY.ORG**

CASH PRIZES!

EMAIL NEWBOSTON4THOFJULY@GMAIL.COM TO REGISTER!!!

Photo by Patty Gale

Report of Forest Fire Warden and State Forest Ranger

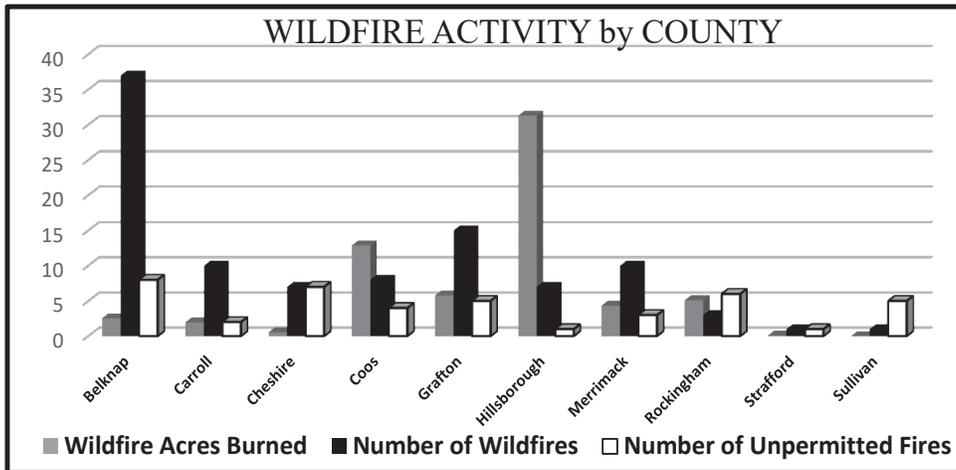
This past year we observed wet weather in late spring and throughout the summer. This led to reduced wildfire activity throughout the state and allowed many of our state firefighting resources to respond to Nova Scotia and Quebec to assist our Canadian neighbors with their record wildfire season. We 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	0	4



**Home Healthcare, Hospice & Community Services
Report to the Town of
NEW BOSTON
2023
Annual Report**

In 2023, Home Healthcare, Hospice and Community Services (HCS) continued to provide home care, hospice, and community services to the residents of New Boston.

Services available to New Boston residents include:

- Visiting nurse, physical and occupational therapy, social work, and home health aide services assist people of all ages to recover at home after a hospitalization or stay in a skilled care facility; care is provided under physician's orders.
- Hospice at HCS provides services for those who are generally within six months of the end of life. The Hospice team includes nursing care, social work, and home health aide. Bereavement support is provided to family members for the following 13 months. Care is provided under physician's orders.
- Foot Care Clinics, including foot assessment and nail care.

These services have been supported to the greatest extent possible by Medicare, Medicaid, other insurances, grants, and patient fees. Services that are not covered by other funding are supported by your town.

For information about services, residents may call (603) 532-8353 or 1-800-541-4145, or visit www.HCSservices.org.



Town of New Boston

Review of Recent Planning Services

by Southern New Hampshire Planning Commission

The Southern New Hampshire Planning Commission (SNHPC) has provided the Town of New Boston with a wide range of services and resources to help address its planning and transportation needs.

The SNHPC appreciates working with Town staff from various departments including the Town Administration, Recreation, Planning, and Highways. The SNHPC also thanks the many community leaders we work with including representatives from the Recreation Commission, Planning Board, Conservation Commission, New Boston Central School Parent Teacher Association, Whipple Free Library, and New Boston Rail Trail Association.

The SNHPC staff sincerely values the dedication of New Boston's Commissioners Mark Suennen, who serves as Vice Chair and on the SNHPC Executive Committee, and David Litwinovich.

Despite nationwide inflation and cost increases across the vast spectrum of goods and services, the SNHPC has kept its municipal membership dues rate flat at \$0.676 per capita for the past four years by leveraging federal and other funding sources to benefit our member communities.

Highlights of the SNHPC's recent services to the Town of New Boston included:

- Coordinating the regional process to support the biennial update of the NHDOT's Ten-Year Transportation Improvement Plan (TYP). In the draft FY 2025-2034 TYP, New Boston has secured more than \$4.3 Million for bridge and culvert replacement projects.
- Conducting 10 traffic counts in Town to monitor townwide traffic volume patterns and changes.
- Providing mobility management services to connect New Boston residents to free and affordable transportation options, with a particular focus on supporting members of traditionally underserved communities such as older adults and people with disabilities.
- Working with Town staff and stakeholders to complete a grant-funded "Pathways to Play" initiative to enhance regional recreation access, including fielding a regional survey to assess recreation needs and opportunities, and developing an interactive map of recreation facilities. Coordinating a Pathways to Play pilot project, which resulted in a Play Space Action Plan for the Village Center developed through collaborative engagement with local stakeholders.
- Updating the SNHPC Complete Streets Toolkit to include guidance on the most recent best practices and projects from New Hampshire and beyond.
- Completing a comprehensive update of the Regional Housing Needs Assessment to analyze historical trends, project future needs, and identify strategies to meet the region's housing needs.
- Launching implementation of a \$500K U.S. EPA Brownfields Assessment grant, which will assess sites to provide new opportunities for cleanup and economic development.
- Coordinating regional climate action planning efforts, developing a climate action toolkit focused on roadway adaptations, and supporting federally-funded climate action planning efforts.
- Identifying high-priority Electric Vehicle (EV) corridors and analyzing feasibility of DC Fast-Charging stations along transportation corridors
- Working with Town staff to solicit regionally significant economic development projects to be included in the Central-Southern Comprehensive Economic Development Strategy (CEDS).

Town of New Boston Representatives to the Commission
Mark Suennen (Vice Chair, Exec. Comm.) and David Litwinovich

Minutes of the New Boston Deliberative Session February 6, 2023

Moderator Lee Nyquist called the meeting to order at 7:02 p.m.

Moderator Nyquist announced that the New Boston Town Deliberative Session for 2023 has now arrived before all of us and welcome. He advised that he has a gavel that he does not intend to have to use it, but that he has it. So we're official, he announced that his name is Lee Nyquist, that he is the Town Moderator, residing at 78 Ridgeview Lane in New Boston.

He declared that a quorum is present, and now if we will bear with him, he is going to explain, as briefly as he possibly can, but it is somewhat likely, what the deliberative session is versus the official ballot election and how our procedure is going to work. Moderator Nyquist advised that simply stated, what we do here tonight creates the language of articles, Warrant Articles 2 through 28, which is going to appear on the Tuesday, March 14 Town Election, which will be held here between 7 in the morning and 7 in the evening. So the Warrant Articles that you have there are definitely not necessarily what's going to appear on the ballot. They will be if there are no amendments passed here tonight. But, if they are amended, then they'll appear in amended fashion. He will be applying what's called "Robert's Rules of Procedure", which is well known in the American jurisdictions, and also amplified by a wonderful little red book called "Town Meeting Time" that his father-in-law, Dave Nixon, gave him in 1992 when he passed the gavel to him. He stated that there's three distinguished Boston lawyers, who back in the 40's, 50's and 60's, did what people did in those days. They lived in little towns around Boston and they became experts in how to be town moderators, so he also read this, for example, there's something called "moving the question", which is known to some of you, where you might think that the debate has gone on long enough, as they say, he requires a two-thirds vote on that motion, because its inherently anti-democratic.

Moderator Nyquist stated that is the only distinction that he can think of, and the only time that a simple majority doesn't apply, none of the two-thirds applies here tonight, it only applies on March 14. So, what he will do when we begin the meeting is read each article, word for word, exactly as it's presented to you. One of the selectmen will then move that that article be moved along to the town election, then another one of the selectmen will second that motion, and it's his understanding tonight that the seconder is then going to explain the select board's position on the subject. At that time he will ask for discussion and questions, amendments and so forth, and anyone here who is a registered voter and has picked up their "V" card can speak. You must go to the microphone that you see in the middle here. You can't speak from the chair that you're in, you must come up speak into the microphone so we can all hear you, and so those that are listening to the streaming can hear you, and then you make your comments. Technically, all comments from the members of this town meeting, which is you; need to be directed to the Moderator. But, as the evening unfolds, sometimes the formality of that will break down a little bit, and he has no problem with that, as long as we are having a civil discussion, and questions that are relevant and courteous being brought directly to the selectmen or other people who are here. Absolutely no comments can be directed at other people in the audience. That is verboten. He will not tolerate that. Moderator Nyquist stated that, as a matter of fact, although he is a really nice guy, and we are going to have a really nice time here tonight, he does not like incivility at all, and he will not have it. He observed that this is a great town, that he has been here for a long time, we're all friends and neighbors, and that's the way our session tonight is going to work. After the discussion, comments and so forth have been concluded, he will then ask for a vote. And what he will say is "those in favor of the motion signify by saying aye", and what happens is that people say "aye", who are in favor of the motion, "those opposed nay", that's the time to say "nay". Moderator Nyquist asked that the public please speak up, because he wants to hear you and make the right decision. He will then say "the ayes have it, the ayes have it, the ayes have it". If at any time during that little speech that he will make with the "ayes" or the "nays" as the case might be, somebody wants what's called a "division vote", that is when everyone stands up with "V" card high over their head, we'll take a brief recess, and the tally clerks will

go around and determine what the actual vote is. There is two provisions actually for secret ballot, it's something that we've rarely had, we haven't had one in years, when we did have one probably years ago, it took a considerable period of time, and it would take a considerable period of time to go to a secret ballot. Nevertheless, it is statutorily required that the moderator allow such secret ballot. So, if you now have a desire to have a secret ballot on any of the Articles 2 through 28, 5 of you must sign a request, and bring it up here to the head table, and the Moderator will order a secret ballot. If during that period of time when he is saying "the ayes have it, the ayes have it, the ayes have it", or after the division vote, if 7 of you here request a secret ballot before we go on to the next article, then he is required by law to have a secret ballot on that article.

Moderator Nyquist advised that he is delighted to stay here as long as necessary in the interests of having a fully democratic situation here tonight, but that he does warn that it would probably take close to an hour to conduct a secret ballot on one of these questions. There is one important additional statute and it's a motion to restrict reconsideration. He advised that many years ago, and he has heard the stories of people hanging around, especially out back, until everybody else has left, and looking around the room and determining that they probably now have a majority, so they moved to reconsider and change the vote that happened on an earlier warrant article when everybody has left. So, that happened enough times and there was enough complaints around the State that RSA 40:10 was passed. He advised that, that allows any one of you to move to restrict reconsideration after a vote on that article has taken place, it needs to be seconded and then passed by all of you, and it does not need to be done after the article is acted on, it can be done several articles later, and it can be done en masse as well, for example, we could do 10 articles, nobody has moved to restrict, you can then get up and move to restrict articles 2 through 10. And what happens then is, probably not necessary for him to tell us, but we would have to come back at some point more than a week from now to reconsider a motion because that motion cannot be made after the reconsideration motion has been made.

Moderator Nyquist then went on to introduce the head table. He advised that we have a few new faces, and some faces that are well-known and new positions, and he will do his best to tell us who they are. To his right is Jennifer Allocca, who is the Town Finance Director, to her left and his right is our Town Administrator Paul Branscombe, and starting way down to the left is Town Counsel, that's an attorney, Mike Courtney is here, sitting next to him is Jen Brown, one of our Select Board members, sitting next to her is the Chair of the New Boston Select Board, Donna Mombourquette, sitting next to her is Select Person David Litwinovich, and Lorraine McKim, our Assistant Town Clerk is seated to his immediate left. He also advised that we have another town attorney, who's in Mike Courtney's firm, who's with us tonight, and her name is Maddie Osbourne, and she's sitting right over here.

Moderator Nyquist stated that everybody knows there is no smoking anywhere on the school grounds, so you can't sneak out back or anything and smoke, it's illegal. He then went on to ask that at this time we would all rise and join him in the Pledge of Allegiance. He then invited to the podium the Pastor of the Community Church of New Boston, Woody Woodland, for our invocation. Moderator Nyquist stated that he would like to give Woody some secular praise and recognition now. He stated that he believes that Woody has already celebrated his 40th anniversary as the Pastor of the New Boston Community Church, a pretty, pretty remarkable situation.

Moderator Nyquist then advised that we are going to consider Articles 2-28 tonight, 29 is just to adjourn, and Article 1 is for electing officers, and that will be done next month.

Moderator Nyquist read Article 2.

Article 02: To see if the Town will vote to raise and appropriate **Seven Million Nine Hundred Thousand Dollars (\$7,900,000)**, for the construction of a **Fire/Emergency Medical Services (EMS) Facility** in the Town of New Boston. Said sum to be raised by issuance of serial bond(s) or note(s) not to exceed **Seven Million Nine Hundred Thousand Dollars (\$7,900,000)** under and in compliance with the provisions of the Municipal Finance Act (RSA Chapter 33:1 et seq., as amended) and to authorize the Select Board to issue, negotiate, sell and deliver such bond(s) and note(s), to determine the rate(s) of interest thereon and the maturity and other terms thereof, to apply for, obtain and accept federal, state or other aid, if any, which may be available for said project and to comply with all laws

applicable to said project and to take such other actions or to pass any other vote relative thereto as shall be in the best interest of the Town of New Boston. (3/5 ballot vote required) (Select Board recommend 3-0) (Finance Committee recommend 6-0)

Article 02 was moved by Donna Mombourquette and seconded by Jennifer Brown. Jennifer Brown spoke to the article: This warrant article is requesting funding for the construction of a new fire department and emergency management services/EMS ambulance facility, because the current fire station is inadequate to meet the current and future needs of the growing community. The architectural firm, SMP, was hired to design a new fire station. The design concept is based upon input from the fire department and EMS personnel. The FD/EMS Safety Center Building Committee made up of Town residents, and the Town Select Board. The building committee members, along with the FD/EMS employees visited various New Hampshire towns that had recently constructed fire, EMS and other safety center facilities to gain insight of the experiences and feedback from those towns that recently went through a similar process. This facility is expected to serve New Boston's fire and emergency management services needed for the next 40 to 50 years. The design concept photos and floor plan can be viewed on the Town of New Boston website, www.newbostonnh.gov.

Select Board Chairperson Donna Mombourquette then asked the Moderator for permission for non-residents to speak at this time. Moderator Nyquist advised that it is helpful to the meeting that non-residents, with his approval, who have relevant and important information that can be provided to explain or amplify the important work, be allowed to speak. Obviously, only in that capacity and only to those issues. In that respect, her request is granted and you may proceed in presenting the case for moving article 02, as written to the ballot in March. Chairperson Mombourquette then stated that they have invited the architects, designers, and fire department personnel may also speak to answer questions. Questions, only, there will not be a presentation. She introduced Jason LaCombe, who is from SMP Architecture, Tony DaCosta from Turnstone Corporation, Stacy Clark from Turnstone Corporation, and our Chief of Operations, Frank Fraitzl, as well as our Deputy Chief, Brian Dubreuil. Moderator Nyquist asked that those just introduced approach the microphone in the middle of the floor, and be ready to answer any questions. There is going to be no affirmative presentation in support of the article beyond what you have just heard, but the answers to the questions will be part of that evidence as well. So, if the folks who have been introduced who may or may not be answering questions could approach the microphone that is in the middle of the hall, he'd appreciate it, and those in the audience, members of our town meeting tonight, who have questions, should also begin by approaching that microphone and being asked to be recognized. Moderator Nyquist advised that every time anyone approaches the microphone you must state your full name and residence, and you need to do that every time you come up because the permanent record of this meeting is very important and must be complete and accurate, and we must know the names and addresses of everybody who is speaking here tonight. He advised at this time, the motion before you is to move Article 02 to the ballot, if there is discussion, questions, comments, or amendments, then those of you who have those should approach that microphone now, now is the time, and while he says that, while you are approaching, amendments need to be in writing, and as you can see, the gentleman is complying with that by presenting the Town Administrator right now with a written amendment. Moderator Nyquist asked the individual to state his name and address; he assumes he will be moving the adoption of the amendment, that will then need a "second", then he may speak at that time.

Mark Suennen, 325 Twin Bridge Road. So, I have an amendment that I would like to propose to insert the following clause after "...and other terms thereof", and before "to apply for, obtain..." So, this is the additional clause, "to require the Select Board to hold a Public Hearing not less than 15 days prior to signing any municipal debt agreement(s) for the purpose of obtaining comment and testimony on the rate(s) of interest, maturity and other terms of the debt agreement(s)."

Moderator Nyquist asked if there was a second to his motion.

Fred Hayes, 519 Bedford Road, seconded the motion.

Moderator Nyquist advised Mr. Suennen that he may now speak to his motion, in whatever detail he chooses.

Mr. Suennen stated that his explanation is that the Select Board's meetings over the past six months have been public meetings, but have not permitted public comment concurrent with the agenda topics while those topics are being discussed during the meeting. This article, as proposed, authorizes the Select Board to issue, negotiate, sell, and deliver debt instruments. This amendment will require the Select Board to obtain public comment and testimony related to the municipal debt agreement, prior to signing the bonds and/or notes.

Moderator Nyquist asked if there was any further comment or questions. If there are no questions at this time, we are on the amendment.

Bruce Tostevin, 101 Wilson Hill Road. I have a question about the funding in the article.

Moderator Nyquist asked if that question is directed to the Select Board. Mr. Tostevin stated yes, and the Moderator advised that he may proceed.

Mr. Tostevin stated that you mentioned to apply for, and obtain federal, state, or other aid, if any which may be available for set project. At this time, are you aware of any federal, state aid that is available to us, to apply for, is this burden really just on us as a community?

Select Board Member David Litwinovich advised that he would refer to Assistant Chief Dubreuil if he misspoke. It is his understanding that in order to start applying for grants and other funding, that the project has to be approved first. Once the project is approved, then the Town can apply for grants and other funding options.

Mr. Tostevin stated his follow up question is then, have any of these other previous projects that you have visited, that have been done, have they been successful in these applications for state, federal funding?

Select Board Member David Litwinovich advised that it is his understanding that portions and equipment and different types of equipment can be applied for different grants. He advised that he was unaware of a station that was completely funded by a grant or other types of funding sources.

Moderator Nyquist advised the question before the audience is the adoption of the amendment. He asked if there were questions or comments pertinent to the amendment. To keep the record straight, the vote we take now is whether we want to approve Mr. Suennen's amendment, and that will become part of Article 02 if it passes, and become part of the official ballot in March. If the motion is defeated, then we will go back to the main motion on the warrant article as written. He asked if there were any, what he calls, parliamentary inquiries, do any of you have any questions, or do any of you not understand what we are doing at this time. He advised that there is a question.

[Resident not identified, asked for a rereading of the amendment.]

Moderator Nyquist reread the amendment: "to require the Select Board to hold a Public Hearing not less than 15 days prior to signing any municipal debt agreement(s) for the purpose of obtaining comment and testimony on the rate(s) of interest, maturity and other terms of the debt agreement(s)". He asked Mr. Suennen for confirmation on his reread of the amendment.

Melinda Charles, 126 Town Farm Road, was the resident asking for the reread of the amendment.

Gregory Widener, 46 Indian Falls Road. Just a clarification on the terminology, "not less than", does that mean you want it 15 days or sooner? I am a little unclear on the terminology, whether or not "not less than" is correct.

Moderator Nyquist advised that it would have to be at least 15 days and it could be 16 or 50 or 100.

Mr. Widener asked if 15 or more. Moderator Nyquist stated yes.

Theresa Harkins, 29 Jessica Lane. Does the Select Board have a position on this amendment?

Moderator Nyquist asked a member of the Select Board to address this question.

Select Board Chairperson Donna Mombourquette advised that she thinks the amendment is sound, that she thinks it makes a lot of sense to get input from the citizens. She did have one correction, the Select Board does allow comments at select board meetings, but there is no dialogue or conversation at select board meetings, but questions, comments, are allowed on the agenda, but, personally, she is in favor of the amendment.

Moderator Nyquist asked if those comments were Ms. Mombourquette's personal thoughts on the amendment.

Select Board Chairperson Donna Mombourquette indicated that they are unable to have an official position because we haven't voted on it.

Moderator Nyquist asked if there was anything further. Seeing none, he called for a vote. All those in favor of the motion to amend as seconded signify by saying aye. Opposed nay. The ayes have it, the ayes have it, the ayes have it, and the motion to amend is adopted.

Moderator Nyquist advised that we now return to the main motion as amended.

Moderator called for vote on amendment. Ayes have it. Main motion as amended..

Karen Scott, 110 Dane Road. On the Town website it shows the bond figures. Is there any way that we can update that to actually show the bond schedule? Because I feel that the citizens should be aware of the actual total cost of the bond.

Donna Mombourquette asked that Jennifer Allocca, Finance Director, answer that question.

Jennifer Allocca, 30 2nd NH Turnpike. Yes, they can have those schedules posted onto the website, that is the intention.

Karen Scott. Okay, because they are not showing that right as of yet.

Jennifer Allocca. Is it just the tax effect?

Karen Scott. Yes, the interest effect, showing that it's actually the \$7.9 million bond is actually \$12.5 to \$13.5 million depending on how we proceed.

Jennifer Allocca: Yes, we can put those up.

Moderator Nyquist asked if there was anything further. Seeing nothing, those in favor of the motion to move Article 02, as amended, along to the ballot next month signify by saying aye. Those opposed nay. The ayes have it, the ayes have it, the ayes have it.

Moderator Nyquist advised that he is going to be making sure that the Assistant Town Clerk has a copy of the amendment.

Chairperson of the Select Board Donna Mombourquette asked if the experts in the audience could speak. Moderator Nyquist it is a bit out of order and not necessary since the motion has already passed, he advised the experts may come up. He advised that he wants everyone to realize that Article 02 has already been adopted as amended.

Moderator Nyquist advised that the experts present have thanked us for our hospitality, and he thanks them for being here and being available to comment, if it were necessary.

Moderator Nyquist advised at this time we would be moving along to Article 03, the budget.

He passed along the copy of the amendment for Article 02 to the Assistant Town Clerk, and asked that the Board and the Staff look very carefully that the language on the Warrant is, and when it comes back to be voted on, and make sure that it properly incorporates the Amendment.

Moderator Nyquist read Article 03.

Article 03: To see if the Town will vote to raise and appropriate as an **Operating Budget**, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth in the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling **Six Million Eight Hundred Thirty-One Thousand Five Hundred Eighteen Dollars (\$6,831,518)**. Should this Article be defeated, the default budget shall be **Five Million Eight Hundred Twenty-Four Thousand Four Hundred Fifty-Three Dollars (\$5,824,453)**, which is the same as last year with certain adjustments required by previous action of the Town of New Boston or by law, or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 5-1)

Article 03 was moved by Jennifer Brown and seconded by David Litwinovich. David Litwinovich spoke to the article: The operating budget includes routine, and for the most part, recurring expenses related to staffing (including salaries and benefits), supplies, utilities, vehicles, maintenance, repairs, and the like required for the day-to-day operation of Town departments. (Estimated Tax Impact Net of Estimated Revenue \$5.33) He asked Town Administrator Paul Branscombe, Finance Director Jennifer Allocca, and the Department Heads for their presentation and any questions.

Moderator said the Select Board are offering an amendment. He will read the amendment, but to make sure that we are following the rules appropriately, and it's going to be somewhat cumbersome, he is going to ask one of the Select Board members, actually two of them, to come up here after he reads it, and they move it and second it, but he is going to go ahead and read it now.

Amendment: "To see if the Town will vote to raise and appropriate as an **Operating Budget**, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth in the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling **Six Million Eight Hundred Twenty-Two Thousand Five Hundred Eighteen Dollars (\$6,822,518)**. Should this article be defeated, the default budget shall be **Five Million Eight Hundred Fifteen Thousand Four Hundred Fifty-Three Dollars (\$5,815,453)**, which is the same as last year with certain adjustments required by previous action of the Town of New Boston or by law, or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only." (Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 5-1)

Moderator said it looks like a situation where the budget is going to be reduced by \$9,000, but he is going to leave that to the presentation. At this time, he is asking one of the Select people to have someone come up to move the amendment and then have someone right behind to step up and second the amendment.

Article 03 as amended was moved by Jennifer Brown and seconded by David Litwinovich.

Moderator recognized those individuals that the Select Board has requested him to recognize to make a presentation on the adoption of Article 03 as amended.

Jennifer Allocca, Finance Director: I going to do a quick presentation regarding the 2023 proposal, and a little bit about the process. The budgets are developed by the department managers, usually in September. Throughout October, a detailed review is conducted by myself, the Town Administrator, along with each of the department managers. And then the formal public review by the Finance Committee begins in November with any adjustments and recommendations that are to be made. And in December, the Select Board conducts their own review based on the recommendations from the Finance Committee and the Finance Director and the departments, and they are making their own recommendations or adjustments. And then a final review is done by the Board at a public hearing in January. And then once that public review is done, and input is provided at the Deliberative Session, where we are today, and where the articles will be finalized for the warrant to be voted on March 14. So, just to give a little bit of a breakdown of what the tax bill looks like, you have your Town budget which makes up 23.7% of your total tax bill,

along with the local school at 66.1%, State schools is 5.7%, and then your county tax is 4.7% of your total tax bill. So, that is what we are talking about tonight is the sliver, so that equates for the 2022 tax rate, the Town's portion of the total tax rate is \$4.54. Total appropriations that are being requested for 2023 were originally \$6,831,518, which as you heard with the amendment, was lessened by \$9,000. There is a veterans credit for those who apply in Town who receive a credit against their property tax bills, which totals about \$172,500. And then less what the Town estimates revenue to come in, usually it's about \$1.53 Million. That is usually comprised of things like motor vehicle registrations, also some State funding that we receive, meals and rooms, highway Block Grant funds, and things of those sort, which is the State and other revenue. And then subtract that from the appropriation and the veteran credit, you have a net to be raised from taxation at about \$5 Million. Now, keep in mind that estimated Town revenue funds are very conservative figures; we don't want to overestimate and then find out later on that we didn't collect enough to be able to pay for all the appropriations. So that usually ends up coming in at a higher number. And then you divide it by the 2022 valuation, which the 2022 valuation was \$938,240,329, which is equal to about \$5.35. In 2023 we have 17 special warrant articles, with 6 that have potential tax impacts. So, that's excluding that there are 2 warrant articles that, if we should go to default, those would be voted on, and depending whether they pass or fail, would then become part of the budget. So, out of all those 17 special warrant articles, if they were all to pass, the total amount is \$2,955,378. That represents about \$0.36 in additional funding. And this does not include the bond article for the Fire Department/EMS warrant article. So, our next slide shows you a difference of what was the tax calculation for 2022, which was recently done, I believe we got it in November. With the budget, the special warrants with the veterans credit is an assumption that we are using for 2023, it may be more, it may be a little less, less your revenues, and then what your net amount to be raised in taxation. So it is going from \$4.54 to \$5.71. So, if the Town operating budget net of estimated revenues were to pass, the estimated increase would be \$.81 per thousand. And if all warrant articles were to pass, the estimated Town tax rate would increase by about \$1.17 per thousand. So, to give a little bit of history on the Town's population, we've grown to 6,100 from 5,300 about 10 years ago, and the last few years we've seen several new homes go up, about 72. This has created much more of a demand on the Town's services, and that's required. The tough part is that a lot of that funding that usually comes from the State is now being put towards the taxpayer, and that is why we have to, we're not getting the same funding that we used to do from the education and cost sharing. Here is a graph, this gives you what the tax rate has been since 2007 through 2022. The red top line is the total annual tax, and then you have the local school, and then the Town's piece is that blue line at the bottom. There are 8 special warrant articles with potential tax impacts. Warrant Article 05, which is a CRF (Capital Reserve Fund), for the Fire Department vehicles, Article 07, which will be read, will be in the Emergency Management Capital Reserve Fund funding, Article 13, Road Improvements, Article 15 the Town Revaluation Capital Reserve Fund funding, 19 is the Record Retention for Expendable Trust, no. 20 is for the 4th of July and the associated police details, nos. 21 and 22, which are the 2 default special warrant articles, no. 21 being for the additional amount for the fire and police dispatch contract for their annual increases, that wasn't in last year, it was not in last year's budget, and then no. 22, Fire Department per diem staffing, again only if the budget were to fail. This is a new model, we are looking for nights and weekends for per diem staffing, just because of the difficulties nowadays getting call volunteers to be able to show up to emergency response. Then there are 7 warrant articles that are being proposed to the Warrant which are going to be funded using unassigned fund balance. I know it's come up in previous years, how much of unassigned fund balance the Town has. The Town has a policy that they want a minimum of 7% of the total Town budget, which includes school, not just the town but town and school budget, and we felt that as of the 2022 tax rate setting that that number was significantly more than the 7%, it was about 11%, and the Select Board and the Town Administrator and myself felt that maybe we should utilize that unassigned fund balance to help pay for some of these warrant articles. So, these are listed, again, just in numerical order, not in any particular or priority, the Police Department renovation, partial funding, Highway Truck Capital Reserve Fund, Highway Heavy Equipment Capital Reserve Fund, the Town Bridge Repair/Replacement Capital Reserve Fund, Contingency Fund, which is a new warrant article being proposed, which is completely funded through unassigned fund balance, the Municipal Facilities Expendable Trust Fund and the G.I.S. Mapping for the Town, the first of 2 years. And the projects that we are focused on in 2023, one of them being the G.I.S. (Geographic Information System) project, it's a 2 year project, if the Town Warrant passes, from what I'm

told, the company who's performing the mapping for us, will have drones out that very next day, as long as everything, the ground's kind of melted, but they want to get out before all the leaves are on the trees, and they will be doing the aerial photography of the Town, and then they do the base mapping based upon those aerial photographs, and then they will have it digitally recorded. We do have the company representative from the G.I.S. mapping company here, so once that article comes up, if anyone has questions. We're continuing with the record retention scanning project, was the first of a couple of years, the building and assessing office files were overflowing, there were many, many cabinets, and now a lot of those have been scanned and cleared out, and for any of you who have visited out building department office, it doesn't look like that on the left anymore, it's much nicer and more inviting to come to. But, we are continuing to get other departments as well to have items scanned, their documents scanned. And then, just so you know, tonight, all of our Department Managers are here, and if there are any other particular questions about the budgets, they are here to answer some questions, and we're just trying to present the most efficient use of taxpayer's money, but still be able to provide those quality of services that we know everyone expects. Thank you again very much for coming out tonight.

Moderator Nyquist advised just to remind the audience, and to remind me, the parliamentary situation is that there is a motion which has been seconded to amend Article 03, the budget. He stated that we need to vote on the amendment, which, apparently, was simply approximately a \$9,000 reduction in the number that will appear on the ballot. He asked if there was any discussion or questions on the amendment.

Melinda Charles, 126 Town Farm Road. Can you please explain where the \$9,000 is coming out of the line budget, please.

Moderator Nyquist called on Jennifer Allocca to answer the question.

Jennifer Allocca: During the budget hearing it was discussed that \$9,000 for the gravel pit rental that was in the highway department was no longer needed. So, it was agreed by the Select Board to remove that.

Moderator Nyquist asked if there was anything else on the amendment. Those in favor of adopting the motion to amend by reducing the town budget number by approximately \$9,000, signify by saying aye. Opposed nay. The ayes have it.

Moderator Nyquist advised that we are anticipating, but we need to wait, if there is a motion to restrict, after we have completed Article 03. You can't step in now, if you have something to say about the amendment he apologizes. He advised we are now on to the main motion, which is move Article 03 as amended on to the Town ballot. He asked if there was further discussion or questions at this time.

Karen Scott, 110 Dane Road. In regards to the operating budget, thank you for the \$9,000 decrease, I appreciate that. But I do have a question in regard to, I know that in the budget, there are a couple of items that have been added to the budget that the town citizens have not approved as of yet. So, I'm curious as to what's going to happen if the operating budget fails. What will happen with those situations. As an example, the per diem apartment building, I believe it's \$19,200, and that exact figure may be off a little bit. But, that has been put into the budget, but the citizens have not voted in favor of it yet. However, my understanding is the lease has already been signed, and we already have or are working on cable TV getting installed there. So, what will happen if the operating budget does not pass with that lease, where we have already signed the lease.

Moderator Nyquist asked if one of the Selectmen, or one of their designees, like to address the question.

Chairperson Donna Mombourquette advised that periodically throughout the year, any year, if situations occur that require addressing, the Select Board does have the authority to assure that the cost is, or the need, is met. So, yes, it is in this year's budget coming, if the budget fails, then we would go to default. And, at that time, the Select Board would determine what the budget would look like going forward. Right now that is about all I can say, we haven't

met related to what the budget will look like if we go to default, or specifically what line items will be funded. So that's the answer to the question.

Karen Scott: Okay, to follow up on that question then, my understanding is, so we already have approximately \$349,000 in the operating budget for the Per Diems for the Fire Department, and granted, there is a special warrant as well for that, if the operating budget passes, that warrant would be null and void, however, there is also a contingency in there for officer duty for weekends, and there is also a salary in there for the Fire Department operations manager. So, if none of these paths we're looking at \$400,000 or more, and where would you get \$400,000. I understand that there is a contingency fund and there has been conversation in regards to this contingency fund, which is also a special warrant, and from what I've read, there's already thoughts of taking that contingency fund and using that for some of the expenses that I have just mentioned. So, where does that \$400,000 come from.

Donna Mombourquette advised that she can't give a specific answer to that because the Board has not met to discuss that. And when they do, if we go to default and there are costs that are being covered currently, the Board will have to make a decision on what things are going to look like in the Town. She advised that is the best she can say.

Karen Scott: Lastly, relative to all of this as well, we have, I believe it is \$770,000 taken out of the unassigned fund, so right now we're at, my understanding is, 11.2%, which is over what we need. We cannot drop below 5%, but with taking out that \$770,000, it will drop us down to approximately 7%. So, now we're still talking another, if there is a default budget, or the operations budget does not pass, where we've already used up quite a bit of our unassigned fund, so I'm just curious as to where your money is going to come from. Seems ill planned.

Donna Mombourquette advised she is really not clear on Ms. Scott's question.

Karen Scott: So, we're taking out \$770,000 unassigned fund, right.

Donna Mombourquette stated, yes, your taxes, yes.

Karen Scott: But now we have nowhere to go to cover these \$400,000 unless you're going to take from other departments, meaning the Police Department, or the Transfer Station or the Highway Department to cover this other funding.

Donna Mombourquette advised that just speaking for herself at this time, going to default is a serious issue, both for the citizens and for the people who come to work every day to operate the Town. She advised we have been through default before, and our staff suffered greatly, in terms of morale, she advised she doesn't know what will happen if we go to default and be \$1Million short. She stated the unassigned fund balance is in the operational budget, it's not in the default budget, so they would not have authority from the Town, to the best of her knowledge, it couldn't be voted in, so we couldn't use it. That's the answer.

Moderator Nyquist asked if we have further questions or comments on the motion to move the budget, as amended, along.

Melinda Charles, 126 Town Farm Road. I just had a question about a couple of the salary lines that, like the previous operating budget was a certain number, and then the budget requested is significantly more, like 10% plus. But then the default budget is pretty close to the requested as opposed to being closer to the past operating budget. So I'm just trying to understand the difference and the extreme change in the default when that is usually not the case.

Moderator Nyquist asked if one of the Select Board would like to respond. He advised that the Chair of the Select Board has requested that the Finance Director address your question.

Finance Director Jennifer Allocca advised that it was her understanding that with a default budget that you use the last rate that was given to the employee. And you use that over the 52 weeks, so you wouldn't include any new raises or additional cost of living increases, because the budget in previous year was usually the first 3 months was a rate from the prior year, and then you have only the remaining 9 months at a new array. So, some of it's going to be, depending

upon how much that was, it may make it significantly higher. Donna [Mombourquette] just reminded her to give some clarification, that there were some clerical departments that were all in the Select Board's budget that were then moved back into their respective operating departments just because it wasn't working out the way it was originally intended.

Moderator Nyquist asked if there is anything else on the motion to move Article 03 as amended. He advised just to remind the audience that the state of the situation here is on Article 03 there is a motion, as amended, to move it along as amended, to the official ballot to be voted on March 14. Those in favor signify by saying aye. Those opposed nay. The ayes have it, the ayes have it, the ayes have it. And Warrant Article 03, as amended, will move along to the official ballot.

Lynn Wawrzyniak, 9 Davis Lane. I would like to make a motion to restrict reconsideration on Articles 02 and 03.

Moderator Nyquist asked if there was a second.

Melinda Charles, 126 Town Farm Road. Seconded the motion.

Moderator asked for vote on the motion to restrict consideration of Articles 02 and 03, both as amended, signify by saying aye. Opposed nay.

Moderator Nyquist advised the ayes have it, and reconsideration of these two articles is restricted.

Moderator read:

Article 04: To see if the Town will vote to raise and appropriate the sum of **Nine Hundred Eight Thousand Dollars (\$908,000)** for the purpose of **constructing and furnishing an attached addition at the Police Station** located at 116 Old Coach Road, with **Six Hundred Seven Thousand Dollars (\$607,000)** to come from the American Rescue Program Act Funds (ARPA) and the balance of **Three Hundred One Thousand Dollars (\$301,000)** to come from Unassigned Fund Balance. (Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 6-0)

Article 04 was moved by David Litwinovich and seconded by Donna Mombourquette. Donna Mombourquette spoke to the article: The Police Station was completed in 1994. Per the Town's 2018 master Plan and the 2005 Master Plan, the police station at 116 Old Coach Road does not have the required building sprinkler system and adequate space. The addition will provide improvements for safety and space including secure booking and holding rooms, increased space for evidence and storage, a female locker room, increased security monitoring, as well as much needed exterior structural renovations and septic system updates. A copy of the design plans can be viewed on the Town's website at www.newbostonnh.gov. **(No current year tax impact.)**

Moderator Nyquist advised there is a motion to move Article 04 along to the official ballot as written. It's been seconded. Is there any discussion or comment. Seeing or hearing none, those in favor of the motion signify by saying aye. Opposed nay. The ayes have it, and Article 04, as written, moves along to the official ballot.

Moderator Nyquist advised as the evening proceeds I may recognize certain individuals here who are worthy of special recognition. He is going to miss a whole lot of you, but he is going to start with Representative Keith Ammon, our representative in the House of Representatives, is here with us tonight. He also notices his long time friend, Recreation Director, Mike Sindoni.

Moderator read:

Article 05: To see if the Town will vote to raise and appropriate the sum of **One Hundred Seventy-Five Thousand Dollars (\$175,000)**, to be placed into the existing **Fire Department Vehicles Capital Reserve Fund**. (Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 6-0)

Article 05 was moved by Donna Mombourquette and seconded by Jennifer Brown. Jennifer Brown spoke to the article: This yearly Capital Reserve Fund includes both replacement and mid-life refurbishment of all Fire Department vehicles except the ambulances, which are purchased through a separate ambulance fund that derives its revenues from user fees not taxes. The vehicle roster includes two front-line pumpers and a pre-owned pumper at the Hilltop Station, a tank truck, a forestry truck, a light rescue vehicle and a command vehicle which was added by the Fire Wards three years ago and is expected to be placed on the Town Warrant for 2024. These vehicles are extremely expensive, with pumpers expected to cost over \$700,000 in the next purchase cycle. With a midlife refurbishment, these pumpers generally have a 25-year life cycle. The other vehicles also have 15-30 year cycles. While this is good on one hand, it makes projecting future costs problematic. Based on the replacement cost of each vehicle plus equipment for the year of replacement or refurbishment, the Capital Improvement Program (C.I.P.) Committee recommends \$175,000 each year for the next six years. This is an increase of \$45,000 over the amount requested in previous years primarily due to the continuing increases in costs of replacement Fire Department vehicles. The Department has seven (7) vehicles with a life expectancy of between 15-30 years. The funding under this warrant article is consistent with the C.I.P. recommendation and scheduling. **(Estimated tax impact \$0.19)**

Moderator Nyquist advised there is a motion to move Article 05 along to the official ballot as written. It's been seconded. Is there any discussion or comment. Seeing or hearing none, those in favor of the motion signify by saying aye. Opposed nay. The ayes have it, and Article 05, as written, moves along.

Moderator Nyquist recognized Gerry Cornett with us tonight, head of transfer station, head of all things recycling in New Boston, and, of course, we also have Chief Jim Brace with us tonight, Chief, welcome.

Moderator read:

Article 06: To see if the Town will vote to raise and appropriate the sum of **Three Hundred Thirty-Nine Thousand Dollars (\$339,000)**, for the purchase of a **Utility Vehicle**, and furthermore to authorize the withdrawal of said amount from the **Fire Department Vehicles Capital Reserve Fund**. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the specified purchase is complete or December 31, 2025, whichever comes first. (Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 6-0)

Article 06 was moved by Jennifer Brown and seconded by David Litwinovich. David Litwinovich spoke to the article: The Capital Improvement Program (C.I.P.) had the 2005 Utility 2 – Light Rescue Ford F450 scheduled to be replaced in 2020 based on a 15-year life cycle. In 2020, the replacement was rescheduled to 2023 because of the good condition of the vehicle due to the preventive maintenance schedule. The funding under this warrant article is consistent with the C.I.P. recommendation and scheduling. **(No current year tax impact)**

Moderator Nyquist advised there is a motion to move Article 06 along to the official ballot as written. It's been seconded. Is there any discussion or comment. Seeing or hearing none, those in favor of the motion, as seconded, signify by saying aye. Opposed nay. The ayes have it, and Article 06, as written, moves along.

Moderator advised that there is a particularly interesting Article 28. And he just wanted folks to realize that you have the discretion, with a motion and a second in a vote, to move any article ahead or back for that matter from the way it is officially published here. So, for example, if you wanted to discuss Article 28 at some point, while most folks are still here, or any other article, while most folks are still here, you can move that ahead

Roger Dignard, 146 South Hill Road. I am one of the Energy Commissioners. We do have a representative here tonight from Standard Power, who would be the initial vendor for this application, so it would be nice if we could move ahead. So, I move to discuss the article at this point in time on the agenda.

Moderator Nyquist asked if there was a second to the motion to move Article 28 along.

Scott Hunter, 116 Riverdale Road. Second the motion.

Moderator Nyquist asked if there is any discussion on the motion to move it along. Those in favor to move it along to now, signify by saying aye. Opposed nay. The ayes have it. So, he is turning his page to Article 28.

Moderator Nyquist read Article 28 (taken out of order at vote):

Article 28: To see if the Town will vote to adopt the **New Boston Community Power Electric Aggregation Plan**, which authorizes the Select Board to develop and implement New Boston Community Power as described therein (pursuant to RSA 53-E:7) with no impact on taxes and with no obligation to participate. The program would provide a new default electric supply and new renewable energy supply options for customers in New Boston. There is no cost to the Town budget, and no obligation to participate. Customers can opt out at any time and return to utility default service. (Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 6-0)

Moderator Nyquist urged the Select Board to recognize the individual or individuals which Mr. Dignard mentioned in making his motion to make sure that the gentleman has an opportunity to make a presentation. And, at this time he recognizes David Litwinovich for the purpose of making a motion.

Article 28 was moved by David Litwinovich and seconded by Donna Mombourquette. Donna Mombourquette spoke to the article: The Town is considering implementing a new program called Community Power, or as in other states, called Municipal Aggregation. The objective of this program is to save the Residents of New Boston money on their electric bill. If adopted by a majority of Town voters, The New Boston Community Power Electric Aggregation Plan would empower the Town to enter into Electric Services Agreements with Competitive Electric Power Suppliers to serve the electric supply needs of residents and small businesses. The intent is to pool our electricity demand and use the power of the competitive market for cost savings and more local renewable energy supply choices. The Town currently uses a similar contract for savings on municipal power for town buildings. **Program savings over the contract period is the goal of the program along with more renewable energy choices, but savings cannot be guaranteed.**

This program would affect only the supply line on customer electric bills. Transmission and distribution, emergency services, and billing all stay with the distribution utility, Eversource. **Eligible customers are automatically enrolled in the new program by default following notification of program rates and an opt out period.** They can also elect to choose an optional product. There are no fees to opt out, join, or change options within the program. Customers that opt out and then rejoin the program may be charged a market kWh rate. Customers currently on competitive supply are not automatically enrolled, but they can opt in. There is no cost to the Town Budget. The full text of the Plan is available on the Town website at www.newbostonnh.gov.

Donna Mombourquette asked the Moderator for permission to ask Emily Manns from the power folks, she is not a resident of the Town, and she is asking permission for her to be able to answer questions from the residents.

Moderator Nyquist so granted, and asked that she come up to the microphone in the middle and we will see if anybody has any questions for you, or anybody else for that matter. If folks in the audience do have questions for her or anybody else, please approach the microphone at this time and state your name and address.

Bruce Tostevin, 101 Wilson Hill Road. Are there other communities us that are doing this right now, what is the estimated savings that these residents are seeing from changing.

Emily Manns, Standard Power. We are the Town's energy broker currently and we are providing competitive community power services to 12 New Hampshire towns. Community Power is new in New Hampshire, so the towns that are participating at this point are dotted around the area. We have Wilton and Milford working with us, which are not too far from here, that would be a couple of neighbors. We can't estimate savings because there are no programs yet in New Hampshire, but the savings, because the, as you probably know, the utility default supply rates are very high right now, there are about \$.20 a kilowatt hour. So, we are anticipating if, for programs we can launch

in this time, we can do pretty significant savings upon launch. It's our business, we don't promise savings, but it's our business as a broker to deliver savings to all of our customers and we're going to do that for programs.

Roger Dignard, 146 South Hill Road. Like anything there is never an absolute guarantee. But they have also been providing power in New England, and when we see a graph of what the power rates were in Massachusetts, it was significant savings, other than one blip I think for possibly a month where they were slightly above the utility rate, but otherwise they trend under the utility rate. And correct me if I'm wrong, but at the current reading on the graph, I think it was \$0.16 versus \$0.22 a kilowatt hour. But that's an extreme example. Overall, it might represent a few cents per kilowatt hour against your electric bill, but we think this is a pretty safe way of getting everyone in Town some cost savings. And if you feel as an individual you do not reap the savings, you just opt out and go back to Eversource, and there's no cost involved for you to do that. I just wanted to make that clarification.

Moderator Nyquist asked if there was further discussion.

David Mullen, 136 Foxberry Drive. I just wanted to know net metering would work with the program.

Emily Manns. So, net metering is where someone with solar panels on their house would sell power back into the electric grid and they may or may not purchase electricity. Net metering customers can participate in the program and receive the program rates, so that isn't currently true. Net metering customers need to be on the utility default. So, that's one benefit. We haven't, upon launch, that will be the participation for net metering customers.

Keith Ammon, PO Box 38. What was the process by which the vendor was selected.

Moderator Nyquist asked the Select Board or anyone else who has information about that.

Emily Manns, Standard Power. The chair of the committee can't be here tonight, and so I think it would be appropriate for him to answer. I am not sure if someone else can answer that, but I just want to say that is why someone's not right here.

Moderator Nyquist asked what is the name of the chair of the committee so we can have it for our record.

Emily Manns, Standard Power. The chair of the committee is Daryl Luter, and he had a family emergency tonight

Moderator Nyquist recognized Donna Mombourquette.

Donna Mombourquette: She asked Jennifer Allocca to speak because she was here when the original contract with the Town for town buildings was signed with Standard Power.

Jennifer Allocca, 30 2nd NH Turnpike. The Town has been in a contract with Standard Power for a lower rate to than utilizing the default source from Eversource. And we've been very happy with the rates that Standard Power and the service that they provided, so when Donna and I found out about this community power program I reached out to her and she suggested going to the Energy Commission and bring it to their attention, and we've contacted Emily and Ryan Polson from Standard Power and asked them if they could provide us with some more background information on it. So once they were able to do that and speak with the Energy Commission, we felt that because the Town already had a really good relationship with them we continue to use them for this particular program.

Roger Dignard, 146 South Hill Road. As was indicated, Daryl, unfortunately, is the committee chair, and wasn't here to do the presentation tonight. I was here just for moral support. They have a large territory established in New England, and they are looking to establish a similar large territory with a lot of proposed towns in New Hampshire. So, for that reason as well, it seems to be an appropriate choice. It doesn't mean that in the future we're absolutely locked into them as a provider; we'd like to continue to work with them going forward, but it doesn't preclude us from potentially shopping it around in the future.

Moderator Nyquist asked if there was anything further. He advised the motion that is pending and seconded is to move Article 28 as written to the Town ballot in March. Those in favor signify by saying aye. Opposed nay. The ayes have it, Article 28 moves along.

Moderator Nyquist advised that it is his understanding that there is another person here tonight who is going to be providing some expertise and won't get reached for awhile unless one of you courteously moves Article 18, this is the G.I.S. Mapping article. He asked if the audience would like to move that along for discussion now while everybody is still here, and the individual with the expertise can go home who has no interest in the other articles. He asked if anybody wanted to move Article 18. Seeing no one, he advised they would move back to Article 08 for now, and the audience can think about that.

Moderator Nyquist advised that Karen Scott has moved that Article 18 be advanced. We have a second from Jennifer Allocca. He asked that those in favor signify by saying aye. Opposed nay. The ayes have it, so we do indeed move Article 18 along.

Moderator read (out of order):

Article 18: To see if the Town will vote to raise and appropriate the sum of **One Hundred Ten Thousand Dollars (\$110,000)**, for a **Geographic Information System (G.I.S.) Mapping**, the first of two (2) annual appropriations for a total of Two Hundred Twenty Thousand One Hundred Twenty-Five Dollars (\$220,125). The sum of \$110,000 to come from Unassigned Fund Balance. No amount to be raised from taxation. (Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 6-0)

Article 18 was moved by Jennifer Brown and seconded by David Litwinovich. David Litwinovich spoke to the article: In 2022, the G.I.S. mapping was removed from the Capital Improvement Program (C.I.P.) after it was determined that this is not a capitalizable asset. It entails the implementation of a computerized Geographic Information System (G.I.S.), to track the Town's parcel maps and provide detailed information not available when utilizing our paper maps. Electronic mapping will ensure equitable assessment of each parcel. This project will include review of existing parcels and remapping for accuracy. The benefits of utilizing G.I.S. with infrastructure planning, design, budgeting and asset maintenance includes improved workflows, decreased costs, improved efficiency, improved collaboration amongst Town departments and other local and state governments. Anyone will have real-time access from anywhere on any electronic device. The mapping will contain other various data such as wetlands, zoning, floodplain, drainage, and other critical information. **(No current year tax impact)**

David Litwinovich stated that he would like to recognize Tim Fountain from CAI Technologies who is present here to answer any questions.

Moderator Nyquist asked that that individual please approach the microphone in the center of the building, if he has any presentation that he would like to make, feel free to do so now, and then folks will be able to ask you questions.

Tim Fountain, Vice President of CAI Technologies. I will be happy to answer any questions you have.

Moderator Nyquist asked if there were people in the audience who would like to ask questions of this individual.

Fred Hayes, 519 Bedford Road. I actually have a question for the Selectmen, because I've always thought we needed this program, so I have no questions about it and what it does. The funding of it, guys, so we're going to take \$110,000 from the unassigned balance this year, what happens next year. You're going to have to put it on a warrant article, you can't slide it in the budget, and you know, what happens if it doesn't pass next year. I just wonder if the best use of the unassigned fund balance is this, and if this is the best use of it, then do the whole thing, not half of it.

Moderator asked if anyone would like to respond to what he just had to say. There's been a request that our Finance Director, Jennifer Allocca, address the question.

Jennifer Allocca: The reason we chose to use unassigned fund balance was because we felt that this was something that was really needing to be moved forward, just considering how important it is to make sure the tax maps are done equitably, so while making sure everyone is paying their fair share. While we were discussing ways to utilize the unassigned fund balance during the Finance Committee meetings, it was discussed to say that maybe this would be a project that would be worthwhile. Originally, it was broken down into three year funding segments, and it was at the suggestion of the Finance Committee to build it into two years so that the first year would actually have more funding in it from the unassigned fund balance than would originally be required by the contract. And then, so if in the second year if maybe there was some pushback and it didn't pass we would still have some funding again to try again for another year. If it is available for unassigned fund balance, depending upon where we are at tax rate setting this coming October and November, maybe it's something we would utilize again.

Moderator asked if anything further.

Bruce Tostevin, 101 Wilson Hill Road. If this is passed in the budget next year, as you mentioned, how long does this project take, to map out New Boston. Would this be done in a year or less. My second question is, as we build and the Town builds new buildings and homes and so on, would we have to remap some of these areas, say, annually or every few years. So there's ongoing or sustaining costs for this. My last question is it says it's going to be available; anybody will have real-time access on any electric device, is this just a common software program that you get on your computer and you log in and see this on the Town website, or how does that work. So, we're looking at how long is it going to take, and does it need to be reviewed every year or two, as we build, and access.

Tim Fountain, CAI Technologies: I am going to do my best to try to remember all three of those. First off, the project is scheduled for a three-year period. The first year, if approval is granted, this spring will be the aerial photography. The next year in 2024 would be all the parcel research, all the deed research, and survey research, and the third year will be the parcel compilation and delivery of the project at the end of 2025. Second question, once the project is completed, will need to be maintained as new subdivisions, boundary line adjustments, surveys are recorded. Those will need to be incorporated into the mapping system and updated, as well as new construction for building footprints or roof-prints. I've estimated, based on the information I've gathered from town officials, an estimated budget of \$2,000 annually to maintain the mapping and \$3,000 a year annual for the online mapping system that's included in the project. At the conclusion of the project, the data will be made available through a browser-based online system, you will need power or battery on your mobile device or computer to access that information.

Moderator asked if anything else. He advised we are on Article 18, it's been moved and seconded to go along to the official ballot. Those in favor signify by saying aye. Opposed nay. The ayes have it.

Moderator read:

Article 07: To see if the Town will vote to raise and appropriate the sum of **Twenty Thousand Dollars (\$20,000)**, to be placed into the existing **Emergency Management Capital Reserve Fund** to maintain the Emergency Management communications and related system. (Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 6-0)

Article 07 was moved by David Litwinovich and seconded by Donna Mombourquette. Donna Mombourquette spoke to the article: In 2020, the Town voted to establish an Emergency Management Capital Reserve Fund for the collection of funds to maintain the Emergency Services communications and related systems. The C.I.P. Committee is continuing to request a \$20,000 annual deposit into this fund to meet the needs of the radio tower maintenance scheduled in 2027. The funding under this article is consistent with the C.I.P. recommendation and scheduling. **(Estimated tax impact \$0.02)**

Moderator Nyquist advised the motion has been seconded, and asked if there is any discussion. Those in favor of the motion as seconded, signify by saying aye. Opposed nay. The ayes have it.

Moderator Nyquist advised that at this time we are about to proceed with Article 08, but he would like to recognize special people to me, the supervisors of the checklist who have been here tonight checking you in, and who really have an extraordinary role to play in producing and maintaining the checklist, and then being here to assist on election day. He advised, if you don't know what you're doing in that job, you're in deep trouble. And they do know what they are doing, and they are an incredible assistance to us in running our elections in here tonight, late into the evening they are still here. Wendy Lambert, Dot Marden, David Mudrick, are all our supervisors he thanks them for their contributions.

Moderator read:

Article 08: To see if the Town will vote to raise and appropriate the sum of **One Hundred Fifty Thousand Dollars (\$150,000)**, to be placed into the existing **Highway Truck Capital Reserve Fund**. This sum to come from Unassigned Fund Balance. **(No amount to be raised from taxation.)** (Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 6-0)

Article 08 was moved by Donna Mombourquette and seconded by Jennifer Brown. Jennifer Brown spoke to the article: The Highway Truck Capital Reserve Fund covers the replacement of two (2) full-sized 6-wheel dump trucks, one (1) smaller 6-wheel water truck and five (5) 10-wheel trucks with plows. The C.I.P. Committee recommends a \$150,000 Capital Reserve Fund deposit in 2023 and future years. This is an increase of \$30,000 per year in order to maintain balances in the fund needed to purchase these vehicles. The funding under this article is consistent with the C.I.P. recommendation and scheduling. **(No current year tax impact.)**

Moderator Nyquist advised Article 08 is before you, there is a motion before you to move it to the official ballot, and asked if there is any discussion. Those in favor signify by saying aye. Opposed nay. The ayes have it.

Moderator read:

Article 09: To see if the Town will vote to raise and appropriate the sum of **Forty-Five Thousand Dollars (\$45,000)**, to be placed into the existing **Highway Department Heavy Equipment Capital Reserve Fund**. This sum to come from Unassigned Fund Balance. No amount to be raised from taxation. (Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 6-0)

Article 09 was moved by Jennifer Brown and seconded by David Litwinovich. David Litwinovich spoke to the article: The Capital Reserve Fund previously covered the replacement cost of the grader, loader and backhoe. In 2022, the Town voted to add a vibratory roller and an excavator to the roster of heavy equipment. The C.I.P. Committee agreed to add the roller, but the excavator is still under lease and not yet owned by the Town. Adding these pieces to the repurchase schedule does not change the recommended on-going deposit of \$45,000 in the Capital Reserve Fund since all of these pieces have working lives in excess of 20 years. The funding under this warrant article is consistent with the C.I.P. recommendation and scheduling. **(No current year tax impact.)**

Moderator Nyquist advised the issue before you is moving Article 09 to the official ballot, and asked if there is any discussion. Those in favor signify by saying aye. Opposed nay. The ayes have it.

Moderator read:

Article 10: To see if the Town will vote to raise and appropriate the sum of **Forty Thousand Dollars (\$40,000)**, to be placed into the existing **Town Bridge Repair/Replacement Capital Reserve Fund**. This sum to come from Unassigned Fund Balance. No amount to be raised from taxation. (Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 6-0)

Article 10 was moved by David Litwinovich and seconded by Donna Mombourquette. Donna Mombourquette spoke to the article: This yearly Capital Reserve Fund will remain at its current funding of \$40,000. Upcoming projects to be funded by this Capital Reserve Fund in 2023 are replacements for Tucker Mill Road Bridge and Gregg Mill Road

Bridge for which the Town will only be responsible for 20% of the engineering costs and Federal and State funds will cover the balance. The funding under this article is consistent with the C.I.P. recommendation and scheduling. **(No current year tax impact.)**

Moderator Nyquist advised the motion is to move Article 10 to the official ballot, and asked if there is any discussion. Those in favor signify by saying aye. Opposed nay. The ayes have it.

Moderator read:

Article 11: To see if the Town will vote to raise and appropriate the sum of **Three Hundred Thirty-One Thousand Two Hundred Seven Dollars (\$331,207)**, which represents 100% of the engineering study, preliminary design, permitting, right-of-way, final design and bidding for the replacement of the **Tucker Mill Road Bridge** over the Middle Branch Piscataquog River NHDOT Bridge # 087/150. The Town will be reimbursed 80% (up to \$264,965) of the actual engineering costs approved by the New Hampshire Department of Transportation State Bridge Aid Program, and furthermore to authorize the withdrawal of **Sixty-Six Thousand Two Hundred Forty-Two Dollars (\$66,242)**, from the **Town Bridge Repair/Replacement Capital Reserve Fund** which represents 20% of the Town's share of total engineering costs. Construction costs are anticipated to be reimbursed 100% of actual qualified construction and construction engineering costs by the Federal Aid Municipally Owned Bipartisan Infrastructure Law (MOBIL) Program. This will be a non-lapsing appropriation per RSA 32:7, VI and shall not lapse until the project is complete or until December 31, 2028, whichever comes first. (Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 6-0)

Article 11 was moved by Donna Mombourquette and seconded by Jennifer Brown. Jennifer Brown spoke to the article: Tucker Mill Road Bridge was originally planned for replacement in 2025 on the New Hampshire State Bridge Aid Program. However, the Town was awarded the Federal Aid Municipally Owned Bipartisan Infrastructure Law (MOBIL) Program which pays 80% of the preliminary design, permitting, right-of-way, final design and bidding costs and 100% of the construction costs. The funding under this article is consistent with the C.I.P. recommendation and scheduling. **(No current year tax impact.)**

Moderator Nyquist advised the motion is to move Article 11 as written along to the official ballot, and asked if there is any discussion. Those in favor signify by saying aye. Opposed nay. The ayes have it.

Laura Bernard, 43 Jessica Lane. I would like to restrict reconsideration on Articles 04 through 11, as well as 18 and 28.

Moderator Nyquist asked if there was a second.

Keith Ammon seconded the motion.

Moderator Nyquist advised those in favor or restricting reconsideration on the articles suggested please signify by saying aye. Opposed nay. The ayes have it.

Moderator Nyquist recognized Laura Bernard for all work with the Town and 4th of July celebrations.

Moderator read:

Article 12: To see if the Town will vote to raise and appropriate the sum of **Three Hundred Sixty-Two Thousand Eight Hundred Fifty-Six Dollars (\$362,856)**, which represents 100% of the engineering study, preliminary design, permitting, right-of-way, final design and bidding for the replacement of the **Gregg Mill Road Bridge** over the South Branch Piscataquog River NHDOT Bridge# 132/138. The Town will be reimbursed 80% (up to \$290,284) of the actual engineering costs approved by the New Hampshire Department of Transportation State Bridge Aid Program, and furthermore to authorize the withdrawal of **Seventy-Two Thousand Five Hundred Seventy-Two Dollars (\$72,572)**, from the **Town Bridge Repair/Replacement Capital Reserve Fund** which represents 20% of the Town's share of engineering costs. Construction costs are anticipated to be reimbursed 100% of qualified actual construction

and construction engineering costs by the Federal Aid Municipally Owned Bipartisan Infrastructure Law (MOBIL) Program. This will be a non-lapsing appropriation per RSA 32:7, VI and shall not lapse until the project is complete or until December 31, 2028, whichever comes first. (Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 6-0)

Article 12 was moved by Jennifer Brown and seconded by David Litwinovich. David Litwinovich spoke to the article: Gregg Mill Road Bridge was originally planned for replacement in 2027 on the New Hampshire State Bridge Aid Program. However, the Town was awarded the Federal Aid Municipally Owned Bipartisan Infrastructure Law (MOBIL) Program which pays 80% of the preliminary design, permitting, right-of-way, final design and bidding costs and 100% of the construction costs. The funding under this article is consistent with the C.I.P. recommendation and scheduling. **(No current year tax impact.)**

Moderator Nyquist advised the question before you is to move Article 12 as written along to the official ballot, and asked if there is any discussion. Those in favor signify by saying aye. Opposed nay. The ayes have it. Article 12 moves along.

Moderator read:

Article 13: To see if the Town will vote to raise and appropriate **Eighty-Five Thousand Dollars (\$85,000)**, for **Road Improvements**. This is a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the road improvements are complete or until December 31, 2027, whichever comes first. (Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 6-0)

Article 13 was moved by David Litwinovich and seconded by Donna Mombourquette. Donna Mombourquette spoke to the article: This yearly funding of roadwork has diminished the need for multi-million dollar bonds to repair severely deteriorated roads. The C.I.P. Committee once again included \$85,000 on the schedule for road improvement projects in each of the next six (6) years. Projects currently scheduled include Christie Road in 2023 and Beard Road in 2025. Road Agents have explained to the Committee these road improvements often include extensive tree trimming and drainage work prior to any repaving. **(Estimated Tax Impact \$0.09.)**

Moderator Nyquist advised the question before you is to move Article 13 along to the official ballot, and asked if there is any discussion. Those in favor signify by saying aye. Opposed nay. The ayes have it.

Moderator read:

Article 14: To see if the Town will vote to raise and appropriate the sum of **Two Hundred Seven Thousand Four Hundred Sixty-Five Dollars and Nine Cents (\$207,465.09)**, for Town road-related upgrades and other road improvements, to be offset by revenue from the State of New Hampshire **Highway Block Grant Program** estimated to be **Two Hundred Seven Thousand Four Hundred Sixty-Five Dollars and Nine Cents (\$207,465.09)**. This will be a non-lapsing account per RSA 32:7, VI and will not lapse until the said funds are expended or until December 31, 2028, whichever comes first. (Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 6-0)

Article 14 was moved by Donna Mombourquette and seconded by Jennifer Brown. Jennifer Brown spoke to the article: This article is to accept the State of New Hampshire Highway Block Grant revenue and to expend for purposes allowed under said program. The funds can only be used for construction, reconstruction and maintenance of each municipality's Class IV and V highways. The funds can also be used towards equipment to maintain the local roads. The amount received is calculated based upon the Town's population in proportion to the entire State of New Hampshire's population and based upon the Town's Class IV and V road mileage in proportion to the total statewide Class IV and V mileage. **(No funds to be raised by taxation.)**

Moderator Nyquist advised the question before you is on Article 14, and asked if there is any discussion. Those in favor signify by saying aye. Opposed nay. The ayes have it.

Moderator read:

Article 15: To see if the Town will vote to raise and appropriate the sum of **Twenty-Five Thousand Dollars (\$25,000)**, to be placed into the existing **Revaluation Capital Reserve Fund**. (Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 6-0)

Article 15 was moved by Jennifer Brown and seconded by David Litwinovich. David Litwinovich spoke to the article: As required by State Law (RSA 75:8-a), and the New Hampshire Constitution, the Town must revalue all real estate so that all assessments are at full and true value at least as often as every fifth year. A total amount of \$80,000 is the final estimated cost to complete a partial revaluation of all town properties in 2026. The next town full revaluation will be in 2031. The funding under this article is consistent with the C.I.P. Committee recommendation and scheduling. **(Estimated Tax Impact \$0.03.)**

Moderator Nyquist advised the question before you is on Article 15, and asked if there is any discussion. Those in favor signify by saying aye. Opposed nay. The ayes have it.

Moderator read:

Article 16: To see if the Town will vote to establish a **Contingency Fund** for the current year for unanticipated expenses that may arise, and further to raise and appropriate **One Hundred Thousand Dollars (\$100,000)**, to be placed into this fund. This sum is to come from Unassigned Fund Balance. Any appropriation left in the fund at the end of the year will lapse to the General Fund. Further, to name the Select Board as agents to expend from said fund. (Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 6-0)

Article 16 was moved by David Litwinovich and seconded by Donna Mombourquette. Donna Mombourquette spoke to the article: Effective as of August 24, 2013, towns may establish a contingency fund by approving an article at the annual meeting. The fund may be used by the governing body (Select Board) during the fiscal year to meet the cost of unanticipated expenses that may arise during that year and are not otherwise provided for in the Town's budget. The fund may not exceed one percent (1%) of the amount appropriated by the town (including the school budget) during the preceding year, excluding capital expenditures and debt service. A detailed report of all expenditures from the Contingency Fund must be made each year by the governing body and published in the annual report. RSA 31:98-a; RSA 32:11, VI. **(No current year tax impact.)**

Moderator Nyquist advised we are on Article 16.

Fred Hayes, 519 Bedford Road. I have a bunch of questions. I preface it by saying I never liked this on the School Board when we did this back in 2013. So what we're doing is we're adding \$100,000 to the budget that's already up 19.5%, because there is no limits or conditions other than Select Board approval on what this can be spent on. Is that true under the RSA. We can spend on anything, personnel, anything. So, we're just adding \$100,000 to a budget that we're already going to approve that's 20% higher than last year's budget. So I think it's a real reach and a big bite of the apple in this particular year.

Moderator Nyquist asked for further comment.

Mark Suennen, 325 Twin Bridge Road. I have an amendment for this one. I propose that we add the following sentence at the end of the article:

‘The Select Board shall hold one Public Hearing not less than 10 days prior to each occurrence of expenditure from the Contingency Fund for the purpose of obtaining comment and testimony on the unanticipated expense(s) that document the use of the Contingency Fund.’

Moderator Nyquist asked if there was a second to his motion to amend the article.

William McFadden, 110 Dane Road. Seconded the motion to amend the article.

Moderator Nyquist asked if there was any discussion.

Mark Suennen: The justification, the explanation, at the Select Board meetings over the past six months, you've heard this before, over the past six months have been public meetings but have not permitted public comment concurrent with the agenda topics, while those topics are being discussed during the meeting. The article, as proposed, names the Select Board as agents of the Contingency Fund. This amendment will require the Select Board to obtain public comment and testimony related to what makes these expenses unanticipated prior to expenditure.

Moderator Nyquist advised that the state of the parliamentary situation is that there is a motion to amend, in place before you, and which he has in writing, which is required, and has been duly seconded by Mr. McFadden. He advised mostly to remind him, and also you, the parliamentary situation is that there is a motion to amend Article 16, which has been seconded, and we are in the discussion period on the amendment.

Angela Sullivan 17 Briar Hill Road. If this amendment to Article 16 passes, do we have any way to gauge the cost of every single special meeting that we would need to call in order to have the public. I believe there will be a cost associated with that, I assume. Any idea.

Mark Suennen, 325 Twin Bridge Road. So, as clarification, we are not calling, the Article does not call for a special meeting, it calls for a public hearing, which could incur concurrent with a Select Board meeting. The Select Board meeting could be held, and an agenda item is to discuss the proposed use of the Contingency Fund, but that there would be public comment and testimony during that specific discussion, during that specific agenda item of the Select Board meeting. Relative to the cost, it would occur with the Select Board meeting, so there should be no significant additional cost to the Town.

Donna Mombourquette advised she does concur with Mr. Suennen's opinion, we're very fortunate to have the library, and a larger room where we can hold Select Board meetings, put this item on the agenda, and allow for public forum, if you will, so she concurs.

Moderator Nyquist asked if there was any more discussion on the amendment. Those in favor of the motion to amend with the language provided by Mr. Suennen signify by saying aye. Opposed nay. The ayes have it.

Moderator Nyquist advised we are now on the main question, as amended, Article 16. He asked if there was any discussion on that motion.

Bruce Tostevin, 101 Wilson Hill Road. Maybe the Selectmen could just give us some idea, what has this contingency fund been used for in the past. I have no idea what we've spent it on.

Moderator Nyquist advised that the Select Board people are asking that the Finance Director respond to this question.

Jennifer Allocca: So, this is the first year that a contingency fund has been put on a town warrant since it's been allowed from 2013. So, in prior years, should there be an unanticipated expense such as a highway truck catching on fire due to downed power lines, you would have to go to the DRA (Department of Revenue) and request permission to withdraw those funds from unassigned fund balance. This particular warrant, contingency fund, creates the ability for the Select Board, with the permission of the town voters, to utilize a certain dollar amount without going to that additional Department of Revenue for that permission.

Moderator Nyquist asked for further discussion to move the article as amended. The motion is before you, those in favor signify by saying aye. Opposed nay. The ayes have it, the ayes have it, the ayes have it. The motion to move the article along as amended carries.

Moderator read:

Article 17: To see if the Town will vote to raise and appropriate the sum of **Twenty-Five Thousand Dollars (\$25,000)**, to be placed into the existing **Municipal Facilities Expendable Trust Fund**. This sum to come from

Unassigned Fund Balance. No amount to be raised from taxation. (Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 6-0)

Article 17 was moved by Donna Mombourquette and seconded by Jennifer Brown. Jennifer Brown spoke to the article: This fund provides for the maintenance, improvement and renovations of all town government facilities to ensure that they are well maintained and do not fall into disrepair. A facilities maintenance inventory schedule will be established to effectively and efficiently utilize said fund. **(No current year tax impact.)**

Moderator Nyquist advised the question that has been moved and seconded is to move Article 17 to the official ballot, and asked if there is any discussion. Those in favor signify by saying aye. Opposed nay. The ayes have it.

Moderator read:

Article 19: To see if the Town will vote to raise and appropriate the sum of **Twenty Thousand Dollars (\$20,000)**, the third-year funding request to be placed into the existing **Record Retention Expendable Trust** for digitizing the Town of New Boston's records that require long term/permanent storage. (Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 6-0)

Article 19 was moved by David Litwinovich and seconded by Donna Mombourquette. Donna Mombourquette spoke to the article: This article is to fund a multi-year project which entails the scanning of Town records from all departments. It is estimated to cost approximately \$80,000 for this four (4) to five (5) year undertaking. This will ensure the long-term security of the records, regain additional valuable office space, especially at Town Hall, and make this information more readily accessible to employees and, where appropriate, the public. In 2021, the first year of this project, the Building Office scanned and saved electronically all building files resulting in removal of 15 file cabinets and remodel of the office to expand to four (4) workstations from the previous three (3) previously in place before due to space constraints. In 2022, a similar project for Assessing was able to empty several filing cabinets at Town Hall. **(Estimated Tax Impact \$0.02)**

Moderator Nyquist advised the question before you is on Article 19, and asked if there is any discussion. Those in favor of moving Article 19 along as written, signify by saying aye. Opposed nay. The ayes have it.

Moderator read:

Article 20: To see if the Town will vote to raise and appropriate the sum of **Eleven Thousand Eight Hundred Fifty Dollars (\$11,850)**, for the purpose of supporting the New Boston Fourth of July Association, a non-profit organization, by funding a portion of the cost of the **Fourth of July fireworks** and cover the costs of **mandatory police details** for the parade and the fireworks events. (Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 6-0)

Article 20 was moved by Donna Mombourquette and seconded by Jennifer Brown. Jennifer Brown spoke to the article: This article is to support the annual Fourth of July celebration with fireworks and police detail. **(Estimated Tax Impact \$0.01.)**

Moderator Nyquist asked if there is any discussion on Article 20. Those in favor of moving Article 20 along, signify by saying aye. Opposed nay. The ayes have it.

Lynn Wawrzyniak, 9 Davis Lane. I would like to make a motion to restrict reconsideration on Articles 12-17, 19 and 20.

Moderator Nyquist asked if there was a second.

Laura Bernard, 43 Jessica Lane. Second the motion.

Moderator Nyquist asked if there was any discussion on the motion. Those in favor of moving the motion to restrict reconsideration on the designated warrant articles, which have been passed, signify by saying aye. Opposed nay. The ayes have it.

Moderator Nyquist advised at this point in time reconsideration is restricted on all articles which have been discussed and moved on this evening.

Moderator read:

Article 21: To see if the Town will vote to raise and appropriate the sum of **Three Thousand Five Hundred Seventy-Four Dollars (\$3,574)**, for funding the additional cost of **Police and Fire Dispatch Services** contracted through the Town of Goffstown. If Article 03 (Operating Budget) passes, this Article will become null and void. (Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 6-0)

Article 21 was moved by Jennifer Brown and seconded by David Litwinovich. David Litwinovich spoke to the article: The contracts for Police and Fire dispatch services with Goffstown will increase by \$3,573.26 in 2023. \$1,153.46 dollars for the Fire Department and \$2,419.80 for the Police Department. Pursuant to RSA 40:13, which became effective August 24, 2018, increases in contracts cannot be included in a default budget if the budget were to fail. The requested funds cover only the contract increases should the budget fall to default. This would enable the Police and Fire Department to continue dispatch services throughout 2023. **(Estimated Tax Impact \$0.004.)**

Moderator Nyquist advised the question before you is on Article 21. He asked if there is any discussion. Those in favor of moving Article 20 along to the official ballot as written, signify by saying aye. Opposed nay. The ayes have it.

Moderator read:

Article 22: To see if the Town will vote to raise and appropriate the sum of **Three Hundred Forty-Nine Thousand Three Hundred Eighty-Six Dollars (\$349,386)**, for the purpose of funding **Per Diem Fire Department staffing**. If Article 03 (Operating Budget) passes this Article will become null and void. (Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 5-1)

Article 22 was moved by David Litwinovich and seconded by Donna Mombourquette. Donna Mombourquette spoke to the article: In September of 2022, the Select Board authorized emergency funding for the purpose of hiring per diem staffing (daytime, nights & weekends and officers) for the Fire Department following a lack of voluntary response to emergency calls. This funding was not in the prior budget and should the Town vote for a default budget, this article would allow the per diem coverage to continue. If Article 03 (Operating Budget) passes, this article becomes null and void. **(Estimated Tax Impact \$0.37.)** She advised members of the Fire Department are present to answer questions specifically related to staffing needs.

Moderator Nyquist advised that Fire Department folks can be on call if there are any questions.

Moderator Nyquist advised the issue before the audience is on Article 22, and specifically the motion by David Litwinovich, and seconded by Donna Mombourquette to move it along to the ballot.

Melinda Charles, 126 Town Farm Road: I'm just looking for clarification. So, Article 22 says that it's for the purpose of funding the per diem fire department staffing, and it's for \$349,000, but in the budget request when you add up the two per diem line items it's only 318. Can someone explain the difference between the 318 and the 349.

Moderator Nyquist advised that Donna Mombourquette, Chair of the Select Board has asked Jennifer Allocca to answer.

Jennifer Allocca: She advised that that question came up at the budget hearing as well. So, the amounts in the warrant article is the nights and weekends, which was not in original operating budget for 2022. Also, the additional per diem

daytime coverage that was not in the 2022 operating budget, and the officers and weekend per diem additional cost that was not in the original 2022. So take those three amounts, and then you will also need to include the fica and medicare withholding taxes on top of that. So you take those three, she thinks it was 6...she forgets what the total is off the top of her head, percent, that will bring you to the \$349,000.

Moderator asked if there was further discussion. The question then is on the motion to move Article 22 to the official ballot. Those in favor of moving Article 20 along to the official ballot as written, signify by saying aye. Opposed nay. The ayes have it, the ayes have it, the ayes have it.

Moderator read:

Article 23: To see if the Town will vote to discontinue the **Town of New Boston Expendable Trust** created in 2001 under the provisions of RSA 31:19-a for the expenditure of principal and interest when required to meet legal benefits obligations of the Town. Said funds, in the amount of **Four Thousand Six Hundred Sixty-Nine Dollars and Twenty cents (\$4,669.20)**, with accumulated interest to date of withdrawal, are to be transferred to the municipality's General Fund. (Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 6-0)

Article 23 was moved by Donna Mombourquette and seconded by Jennifer Brown. Jennifer Brown spoke to the article: The Trust was originally established to pay long-standing employees of the Town upon retirement. The current policy of longevity payments has since replaced the need for this Trust. The Trustees of Trust Funds recommend closing this Trust and placing the funds back into the General Fund.

Moderator Nyquist advised the question then is on the motion to move Article 23 to the official ballot, and asked if there was discussion. Those in favor of the motion, signify by saying aye. Opposed nay. The ayes have it, the ayes have it, the ayes have it.

Moderator Nyquist advised that before the end of the night he wanted to recognize Bruce McKim who is with us tonight, he is doing great work as the head of the CERT program here in New Boston and you may see him at the recycling center if you're attentive to recycling your trash. Glad to have you Bruce. And he also wanted to mention Maralyn Segien who is now the Assistant to the Town Administrator, she is with us tonight and has been involved in town government and the school board for a long time, so a couple of more great New Boston folks contributing to our governmental process.

Moderator read:

Article 24: To see if the Town will vote in accordance with RSA 72:27-a to readopt the provisions of RSA 72:28, II, previously adopted, for an Optional Veterans' Tax Credit at \$500 per year. If readopted and approved, this article shall take effect for the 2023 property tax year. (Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 6-0)

Article 24 was moved by Jennifer Brown and seconded by David Litwinovich. David Litwinovich spoke to the article: The New Hampshire Legislature passed, and Governor Sununu signed into law House Bill 1667 (Chapter 121, Laws of 2022), amending eligibility criteria of the veterans' tax credit to include individuals who have not yet been discharged from service in the armed forces. New Boston has an Optional Veterans' Tax Credit adopted in 2006 that must be readopted pursuant to RSA 72:27-a to remain in place and include the expanded eligibility effective for the April 1, 2023 tax year. If this article fails, the Standard Veterans' Tax Credit of \$50 will replace it for the April 1, 2023 tax year, which will include the expanded eligibility requirements.

Moderator Nyquist advised the issue before us is pertinent to Article 24, and asked if there was discussion. Those in favor of the motion to move Article 24 along, signify by saying aye. Opposed nay. The ayes have it.

Moderator read:

Article 25: To see if the Town will vote to change how the **Fire Chief** is selected from “**Elected by the Board of Fire Wards from among the Fire Wards.**” to “**Appointed by the Board of Fire Wards.**” pursuant to RSA 154:1 (e), IV. If passed, this change will take effect one year following the vote. (Majority Vote Required) (Select Board recommend 3-0)

Article 25 was moved by David Litwinovich and seconded by Donna Mombourquette. Donna Mombourquette spoke to the article: This article would remove the restriction set forth by the 1994 Warrant Article #22 which required the Fire Chief to be a Fire Ward. This restriction meant the only candidates that could be considered for the position of Fire Chief were the Fire Wards of the Town of New Boston. This restriction severely limits the potential candidates that may be considered for this position and defrays from the goal of selecting the most qualified candidate. It also corrects erroneous language to more accurately reflect the wording of NH RSA 154:1(e) which states, “Fire Wards of any number, as determined by the local legislative body, either elected pursuant to RSA 669:17 or appointed by the local governing body, with a fire chief and firefighters appointed by the Fire Wards”. **(No tax impact)**

Moderator Nyquist advised Article 25 is before us, it’s been moved and seconded. He asked if there was comment or any presentations that need to be made. Those in favor of the motion to move Article 25 along, signify by saying aye. Opposed nay. The ayes have it.

Moderator Nyquist advised at this point there are only two more substantive warrant articles.

Moderator read:

Article 26: To see if the Town will vote to change the sum of money that the New Boston Forestry Committee is allowed to retain in the forest maintenance fund for the management of town forests according to RSA 31:111, 112 and 113 from **Fifty Thousand Dollars (\$50,000)**, as previously adopted in 1992 Article 15 and amended in 1996 Article 15, to **One Hundred Thousand Dollars (\$100,000)**. If adopted, this article shall take effect April 1st, and remain in effect until altered by a future vote of the town meeting. (Majority vote required) (Select Board recommend 3-0)

Article 26 was moved by Donna Mombourquette and seconded by Jennifer Brown. Jennifer Brown spoke to the article: Over the past seven (7) years the New Boston Forestry Committee has taken a much more proactive approach to the management of the five (5) town forests under its care. It has created management plans for each forest and in accordance with the American Tree Farm System. In compliance with the Town of New Boston’s bidding procedure it has authorized and supervised select cuts of these forests to enable natural regeneration, control disease, provide natural habitat for wildlife, control erosion and lay the foundation for systemic reforestation in the future. In conjunction with the New Boston School Board, it has also established a Christmas Tree Farm for the children of New Boston Central School. In addition, it has created an educational trail in the Todd Forest that identifies various species for all those wishing to learn more about the natural habitat of the Town. This has been an entirely volunteer effort. The money gained from the select cuts of Town Forests is held in an account which is used to purchase management tools, supplies, trees and to pay for select services such as a summer intern or expert consultants. This change is requested to support the purposes outlined above. The cost of such goods and services is increasing over time and the Committee seeks to build this fund to accommodate future needs. These efforts are important for our community to maintain New Boston’s rural character, allow for wildlife corridors and healthy wildlife habitats and to prevent the tax increases that accompany new subdivisions and building of new homes. It may be necessary to purchase small equipment to construct logging access or control erosion in the future. **(No appropriation is requested and there is no effect on the tax rate.)**

Moderator Nyquist advised we are on Article 26 now, and the motion to move it along to the official ballot has been seconded, and asked if there was discussion. Those in favor of the motion, signify by saying aye. Opposed nay. The ayes have it.

Moderator Nyquist advised that we now move on to our final article for consideration, it is Article 27.

Moderator read:

Article 27: To see if the Town will vote to require that the annual budget and all special warrant articles having a tax impact, as determined by the governing body, shall contain a notation stating the estimated tax impact of the article as per RSA 32:5, V-b. (Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 6-0)

Article 27 was moved by Jennifer Brown and seconded by David Litwinovich. David Litwinovich spoke to the article: The Select Board recommends including the estimated tax impact on each warrant article to provide the voter with how the specific warrant article has an impact on the tax rate. **(No appropriation is requested and there is no effect on the tax rate.)**

Moderator Nyquist advised there is a motion that has been seconded to move Article 27 to the official ballot, and asked for questions or comments. Those in favor of the motion, signify by saying aye. Opposed nay. The ayes have it.

Moderator Nyquist advised that Article 29 is only to allow us to adjourn, and before he does that, he wants to thank everyone who helped tonight, the members, as he calls them, for helping with our Town Deliberative Session tonight, he greatly appreciates it, and he hopes it was instructive for the audience. Key date, Tuesday, March 14, 2023, right here, 7:00 AM to 7:00 PM, when all of these articles, plus certain town officials, will be voted on, and he expects to see all of the folks there. He asked if there was a motion to adjourn.

Article 29: To act on any other business that may legally come before this meeting.

Laura Bernard made a motion to adjourn, seconded by Scott Hunter.

Moderator Nyquist asked those in favor of the motion to adjourn signify by saying aye. Those opposed nay. See you next year. The New Boston 2023 Deliberative Session is adjourned at 9:56 p.m.

Respectfully submitted,

Lorraine McKim, Deputy Town Clerk



File Photo

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TOWN OF NEW BOSTON

To the Inhabitants of the Town of New Boston, New Hampshire in the County of Hillsborough, in said State qualified to vote in Town Affairs:

You are hereby notified in accordance with SB-2, the first session of all business other than voting by official ballot shall be held on Monday, February 6, 2023, at 7:00 pm, at the New Boston Central School, located at 15 Central School Rd, New Boston, NH 03070. The first session shall consist of explanation, discussion, and debate of each warrant article. Warrant Articles may be amended, subject to the following limitations:

- (a) Warrant Articles whose wording is prescribed by law shall not be amended.
- (b) Warrant Articles that are amended shall be placed on the official ballot for final vote on the main motion, as amended.

The second session of the annual meeting, to vote on questions required by law to be inserted on said official ballot and to vote on all Warrant Articles from the first session on official ballot shall be held on Tuesday, March 14, 2023, from 7:00 am until 7:00 pm, at the New Boston Central School located at 15 Central School Rd, New Boston, NH 03070, to act upon the following:

Article 01:

Cemetery Trustee for 3 years, vote for 1

Gail Peirce Stout [1524]

Fire Ward for 3 years, vote for 2

Joe Segien [1299]

Wayne Blassberg [1260]

Fire Ward for 1 year, vote for 1

Steve Sears [466]

Library Trustee for 3 years, vote for 2

Jacob Fields [977]

John Fladd [583]

Robin Winslow [955]

Select Board Member for 3 years, vote for 1*

William McFadden [863]

Kary Jencks [882]

*Recount totals

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Treasurer 3 years, vote for 1

Bill Gould [1424]

Trustee of Trust Funds for 3 years, vote for 1

Jennifer M. Allocca [1362]

Article 02: To see if the Town will vote to raise and appropriate **Seven Million Nine Hundred Thousand Dollars (\$7,900,000)**, for the construction of a **Fire / Emergency Medical Services (EMS) Facility** in the Town of New Boston. Said sum to be raised by issuance of serial bond(s) or note(s) not to exceed **Seven Million Nine Hundred Thousand Dollars (\$7,900,000)** under and in compliance with the provisions of the Municipal Finance Act (RSA Chapter 33:1 et seq., as amended) and to authorize the Select Board to issue, negotiate, sell and deliver such bond(s) and note(s), to determine the rate(s) of interest thereon and the maturity and other terms thereof, to require the Select Board to hold a Public Hearing not less than 15 days prior to signing any municipal debt agreement(s) for the purpose of obtaining comment and testimony on the rate(s) of interest, maturity and other terms of the debt agreement(s), to apply for, obtain and accept federal, state or other aid, if any, which may be available for said project and to comply with all laws applicable to said project and to take such other actions or to pass any other vote relative thereto as shall be in the best interest of the Town of New Boston. **(3/5 ballot vote required) (Select Board recommend 3-0) (Finance Committee recommend 6-0)**

YES [786] NO [1026]

Explanation of Article 02: This Warrant Article is requesting funding for the new construction of a fire department and emergency management services (EMS/Ambulance) facility because the current fire station is inadequate to meet the current and future needs of the growing community. The architectural firm SMP, was hired to design a new fire station. The design concept is based upon input from the Fire Dept and EMS personnel, the FD/EMS (Safety Center) Building Committee made up of town residents and the Town Select Board. The Building Committee members along with the FD/EMS employees visited various New Hampshire towns that had recently constructed Fire/EMS and Safety Center facilities to gain insight of the experiences and feedback from those towns who recently went through a similar process. This facility is expected to serve New Boston's fire and emergency management services needs for the next 20 to 25 years. The design concept photos and floorplan can be viewed on the Town of New Boston website www.newbostonnh.gov.

Article 03: To see if the Town will vote to raise and appropriate as an **Operating Budget**, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth in the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling **Six Million Eight Hundred Twenty-Two Thousand Five Hundred Eighteen Dollars (\$6,822,518)**. Should this article be defeated, the default budget shall be **Five Million Eight Hundred Fifteen Thousand Four Hundred Fifty-Three Dollars (\$5,815,453)**, which is the same as last year with certain adjustments required by previous action of the Town of New Boston or by law, or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. **(Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 5-1)**

YES [809] NO [984]

Explanation of Article 03: The operating budget includes routine, and for the most part, recurring expenses related to staffing (including salaries and benefits), supplies, utilities, vehicles, maintenance, repairs, and the like required for the day-to-day operation of Town departments. **(Estimated Tax Impact Net of Estimated Revenue \$5.33)**

Article 04: To see if the Town will vote to raise and appropriate the sum of **Nine Hundred Eight Thousand Dollars (\$908,000)** for the purpose of **constructing and furnishing an attached addition at the Police Station** located at 116 Old Coach Road, with **Six Hundred Seven Thousand Dollars (\$607,000)** to come from the American Rescue Program Act Funds (ARPA) and the balance of **Three Hundred One Thousand Dollars (\$301,000)** to come from

Unassigned Fund Balance. **(Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 6-0)**

YES [1114] NO [682]

Explanation of Article 04: The Police Station was completed in 1994. Per the Town’s 2018 Master Plan and the 2005 Master Plan, the police station at 116 Old Coach Road does not have the required building sprinkler system and adequate space. The addition will provide improvements for safety and space including secure booking and holding rooms, increased space for evidence and storage, a female locker room, increased security monitoring, as well as much needed exterior structural renovations and septic system updates. A copy of the design plans can be viewed on the Town’s website at www.newbostonnh.gov **(No current year tax impact.)**

Article 05: To see if the Town will vote to raise and appropriate the sum of **One Hundred Seventy-Five Thousand Dollars (\$175,000)**, to be placed into the existing **Fire Department Vehicle Capital Reserve Fund**. **(Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 6-0)**

YES [1308] NO [468]

Explanation of Article 05: This yearly Capital Reserve Fund includes both replacement and mid-life refurbishment of all Fire Department vehicles except the ambulances, which are purchased through a separate ambulance fund that derives its revenues from user fees not taxes. The vehicle roster includes two front-line pumpers and a preowned pumper at the Hilltop Station, a tank truck, a forestry truck, a light rescue vehicle and a command vehicle which was added by the Fire Wards three years ago and is expected to be placed on the Town Warrant for 2024. These vehicles are extremely expensive, with pumpers expected to cost over \$700,000 in the next purchase cycle. With a midlife refurbishment, these pumpers generally have a 25-year life cycle. The other vehicles also have 15 to 30-year cycles. While this is good on one hand, it makes projecting future costs problematic. Based on the replacement cost of each vehicle plus equipment for the year of replacement or refurbishment, the Capital Improvement Program (C.I.P.) Committee recommend \$175,000 each year for the next six years. This is an increase of \$45,000 over the amount requested in previous years primarily due to the continuing increases in costs of replacement Fire Department vehicles. The department has seven (7) vehicles with a life expectancy of between 15-30 years. The funding under this warrant article is consistent with the C.I.P. recommendation and scheduling. **(Estimated Tax Impact \$0.19)**

Article 06: To see if the Town will vote to raise and appropriate the sum of **Three Hundred Thirty-Nine Thousand Dollars (\$339,000)**, for the purchase of a **Utility Vehicle**, and furthermore to authorize the withdrawal of said amount from the **Fire Department Vehicles Capital Reserve Fund**. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the specified purchase is complete or December 31, 2025, whichever comes first. **(Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 6-0)**

YES [1200] NO [564]

Explanation for Article 06: The Capital Improvement Program (C.I.P.), had the 2005 Utility 2 – Light Rescue Ford F450 scheduled to be replaced in 2020 based on a 15-year life cycle. In 2020, the replacement was rescheduled to 2023 because of the good condition of the vehicle due to the preventive maintenance schedule. The funding under this warrant article is consistent with the C.I.P. recommendation and scheduling. **(No current year tax impact)**

Article 07: To see if the Town will vote to raise and appropriate the sum of **Twenty Thousand Dollars (\$20,000)**, to be placed into the existing **Emergency Management Capital Reserve Fund** to maintain the Emergency Management communications and related system. **(Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 6-0)**

YES [1373] NO [397]

Explanation of Article 07: In 2020, the Town voted to establish an Emergency Management Capital Reserve Fund for the collection of funds to maintain the Emergency Services communications and related systems. The C.I.P. Committee is continuing to request a \$20,000 annual deposit into this fund to meet the needs of the radio tower

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maintenance scheduled in 2027. The funding under this article is consistent with the C.I.P. recommendation and scheduling. **(Estimated Tax Impact \$0.02)**

Article 08: To see if the Town will vote to raise and appropriate the sum of **One Hundred Fifty Thousand Dollars (\$150,000)**, to be placed into the existing **Highway Truck Capital Reserve Fund**. This sum to come from Unassigned Fund Balance. No amount to be raised from taxation. **(Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 6-0)**

YES [1198] NO [539]

Explanation of Article 08: The Highway Truck Capital Reserve Fund covers the replacement of two (2) full-sized 6-wheel dump trucks, one (1) smaller 6-wheel water truck and five (5) 10-wheel trucks with plows. The C.I.P. Committee recommends a \$150,000 Capital Reserve Fund deposit in 2023 and future years. This is an increase of \$30,000 per year in order to maintain balances in the fund needed to purchase these vehicles. The funding under this article is consistent with the C.I.P. recommendation and scheduling. **(No current year tax impact)**

Article 09: To see if the Town will vote to raise and appropriate the sum of **Forty-Five Thousand Dollars (\$45,000)**, to be placed into the existing **Highway Department Heavy Equipment Capital Reserve Fund**. This sum to come from Unassigned Fund Balance. No amount to be raised from taxation. **(Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 6-0)**

YES [1234] NO [499]

Explanation of Article 09: The Capital Reserve Fund previously covered the replacement cost of the grader, loader and backhoe. In 2022, the Town voted to add a vibratory roller and an excavator to the roster of heavy equipment. The C.I.P. Committee agreed to add the roller, but the excavator is still under lease and not yet owned by the Town. Adding these pieces to the repurchase schedule does not change the recommended on-going deposit of \$45,000 into the Capital Reserve Fund since all of these pieces have working lives in excess of 20 years. The funding under this warrant article is consistent with the C.I.P. recommendation and scheduling. **(No current year tax impact)**

Article 10: To see if the Town will vote to raise and appropriate the sum of **Forty Thousand Dollars (\$40,000)**, to be placed into the existing **Town Bridge Repair/Replacement Capital Reserve Fund**. This sum to come from Unassigned Fund Balance. No amount to be raised from taxation. **(Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 6-0)**

YES [1335] NO [396]

Explanation of Article 10: This yearly Capital Reserve Fund will remain at its current funding of \$40,000. Upcoming projects to be funded by this Capital Reserve Fund in 2023 are replacements for Tucker Mill Road Bridge and Gregg Mill Road Bridge for which the Town will only be responsible for 20% of the engineering costs and Federal and State funds will cover the balance. The funding under this article is consistent with the C.I.P. recommendation and scheduling. **(No current year tax impact)**

Article 11: To see if the Town will vote to raise and appropriate the sum of **Three Hundred Thirty-One Thousand Two Hundred Seven Dollars (\$331,207)**, which represents 100% of the engineering study, preliminary design, permitting, right-of-way, final design and bidding for the replacement of the **Tucker Mill Road Bridge** over the Middle Branch Piscataquog River NHDOT Bridge # 087/150. The Town will be reimbursed 80% (up to \$264,965) of the actual engineering costs approved by the New Hampshire Department of Transportation State Bridge Aid Program, and furthermore to authorize the withdrawal of **Sixty-Six Thousand Two Hundred Forty-Two Dollars (\$66,242)**, from the **Town Bridge Repair/Replacement Capital Reserve Fund** which represents 20% of the Town's share of total engineering costs. Construction costs are anticipated to be reimbursed 100% of actual qualified construction and construction engineering costs by the Federal Aid Municipally Owned Bipartisan Infrastructure Law (MOBIL) Program. This will be a non-lapsing appropriation per RSA 32:7, VI and shall not lapse until the project is complete or until December 31, 2028, whichever comes first. **(Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 6-0)**

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YES [1371] NO [401]

Explanation of Article 11: Tucker Mill Road Bridge was originally planned for replacement in 2025 on the New Hampshire State Bridge Aid Program. However, the Town was awarded the Federal Aid Municipally Owned Bipartisan Infrastructure Law (MOBIL) Program which pays 80% of the preliminary design, permitting, right-of-way, final design and bidding costs and 100% of the construction costs. The funding under this article is consistent with the C.I.P. recommendation and scheduling. **(No current year tax impact)**

Article 12: To see if the Town will vote to raise and appropriate the sum of **Three Hundred Sixty-Two Thousand Eight Hundred Fifty-Six Dollars (\$362,856)**, which represents 100% of the engineering study, preliminary design, permitting, right-of-way, final design and bidding for the replacement of the **Gregg Mill Road Bridge** over the South Branch Piscataquog River NHDOT Bridge# 132/138. The Town will be reimbursed 80% (up to \$290,284) of the actual engineering costs approved by the New Hampshire Department of Transportation State Bridge Aid Program, and furthermore to authorize the withdrawal of **Seventy-Two Thousand Five Hundred Seventy-Two Dollars (\$72,572)**, from the **Town Bridge Repair/Replacement Capital Reserve Fund** which represents 20% of the Town's share of engineering costs. Construction costs are anticipated to be reimbursed 100% of qualified actual construction and construction engineering costs by the Federal Aid Municipally Owned Bipartisan Infrastructure Law (MOBIL) Program. This will be a non-lapsing appropriation per RSA 32:7, VI and shall not lapse until the project is complete or until December 31, 2028, whichever comes first. **(Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 6-0)**

YES [1363] NO [403]

Explanation of Article 12: Gregg Mill Road Bridge was originally planned for replacement in 2027 on the New Hampshire State Bridge Aid Program. However, the Town was awarded the Federal Aid Municipally Owned Bipartisan Infrastructure Law (MOBIL) Program which pays 80% of the preliminary design, permitting, right-of-way, final design and bidding costs and 100% of the construction costs. The funding under this article is consistent with the C.I.P. recommendation and scheduling. **(No current year tax impact)**

Article 13: To see if the Town will vote to raise and appropriate **Eighty-Five Thousand Dollars (\$85,000)**, for **Road Improvements**. This is a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the road improvements are complete or until December 31, 2027, whichever comes first. **(Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 6-0)**

YES [1456] NO [316]

Explanation for Article 13: This yearly funding of roadwork has diminished the need for multi-million dollar bonds to repair severely deteriorated roads. The C.I.P. Committee once again included \$85,000 on the schedule for road improvement projects in each of the next six (6) years. Projects currently scheduled include Christie Road in 2023 and Beard Road in 2025. Road Agents have explained to the Committee these road improvements often include extensive tree trimming and drainage work prior to any repaving. **(Estimated Tax Impact \$0.09)**

Article 14: To see if the Town will vote to raise and appropriate the sum of **Two Hundred Seven Thousand Four Hundred Sixty-Five Dollars and Nine Cents (\$207,465.09)**, for Town road-related upgrades and other road improvements, to be offset by revenue from the State of New Hampshire **Highway Block Grant Program** estimated to be **Two Hundred Seven Thousand Four Hundred Sixty-Five Dollars and Nine Cents (\$207,465.09)**. This will be a non-lapsing account per RSA 32:7, VI and will not lapse until the said funds are expended or until December 31, 2028, whichever comes first. **(Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 6-0)**

YES [1484] NO [288]

Explanation of Article 14: This article is to accept the State of New Hampshire Highway Block Grant revenue and to expend for purposes allowed under said program. The funds can only be used for construction, reconstruction and maintenance of each municipality's Class IV and V highways. The funds can also be used towards equipment to

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maintain the local roads. The amount received is calculated based upon the Town's population in proportion to the entire State of New Hampshire's population and based upon the Town's Class IV and V road mileage in proportion to the total statewide Class IV and V mileage. **(No funds to be raised by taxation)**

Article 15: To see if the Town will vote to raise and appropriate the sum of **Twenty-Five Thousand Dollars (\$25,000)**, to be placed into the existing **Revaluation Capital Reserve Fund**. **(Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 6-0)**

YES [1108] NO [647]

Explanation of Article 15: As required by State Law (RSA 75:8-a), and the New Hampshire Constitution, the Town must revalue all real estate so that all assessments are at full and true value at least as often as every fifth year. A total amount of \$80,000 is the final estimated cost to complete a partial revaluation of all town properties in 2026. The next town full revaluation will be in 2031. The funding under this article is consistent with the C.I.P. Committee recommendation and scheduling. **(Estimated Tax Impact \$0.03)**

Article 16: To see if the town will vote to establish a **Contingency Fund** for the current year for unanticipated expenses that may arise, and further to raise and appropriate **One Hundred Thousand Dollars (\$100,000)**, to be placed into this fund. This sum is to come from **Unassigned Fund Balance**. Any appropriation left in the fund at the end of the year will lapse to the General Fund. Further, to name the Select Board as agents to expend from said fund. The Select Board shall hold one Public Hearing not less than 10 days prior to each occurrence of expenditure from the Contingency Fund for the purpose of obtaining comment and testimony on the unanticipated expense(s) that document the use of the Contingency Fund. **(Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 6-0)**

YES [753] NO [1020]

Explanation of Article 16: Effective as of August 24, 2013, towns may establish a contingency fund by approving an article at the annual meeting. The fund may be used by the governing body (Select Board) during the fiscal year to meet the cost of unanticipated expenses that may arise during that year and are not otherwise provided for in the Town's budget. The fund may not exceed one percent (1%) of the amount appropriated by the town (including the school budget) during the preceding year, excluding capital expenditures and debt service. A detailed report of all expenditures from the Contingency Fund must be made each year by the governing body and published in the annual report. RSA 31:98-a; RSA 32:11, VI. **(No current year tax impact)**

Article 17: To see if the Town will vote to raise and appropriate the sum of **Twenty-Five Thousand Dollars (\$25,000)**, to be placed into the existing **Municipal Facilities Expendable Trust Fund**. This sum to come from Unassigned Fund Balance. No amount to be raised from taxation. **(Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 6-0)**

YES [1086] NO [642]

Explanation of Article 17: This fund provides for the maintenance, improvement and renovations of all town government facilities to ensure that they are well maintained and do not fall into disrepair. A facilities maintenance inventory schedule will be established to effectively and efficiently utilize said fund. **(No current year tax impact)**

Article 18: To see if the Town will vote to raise and appropriate the sum of **One Hundred Ten Thousand Dollars (\$110,000)**, for a **Geographic Information System (G.I.S.) Mapping**, the first of two (2) annual appropriations for a total of Two Hundred Twenty Thousand One Hundred Twenty-Five Dollars (\$220,125). The sum of \$110,000 to come from Unassigned Fund Balance. No amount to be raised from taxation. **(Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 6-0)**

YES [1144] NO [631]

Explanation of Article 18: In 2022, the G.I.S. mapping was removed from the Capital Improvement Program (C.I.P.) after it was determined that this is not a capitalizable asset. It entails the implementation of a computerized Geographic Information System (G.I.S.), to track the Town’s parcel maps and provide detailed information not available when utilizing our paper maps. Electronic mapping will ensure equitable assessment of each parcel. This project will include review of existing parcels and remapping for accuracy. The benefits of utilizing G.I.S. with infrastructure planning, design, budgeting and asset maintenance includes improved workflows, decreased costs, improved efficiency, improved collaboration amongst Town departments and other local and state governments. Anyone will have real-time access from anywhere on any electronic device. The mapping will contain other various data such as wetlands, zoning, floodplain, drainage, and other critical information. **(No current year tax impact)**

Article 19: To see if the Town will vote to raise and appropriate the sum of **Twenty Thousand Dollars (\$20,000)**, the third-year funding request to be placed into the existing **Record Retention Expendable Trust** for digitizing the Town of New Boston’s records that require long term/permanent storage. **(Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 6-0)**

YES [1204] NO [556]

Explanation of Article 19: This article is to fund a multi-year project which entails the scanning of Town records from all departments. It is estimated to cost approximately \$80,000 for this four (4) to five (5) year undertaking. This will ensure the long-term security of the records, regain additional valuable office space, especially at Town Hall, and make this information more readily accessible to employees and, where appropriate, the public. In 2021, the first year of this project, the Building Office scanned and saved electronically all building files resulting in removal of 15 file cabinets and remodel of the office to expand to four (4) workstations from the previous three (3) previously in place before due to space constraints. In 2022, a similar project for Assessing and was able to empty several filing cabinets at Town Hall. **(Estimated Tax Impact \$0.02)**

Article 20: To see if the Town will vote to raise and appropriate the sum of **Eleven Thousand Eight Hundred Fifty Dollars (\$11,850)**, for the purpose of supporting the New Boston Fourth of July Association, a non-profit organization, by funding a portion of the cost of the **Fourth of July fireworks** and cover the costs of **mandatory police details** for the parade and the fireworks events. **(Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 6-0)**

YES [1320] NO [458]

Explanation of Article 20: This article is to support the annual Fourth of July celebration with fireworks and police detail. **(Estimated Tax Impact \$0.01)**

Article 21: To see if the town will vote to raise and appropriate the sum of **Three Thousand Five Hundred Seventy-Four Dollars (\$3,574)**, for funding the additional cost of **Police and Fire Dispatch Services** contracted through the Town of Goffstown. If Article 03 (Operating Budget) passes, this article will become null and void. **(Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 6-0)**

YES [1297] NO [449]

Explanation of Article 21: The contracts for Police and Fire dispatch services with Goffstown will increase by \$3,573.26 in 2023. \$1,153.46 for the Fire Department and \$2,419.80 for the Police Department. Pursuant to RSA 40:13, which became effective August 24, 2018, increases in contracts cannot be included in a default budget if the budget were to fail. The requested funds cover only the contract increases should the budget fall to default. This would enable the Police and Fire Department to continue dispatch services throughout 2023. **(Estimated Tax Impact \$0.004)**

Article 22: To see if the Town will vote to raise and appropriate the sum of **Three Hundred Forty-Nine Thousand Three Hundred Eighty-Six Dollars (\$349,386)**, for the purpose of funding **Per Diem Fire Department staffing**. If Article 03 (Operating Budget) passes this article will become null and void. **(Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 5-1)**

2023 TOWN WARRANT

YES [970] NO [808]

Explanation of Article 22: In September of 2022, the Select Board authorized emergency funding for the purpose of hiring per diem staffing (daytime, nights & weekends and officers) for the Fire Department following a lack of voluntary response to emergency calls. This funding was not in the prior budget and should the Town vote for a default budget, this article would allow the per diem coverage to continue. If Article 03 (Operating Budget) passes, this article becomes null and void. **(Estimated Tax Impact \$0.37)**

Article 23: To see if the town will vote to discontinue the **Town of New Boston Expendable Trust** created in 2001 under the provisions of RSA 31:19-a for the expenditure of principal and interest when required to meet legal benefits obligations of the Town. Said funds, in the amount of **Four Thousand Six Hundred Sixty-Nine Dollars and Twenty cents (\$4,669.20)**, with accumulated interest to date of withdrawal, are to be transferred to the municipality's General Fund. **(Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 6-0)**

YES [1384] NO [379]

Explanation of Article 23: The trust was originally established to pay long-standing employees of the Town upon retirement. The current policy of longevity payments has since replaced the need for this trust. The Trustees of Trust Funds recommend closing this trust and placing the funds back into the General Fund.

Article 24: To see if the Town will vote in accordance with RSA 72:27-a to readopt the provisions of RSA 72:28, II, previously adopted, for an Optional Veterans' Tax Credit at \$500 per year. If readopted and approved, this article shall take effect for the 2023 property tax year. **(Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 6-0)**

YES [1449] NO [313]

Explanation of Article 24: The New Hampshire Legislature passed, and Governor Sununu signed into law House Bill 1667 (Chapter 121, Laws of 2022), amending eligibility criteria of the veterans' tax credit to include individuals who have not yet been discharged from service in the armed forces. New Boston has an Optional Veterans' Tax Credit adopted in 2006 that must be readopted pursuant to RSA 72:27-a to remain in place and include the expanded eligibility effective for the April 1, 2023 tax year. If this article fails, the Standard Veterans' Tax Credit of \$50 will replace it for the April 1, 2023 tax year, which will include the expanded eligibility requirements.

Article 25: To see if the Town will vote to change how the **Fire Chief** is selected from **"Elected by the Board of Fire Wards from among the Fire Wards."** to **"Appointed by the Board of Fire Wards."** pursuant to RSA 154:1 (e), IV. If passed, this change will take effect one year following the vote. **(Majority Vote Required) (Select Board recommend 3-0)**

YES [1213] NO [499]

Explanation of Article 25: This article would remove the restriction set forth by the 1994 Warrant Article #22 which required the Fire Chief to be a Fire Ward. This restriction meant the only candidates that could be considered for the position of Fire Chief were the Fire Wards of the Town of New Boston. This restriction severely limits the potential candidates that may be considered for this position and defrays from the goal of selecting the most qualified candidate. It also corrects erroneous language to more accurately reflect the wording of NH RSA 154:1(e) which states, "Fire Wards of any number, as determined by the local legislative body, either elected pursuant to RSA 669:17 or appointed by the local governing body, with a fire chief and firefighters appointed by the Fire Wards". **(No tax impact)**

Article 26: To see if the Town will vote to change the sum of money that the New Boston Forestry Committee is allowed to retain in the forest maintenance fund for the management of town forests according to RSA 31:111, 112 and 113 from **Fifty Thousand Dollars (\$50,000)**, as previously adopted in 1992 Article 15 and amended in 1996 Article 15, to **One Hundred Thousand Dollars (\$100,000)**. If adopted, this article shall take effect April 1st, and remain in effect until altered by a future vote of the town meeting. **(Majority vote required) (Select Board recommend 3-0)**

2023 TOWN WARRANT

YES [1062] NO [622]

Explanation of Article 26: Over the past seven (7) years the New Boston Forestry Committee has taken a much more proactive approach to the management of the five (5) town forests under its care. It has created management plans for each forest and in accordance with the American Tree Farm System. In compliance with the Town of New Boston's bidding procedure it has authorized and supervised select cuts of these forests to enable natural regeneration, control disease, provide natural habitat for wildlife, control erosion and lay the foundation for systemic reforestation in the future. In conjunction with the New Boston School Board, it has also established a Christmas Tree Farm for the children of New Boston Central School. In addition, it has created an educational trail in the Todd Forest that identifies various species for all those wishing to learn more about the natural habitat of the Town. This has been an entirely volunteer effort. The money gained from the select cuts of Town Forests is held in an account which is used to purchase management tools, supplies, trees and to pay for select services such as a summer intern or expert consultants. This change is requested to support the purposes outlined above. The cost of such goods and services is increasing over time and the Committee seeks to build this fund to accommodate future needs. These efforts are important for our community to maintain New Boston's rural character, allow for wildlife corridors and healthy wildlife habitats and to prevent the tax increases that accompany new subdivisions and building of new homes. It may be necessary to purchase small equipment to construct logging access or control erosion in the future. **(No appropriation is requested and there is no effect on the tax rate.)**

Article 27: To see if the Town will vote to require that the annual budget and all special warrant articles having a tax impact, as determined by the governing body, shall contain a notation stating the estimated tax impact of the article as per RSA 32:5, V-b. **(Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 6-0)**

YES [1479] NO [230]

Explanation of Article 27: The Select Board recommends including the estimated tax impact on each warrant article to provide the voter with how the specific warrant article has an impact on the tax rate. **(No appropriation is requested and there is no effect on the tax rate.)**

Article 28: To see if the Town will vote to adopt the **New Boston Community Power Electric Aggregation Plan**, which authorizes the Select Board to develop and implement New Boston Community Power as described therein (pursuant to RSA 53-E:7) with no impact on taxes and with no obligation to participate. The program would provide a new default electric supply and new renewable energy supply options for customers in New Boston. There is no cost to the Town budget, and no obligation to participate. Customers can opt out at any time and return to utility default service. **(Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 6-0)**

YES [1421] NO [306]

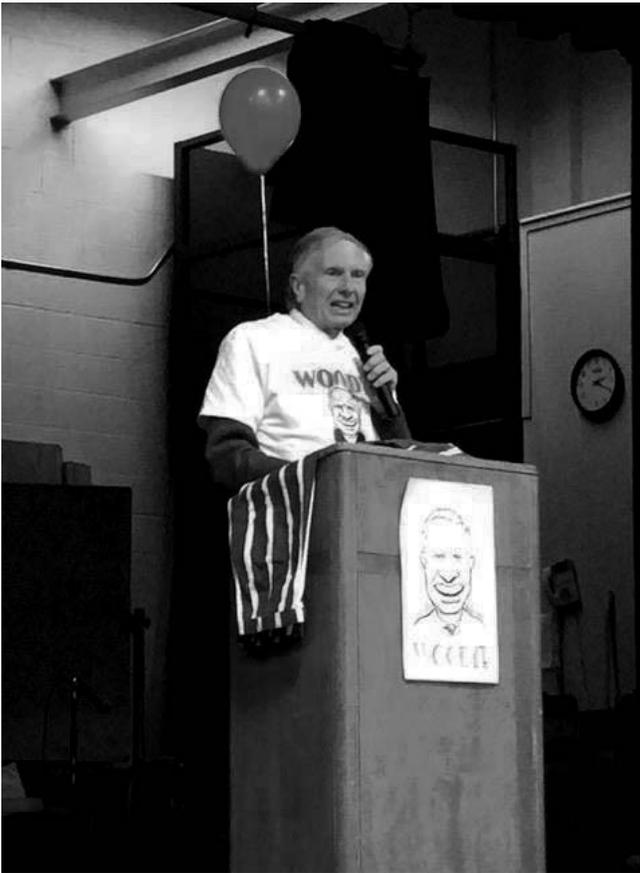
Explanation of Article 28: The Town is considering implementing a new program called Community Power, or in other states, called Municipal Aggregation. The objective of this program is to save the Residents of New Boston money on their electric bill. If adopted by a majority of Town voters, The New Boston Community Power Electric Aggregation Plan would empower the Town to enter into Electric Services Agreements with Competitive Electric Power Suppliers to serve the electric supply needs of residents and small businesses. The intent is to pool our electricity demand and use the power of the competitive market for cost savings and more local renewable energy supply choices. The Town currently uses a similar contract for savings on municipal power for town buildings. **Program savings over the contract period is the goal of the program along with more renewable energy choices, but savings cannot be guaranteed.**

This program would affect only the supply line on customer electric bills. Transmission and distribution, emergency services, and billing all stay with the distribution utility, Eversource. **Eligible customers are automatically enrolled in the new program by default following notification of program rates and an opt out period.** They can also elect to choose an optional product. There are no fees to opt out, join, or change options within the program. Customers that opt out and then rejoin the program may be charged a market kWh rate. Customers currently on competitive supply are not automatically enrolled, but they can opt in. There is no cost to the Town Budget. The full text of the Plan is available on the Town website at www.newbostonnh.gov.

Please Note:

The estimated tax impact noted in the article explanations are only estimates and will likely change at the time the 2023 tax rate is set next November. The estimates are based on the 2022 tax rate setting total Town evaluation (\$938,240,329), which will likely change in 2023. Revenues are based on estimates and will also change at the time of tax rate setting in 2023. The revenue total used to calculate the net impact of the operating budget does not include any use of fund balance at tax rate setting.

**Reverend Robert “Woody” Woodland Appreciation Day
Celebrating 35 Years In New Boston 2018**



Photos by Laura Bernard

SCHOOL DISTRICT REPORTS



Photo by: Laura Bernard

New Boston School Board

	TERM EXPIRES
William Schmidt, Chair	2023
Julie Kirklin, Vice Chair	2025
Belynda Cianci	2025
Kelly Socia	2026
Nicole Treat	2026

Officers of the School District

	TERM EXPIRES
Keith Diaz, Moderator	2026
William Gould, Treasurer	2026
Maralyn Segien, Clerk	2026

Administration

Brian Balke	Superintendent
Wendy Kohler	Assistant Superintendent
Jennifer Freitas	Special Education Director
Kate Magrath	Human Resources Director
Scott Gross	Business Administrator

New Boston Central School Staff

Tori Underwood	Principal
John Bridle	Assistant Principal
Jennifer Gilliland	Special Education Facilitator
Kim Bacastow	Paraeducator
Samantha Barritt	Paraeducator
Melanie Basile	Speech Pathologist
Shayna Bernard	Paraeducator
Christopher Blair	Custodian
Melanie Bono	Paraeducator
Gary Bouchard	Technology Coordinator
Hannah Boulanger	2 nd Grade Teacher
Kathy Brown	School Counselor
Conor Cass	Custodian
Heather Chalson	Art Teacher
Melinda Charles	Media Generalist
Melissa Corey	Paraeducator
Lauren Craven	Music Teacher
Lesley Delisle	Reading Specialist Assistant
Colleen Denslow	Board Certified Behavior Analyst
Erika Desclos	Paraeducator
Laurie Dodge	Paraeducator
Christen Dudas	School Nurse
Heidi Eaton	Paraeducator
Valerie Flanagan	Grade 5 Teacher
Jessica Fournier	Occupational Therapist
Christina Frangomihalos	Paraeducator

Debra Frarie	Grade 3 Teacher
Carrie Gentili	Grade 5 Teacher
Alexia Gorton	Grade 2 Teacher
Samantha Gorton	Readiness Teacher
Brittany Hicks	Special Education Teacher
Kelly Howe	Grade 4 Teacher
Karen Jones	Special Education Teacher
Julie Karagianis	Special Education Secretary
Alexander Kelley	Grade 6 Teacher
Debra Kelley	Kitchen Assistant
Megan Kelley	Paraeducator
Heather Kilar	Lead Custodian
Casey Kulshreshtha	Paraeducator
Sarah Labedzki	Paraeducator
Jaclyn Lafond	Grade 4 Teacher
Courtney Lamarche	Paraeducator
Sarah Lamb Perry	Special Education Teacher
Julie Lamontagne	Grade 1 Teacher
Jillian LeBourveau	Grade 2 Teacher
Alison Lockitt	Occupational Therapist
Deborah Lynch	Grade 6 Teacher
Megan MacDonald	Paraeducator
Kathy Marchesseault	Kindergarten Teacher
Antoinette McCoy	Reading Specialist
Gary McKee	Custodian
Julie McNish	Grade 4 Teacher
Jo-Ann Miller	Principal Secretary
Kristen Mitchell	Grade 3 Teacher
Jennifer Money	Special Education Teacher
Tabatha Moore	Paraeducator
Heidi Morgan	Paraeducator
Brenda Mota	Media Paraeducator
Jennifer Moulton	Grade 5 Teacher
David Mudrick	Grade 3 Teacher
Kimberly Newcomb	Grade 6 Teacher
Jennifer Parker	Paraeducator
Sara Penerian	Math Interventionist
Crystal Porto	Paraeducator
Jennifer Prive	Grade 2 Teacher
Jessica Proulx	Paraeducator
Dawn Shannon	Kitchen Assistant
Lisa Siemiesz	Paraeducator
Deb Smith	Kitchen Manager
Maggie Smith	Grade 4 Teacher
Hannah Soares	Special Education Teacher
Rachael Spray	Principal's Assistant
Ryan Theman	Grade 6 Teacher
Amy Unger	Paraeducator
Amy Veilleux	Grade 1 Teacher
Lynn Wawrzyniak	Special Education Teacher
Danielle Wayland	Reading Specialist
Karen White	Preschool Teacher
Jessica Willard	Grade 1 Teacher
Jill Wilmoth	Grade 6 Teacher
Morgan Winchell	Physical Education Teacher
Danielle Young	Paraeducator

2023-2024 SAU #19			
Administrator's Salaries			
Town	Superintendent	Assistant Superintendent	Business Administrator
Goffstown	\$ 133,060	\$ 100,321	\$ 98,565
New Boston	\$ 39,365	\$ 29,679	\$ 29,160
	172,425	130,000	127,725

NEW BOSTON SCHOOL DISTRICT			
SCHOOL LUNCH PROGRAM FINANCIAL			
STATEMENT			
July 1, 2022 to June 30, 2023			
Revenue			
Local (Sales)		\$ 115,412	
State		\$ 2,884	
Federal		\$ 84,297	
Reimbursements		\$ -	
Total Receipts			\$ 202,594
Expenses			
Food & Milk		\$ 83,093	
Wages and Benefits		\$ 68,503	
Other		\$ 98,734	
Total Expenses			\$ 250,330
Profit/Loss		\$ (47,736)	
Prior Year Fund Balance		\$ 104,389	
Ending Fund Balance		\$ 56,653	

October Student Enrollment 2019 – 2023

Grade	2019	2020	2021	2022	2023
Preschool	17	25	24	19	22
Kindergarten	45	21	32	30	40
Readiness	15	13	5	15	15
1	86	75	53	70	51
2	69	81	76	50	68
3	95	65	83	77	49
4	71	91	68	87	76
5	76	63	93	69	88
6	96	74	64	95	68
Subtotals	570	508	498	512	477
Home Study	20	46	40	28	29

Students Tuitioned to Mountain View Middle School and Goffstown High School

Grade	2019	2020	2021	2022	2023
7	89	95	77	64	88
8	71	87	95	75	69
9	91	86	98	111	84
10	85	83	79	83	100
11	88	83	76	79	85
12	87	80	75	73	69
Subtotals	511	514	500	485	495
GRAND TOTALS	1,081	1,022	998	997	972

New Boston Central School Principal's Report 2022-23 Tori Underwood

I want to thank the staff for their dedication to the students and families of New Boston. You all work tirelessly to support the students in a positive environment, focusing on each student's learning.

Schoolwide Theme

Lexi Gorton and Morgan Winchell worked over the summer to assist us with the school theme: *The Circles All Around Us* by Brad Montague. "Circles of love that grow from oneself to include family, then extended family, then friends, community helpers, more friends, and the world at large. The overall message is one of inclusion, making connections and performing acts of kindness." The staff and students worked throughout the year on activities and school experiences to continue to build a community based on being mutually safe, respectful and responsible.

Math Committee

The SAU created a Math Committee to look at options for a new math curriculum. New Boston was represented by Jen Prive, Deb Fraire, Julie McNish, Jacki Lafond, Deb Lynch, and Sara Penerian. John Bridle and Tori Underwood also attended the meetings. The committee met all year and had the opportunity to attend presentations to view different programs. In the spring two programs were piloted. After careful consideration, the Math and You program was adopted for grades K-5. The total cost of the program, over \$105,000, was fully funded by grant money.

NBCS Spelling Bee

Every year New Boston Central School participates in the State Spelling Bee. Preliminaries were held in the fifth and sixth grade classrooms in December. The spelling bee was narrowed down to the top two spellers in each of the fifth and sixth grade classrooms. The sixteen top students competed in the gym in January. The top three spellers were Anden Seiler, Ethan Brunt and Paige Garland. Congratulations!

Artist-in-Residence Program

A special thank you to Mrs. Chalson for all the hard work not only during the process but in the installation. She worked with Mr. Rossel to grout and oil the final product, which happened over April vacation.

Mrs. Chalson, Art Teacher, provided the following information about the Artist-in-Residence program, which is funded through the school budget and the PTA. We were very fortunate to work with Tile and Mosaic Artist Robert Rossel this year. This was our first residency since 2019 and we knew we wanted it to be special. The goal for this was for the mural be created by every student in readiness through sixth grade as a gift to our school community and to our New Boston community. In November, Ms. Underwood and the Integrated Arts team of myself, Mrs. Charles, Mrs. Winchell, and Miss Craven met with Mr. Rossel and chose the theme of NH scenery, but we needed the students' help to produce what the mural represented. February, during the students' art classes, they drew pictures showing what NH means to them! The drawings were shared with Mr. Rossel and there were so many amazing ideas! In the end, we chose one image as the basis for the mural. It was created by 6th grader Mylee Pellerin because it featured trees, grass, mountains, and water, like so many of the drawings did!

Mr. Rossel joined us in March for our residency program. The students received directions from Mr. Rossel about the process working with the mosaic tile. The students needed to problem-solve to figure out where each tile piece would fit best. They had to hammer tiles into smaller pieces and glue them into place. Classes worked together to have the design come to completion. They learned how to cover the tiles with duct tape to preserve images, which did not need to be covered by the grout.

A very special thank you to our volunteers Mrs. Karagianis, Mrs. Neville, Mrs. Kustron, Mrs. Cornwall, Mrs. Dobson and Mr. Chalson who worked closely with the students in the art room and helped make sure this residency ran smoothly! We could not have done this without all of you! A special thanks to our Artist-in-Residence, Robert Rossel, for guiding and teaching our students about the creative process of making a mural from concept to completion!

Memorial Day – Flags for the Cemetery

In New Boston we have a school/community tradition to support veterans interred at the Cemetery Road Cemetery. This longstanding collaboration was spearheaded by Howard and Frances Towne. We are fortunate that Sergeant William Vickery, NH Army Guard, and his daughters Sarah and Lisa, Private 1st Class Greg Gualtiere, US Army Infantry and his wife Toni and their service dog in-training Chewy worked closely with representatives of the fifth-grade classes to honor our servicemen and women by placing 250 flags in the New Boston Cemetery. We would like to thank you for the privilege of being part of a beautiful and respectful occasion.

Best Bobcat Award – Roger Dignard

On June 1st, Scott Gross, Business Administrator, presented community member Roger Dignard with the 2023 Best Bobcat Award. Nomination quotes included: “For many years, Roger Dignard has significantly contributed to the New Boston School District as both a school board member and community volunteer.” “As an architect, Roger has spent countless volunteer hours assisting the New Boston School District with a variety of plans ranging from proposed building additions, window replacement projects and energy efficient mechanical systems. A few years ago, while serving on the New Boston Energy Commission, Roger Dignard suggested that the school district apply for an energy efficiency grant as part of an LED lighting retrofit project. Because of his advice and assistance, Roger was instrumental in saving the community over \$160,000 through a combination of a state grant and energy rebates.” Congratulations to Mr. Dignard!

Respectfully submitted,

Tori Underwood
Principal

**New Boston Central School Health Report
2022-2023 School Year**

The mission of the health office at NBCS is to enhance the educational potential of all our students by promoting health, wellness, and safety.

- 518 Students enrolled (11/2022)
- 45 Average # of student health visits/day
- 3 Average # of staff health visits/day
- 5% Percentage of daily visits by children with chronic health concerns
- 260 Vision and Hearing screenings, 21 referrals
- 28 Flu shots (staff)
- 6 Classroom presentations by School Nurse
- 2 Referrals to dentists
- 25 Referrals to primary care providers
- 1 911 call
- 0 Reportable illnesses (# of cases)

Respectfully submitted,
Christen Dudas, RN
NBCS Nurse



SUPERINTENDENT OF SCHOOLS REPORT

Brian Balke, Superintendent

I am honored to present this 2022-2023 Superintendent of Schools report on behalf of School Administrative Unit #19 (SAU19).

The start of the 2022-2023 school year brought a school year without the focus being on the pandemic. The theme of the school year across the schools in SAU19 was “back to basics” for the 2022-2023 school year. This theme signified moving on from the pandemic and focusing on the mission of SAU19, “Advancing student learning”. Educators and parents knew students needed to return to a normal school year focused on academic and social growth. Many students struggled during the pandemic; this school year focused on continued academic growth and supporting the social-emotional needs of students.

SAU19 implemented a comprehensive learning management system called Schoology. The Schoology platform integrates and aligns with our student information system, PowerSchool. The Schoology platform allows for a consistent, SAU-wide learning management system to support teaching and learning across all grade levels. Schoology allows parents and guardians increased access to classroom content and allows greater parent engagement to support teaching and learning. The 2022-2023 school year was our first year of Schoology implementation. The use and functionality of the Schoology platform will continue to increase as all users become more acclimated to the platform.

From a teaching and learning perspective, one content area where educators recognized a need for new programming and curriculum offerings after the pandemic is mathematics in grades K-6. Student achievement data supported the need for a new math program. During the 2022-2023 school year, a team of educators evaluated and piloted researched-based programs to replace the previous Everyday Math program that had been used for many years. The decision was made to proceed with the Math and You program. Educators are optimistic that this new program will improve mathematics achievement for our students. Federal Covid grant funds were used to pay for this new program.

The 2022-2023 school year saw significant improvements to our facilities at Goffstown High School. Two major facilities projects were done during the 2022-2023 school year. Specifically, the Craig Hieber Auditorium was renovated and the main game field at GHS was replaced with an artificial surface. The theater project included new seating, flooring, lighting, and other improvements. The theatre project was funded using the school district’s Capital Reserve Fund. The funding of the turf field project was very untraditional for SAU19. Specifically, the turf field project was funded using several different revenue sources including an incredibly significant private donation from an anonymous donor. In addition to this generous donation, the district used Impact Fees and Grant money to complete the turf field, lights, and a new press box. The district also benefitted from very generous donations from contractors who supported the press box project. This new field can be used under any conditions, day or night and there will be no wear and tear on the field as our previous grass field endured.

As you will see from the individual school reports by our principals, there continues to be many, wonderful programs at our schools to support student learning and growth. Schools in Goffstown and New Boston continue to be student-centered and focused on our collective mission of advancing student learning. The 2022-2023 school year was a productive year across all our schools where our students thrived academically and socially.

During the 2022-2023 school year, all SAU19 schools continued to have per-pupil costs well below the state average while student assessment results exceed the state averages. We are proud to offer a superior education at a reasonable and responsible cost to taxpayers. The educational return on investment remains high for both communities. Great schools increase the property value of homes. Both Goffstown and New Boston have continually active, competitive real-estate markets; great schools contribute to this immensely.

I remain grateful to our dedicated professional staff, support staff, and administrators as they work tirelessly to make our schools wonderful places to learn and grow. We are grateful to give our time, our talents, and our passion to the youth of Goffstown and New Boston. I also offer my heart-felt gratitude to our school boards and budget/finance committee members who graciously give their time to the community. Lastly, I would like to thank the wonderful kids who walk through our doors every day – I am so proud of our students; we are lucky to have such great kids in our schools. Schools in Goffstown and New Boston are strong, student-centered, and focused on advancing student learning. We believe that our schools are the heartbeat of our communities; our schools are a significant draw for new people moving into our towns and absolutely promote property value and desirability. SAU19 schools with low per-pupil costs and high achievement are a good value to the taxpayers of Goffstown and New Boston.

It remains my greatest honor to serve the communities of Goffstown and New Boston.

Respectfully submitted,

Brian Balke
Superintendent of Schools

GOFFSTOWN HIGH SCHOOL

Francis McBride, Principal

The 2022-2023 school year saw two significant improvements to the GHS campus, spearheaded by Business Administrator Scott Gross. Inside, the GHS Hieber Auditorium received a renovation. New house lighting, new flooring, new ceiling tiles, new seating and a fresh coat of paint welcomed students, faculty, and staff in the fall. Outside, a beautiful new turf game field and lights were installed. Thirty-five night events helped kick off the inaugural fall athletic season. A huge thank you to Athletic Director Justin Hufft for helping to make this longtime dream a reality.

The dedication and hard work of students and staff continue to make GHS one of the best high schools in New Hampshire. US News and World Report ranked Goffstown High School #12 out of over 90 New Hampshire high schools. Additionally, GHS made the College Board 2023 AP School Honor Roll for schools that have done outstanding work to welcome more students into Advanced Placement (AP) Courses and support them on the path to college success.

Please join me in congratulating the following students and staff for their accomplishments:

- In January, Samantha Greiner was named Granite Stater of the Month by Senator Hassan for her work with Kaylee Richard of Manchester to create a student-focused job fair with Girls at Work, Inc.
- Rianne McCann was recognized as one of 2,500 students named a 2023 National Merit Scholar.
- Three GHS alumni, Jennifer Fleming, Alison Milioto and Cole Riel, were recognized in the Union Leader’s 2023 “40 Under Forty” Class.
- GHS Future Business Leaders of America (FBLA) won 1st Place Gold Seal Chapter at the FBLA State Leadership Conference.
- Samantha Metz earned Gold in Barbering at the Skills USA Cosmetology Competition through career and technical education programming in conjunction with the Manchester School of Technology.
- Mr. Andrew Pyszka was named the 2023 NH History Teacher of the Year by the Gilder Lehrman Institute of American History.
- Annually, the Goffstown School Board recognizes members of the community for their contributions. In 2023, they presented:
 - The Cornerstone Award to Betsy Myrdek. Betsy is the district’s Data Base Manager and works closely with GHS administration on core elements of the school’s operation such as scheduling and student reporting through programs such as PowerSchool and Schoology.
 - The Dream Keeper Award to State Senator Lou D’Allesandro. Senator D’Allesandro is a long-time supporter of and advocate for Goffstown schools.
- The following students represented GHS at the 2023 NH Music Educators Association annual All-State Festival:

Isaac Segien	Kristos Kendall	Nikko Kendall
Kacey Palmer	Taylor Currier	Fahren Sweet
Rianne McCann	Lilly Hazelbaker	Hilde Hieronymus
Kaylin Emerson		
- Goffstown High School visual arts students received 17 awards, including Gold Key recognition for Alana Couturier and Rachel Miller, as part of the 2023 Scholastic Art & Writing Awards.
- GHS Performing Arts celebrated 20 years of summer musical theater with their performance of *Mean Girls*. GHS was generously hosted by Bedford High School while work was underway on the Hieber Auditorium!
- Goffstown Wrestling won the Division 2 Dual Meet Championship for the first time in school history.
- GHS Gymnastics qualified for the New England Championships with their performance at the State Championship.
- GHS Girls Basketball advanced to the Division 1 Final Four for the second time in four years.

- The Goffstown 4 x 4 800-meter relay team of Chase Hall, Logan Cote, Nathaniel Baguidy, and Lucas Baguidy set a new school record with a time of 8:17.03.
- Chase Hall set a new school record in the 1000-meter race with a time of 2:38.47.
- Penny Annis won the Division 2 High Jump with a jump of 5'0".
- GHS Basketball advanced to the Division 1 Final Four for the first time since 2008.
- Goffstown High School received a Sportsmanship recognition from the NHIAA.

We are grateful for the continued support of our schools. Through generous donations, volunteer hours, and community partnerships, we continue to be able to provide enriching programs and safe learning environments for our students. Thank you!

MOUNTAIN VIEW MIDDLE SCHOOL
ACCREDITED MEMBER OF THE NEW ENGLAND ASSOCIATION OF SCHOOLS AND COLLEGES
Jessica Milligan, Principal

The 2022-2023 school year at Mountain View Middle School (MVMS) was dedicated to providing a safe and encouraging learning environment where all students are engaged in a rigorous and inclusive learning experience designed to meet the academic, social, emotional, and physical needs of our students.

MVMS continued to utilize Positive Behavioral Intervention and Supports (PBIS). This school-wide initiative encourages a consistent, positive climate across all classroom settings focusing on the components of "Paws Pride": Respect, Responsibility, Community, and Pride. This program is a proactive approach to establishing behavioral supports and provides a positive social culture for all students. All MVMS students have the chance to achieve social, emotional, and academic success, which is why PBIS is the backbone of our community. To promote our PBIS initiatives, we celebrated accomplishments at whole school assemblies.

Together as an MVMS Community, we continued to promote students' wellness, engagement, and learning. The hard-working MVMS staff, family members of our students, and steadfast community partners, like Crispin's House, Goffstown Police and Fire, and Mountain View Partnership (MVP) supported our students throughout the school year.

We provided extracurricular activities such as athletics; chess club; drama club including performances of Princess Who and Matilda the Musical Jr.; and music ensemble performances. We also supported student learning with after-school homework club, individual tutoring, and access to the library media center. MVMS students went on enriching field trips to the New Hampshire State House, New Hampshire Fish & Game, Canobie Lake Park, Camp Lincoln, and the *MS Mount Washington*. MVMS hosted our Artists in Residence, Josh Shack, who led Circus Smirkus, and taught our Grade 5 students the art of circus showmanship. MVMS also hosted Wildlife Encounters for our 7th grade students.

MVMS continues to hold its accreditation by the New England Association of Schools and Colleges (NEASC), is one of only eight New Hampshire middle schools recognized as a Spotlight School by the New England League of Middle Schools and continues to thrive with a positive school culture and climate. The middle school years are full of academic, social, emotional, and physical growth and development. MVMS, through a rigorous and inclusive experience, supported these milestones in a safe and encouraging learning environment.

**NEW BOSTON SCHOOL DISTRICT
DELIBERATIVE SESSION
February 7, 2023**

School District Moderator Keith Diaz recognized a quorum of voters was present and declared the meeting open at 7:00pm. He noted this meeting is being held to prepare for the official ballot on March 14, 2023 and consider School District Warrant Articles two and three. He led the people in the Pledge of Allegiance.

Keith Diaz welcomed everyone to the meeting.

Approximately 39 people were present at the Deliberative Session.

Superintendent Brian Balke announced the District wanted to recognize two very special and dedicated people who are moving on from the District, Board members Kary Jencks and Sam Perron. He thanked them and gave them the traditional parting gifts.

Keith Diaz briefly reviewed the rules and procedures of the Deliberative Session, and invited the audience to voice any questions they may have. He confirmed that he has examined the documents and found them to be in order. The legal requirements were met and the Warrant was posted appropriately as required on January 30, 2023.

ARTICLE 1

To choose two members of the School Board for the ensuing three years

Ashley Brochu-Braica, Kelly M. Socia, Nicole Treat and Todd Biggs filed for the School Board member positions.

To choose one School District Moderator for the ensuing three years

Keith F. Diaz, Esq. filed for the Moderator position.

To choose one School District Treasurer for the ensuing three years

Bill Gould filed for the Treasurer position.

To choose one School District Clerk for the ensuing three years

Maralyn Segien filed for the Clerk position.

ARTICLE 2

“Shall the School District raise and appropriate as an Operating Budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling Eighteen Million, Four Hundred Forty-two Thousand, One Hundred Seventy-One Dollars (\$18,442,171)? Should this article be defeated, the default budget shall be Eighteen Million, Three Hundred Twelve Thousand, Nine Hundred Forty-Eight Dollars, (\$18,312,948) which is the same as last year, with certain adjustments required by previous action of the School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. This warrant article (the Operating Budget Article) does not include appropriations in ANY other warrant articles. (Majority vote required)

*The School Board voted 5-0-0 to recommend
The Finance Committee voted 6-0-0 to recommend*

Kary Jencks **MOVED** to pass the warrant article as written. Bill Schmidt seconded the motion.

Tori Underwood explained the budget preparation process and timeline in detail and presented a PowerPoint presentation on the budget.

With no questions or discussion from the audience, Keith Diaz restated the motion to pass the warrant article as written. It **PASSED** unanimously.

ARTICLE 3

Shall the School District vote to raise and appropriate up to One Hundred Fifty Thousand Dollars (\$150,000) for deposit into the existing New Boston Central School Facilities Renovation and Repair Capital Reserve Fund and to authorize the use of that amount from the June 30, 2023 Unreserved Fund balance (surplus) available for transfer on July 1, 2023? This appropriation is in addition to Warrant Article #2, the Operating Budget Article. (Majority vote required.)

*The School Board voted 5-0-0 to recommend
The Finance Committee voted 6-0-0 to recommend*

Julie Kirklin **MOVED** to pass Article 3 as written. Belynda Cianci seconded the motion.

Business Administrator Scott Gross presented a PowerPoint presentation on the Facilities Renovation and Repair Capital Reserve Fund. This article is asking the voters for authorization to deposit up to \$150,000.00 into the Renovation and Repair Capital Reserve Fund, should there be adequate funds to do so at the end of the fiscal year. The purpose of this fund is to cover planned renovation and repair costs of the school (e.g., future parking lot repairs, septic and leach field replacement, etc.) as well as emergency repairs (failed septic system, failed fire cistern, discovery of leaking oil tanks adjacent to the White Buildings), that arise during the budget cycle. The money in this account would be spent only after School Board authorization. In order to deposit money into this fund, it requires a vote by the voters on a Warrant Article each year. The School District has been very active in updating its own 6-Year Capital Improvement Plan (CIP) as a planning tool. There are currently 20 School projects on its CIP list. There are over \$6M in projects in the school's 6-Year CIP matrix of which \$3.4M is a place marker for a classroom wing addition in 2028 (this project continues to be deferred based on enrollment trends). The CRF provides a funding source to offset the cost of CRF eligible future projects. The CRF can also be used for matching grant purposes and for unplanned/emergency capital expenses.

Robert Charles of Town Farm Road asked the balance of the fund. Scott noted there is \$153,000 in the Special Education CRF. The balance of the Renovation and Repair Capital Reserve Fund was over \$300,000 but some funds have been allocated for projects as noted during the operating budget presentation, leaving less than \$200,000 in this CRF at this time.

With no further questions or discussion from the audience, Keith Diaz restated the motion to pass the warrant article as written. It **PASSED** unanimously.

Keith Diaz thanked the School Board, administration, ballot clerks, staff and custodians. He noted voting would take place at New Boston Central School on March 14, 2023 between 7:00AM and 7:00PM.

With no further business, Keith Diaz declared the meeting closed at 7:30 PM.

Respectfully submitted,
Maralyn Segien
School District Clerk

NEW BOSTON SCHOOL DISTRICT
New Boston, New Hampshire 03070
NEW BOSTON SCHOOL BOARD RECOUNT MEETING MINUTES
Thursday, April 6, 2023 - 6:00 PM
Whipple Free Library
67 Mont Vernon Road, New Boston, NH 03070

PRESENT:

Administrators: Superintendent Brian Balke of 30 Greenfield Road
MVMS Principal Wendy Kohler of 197 Joe English Road
Special Education Facilitator Jennifer Gilliland of 33 Hopkins Road
Moderator Keith Diaz of 19 Arrowwood Road
Clerk Maralyn Segien of 83 Clark Hill Road

School Board: Bill Schmidt of 243 Bedford Road
Julie Kirklin of 255 Cochran Hill Road
Belynda Cianci of 139 Byam Road

Ballot Counters: Sam Perron of 258 Old Coach Road
Marti Wolf of 80 McCurdy Road
Lorraine McKim of 203 Lull Road
Valerie Diaz of 19 Arrowwood Road
Wendy Lambert of 191 Bunker Hill Road
Cathy Strausbaugh of 158 Lull Road

OPENING

CALL TO ORDER

Keith Diaz opened the recount meeting at 6:07 PM. Clerk Maralyn Segien swore him into office as District Moderator. Deputy Town Clerk Lorraine McKim swore Maralyn into office on Tuesday, April 4, 2023. Keith swore in all ballot counters. He announced all are here for the purposes of performing a recount of Article 1, School Board Members of the 2023 School District ballot. He reviewed the rules of procedure and introduced the Board of Recount.

He declared all 2023 School District ballots to be present, transported to the recount location by New Boston Police. Keith then broke the seals of the boxes containing the ballots. Bundles of 40 ballots each were prepared for the ballot counters who then counted and tallied them. The Clerk entered the tallies on a spreadsheet and determined the following results:

ARTICLE 1

MEMBER OF THE SCHOOL BOARD

THREE YEARS

(Vote for Two)

<u>Ashley Brochu-Braica</u>	728
<u>Kelly M. Socia</u>	846
<u>Nicole Treat</u>	893
<u>Todd Biggs</u>	823

Three town ballots page 1 and four town ballots page 2 were found among the School District ballots during the School District ballot recount and these were set aside.

Clerk Maralyn Segien swore in the New Boston School District Board Members elected at the recount, Nicole Treat and Kelly Socia.

With no further business, Keith Diaz declared the meeting closed at 7:30 PM.

Respectfully submitted,
Maralyn Segien
School District Clerk

**OFFICIAL BALLOT FOR THE SCHOOL DISTRICT OF NEW BOSTON,
NEW HAMPSHIRE
March 14, 2023**

**MARALYN SEGIEN
SCHOOL DISTRICT CLERK**

ARTICLE 1

**MEMBER OF THE SCHOOL
BOARD**

**THREE YEARS
(Vote for Two)**

Ashley Brochu-Braica **728**
Kelly M. Socia **846**
Nicole Treat **884**
Todd Biggs **824**

 Write In

 Write In

DISTRICT MODERATOR

**THREE YEARS
(Vote for One)**

Keith F. Diaz, Esq. **1346**

 Write In

DISTRICT TREASURER

**THREE YEARS
(Vote for One)**

Bill Gould **1372**

 Write In

DISTRICT CLERK

**THREE YEARS
(Vote for One)**

Maralyn Segien **1385**

 Write In

ARTICLE 2

“Shall the School District raise and appropriate as an Operating Budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling Eighteen Million, Four Hundred Forty-two Thousand, One Hundred Seventy-One Dollars (\$18,442,171)? Should this article be defeated, the default budget shall be Eighteen Million, Three Hundred Twelve Thousand, Nine Hundred Forty-Eight Dollars, (\$18,312,948) which is the same as last year, with certain adjustments required by previous action of the School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. This warrant article (the Operating Budget Article) does not include appropriations in ANY other warrant articles. (Majority vote required)

*The School Board Voted 5-0-0 To Recommend
The Finance Committee Voted 6-0-0 To
Recommend*

YES 1252 NO 511

ARTICLE 3

Shall the School District vote to raise and appropriate up to One Hundred Fifty Thousand Dollars (\$150,000) for deposit into the existing New Boston Central School Facilities Renovation and Repair Capital Reserve Fund and to authorize the use of that amount from the June 30, 2023 Unreserved Fund balance (surplus) available for transfer on July 1, 2023? This appropriation is in addition to Warrant Article #2, the Operating Budget Article. (Majority vote required.)

*The School Board Voted 5-0-0 to recommend
The Finance Committee Voted 6-0-0 to recommend*

YES 1347 NO 421

**OFFICIAL BALLOT FOR
ARTICLE 1 RECOUNT
THE SCHOOL
DISTRICT OF NEW BOSTON,
NEW HAMPSHIRE
APRIL 6, 2023**

**MARALYN SEGIEN
SCHOOL DISTRICT CLERK**

ARTICLE 1

**MEMBER OF THE SCHOOL
BOARD**

**THREE YEARS
(Vote for Two)**

<u>Ashley Brochu-Braica</u>	<u>728</u>
<u>Kelly M. Socia</u>	<u>846</u>
<u>Nicole Treat</u>	<u>893</u>
<u>Todd Biggs</u>	<u>823</u>



Photos by Mary Weiss





Article 01 Election of Officers

Election of Officers: To choose one (1) member of the School Board for the ensuing three years

Article 02 Operating Budget

Shall the school district raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling TWENTY MILLION FORTY SEVEN THOUSAND NINE HUNDRED FORTY SIX DOLLARS (20,047,946)? Should this article be defeated, the default budget shall be NINETEEN MILLION NINE HUNDRED THIRTY SIX THOUSAND TWO HUNDRED FORTY DOLLARS (\$19,936,240), which is the same as last year, with certain adjustments required by previous action of the school district or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. This warrant article (the Operating Budget Article) does not include appropriations in ANY other warrant articles. (Majority vote required)

The School Board recommends this article 5-0

The Finance Committee recommends this article 7-0

Article 03 New Boston Support Staff CBA

Shall the school district vote to approve the cost items included in the collective bargaining agreement reached between the New Boston School District and the New Boston Support Staff which calls for the following increases in salaries and benefits at the current staffing level:

Fiscal Year	Estimated Increase
2025	\$227,007
2026	\$ 32,273
2027	\$ 32,295

and further to raise and appropriate TWO HUNDRED TWENTY-SEVEN THOUSAND SEVEN DOLLARS (\$227,007) for the 2024-2025 fiscal year, such sum representing the



additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. This amount to be offset by SEVEN THOUSAND TWO HUNDRED EIGHTY-SEVEN DOLLARS (\$7,287) from the Food Service Revenues, THREE THOUSAND SEVEN HUNDRED SEVENTY-FIVE DOLLARS (\$3,775) from the Special Federal Revenue Fund, with the remaining TWO HUNDRED FIFTEEN THOUSAND NINE HUNDRED FORTY-FIVE DOLLARS (\$215,945) to be raised by taxation. (Majority vote required)

This appropriation is in addition to Warrant Article #2 the Operating Budget

The School Board recommends this article 5-0

The Finance Committee recommends this article 7-0

Article 04 Capital Reserve Fund Deposit

Shall the school district vote to raise and appropriate the sum of SEVENTY FIVE THOUSAND DOLLARS (\$75,000) to be added to the New Boston Central School Facilities Renovation and Repair Capital Reserve Fund (CRF) (established in 2010). This sum to come from the June 30, 2024 fund balance available for transfer on July 1, 2024. No amount to be raised from taxation. (Majority vote required)

The School Board recommends this article 5-0

The Finance Committee recommends this article 7-0

OFFICIAL BALLOT FOR THE SCHOOL DISTRICT OF NEW BOSTON,
NEW HAMPSHIRE
March 12, 2024

MARALYN SEGIEN
SCHOOL DISTRICT CLERK

ARTICLE 1

MEMBER OF THE SCHOOL BOARD

THREE YEARS
(Vote for One)

Bill Schmidt

Write In

ARTICLE 2

Shall the school district raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling TWENTY MILLION FORTY SEVEN THOUSAND NINE HUNDRED FORTY SIX DOLLARS (20,047,946)? Should this article be defeated, the default budget shall be NINETEEN MILLION NINE HUNDRED THIRTY SIX THOUSAND TWO HUNDRED FORTY DOLLARS (\$19,936,240), which is the same as last year, with certain adjustments required by previous action of the school district or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. This warrant article (the Operating Budget Article) does not include appropriations in ANY other warrant articles. (Majority vote required)

The School Board Voted 5-0-0 To Recommend
The Finance Committee Voted 7-0-0 To Recommend

YES NO

ARTICLE 3

Shall the school district vote to approve the cost items included in the collective bargaining agreement reached between the New Boston School District and the New Boston Support Staff which calls for the following increases in salaries and benefits at the current staffing level:

Fiscal Year	Estimated Increase
2025	\$227,007
2026	\$ 32,273
2027	\$ 32,295

and further to raise and appropriate TWO HUNDRED TWENTY-SEVEN THOUSAND SEVEN DOLLARS (\$227,007) for the 2024-2025 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. This amount to be offset by SEVEN THOUSAND TWO HUNDRED EIGHTY-SEVEN DOLLARS (\$7,287) from the Food Service Revenues, THREE THOUSAND SEVEN HUNDRED SEVENTY-FIVE DOLLARS (\$3,775) from the Special Federal Revenue Fund, with the remaining TWO HUNDRED FIFTEEN THOUSAND NINE HUNDRED FORTY-FIVE DOLLARS (\$215,945) to be raised by taxation. (Majority vote required)

This appropriation is in addition to Warrant Article #2 the Operating Budget

*The School Board voted 5-0-0 to recommend
The Finance Committee voted 7-0-0 to recommend*

YES NO

ARTICLE 4

Shall the school district vote to raise and appropriate the sum of SEVENTY FIVE THOUSAND DOLLARS (\$75,000) to be added to the New Boston Central School Facilities Renovation and Repair Capital Reserve Fund (CRF) (established in 2010). This sum to come from the June 30, 2024 fund balance available for transfer on July 1, 2024. No amount to be raised from new taxation. (Majority vote required)

*The School Board voted 5-0-0 to recommend
The Finance Committee voted 7-0-0 to recommend*

YES NO

**New Boston School District
2024-2025 Proposed Expenditure Budget**

Function		2022-2023 Actual	2023-2024 Appropriation	2024-2025 Proposed Budget	Change from 2023-2024 Appropriation	% Change from 2023-2024 Appropriation
1100-1199	Regular Education	\$ 10,974,757	\$ 11,784,526	\$ 12,429,774	\$ 645,248	5.48%
1200-1299	Special Education	\$ 2,295,881	\$ 2,509,108	\$ 3,133,238	\$ 624,130	24.87%
1300-1399	Vocational Programs	\$ -	\$ -	\$ -	\$ -	0.00%
1410	Co-Curricular	\$ 8,759	\$ 17,072	\$ 17,072	\$ -	0.00%
1420	Athletics				\$ -	0.00%
1430	Summer School Programs	\$ 89,887	\$ 95,902	\$ 95,779	\$ (123)	-0.13%
1400-1499		\$ 98,646	\$ 112,974	\$ 112,851	\$ (123)	-0.11%
1600	Adult Education Programs	\$ -	\$ -	\$ -	\$ -	0.00%
1810	Field Rental	\$ -	\$ -	\$ -	\$ -	0.00%
1600-1899		\$ -	\$ -	\$ -	\$ -	0.00%
2120	Guidance	\$ 111,886	\$ 112,934	\$ 117,304	\$ 4,370	3.91%
2125	Guidance Records	\$ -	\$ -	\$ -		0.00%
2130	Health Services	\$ 90,547	\$ 110,973	\$ 101,724	\$ (9,249)	-10.21%
2140	Psychology Services	\$ 11,140	\$ 3,620	\$ -	\$ (3,620)	-100.00%
2150	Speech Pathology and Audio	\$ 162,119	\$ 174,440	\$ 197,388	\$ 22,948	13.16%
2163	Occupational Therapy	\$ 120,361	\$ 129,223	\$ 135,384	\$ 6,161	4.77%
2180	Other Student Support Services	\$ -	\$ -	\$ -	\$ -	0.00%
2190	Outside Consultants	\$ 9,475	\$ 8,900	\$ 5,000	\$ (3,900)	-43.82%
2000-2199		\$ 505,528	\$ 540,090	\$ 556,800	\$ 16,710	3.09%
2210	Summer Curriculum Development	\$ 445	\$ 8,678	\$ 8,159	\$ (519)	-5.98%
2212	Professional Book and Printed	\$ -	\$ 500	\$ 500	\$ -	0.00%
2213	Staff Development and Training	\$ 7,528	\$ 11,500	\$ 11,500	\$ -	0.00%
2222	Information Center Services	\$ 149,844	\$ 159,660	\$ 161,707	\$ 2,047	1.28%
2290	Technical Support Services	\$ 88,253	\$ 101,003	\$ 98,116	\$ (2,887)	-2.86%
2200-2299		\$ 246,070	\$ 281,341	\$ 279,982	\$ (1,359)	-0.48%
2311	School Board	\$ 14,617	\$ 18,055	\$ 19,552	\$ 1,497	8.29%
2313	Treasurer	\$ 808	\$ 1,330	\$ 1,351	\$ 21	1.58%
2314	District Meeting	\$ 1,512	\$ 2,351	\$ 2,351	\$ -	0.00%
2317	Audit Services	\$ 9,540	\$ 9,700	\$ 9,700	\$ -	0.00%
2318	Legal Services	\$ 3,500	\$ 10,000	\$ 10,000	\$ -	0.00%
2310-2319		\$ 29,977	\$ 41,436	\$ 42,954	\$ 1,518	3.66%
2321	SAU Services	\$ 620,244	\$ 556,810	\$ 593,618	\$ 36,808	6.61%
2410	Administration	\$ 528,603	\$ 557,327	\$ 589,074	\$ 31,747	5.70%
2490	Other Student Support Services	\$ -	\$ 2,500	\$ 2,500	\$ -	0.00%
2400:2499		\$ 528,603	\$ 559,827	\$ 591,574	\$ 31,747	5.67%
2510	Other Fiscal Services	\$ -	\$ 1	\$ 1	\$ -	0.00%
2620	Building Operations	\$ 556,857	\$ 572,052	\$ 580,030	\$ 7,978	1.39%
2630	Care and Upkeep of Grounds	\$ 9,774	\$ 8,700	\$ 30,200	\$ 21,500	247.13%
2640	Equipment Maintenance	\$ -	\$ 500	\$ 500	\$ -	0.00%
2660	Public School Infrastructure	\$ -	\$ -	\$ -	\$ -	
2600-2699		\$ 566,631	\$ 581,252	\$ 610,730	\$ 29,478	5.07%

Function		2022-2023 Actual	2023-2024 Appropriation	2024-2025 Proposed Budget	Change from 2023-2024 Appropriation	% Change from 2023-2024 Appropriation
2721	Transportation	\$ 657,973	\$ 700,142	\$ 760,026	\$ 59,884	8.55%
2722	Special Needs Transportation	\$ 261,533	\$ 267,849	\$ 319,722	\$ 51,873	19.37%
2725	Field Trip Transportation	\$ 10,482	\$ 6,896	\$ 11,896	\$ 5,000	72.51%
2790	Other Transportation	\$ 30,468	\$ 3,264	\$ 45,000	\$ 41,736	1278.68%
2700-2799		\$ 960,456	\$ 978,151	\$ 1,136,644	\$ 158,493	16.20%
2800	Other Professional Services	\$ -	\$ -	\$ -	\$ -	0.00%
2800-2999		\$ -	\$ -	\$ -	\$ -	0.00%
4100-4300	Land Acquisition	\$ -	\$ 3	\$ 3	\$ -	0.00%
4500	Building and Construction	\$ -	\$ 1	\$ 1	\$ -	0.00%
4600	Building Improvements	\$ -	\$ 1	\$ -	\$ (1)	0.00%
5110	Debt Service - Principal	\$ -	\$ -	\$ -	\$ -	0.00%
5120	Debt Service - Interest	\$ -	\$ -	\$ -	\$ -	0.00%
5221-5222	Fund Transfers	\$ -	\$ 1	\$ 2	\$ 1	
5251	Transfer to Capital Reserve	\$ 50,000	\$ 150,000	\$ 1	\$ (149,999)	
5222	Transfer to Food Service	\$ -	\$ -	\$ 1	\$ 1	0.00%
Fund 10	Total General Fund**	\$ 16,876,793	\$ 18,095,520	\$ 19,488,173	\$ 1,392,653	7.70%
Fund 21	Food Service Fund ***	\$ 250,330	\$ 196,649	\$ 209,773	\$ 13,124	6.67%
Fund 22	Federal Grants Fund ***	\$ 611,124	\$ 300,000	\$ 350,000	\$ 50,000	16.67%
Total New Boston School District		\$ 17,738,247	\$ 18,592,169	\$ 20,047,946	\$ 1,455,777	7.83%

Notes:

The proposed fiscal year 2024-2025 column equals the MS-27 operating budget posted with the warrant.

Fund 21 FY 23 Actuals were a result of increased federal grants/reimbursements for meals

Fund 22 FY 23 Actuals were a result of ESSER (Federal Grants) projects

Fund 21 and 22 FY 25 Projected Expenses are not raised by taxation

**New Boston School District
FY 2023-2024 ESTIMATED Revenues**

		2023-2024 Actuals	2024-2025 Proposed
LOCAL REVENUE FROM OTHER THAN TAXES			
1300-1349	Regular Education Tuition	\$ 15,000	\$ 10,000
1400-1449	Transportation Fees		
1500-1599	Earnings on Investments	\$ 50,000	\$ 10,000
1600-1699	School Lunch Sales	\$ 134,649	\$ 149,060
1700-1799	Student Activities		
1800-1899	Community Service Activities		
1900-1999	Other Local Revenue	\$ 1,500	\$ 1,500
	Local Sources Subtotal	\$ 201,149	\$ 170,560
REVENUE FROM STATE SOURCES			
3210	School Building Aid		
3215	Kindergarten Building Aid		
3220	Kindergarten Aid		
3230	Special Education Aid	\$ 30,000	\$ 150,000
3240-3249	Vocational Aid (AREA Vocational Trans)		
3250	Adult Education		
3260	Child Nutrition	\$ 2,000	\$ 2,000
3270	Driver Education		
3290-3299	Other State Sources	3147	1025
	State Sources Subtotal	\$ 35,147	\$ 153,025
REVENUE FROM FEDERAL SOURCES			
4100-4539	Federal Programs / Grants	\$ 300,000	\$ 353,775
4540	Vocational Education	\$ -	
4550	Adult Education	\$ -	
4560	Child Nutrition Programs	\$ 50,000	\$ 50,000
4570	Disabilities Programs	\$ -	
4580	Medicaid Distribution	\$ 5,000	\$ 5,000
4590-4999	USDA Commodities	\$ 10,000	\$ 16,000
4810	Federal Forest Reserve	\$ -	\$ -
	Federal Sources Subtotal	\$ 365,000	\$ 424,775
OTHER FINANCING SOURCES			
5110-5139	Sale of Bonds	\$ -	\$ -
5140	Reimbursement of Anticipation Notes	\$ -	\$ -
5221	Transfer from Food Service SR Fund	\$ -	\$ -
5222	Transfer from Other SR Funds		\$ -
5230	Transfer from Capital Project Funds	\$ -	\$ -
5251	Transfer from Capital Reserve Funds	\$ -	\$ -
5252	Transfer from Expendable Trust Funds	\$ -	\$ -
5253	Transfer from Non-Expendable Trust	\$ -	\$ -
5300-5699	Other Financing Sources	\$ -	\$ -
9997	Supplemental Appropriation (Contra)	\$ -	\$ -
	Other Sources Subtotal	\$ -	\$ -
SUBTOTAL SCHOOL REVENUES AND CREDITS		\$ 601,296	\$ 748,360

New Boston School District
FY 2023-2024 ESTIMATED Revenues

	2023-2024 Actuals	2024-2025 Proposed
Unassigned Fund Balance (MS-25)	\$ 1,313,251	\$ 775,000
Less Voted from Fund Balance	\$ 150,000	\$ 75,000
Less Fund Balance to Reduce Taxes	\$ 763,251	\$ 300,000
Fund Balance Retained (5% Contingency Fund)	\$ 400,000	\$ 400,000
Total Revenues and Credits	\$ 1,514,547	\$ 1,123,360
Assessment Overview		
General Fund Appropriation	\$ 17,945,522	\$ 19,488,173
Food Service Appropriation	\$ 196,649	\$ 209,773
Special Revenue Appropriation	\$ 300,000	\$ 350,000
Warrant Article CRF (UFB)	\$ 150,000	\$ 75,000
Warrant Article - Building Improvements	\$ -	\$ -
Warrant Article- Support Staff CBA		\$ 227,007
Total Appropriation	\$ 18,592,171	\$ 20,349,953
LESS TOTAL REVENUES/CREDITS	\$ 1,514,547	\$ 1,123,360
NET LOCAL SCHOOL APPROPRIATION	\$ 17,077,624	\$ 19,226,593
Net Education Grant (Adequacy)	\$ 3,199,993	\$ 3,105,782
Locally Retained State Ed Tax (SWEPT)	\$ 990,497	\$ 1,368,415
Net Required Local Education Tax Effort	\$ 12,887,134	\$ 14,752,396



PLODZIK & SANDERSON

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INDEPENDENT AUDITOR'S REPORT

To the Members of the School Board
New Boston School District
New Boston, New Hampshire

Report on the Audit of the Financial Statements

Adverse and Unmodified Opinions

We have audited the financial statements of the governmental activities, major fund, and the aggregate remaining fund information of the New Boston School District, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the New Boston School District's basic financial statements as listed in the table of contents.

Summary of Opinions

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

Adverse Opinion on Governmental Activities

In our opinion, because of the significance of the matter discussed in the *Matter Giving Rise to Adverse Opinion on Governmental Activities* section of the report, the accompanying financial statements do not present fairly the financial position of the New Boston School District, as of June 30, 2023, or the changes in financial position in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions on Major Fund, and Aggregate Remaining Fund Information

In our opinion, accompanying the financial statements present fairly, in all material respects, the respective financial position of the major fund, and aggregate remaining fund information for the New Boston School District, as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the New Boston School District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on Governmental Activities

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 related to 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 assets, liabilities, decrease the net position, and increase the expenses of the governmental activities. The amount by which this departure would affect the assets, liabilities, net position, and expenses on the governmental activities has not been determined.

***New Boston School District
Independent Auditor's Report***

Emphasis of Matter – Change in Accounting Principle

As discussed in Note 2-C to the financial statements, in the year ending June 30, 2023, the School District adopted new accounting guidance, GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

The New Boston School District's 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, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the New Boston School District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the New Boston School District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the New Boston School District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

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

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

Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board 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

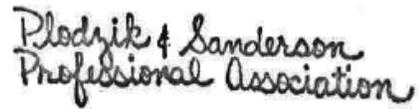
***New Boston School District
Independent Auditor's Report***

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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the New Boston School District'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 financial schedules are the responsibility of management and were derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.



December 28, 2023
Concord, New Hampshire

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR FY 2023 DRAFT

As management of the New Boston School District ("District"), we offer readers of the District's Financial Statements this narrative overview and analysis of the financial activities of the District for the year ended June 30, 2023. We encourage readers to consider the information presented here in conjunction with the District's financial statements.

1. **Financial Highlights**

- The assets and deferred outflow of resources of the District fell short of its liabilities and deferred inflows of resources at the close of the most recent year by \$(3,024,287) (*net position*). Of this amount, \$(4,291,292) (*unrestricted net position*), had it been positive, may have been used to meet the government's ongoing obligations to citizens and creditors. The negative unrestricted net position is attributable to the reporting of the District's proportional share of the actuarially determined retirement system's unfunded pension liability less the system's net position ("net pension liability"). Reporting the District's proportional share of the net pension liability does not impact the District's ability to meet its current obligations.
- The District's total net position changed by \$546,629 (\$2,477,658 in FY 22).
- As of the close of the current fiscal year, the District's governmental funds reported a combined ending fund balance of \$1,825,446, a change of \$(664,313) in comparison with the prior year \$2,489,759.
- At the end of the current fiscal year, the District had \$763,250 remaining in unassigned fund balance. This money is available for spending at the District Town Meeting's discretion or for tax relief. In addition, \$400,000 has been assigned and retained for contingency in accordance with RSA 198:4-bII.
- Per GASB Statement Nos 68 and 71, the District is required to record its related share of net pension liability of the New Hampshire Retirement System. The net pension liability is the District's proportionate share of the retirement system's actuarially determined unfunded pension liability less the system's net position. This amount is reported only on the government-wide financial statements and has no impact on the fund financial statements of the District. At the end of the most recent year, our net pension liability is \$6,972,923.

2. **Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements are comprised of four components: 1) government-wide financial statements, 2) fund financial statements, 3) notes to the financial statements, and 4) required supplementary information. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements.

The *government-wide financial statements* are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the District's assets and deferred outflows of resources and liabilities and deferred inflows of resources, with the difference between the items reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator whether the financial position of the District is improving or deteriorating.

The *statement of activities* presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event

giving rise to the change occurs, *regardless of the time of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g., earned but unused vacation leave).

The governmental activities of the District include administration, instruction, support services, operations and maintenance, transportation, and non-instructional services.

Fund Financial Statements. A *fund* is a group of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District are governmental funds.

Governmental Funds. *Governmental Funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented to *government funds* with similar information presented for *government activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds and governmental activities*.

The District maintains five individual governmental funds. Information is presented in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the general fund, which is considered to be a major fund. Data from the other four funds is combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements* elsewhere in this report.

The District adopts an annual appropriated budget for its general, food service, and grants funds. A budgetary comparison statement has been provided for the major general fund to demonstrate compliance with this budget.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents *required supplementary information* that is required to be disclosed by accounting principles generally accepted in the United States of America which includes this management discussion and analysis, the Schedule of School District's Proportioned share of Net Pension Liability, Schedule of School District Contributions – Pensions, Schedule of the District's Proportionate Share of the Net Other Postemployment Benefits Liability, Schedule of the District Contributions – Other Postemployment Benefits. Other supplementary information is presented for purposes of additional analysis and is not a required part of the financial statements. This includes the combining and individual fund schedules.

3. Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of government's financial position. In the case of the District, assets and deferred outflows of resources fell short of the liabilities and deferred inflows of resources by \$3,024,287 at the close of the most recent fiscal year.

The largest portion of the District's net position \$1,210,352, reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment and furnishings), less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The following is a summary of condensed statement of net position and statement of activities for government-wide financial data for the current and prior fiscal years.

New Boston School District's Condensed Statement of Net Position

Summary of Net Position Governmental Activities			
	2023	2022	% Change 2022-2023
Current and Other Assets	\$2,341,409	\$ 3,846,003	-39.12%
Capital Assets	<u>1,223,761</u>	<u>1,154,440</u>	<u>6.00%</u>
Total Assets	3,565,170	5,000,443	-28.70%
Deferred Outflows of Resources	1,743,044	1,502,405	16.02%
Long-Term Liabilities Outstanding	398,454	5,901,515	-93.25%
Other Liabilities	<u>7,642,304</u>	<u>333,842</u>	<u>2189.20%</u>
Total Liabilities	8,040,758	6,235,357	28.95%
Deferred Inflows of Resources	291,743	2,745,149	-89.37%
Net Investment in Capital Assets	1,210,352	1,127,623	7.34%
Restricted Net Position	56,653	104,390	-45.73%
Unrestricted Net Position	<u>(4,291,292)</u>	<u>(3,709,671)</u>	<u>15.68%</u>
Total Net Position	<u>\$ (3,024,287)</u>	<u>\$ (2,477,658)</u>	<u>22.06%</u>

Summary of Changes in Net Position
Governmental Activities

	2023 Amount	2022 Amount	\$ Difference	% Difference
Revenues:				
Program Revenue:				
Charges for Services	\$ 187,032	\$ 12,492	\$ 174,540	93.32%
Operating Grants and Contributions	742,278	591,200	151,078	20.35%
General Revenue:				
School District Assessment	11,887,212	11,199,668	687,544	5.78%
Unrestricted Grants	4,241,900	4,497,031	(255,131)	-6.01%
Miscellaneous & Interest	96,109	130,499	(34,390)	-35.78%
Total Revenues	<u>17,154,531</u>	<u>16,430,890</u>	<u>723,641</u>	<u>4.22%</u>
Expenses:				
Instruction	\$ 13,619,327	\$ 12,565,388	\$ 1,053,939	7.74%
Support Services:				
Student	502,477	593,071	(90,594)	-18.03%
Instructional Staff	268,291	219,096	49,195	18.34%
General Administration	28,149	38,035	(9,886)	-35.12%
Executive Administration	615,121	488,769	126,352	20.54%
School Administration	535,660	520,448	15,212	2.84%
Operation and Maintenance of Plant	987,363	557,814	429,549	43.50%
Student Transportation	901,688	739,326	162,362	18.01%
Noninstructional Services	243,084	229,329	13,755	5.66%
Total Expenses	<u>17,701,160</u>	<u>15,951,276</u>	<u>1,749,884</u>	<u>9.89%</u>
Change in Net Position	(546,629)	479,614	(1,026,243)	-187.74%
Net Position, beginning	<u>(2,477,658)</u>	<u>(2,957,272)</u>	479,614	19.36%
Net Position, ending	<u>\$ (3,024,287)</u>	<u>\$ (2,477,658)</u>	<u>\$ (546,629)</u>	<u>-18.07%</u>

Governmental Activities. As noted above, governmental activities net position changed by \$(546,629). Key elements of this change are as follows:

Governmental Activities:

Total net change in governmental funds fund balance:	
General Fund	\$ (621,989)
Other Governmental Funds	<u>(42,324)</u>
	(664,313)
Depreciation expense, net of capital asset additions	69,321
Change in notes payable	13,408
Change in compensated absences	(14,500)
Change in net pension liability, net of deferred resources	26,723
Change in net OPEB liability, net of deferred resources	<u>22,732</u>
Total net change	<u>\$ (546,629)</u>

4. Financial Analysis of the Government’s Funds

As noted earlier, fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the District’s *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the District’s financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government’s net resources available for spending at the end for the fiscal year.

As of the end of the current fiscal year, the District’s governmental funds reported combined ending fund balances of \$1,825,446, which is a change of \$(664,313) (\$2,489,759 in FY 22) in comparison with the prior year. Key elements of this change are as follows:

Governmental Funds:

General Fund	\$ 1,714,625
Other Governmental Funds:	
Food Service Fund	56,653
Student Activity Funds	<u>54,168</u>
Total	<u>\$ 1,825,446</u>

5. General Fund Budgetary Highlights

The general fund is what most people think of as “the budget” since it is the fiscal point of the First Session of Annual Meeting (Deliberative) and largely supported by locally raised taxes. The general fund ended the fiscal year with an unassigned fund balance of \$1,163,250 of which \$763,250 will be returned to the taxpayers in 2023-2024 and \$400,000 will be retained in accordance with RSA 198:4-bII.

COMMENTS ON GENERAL FUND BUDGET COMPARISONS (SEE EXHIBIT D)

- General fund actual revenues totaling \$16,319,530 exceeded budgeted revenues by \$193,135 (1.2%)
 - **Local sources** totaling \$114,258 exceeded budget by \$102,758 due to a combination of over collection of tuition revenue, greater than expected investment income, and an under estimation of local revenue sources.
 - **State sources** totaling \$4,308,025 exceeded budget by \$90,342; this amount is attributed to state revenues being higher than expected, especially with special education aid.
 - **Federal sources** totaling \$10,035 exceeded budget by \$35.

- General fund expenditures totaling \$16,752,320 were less than appropriation totaling \$17,257,393 by \$505,073.
 - **Instruction** totaling \$13,356,474 was below budget by \$374,228 primarily due to under expenditures in tuition charges to the Goffstown School District, as well as lower salary and benefits costs at New Boston Central School.
 - **Student Transportation** totaling \$901,688 was lower than the budget of \$970,162 by \$68,474. This was a result of combining bus routes due to driver shortages.
 - **Support Services- Student** totaling \$501,604 was lower than the budget amount of \$561,194 with a variance of \$59,590. This variance is largely attributed to changes in student support needs and challenges filling paraprofessional vacancies.
 - **Operation and maintenance of plant** totaling \$567,839 was greater than the budget of \$521,758 due to unanticipated repairs and maintenance.

6. Capital Asset and Debt Administration

Capital Assets. The District’s investment in capital assets for its governmental activities as of June 30, 2023, amounted to \$1,223,761 (net of accumulated depreciation). This investment in capital assets includes land, buildings and building improvements, machinery and equipment, and furnishings. The total change in the District’s investment in total capital assets for the current year was \$69,321 as evidenced below:

Capital Assets at Year End Governmental Activities			
	June 30, 2023	June 30, 2022	% Change 2022-2023
Land	\$ 6,770	\$ 6,770	0.00%
Buildings & Building Improvements	4,255,772	4,255,772	0.00%
Machinery, Equipment & Furnishings	275,184	129,342	112.76%
Less: Accumulated Depreciation	<u>(3,313,965)</u>	<u>(3,237,444)</u>	2.36%
Total	<u>\$ 1,223,761</u>	<u>\$ 1,154,440</u>	<u>6.00%</u>

Depreciation Expense \$ (76,521)

Additional information on the District’s capital assets can be found in the notes to the financial statements at Note 5.

Long-Term Debt

The table below illustrates the long-term debt of the District as of June 30, 2023. The compensated balances were calculated on vacation days and retirement stipend days for all eligible employees for compensation at retirement. In accordance with GASB Statement No. 68, the calculated value of the unfunded State retirement liability to the District for FY 2023 is reported, see Note 10.

Long-Term Debt Outstanding at Year End Governmental Activities			
	June 30, 2023	June 30, 2022	% Change 2022-2023
Compensated Absences	\$ 212,000	\$ 197,500	-6.84%
Notes Payable	13,409	26,817	99.99%
Pension Related Liability	6,972,923	5,222,776	-25.10%
Net Other postemployment benefits liability	443,972	454,422	2.35%
Total	<u>\$ 7,642,304</u>	<u>\$ 5,901,515</u>	<u>-22.78%</u>

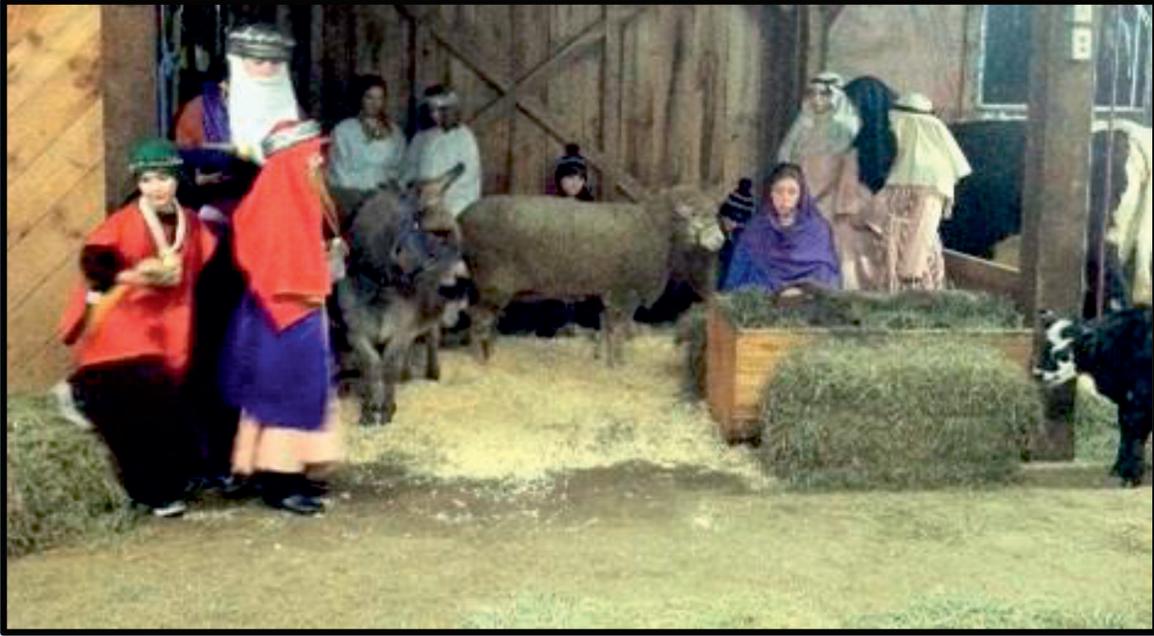
Future Budgetary Implications

Significant activities or events, which will have an impact on future District finances, include:

- o State education funding in the form of adequacy aid to local school districts can be uncertain based on several factors such as enrollment, free and reduced lunch participation, and other criteria.
- o The State shifting cost responsibilities to local governments may have an impact on taxation calculation.
- o The unassigned Fund Balance established in this audit is intended to be returned at tax rate setting in November.
- o Future budgets will continue to be developed based on actual expenditures in prior years, in particular reviewing salary and benefits. Additionally, a more accurate approach to revenues is being implemented focusing on funding derived from tuitions and other local sources.

7. Request for Information

This financial report is designed to provide a general overview of the District’s financing for all those with an interest in the District’s finances. Questions, concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the Business Administrator, C/O SAU#19, 11 School Street, Goffstown, New Hampshire 03045.



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