



Northwood, NH Board of Selectmen Agenda August 22nd, 2023

You may also watch the meeting live on the Town Website at this link:

<https://livestream.com/accounts/28706232/events/8784532/player?width=640&height=360&enableInfoAndActivity=true&defaultDrawer=&autoplay=true&mute=false>

6:00pm Call to Order, Roll Call

Pledge of Allegiance

Citizen's Forum (15-minute limit, 3 minutes/speaker)

ONGOING BUSINESS

- **Approve Minutes**
August 8th, 2023
August 15th, 2023

- **Consent Agenda**

TA Report/Items for Board Action

OLD BUSINESS

- Review for Action: Center School Bid Results**
- Review for Action: Northwood 250th Celebration Report**

NEW BUSINESS

- Acceptance of Auditors Report FY 2022**
- Adoption of Town of Northwood Investment Policy**
- Acceptance of Street Names**
- Draft Policy: Use of Town Seal (input)**
- MOU for Emergency Shelter (discussion)**

+++++

Board Task Manager (discussion)

Board Committee Reports.

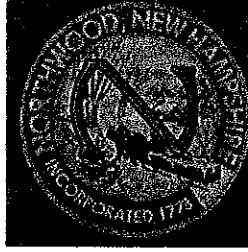
Citizen's Forum (15-minute limit, 3 minutes/speaker)

Nonpublic Session:

- RSA 91-A:3 II (a) - personnel**
- RSA 91-A:3 II (c) - reputation**

Adjournment

***Any person requiring interpretive or other accommodation is asked to contact the Town Office at least 48 hours prior to the start of the meeting.**



**TOWN OF NORTHWOOD
BOARD OF SELECTMEN**

**Town of Northwood 818 First NH Turnpike Northwood, NH 03261
(603) 942-5586**

**Board of Selectmen Meeting Minutes
August 8, 2023**

ROLL CALL: Chairman Hal Kreider, Vice-Chairman Tim Colby, Select Board Member Beth Boudreau, Select Board Member Jim Guzowski, and Select Board Member Pam Sanderson.

STAFF PRESENT: Town Administrator Neil Irvine and Town Administrative Consultant Walter Johnson.

6:00 P.M. Chairman Kreider opened the Northwood Board of Selectmen meeting with a roll call and led the pledge of allegiance.

Citizen's Forum:

Ted Wilkinson feels it is a bad idea to hold the upcoming special election at the Narrows fire station, citing traffic issues and lack of parking. He feels we should do it at the town hall where we have more parking and is easier to get people in and out.

Bill Tappen, 27 Harmony Road spoke regarding the same point. It is a narrow area with only six parking spots and would be dangerous. He feels it will deter people from coming out to vote. He urged the Board to look for another venue for the election.

Route 4 and Other Traffic Safety Concerns – Chief Drolet:

The Board has been hearing concerns about the safety on Route 4 and they want to find out what the Chief's opinion is on the subject. Chief Drolet said that people say that speeding is horrendous on Route 4, but he has always had the belief that speeding is not even in the top five causes of accidents. He supplied handouts to the Board with accident statistics. The first one listed all accidents that occurred so far in 2023 with date, time, location, number of vehicles, injuries or not, cause, weather, and road surface conditions. So far, there have been 63 accidents, 9 of which had injuries. The next sheet was totals of the number of accidents each year over the past five years. In 2018 there were 76 accidents; 2019 was 78; 2020 was 57; 2021 was 57; 2022 was 58; and this year is 63. March is the highest crash month of the year, Wednesdays and Fridays are tied for highest crashes, between noon and 1 p.m. is the highest time frame, followed closely by 2 p.m. to 3 p.m. and 4 p.m. to 5 p.m. Of the 9 accidents this year with injuries. 1 of those was fatal, 2 serious, 4 minor and transported by EMS, and 2 not transported at all. 37 out of the total of 63 crashes happened on Route 4, with 6 resulting in injuries. In looking at the location of crashes on Route 4, the highest rate was Rochester Road and Mountain Ave with 5 collisions; second place

43 was a tie between Nottingham Road (Rt 152), Bow Lake Road, and Blakes Hill Road/Main St with 3 each.
44 They are all intersections. The causes of the crashes were Driver Inattention with 9; Failure to Yield and
45 Following Too Close tied with 6 each. None of the crashes were caused by speeding alone. He knows
46 there is speeding on Route 4, but it is not the cause of the accidents. The main causes are driver
47 inattention and distraction, failure to yield, and following too closely. Corporal Stagg has organized a
48 saturation patrol that will be running through the summer and fall. There was general discussion with the
49 Board about the benefits of more traffic lights, blinking lights, rumble strips installed, ending the passing
50 lane at the east end of town, and removing the passing section on the west end of town. The Chief did
51 not think there would be enough benefit from any of those suggestions. He said the best fix is for
52 everyone that is driving to pay attention and leave plenty of space.

53

54 **Center School Bid Results:**

55 One bid has been received and was opened at the meeting. It was from Jamie Lynn Cavaretta for \$100.
56 The RFP required that insurance certificates be provided, certification of experience in dismantling,
57 moving, and transporting the building off the property. It has to provide for the cleanup of materials and
58 any hazardous items and be performed within 30 days. Mr. Johnson said if the Board decides to accept
59 this bid, they will need to make sure that Jamie can meet all those requirements.

60 **Motion: "To accept the bid by Jamie under meeting the conditions of the agreement for \$100."**

61 **Motion: P. Sanderson**

62 **Second: T. Colby**

63 Selectmen Kreider stated that if this vote passes, TA Irvine will verify the conditions can be met. P.
64 Sanderson added that the 30-day time frame should start when the Board has confirmation the conditions
65 can be met, not starting today. The Board agreed.

66 **Motion carried by a vote of 5 to 0.**

67

68 **Old Center School and American Legion signs:**

69 P. Sanderson inquired about the disposition of the Center School and American Legion building signs.

70 **Motion: "To keep the Center School sign and mount it inside the town hall."**

71 **Motion: T. Colby**

72 **Second: B. Boudreau**

73 **Motion carried by vote of 5 to 0.**

74

75 The Board asked TA Irvine to contact the Historical Society and ask if they want the American Legion sign.
76 The Board would like a formal answer from them.

77

78 **Approve Minutes:**

79 H. Kreider wanted to correct line 186 to say "...a study to learn where the pollutants (contaminates) are
80 coming into the lake."

81 **Motion: "To approve the minutes of July 25, 2023, as amended.**

82 **Motion: T. Colby**

83 **Second: P. Sanderson**

84 **Motion carried by vote of 4 – 0 - 1 with B. Boudreau abstaining.**

85

86 **Consent Agenda:**

87 Accounts Payable Manifest dated August 2, 2023, Batch #125 for \$103,842.12. Items of note include
88 payments to Axon for equipment purchases for the Police for \$7,200; Cross Country Appraisal for the
89 monthly assessing services for \$4,500; Coyle Law for the quarterly prosecution services for \$4,500;

90 Healthtrust for \$29,382.45 for employee insurances; Tax Exempt Leasing for \$6,609 for the payment for
91 dump truck lease; and \$7,200 to Summit Contracting for roadside mowing.

92 Payroll Manifest # 08-09-23 for \$67,386.17.

93 Accounts Payable Manifest dated August 9, 2023, Batch # 126 for \$70,100.03. items of note include
94 payments to Central Trailers for \$14,900 for the new DPW equipment trailer; Gulf Village District for
95 \$11,282 for the 1st issue taxes; NH Retirement System for the employee retirement for \$33,181.53; and
96 Northwood Cove District for \$8,296.50 for their 1st issue taxes.

97 Reimbursement request to the Trustees of the Trust Fund: Reimbursement requests include from the
98 Lagoon Maintenance ETF for \$35.98 ; Cable Franchise Fees ETF for \$11,439.77 for payment to Lakes
99 Region Cable TV; Aquatic Invasive Species Prevention ETF for \$4,500 for payment to Jenness Pond Shore
100 Owners Association; Cemetery Maintenance ETF for \$7,500 for payment to ArborCare for tree removal;
101 and the 250th Anniversary ETF for \$2,708.43 for payments that include Lakes Region Tent for \$1,312. The
102 total reimbursement request is \$26,184.18.

103 Administrative Abatement: Map 224, Lot 8-1 – Binette

104 Others:

105 Intent to Cut – Map 235, Lot 29 Beaucher

106 Intent to Cut – Map 216, Lots 74-1 & 74-2 – Pineview Properties

107 Seasonal Camper Permit – Map 125, Lot 31 – Hardy

108 Report of Cut – 23-349-05-T, Map 213, Lots 1 & 2 – Johnson

109 **Motion: “To approve the consent agenda as presented.”**

110 **Motion: P. Sanderson**

111 **Second: B. Boudreau**

112 **Motion carried by vote of 5 to 0.**

113

114 **TA Report:**

115 Staffing: There is still one full-time patrol officer position open.

116 PW and Facilities Projects: Ditch work is complete, and we have returned the mini excavator.

117 We received a letter from DES regarding the closure of the septage lagoons. When the original permit for
118 the closure plan was submitted in 2005, it complied with the regulations that were current at that time.
119 They have since changed. We will need to submit a new closure plan that complies with the current
120 regulations. The engineers, town, and DES Representative should meet soon to discuss the options, pros,
121 cons, and costs so that the scope of the cost will be known going into the coming budget season. The
122 project and costs may need to be spread over several years. There is currently roughly \$110,000 in the
123 closure fund, but that will not be enough. David Allain will do the testing this fall but is retiring and is not
124 interested in being involved in this project going forward.

125 The transfer station is waiting for the next response from DES, but we have done everything they have
126 asked us to do so far. The CIP Committee will be notified that there will be costs associated with the
127 lagoon closure that we need to plan for.

128 The transmission in the backhoe needs to be replaced due to internal damage. An option to repair it will
129 cost \$8,000 but will have no guarantees. There is an estimate of \$22,000 to rebuild the transmission.
130 There was discussion regarding the options, but we need to have a backhoe now. We have rented one in
131 the meantime. The Board will ask PW Foreman Chris Brown to attend the next meeting to discuss the
132 equipment issues.

133 Town hall audio/video improvements: Steve Robert supplied a detail recommendation of how to enhance
134 the video/audio communications at the town hall and to broadcast to the public.

135 **Motion: “To accept all phases of the proposal from Steve Robert and to fund it out of the Cable
136 Franchise Fee fund.”**

137 **Motion: T. Colby**

138 **Second: B. Boudreau**

139 **Motion carried by vote of 5 to 0.**

140 Route 107 closure: The work was going well up until the rain today. The project might be done by the end
141 of the week. We will keep getting messages/updates out as needed.

142 Emergency Shelter Generator: The RFP is still out. There was a pre-bid meeting last Monday that two
143 contractors attended.

144 ARPA Funds update: The ARPA funds report has been updated with the library water system replacement.

145 Collective Bargaining Unit: The CBA has withdrawn their petition to unionize. We are still waiting for
146 decisions on the complaints against the town. This was a very expensive process with legal fees around
147 \$17,000. We have asked the attorney to review the invoices because we were being billed for the service
148 of two separate attorneys. A revised invoice will be coming.

149 Highway Block Grant estimate for FY24 is \$106,977.25.

150 Town Seal: The black and white version of the town seal was created by Linda Smith. She has assigned
151 any and all rights to it over to the town. This is now town property and therefore under the control of the
152 Board of Selectmen. Linda Smith retained control of the use of the colored version.

153 Flat Meadow March Wetlands: A letter has been sent to DES Wetlands Bureau asking them to investigate
154 the disturbance at Old Turnpike Road.

155 Town Counsel: Walter Mitchell, town counsel managing partner is retiring. Laura Spector Morgan, Joe
156 Driscoll, and Naomi Butterfield will continue to run the law firm.

157 TA opting out of NHRS: A letter has been prepared for NH Retirement System informing them that the
158 new TA Neil Irvine is opting out of the retirement system.

159 **Motion: "To let Neil Irvine opt out of the retirement system and have the Chairman sign the letter."**

160 **Motion: T. Colby**

161 **Second: B. Boudreau**

162 **Motion carried by vote of 5 to 0.**

163 September election polling location: The Board talked about the possible polling locations for the
164 September special election. There was discussion about parking capacity, handicap accessibility, traffic
165 issues, and the number of voting booths that need to be set up. Moderator McGulgan was present as
166 well. The Board asked TA Irvine to meet with the moderator and the town clerk about the options and
167 bring recommendations to the Board when they hold a work session meeting to discuss this topic only on
168 Tuesday, August 15 at 6:00 p.m.

169

170 **Northwood 250th Celebration Report:**

171 In the packet for review. B. Boudreau would like a detailed report of fund raising and money expended
172 and remaining inventory of items. The Board will invite 250th Chairperson Sandy Priolo to attend the next
173 regular meeting on the 22nd.

174

175 **FY22 Audit Report Review:**

176 The final audit report has not been received yet. The MS-535 report (annual report of the year estimates
177 vs actuals for FY22) is complete. The fund balance beginning balance was \$3,104,741 and the ending
178 balance is \$2,209,767. The Board's estimate for the fund balance was to spend it down by \$1,000,000.
179 The actual is slightly higher than the estimate. This will allow them to potentially use more to stabilize
180 the tax rate or to fund expenses and capital items.

181

182 At 8:02 the Board took a 5-minute recess.

183

184 **Stonework for Town Parade Sign – Dan Schroth:**

185

186 Dan has offered to build a stone base around the sign at the town hall using rock from the recreation
187 fields. T. Colby would like to see a time frame for the project and to coordinate it with PW Foreman Chris
188 Brown. B. Boudreau wants to know what it will look like. TA Irvine said it is an exciting offer, but with the
189 DPW having to rent equipment, maybe we should put this off for later, maybe next spring. He will ask
190 Dan for some design ideas and a timeframe and come back with it at the August 22 meeting.

191

192 **Board Task Manager:**

193 TA Irvine has sorted, formatted, and color-coded the Board Task Manager. He asked the Board to review
194 it and they can discuss what the new priorities are moving forward at the meeting on the 22nd.

195

196 **Board Committee Reports:**

197 P. Sanderson asked if the Community Center sign should be reinstalled on the building and asked if the
198 Rotary can put up flags at the town hall. The Rotary will be told to submit a letter to the Board explaining
199 what they want to do.

200

201 H. Kreider reported the CIP Committee has met twice and the process is going well. He announced that
202 the last two Planning Board meetings regarding the Heigis case were turmoil. Our town counsel, Laura
203 Spector-Morgan has been meeting with the Planning Board and attending their meetings, so there will be
204 some legal fees coming. The facilities committee will meet tomorrow night to plan the September
205 listening sessions. H. Kreider asked TA Irvine to look into having the Town post to Facebook sites to get
206 messaging to a broader audience, ensuring that the Town seal is used to show the communication is
207 authentic..

208

209 **Citizen's Forum:**

210 Matt Frye of Strafford Road thanked the Board for reconsidering the center school decision. He said there
211 are also attractive nuisances at the Upper Recreation fields that should be addressed, such as the giant
212 pit where the beans were cooked and the electric line to the pavilion. They are a safety hazard. He also
213 thanked Walter Johnson for the commendable work he did.

214

215 **At, 8:34**

216 **Motion: "To go into a non-public session under RSA 91A;3 (a) and (c) - personnel and reputation."**

217 **Motion: P. Sanderson**

218 **Second: T. Colby**

219 **Motion carried by a roll call vote of 5 to 0.**

220

221 **At 8:56pm the Board exited the non-public session.**

222 **Motion to adjourn by P. Sanderson**

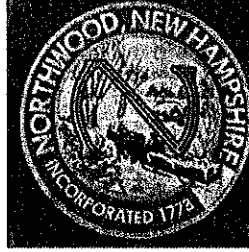
223 **Second: T. Colby**

224 **Motion carried 5-0**

225 Minutes respectfully submitted by

226 Cheryl Eastman

227



**TOWN OF NORTHWOOD
BOARD OF SELECTMEN**

**Town of Northwood 818 First NH Turnpike Northwood, NH 03261
(603) 942-5586**

**Board of Selectmen Meeting Minutes
August 15, 2023**

ROLL CALL: Chairman Hal Kreider, Vice-Chairman Tim Colby, Select Board Member Beth Boudreau, Select Board Member Jim Guzofski, and Select Board Member Pam Sanderson.

STAFF PRESENT: Town Administrator Neil Irvine, Moderator Keith McGuigan, Tax Collector/Town Clerk Marisa Russo.

6:00 P.M. Chairman Kreider opened the Northwood Board of Selectmen meeting with a roll call and led the pledge of allegiance.

This meeting is only for the purpose of a discussion of the location for the special election in September.

Moderator Keith McGuigan said he had met with Town Clerk/Tax Collector Marisa Russo, Town Administrator Neil Irvine and DPW Foreman Chris Brown last Friday and toured the Narrows Fire Station and the meeting room at the Town Hall. They looked at the possible set up options, ADA compliance issues, parking availability, etc and they feel either venue would suffice. Overall, he would like to recommend using the Town Hall because it is known as the traditional space for elections and is right next door to the place where the most recent elections have been held. He is requesting permission to set-up for the election on the Friday before to ensure they have enough time to get everything properly set up. M. Russo agreed on the location and the need for extra set-up time. K. McGuigan stated they will have election officials at the doors to give directions and assistance to voters. TA Irvine requested that the town offices be closed on the election day if it is held at the town hall. It would be a challenge to try to conduct business during the election. He added that regardless of location chosen getting the word out would be imperative once a location is decided using the town hall sign, Facebook, town website, etc.

Motion: "To hold the September special election at the town hall and allow set-up any time after Friday morning."

Motion: T. Colby

Second: P. Sanderson

Motion carried by vote of 5 to 0.

Moderator McGuigan asked poll workers to park out behind the building in the lower level. He asked the Board if they are planning on allowing any political signs at the polling location since there is an ordinance against political signs on public property. After some discussion, the consensus of the Board was to not

DRAFT

42 allow political signs on the town hall property outside of the electioneering zone, in keeping with the
43 ordinance.

44

45 At 6:16,

46 **Motion: "To adjourn the meeting."**

47 **Motion: T. Colby**

48 **Second: P. Sanderson**

49 **Motion carried by vote of 5 to 0.**

50

51

52 Minutes respectfully submitted by

53 Cheryl Eastman

54

Northwood NH Consent Agenda for August 22, 2023

Accounts Payable Manifest dated August 16, 2023

Batch #127 for \$2,101,674.87

Accounts Payable Manifest dated August 15, 2023

Batch #128 for \$7,200.00

Payroll Manifest dated August 23, 2023

Batch #082323 for \$56,163.33

Abatement: Map 234 Lot 77 – Irving Oil Terminals

Others:

Yield Tax – Map 220-29 – Chestnut & Cape

Approved by a vote of ____ **Yes**, ____ **No** on August 22, 2023

_____ Hal Kreider

_____ Tim Colby

_____ Beth Boudreau

_____ James Guzofski

_____ Pamela Sanderson



2022 ABATEMENT RECOMMENDATION RECONSIDERATION

DATE August 10, 2023

TOWN OF: Northwood

TO: Board of Selectmen

FROM: Jeff Earls, Assessor

OWNER: Irving Oil Terminals, Inc.

PROPERTY 185 First NH Tpk.

Map & Lot: 234-77

COMMENTS: The basis for the assessment of Irving Oil was the sale of the Mobil station for roughly \$2,500,000 in 2021. Irving Oil through their tax representative appealed the 2022 tax assessment claiming that there are differences between the two stations. We found that the buildings were similarly sized, the conditions were similar and the number of pumps were the same.

The abatement was denied due to the July 1 deadline for the Town to answer. In the meantime, I have been in ongoing discussions with their tax representative trying to find the best way to compare the two. The only difference we saw was that the Mobil had a lease agreement with Dunkin Donuts which would make their property more profitable and more valuable.

The tax representative supplied rent information that Irving had in some of their stores in other towns ranging from \$58,000 - \$143,000 per year. It was determined that the space allowed for these other stores was greater than 2 times what the Northwood Mobil leased out. Instead of going on the low end of \$58,000 we agreed that \$30,000 with a Cap Rate of 10% was appropriate hence the \$300,000 reduction.

Recommendation: Abate

Original Assessment: 2,525,500
 Revised Assessment: 2,225,500
 Abate 300,000

ABATEMENT GRANTED

ABATEMENT DENIED

Signature/Date

Signatures/Date

Town of Northwood

818 NH Turnpike
Northwood NH 03261
942-5586

CURT NALEID
CHESTNUT AND CAPE INC
30 N RIVER LAKE ROAD
NORTHWOOD NH 03261-3525

YIELD TAX ON TIMBER CUT

TAX ACCOUNT & SERIAL I.D. NUMBER: 0
TAX MAP & LOT NUMBER: 220-29
YIELD TAX OPERATION NUMBER: 22-349-01-T
DATE OF YIELD TAX BILL: 8/23/2023
AMOUNT COMMITTED TO ME
FOR COLLECTION PER RSA 79: **\$174.57**

***** 18% APR INTEREST WILL BE CHARGED AFTER 9/22/2023 ON UNPAID TAXES *****

APPEAL: an owner may, within 90 days of notice of the tax, appeal to the assessing officials in writing for an abatement from the original assessment, but no owner shall be entitled to an abatement unless he has complied with the provisions of RSA 79:10 and 11. (RSA 79:8)

TAX OFFICE HOURS: MONDAY & THURSDAY 9AM-4PM
TUESDAY & WEDNESDAY 10AM-6PM FRIDAY - SUNDAY CLOSED

Sincerely,

Marisa Russo
Tax Collector

**ORIGINAL WARRANT
YIELD TAX LEVY
August 23, 2023
THE STATE OF NEW HAMPSHIRE**

Rockingham

TO: Marisa Russo, Collector of Taxes for Town of **NORTHWOOD**, in said county:

In the name of said State you are hereby directed to collect on or before thirty (30) days from date of bill from the person(s) named herewith committed to you, the Yield Tax set against their name(s), amounting in all to the sum of : **\$174.57**, with interest at eighteen (18%) percent per annum from the due date and on all sums not paid on or before that day. We further order you to pay all monies collected to the treasurer of said town, or treasurer's designee as provided in RSA 41:29, VI, at least on a weekly basis, or daily when receipts exceed \$1,500.00 or more often when directed by the Commissioner of Revenue Administration.

Given under our hands and seal at **NORTHWOOD**

(Selectmen/assessor)

(Selectmen/assessor)

(Selectmen/assessor)

(Selectmen/assessor)

(Selectmen/assessor)

DATE SIGNED: August 23, 2023

NAME & ADDRESS	MAP & LOT	OPERATION #	YIELD TAX DUE
CURT NALEID CHESTNUT AND CAPE INC 30 N RIVER LAKE ROAD NORTHWOOD NH 03261-3525	220-29	22-349-01-T	\$174.57

TAX DUE DATE: September 22, 2023 TOTAL YIELDTAX: \$174.57

TIMBER CUT FOR INTENTS FILED DURING: April 1, 2022 - March 31, 2023

TOWN: NORTHWOOD
 COUNTY: Rockingham
 OWNER: CURT NALEID
 OWNER: CHESTNUT AND CAPE INC
 ADDRESS: 30 N RIVER LAKE ROAD
 ADDRESS: NORTHWOOD NH 03261-3525

ACCOUNT & SERIAL #:
 MAP & LOT #: 220-29
 OPERATION #: 22-349-01-T
 DATE OF BILLING: August 23, 2023

INTENT FILED DURING TAX YEAR: April 1, 2022 - March 31, 2023

SPECIES	LOW MBF	HIGH MBF	CORDS		RANGE DIFFERENCE	RATING %	STUMPAGE VALUE *	# BOARD FEET IN THOUSANDS	# TONS	# CORDS
			TONS LOW	TONS HIGH						
WHITE PINE	\$90.00	\$190.00			\$100.00	0.75	\$ 165.00	10.580		
HEMLOCK	\$20.00	\$60.00			\$40.00	0.75	\$ 50.00			
RED PINE	\$15.00	\$60.00			\$45.00	0.75	\$ 48.75			
SPRUCE & FIR	\$70.00	\$125.00			\$55.00	0.75	\$ 111.25			
HARD MAPLE	\$120.00	\$350.00			\$230.00	0.75	\$ 292.50			
WHITE BIRCH	\$50.00	\$100.00			\$50.00	0.75	\$ 87.50			
YELLOW BIRCH	\$75.00	\$250.00			\$175.00	0.75	\$ 206.25			
OAK	\$180.00	\$500.00			\$320.00	0.75	\$ 420.00			
ASH	\$75.00	\$200.00			\$125.00	0.75	\$ 168.75			
SOFT MAPLE	\$50.00	\$150.00			\$100.00	0.75	\$ 125.00			
BEECH/PALLET/TIE LOGS	\$20.00	\$60.00			\$40.00	0.75	\$ 50.00			
OTHERS:	\$50.00	\$150.00			\$100.00	0.75	\$ 125.00			
OTHERS:	\$0.00	\$0.00			\$0.00	0.75	\$ -			
TONS & CORDS	TONS LOW	TONS HIGH	CORDS LOW	CORDS HIGH	CORDS	RATING %	STUMPAGE VALUE TONS *	STUMPAGE VALUE CORDS *	# TONS	# CORDS
SPRUCE & FIR	\$0.00	\$1.00			\$1.00	0.75	\$ 0.75			
HARDWOOD & ASPEN	\$0.50	\$4.00			\$3.50	0.75	\$ 3.13			
PINE	-\$0.05	\$0.50			\$0.55	0.75	\$ 0.36			
HEMLOCK	\$0.00	\$3.50			\$3.50	0.75	\$ 2.63			
BIOMASS CHIPS	-\$3.00	\$1.00			\$4.00	0.75	\$ -			
HIGH GRADE SPRUCE	\$20.00	\$30.00			\$10.00	0.75	\$ 27.50		72.730	
CORD WOOD/FUELWOOD			\$8.00	\$20.00	\$12.00	0.75	\$ -	\$ 17.00		

* STUMPAGE VALUE = % RATING X RANGE DIFFERENCE + LOW RANGE VALUE

**CERTIFICATION OF YIELD TAXES ASSESSED
INTENT FILED DURING TAX YEAR: April 1, 2022 - March 31, 2023**

TOWN / CITY OF: NORTHWOOD
COUNTY OF: Rockingham
CERTIFICATION DATE: August 23, 2023

 (Selectmen/assessor)

 (Selectmen/assessor)

 (Selectmen/assessor)

 (Selectmen/assessor)

 (Selectmen/assessor)

SEND SIGNED COPY TO: DEPT. OF REVENUE ADMINISTRATION
 MUNICIPAL AND PROPERTY DIVISION
 P.O. BOX 487
 CONCORD, NH 03302-0487

# 1 NAME OF OWNER	# 4 SPECIES	# 5 NUMBER OF BOARD FEET IN THOUSANDS	# 6 NUMBER OF TONS	# 6 NUMBER OF CORDS	# 7 STUMPAGE VALUE	# 8 TOTAL ASSESSED VAL.	# 9 TAX AT 10 %	# 10
Curt Naleid Chestnut and Cape Inc 30 N River Lake Road Northwood NH 03261-3525 Account or Serial #: 0	White Pine	10.580			\$165.00	\$1,745.70	\$174.57	
	Hemlock	0.000			\$50.00	\$0.00	\$0.00	TOTAL TAX
	Red Pine	0.000			\$48.75	\$0.00	\$0.00	TOTAL TAX
	Spruce & Fir	0.000			\$111.25	\$0.00	\$0.00	DUE ON THIS OPERATION
	Hard Maple	0.000			\$292.50	\$0.00	\$0.00	(TOTAL OF COL. # 9)
	White Birch	0.000			\$87.50	\$0.00	\$0.00	
	Yellow Birch	0.000			\$206.25	\$0.00	\$0.00	
	Oak	0.000			\$420.00	\$0.00	\$0.00	
	Ash	0.000			\$168.75	\$0.00	\$0.00	
	Soft Maple	0.000			\$125.00	\$0.00	\$0.00	
By which lot was designated in notice of intent Map & Lot Number 220-29	Beech/Pallet/Tie Logs	0.000			\$50.00	\$0.00	\$0.00	
	Others :	0.000			\$125.00	\$0.00	\$0.00	
	Others :	0.000			\$0.00	\$0.00	\$0.00	
					TONS CORDS			\$174.57
# 3 Operation Number 22-349-01-T	Spruce & Fir		0.00		\$ 0.75	\$0.00	\$0.00	
	Hardwood & Aspen		0.00		\$ 3.13	\$0.00	\$0.00	
	Pine		0.00		\$ 0.36	\$0.00	\$0.00	
	Hemlock		0.00		\$ 2.63	\$0.00	\$0.00	
	Biomass Chips		72.73		\$ -	\$0.00	\$0.00	
	High Grade Spruce		0.00		\$ 27.50	\$0.00	\$0.00	
	Cordwood			0.00	\$ 17.00	\$0.00	\$0.00	
						\$1,745.70	\$174.57	

TOWN ADMINISTRATOR'S REPORT

August 18, 2023

TO: Board of Selectmen
FROM: Neil Irvine, Town Administrator
RE: Weekly Report
DATE: August 18, 2023

Staffing: In addition to the FT Patrol Officer at the PD remaining vacant, Mr. Dinsmore resigned this week as our BI/CE Officer.

In addition to continuing the transition from Administrator Johnson and introducing myself to assorted Boards & Commissions, the following project work was undertaken:

Election Location: I met this week with the Town Clerk, Moderator and DPW Foreman to assess each of the locations being considered for the upcoming September election. Both locations were deemed viable with positives and negatives associated with each. Reported the findings to the BoS on 08/15 where the Town Hall was selected, messaging of the location was put in place immediately to communicate the date and location.

250th Celebration: Met with Sandy Priolo seeking a post celebration itemized Profit & Loss accounting. Sandy indicated the 250th Committee had a meeting scheduled for 08/21 and would be able to provide that information for the Board meeting 09/12

Center School Building: Met with Jamie to review the requirements per the Bid Notice and have set a date of 08/21 for all documentation to be provided to the Town. The insurance certificate was received this week.

Town Office Sign: Spoke with Dan Schroth who understood the need to gather the material for the wall before the planned crushing in Nov. He believes the project will take no more than a month and recommends not building it as a planter as the material inside will freeze in the winter and push the walls out of alignment over time. Recommending we consider a start date after the Sept election.

Public Safety Building: Followed up with Tom Morgan with population data trend & forecast in addition to historical Town voting data. Registered myself, the Chiefs and BoS Chair for a PSB Seminar in September.

Town Seal Policy: After receiving the rights to the Town Seal I drafted and distributed a Policy for its use to the BoS for input. The policy will be finalized and presented for adoption at a subsequent meeting when all input is considered.

AV Upgrade: Met with Connected Support services to discuss and initiate phase 2 of the upgrades to the livestreaming of meetings. Received an Agreement for hosted meeting support which I reviewed and returned with a request for an amendment.

DPW: Followed up on the Backhoe failure and awaiting a quote based on the initial assessment. Unfortunately, the same operator damaged the F550 when he raised the dump body while the tailgate was in contact with the rock pile. The employee has been disciplined and an insurance claim has been filed. The Bean hole pit has been covered with sheets of tin roofing while Harding Metals fabricates a permanent cover. The planned trenching for burying the electrical service at the rec field was interrupted by the rain and will now occur next week.



James A. Sojka, CPA*

Sheryl A. Pratt, CPA**

Michael J. Campo, CPA, MACCY

August 10, 2023

To the Members of the Board of Selectmen
Town of Northwood
818 First New Hampshire Turnpike
Northwood, NH 03261

* Also licensed in Maine
** Also licensed in Vermont

Dear Members of the Board of Selectmen:

We have audited the financial statements of the governmental activities, major governmental and proprietary fund, and aggregate remaining fund information of the Town of Northwood for the year ended December 31, 2022 and have issued our report thereon dated August 7, 2023. Professional standards require that we communicate to you the following information related to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated September 22, 2021, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the Town of Northwood solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you in our engagement letter dated September 22, 2021.

Compliance With All Ethics Requirements Regarding Independence

The engagement team, others in our Firm, as appropriate and our Firm, have complied with all relevant ethical requirements regarding independence.

We follow the AICPA Ethics Standard Rule 201 and in conjunction with the Firm's Quality Control Document, we annually review with all engagement staff potential conflicts and obtain an independence certification. In addition, we inquire on each engagement about potential conflicts with staff. We have not identified any relationships or other matters that in the auditor's judgment may be reasonably thought to bear on independence.

PLODZIK & SANDERSON, P.A.
Certified Public Accountants

193 North Main Street, Concord, New Hampshire, 03301 • 603-225-6996
www.plodzik.com

Significant Risks Identified

We have identified the following significant risks through our risk assessment procedures. These risks are identified universally in New Hampshire governmental entity audits performed by our firm. As a result of these risks the engagement team developed an audit approach that specifically addresses these significant risks:

- Management override of controls; and
- Improper revenue recognition

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the Town of Northwood is included in Note 1 to the financial statements. As described in Note 2-C to the financial statements, the Town of Northwood changed accounting principles to change the way the Town reports leases, by adopting Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*, in the fiscal year 2022. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

Management's estimate of the capital asset useful lives is based on historical information and industry guidance. We evaluated the key factors and assumptions used to develop the capital asset useful lives in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the allowance for uncollectible property taxes are based on historical data and information known concerning the assessment appeals. We evaluated the key factors and assumptions used to develop the uncollectible property taxes in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the uncollectible ambulance receivables is based on knowledge of past collection rates. We evaluated the key factors and assumptions used to develop the uncollectible ambulance receivables in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the net pension liability, deferred outflows and inflows of resources related to pensions are based on assumptions of future events, such as employment, mortality and estimates of value of reported amounts. We evaluated the key factors and assumptions used to develop the net pension liability, deferred outflows and inflows of resources related to pensions in determining that they are reasonable in relation to the financial statements taken as a whole.

Management's estimate of the other postemployment benefit liability, deferred outflows and inflows of resources are based on the assumption of future events, such as employment, mortality, and healthcare cost trend, as well as estimates of the value of reported amounts. We evaluated key factors and assumptions used to develop the other postemployment benefits liability, deferred outflows and inflows of resources related to the other postemployment benefits in determining that they are reasonable in relation to the financial statements taken as a whole.



Financial Statement Disclosures

The financial statement disclosures are neutral, consistent, and clear.

Significant Unusual Transactions

There are no significant or unusual transactions identified during our audit.

Significant Difficulties Encountered During the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit.

Adjustments proposed and approved were primarily of a routine nature which management expects the independent auditors to record as part of their year-end procedures. A list of these adjustments for all funds are attached to this letter.

Disagreements With Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated August 7, 2023.

Management Consultations With Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Town of Northwood's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Key Audit Matters

We have determined that there are no key audit matters to communicate.

Other Audit Matters, Findings, or Issues

In the normal course of our professional association with the Town of Northwood, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the Town, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the Town of Northwood's auditors.

Reconciliation of the Budget

We noted during reconciliation of the client's budget that they are not updating revenues for when the MS-434R is updated. In addition, there was a difference in function when comparing the budget to the MS-232R. Per best practice, when implementing the budget, we recommend that the budget is also compared to the State forms to ensure accuracy in the event of any updates by the State.



Investment Policy

We noted that the investment policy is from 2021; per NH RSA 41:9 *Financial Duties*, "The selectmen shall annually review and adopt an investment policy for the invest of public funds in conformance with applicable statutes and shall advise the treasurer of such policies." We recommend that going forward the Town should review its investment policy with the Board of Selectmen each calendar year.

Transfer Station Deposits

We noted daily receipt forms/deposits are not being signed off on by the transfer station supervisor. Per best practice, it is recommended that each form is signed off on to show that they are aware of it being deposited, and that the amount being deposited is accurate. We recommend that going forward all daily deposit slips are signed off by the transfer station supervisor.

Other Matters

Implementation of New GASB Pronouncements

The Governmental Accounting Standards Board (GASB) has issued several pronouncements that have effective dates that may impact future financial presentations. Management has not currently determined what, if any, impact implementation of the following statements may have on the financial statements.

GASB Statement No. 91, *Conduit Debt Obligations*, issued in May 2019, will be effective for the Town with its fiscal year ending December 31, 2023. This Statement will provide a single method of reporting conduit debt obligations and eliminate differences in practice.

GASB Statement No. 92, *Omnibus 2020*, issued in January 2020, will be effective for the Town with its fiscal year ended December 31, 2023. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements.

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, issued in March 2020, will be effective for the Town with its fiscal year ended December 31, 2023. The objectives of this Statement are to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs).

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, issued in May 2020, will be effective for the Town with its fiscal year ended December 31, 2023. The objectives of this Statement are to provide guidance on accounting and financial reporting for subscription-based information technology arrangements for government end users.

GASB Statement No. 99, *Omnibus 2021*, issued in April 2022, will be effective for the Town with its fiscal year ended December 31, 2023. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees.

GASB Statement No. 100, *Accounting Changes and Error Corrections—an Amendment of GASB Statement No. 62*, issued in June 2022, will be effective for the Town with its fiscal year ended December 31, 2024. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

GASB Statement No. 101, *Compensated Absences*, issued in June 2022, will be effective for the Town with its fiscal year ended December 31, 2024. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences.



We applied certain limited procedures to the following, which are required supplementary information (RSI) that supplements the basic financial statements:

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

Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual fund schedules, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

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

Respectfully,



PLODZIK & SANDERSON
Professional Association
Concord, New Hampshire

Attachment:

Governance Letter Attachment



Client: 2064 - Town of Northwood
 Engagement: 2022 - Town of Northwood
 Period Ending: 12/31/2022
 Trial Balance: 001.0000 - Government Fund Trial Balance
 Workpaper: 910.0031 - Governance Letter Attachment
 Fund Level: Fund
 Index: 100, 300, 400, 600, 700, 800, 900, 200, 201, 10

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1				
To adjust immaterial difference in fund balance to actual through current year activity.				
100-35090-3056	Miscellaneous Revenue		7,185.00	
100-26300-0000	Fund Balance - Unassigned			7,185.00
Total			<u>7,185.00</u>	<u>7,185.00</u>
Adjusting Journal Entries JE # 5				
To adjust ARPA deferral for current year expenditures				
10-22200-3027	ARPA - Deferred Revenue		88,451.00	
10-33190-3027	ARPA - Revenue			88,451.00
Total			<u>88,451.00</u>	<u>88,451.00</u>
Adjusting Journal Entries JE # 6				
To reclassify fund balance for encumbrances per #400,4400				
100-24900-0000	Fund Balance - Assigned		2,760.00	
100-26300-0000	Fund Balance - Unassigned			2,760.00
Total			<u>2,760.00</u>	<u>2,760.00</u>
Adjusting Journal Entries JE # 7				
To adjust ambulance receivables and allowance				
300-11600-0000	AMB - Receivable Ambulance Revenue		16,157.00	
300-34010-3000	AMB - Ambulance Fees Collected		18,521.00	
300-11600-1009	AMB - Allowance for Uncollectable			34,678.00
Total			<u>34,678.00</u>	<u>34,678.00</u>
Adjusting Journal Entries JE # 8				
To record an unrecorded receivable picked up in subsequent testing				
100-11500-1000	Accounts Receivable		29,319.00	
100-32900-3019	Cable TV Franchise Fees			29,319.00
Total			<u>29,319.00</u>	<u>29,319.00</u>
Adjusting Journal Entries JE # 9				
To adjust the welfare lien receivable and deferred revenue to the client's listing				
100-11500-1015	Receivable - Welfare Liens		1,301.00	
100-22200-1015	Deferred Revenue - Welfare Liens			1,301.00
Total			<u>1,301.00</u>	<u>1,301.00</u>
Adjusting Journal Entries JE # 10				
To reverse prior year entry regarding the sale of tax deduced property.				
100-35010-3049	Sale/Lease of Town Owned Property		85,836.00	
100-11500-1034	Accounts Receivable - Tax Deduced Property			85,836.00
Total			<u>85,836.00</u>	<u>85,836.00</u>
Adjusting Journal Entries JE # 11				
To adjust tax deduced property and related tax agreements payable account to actual per #300,1800				
100-22200-1012	Deferred Revenue - Tax Agreements		27,230.00	
100-22700-1034	Tax Deduced Property			17,719.00
100-35010-3049	Sale/Lease of Town Owned Property			9,520.00
Total			<u>27,230.00</u>	<u>27,230.00</u>
Adjusting Journal Entries JE # 12				
To adjust nonspendable fund balance to agree to prepaid and tax deduced property balance per #400,1600				
100-26100-000	NONSPENDABLE FUND BALANCE		7,146.00	
100-26301-000	UNDESIGNATED FUND BALANCE			7,146.00
Total			<u>7,146.00</u>	<u>7,146.00</u>
Adjusting Journal Entries JE # 13				
AUDIT ONLY: To reclassify receivables to cash in hands of officials, noted that these tax deposits were processed in FY 2022 for tax but not until FY 2023 for the GL.				
100-10111-010	CASH ON HAND		108,928.00	
100-10800-1004	Receivable - Property Tax - All Levies			108,928.00
Total			<u>108,928.00</u>	<u>108,928.00</u>
Adjusting Journal Entries JE # 14				
To adjust tax receivable balances to actual based on listing of names.				
100-31101-037	TAX OVERLAY		9,578.00	
100-10800-1004	Receivable - Property Tax - All Levies			4,804.00
100-10800-1005	Receivable - Tax Liens - All Levies			4,974.00
Total			<u>9,578.00</u>	<u>9,578.00</u>
Adjusting Journal Entries JE # 15				

AUDIT ONLY: To reclass the NHRS December 2022 payment to an Intergovernmental payable

100-20200-0000	Payable - Accounts Payable		28,359.00	
100-20700-1000	Intergovernmental Payable			28,359.00
Total			<u>28,359.00</u>	<u>28,359.00</u>

Adjusting Journal Entries JE # 16

To record additional payables per the client

300.2110

100-41950-4392	CEM - Mowing & Grounds Maintenance		225.00	
100-43121-4914	HWY MNT - Road Damage		2,485.00	
100-20200-0000	Payable - Accounts Payable			2,710.00
Total			<u>2,710.00</u>	<u>2,710.00</u>

Adjusting Journal Entries JE # 27

To consolidate Interfund accounts per #300.8100 (AUDIT ONLY)

300.8100

10-20800-1018	ARPA - Due To Other Funds		88,451.00	
100-20800-1008	Due To Fund 08 - Recreation		910.00	
100-20800-1019	Due To Other Funds		88,451.00	
800-20800-1018	REC - Due To Other Funds		910.00	
10-13100-1019	ARPA - Due From Other Funds			88,451.00
100-13100-0008	Due From Fund 08 - Recreation			910.00
100-13100-0010	Due From Fund 10 - ARPA Funds			88,451.00
800-13100-1018	REC - Due From Other Funds			910.00
Total			<u>178,722.00</u>	<u>178,722.00</u>

Adjusting Journal Entries JE # 28

To record an unrecorded payable paid by the General Fund to be reimbursed from the Trustee in FY 2023. Invoice is related to Barjo Signs.

300.2110

100-13100-1020	Due From Trust Funds		46,141.00	
100-20200-0000	Payable - Accounts Payable			46,141.00
Total			<u>46,141.00</u>	<u>46,141.00</u>

Total Adjusting Journal Entries

658,344.00 658,344.00

Total All Journal Entries

658,344.00 658,344.00

TOWN OF NORTHWOOD

INVESTMENT POLICY

A.1 Authority

This investment policy is established under the authority of State Statute RSA 41:29.

A.2 Purpose

To provide guidance to Town of Northwood officials as to the investment of public funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the Town and conforming to all laws governing the investment of public funds.

A.3 Scope

This investment policy shall cover all funds under the care of the Board of Selectmen and in the custody of the Town Treasurer as listed in Exhibit A-3 and any newly created funds, unless specifically exempted by the article(s) of its creation.

A.4 Objectives

- A. *Safety (of principal and preservation of capital)*: Safety of principal is the foremost objective of the investment program. Investments shall be undertaken to ensure the preservation of capital in the overall portfolio.
- B. *Liquidity (maintain sufficient liquidity to meet operating requirements and other cash needs)*: The portfolio shall retain sufficient liquidity to meet all operating requirements that may be reasonably anticipated. To ensure adequate funds are available to pay projected financial obligations, investments will be purchased, or deposits made to reasonably match anticipated cash disbursements.
- C. *Yield (rate of return)*: The portfolio shall be designed with the objective of attaining a rate of return throughout budgetary and economic cycles that is as close to market average as possible, taking into account liquidity needs, investment risk, and capital preservation.

A.4 Risks

- A. *Credit risk (loss due to failure of security issuer)*: The Town shall minimize credit risk by limiting investments to the safest types of securities, and diversifying the portfolio.
- B. *Market risk (changes in the financial market could reduce the value of a security)*: The Town shall minimize market risk by limiting investments that are subject to rapid market swings, and by varying investment maturity dates.

A.5 Investment Instruments

- A. List of allowable investment instruments:
 - 1. U.S. Treasury bills, notes, and bonds.

2. U.S. Government Agency Securities which carry the full faith and credit guarantee of the U.S. Government.
3. U.S. Government Instrumentality Securities when contractually managed by a qualified financial advisor and fully collateralized.

B. List of allowable depository instruments:

1. Money market deposit accounts.
2. Certificates of deposit.
3. Sweep accounts.
4. Repurchase agreements, collateralized by U.S. Government Securities.
5. Reverse repurchase agreements, for short-term and unexpected liquidity needs only, with guidance from a qualified financial advisor. A reverse repurchase agreement will not be used for leveraging purposes.
6. Local government investment pools.

A.6 Collateralization

All depository instruments will be collateralized by formal written agreement. Ownership of collateralized securities shall be perfected through third party custodial safekeeping.

Collateralization will be restricted to only securities defined by the bank commissioner as provided by rules adopted pursuant to RSA 383-B:3-301(e) with the following tiered ratios:

- A. 100% (minimum) for issues maturing one year or earlier.
- B. 102% (minimum) for all other issues.

A.7 Financial Institutions

The types of allowable financial institutions are as follows:

- A. Federally insured banks chartered under the laws of New Hampshire.
- B. Federally insured banks chartered under the laws of the federal government that have a branch located within the State of New Hampshire.
- C. The public deposit investment pool established under state statutes.

Exhibit A-1 to this policy contains a formal list of the qualifying financial institutions maintained by the Treasurer of the State of New Hampshire. Additional financial institutions may be added by the Board of Selectmen to the list after they have been evaluated based upon the following criteria: capital adequacy, asset quality, management, earnings, and liquidity.

A.8 Standards of Care

- A. *Delegation of authority:* In accordance with New Hampshire Law, responsibility for conducting investment transactions resides with the elected Town Treasurer. The Deputy Treasurer may be appointed to assist in performing investment functions.

- B. *Prudence*: Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.
- C. *Ethics*: Key personnel, as listed in Exhibit A-2, who are involved with the investment function of the Town, shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial decisions. Key personnel shall also inform the Administration and Board of Selectmen of any relationships, either personal or professional, with any financial institution conducting business with the Town that may, or give the appearance that it may, constitute a conflict of interest.

A.10 Internal Controls

- A. The Finance Director is responsible for establishing and maintaining an internal control structure designed to ensure the assets of the Town are protected from loss, theft, or misuse.
- B. The Town Administrator is responsible for ensuring that separation of transaction authority from accounting and recordkeeping, and written confirmation of transactions for investments are maintained.
- C. The Board of Selectmen shall establish an annual process of independent review of the investment function. This review will provide internal control by assuring compliance with established policies and procedures.

A.11 Policy Review

This policy will be reviewed by the Board of Selectmen and Treasurer on annual basis, and when there is a change in key personnel. Performance of the current investments shall also be reviewed on at least an annual basis. This policy may be reviewed if there is a change in the investment environment, a change in an approved financial institution, or for the purposes of continuous improvement. If a change occurs in investment law which is not reflective of this policy, the law will prevail.

Approved _____ 2023.

Northwood Board of Selectmen

Hal Kreider

James Guzofski

Tim C. Colby

Pam Sanderson

Beth Boudreau

Exhibit A-1 – List of Financial Institutions

	<u>Fed or NH Chartered</u>	<u>Federally Insured</u>
Bank of America N.A. (NC)	Federal	Yes
Bank of New England	NH	Yes
Bank of New Hampshire	NH	Yes
Centrix Bank & Trust	Federal	Yes
Citizens Bank New Hampshire	Federal	Yes
Claremont Savings Bank	NH	Yes
Community Guaranty Savings Bank	NH	Yes
Connecticut River Bank, N.A. (VT)	Federal	Yes
Federal Savings Bank	Federal	Yes
Franklin Savings Bank	NH	Yes
Granite Bank	NH	Yes
Lake Sunapee Bank, FSB	Federal	Yes
Lancaster National Bank, The	Federal	Yes
Ledyard National Bank (VT)	Federal	Yes
Mascoma Savings Bank	Federal	Yes
Meredith Village Savings Bank	NH	Yes
Merrimack County Savings Bank	NH	Yes
Northway Bank	NH	Yes
Ocean National Bank	Federal	Yes
Optima Bank & Trust Company	NH	Yes
Piscataqua Savings Bank	NH	Yes
Profile Bank, FSB	Federal	Yes
Salem Co-operative Bank	NH	Yes
Savings Bank of Walpole	NH	Yes
Sovereign Bank (PA)	Federal	Yes
Sugar River Bank	NH	Yes
TD Bank	Federal	Yes
Woodsville Guaranty Savings Bank	NH	Yes
New Hampshire Public Deposit Investment Pool	NH Statute	N/A

Exhibit A-2 – List of Key Personnel

Board of Selectmen

Chairman.....Hal Kreider
Vice ChairmanTim Colby

TreasurerSandy Priolo
Deputy TreasurerJudith Anthony

Finance Director.....Cheryl Eastman

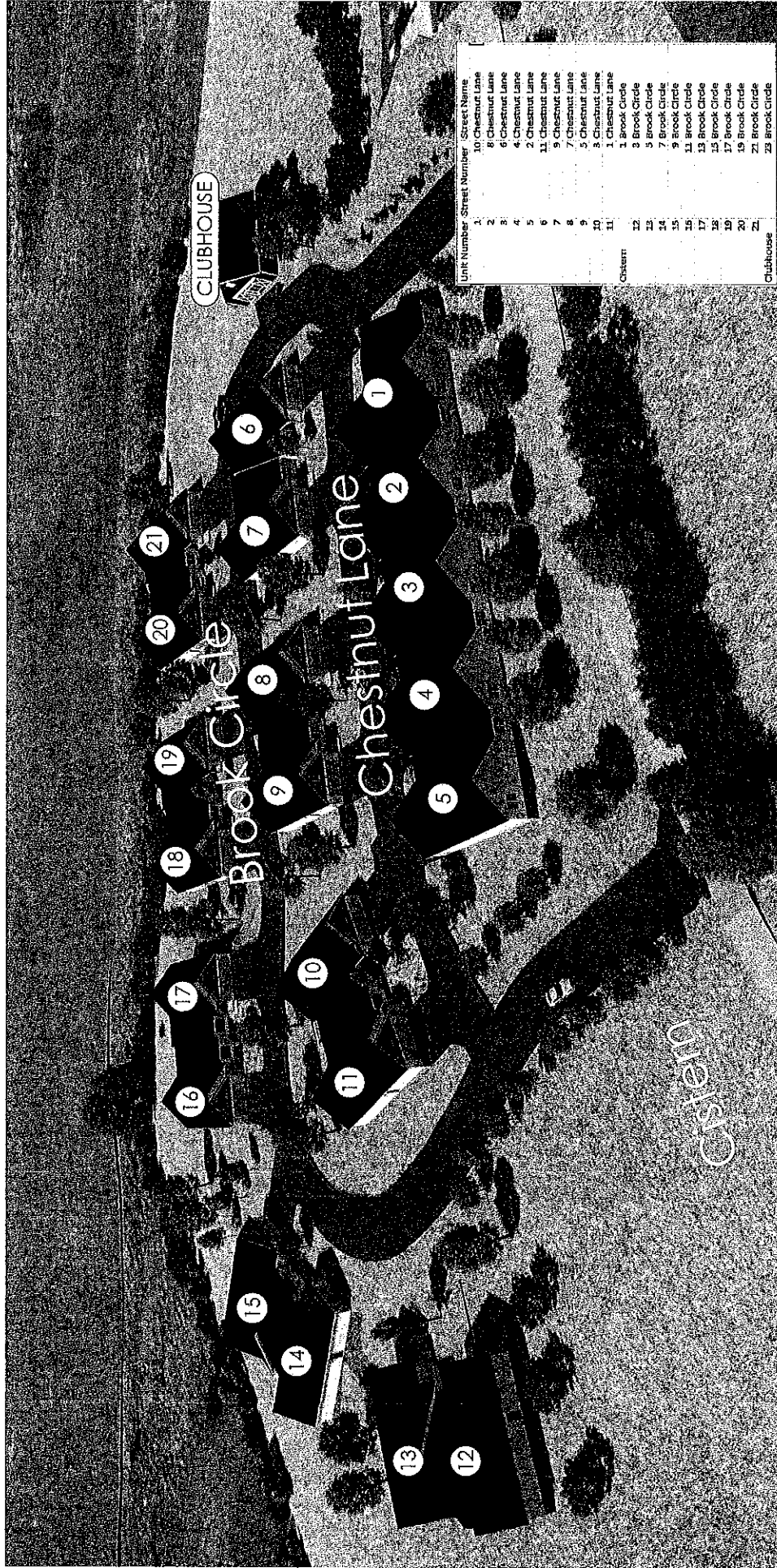
Town Administrator.....Neil Irvine

Auditors.....Plodzick and Sanderson, PA.

Exhibit A-3 – Funds Subject to this Policy

General Fund
Conservation Fund
Recreation Revolving Fund
Lagoon Fund
Forest Maintenance Fund
Ambulance Fund
Special Detail Fund
Cemetery Fund
Capital Project Funds
Escrow Funds

CHESTNUT & CAPE PROJECT.



Unit Number	Street Name
1	10 Chestnut Lane
2	8 Chestnut Lane
3	6 Chestnut Lane
4	4 Chestnut Lane
5	2 Chestnut Lane
6	11 Chestnut Lane
7	9 Chestnut Lane
8	7 Chestnut Lane
9	5 Chestnut Lane
10	3 Chestnut Lane
11	1 Chestnut Lane
12	8 Brook Circle
13	5 Brook Circle
14	7 Brook Circle
15	9 Brook Circle
16	11 Brook Circle
17	13 Brook Circle
18	15 Brook Circle
19	17 Brook Circle
20	19 Brook Circle
21	21 Brook Circle

Purpose: To establish a policy and procedures regarding the use of the Town of Northwood's official corporate logo ("the Seal"). The Seal (See Exhibit A) is a graphic symbol that identifies the Town of Northwood as a municipal entity and is often considered and perceived by the public as a symbol of the authority and jurisdiction of the Town and, as such, is a valuable asset of the Town and its citizens.

This policy is intended to provide a process under which only appropriate uses of the Seal are authorized by the Selectboard or Town Administrator.

Policy:

1. The Town of Northwood's logo is the property of the Town, used for the purpose of identifying official documents, communications, and property; and to identify Town programs, initiatives, partnerships, and sponsorships.
2. The Seal shall be used for official purposes only, or as authorized by a majority vote of the Selectboard or the Town Administrator.
3. No person shall use an image that imitates the Town Seal, or that may be mistaken therefore, that is designed, intended or likely to confuse, deceive or mislead the public, for private or commercial purposes, or for any purpose other than for the official business of the Town, without prior written authorization from the Town Administrator.
4. No person shall use the Town Seal for purposes of supporting or opposing the nomination or election to any public office of any person, or for purposes of supporting or opposing any ballot measure, nor include such Town Seal on any writing distributed for purposes of influencing the action of the electorate or any part thereof, in any election.
5. The Town Seal may be used on Town buildings, elected official pins, Town business cards, Town letterhead, calendars, public notices, resolutions, awards, and other formal places authorized by the Selectboard or Town Administrator.
6. Use of the official Town Seal may be used in general connection with official Town of Northwood brochures, publications, insignias, postings, website, pamphlets, and Town of Northwood promotional materials. It may also be used on Town vehicles, equipment, and fixtures such as signage.

7. If used by an outside organization upon the approved, written consent of the Town Administrator, the Seal must remain in its entirety with no alterations. Only the Black & White line drawing version (Exhibit B) of the Seal shall be authorized for use by outside agencies.
8. All non-Town usage, including non-profit usage, requires written Town authorization before such usage is allowed.
9. On occasion, the Town will authorize the usage of the Town Seal for signature events or other promotional measures that benefit the community. Any such approval shall be considered for the specific event, time and use so approved by the Town in writing. Prior approval of a use shall not constitute approval for any future or recurring use.

Procedure:

Any organization wishing to use the Town Seal shall make an application for such use to the Town Administrator on the application form provided for this purpose. (See Appendix A).

1. The Town Administrator shall review such applications for approval or denial.
2. Denials
 - o In the case of a denial, an organization may make a written appeal of the Town Administrator's decision within fourteen (14) days of the Town Administrator's decision to the Selectboard, or the Town Administrator's decision shall be deemed final.
 - o The written appeal shall state with specificity the reason why the use of the Logo should be allowed, and the Town Administrator's decision reversed. Appeals shall be filed with the Selectboard's office.
 - o The appeal shall be placed on the next available Selectboard agenda.
 - o The Selectboard may affirm the Town Administrator's decision or direct the Town Administrator to allow the usage of the Logo. The decision of the Selectboard shall be final.

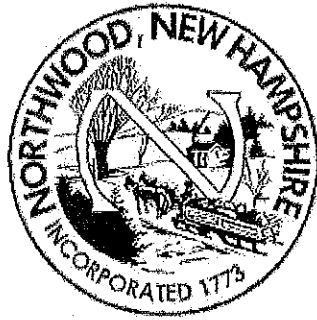
Responsibility for Enforcement

1. The Town Administrator or designee has responsibility for the enforcement of this policy.

Exhibit A



Exhibit B



Appendix A

Use of Town Seal Application

The Town of Northwood's Logo "Seal" shall be considered the sole property of the Town, and thus shall only be used upon the expressed, written consent of the Selectboard or Town Administrator under the authority granted by the **Use of Town Seal Policy**. Prior approval of a use shall not constitute approval for any future or recurring use.

An organization may make a written appeal of the Town Administrator's decision to the Selectboard within fourteen (14) days of the Town Administrator's decision by submitting a written appeal to the Selectboard's Office in accordance with the Use of Logo Policy.

This application must be completed fully and legibly and submitted a minimum of 30 days prior to requested start date.

Name of Requesting Organization:	
-----------------------------------------	--

Contact Person:			
First Name:		Last Name:	
Address:			
City:		State:	Zip:
Phone Number:		Email:	

Is the requesting organization a recognized 501(c)3 tax exempt entity?:	Yes <input type="radio"/> No <input type="radio"/>
If Yes, please attach evidence of status.	
Is the organization a recognized entity operating within the community?	Yes <input type="radio"/> No <input type="radio"/>
Please explain how?	

What period of time do you wish to use the Town Seal?	
Beginning Date	Ending Date

Where will the Seal be used (location)?	
Will the Seal be used on promotional items?	Yes <input type="radio"/> No <input type="radio"/>
Items to be sold or given away?	Sold <input type="radio"/> Given Away <input type="radio"/> Both <input type="radio"/>
Description of items:	

Signature:	Date:

Memorandum of Understanding (MOU)

Between

The Town of Northwood, NH and SAU 44/Northwood School

I. Purpose

The purpose of this agreement is to establish a cooperative agreement between the Town of Northwood (Northwood) and SAU 44/Northwood School (School) to establish an emergency shelter for citizens including medical sheltering and pet sheltering at the School in the event of an emergency. Northwood and the School agree to the terms, conditions, and responsibilities expressed in this memorandum of understanding.

II. Definitions

Emergency - a natural or technological event such as a severe winter storm creating a long-term power outage, a major forest fire, tornado, a large-scale industrial accident or any other event as determined by the Town Emergency Management Director (EMD) or Select Board Chairman that results in the urgent need for residents to flee their homes.

Public Health Emergency - refers to any event, natural or manmade, that requires immediate action by public health officials.

Emergency Shelter - a temporary place of protection provided by town emergency officials during a major incident occurring within the town or region. Families, the elderly, individuals or travelers displaced during the event, or when roads become impassable, will be provided food, shelter and overnight sleeping accommodations, either prior to an event, such as with a hurricane, or shortly following the event, such as, but not limited to, an earthquake, tornado, large scale fire, blizzard or major power outage. (Often referred to as a disaster shelter to avoid confusion with homeless housing.)

III. Emergency Shelter

The Northwood School located at 511 First New Hampshire Turnpike in Northwood, New Hampshire hereby acknowledges the intent to serve as a shelter and in making this acknowledgement, agrees to the following:

Upon request of Northwood's Emergency Management Director, the School will permit, to the extent of its ability, the use of designated portions of the physical facilities and equipment necessary for operating a shelter.

- Equipment provided by the School shall include (if available), but not limited to:
 - Office equipment, including telephones, copy machines, computers, fax machines
 - Tables, chairs, desk, wheelchairs
 - Refrigeration
 - Back-up generators and lighting
 - Parking areas
 - Rest room facilities and a potable water supply

Memorandum of Understanding (MOU)

Between

The Town of Northwood, NH and SAU 44/Northwood School

- If it is available to do so, School will make the building available to the Town of Northwood within 24 hours of the request and for the time period being requested. The building will not be available as a shelter while school is in session and students are in the building.
- School designates that either the Superintendent or the School Principal will serve as the primary point of contact. Either person shall have authority to open the building.
- School agrees to allow site visits at appropriate and mutually agreeable times by Northwood Emergency Officials, the State Bureau of Homeland Security Emergency Management (NH HSEM) or the Capital Area Public Health Network (CAPHN) for the development and maintenance of the shelter site.
- Prior to releasing the School to Northwood for use, the School shall evaluate the premises and secure valuable property not required for the required activities, to the extent reasonably possible.
- School represents and warrants that it has liability insurance to cover the use of the facility specified in this agreement.

As part of this agreement, Northwood agrees to the following:

- Northwood designates the Emergency Management Director or the Town Administrator as its point of contact to answer questions regarding the above-referenced arrangements.
- It is the responsibility of Northwood to establish, maintain, and dismantle the operations of the site. Upon termination of use the site, Northwood agrees to leave School in its original condition.
- Northwood will exercise reasonable care in the conduct of its activities and replace or reimburse for any damages that may arise in conjunction with its use.
- Northwood will provide security, health, and safety to equipment and personnel as they relate to the incident.
- Northwood will provide training to personnel engaged in the utilization of provided resource. This might include prior or just-in-time training following CAPHN guidance.
- Northwood will be responsible for any and all claims and liabilities caused by the negligent acts or omission of Northwood arising under this agreement.

Memorandum of Understanding (MOU)

Between

The Town of Northwood, NH and SAU 44/Northwood School

- Northwood represents and warrants that it has liability insurance to cover the provision of services specified in this agreement.
- Northwood agrees to make a good faith effort to utilize the School only as long as necessary and make a good faith effort to transfer residents to alternative placement as quickly as safely possible.

V. Staffing

School will make available the janitorial staff to the best of their ability to assist with the building maintenance needs during the operation.

School will assume responsibility for hourly wages and employee insurance. Northwood will collect the financial data from School and submit it for federal reimbursement in the case of declared disasters.

Northwood will provide shelter staffing and cots. Northwood may be assisted by CAPIN, the New Hampshire National Guard or a Red Cross Disaster Team.

VI. Duration of Memorandum of Understanding

This memorandum of understanding (MOU) shall remain in place unless otherwise agreed to by both parties.

VII. Amendments

This MOU may be amended by written agreement of both parties or by their respective designee.

VIII. Authority to Enter into MOU

The persons executing this MOU on behalf of their respective entities hereby represent and warrant that they have the right, power, legal capacity, and appropriate authority to enter into this MOU on behalf of the entity for which they sign.

For Town of Northwood

Signature: [Handwritten Signature]

Name: Bob Krader

Title: Select Board Chair

Date: 28 Feb 2023

For SAU 44/Northwood School

Signature: [Handwritten Signature]

Name: Brian Winslow

Title: School Board Chair

Date: Feb. 15th 2023

A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	Date Listed	Task	Priority level	Assignee(s)	Due Date	Revised Date	Status	Notes					
2	3/23/2021	Board Review of All Committees and Their Charges		WJ/BoS	5/30/2021	TBD	in process	determine if still needed, is charge/mission clear and accurate					
3	12/14/2021	Investigate Street Lights for Rt. 4 Intersections		WJ	1/31/2022	TBA	in process	Contact Eversource for information and cost, pending RT4 safety comm.					
4	3/15/2022	Improve Communications to Citizens		WJ/BoS	4/26/2022	8/15/2023	in process	look at contract for regular/monthly newsletter, video presentations, etc.					
5	12/8/2022	Upgrade Town Meeting Room Sound System		WJ	1/15/2023	8/1/2023	in process	waiting quotes for upgrading mics and video system					
6	3/1/2023	Address NHDES issues with Septage Lagoon System		WJ/CB	4/15/2023	9/1/2023	in process	address letter of concern from DES, evaluate closing the facility vs. improving					
7	3/1/2023	Address issues with Transfer Station from DES		WJ/CB	4/25/2023	TBD	in process	address letter of concerns from NHDES, Permitting Closer Plan etc.					
8	5/9/2023	Evaluate town hall meeting layout and redesign		WJ/BoS	7/1/2023	8/1/2023	in process	seek consultant to design new layout for users and public participation					
9	7/7/2023	Review non-public session minutes for release		WJ/BoS	8/1/2023		in process	WJ to review for recommendation to Board					
10	7/7/2023	Remove Former Center School Building		WJ/CB/BoS	9/1/2023			raze or sell to be taken off Town property					
11	6/10/2021	Bow St. and RT4 Intersection Drainage Issue		WJ/CB/DOT	TBA		in process	no DOT assistance, legal action by property owners					
12	1/15/2021	Cable TV Franchise Agreement Renewal Process		WJ/BoS/Atlantic	12/31/2023	12/31/2024	in process	discussions ongoing with Breezeline to extend existing agreement					
13	6/29/2021	Address Gulch Pond Dam DES Notice	Medium	WJ/CB	9/1/2021	TBD	in process	address letter of recommendations from DES					
14	1/5/2021	Review of Town Policies and Ordinances	Medium	BoS/WJ	9/1/2021	on going	in process	review during each BoS meetings beginning 05/15/2021 until complete					
15	1/15/2022	Investigate Solar Array Options on Town Property	Medium	WJ	3/1/2022	TBD	in process	See options to lease land to solar generating company					
16	4/13/2021	Organize a Conference of Committees	Medium	WJ/BoS	Apr-22	TBD	in process	organize a meeting of all boards and committees to discuss mission, etc.					
17	2/3/2022	Options/Solutions for Police and Fire Facilities	Medium	WJ/BoS/JS/SFC	9/1/2022	12/31/2023	in process	determine options for improvements or replacement of PD and Narrows FD					
18	12/22/2022	Develop Communications Newsletter with Vendor	Medium	WJ/HK	2/1/2023	10/1/2023	in process	working with consultant on setup and weekly production.					
19	5/9/2023	Review paved road plan inventory for completeness	Medium	TA/CB/RPC	7/1/2023	8/1/2023	in process	determine what roads are missing from the plan list and update					
20	5/9/2023	Review and Update All position Descriptions	Medium	TA/FD	9/1/2023		in process	Confirm latest version signed and on file with Finance Director					
21	5/9/2023	Resume scanning files in all departments	Medium	Dept Heads	10/1/2023			connect with RPC for use of scanners					
22	8/9/2022	Organize Community Garden interests	Medium	WJ/SB/CB/VD	3/1/2024			organize community for 2024 growing season					
23	7/7/2023	Installation of Generator at Elem. School	Medium	WJ/BoS/SB	TBD			pending final grant approval and availability of generator and propane gas					

FYI

From: FEMA GO <no-reply@fema.dhs.gov>
Sent: Tuesday, August 8, 2023 6:35:52 PM
To: Mark Tetreault <MTetreault@northwoodnh.org>
Cc: Adam Schaub <aschaub@northwoodnh.org>; gdrolet <gdrolet@northwoodpolice.org>; Walter Johnson <wjohnson@northwoodnh.org>
Subject: Payment confirmation: Fiscal Year (FY) 2020 Assistance to Firefighters Grants grant number EMW-2020-FG-18816

This email is confirmation that your payment request for grant number EMW-2020-FG-18816 in the amount of \$31,333.33 has been approved. Your payment was accepted by our financial system on 08/08/2023. Please expect an electronic payment to be made to your organization's bank within 3 to 5 business days.

The Assistance to Firefighters Grants program office provided the following comments on your payment request:

Dear Grant Manager, Thank you for submitting your reimbursement payment request. Provided documentation appears consistent with the award and no issues were found; therefore, your request is approved. All items and services must be received and put into service within active period of performance of this award. Scarlett Munoz-Perez | Preparedness Officer | Assistance to Firefighters Grant Program | Scarlett.MunozPerez@fema.dhs.gov | (202) 733-8717 | fema.gov/firegrants

2023 EXPENDITURES - AS OF 7/31/23

Acct Number	Description	2023 Budget	+ 2022 PO's Carried Forward	+ Separate Articles Approved	+ WA #31 COLA Additions	2023 Expenditures 1/1 - 7/31	Encumbrances	Actual % Expended To Date	Balance Remaining
01-41300-4002	BOS - Wages - Elected Stipend	8,500	-	-	-	4,958	-	58.33%	3,542
01-41300-4005	BOS - Recording Secretary	1,639	-	-	48	756	-	44.83%	931
01-41300-4100	BOS - Social Security	628	-	-	3	354	-	56.13%	277
01-41300-4101	BOS - Medicare	147	-	-	1	83	-	55.90%	65
01-41300-4810	BOS - Training	400	-	-	-	-	-	0.00%	400
01-41300-4820	BOS - Travel	200	-	-	-	-	-	0.00%	200
	TOTAL BOARD OF SELECTMEN	11,514	-	-	52	6,152	-	53.19%	5,414
01-41301-4001	TA - Wages - Salary	97,125	-	-	2,858	55,845	-	55.85%	44,138
01-41301-4100	TA - Social Security	6,022	-	-	177	3,462	-	55.85%	2,737
01-41301-4101	TA - Medicare	1,408	-	-	41	810	-	55.88%	639
01-41301-4102	TA - Retirement - NHRS	13,398	-	-	394	7,811	-	56.63%	5,981
01-41301-4105	TA - Life Insurance	33	-	-	-	19	-	57.27%	14
01-41301-4330	TA - Cell Phone	504	-	-	-	248	-	49.24%	256
01-41301-4432	TA - Contracted Services	600	-	-	-	-	-	0.00%	600
01-41301-4800	TA - Dues	900	-	-	-	110	-	12.22%	790
01-41301-4810	TA - Training	1,200	-	-	-	115	-	9.58%	1,085
01-41301-4820	TA - Travel	1,800	-	-	-	-	-	0.00%	1,800
	TOTAL TOWN ADMINISTRATION	122,990	-	-	3,470	68,420	-	54.10%	58,040
01-41302-4002	MOD - Wages - Elected Stipend	780	-	-	23	135	-	16.77%	668
01-41302-4100	MOD - Social Security	48	-	-	1	8	-	17.04%	41
01-41302-4101	MOD - Medicare	11	-	-	-	2	-	17.73%	9
01-41302-4810	MOD - Training	200	-	-	-	-	-	0.00%	200
	TOTAL MODERATOR	1,039	-	-	24	145	-	13.63%	918
01-41303-4007	EX - Wages - Bldg/Assessing Clerk	10,549	-	-	312	5,956	-	54.83%	4,905
01-41303-4100	EX - Social Security	654	-	-	19	420	-	62.39%	253
01-41303-4101	EX - Medicare	153	-	-	5	98	-	62.15%	60
01-41303-4102	EX - Retirement - NHRS	1,454	-	-	43	833	-	55.64%	664
01-41303-4105	EX - Life Insurance	8	-	-	-	5	-	59.50%	3
01-41303-4391	EX - Land Donation Expenses	1	-	-	-	-	-	0.00%	1
01-41303-4416	EX - Printing/Advertising	3,000	-	-	-	-	-	0.00%	3,000
01-41303-4420	EX - Software	612	-	-	-	433	-	70.70%	179
01-41303-4432	EX - Contracted Services	42,532	-	-	-	24,392	-	57.35%	18,140
01-41303-4500	EX - Supplies, Office	4,000	-	-	-	1,660	-	41.49%	2,340
01-41303-4510	EX - Postage	3,750	-	-	-	2,078	-	55.40%	1,672
01-41303-4511	EX - Books, Periodicals, Subscriptions	200	-	-	-	398	-	199.13%	(198)
01-41303-4602	EX - Equipment Purchase	600	-	-	-	245	-	40.83%	355
01-41303-4605	EX - Equipment Maintenance & Repairs	200	-	-	-	-	-	0.00%	200
01-41303-4800	EX - Dues	4,695	-	-	-	4,800	-	102.23%	(105)
01-41303-4810	EX - Training	200	-	-	-	-	-	0.00%	200

2023 EXPENDITURES - AS OF 7/31/23

Acct Number	Description	2023 Budget	+ 2022 PO's Carried Forward	+ Separate Articles Approved	WA #31 COLA Additons	2023 Expenditures 1/1 -7/31	Encumbrances	Actual % Expended To Date	Balance Remaining
01-41303-4820	EX - Travel	100	-	-	-	-	-	0.00%	100
TOTAL EXECUTIVE		72,708	-	-	379	41,316	-	56.53%	31,771
TOTAL GENERAL GOVERNMENT EXECUTIVE		208,251	-	-	3,925	116,033	-	54.69%	96,143
01-41401-4409	RECORDS - Restoration	6,984	3,495	-	-	3,920	-	37.41%	6,559
TOTAL RECORDS		6,984	3,495	-	-	3,920	-	37.41%	6,559
01-41402-4016	VREG - Supervisor's - Wages Elected Hrly	1,750	-	-	53	737	-	40.85%	1,066
01-41402-4100	VREG - Social Security	109	-	-	3	46	-	40.78%	66
01-41402-4101	VREG - Medicare	25	-	-	1	11	-	41.08%	15
01-41402-4416	VREG - Printing/Advertising	100	-	-	-	-	-	0.00%	100
01-41402-4432	VREG - Contracted Services	1	-	-	-	-	-	0.00%	1
01-41402-4500	VREG - Supplies, Office	76	-	-	-	-	-	0.00%	76
TOTAL VOTER REGISTRATION		2,061	-	-	57	793	-	37.44%	1,325
01-41403-4005	ELECT - Clerks & Counters - Wages Part Time	1,175	-	-	35	227	-	18.76%	983
01-41403-4100	ELECT - Social Security	73	-	-	2	14	-	18.76%	61
01-41403-4101	ELECT - Medicare	17	-	-	1	3	-	18.28%	15
01-41403-4416	ELECT - Printing/Advertising	3,000	-	-	-	1,562	-	52.07%	1,438
01-41403-4432	ELECT - Contracted Services	2,500	-	-	-	2,334	-	93.36%	166
TOTAL ELECTION WORKERS		6,765	-	-	38	4,140	-	60.86%	2,663
01-41501-4001	FIN - Wages - Salary	75,650	-	-	2,203	44,824	-	57.57%	33,029
01-41501-4100	FIN - Social Security	4,690	-	-	137	2,675	-	55.42%	2,152
01-41501-4101	FIN - Medicare	1,097	-	-	32	626	-	55.41%	503
01-41501-4102	FIN - Retirement - NHRS	10,436	-	-	304	6,270	-	58.38%	4,470
01-41501-4105	FIN - Life Insurance	33	-	-	-	19	-	57.27%	14
01-41501-4420	FIN - Software	7,500	-	-	-	7,500	-	100.00%	-
01-41501-4432	FIN - Contracted Services	1	-	-	-	100	-	10000.00%	(99)
01-41501-4500	FIN - Supplies, Office	850	-	-	-	210	-	24.66%	640
01-41501-4602	FIN - Equipment Purchase	1	-	-	-	-	-	0.00%	1
01-41501-4800	FIN - Dues	65	-	-	-	160	-	246.15%	(95)
01-41501-4810	FIN - Training	250	-	-	-	271	-	108.36%	(21)
01-41501-4820	FIN - Travel	250	-	-	-	-	-	0.00%	250
TOTAL FINANCE		100,823	-	-	2,676	62,653	-	60.54%	40,846
01-41502-4400	AUDIT - Services	16,625	-	-	-	12,000	-	72.18%	4,625
TOTAL AUDIT		16,625	-	-	-	12,000	-	72.18%	4,625
01-41503-4007	ASSESS - Wages - Building/Assessing Clerk	10,549	-	-	312	5,956	-	54.83%	4,905
01-41503-4100	ASSESS - Social Security	654	-	-	19	420	-	62.39%	253
01-41503-4101	ASSESS - Medicare	153	-	-	5	98	-	62.16%	60
01-41503-4102	ASSESS - Retirement - NHRS	1,454	-	-	43	833	-	55.65%	664

2023 EXPENDITURES - AS OF 7/31/23

Acct Number	Description	2023 Budget	+ 2022 PO's Carried Forward	+ Separate Articles Approved	WA #31 COLA Additions	2023 Expenditures 1/1 -7/31	Encumbrances	Actual % Expended To Date	Balance Remaining
01-41503-4105	ASSESS - Life Insurance	8	-	-	-	4	-	50.25%	4
01-41503-4408	ASSESS - Registry of Deeds Recording	200	-	-	-	33	-	16.63%	167
01-41503-4413	ASSESS - Tax Maps	3,400	-	-	-	2,613	-	76.84%	788
01-41503-4416	ASSESS - Printing/Advertising	1	-	-	-	-	-	0.00%	1
01-41503-4420	ASSESS - Software	3,621	-	-	-	3,623	-	100.06%	(2)
01-41503-4432	ASSESS - Contracted Services	54,000	1,000	-	-	28,000	-	50.91%	27,000
01-41503-4500	ASSESS - Supplies, Office	300	-	-	-	-	-	0.00%	300
01-41503-4510	ASSESS - Postage	1,500	-	-	-	831	-	55.40%	669
01-41503-4800	ASSESS - Dues	20	-	-	-	20	-	100.00%	-
01-41503-4810	ASSESS - Training	200	-	-	-	-	-	0.00%	200
01-41503-4820	ASSESS - Travel	50	-	-	-	-	-	0.00%	50
	TOTAL ASSESSING	76,110	1,000	-	379	42,430	-	54.76%	35,059
01-41504-4003	TX/TC - Wages - Elected Salary	50,674	-	-	1,487	28,385	-	54.42%	23,776
01-41504-4004	TX/TC - Wages - Deputy - Full Time	40,367	-	-	1,375	23,626	-	56.60%	18,116
01-41504-4100	TX/TC - Social Security	5,645	-	-	177	3,257	-	55.94%	2,565
01-41504-4101	TX/TC - Medicare	1,320	-	-	42	762	-	55.92%	600
01-41504-4102	TX/TC - Retirement - NHRS	12,555	-	-	395	7,275	-	56.17%	5,675
01-41504-4105	TX/TC - Life Insurance	65	-	-	-	38	-	58.15%	27
01-41504-4408	TX/TC - Registry of Deeds Recording	450	-	-	-	89	-	19.75%	361
01-41504-4416	TX/TC - Printing/Advertising	1,500	-	-	-	844	-	56.24%	656
01-41504-4420	TX/TC - Software	10,703	-	-	-	10,407	-	97.23%	296
01-41504-4421	TX/TC - Tax Liens	300	-	-	-	150	-	49.91%	150
01-41504-4432	TX/TC - Contracted Services	1,200	11,800	-	-	1,040	11,800	98.77%	160
01-41504-4500	TX/TC - Supplies, Office	1,500	-	-	-	769	-	51.23%	731
01-41504-4510	TX/TC - Postage	8,300	-	-	-	4,541	-	54.71%	3,759
01-41504-4511	TX/TC - Books & Periodicals	1	-	-	-	-	-	0.00%	1
01-41504-4602	TX/TC - Equipment Purchase	1	-	-	-	(207)	-	-20653.00%	208
01-41504-4605	TX/TC - Equipment Maintenance & Repairs	500	-	-	-	-	-	0.00%	500
01-41504-4800	TX/TC - Dues	160	-	-	-	40	-	25.00%	120
01-41504-4810	TX/TC - Training	500	-	-	-	50	-	10.00%	450
01-41504-4820	TX/TC - Travel	600	-	-	-	542	-	90.33%	58
	TOTAL TAX COLLECTOR/TOWN CLERK	136,341	11,800	-	3,476	81,606	11,800	61.61%	58,211
01-41505-4002	TR - Wages - Elected Stipend	5,600	-	-	153	3,133	-	54.45%	2,620
01-41505-4005	TR - Wages - Part Time	1	-	-	9	0	-	0.80%	10
01-41505-4100	TR - Social Security	348	-	-	-2	194	-	55.48%	156
01-41505-4101	TR - Medicare	81	-	-	-	45	-	56.02%	36
01-41505-4383	TR - Bank Fees	500	-	-	-	265	-	52.92%	235
01-41505-4500	TR - Supplies, Office	50	-	-	-	-	-	0.00%	50
01-41505-4800	TR - Dues	35	-	-	-	-	-	0.00%	35
01-41505-4810	TR - Training	150	-	-	-	-	-	0.00%	150
01-41505-4820	TR - Travel	50	-	-	-	-	-	0.00%	50

2023 EXPENDITURES - AS OF 7/31/23

Acct Number	Description	2023 Budget	+ 2022 PO's Carried Forward	+ Separate Articles Approved	WA #31 COLA Additions	2023 Expenditures 1/1 - 7/31	Encumbrances	Actual % Expended To Date	Balance Remaining
TOTAL TREASURER		6,815			164	3,637		52.11%	3,342
01-41506-4416	BC - Printing/Advertising	200	-	-	-	-	-	0.00%	200
01-41506-4500	BC - Supplies, Office	100	-	-	-	-	-	0.00%	100
01-41506-4810	BC - Training	350	-	-	-	-	-	0.00%	350
TOTAL BUDGET COMMITTEE		650						0.00%	650
01-41507-4002	TTF - Wages - Elected Stipend	2,500	-	-	-	-	-	0.00%	2,500
01-41507-4100	TTF - Social Security	155	-	-	-	-	-	0.00%	155
01-41507-4101	TTF - Medicare	36	-	-	-	-	-	0.00%	36
01-41507-4432	TTF - Contracted Services	2,500	-	-	-	-	-	0.00%	2,500
01-41507-4500	TTF - Supplies, Office	150	-	-	-	112	-	74.66%	38
01-41507-4810	TTF - Training	300	-	-	-	70	-	23.33%	230
01-41507-4820	TTF - Travel	1	-	-	-	-	-	0.00%	1
TOTAL TRUSTEES OF TRUST FUNDS		5,642				182		3.23%	5,460
TOTAL FINANCIAL ADMINISTRATION		343,006	12,800		6,695	202,508	11,800	59.12%	148,193
01-41530-4401	LEGAL - Legal Services	20,000	-	-	-	9,457	-	47.29%	10,543
01-41530-4402	LEGAL - Claims/Settlements	1	-	-	-	-	-	0.00%	1
TOTAL LEGAL		20,001				9,457		47.28%	10,544
01-41550-4108	PERS - Health/Dental Insurance	385,241	-	-	-	170,504	-	44.26%	214,737
01-41550-4109	PERS - Administration	2,000	-	-	-	696	-	34.78%	1,304
01-41550-4110	PERS - Employee Disability Insurance	11,051	-	-	-	4,772	-	43.18%	6,279
01-41550-4111	PERS - Unemployment Insurance	2,702	-	-	-	-	-	0.00%	2,702
01-41550-4112	PERS - Workers Compensation Insurance	41,407	-	-	-	38,793	-	93.69%	2,614
01-41550-4113	PERS - Volunteer/Employee Appreciation	1,000	-	-	-	319	-	31.92%	681
TOTAL PERSONNEL ADMINISTRATION		443,401				215,083		48.51%	228,318
01-41911-4001	PB - Wages - Land Use Specialist	16,751	-	-	488	14,539	-	84.34%	2,700
01-41911-4004	PB - Wages - Land Use Admin Assist	42,720	-	-	1,282	23,504	-	53.41%	20,498
01-41911-4100	PB - Social Security	3,688	-	-	109	2,571	-	67.11%	1,226
01-41911-4101	PB - Medicare	862	-	-	26	601	-	67.11%	287
01-41911-4102	PB - Retirement - NHRS	5,893	-	-	177	3,401	-	56.02%	2,669
01-41911-4105	PB - Life Insurance	26	-	-	-	15	-	58.15%	11
01-41911-4401	PB - Legal	1	-	-	-	103	-	10250.00%	(102)
01-41911-4405	PB - GIS Cost Share	1	-	-	-	-	-	0.00%	1
01-41911-4416	PB - Printing/Advertising	300	-	-	-	156	-	52.15%	144
01-41911-4422	PB - Services for Clients	600	-	-	-	37	-	6.21%	563
01-41911-4432	PB - Contracted Services	37,000	-	55,000	-	9,651	171	10.68%	82,179
01-41911-4500	PB - Supplies, Office	450	-	-	-	83	-	18.35%	367
01-41911-4510	PB - Postage	3,750	-	-	-	2,078	-	55.40%	1,672
01-41911-4602	PB - Equipment Purchase	250	-	-	-	-	-	0.00%	250

2023 EXPENDITURES - AS OF 7/31/23

Acct Number	Description	2023 Budget	+ 2022 PO's Carried Forward	+ Separate Articles Approved	WA #31 COLA Additons	2023 Expenditures 1/1 - 7/31	Encumbrances	Actual % Expended To Date	Balance Remaining
01-41911-4800	PB - SRPC Dues	5,000	-	-	-	5,790	-	115.79%	(790)
01-41911-4810	PB - Training	1,000	-	-	-	83	-	8.25%	918
01-41911-4820	PB - Travel	200	-	-	-	84	-	41.77%	116
	TOTAL PLANNING BOARD	118,492	-	55,000	2,082	62,693	171	35.80%	112,711
01-41912-4001	ZBA - Wages - Land Use Specialist	4,188	-	-	122	1,581	-	36.68%	2,729
01-41912-4004	ZBA - Wages - Land Use Admin Assist	10,680	-	-	320	5,386	-	48.96%	5,614
01-41912-4100	ZBA - Social Security	922	-	-	28	485	-	51.05%	465
01-41912-4101	ZBA - Medicare	216	-	-	7	113	-	50.88%	110
01-41912-4102	ZBA - Retirement - NHRS	1,473	-	-	44	850	-	56.04%	667
01-41912-4105	ZBA - Life Insurance	7	-	-	4	-	-	54.00%	3
01-41912-4401	ZBA - Legal	1	-	-	-	-	-	0.00%	1
01-41912-4416	ZBA - Printing/Advertising	1,500	-	-	-	1,202	-	80.11%	298
01-41912-4432	ZBA - Contracted Services	300	-	-	-	220	87	102.48%	(7)
01-41912-4500	ZBA - Supplies, Office	301	-	-	-	83	-	27.42%	218
01-41912-4602	ZBA - Equipment Purchase	200	-	-	-	-	-	0.00%	200
01-41912-4810	ZBA - Training	350	-	-	-	33	-	9.29%	318
	TOTAL ZONING BOARD	20,138	-	-	521	9,956	87	48.61%	10,616
	TOTAL PLANNING AND ZONING BOARDS	138,630	-	55,000	2,603	72,649	258	37.15%	123,326
01-41940-4350	GGB - CH - Electricity	600	-	-	-	327	-	54.44%	273
01-41940-4360	GGB - CH - Heating Oil/Propane	4,500	-	-	-	2,200	-	48.89%	2,300
01-41940-4380	GGB - CH - Building Maintenance & Repairs	1,200	-	-	-	518	-	43.14%	682
01-41940-4432	GGB - CH - Contracted Services	3,548	-	-	-	2,303	-	64.91%	1,245
	TOTAL COMMUNITY HALL	9,848	-	-	-	5,347	-	54.30%	4,501
01-41941-4300	GGB - Par - Telephone	5,280	-	-	-	2,753	-	52.14%	2,527
01-41941-4320	GGB - Par - Internet	1,400	-	-	-	712	-	50.89%	688
01-41941-4350	GGB - Par - Electricity	12,600	-	-	-	7,928	-	62.92%	4,672
01-41941-4360	GGB - Par - Heat/Oil	6,000	-	-	-	1,350	-	22.50%	4,650
01-41941-4380	GGB - Par - Building Maintenance & Repairs	3,500	-	15,000	-	6,839	-	36.97%	11,661
01-41941-4381	GGB - GMP Dam Maintenance	750	-	-	-	750	-	100.00%	-
01-41941-4382	GGB - Deeded Property Expenses	750	-	-	-	4,621	-	616.11%	(3,871)
01-41941-4392	GGB - Grounds Care - Town Wide	12,000	-	-	-	5,000	7,000	100.00%	-
01-41941-4414	GGB - Alarm Monitoring/Security	510	-	-	-	-	-	0.00%	510
01-41941-4432	GGB - Contracted Services	8,800	-	-	-	4,004	-	45.50%	4,796
01-41941-4501	GGB - Supplies, General	1	-	-	-	299	-	29899.00%	(298)
	TOTAL OTHER GOVT BLDGS	51,591	-	15,000	-	34,257	7,000	61.96%	25,334
	TOTAL GENERAL GOVERNMENT BUILDINGS	61,439	-	15,000	-	39,604	7,000	60.97%	29,835
01-41950-4380	CEM - Maintenance & Repairs	1	-	-	-	-	-	0.00%	1
01-41950-4392	CEM - Mowing & Grounds	7,500	-	-	-	3,000	4,500	100.00%	-
01-41950-4501	CEM - Supplies, General	100	-	-	-	-	-	0.00%	100

2023 EXPENDITURES - AS OF 7/31/23

Acct Number	Description	2023 Budget	+ 2022 PO's Carried Forward	+ Separate Articles Approved	+ WA #31 COLA Additions	2023 Expenditures 1/1 - 7/31	Encumbrances	Actual % Expended To Date	Balance Remaining
TOTAL CEMETERY									
		7,601	-	-	-	3,000	4,500	98.67%	101
01-41960-4399	INS - Deductibles	1	-	-	-	1,000	-	100000.00%	(999)
01-41960-4418	INS - Property/Liability Insurance	60,613	-	-	-	60,613	-	100.00%	-
	TOTAL INSURANCE	60,614	-	-	-	61,613	-	101.65%	(999)
TOTAL HIGHWAY SAFETY									
01-41990-4005	HFC - Wages - Part Time	1	-	-	-	-	-	0.00%	1
01-41990-4500	HFC - Supplies, Office	1	-	-	-	-	-	0.00%	1
	TOTAL HIGHWAY SAFETY	2	-	-	-	-	-	0.00%	2
TOTAL POLICE COMMISSION									
01-42100-4005	PC - Wages - Part Time	3,000	-	-	90	927	-	29.99%	2,163
01-42100-4100	PC - Social Security	186	-	-	6	56	-	29.40%	136
01-42100-4101	PC - Medicare	44	-	-	1	13	-	29.33%	32
01-42100-4401	PC - Legal	2,400	-	-	-	-	-	0.00%	2,400
01-42100-4500	PC - Supplies, Office	200	-	-	-	78	-	39.00%	122
01-42100-4602	PC - Equipment Purchase	1	-	-	-	-	-	0.00%	1
	TOTAL POLICE COMMISSION	5,831	-	-	97	1,074	-	18.12%	4,854
01-42101-4001	PD - Wages - Salary - Chief	93,347	-	-	2,721	54,156	-	56.37%	41,912
01-42101-4004	PD - Wages - Full Time	403,809	-	-	11,622	136,226	-	32.79%	279,205
01-42101-4005	PD - Wages - Part Time	47,800	-	-	1,434	32,323	-	65.65%	16,911
01-42101-4008	PD - Wages - Admin . Assist.	49,711	-	-	1,491	28,803	-	56.25%	22,399
01-42101-4009	PD - Wages - Overtime	32,000	-	-	960	38,487	-	116.77%	(5,527)
01-42101-4017	PD - Wages - Shift Differential	4,810	-	-	-	2,042	-	42.45%	2,768
01-42101-4100	PD - Social Security	6,046	-	-	180	6,520	-	104.73%	(294)
01-42101-4101	PD - Medicare	9,131	-	-	264	4,246	-	45.19%	5,149
01-42101-4102	PD - Retirement - NHRS	180,295	-	-	5,172	80,198	-	43.24%	105,269
01-42101-4105	PD - Life Insurance	540	-	-	-	190	-	35.17%	350
01-42101-4300	PD - Telephone	5,856	-	-	-	2,802	-	47.85%	3,054
01-42101-4320	PD - Internet	1,560	-	-	-	850	-	54.48%	710
01-42101-4330	PD - Cell Phones	2,400	-	-	-	578	-	24.06%	1,823
01-42101-4340	PD - Cruiser Modems	2,640	-	-	-	1,599	-	60.57%	1,041
01-42101-4350	PD - Electricity	3,000	-	-	-	1,284	-	42.81%	1,716
01-42101-4360	PD - Heating Oil/Propane	2,700	-	-	-	2,118	-	78.46%	582
01-42101-4380	PD - Building Maintenance & Repairs	2,000	-	-	-	163	-	8.17%	1,837
01-42101-4401	PD - Legal	18,000	-	-	-	9,000	13,500	125.00%	(4,500)
01-42101-4402	PD - Legal Claims/Settlements	1	-	-	-	-	-	0.00%	1
01-42101-4414	PD - Security Camera System	1,000	-	-	-	-	-	0.00%	1,000
01-42101-4416	PD - Printing/Advertising	250	-	-	-	80	-	31.99%	170
01-42101-4432	PD - Contracted Services	12,566	-	-	-	8,618	-	68.58%	3,948
01-42101-4433	PD - Other Professional Services	2,500	-	-	-	2,499	-	99.95%	1
01-42101-4500	PD - Supplies, Office	3,500	-	-	-	1,617	-	46.21%	1,883
01-42101-4507	PD - Gasoline	25,000	-	-	-	10,397	-	41.59%	14,603

2023 EXPENDITURES - AS OF 7/31/23

Acct Number	Description	2023 Budget	+ 2022 PO's		+ Separate Articles Approved	WA #31 COLA Additions	2023 Expenditures 1/1 - 7/31	Encumbrances	Actual % Expended To Date	Balance Remaining
			Carried Forward	Articles Approved						
01-42101-4509	PD - Uniforms	10,000	-	-	-	8,329	-	83.29%	1,671	
01-42101-4510	PD - Postage	400	-	-	-	-	-	0.00%	400	
01-42101-4511	PD - Books/Periodicals/Subscriptions	400	-	-	-	343	-	85.63%	58	
01-42101-4602	PD - Equipment Purchase	16,000	-	-	-	5,444	-	34.03%	10,556	
01-42101-4603	PD - Vehicle Maintenance & Repairs	12,500	-	-	-	9,569	-	76.55%	2,931	
01-42101-4607	PD - Vehicle Purchase	1	-	-	-	-	-	0.00%	1	
01-42101-4608	PD - SRO Cruiser for CBNA Use	3,500	-	-	-	230	-	6.56%	3,270	
01-42101-4800	PD - Dues	1,000	-	-	-	440	-	44.00%	560	
01-42101-4810	PD - Training	4,000	-	-	-	2,170	-	54.25%	1,830	
01-42101-4909	PD - K9	1	-	-	-	-	-	0.00%	1	
	TOTAL POLICE	958,264	-	-	-	451,321	13,500	47.33%	517,287	
01-42200-4001	FD - Wages - Salary - Chief	78,691	-	-	2,292	45,175	-	55.78%	35,808	
01-42200-4004	FD - Wages - Full Time	172,577	-	-	5,156	61,667	-	34.70%	116,066	
01-42200-4005	FD - Wages - Part Time	146,148	-	-	4,384	89,204	-	59.26%	61,328	
01-42200-4009	FD - Wages - Overtime	10,000	-	-	300	3,292	-	31.96%	7,008	
01-42200-4019	FD - Wages - Forest Fire	1	-	-	-	-	-	0.00%	1	
01-42200-4020	FD - Wages - Call Back	30,000	-	-	900	12,337	-	39.93%	18,563	
01-42200-4100	FD - Social Security	10,921	-	-	328	8,438	-	75.01%	2,811	
01-42200-4101	FD - Medicare	6,343	-	-	189	2,973	-	45.51%	3,559	
01-42200-4102	FD - Retirement - NHRS	82,734	-	-	2,454	36,008	-	42.27%	49,180	
01-42200-4105	FD - Life Insurance	216	-	-	-	95	-	43.75%	122	
01-42200-4300	FD - Telephone	2,304	-	-	-	1,385	-	60.13%	919	
01-42200-4320	FD - Internet	1,440	-	-	-	1,048	-	72.79%	392	
01-42200-4330	FD - Cell Phones & Equipment	2,460	-	-	-	1,214	-	49.34%	1,246	
01-42200-4350	FD - Electricity	10,000	-	-	-	3,284	-	32.84%	6,716	
01-42200-4360	FD - Heating Oil/Propane	10,000	-	-	-	4,388	-	43.88%	5,612	
01-42200-4380	FD - Building Maintenance & Repairs	3,000	-	-	-	5,254	-	175.13%	(2,254)	
01-42200-4403	FD - Paramedic Intercept	7,000	-	-	-	6,527	-	93.24%	473	
01-42200-4404	FD - Ambulance Billing	1	-	-	-	-	-	0.00%	1	
01-42200-4419	FD - Dispatch/Mutual Aid	51,171	-	-	-	55,171	-	107.82%	(4,000)	
01-42200-4432	FD - Contracted Services	3,400	-	-	-	4,919	-	144.68%	(1,519)	
01-42200-4500	FD - Supplies, Office	1,000	-	-	-	627	-	62.71%	373	
01-42200-4501	FD - Supplies, General	2,001	-	-	-	585	-	29.22%	1,416	
01-42200-4502	FD - Supplies, Medical	7,500	-	-	-	2,155	-	28.73%	5,345	
01-42200-4508	FD - Diesel/Gas	14,500	-	-	-	9,547	-	65.84%	4,953	
01-42200-4509	FD - Uniforms	3,000	-	-	-	764	-	25.47%	2,236	
01-42200-4602	FD - Equipment Purchase	12,400	-	-	-	5,853	-	47.20%	6,547	
01-42200-4603	FD - Vehicle Maintenance & Repairs	20,000	-	-	-	7,878	-	39.39%	12,122	
01-42200-4605	FD - Equipment Maintenance	8,500	-	-	-	4,744	-	55.81%	3,756	
01-42200-4609	FD - Gear Purchase	12,000	-	-	-	14,433	-	120.27%	(2,433)	
01-42200-4613	FD - Hydrants	1,000	-	-	-	-	-	0.00%	1,000	
01-42200-4800	FD - Dues	1,300	-	-	-	1,050	-	80.77%	250	

2023 EXPENDITURES - AS OF 7/31/23

Acct Number	Description	2023 Budget	+ 2022 PO's Carried Forward	+ Separate Articles Approved	+ WA #31 COLA Additions	2023 Expenditures 1/1 - 7/31	Encumbrances	Actual % Expended To Date	Balance Remaining
01-42200-4810	FD - Training	4,500	-	-	-	1,011	-	22.47%	3,489
01-42200-4820	FD - Travel	1	-	-	-	-	-	0.00%	1
01-42200-4910	FD - Grants	1	-	-	-	-	-	0.00%	1
01-42200-4919	FD - Hazardous Material Clean-up	1	-	-	-	-	-	0.00%	1
01-42201-4602	EMS - Equipment Purchase	3,000	-	-	-	-	-	0.00%	3,000
01-42201-4810	EMS - Equipment Maintenance	1,750	-	-	-	-	-	0.00%	1,750
01-42201-4810	EMS - Training	5,750	-	-	-	-	-	0.00%	5,750
	TOTAL FIRE/EMS	726,611			16,003	391,025		52.66%	351,589
01-42400-4005	B/CE - Wages - Part Time	30,348	-	-	900	24,497	-	78.40%	6,751
01-42400-4007	B/CE - Wages - Building Inspection Clerk	21,099	-	-	624	11,911	-	54.83%	9,812
01-42400-4100	B/CE - Social Security	3,190	-	-	95	2,662	-	81.03%	623
01-42400-4101	B/CE - Medicare	746	-	-	22	622	-	81.05%	146
01-42400-4102	B/CE - Retirement - NHRS	2,910	-	-	86	1,666	-	55.60%	1,330
01-42400-4105	B/CE - Life Insurance	17	-	-	-	9	-	55.59%	8
01-42400-4330	B/CE - Cell Phones & Equipment	1	-	-	-	-	-	0.00%	1
01-42400-4420	B/CE - Software	1,709	-	-	-	1,710	-	100.06%	(1)
01-42400-4432	B/CE - Contracted Services	500	-	-	-	105	183	57.70%	242
01-42400-4500	B/CE - Supplies, Office	500	-	-	-	82	-	16.41%	418
01-42400-4507	B/CE - Gasoline	960	-	-	-	309	-	32.14%	651
01-42400-4510	B/CE - Postage	1	-	-	-	-	-	0.00%	1
01-42400-4602	B/CE - Equipment Purchase	200	-	-	-	387	-	193.47%	(187)
01-42400-4603	B/CE - Vehicle Maintenance & Repairs	1,610	-	-	-	24	-	1.47%	1,586
01-42400-4800	B/CE - Dues	930	-	-	-	117	-	12.59%	813
01-42400-41810	B/CE - Training	500	-	-	-	785	-	157.06%	(285)
01-42400-4820	B/CE - Travel	1	-	-	-	-	-	0.00%	1
	TOTAL BUILDING INSPECTION/CODE ENFOR	65,222			1,727	44,886	183	67.32%	21,879
01-42900-4000	EM - Stipend	5,000	-	-	-	2,500	-	50.00%	2,500
01-42900-4100	EM - Social Security	310	-	-	-	155	-	50.00%	155
01-42900-4101	EM - Medicare	73	-	-	-	36	-	49.66%	37
01-42900-4330	EM - Cell Phones & Equipment	720	-	-	-	248	-	34.47%	472
01-42900-4432	EM - Contracted Services	1	-	-	-	-	-	0.00%	1
01-42900-4500	EM - Supplies, Office	1,200	-	-	-	-	-	0.00%	1,200
01-42900-4602	EM - Equipment Purchase	1,000	-	-	-	-	-	0.00%	1,000
01-42900-4810	EM - Training	200	-	-	-	-	-	0.00%	200
	TOTAL EMERGENCY MANAGEMENT	8,504				2,939		34.57%	5,565
01-43110-4001	HWY - Wages - PW Foreman - Full Time	66,791	-	-	1,957	39,096	-	56.87%	29,652
01-43110-4004	HWY - Wages - Full Time	47,262	-	-	1,379	26,348	-	54.17%	22,293
01-43110-4009	HWY - Wages - Overtime	16,282	-	-	488	12,068	-	71.96%	4,702
01-43110-4020	HWY - Wages - On Call	11,000	-	-	330	11,259	-	99.37%	71
01-43110-4100	HWY - Social Security	8,763	-	-	257	5,344	-	59.24%	3,676

2023 EXPENDITURES - AS OF 7/31/23

Acct Number	Description	2023 Budget	+ 2022 PO's Carried Forward	+ Separate Articles Approved	WA #31 COLA Additions	2023 Expenditures 1/1 - 7/31	Encumbrances	Actual % Expended To Date	Balance Remaining
01-43110-4101	HWY - Medicare	2,049	-	-	60	1,250	-	59.26%	859
01-43110-4102	HWY - Retirement - NHRS	17,979	-	-	527	10,838	-	58.56%	7,668
01-43110-4105	HWY - Life Insurance	65	-	-	-	38	-	58.15%	27
01-43110-4300	HWY - Telephone	300	-	-	-	174	-	57.92%	126
01-43110-4330	HWY - Cell Phones & Equipment	1	-	-	-	-	-	0.00%	1
01-43110-4350	HWY - Electricity	5,200	-	-	-	1,364	-	26.24%	3,836
01-43110-4360	HWY - Heat/Oil	1	-	-	-	-	-	0.00%	1
01-43110-4432	HWY - Contracted Services	4,000	-	-	-	716	-	17.89%	3,284
01-43110-4435	HWY - Permit Fees	1	-	-	-	-	-	0.00%	1
01-43110-4501	HWY - Supplies, General	2,600	-	-	-	2,049	-	78.80%	551
01-43110-4507	HWY - Fuel	16,000	-	-	-	13,046	-	81.54%	2,954
01-43110-4602	HWY - Equipment Purchase	5,100	-	-	-	2,334	-	45.77%	2,766
01-43110-4603	HWY - Vehicle Maintenance & Repairs	6,000	-	-	-	685	-	11.42%	5,315
01-43110-4605	HWY - Equipment Maintenance & Repair	5,000	-	-	-	1,157	-	23.13%	3,843
01-43110-4810	HWY - Training	250	-	-	-	-	-	0.00%	250
01-43110-4820	HWY - Travel	1	-	-	-	-	-	0.00%	1
	TOTAL HIGHWAY ADMINISTRATION	214,645	-	-	4,998	127,764	-	58.17%	91,879
01-43120-4501	PAVING - Misc. Small Projects	10,000	-	-	-	-	-	0.00%	10,000
01-43120-4613	PAVING - Town Approp. Projects	1	-	-	-	-	-	0.00%	1
01-43120-4920	PAVING - Highway Block Grant Projects	1	-	-	-	-	-	0.00%	1
	TOTAL HIGHWAY PAVING/RECONSTRUCTIO	10,002	-	-	-	-	-	0.00%	10,002
01-43121-4425	HWY MNT - Tree Work/Roads Rebuilding	1,000	13,750	-	-	16,244	-	110.13%	(1,494)
01-43121-4432	HWY MNT - Contracted Services	12,000	-	-	-	7,013	-	58.45%	4,987
01-43121-4512	HWY MNT - Gravel	5,000	-	-	-	485	-	9.70%	4,515
01-43121-4513	HWY MNT - Asphalt	1,000	-	235,000	-	2,284	-	0.97%	233,716
01-43121-4514	HWY MNT - Culvert	3,000	-	-	-	-	-	0.00%	3,000
01-43121-4515	HWY MNT - Guardrails	5,000	-	-	-	-	-	0.00%	5,000
01-43121-4604	HWY MNT - Equipment Rental	10,000	-	-	-	8,802	-	88.02%	1,198
01-43121-4914	HWY MNT - Road Damage Repairs	1	-	-	-	3,253	-	325266.00%	(3,252)
	TOTAL HIGHWAY MAINTENANCE	37,001	13,750	235,000	-	38,081	-	13.33%	247,670
01-43122-4432	SNOW - Contracted Services	50,000	-	-	-	52,220	-	104.44%	(2,220)
01-43122-4433	SNOW - Other Plowing	1	-	-	-	-	-	0.00%	1
01-43122-4516	SNOW - Sand	10,000	-	-	-	9,530	-	95.30%	470
01-43122-4517	SNOW - Salt	40,000	-	-	-	60,995	-	152.49%	(20,995)
01-43122-4605	SNOW - Equipment Maintenance & Repairs	4,000	-	-	-	7,681	-	192.03%	(3,681)
	TOTAL SNOW REMOVAL	104,001	-	-	-	130,426	-	125.41%	(26,425)
01-43160-4350	LGT - Electricity	1	-	-	-	-	-	0.00%	1
	TOTAL STREET LIGHTING	1	-	-	-	-	-	0.00%	1

2023 EXPENDITURES - AS OF 7/31/23

Acct Number	Description	2023 Budget	+ 2022 PO's Carried Forward	+ Separate Articles Approved	+ WA #31 COLA Additions	2023 Expenditures 1/1 -7/31	Encumbrances	Actual % Expended To Date	Balance Remaining
01-43210-4005	SAN - Wages - Part Time	65,137	-	-	1,787	31,262	-	46.71%	35,662
01-43210-4100	SAN - Social Security	4,039	-	-	113	2,010	-	48.40%	2,142
01-43210-4101	SAN - Medicare	944	-	-	26	470	-	48.46%	500
01-43210-4300	SAN - Telephone	300	-	-	-	126	-	41.93%	174
01-43210-4330	SAN - Cell Phones & Equipment	1	-	-	-	-	-	0.00%	1
01-43210-4350	SAN - Electricity	3,000	-	-	-	2,459	-	81.95%	542
01-43210-4360	SAN - Heating Oil/Propane	1	-	-	-	-	-	0.00%	1
01-43210-4380	SAN - Facility Maintenance & Repairs	1,500	-	-	-	413	-	27.51%	1,087
01-43210-4410	SAN - Hazardous Waste Removal	7,000	-	-	-	1,578	-	22.54%	5,422
01-43210-4415	SAN - Pest Control	900	-	-	-	520	-	57.78%	380
01-43210-4416	SAN - Printing/Advertising	1,500	-	-	-	-	-	0.00%	1,500
01-43210-4427	SAN - Recycling	1	-	-	-	-	-	0.00%	1
01-43210-4500	SAN - Supplies, Office/Recycling Committee	500	-	-	-	123	-	24.53%	377
01-43210-4501	SAN - Supplies, General	500	-	-	-	772	-	154.31%	(272)
01-43210-4602	SAN - Equipment Purchase	1	-	-	-	667	-	66727.00%	(666)
01-43210-4604	SAN - Equipment Rental	1	-	-	-	-	-	0.00%	1
01-43210-4605	SAN - Equipment Maintenance & Repair	1,500	-	-	-	85	-	5.67%	1,415
01-43210-4609	SAN - Equipment Purchase - Safety Items	1,000	-	-	-	-	-	0.00%	1,000
01-43210-4800	SAN - Dues	400	-	-	-	-	-	0.00%	400
01-43210-4810	SAN - Training	300	-	-	-	195	-	65.00%	105
01-43210-4820	SAN - Travel	75	-	-	-	-	-	0.00%	75
	TOTAL SANITATION	88,600	-	-	1,926	40,678	-	44.94%	49,848
01-43240-4410	SWD - Tipping Fees	67,000	-	-	-	29,278	-	43.70%	37,722
01-43122-4411	SWD - Lamprey Landfill Costs	3,000	-	-	-	4,539	-	151.30%	(1,539)
01-43122-4434	SWD - Demo/Furniture Disposal	25,000	-	-	-	10,408	-	41.63%	14,592
01-43122-4820	SWD - Transportation/Travel	55,000	-	-	-	19,750	-	35.91%	35,250
	TOTAL SOLID WASTE DISPOSAL	150,000	-	-	-	63,975	-	42.65%	86,025
01-44110-4001	HEALTH - Wages - Health Officer	5,000	-	-	150	3,423	-	66.47%	1,727
01-44110-4005	HEALTH - Wages - Deputy	1,000	-	-	30	-	-	0.00%	1,030
01-44110-4100	HEALTH - Social Security	372	-	-	12	212	-	55.27%	172
01-44110-4101	HEALTH - Medicare	87	-	-	3	50	-	55.17%	40
01-44110-4380	HEALTH - Property Repairs	1	-	-	-	-	-	0.00%	1
01-44110-4500	HEALTH - Supplies, General	1	-	-	-	45	-	4507.00%	(44)
01-44110-4507	HEALTH - Gas	1	-	-	-	-	-	0.00%	1
01-44110-4510	HEALTH - Postage	1	-	-	-	-	-	0.00%	1
01-44110-4602	HEALTH - Equipment Purchase	50	-	-	-	-	-	0.00%	50
01-44110-4800	HEALTH - Dues	100	-	-	-	45	-	45.00%	55
01-44110-4810	HEALTH - Training	200	-	-	-	-	-	0.00%	200
01-44110-4820	HEALTH - Travel	1	-	-	-	-	-	0.00%	1
01-44110-4919	HEALTH - Environmental Emergency	1	-	-	-	60	-	6000.00%	(59)
	TOTAL HEALTH	6,815	-	-	195	3,835	-	54.71%	3,175

2023 EXPENDITURES - AS OF 7/31/23

Acct Number	Description	2023 Budget	+ 2022 PO's Carried Forward	+ Separate Articles Approved	+ WA #31 COLA Additions	2023 Expenditures 1/1 -7/31	Encumbrances	Actual % Expended To Date	Balance Remaining
01-44140-4005	ACO - Wages - Part Time	6,968	-	-	209	-	-	0.00%	7,177
01-44140-4100	ACO - Social Security	432	-	-	13	-	-	0.00%	445
01-44140-4101	ACO - Medicare	101	-	-	3	-	-	0.00%	104
01-44140-4330	ACO - Cell Phones & Equipment	431	-	-	-	-	-	0.00%	431
01-44140-4407	ACO - Medical Services	40	-	-	-	-	-	0.00%	40
01-44140-4412	ACO - Vet Services	200	-	-	-	-	-	0.00%	200
01-44140-4417	ACO - S.P.C.A.	300	-	-	-	-	-	0.00%	300
01-44140-4432	ACO - Contracted Services	300	-	-	-	6	-	2.00%	294
01-44140-4501	ACO - Supplies, General	300	-	-	-	-	-	0.00%	300
01-44140-4507	ACO - Gasoline	500	-	-	-	-	-	0.00%	500
01-44140-4602	ACO - Equipment Purchase	200	-	-	-	-	-	0.00%	200
01-44140-4603	ACO - Vehicle Maintenance & Repairs	3,000	-	-	-	17	-	0.57%	2,983
01-44140-4605	ACO - Equipment Maintenance & Repairs	500	-	-	-	-	-	0.00%	500
	TOTAL ANIMAL CONTROL	13,272			225	23		0.17%	13,474
01-44410-4005	WEL - Wages - Part Time	2,500	-	-	75	-	-	0.00%	2,575
01-44410-4100	WEL - Social Security	155	-	-	5	-	-	0.00%	160
01-44410-4101	WEL - Medicare	36	-	-	1	-	-	0.00%	37
01-44410-4330	WEL - Cell Phones & Equipment	1	-	-	-	-	-	0.00%	1
01-44410-4401	WEL - Legal	1	-	-	-	-	-	0.00%	1
01-44410-4500	WEL - Supplies, Office	50	-	-	-	-	-	0.00%	50
01-44410-4800	WEL - Dues	45	-	-	-	-	-	0.00%	45
01-44410-4810	WEL - Training	100	-	-	-	-	-	0.00%	100
01-44410-4820	WEL - Travel	150	-	-	-	-	-	0.00%	150
	TOTAL WELFARE	3,038			81			0.00%	3,119
01-44420-4350	WEL - Electric Assistance	2,000	-	-	-	-	-	0.00%	2,000
01-44420-4360	WEL - Heat/Oil/Propane Assistance	3,000	-	-	-	922	-	30.75%	2,078
01-44420-4390	WEL - Housing Assistance	3,500	-	-	-	-	-	0.00%	3,500
01-44420-4398	WEL - Miscellaneous Assistance	2,500	-	-	-	-	-	0.00%	2,500
01-44420-4407	WEL - Medical Assistance	500	-	-	-	-	-	0.00%	500
	TOTAL DIRECT ASSISTANCE	11,500				922		8.02%	10,578
01-44450-4906	CWV - Richie McFarland Children	3,600	-	-	-	-	-	0.00%	3,600
01-44450-4907	CWV - Cornerstone VNA	3,308	-	-	-	-	-	0.00%	3,308
01-44450-4908	CWV - Rockingham County Transportation	700	-	-	-	-	-	0.00%	700
01-44450-4912	CWV - Haven	1,785	-	-	-	-	-	0.00%	1,785
01-44450-4915	CWV - Court Appointed Spec Advocates (CAS)	500	-	-	-	-	-	0.00%	500
01-44450-4916	CWV - American Red Cross	1,500	-	-	-	1,500	-	100.00%	-
01-44450-4918	CWV - Ready Rides	1,500	-	-	-	-	-	0.00%	1,500
01-44450-4920	CWV - Rock. Cty Nutrition-Meals on Wheels	2,515	-	-	-	2,515	-	100.00%	-
01-44450-4921	CWV - Rockingham County Comm. Action Pla	9,228	-	-	-	-	-	0.00%	9,228

2023 EXPENDITURES - AS OF 7/31/23

Acct Number	Description	2023 Budget	+ 2022 PO's Carried Forward	+ Separate Articles Approved	+ WA #31 COLA Additions	2023 Expenditures 1/1 - 7/31	Encumbrances	Actual % Expended To Date	Balance Remaining
01-44450-4922	CWV - RSVP Retired & Senior Volunteers	100	-	-	-	100	-	100.00%	-
01-44450-4923	CWV - Waypoint (FKA Child & Family Services)	2,000	-	-	-	-	-	0.00%	2,000
	TOTAL OUTSIDE AGENCIES	26,736				4,115		15.39%	22,621
01-45200-4001	REC - Wages - Recreation Director	35,201	-	-	967	19,747	-	54.60%	16,421
01-45200-4005	REC - Wages - Recreation Attendant	11,900	-	-	198	172	-	1.42%	11,926
01-45200-4011	REC - Wages - League Coordinator	6,400	-	-	163	4,788	-	72.96%	1,775
01-45200-4100	REC - Social Security	3,317	-	-	82	1,526	-	44.89%	1,873
01-45200-4101	REC - Medicare	776	-	-	19	364	-	45.81%	431
01-45200-4330	REC - Cell Phones & Equipment	300	-	-	-	248	-	82.73%	52
01-45200-4350	REC - Electricity - Ball Fields	1,000	-	-	-	451	-	45.10%	549
01-45200-4370	REC - Sanitation	5,000	-	-	-	3,120	-	62.40%	1,880
01-45200-4416	REC - Printing/Advertising	400	-	-	-	106	-	26.50%	294
01-45200-4500	REC - Supplies, Office	400	-	-	-	-	-	0.00%	400
01-45200-4516	REC - Sand & Facility Maintenance	3,600	-	-	-	3,096	-	86.01%	504
01-45200-4602	REC - Equipment Purchase	1,500	-	-	-	91	-	6.06%	1,409
01-45200-4800	REC - Dues	65	-	-	-	75	-	115.38%	(10)
01-45200-4810	REC - Training	1,500	-	-	-	923	-	61.50%	577
01-45200-4820	REC - Travel	350	-	-	-	157	-	44.91%	193
01-45200-4900	REC - Programs	2,000	-	-	-	1,003	-	50.14%	997
	TOTAL RECREATION	73,709			1,429	35,867		47.74%	39,271
01-45500-4001	LIB - Wages - Director	60,678	-	-	1,674	33,271	-	53.36%	29,081
01-45500-4012	LIB - Wages - Assistant Librarian	25,796	-	-	755	15,235	-	57.38%	11,316
01-45500-4013	LIB - Wages - Library Assistant	10,411	-	-	311	5,511	-	51.40%	5,211
01-45500-4014	LIB - Wages - Technology Librarian	29,044	-	-	856	16,580	-	55.45%	13,320
01-45500-4020	LIB - Wages - Substitutes	6,981	-	-	209	511	-	7.11%	6,679
01-45500-4100	LIB - Social Security	8,240	-	-	236	4,144	-	48.89%	4,332
01-45500-4101	LIB - Medicare	1,927	-	-	55	969	-	48.90%	1,013
01-45500-4104	LIB - Retirement - ICMA	1,516	-	-	61	849	-	53.84%	728
01-45500-4105	LIB - Life Insurance	33	-	-	-	19	-	57.27%	14
01-45500-4300	LIB - Telephone	3,060	-	-	-	1,598	-	52.21%	1,462
01-45500-4320	LIB - Internet	660	-	-	-	371	-	56.16%	289
01-45500-4350	LIB - Electricity	4,380	-	-	-	2,267	-	51.75%	2,113
01-45500-4360	LIB - Heating Oil/Propane	4,700	-	-	-	2,236	-	47.58%	2,464
01-45500-4380	LIB - Building Maintenance & Repairs	10,000	500	-	-	3,826	-	36.43%	6,674
01-45500-4401	LIB - Legal	76	-	-	-	220	-	289.47%	(144)
01-45500-4432	LIB - Contracted Services	9,836	-	-	-	4,076	-	41.44%	5,760
01-45500-4500	LIB - Supplies, Office	3,169	-	-	-	355	-	11.20%	2,814

2023 EXPENDITURES - AS OF 7/31/23

Acct Number	Description	2023 Budget	+ 2022 PO's Carried Forward	+ Separate Articles Approved	+ WA #31 COLA Additions	2023 Expenditures 1/1 - 7/31	Encumbrances	Actual % Expended To Date	Balance Remaining
01-45500-4501	LIB - Supplies, General	1,000	-	-	-	410	-	40.97%	590
01-45500-4503	LIB - Supplies, Tech Process	1,400	458	-	-	678	-	36.48%	1,180
01-45500-4510	LIB - Postage	120	-	-	-	-	-	0.00%	120
01-45500-4511	LIB - Books & Periodicals	23,007	2,338	-	-	10,280	-	40.56%	15,065
01-45500-4602	LIB - Equipment Purchase	3,116	5,446	-	-	7,211	-	84.22%	1,351
01-45500-4800	LIB - Dues	385	-	-	-	180	-	46.75%	205
01-45500-4810	LIB - Training	885	-	-	-	300	-	33.90%	585
01-45500-4820	LIB - Travel	798	-	-	-	208	-	26.02%	590
01-45500-4900	LIB - Programs	2,325	-	-	-	1,237	-	53.22%	1,088
01-45500-4910	LIB - Grants	1	-	-	-	1,610	-	160977.00%	(1,609)
	TOTAL LIBRARY	213,544	8,742	-	4,157	114,151	-	50.41%	112,292
01-45830-4900	PAT - Memorial Day	2,500	-	-	-	2,500	-	100.00%	-
01-45830-4901	PAT - Patriotic Events	300	-	-	-	-	-	0.00%	300
	TOTAL PATRIOTIC PURPOSES	2,800	-	-	-	2,500	-	89.29%	300
01-45899-4902	DON - Bean Whole Bash	500	-	-	-	-	-	0.00%	500
01-45899-4903	DON - Historical Society	500	-	-	-	500	-	100.00%	-
01-45899-4904	DON - Food Pantry	500	-	-	-	-	-	0.00%	500
01-45899-4905	DON - Snowmobile Club	-	-	5,000	-	5,000	-	100.00%	-
	TOTAL DONATIONS	1,500	-	5,000	-	5,500	-	84.62%	1,000
01-46110-4401	CON - Legal Services	1	-	-	-	-	-	0.00%	1
01-46110-4413	CON - Maps	300	-	-	-	-	-	0.00%	300
01-46110-4416	CON - Printing/Advertising	100	-	-	-	-	-	0.00%	100
01-46110-4429	CON - Land Conservation & Mgmt	500	-	-	-	-	-	0.00%	500
01-46110-4430	CON - Town Forest Land Mgmt	200	-	-	-	-	-	0.00%	200
01-46110-4432	CON - Contracted Services	1	-	-	-	-	-	0.00%	1
01-46110-4501	CON - Supplies, General	100	-	-	-	-	-	0.00%	100
01-46110-4602	CON - Equipment Purchase	200	-	-	-	-	-	0.00%	200
01-46110-4800	CON - Dues	475	-	-	-	-	-	0.00%	475
01-46110-4810	CON - Training	300	-	-	-	85	-	28.33%	215
01-46110-4900	CON - Programs	100	-	-	-	-	-	0.00%	100
	TOTAL CONSERVATION	2,277	-	-	-	85	-	3.73%	2,192
01-46510-4432	EDEV - Contracted Services	1	-	-	-	-	-	0.00%	1
	TOTAL ECONOMIC DEVELOPMENT	1	-	-	-	-	-	0.00%	1

2023 EXPENDITURES - AS OF 7/31/23

Acct Number	Description	2023 Budget	+ 2022 PO's Carried Forward	+ Separate Articles Approved	+ WA #31 COLA Additions	2023 Expenditures 1/1 -7/31	Encumbrances	Actual % Expended To Date	Balance Remaining
01-47230-4383	TAN - Interest	1	-	-	-	-	-	0.00%	1
	TOTAL TAN - INTEREST	1	-	-	-	-	-	0.00%	1
	OPERATING BUDGET GRAND TOTAL	4,022,630	38,787	310,000	68,000	2,187,970	37,241	50.12%	2,214,206

2023 REVENUE

Acct Number	Description	2023	2022	2023	Uncollected	% Collected
		Estimate	Revenue 1/1 - 7/31	Revenue 1/1 - 7/31		
01-31200-3004	Current Use Tax (LUCT)	15,000	18,425	27,723	(12,723)	184.82%
01-31850-3005	Yield Tax	4,000	1,062	5,758	(1,758)	143.94%
01-31860-3006	Payment in Lieu of Taxes (PILOT)	10,000	-	-	10,000	0.00%
01-31870-3008	Excavation Tax	200	298	143	57	71.57%
01-31900-3007	Interest and Fees on Delinquent Taxes	75,000	23,487	20,002	54,998	26.67%
TOTAL TAXES		104,200	43,272	53,626	50,574	51.46%
01-32100-3009	Business Licenses and Permits	200	-	-	200	0.00%
01-32200-3010	Motor Vehicle Registration Fees	980,000	615,328	665,204	314,796	67.88%
01-32300-3011	Building Permit Fees	40,000	22,642	33,176	6,824	82.94%
01-32300-3014	Septic Plan Review	1,000	625	1,325	(325)	N/A
01-32900-3012	Dog Licenses	4,500	3,796	4,684	(184)	N/A
01-32900-3013	Dog Fines	1,000	191	966	34	N/A
01-32900-3015	Town Clerk Bad Check Fees	400	632	75	325	N/A
01-32900-3017	Pistol Permits	50	-	40	10	N/A
01-32900-3018	Town Clerk Fees	32,000	18,979	19,099	12,901	59.68%
01-32900-3019	Cable TV Franchise Fees	35,000	33,291	474	34,526	1.35%
01-32900-3020	UCC Fees	1,000	1,245	1,350	(350)	135.00%
01-32900-3021	Boat Local Fee	3,000	3,047	3,405	(405)	N/A
TOTAL OTHER LICENSES, PERMITS, AND FEES		1,098,150	699,776	729,798	368,352	66.46%
01-33190-3022	Federal FEMA Grants	-	8,940	-	-	N/A
TOTAL FEDERAL FUNDS		-	8,940	-	-	N/A
01-33520-3024	Rooms & Meals Tax	218,000	-	-	218,000	0.00%
01-33530-3025	Highway Block Grant	105,000	39,857	73,642	31,358	70.14%
01-33560-3026	State/Fed Forest Land Reimbursement	300	282	228	72	76.13%
01-33590-3027	State/Federal Grants	25,000	-	9,688	15,312	38.75%
TOTAL STATE FUNDS		348,300	40,139	83,558	264,742	23.99%
01-34010-3028	Maps & Publications	100	-	-	100	0.00%
01-34010-3029	Reproductions	50	39	474	(424)	N/A
01-34010-3030	Subdivision Fees	3,500	2,650	4,815	(1,315)	137.57%
01-34010-3031	Site Plan Fees	1,800	1,230	8,180	(6,380)	454.42%
01-34010-3033	Board of Adjustment Fees	3,000	5,310	9,215	(6,215)	N/A
01-34010-3034	Police Reports	2,000	1,318	1,170	830	58.50%
01-34010-3035	Police Miscellaneous	200	110	140	60	
01-34010-3037	Fire - Special Duty Other	200	-	224	(24)	N/A
01-34010-3040	Welfare Reimbursement	5,000	241	-	5,000	0.00%
01-34010-3045	Fire/EMS Fees	100	-	-	100	N/A
01-34010-3046	Assessing Revenue	1	-	-	1	0.00%
01-34010-3047	Fire Dept Permit Fees	1	-	-	1	0.00%
01-34010-3048	Service Charges - BOS	1	-	-	1	N/A
01-34010-3062	Voluntary Merger Fee	100	25	75	25	N/A
TOTAL INCOME FROM DEPARTMENTS		16,053	10,923	24,292	(8,339)	151.32%
01-34040-3038	Recycling Fees	50,000	29,611	20,470	29,530	40.94%
01-34040-3039	Dump Revenue Fees	35,000	21,002	20,399	14,601	58.28%
01-34040-3043	Hazardous Waste Revenue	15,000	5,763	6,030	8,970	40.20%
TOTAL REFUSE CHARGES		100,000	56,376	46,899	53,101	46.90%
01-35010-3049	Sale/Lease of Town Owned Property	30,000	102,263	14,046	15,954	46.82%
01-35010-3050	Sale of Cemetery Lots	1	-	-	1	N/A
TOTAL SALE OF MUNICIPAL PROPERTY		30,001	102,263	14,046	15,955	46.82%

2023 REVENUE

Acct Number	Description	2023 Estimate	2022 Revenue 1/1 - 7/31	2023 Revenue 1/1 - 7/31	Uncollected	% Collected
01-35020-3051	Interest on Investments	8,000	763	40,010	(32,010)	500.13%
TOTAL INTEREST ON INVESTMENTS		8,000	763	40,010	(32,010)	500.13%
01-35040-3053	Court Fines	300	50	-	300	N/A
TOTAL FINES & FORFEITS		300	50	-	300	N/A
01-35060-3054	Other Insurance Claims	1	-	8,929	(8,928)	N/A
TOTAL INSURANCE DIVIDENDS & REIMBURSEMENTS		1	-	8,929	(8,928)	N/A
01-35090-3056	Miscellaneous Revenue	15,000	2,224	14,001	999	93.34%
01-35090-3057	250th Anniversary Revenue	8,000	2,358	4,310	3,690	N/A
TOTAL OTHER MISCELLANEOUS REVENUE		23,000	4,582	18,311	4,689	79.61%
GRAND TOTAL		1,728,005	967,083	1,019,469	708,436	59.00%