

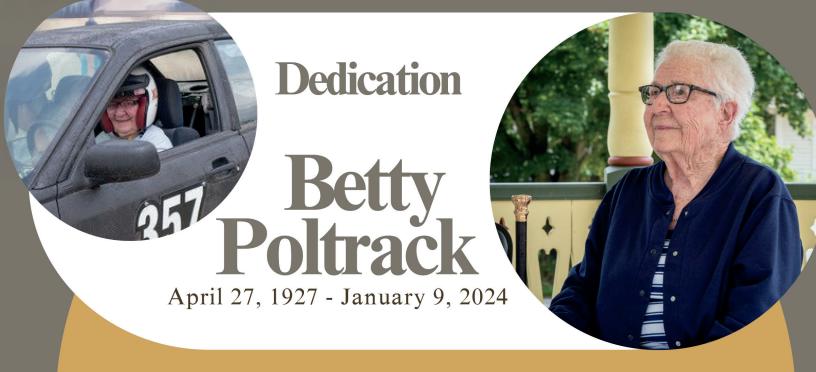
New Boston

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New Boston, New Hampshire

2024 Town and School Report

Paws & Claws Edition New Boston's Wild & Domestic Animals



Betty Poltrack lived a long and remarkable life. Born and raised in Bellingham, Washington, she settled as a young married woman with her husband Tony Poltrack in Fairfield, Connecticut. She was a third-grade teacher in Trumbull, Conn. for 23 years and raised three children. Susan Carr of New Boston and John Poltrack of New Ipswich survive her. Patricia A. Poltrack, late of Houston, Texas, predeceased her mother.

Betty and Tony moved to New Boston in 1997, but within a short time, Tony passed away leaving Betty a widow. Being a woman who would make the most out of any adversity, Betty, who was already an accomplished wood worker, made herself right at home. She amassed a new circle of friends mainly through the New Boston Recreation Department's senior program, the Friends of the Whipple Free Library and through the New Boston Historical Society where she held court each Thursday between noon and 2:00 pm. She was a tireless researcher and conversationalist with her close friend Sylvia Chancey, and the two of them made every Thursday afternoon an event, complete with cookies.

But that's not all. At an age when most people are content to sit back and remember the good old days, Betty wanted to tackle something new. She had always had a license, but at age 91, she took up auto racing with her grandson Jesse. Encouraged by her success, she decided to buy a new Mini Cooper S for her personal use. Off she went to the dealership in Bedford ready to wheel and deal. She found, however, that the sales staff took the 92 year old a little less than seriously. Not to be deterred, she went after them with a sharp stick and came away with the car she wanted, bright yellow with black stripes. Thereafter, she appeared like a determined bumblebee on the area roads. She was a woman of parts.

She held the Boston Post Cane as the oldest citizen of New Boston and fired the Molly Stark Cannon on the fourth of July. There seemed no end of interesting things and positions she had achieved and accomplished. That said, the real significance to Betty's life here in New Boston was that she showed by example to all people of any age, gender and condition that volunteering one's time, talent and energy to the benefit not only of the Town, but to one and all is what makes the whole thing tick. Without Betty and people like her, we would be in such a lesser place.

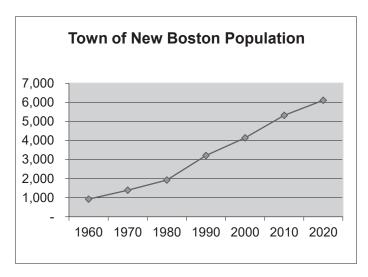
Town of New Boston New Hampshire

ANNUAL REPORT for the Fiscal Year Ending December 31, 2024

Number of Registered Voters - 4,579 Population (est) - 6,182* Total Area = 45 square miles

Census History

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



^{*} based on 2020 census

Paws & Claws

The Theme for our 2024 Town Report is "Paws & Claws." With the help of our residents, please enjoy the photographs that represent the best of New Boston's wildlife and pets.

Dates to Remember in 2025

March 11 th	Annual Town	Meeting Elections	(7AM – 7PM) at the New Boston
------------------------	-------------	-------------------	------------	---------------------

Central School gymnasium

April 15th Due date for applying for Veteran, Elderly, Disability, Solar and Wind

Exemptions

July 1st Real Estate Property Taxes are due (first bill)

July 4th Independence Day Parade & Festivities at the Hillsborough County

Youth Center Foundation

October 31st Halloween is Celebrated in New Boston

December 1st Real Estate Property Taxes are due (second bill)



Photo by Laurie Allen

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COMMUNITY INFORMATION

	1 Oldin Allon
AMBULANCE/RESCUE SQUAD Emergency Calls911	RECREATION DEPT603-487-2880 Monday – Friday 8:00 am – 4:00 pm www.newbostonnh.gov/recreation
ASSESSING	SELECT BOARD603-487-2500 X 160 Monday – Friday 9:00 am – 4:00 pm
BUILDING DEPT603-487-2500 X 150 Tues, Wed & Thurs 9:00 am – 4:00 pm Inspections by Appointment	TAX COLLECTOR 603-487-2500 X 171 Mon, Tues and Wed 9:00 am -3:00 pm
EMERGENCY MGMT603-487-2500 X 310 Web Site www.newbostonnh.gov	TOWN ADMIN603-487-2500 X 121 Monday – Friday 9:00 am – 4:00 pm
FIRE DEPARTMENT Emergency Calls911 Non-Emergency603-487-2500 X 312	TOWN CLERK603-487-2500 X 131 Monday 9:00 am - 4:00 pm Tuesday 9:00 am - 4:00 pm Wednesday 12:00pm - 7:00pm
FIRE INSPECTOR603-487-2500 X 152 Inspections by Appointment	TRANSFER STATION603-487-5000 Tuesday 9:00 am – 6:00 pm
HEALTH 603-487-2500 X 141 Monday – Friday 9:00 am – 4:00 pm	Thursday 9:00 am - 6:00 pm Saturday 8:00 am - 4:00 pm
HIGHWAY DEPT603-487-2500 X 612 Mon–Fri (Nov – April) 7:00 am – 3:30 pm Mon–Thurs (May – Oct) 6:30 am – 5:00 pm	WELFARE 603-316-4992
LIBRARY 603-487-3391 Monday 10:00 am - 8:00 pm Wednesday 10:00 am - 8:00 pm Thursday 2:30 pm - 6:30 pm Friday 10:00 am - 5:00 pm	



Photo by Konnie Viner

9:30 am - 12:30 pm

9:00 am - 4:00 pm

PLANNING DEPT......603-487-2500 X 142

Officers on duty 24 hours per day

Saturday

Monday – Friday

POLICE DEPARTMENT

Schedule of Board and Committee Meetings**

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

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

Town Officers and Officials

William McFadden, Select Board Chair
Kary Jencks, Select Board
Joseph Constance, Select Board
Lee C. Nyquist, Esq., Moderator
Kimberly Colbert, Town Clerk
Jennifer Brezniak, Deputy Town Clerk
Term Expires 2027
Term Expires 2026
Term Expires 2027

Marion Gibson, Tax Collector Term Expires 2026 William Gould, Treasurer Term Expires 2026

Stephanie Dubreuil, Assistant Treasurer Benji Knapp, Highway Manager

Frank Fraitzl, Fire Chief and Emergency Management Director

James Brace, Police Chief Carl Weber, Town Administrator Maralyn Segien, Executive Assistant Chloe Diorio, Overseer of Public Welfare Shannon Mackay, Health Officer Jennifer Allocca, Finance Director

Ed Hunter, Building Inspector, Code Enforcement Officer

Michael Courtney, Esq., Town Counsel

Town Department Managers

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

Executive Council

David K. Wheeler, District 5 Term Expires 2027

Representatives of the General Court

Lisa Post Term Expires 2027
Gerald Griffin Term Expires 2027
Keith Ammon Term Expires 2027

State Senator

Denise Ricciardi, NH District 9 Term Expires 2027

Capital Improvements Program Committee

CIP Members at-large:

Matthew Beaulieu

R. Frederick Hayes, Jr.

Jennifer Allocca

Select Board member Ex-Officio
Finance Committee Representative:

Planning Board Representative:

Appointment Expires 2026

Appointment Expires 2026

William McFadden

Palani Tellez-Giron

Scott Chouinard

Cemetery Trustees

Almus Chancey Term Expires 2025
Gail Stout Term Expires 2026
Warren Houghton Term Expires 2027

Conservation Commission

Scott Chouinard, Chair Appointment Expires 2026 Louise Robie, Vice Chairman Appointment Expires 2027 Esther Brown, Secretary Appointment Expires 2027 Laura Bernard, Treasurer Appointment Expires 2025 Elizabeth Whitman, Alternate Appointment Expires 2026 David Bellemore Appointment Expires 2026 Barbara Thomson Appointment Expires 2027 Lee Cronk Appointment Expires 2026

Energy Commission

Daryl Luter, Chair
Susan Carr, Alternate
Appointment Expires 2026
Appointment Expires 2027
Select Board member Ex-Officio
William McFadden

Finance Committee

Matthew Beaulieu Appointment Expires 2026 Appointment Expires 2025 Mark Suennen, Chairman **Todd Biggs** Appointment Expires 2026 Palani Tellez-Giron Appointment Expires 2027 Howard Bailynson Appointment Expires 2027 Appointment Expires 2027 Daniel Jeffries, Alternate School Board member Ex-Officio Nicole Treat William McFadden Select Board member Ex-Officio

Fire Wards

Richard Moody

Brandon Merron

Term Expires 2025

Wayne Blassberg

Joe Segien

Bruce McKim

Cliff Plourde, Chairman

Derek Danis

Term Expires 2027

Forestry Committee

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

Highway Safety Committee

Sally Moss Appointment Expires 2026
Rick Reindeau Fire Department Representative
James Brace, Chairman Police Department Representative
Benji Knapp Highway Department Representative
William McFadden Select Board Representative
Bruce McKim CERT Representative

Library Trustees

Jennifer Allocca	Term Expires 2025
Jacob Fields	Term Expires 2026
Christa Snyder	Term Expires 2027
Kerri Kelley	Term Expires 2027
John Fladd	Term Expires 2025
Marti Wolf, Chairman	Term Expires 2025
Susan Hansen	Term Expires 2026

Open Space Committee

David Woodbury	Appointment Expires 2025
Kenneth Lombard	Appointment Expires 2026
Peter Moloney	Appointment Expires 2026
Raleigh Bacon	Appointment Expires 2027
Jared Keyes, Chairman	Appointment Expires 2025
Richard Sobodacha	Appointment Expires 2027

Planning Board

Peter Hogan, Chairman	Appointment Expires 2027
Amy Sanders	Appointment Expires 2026
Ashley McQuade	Appointment Expires 2025
Zane Merva, Alternate	Appointment Expires 2026
Scott Chouinard, Alternate	Appointment Expires 2026
Select Board member, Ex-Officio	Kary Jencks

Recreation Commission

Christopher Hall	Appointment Expires 2025
Helen Fanning	Appointment Expires 2025
Daniel O'Brien	Appointment Expires 2026
Lynn Wawrzyniak	Appointment Expires 2026
Kathleen Hawkes	Appointment Expires 2027
Recreation Director, Ex-Officio	Michael Sindoni

Road Committee

George St. John	Appointment Expires 2025
Mark Suennen	Appointment Expires 2025
Kevin LaPointe	Appointment Expires 2027
Select Board member, Ex-Officio	Joseph Constance
Highway Manager, Ex-Officio	Benji Knapp

Solid Waste Advisory Committee

Jim Keyes	Appointment Expires 2027
Bruce McKim	Appointment Expires 2027
Floyd Guyette	Appointment Expires 2027
Mary Koon	Appointment Expires 2027
Transfer Station Manager, Ex-Officio	Gerry Cornett
Select Board member, Ex-Officio	William McFadden

Southern N.H. Planning Commission

Ellen Kambol Appointment Expires 2026

Supervisors of Checklist

Cathleen Strausbaugh	Term Expires 2026
Wendy Lambert	Term Expires 2028
David Mudrick	Term Expires 2030

Trustees of Trust Fund

Jennifer Allocca	Term Expires 2026
Wendy Lambert	Term Expires 2025
R. Frederick Hayes Jr.	Term Expires 2027

Zoning Board of Adjustment

Anthony Olivier	Appointment Expires 2027
Michael Dahlberg, Chairman	Appointment Expires 2025
Kenneth Clinton, Vice Chairman	Appointment Expires 2025
Vasilios Panos	Appointment Expires 2026
Kristen Cray	Appointment Expires 2028
Michael Constance	Appointment Expires 2028
Robert Garside	Appointment Expires 2028



Photo of Charlie Barley Day by Kelly Socia

Message From The Select Board

The year 2024 represented a new way forward with many opportunities for strategic initiatives, completing existing projects, and the improvement of services. Our Select Board welcomed longtime New Boston resident, Joe Constance, to the team. Joe has served on our School Board, the Select Board, the Foresty Committee, and Solid Waste Committee, and brings a depth of knowledge about our town and a history of service.

In June, our recruitment efforts for the Town Administrator were successful. Carl Weber was hired as our new Town Administrator, and he has helped the Board establish some additional procedures, details for meetings and a continuance of the collaborative environment between our departments. The Select Board also made strides in providing additional information to the public through establishing opportunities for participation during meetings, as well as providing backup materials online prior to meetings.

The Select Board leadership model of acting in a liaison capacity to department managers continues to be successful and fosters greater understanding of each of their assigned departments and has allowed for greater communication between the departments and the Select Board. The Board wishes to thank all our Department Managers for their continued work and dedication to the Town.

The Board wanted to thank the residents for passing the 2024 budget and the various warrant articles. Approving the 2024 budget, although the total increase was higher than normal coming from the prior default budget, has positioned the Town to be able to have minor increases going forward with a much more stable tax rate. The Select Board set a goal for the overall budget and warrant articles of no more than 5% total impact for 2025 which helped shape the 2025 budget process. This new approach was successful. For example, if the budget and all warrant articles pass for 2025, the increase is only 2.61% or just under \$70 per year for the average home in New Boston. This new approach will create more financial stability and, certainly moving forward, will prevent large swings from year to year.

The staffing of certain, highly competitive positions continues to be a challenge, especially in the Police Department and Highway Department. The Town is continuing to look at ways to ensure we can fill positions when they become vacant and ensure retention. This may include adding NH Retirement in 2026 to remain competitive with surrounding communities.

Here are some highlights from 2024:

- The Town signed a 10-year Support Service Agreement with the New Boston Space Force Station for Fire and Ambulance Services and Police Services that pays the Town \$768,468.25 during the agreement.
- The continued support of the Per Diem program for the Fire/EMS Department has
 continued to allow the department to answer EMS calls in a timely manner. This
 hybrid model should serve the Town well for many years with a combination of
 Call, Per Diem, Part-Time and a few Full-Time employees that preserves our
 history of service while addressing present and future needs. This program

continues to keep the tax rate down as we do not need to staff the department with all full-time firefighters / EMS staff.

- The new Fire Station construction funded by the \$9.2 million grant from the Department of Defense has begun and is on target to be completed in late 2025.
- The addition to the Police Department was in progress between November 2023 and November 2024. Silver Creek Development, on behalf of the Town of New Boston, constructed a 1,650 square foot, two-story addition to the New Boston Police Department. The building addition provided the department with new holding cells, a new booking room, a female locker room, a conference room and additional storage. The addition also allowed for the reconfiguration of the existing building, which provided additional space for two offices and a 24-person training room. This project was completed with a lot of hours from the staff finishing up the project that was celebrated with an open house with the public in November.
- Our Recreation Department completed its brick fundraiser by installing a new walkway near the gazebo. It has received many positive comments from residents. And, Logan Hansen completed his Eagle Scout project with the Recreation Department by installing an information kiosk on the town common. It is a nice complement to the new brick walkway.
- The Highway Department completed the Road Surface Management System (RSMS) with the Southern New Hampshire Planning Commission that helped confirm the Town is on track for maintaining, preserving, and repairing our roads and will help establish the next 5 to 10 years of planning. The department is also developing a 7-year gravel road plan to improve the quality of the gravel roads in Town.
- The Transfer Station implemented a volunteer Food Waste Composting Program in partnership with Renewal Compost LLC. When fully operational, this program has the potential to show a reduction of up to 30% of New Boston's annual Solid Waste tonnage.
- Established a Municipal Building Committee (we are looking for volunteers) to help address the long-term needs of remaining buildings such as the Town Hall, the Recreation Building, the Highway Garage, the Transfer Station, and the Wason Building. In 2024 the Town addressed some of the short-term repairs of these buildings as we seek to address a comprehensive plan to ensure these assets are well maintained for years to come.

Our sincere thanks to all our staff who continue to provide excellent service to our citizens. A special thank you to the many volunteers that continue to allow us to provide services and programs to our residents.

Respectfully Submitted, The New Boston Select Board Bill McFadden, Chair Kary Jencks Joe Constance



Photo by Mary Weiss

Milestones for 2024

Jan	January 27 th named "Don Chapman Day"
Feb	Police Department Executive Assistant Cathy Widener retires after 33 years of service
	Mike and Barry Charest awarded Dream Keepers Award from the Goffstown School Board
Mar	Frances Byam Towne presented with the Boston Post Cane as New Boston's Oldest Citizen
	Implementation of New Boston's first full-time Fire Chief
Apr	Dodge Farms Celebrates 100 Years
	Full Solar Eclipse
	Dick Moody awarded the Community Citizen of the Year Award from the Joe English Grange
	Louise Robie awarded the National Society of the Daughters of the American Revolution Excellence in Community Service Award and a Spirit of NH Award for her work on the New Boston Rail Trail
May	Town Common update begins
Jun	Ryan Tewksbury named Recreation Volunteer of the Year
	NBCS Teacher Samantha Gorton awarded Best Bobcat Award from New Boston School Board
Jul	Tax Collector Ann Charbonneau retires after 19 years of service
Aug	Groundbreaking at new Fire Station site on Mont Vernon Road
	Sunday Driver Rock Updated
	Execution of a 10-Year Intergovernmental Support Agreement between New Boston and the New Boston Space Force Tracking Station for Emergency Medical Services and Law Enforcement K9.
Sep	Youth Services Librarian Barbara Ballou named NH Teen Librarian of the Year by the Youth Librarians of NH
Oct	Northeast Café closes after 15 years of restaurant service in New Boston
Nov	Veterans Monument Updated
	Police Department Renovation Completed
Dec	Assessor George Hildum retires after 30 years of service
	End of service of Dan MacDonald as Emergency Management Director after 25 years



2025 WARRANT



TOWN OF NEW BOSTON

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

You are hereby notified in accordance with SB-2, the first session of all business other than voting by official ballot shall be held on **Monday, February 3, 2025, at 6:00 pm**, at the New Boston Central School, located at 15 Central School Road, New Boston, NH 03070. The first session shall consist of explanation, discussion, and debate of each Warrant Article. Warrant Articles may be amended, subject to the following limitations:

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

The second session of the annual meeting, to vote on questions required by law to be inserted on said official ballot and to vote on all Warrant Articles from the first session on official ballot shall be held on **Tuesday, March 11, 2025, from 7:00 am until 7:00 pm,** at the New Boston Central School located at 15 Central School Road, New Boston, NH 03070, to act upon the following:

Article 01:

Cemetery Trustee for 3 years, vote for not more than 1

Almus Chancey

Fire Ward for 3 years, vote for not more than 3

Derek Danis Brandon Merron Mark Shatney

Library Trustee for 3 years, vote for not more than 3

Jennifer M. Allocca Michael Constance John Fladd

Select Board Member for 3 years, vote for not more than 1

Kevin G. Collimore Glen Dickey

Trustee of Trust Fund for 3 years, vote for not more than 1

Wendy Lambert

Article 02: Are you in favor of the adoption of the following amendment to the existing Town Zoning Ordinance as proposed by the Planning Board?

To amend the New Boston Zoning Ordinance, Article IV, Special Provisions, Section 404, Accessory Dwelling Units, as follows:

Section 404.3 Requirements/Limitations

Amend 404.3, 12, by adding bold text so #12, reads as follows:

^{12.} An interior door shall be provided between the principal dwelling unit and the accessory dwelling unit. (Added March 14, 2017.) Door to be located on common wall dividing dwelling units.

YES[] NO[]

Explanation of Article 02: This article by the Planning Board would clarify the location of the interior door in the existing ordinance.

<u>Article 03:</u> Are you in favor of the adoption of the following amendment to the existing Town Zoning Ordinance as proposed by the Planning Board?

To amend the New Boston Zoning Ordinance, Article III, General Provisions, Section 314, Off-Street Parking, as follows:

Section 314 Off-Street Parking (Section Amended March 8, 2011.)

Amend this section by deleting the words "Each residential use shall have a minimum of two parking spaces per dwelling unit" and adding the bold text:

Off-street parking shall be provided on the same lot as the use and/or building it is to serve in accordance with the standards of the Non-Residential Site Plan Review Regulations of the Town of New Boston whenever any new use and/or building is established, or any existing use and/or building is enlarged or expanded. All parking areas shall be prohibited within the entire required minimum front yard area and within the first 50% of the required minimum side and rear yard areas for any district, with the exception of one or two-family dwellings that do not have non-residential uses occurring therein.

Each residential use shall have a minimum of two parking spaces per dwelling unit. Each residential use shall have a minimum of two parking spaces per dwelling unit, except that 1.5 residential parking spaces shall be required per unit for studio and one-bedroom units under 1,000 square feet that meet the requirements for workforce housing under RSA 674:58, IV, and 1.5 residential parking spaces shall be required per unit for multi-family developments of 10 units or more.

Alternative Parking Solutions pursuant to RSA 674:16-a may be submitted to the applicable land use board for consideration consistent with the statutory requirements.

Except as otherwise provided within this Ordinance, the Planning Board is authorized, through the Non-Residential Site Plan Review Regulations of the Town of New Boston, to adopt and administer regulations regarding parking standards for all uses of land.

YES[] NO[]

Explanation of Article 03: This article by the Planning Board would update the Zoning Ordinance to mirror recent changes in State statute updates.

<u>Article 04:</u> Are you in favor of the adoption of the following amendment to the existing Town Zoning Ordinance as proposed by the Planning Board?

To amend the New Boston Zoning Ordinance, Article VI, Definitions, Section 602, <u>Term Definitions</u>, as follows:

Amend the existing definition of Yard Sale to include bold text:

<u>Yard Sale:</u> The display and sale of excess items originating from a family at a residence. More than four such sales within any consecutive 12-month period or such sales that include items purchased specifically for such a sale, shall be considered a Home Business and must comply with Section 319 of this Ordinance. Other terms to describe such sales are garage, lawn, barn, tag, and attic sales which shall have the same meaning. (Added March 12, 2013.) At the conclusion of any yard sale, any and all items originating from such sale shall be removed within 24 hours.

YES[] NO[]

Explanation of Article 04: This article by the Planning Board would stipulate a time by which items need to be removed, lessening the occurrence of items causing a nuisance.

<u>Article 05:</u> Are you in favor of the adoption of the following amendment to the existing Town Zoning Ordinance as proposed by the Planning Board?

To amend the New Boston Zoning Ordinance, Article VI, Definitions, Section 602, <u>Term Definitions</u>, as follows:

Amend the existing definition of Abutter to include bold text:

Abutter: Any person whose property is located in New Hampshire and adjoins or is directly across the street or stream as determined by lines drawn perpendicular from all pairs of corner boundaries along the street or stream of the applicant to pairs of projected points on any property boundary across the street or stream that intersect these perpendicular lines. This includes any property that lies along the street or stream between each pair of projected points or is within 50 feet of any projected point from the land under consideration by the local land use board. For purposes of receiving testimony only, and not for purposes of notification, the term "abutter" shall include any person who is able to demonstrate that his land will be directly affected by the proposal under consideration. For purposes of receipt of notification by a municipality of a local land use

board hearing, in the case of an abutting property being under a condominium or other collective form of ownership, the term abutter means the officers of the collective or association, as defined in RSA 356-B:3,XXIII. For purposes of receipt of notification by a municipality of a local land use board hearing, in the case of an abutting property being under a manufactured housing park form of ownership as defined in RSA 205-A:1, the term "abutter" includes the manufactured housing park owner and the tenants who own manufactured housing which adjoins or is directly across the street or stream from the land under consideration by the local land use board. Per RSA 672:3, as amended. (Amended March 11, 2003.)

YES[] NO[]

Explanation of Article 05: This article by the Planning Board would update the Zoning Ordinance to mirror recent changes in State statute with regard to definition updates.

<u>Article 06:</u> Are you in favor of the adoption of the following amendment to the existing Town Zoning Ordinance as proposed by the Planning Board?

To amend the New Boston Zoning Ordinance, Article VI, Definitions, Section 602, <u>Term Definitions</u>, as follows:

Amend the existing definitions of Group Child Day Care Center and Family Day-Care Home: Family Day-Care Home:

<u>Family Day-Care Home</u>: A residence occupied by the provider in which child care is regularly provided for any part of a day (but less than 24 hours, except in emergencies) for one (1) to six (6) children from one or more unrelated families. The maximum of six (6) children includes children under six years of age who are living in the home and children related to the applicant who are received for child care.

Family Day-Care Homes: which are approved by the N.H. Department of Health and Welfare to provide services to school-age children shall care for no more than three (3) school-age children, including the provider's own children, and other children residing in the home (up to 10 years old), in addition to the allowed number of pre-school children. This use shall be allowed as an accessory use to any primary residential use and shall not be subject to local site plan review.

Group Child Day Care Center ("Day Care Center"): A facility for the care of the children and as defined in RSA 170-E:2(IV)(2)(IV)(2). This use shall be allowed as an accessory use to any primary residential use and shall not be subject to local site plan review.

And amend the New Boston Zoning Ordinance, Article II, Establishment of Districts and District Regulations, Section 204.3, "R-1" Residential-One, as follows:

Section 204.3 "R-1" Residential One

Objective and Characteristics

The purpose of this district is to provide opportunities for mixed types of residential uses. Such districts usually have good road access and are usually convenient to public facilities

such as schools and the fire station; and, having a high-density soils potential rating as defined in the Master Plan.

<u>Uses</u>

Permitted Uses

- 1. One family dwelling
- 2. Two family dwelling
- 3. Multi-family dwelling*
- 4. Accessory building or use
- 5. Agriculture
- Open Space Development in accordance with the provisions of Article IV.
- 7. Attached Accessory Dwelling Unit
- 8. Roof mounted solar systems (in accordance with Section 410) 3/2024
- 9. Day Care Center
- 10. Family Day Care Home

Allowed by Special Exception

- 1. Outdoor Recreational Facility
- 2. Funeral Home
- 3. Hospital
- 4. Home Business
- 5. Essential Service
- 6. Manufactured Housing Park**
- 7. Office
- 8. Public Use
- 9. Private School and or Day Care Center
- 10. Home Shop
- 11. Family Day Care Home

Allowed by Conditional Use Permit

- 1. Housing for Older Persons
 Development***
- 2. Lodging House(Short Term Rental)****
- 3. Bed and Breakfast/Inn****
- 4. Boarding/Rooming House****
- 5. Kennel****
- 6. Outdoor Event Venue****
- 7. Residential Use Increased Density*****
- 8. Ground mounted solar systems (in accordance with Section 408 & 410) 3/2024

(Table amended March 9, 2010, March 8, 2016, March 13, 2018, March 12, 2019, March 8, 2022 and March 12, 2024.)

YES[] NO[]

Explanation of Article 06: This article by the Planning Board would update the Zoning Ordinance to mirror recent changes in State statute with regard to definition updates.

Article 07: Are you in favor of the adoption of the following amendment to the existing Town Zoning Ordinance as proposed by the Planning Board?

To amend the New Boston Zoning Ordinance, Article II, Establishment of Districts and District Regulations, Section 202, Zoning Maps, as follows:

Section 202 Zoning Maps

Amend Section 202 Zoning Maps, by amending the Zoning Map by rezoning Tax Map/Lot #2/124, said portion contains 13.76 acres from Residential/Agriculture to Small Scale Planned Commercial.

YES[] NO[]

Explanation of Article 07: This article by the Planning Board would bring the lot into one zoning district with the existing 3 lots abutting its front. The lot is currently being used for commercial use. This would allow the expansion for additional commercial opportunities as well as expand the tax base in a positive manner.

Article 08: To see if the Town will vote to raise and appropriate as an Operating Budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth in the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling Seven Million Four Hundred Seventy-Six Thousand One Hundred Forty-One Dollars (\$7,476,141). Should this article be defeated, the default budget shall be Seven Million Two Hundred Twenty-Four Thousand Two Hundred Sixty-Eight Dollars (\$7,224,268), which is the same as last year with certain adjustments required by previous action of the Town of New Boston or by law, or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 6-0) (Estimated Tax Impact Net of Estimated Revenue \$5.47)

YES[] NO[]

Explanation of Article 08: This year, prior to the start of the CY 2025 budget season, the New Boston Select Board came together to establish a timeline and set a goal to cap any budget increases to a five percent (5%) maximum from the CY 2024 approved budget. The operating budget includes routine, and, for the most part, recurring expenses related to staffing (including salaries and benefits), supplies, utilities, vehicles, maintenance, repairs, and the like required for the day-to-day operation of Town departments. This budget represents a 4.99% increase over the CY 2024 budget. It is mostly a maintenance budget with a few strategic enhancements to include a merit based (instead of COLA) wage increase for employees, moving to a full-time Youth Services Librarian, a full year's funding for the new Police Department Detective position partially funded in 2024, a 3-month succession plan for the Fire Department Fire Chief and increased monitoring for the landfill.

Article 09: To see if the Town will vote to raise and appropriate the sum of Three Hundred Thousand Dollars (\$300,000), to be placed into the existing Fire Department Vehicle Capital Reserve Fund established in 2000 per RSA 35:1. (Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 6-0) (Estimated Tax Impact \$0.309)

YES[] NO[]

Explanation of Article 09: This yearly Capital Reserve Fund (CRF) includes both replacement and mid-life refurbishment of all Fire Department vehicles except the ambulances, which are purchased through a separate ambulance revolving fund that derives its revenues from user fees not taxes. The vehicle roster includes two (2) front-line engines and a backup engine, one (1) tank truck, one (1) forestry truck, one (1) light rescue vehicle and one (1) command vehicle. These vehicles are

extremely expensive, and the costs are increasing at between 15% and 20 % per year and can take up to two (2) years from order to delivery. With a midlife refurbishment, these engines generally have a 25-year life cycle. The other vehicles have 15 to 30-year life cycles. Projections can be problematic based on inflationary factors and long delivery times. The Capital Improvements Program (CIP) Committee carefully reviews this vehicle schedule annually, attempting to account for any known increases in vehicle costs, and continues to recommend a deposit into the CRF of \$300,000 for 2025 and \$250,000 each year for the 5 subsequent since the vehicle to be purchased in 2025 is more expensive and escalating at a rate that would become cost prohibitive. The funding under this Warrant Article is consistent with the CIP recommendation and scheduling.

Article 10: To see if the Town will vote to raise and appropriate the sum of One Million Fifty-Six Thousand Dollars (\$1,056,000), for the purchase of a Fire Department Engine 2 Replacement, and furthermore to authorize the withdrawal of said amount from the Fire Department Vehicles Capital Reserve Fund. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the specified purchase is complete or December 31, 2028, whichever comes first. (Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 5-1) (No current year tax impact)

YES[] NO[]

Explanation of Article 10: Engine 2 was originally scheduled for replacement in 2026. A utility vehicle (single purpose vehicle) was scheduled in 2023 that was not purchased, and those funds remained available in the Capital Reserve Fund and were reallocated for this purchase. The cost of fire engines are increasing at between 15% and 20% per year, are multi-purpose and are currently projected to take two (2) years from order to delivery. The Engine 2 replacement was moved to 2025 to hopefully have it delivered in 2027. Waiting until 2026 would potentially add another \$211,200 to the overall cost and it would not be delivered until 2028.

Article 11: To see if the Town will vote to raise and appropriate the sum of **Ten Thousand Dollars** (\$10,000) to be placed into the existing **Fire Department Equipment Capital Reserve Fund** established in 2024 per RSA 35:1, for purchasing, upgrading, and maintenance of Fire Department equipment. (**Majority Vote Required**) (**Select Board recommend 3-0**) (**Finance Committee recommend 6-0**) (**Estimated Tax Impact \$0.01**)

YES[] NO[]

Explanation of Article 11: This Capital Reserve Fund was established in 2024 and will provide for the purchasing, upgrading and maintenance of large dollar items such as SCBA (Self-Contained Breathing Apparatus), compressors, hose and equipment. The funding under this article is normally \$50,000 but was reduced to \$10,000 for 2025 to account for the additional funding needed in the Fire Department Vehicles Capital Reserve Fund and would return to \$30,000 in 2026 consistent with the CIP recommendation and scheduling.

<u>Article 12</u>: To see if the Town will vote to raise and appropriate the sum of <u>Twenty Thousand Dollars</u> (\$20,000), to be placed into the existing <u>Emergency Management Capital Reserve Fund</u> established in 2020 per RSA 35:1, to maintain the Emergency Management communications and related system. (<u>Majority vote required</u>) (<u>Select Board recommend 3-0</u>) (<u>Finance Committee recommend 6-0</u>) (<u>Estimated Tax Impact \$0.021</u>)

YES[] NO[]

Explanation for Article 12: In 2020, the Town voted to establish an Emergency Management Capital Reserve Fund for the collection of funds to maintain the Emergency Services communications and related systems. The CIP Committee is continuing to request a \$20,000 annual deposit into this fund to meet the needs of the radio tower maintenance scheduled in 2027. The funding under this article is consistent with the CIP recommendation and scheduling.

Article 13: To see if the Town will vote to raise and appropriate the sum of One Hundred Eighty Four Thousand Five Hundred Dollars (\$184,500), to be placed into the existing Highway Truck Capital Reserve Fund established in 1999 per RSA 35:1. (Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 6-0) (Estimated Tax Impact \$0.19)

YES[] NO[]

Explanation of Article 13: This Capital Reserve Fund now covers two (2) full-sized 6-wheel dump trucks, one (1) smaller 6-wheel truck (F-550) with plows, five (5) 10-wheel trucks, an F-250 4x4 pickup truck with a plow and a Chevy Silverado 1500. Four (4) of these vehicles are scheduled to be replaced in the next four (4) years. The cost of a new 10-wheel truck with plows is currently \$285,500 but the Town was able to find an existing 2024 cab and chassis for current pricing saving \$15,500 for the proposed truck for 2025. The Capital Improvements Program Committee recommended a deposit of \$200,000 in 2025 but 2025 was reduced because of the availability of an existing 10-wheeled truck at 2024 pricing. The increases for future years \$225,000 in 2026 and \$250,000 in 2027 will be necessary to maintain balances in the fund needed to purchase these vehicles since these vehicles are increasing in cost by 6% per year. The funding under this article is consistent with the CIP recommendation and scheduling.

Article 14: To see if the Town will vote to raise and appropriate the sum of Two Hundred Seventy Thousand Dollars (\$270,000), for the purchase of one (1) fully equipped 10-wheel dump truck with plow and related equipment, and furthermore to authorize the withdrawal of said amount from the existing Highway Truck Capital Reserve Fund. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the specified purchase is complete or December 31, 2028, whichever comes first. (Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 6-0) (No current year tax impact)

YES[] NO[]

Explanation of Article 14: It is the recommendation of the Highway Manager to replace the existing 2008 6-wheel dump truck with a plow. The life cycle for this type of vehicle is 15 years. Response time is improved with a 10-wheel and less trips needed to reload for material. The funding under this Warrant Article is consistent with the CIP recommendation and scheduling and accounts for the 6% inflationary factor for this vehicle from the actual 2024 cost. The purchase of this Truck saves \$15,500 (originally estimated at \$285,500) since the Highway Manager was able to find an existing new cab and chassis and vendor agreed to the 2024 price contingent on this vote. This truck would be outfitted with the body and accessories in May 2025 and should be on the road in the summer of 2025, plenty of time before winter 2025. This purchase is incredibly timely since the current shortage of transmissions will cause a delay for any subsequent cab and chassis that are ordered. If the Town doesn't purchase this truck in 2025, the estimated cost for this truck for 2026 is \$302,630, an increase of \$32,630, and might not be available for use until 2027 or 2028.

Article 15: To see if the Town will vote to raise and appropriate the sum of Sixty-Five Thousand Dollars (\$65,000), to be placed into the existing Highway Department Heavy Equipment Capital Reserve Fund established in 2007 per RSA 35:1. (Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 6-0) (Estimated Tax Impact \$0.067)

YES[] NO[]

Explanation of Article 15: The Capital Reserve Fund covers the replacement cost of the grader, loader, roller, backhoe and excavator. The funding under this Warrant Article is consistent with the CIP recommendation and scheduling.

Article 16: To see if the Town will vote to raise and appropriate the sum of **Ten Thousand Dollars** (\$10,000), to be placed into the existing **Town Bridge Repair/Replacement Capital Reserve Fund** established in 2011 per RSA 35:1. (**Majority vote required**) (**Select Board recommend 3-0**) (**Finance Committee recommend 6-0**) (**Estimated Tax Impact \$0.01**)

YES[] NO[]

Explanation of Article 16: This yearly Capital Reserve Fund request will be reduced to \$10,000. Previously approved projects to be funded by this CRF: for 20% of the engineering costs in 2024 for the replacements of Tucker Mill Road Bridge (2023 Warrant Article #11) and Gregg Mill Road Bridge (2023 Warrant Article #12) and a portion of the Bedford Road Culvert (2024 Warrant Article #9). Federal and State funds will cover the balance for these three bridges. The funding under this article is consistent with the CIP recommendation and scheduling. The funding has been reduced for 2025 and subsequent years until the next comprehensive plan is completed for any remaining qualified bridges or culverts.

Article 17: Shall the Town vote to establish a Public Safety Services Revolving Fund pursuant to RSA 31:95-h, I (c) for the purpose of providing public safety services to include the K9 unit, traffic enforcement equipment, Police Fleet purchasing and outfitting, or any public safety purposes deemed appropriate by the Select Board, which has been recommended or requested by the Police Chief. One hundred percent (100%) of the police portion of the New Boston Space Force Station/Police Department agreement proceeds, pistol permits, fees for reports/fines, and donations shall be deposited into this fund, and to raise and appropriate the sum of One Hundred Dollars (\$100) to be deposited into the fund. The money in the fund shall be allowed to accumulate from year to year and shall not be considered part of the Town's General Fund Balance. The Town Treasurer shall have custody of all monies in the fund and shall pay out the same only upon order of the Select Board and no further approval is required by the legislative body to expend. Such funds may be expended only for the purpose for which the fund was created. (Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 6-0) (Estimated Tax Impact \$0.00, less than 1/100th of a cent)

YES[] NO[]

Explanation of Article 17: This article is proposed to change the way the Town accounts for police department fees, contract proceeds and donation funds. In recent years, if there was not a specific appropriation, funds designated by the police portion of New Boston Space Force Station agreement, to include the K9 unit and other fees, would simply be deposited into the General Fund without being spent on the costs associated with the agreement or used for initiatives such as speed calming devices (speed trailers, speed signs) and hand-held radar. The passage of this Warrant Article is **2025 TOWN WARRANT**

intended to allow for enhancements that are covered by departmental fees, contract proceeds, and donation funds to be used to offset programs or initiatives within the department.

Article 18: To see if the Town will vote to raise and appropriate the sum of Fourteen Thousand Dollars (\$14,000), for the purpose of purchasing Community Development Department software, with said funds to come from building permit fees. If approved, this appropriation will be included in the following year's Operating Budget and Default Budget. (Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 6-0) (No current year Tax Impact \$0.00, to be offset by revenue)

YES[] NO[]

Explanation of Article 18: The Town currently relies on paper permits for the Community Development Department (Building, Planning, and Zoning) combined with a homegrown access database to keep track of the planning process. Residents, developers and contractors typically need to come into the Town Hall to apply for permits, fill out applications and review the process during working hours.

To enhance the process for residents, developers, contractors and the various trades there is a need for an online solution to allow for 24/7 access 365 days a year, application filing, notifications, scheduling of inspections, and payment of fees. This integrated approach will allow for consistent communication throughout the process and allow for a more integrated and collaborative approach which ultimately improves customer service. By digitizing the permitting process, the department can allocate resources more effectively, reduce administrative costs and foster a more accessible, sustainable and responsive system for both staff and the community.

This expenditure is anticipated to be fully offset by revenues raised through the Building, Planning, and Zoning Department fees that increased effective January 1, 2025 specifically to offset this purchase.

Article 19: To see if the Town will vote to raise and appropriate the sum of Thirty-Two Thousand Dollars (\$32,000), to come from unassigned fund balance; for the purpose of purchasing a comprehensive financial software suite that includes accounts payable, payroll, fund accounting and budgeting. If approved, this appropriation will be included in the following year's Operating Budget and Default Budget. (Majority vote required) (Select Board recommend 2-1) (Finance Committee recommend 5-1) (No current year Tax Impact)

YES[] NO[]

Explanation of Article 19: The Town currently relies heavily on an outdated paper and manual workflow for its financial operation with duplication of data entry. The current system is server based and does not allow for departmental access to view their approved budgets and expenditures to date in real time, instead relying on emailed reports. The current process for payroll and accounts payable is manual, paper based and requires numerous hours in each department to process weekly payroll and accounts payable. All of the data is then re-entered into the finance system duplicating efforts and time. The budget process is also done offline in spreadsheets instead of managing the process and any revisions in a system that tracks the progress. This manual entry process is prone to errors; a system with enhanced features and security may also assist with the annual audit process and ensure compliance with purchase rules and procedures.

Due to the limitations and lack of access into a cloud-based financial suite, many departments also must keep a second method of recording activity through Excel, QuickBooks or other methods to periodically reconcile with the Town's finance software. The goal in moving forward with this system is to reduce the hours needed in each department for the various financial processes including payroll, accounts payable, and budgeting. Overall, this software will enhance operational efficiency and contribute to more effective planning and management, enabling better decision making. The ongoing amount to be added to the operating and default budget is \$25,534 which represents the yearly subscription cost of the new software minus the current software subscription cost if this warrant article passes.

Article 20: To see if the Town will vote to raise and appropriate One Hundred Fifty Thousand Dollars (\$150,000), for Road Improvements. This is a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the road improvements are complete or until December 31, 2029, whichever comes first. (Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 6-0) (Estimated Tax Impact \$0.155)

YES[] NO[]

Explanation of Article 20: This yearly funding of roadwork has prevented New Boston from needing multi-million-dollar bonds to repair severely deteriorated roads. These repairs often include extensive tree trimming and drainage repairs. The Select Board recommends increasing this amount from \$100,000 to \$150,000 to continue to account for increased costs related to road projects and implement a 7-year gravel road plan as well as the paving and maintenance schedule recommended by the Road Surface Management System (RSMS) results and the amount may need to be increased to \$200,000 starting in CY 2026. The funding under this article is consistent with the CIP recommendation and scheduling.

<u>Article 21</u>: To see if the Town will vote to raise and appropriate the sum of **Two Hundred Eighteen Thousand Eighty-Seven Dollars (\$218,087)**, for Town road-related upgrades and other road improvements, to be offset by revenue from the State of New Hampshire **Highway Block Grant Program** estimated to be **Two Hundred Eighteen Thousand Eighty-Seven Dollars (\$218,087)**. If the grant is not fully received, only the amount received will be expended. This will be a non-lapsing account per RSA 32:7, IV and will not lapse until the project is completed or December 31, 2026, whichever comes first. (Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 6-0) (No funds to be raised by taxation)

YES[] NO[]

Explanation of Article 21: This article is to accept the 2025 State of New Hampshire Highway Block Grant revenue and to expend for purposes allowed under said program. The funds can only be used for construction, reconstruction and maintenance of each municipality's Class IV and V highways. The funds can also be used for equipment to maintain the local roads. The amount received is calculated based upon the Town's population in proportion to the entire State of New Hampshire's population and based upon the Town's Class IV and V road mileage in proportion to the total statewide Class IV and V mileage.

<u>Article 22</u>: To see if the Town will vote to raise and appropriate the sum of **Twenty-Five Thousand Dollars** (\$25,000), to be placed into the existing Town **Revaluation Capital Reserve Fund** established in 1995 per RSA 35:1, as required by State Law RSA 75:8-a, and the New Hampshire Constitution, the Town must revalue all real estate so that all assessments are at full and true value **2025 TOWN WARRANT**

at least as often as every fifth year. (Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 6-0) (Estimated Tax Impact \$0.026)

YES[] NO[]

Explanation of Article 22: As required by State Law (RSA 75:8-a), and the New Hampshire Constitution, the Town must revalue all real estate so that all assessments are at full and true value at least as often as every fifth year. The next town full revaluation will be in 2031 with a statistical revaluation in 2026. The anticipated cost for the statistical revaluation is \$100,000. The Town is obligated to perform these revaluations and putting money aside stabilizes the tax impact of the work performed.

<u>Article 23:</u> To see if the Town will vote to raise and appropriate the sum of **Seventy-Five Thousand Dollars (\$75,000)**, to come from unassigned fund balance; to be placed into the existing **Municipal Facilities Expendable Trust Fund** established in 2022 per RSA 31:19-a. (**Majority vote required**) (**Select Board recommend 3-0)** (**Finance Committee recommend 6-0)** (**No current year Tax Impact**)

YES[] NO[]

Explanation of Article 23: This fund provides for the maintenance, improvement and renovations of all town government facilities to ensure that they are well maintained and do not fall into disrepair. A facilities maintenance inventory has been established as well as a building committee made up of staff, residents, and a member of the Select Board that is tasked with developing a comprehensive schedule of projects required to maintain and repair the various buildings owned by the Town. The prior funding of \$30,000 per year was not sufficient to address the list of outstanding items and projects needed to stay ahead of the maintenance and repair of various town facilities including the Town Hall, Recreation Building, the Highway Garage, and the Wason Building.

Article 24: To see if the Town will vote to establish an Expendable Trust to be known as the Library Facilities Expendable Trust Fund, under provisions of RSA 31:19-a, to come from unassigned fund balance; for the purpose of providing funds for maintenance and repairs of the Library facilities and to raise and appropriate the sum of Twenty-Seven Thousand Five Hundred Dollars (\$27,500) to be placed into this fund, and to name the Library Trustees as agents to expend. (Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 6-0) (No current year Tax Impact)

YES[] NO[]

Explanation of Article 24: The Library understands the facility (opened in 2010) is valued at \$2.75 million. After 15 years the facility is in need of more extensive repairs including HVAC, water heaters, etc. In 2024 three HVAC units failed and needed replacement and the Town and the Library shared some of those costs. An estimated annual budget for maintenance and repairs is typically 1 to 4 percent of the total value of a building. This request is for \$27,500 or 1 percent of the value of the building.

<u>Article 25:</u> To see if the Town will vote to approve the cost items in the 3-year contract negotiated between the Town of New Boston and the Town of Goffstown for **Police and Fire Dispatch Services** and if the Town will vote to raise and appropriate the sum of **Six Thousand Seven Hundred and Fifty-Two Dollars (\$6,752)** for CY 2025. Said sum representing the additional costs **2025 TOWN WARRANT**

associated with providing the Police and Fire Dispatch Services contracted through the Town of Goffstown over the CY 2024 Town Budget.

The contract calls for a 3.12 percent increase each subsequent year:

CY 2026 \$2,532 CY 2027 \$2,616

If this article is approved, the appropriation for Police and Fire Dispatch Services will be included in each year's Operating Budget and Default Budget for the duration of the contract period. (Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 6-0) (Estimated Tax Impact \$0.007)

YES[] NO[]

Explanation of Article 25: The contracts for Police and Fire Dispatch Services with the Town of Goffstown will increase by \$6,752 in 2025. The CY 2025 proposed and default budgets both include the base contract amount for Police and Fire Dispatch services with the Town of Goffstown of \$50,424 for Police, and \$24,040 for the Fire Department. This article only includes the increases beyond the base contracted amount already budgeted and would replace the yearly article on dispatch funding and the yearly increase each year will be included in both the operating and default budgets going forward in accordance with the contract terms through CY 2027. Other dispatching options would likely require the Town to split Fire and Police dispatch services and would increase the costs between 50 to 100 percent. Goffstown dispatch has served the Town well for the past 8 years. The Town must have dispatching services, and this article ratifies the additional cost items in this contract.

Article 26: To see if the Town will vote to raise and appropriate the sum of Twelve Thousand Eight Hundred Fifty Dollars (\$12,850), for the purpose of supporting the New Boston Fourth of July Association, a non-profit organization, by funding a portion of the cost of the Fourth of July fireworks and cover the costs of mandatory police and fire details for the parade and the fireworks events. (Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 6-0) (Estimated Tax Impact \$0.013)

YES[] NO[]

Explanation of Article 26: This article is to support the annual Fourth of July parade and celebration with fireworks and the mandatory police and fire detail.

<u>Article 27:</u> To see if the Town will vote to raise and appropriate the sum of **Ten Thousand One Hundred Dollars (\$10,100)** to be distributed to six (6) human service agencies that provide service in the New Boston community in the amounts requested by the following agencies for 2025:

Agency Name	2025 Funding
Granite State Children's Alliance (Child Advocacy Center of Hillsborough County)	1,000
Court Appointed Special Advocates of New Hampshire (CASA)	1,000
Crispin's House Coalition for Youth	1,000

Total	\$ 10,100
St. Joseph Community / Meals On Wheels	<u>5,100</u>
Red Cross	1,000
Family Promise of Southern New Hampshire	1,000

These agencies shall be required to give a written report at the end of their fiscal year 2025 to the Select Board highlighting what the funds were used for and what impact the funds had in assisting them to achieve their goals and objectives. (Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 6-0) (Estimated Tax Impact \$0.011)

YES[] NO[]

Explanation of Article 27: These agencies depend on the generosity of a caring community of donors and grants from the municipalities served. These agencies provide a variety of assistance to the residents of New Boston and many have over the years. These services include child advocacy when a case involves a New Boston youth resident, youth leadership opportunities, substance misuse prevention, suicide prevention, mental health initiatives along with a Juvenile Court Diversion program that serves the New Boston Police Department (NBPD). Other services include assistance to families who are temporarily experiencing homelessness, meals to homebound residents and services to ensure the health, safety, and preparedness for New Boston residents. The funding request for 2025 from Meals On Wheels increased \$2,200 due to the increase in the number of residents receiving meals, from 29 residents to 51 residents. The Meals on Wheels cost per resident of \$100 per year has not changed. The increase in the Warrant Article would be \$1,200 more than in 2024 and includes the reduction of Home Health Care Hospice/Visiting Nurse since they are able to fund their work through insurance or other means.

Article 28: To see if the Town will adopt the provisions of RSA 72:38-b for an exemption for the deaf or severely hearing-impaired persons as follows: the exemption from assessed value for qualified taxpayers shall be \$33,000. To qualify, the person must: meet the definition of a "deaf person or person with severe hearing impairment" under RSA 72:38-b(II); must be a resident of the State of New Hampshire for at least five (5) consecutive years prior to April 1 in which the exemption is sought; must occupy the property as his/her principal place of abode; must own the property (as defined in RSA 72:27(VI)) individually or jointly, or if owned by a spouse, they must have been married for at least five (5) consecutive years; had in the calendar year preceding April 1 a net income from all sources of not more than \$37,000 if single and \$47,000 if married; and own net assets not in excess of \$94,500, excluding the value of the person's residence as described in RSA 72:38-b(III). (Majority Vote Required) (Select Board recommend 3-0) (Finance Committee recommend 4-2) (No current year Tax Impact – tax impact is dependent on applied for and approved exemptions)

YES[] NO[]

Explanation of Article 28: This article asks for permission to grant a property tax exemption to those who are legally deaf as allowed under NH law. The property tax exemption shall be \$33,000 from the assessed value on a residence.

<u>Article 29:</u> To see if the Town will adopt an **exemption for Electric Energy Storage Systems** as defined in RSA 72:85 and allowed by RSA 72:27-a and RSA 72:33, 34, and 34-a, for the full value of the system to be exempted from taxation. The State of New Hampshire has given towns the option of this incentive to utilize renewable energy systems, which can reduce our dependence on fossil **2025 TOWN WARRANT**

fuels. (Majority Vote Required) (Select Board recommend 3-0) (Finance Committee not recommended 2-4) (No current year Tax Impact – tax impact is dependent on applied for and approved exemptions)

YES[] NO[]

Explanation of Article 29: This article asks for permission to grant a property tax exemption to those who wish to install qualifying Electric Energy Storage Systems as allowed under New Hampshire law. The property tax exemption shall be equal to 100% of the actual assessed value of the qualifying equipment, as defined in New Hampshire law.

Article 30: To see if the town will vote to name the new fire department building on 63 Mont Vernon Road after former fire chief, Dan MacDonald. (Submitted by Petition) (Select Board not recommended 0-3) (No Tax Impact)

YES[] NO[]

<u>Article 31:</u> Shall we adopt the provisions of RSA 32:5-b, and implement a tax cap whereby the governing body (or budget committee) shall not submit a recommended budget that increases the amount to be raised by local taxes, based on the prior fiscal year's actual amount of local taxes raised, by more than 2%. (Submitted by Petition) (3/5 vote required) (Select Board not recommended 0-3) (Finance Committee not recommended 0-6)

YES[] NO[]

<u>Article 32:</u> Whereas Hillsborough County is listed by immigration activist groups as a sanctuary county, and recognizing that President Trump has announced plans for mass deportation of illegal immigrants, the Town of New Boston acknowledges that its location within Hillsborough County could make it a target for individuals seeking sanctuary.

To address this concern, shall the Town vote to direct the New Boston Police Department to cooperate fully with U.S. Immigration and Customs Enforcement (ICE) in lawful deportation actions? This cooperation includes sharing relevant information, detaining individuals at ICE's request as permitted by law, and assisting with federal immigration enforcement within the department's resources and authority, all in compliance with state and federal laws. (Submitted by Petition) (Select Board not recommended 0-3)

YES[] NO[]

Please Note:

The estimated tax impact noted in the article explanations are only estimates and will likely change at the time the 2025 tax rate is set next November. The estimates are based on the Projected Town Property Valuation (\$969,669,023), which will likely change in 2025. Revenues are based on estimates and will also change at the time of tax rate setting in 2025. The revenue total used to calculate the net impact of the operating budget does not include any use of fund balance at tax rate setting.

FINANCIAL REPORTS



Photo by Shannon Mackay

Budget of the Town (MS-636) Budget Summary January 1, 2025 - December 31, 2025

	2024	2025	Detail on Pages
Operating Budget Appropriations Recommended	6,531,390	7,476,141	29-39
Special & Individual Warrant Articles Recommended	3,006,805	2,486,889	40
Less: Amount of Estimated evenues & Fund Balan		(5,383,461)	41
Estimated Amount of Taxes to be raised	6,059,379	4,579,569	66-67



Photo by John Villeneuve

	2024	2024	2025
Account Name	Operating Budget	Actuals	Budget Requested
SELECT BOARD'S OFFICE			
SELECT BOARD	\$ 8,000	\$ 8,000	\$ 8,000
TOWN ADMINISTRATOR	110,000	84,497	135,200
TOWN OFFICE CLERICAL	95,831	86,604	95,405
TOWN OFFICE OVERTIME	1	-	1
LONGEVITY PLAN	500	500	500
FICA - SOCIAL SECURITY	13,275	10,534	14,825
FICA - MEDICARE	3,105	2,465	3,467
MILEAGE/CONFERENCES	2,000	3,443	5,300
TECHNOLOGY	65,956	67,462	62,403
ADVERTISING	1,750	2,460	1,750
OFFICE EQUIPMENT	9,017	9,278	9,554
PRINTING	250	123	250
DUES & SUBSCRIPTIONS	6,206	6,245	6,877
REGISTRY OF DEEDS	75	-	75
OFFICE SUPPLIES	2,500	3,175	2,500
POSTAGE	1,264	1,117	1,294
SURVEYS, DESIGNS, ENGINEERING S		3,109	4,000
MISCELLANEOUS	2,000	1,893	2,000
TOWN MODERATOR	175	175	175
SOCIAL SECURITY	11	-	11
MEDICARE	3	- 2.550	3
TOWN REPORT EXPENSES SELECT BOARD TOTAL	2,600 328,519	2,558 293,639	2,600 356,188
TOWN CLERK	, , , , , , , , , , , , , , , , , , ,	,	,
DEPUTY TOWN CLERK	19,755	20,941	21,085
PT ASSISTANT	11,610	10,574	13,560
TOWN CLERK	38,103	35,796	36,208
ELECTION - EXTRA TIME	5,202	8,379	1,336
LONGEVITY PLAN	319	694	319
FICA - SOCIAL SECURITY	4,634	4,727	4,496
FICA - MEDICARE	1,084	1,106	1,051
MILEAGE/CONFERENCES	750	372	750
TECHNOLOGY	4,843	5,355	5,078
OFFICE EQUIPMENT	8,448	2,918	5,919
DUES & SUBSCRIPTIONS	355	376	430
OFFICE SUPPLIES	5,056	2,996	3,056
POSTAGE	8,279	2,524	6,369
RECORD RETENTION	10,950	10,071	11,100
BALLOT CLERKS	4,140	3,080	1,260
SUPERVISOR OF CHECKLIST	3,780	4,860	1,185
ELECTION SUPPORT	1	909	1
TOWN MODERATOR	700	700	175
SOCIAL SECURITY	1	122	1
MEDICARE	1	35	1
ADVERTISING	1	_	1
VOTING BOOTH EXPENSES	300	2,858	75
PRINTING BALLOTS	3,000	3,574	3,500
MISCELLANEOUS	2,820	3,760	855

	2024	2024	2025
Account Name	Operating Budget	Actuals	Budget Requested
TOWN CLERK TOTAL	134,132	126,725	117,811
FINANCIAL ADMIN.			
FINANCE DIRECTOR	75,275	75,028	78,027
STAFF ACCOUNTANT	19,290	20,257	20,066
LONGEVITY	500	500	500
FICA - SOCIAL SECURITY	5,847	5,444	6,082
FICA - MEDICARE	1,368	1,273	1,422
MILEAGE/CONFERENCES	1,064	454	915
TECHNOLOGY EXPENSES	9,116	9,540	9,116
PRINTING	875	-	875
DUES & SUBSCRIPTIONS	185	35	185
OFFICE SUPPLIES	1,200	1,453	1,200
POSTAGE	1,000	1,153	1,000
AUDIT	19,800	35,550	20,300
TREASURER	3,172	3,172	4,000
TREASURER-SOCIAL SECURITY	197	197	248
TREASURER-MEDICARE	46	46	58
BANK CHARGES	100	1,943	500
FINANCIAL ADMIN TOTAL	139,035	156,044	144,494
TAX COLLECTING			
TAX COLLECTOR	40,924	37,694	30,645
DEPUTY TAX COLLECTOR	992	992	1,032
LONGEVITY PLAN	550	296	•
FICA - SOCIAL SECURITY	2,626	2,293	1,964
FICA - MEDICARE	614	536	459
MILEAGE/CONFERENCES	748	242	834
TECHNOLOGY EXPENSES	3,988	3,952	4,137
PRINTING	1,100	1,642	4,980
DUES & SUBSCRIPTIONS	20	20	20
REGISTRY OF DEEDS	900	688	900
LIEN & DEED SEARCHES	650	700	850
OFFICE SUPPLIES	384	1,342	550
POSTAGE	4,835	6,521	1,532
TAX COLLECTING TOTAL	58,331	56,918	47,903

	2024	2024	2025
Account Name	Operating Budget	Actuals	Budget Requested
ASSESSING			
PROFESSIONAL ASSESSING	62,980	68,946	61,620
TECHNOLOGY	6,102	6,051	6,278
TAX MAP UPDATE	3,054	3,054	3,054
DUES & SUBSCRIPTIONS	40	20	40
POSTAGE	150	-	150
ASSESSING TOTAL	72,326	78,071	71,142
TOTAL FINANCIAL ADMINISTRATION	269,692	291,032	263,539
GENERAL LEGAL	52,500	50,909	41,000
DEDOONNE			
PERSONNEL	400 400	4E4 EQ4	404 454
GROUP HEALTH INSURANCE	408,196	451,524	494,154
GROUP DENTAL INSURANCE	14,253	19,346	17,668
LIFE INSURANCE	5,682	5,951	6,033
LONG-TERM DISABILITY RETIREMENT (CPI) except PD	4,510 55,106	4,447 44,422	4,788 51,653
SHORT-TERM DISABILITY	10,755	8,506	11,417
FSA - EMPLOYER CONTRIBUTIONS	7,500	5,816	7,500
FICA - SOCIAL SECURITY	4,635	3,898	4,787
FICA - MEDICARE	1,084	1,123	1,119
EMPLOYEE VACATION/SICK/PERSON	- 1,001	2,207	16,442
EMPLOYEE PAYOUT AT TERMINATIO	19,104	38,160	21,543
NHRS - POLICE RETIREMENT	293,500	285,652	327,906
TUITION REIMBURSEMENT	1	-	1
UNEMPLOYMENT	5,503	4,003	4,688
WORKERS COMPENSATION	70,737	70,737	77,811
FLEX PLAN	330	74	330
HRA CLAIMS	7,680	4,901	7,680
EMPLOYMENT ADVERTISING Moved			
to Select Board	-	-	-
PERSONNEL TOTAL	908,576	950,765	1,055,521
PLANNING POARD	2.005	2.005	2.005
PLANNING BOARD	3,995	3,995	3,995
PLANNING COORDINATOR PLANNING BOARD CLERICAL	84,120 49,739	87,229	95,916
PLANNING BOARD MINUTES	3,168	48,935 1,832	51,680 3,295
PLANNING CONSULTANT	8,160	1,032	4,080
PLANNING BOARD OT	500		500
LONGEVITY PLAN	1,250	1,250	1,250
FICA - SOCIAL SECURITY	8,825	8,868	9,711
FICA - MEDICARE	2,063	2,074	2,271
MILEAGE/CONFERENCES	935	362	935
TELEPHONE	504	606	504
ADVERTISING	1,000	481	1,000
REGISTRY OF DEEDS	750	329	750
OFFICE SUPPLIES / EQUIPMENT	1,100	1,004	1,100
POSTAGE	1,200	1,383	1,834
BOOKS/SUPPLIES	197	319	526

	2024	2024	2025
Account Name	Operating Budget	Actuals	Budget Requested
SNHPC	4,448	4,207	4,448
SPECIAL PROJECTS	750	262	750
PLANNING TOTAL	172,704	163,136	184,545
ZONING	,	100,100	10.1,0.10
ZBA CLERICAL	1,341	507	1,351
SOCIAL SECURITY	83	31	84
MEDICARE	20	7	20
TRAINING/CONFERENCES	120	-	183
ZBA ADVERTISING	800	218	800
ZBA SUPPLIES	150	-	150
ZBA POSTAGE	600	301	600
ZONING TOTAL	3,114	1,064	3,187
PLANNING & ZONING TOTALS	175,818	164,200	187,732
GOV'T BUILDINGS			
CLOCK MAINTENANCE STIPEND	1,575	1,581	1,650
FACILITIES & GROUNDS MANAGER	-	-	-
GROUNDSKEEPING WAGES	14,790	6,803	10,363
FICA - SOCIAL SECURITY	1,012	526	745
FICA - MEDICARE	237	123	174
TELEPHONE	8,712	8,490	7,464
INTERNET	4,380	4,792	4,380
JANITORIAL SERVICES	9,155	9,249	9,155
ELECTRICITY	6,304	6,479	4,933
HEATING OIL	11,944	10,894	9,007
REPAIRS & MAINTENANCE	11,300	39,632	11,672
DEEDED PROPERTIES	1		1 705
GROUNDSKEEPING=GOVT	8,479	5,726	4,725
EQUIPMENT MAINTENANCE & REPAI	1,181	1,577	1,475
MONUMENTS & OTHER FIXTURES	1,130	-	4,830
LAND PURCHASE	1 000	-	1
FURNITURE/FIXTURES	1,000	290	2,000
GOV'T BLDGS TOTAL	81,201	96,163	72,574
CEMETERIES			200
CONFERENCES & TRAININGS	33,370	33,080	280 34,870
REPAIRS, MAINTENANCE & UPKEEP CEMETERY IMPROVEMENT	33,370	33,000	34,070
MEMBERSHIP DUES & SUBSCRIPTION	1	-	80
CEMETERIES TOTAL	33,371	33 000	35,231
CEIVIETERIES TOTAL	აა,ა <i>1</i> 1	33,080	35,231

	2024	2024	2025
Account Name	Operating Budget	Actuals	Budget Requested
INSURANCE			
PROPERTY LIABILITY	105,027	105,027	114,479
INSURANCE DEDUCTIBLE	5,000	3,000	5,000
INSURANCE TOTAL	110,027	108,027	119,479
TRUSTEES OF TRUST FUND			
TRUSTEE STIPEND	1,375	1,375	1,375
SAFE DEPOSIT BOX FEE	-	-	-
TRUSTEES OF TRUST FUNDS TOTAL	1,375	1,375	1,375
POLICE			
POLICE = FULL-TIME WAGES	860,772	789,270	899,787
POLICE = PART-TIME WAGES	41,488	36,644	44,346
POLICE = OVERTIME	66,486	95,360	74,757
LONGEVITY PLAN	2,000	2,000	3,000
FICA - SOCIAL SECURITY	6,817	5,728	6,136
FICA - MEDICARE	14,027	13,289	14,817
TRAINING/CONFERENCES	6,000	2,946	6,500
PROSECUTOR	500	-	500
TELEPHONE	5,380	5,082	5,380
CONTRACTED SERVICES	87,996	98,921	89,312
INTERNET	3,264	3,455	3,360
DUES & SUBSCRIPTIONS	1,865	3,055	2,048
UNIFORMS/EQUIPMENT	44,155	33,764	44,155
OFFICE SUPPLIES	7,078	17,839	7,176
POSTAGE	856	633	1,012
GASOLINE	22,750	22,457	20,020
VEHICLE MAINT	13,700	12,023	14,135
RADIO MAINTENANCE	8,540	14,244	8,600
VEHICLES	32,625	40,716	35,264
MISCELLANEOUS	4,300	9,562	4,968
HIRED POLICE SERVICES	1	-	1
JANITORIAL	6,420	7,493	10,140
ELECTRICITY	6,637	9,198	9,719
HEATING OIL	2,890	3,150	2,331
BUILDING	3,430	36,023	3,430
POLICE TOTAL	1,249,977	1,262,853	1,310,892
FIRE			
FIRE CHIEF	90,634	89,530	119,344
FIRE CHIEF OPS SALARY	23,003	20,905	27,820
FIRE CLERICAL	39,457	34,417	38,249
PER DIEM - DAYTIME	1	-	454,447
FD-DETAIL WAGES	-	-	-
FIRE CHIEF MILEAGE	1	-	1
AD&D INSURANCE	5,415	5,433	5,433
LONGEVITY	-	-	-
FICA - SOCIAL SECURITY	4,144	3,625	30,547
FICA - MEDICARE	2,216	2,075	9,278
TECHNOLOGY EXPENSES	5,235	6,404	6,235
INTERNET	4,930	4,206	3,904
INNOCULATIONS/PHYSICALS	1,735	1,785	5,650

	2024	2024	2025
Account Name	Operating Budget	Actuals	Budget Requested
DUES - SOUHEGAN MUTUAL	1,302	1,184	2,165
POSTAGE/OFFICE SUPPLIES	1,358	1,682	1,100
CDL LICENSING	240	-	1
EXPLORER PROGRAM	300	-	500
FF/EMS STAFF HOUSING	1	-	1
MISCELLANEOUS	2,800	2,738	3,500
PROTECTIVE	20,000	18,319	20,000
UNIFORMS	2,925	2,912	4,200
PROTECTIVE CLOTHING	27,000	29,672	29,750
FIRE EQUIPMENT REPAIR	8,750	17,683	10,050
FIRE RELATED EXPENSES	4,300	4,688	4,300
CISTERN/HYDRANT MAINT.	750	1,680	750
FIRE INSPECTOR	14,202	9,954	10,607
FIRE INSPECTOR - SS	870	617	658
FIRE INSPECTOR - MEDICARE	204	144	154
MILEAGE/CONFERENCES	1,700	393	1,200
BOOKS & SUPPLIES	1,000	1,177	1,000
FIRE FIGHTING TRAINING	5,000	3,090	5,000
EMERGENCY 911 LINES	1	_	1
CELLULAR PHONE	3,240	3,271	3,420
DISPATCHING SERVICES	24,041	24,040	24,040
PAGERS	5,500	5,256	5,925
RADIO MAINTENANCE	2,500	3,233	2,500
PAGER REPAIRS	250	260	1
VEHICLE MAINT SUPPLIES	1,000	622	1,000
GASOLINE	6,500	8,023	7,280
DIESEL FUEL	6,400	5,222	5,800
ENGINE #1 MAINT. E1	2,500	2,145	2,500
ENGINE #2 MAINT. E2	3,600	1,364	3,600
HOSE #1 MAINTENANCE H1	-		-
TANKER MAINTENANCE T1	3,100	5,345	3,500
UTILITY MAINTENANCE U2	1,900	639	1,900
76M7 FORESTRY/TANKER F1	1,400	(1,165)	1,400
RTV1=ALL TERRAIN VEHICLE	250	846	250
76-E5 MAINTENANCE	3,200	2,530	3,200
CAR #1 MAINTENANCE	1,250	1,532	600
TRASH REMOVAL	1,192	1,173	1,260
ELECTRICITY	5,676	6,172	7,158
HEATING OIL	6,718	5,733	5,067
BUILDING/EQUIPMENT	9,322	9,323	9,322
MISCELLANEOUS	1,200	1,026	2,000
EMERGENCY CALLS	47,774	32,922	68,830
HAZARD PAY	-	,	-
WEEKEND SHIFT COVERAGE	1	-	-
EMERGENCY CALLS - SS	2,925	2,041	4,267
EMERGENCY CALLS - MEDICARE	684	477	998
FIRE TOTAL	411,597	386,344	961,663
BUILDING	,	•	ŕ
BUILDING INSPECTOR	41,624	31,913	49,346

	2024	2024	2025	
Account Name	Operating Budget	Actuals	Budget Requested	
BUILDING ASSISTANT	27,639	27,506	28,651	
PROPANE GAS INSPECTIONS -				
Moved into Building Inspector Position				
	1	-	-	
LONGEVITY PLAN	-	-	-	
FICA - SOCIAL SECURITY	4,281	3,684	4,836	
FICA - MEDICARE	1,002	861	1,131	
MILEAGE / TRAINING	5,744	1,030	1,739	
CELL PHONE	977	514	936	
TECHNOLOGY	2,233	2,245	2,297	
PROFESSIONAL SERVICES	2,423	-	2,847	
DUES & SUBSCRIPTIONS	1,099	320	1,099	
OFFICE SUPPLIES	668	775	723	
POSTAGE	160	229	206	
GASOLINE	-	-	1,747	
VEHICLE REPAIRS & MAINTENANCE	1	811	2,565	
MISC/PUBLICATIONS	150	658	1	
BUILDING TOTAL	88,002	70,547	98,124	
EMERGENCY MGMT				
EMERGENCY MGT DIRECTOR	6,500	6,500	-	
EMERGENCY MGMT - SOC SEC	403	403	-	
EMERGENCY MGMT - MEDIC	94	94	-	
WORKERS COMPENSATION	-	-	-	
REIMBURSEMENTS	1,600	1,178	1,600	
CELLULAR PHONE	520	561	600	
ELECTRICITY FOR RADIO SITE	1,441	1,305	1,124	
EMERGENCY MGMT MISC	12,992	13,324	13,867	
EMERGENCY MGMT TOTAL	23,550	23,365	17,191	
FOREST FIRE				
REIMBURSEMENTS	104	-	137	
FOREST FIRE SUPPLIES & EQUIP	997	1,761	2,498	
FOREST FIRES	500	-	500	
FOREST FIRE TOTAL	1,601	1,761	3,135	
EMERGENCY MGMT & FOREST FIRE TOTAL	25,151	25,126	20,326	

	2024	2024	2025
Account Name	Operating Budget	Actuals	Budget Requested
HIGHWAY			
HIGHWAY DEPT. FULL-TIME	494,174	486,382	510,651
HIGHWAY DEPT. CLERICAL	1	5,921	4,500
HIGHWAY DEPT. OVERTIME	51,638	37,373	53,000
LONGEVITY	4,000	4,000	4,500
FICA - SOCIAL SECURITY	33,977	32,108	35,504
FICA - MEDICARE	7,946	7,509	8,303
SEMINARS	1,400	385	700
TELEPHONE/RADIO	495	546	496
TECHNOLOGY	-	6,400	1,500
INTERNET	1,140	1,142	1,240
TOOLS	3,000	8,503	3,000
NOTICES/PERMITS	300	361	300
DUES & SUBSCRIPTIONS	320	30	320
UNIFORMS & BOOTS	9,500	11,821	12,305
OFFICE	2,000	1,553	1,200
POSTAGE	1	-	1
SIGNS	3,800	1,197	3,760
SAFETY EQUIPMENT	1,000	1,881	1,000
RADIO MAINTENANCE	2,500	2,872	2,350
DRUG TESTING	1,000	1,351	1,145
EQUIP SUPPLIES & PARTS	77,000	55,449	72,500
TIRES/REPAIRS	12,000	6,522	16,000
EQUIPMENT REPAIRS	1	-	1
WELDING/SUPPLIES	1,150	1,239	1,150
ELECTRICITY	8,056	7,326	6,576
HEATING OIL	2,470	1,873	1,930
BLDG REPAIR & MAINT/CLEANING SU	7,800	25,381	8,000
GASBOY SYSTEM REPAIRS	2,800	8,675	3,500
HIGHWAY ADMIN TOTALS	729,469	717,802	755,433
BLASTING	1	-	1
ROAD CONSTRUCTION	430,000	379,771	430,000
LINE STRIPING	16,430	19,699	10,000
BRIDGE MAINTENANCE	1,650	-	1,650
GRAVEL	50,000	99,057	55,000
CALCIUM	11,000	21,117	26,445
COLD PATCH/ASPHALT	2,600	2,295	2,600
CULVERTS/CATCH BASINS	14,500	10,895	15,000
GUARD RAILS	5,000	-	3,000
ROADSIDE TRIMMING / CLEARING	37,525	24,900	37,525
ENGINEERING CONSULTANTS	7,500	-	7,500
WINTER HIRED EQUIPMENT	150,000	87,010	169,750
SALT	185,000	184,726	182,160
SAND	28,000	13,850	26,000
GASOLINE	8,613	6,717	7,724
DIESEL FUEL	80,000	59,172	61,866
PLOW BLADES/TIRE CHAINS	21,170	19,635	20,000
PLOW BLADES/EQT REPAIR	1 242 222	-	1 252 222
HIGHWAY & STREETS TOTALS	1,048,990	928,844	1,056,222

	2024	2024	2025	
Account Name	Operating Budget	Actuals	Budget Requested	
HIGHWAY TOTAL	1,778,459	1,646,645	1,811,655	
STREET LIGHTING	3,327	3,489	3,118	
TRANSFER STATION				
SANITATION=FULL-TIME	188,317	182,067	195,164	
SANITATION=PART-TIME	35,612	37,418	36,961	
SANITATION=OVERTIME	10,993	7,738	11,455	
LONGEVITY PLAN	1,750	1,750	2,250	
FICA - SOCIAL SECURITY	14,635	14,487	15,241	
FICA - MEDICARE	3,422	3,388	3,565	
MILEAGE/CONFERENCES	1,800	-	380	
TELEPHONE	600	600	600	
INTERNET	2,131	2,000	2,075	
DUES & SUBSCRIPTIONS	797	1,072	797	
OFFICE SUPPLIES	900	891	1,080	
POSTAGE	20	-	1	
PROTECTIVE EQUIPMENT	2,820	2,934	2,695	
MISCELLANEOUS	4,000	3,771	2,000	
TRANSFER ADMIN TOTALS	267,797	258,117	274,263	
HOUSEHOLD HAZARDOUS	600	-	3,000	
TIPPING FEES	85,500	67,707	88,200	
TRUCKING FEES	17,770	13,795	19,669	
TIRE/RECYCLABLE REMOVAL	2,700	-	2,700	
TRUCKING FUEL SURCHARGE (FKA				
RECYCLABLE TRUCKING)	2,500	315	1,200	
ELECTRICITY	6,600	5,644	6,800	
HEAT	650	136	650	
BUILDING	4,401	9,598	4,517	
GROUNDS	6,800	3,884	6,800	
SALT SUPPLY	3,845	2,241	3,795	
SUPPLIES/TOOLS	1,400	3,096	1,400	
DIESEL	4,726	1,978	3,874	
VEH/EQUIPMENT	8,578	3,128	8,578	
TRAILER MAINTENANCE	6,700	15,259	7,450	
EQUIPMENT REFURBISH	1,000	-	1	
SOLID WASTE DISPOSAL TOTALS	153,170	126,782	155,633	

	2024	2024	2025
Account Name	Operating Budget	Actuals	Budget Requested
MUNICIPAL PROJECTS / ILLEGAL DUN	1,500	391	500
TRANSFER STATION TOTAL	423,067	385,290	433,396
	5.000	4 440	40.700
LANDFILL/GROUND MONITORING	5,000	4,413	12,700
HEALTH OFFICER			
HEALTH OFFICER STIPEND	3,000	4,000	4,000
SOCIAL SECURITY	187	186	249
MEDICARE	45	44	59
HEALTH SEMINARS	370	127	370
WARRANT ADMINISTRATION	130	121	130
WATER TESTING	200	175	200
HEALTH OFFICER SUPPLIES	100		100
HEALTH OFFICER TOTAL	4,032	4,532	5,108
WELFARE OFFICER WAGES	4,800	4,440	4,992
FICA / SOCIAL SECURITY	-	283	310
MEDICARE	-	64	72
DUES / SUBSCRIPTIONS / CONFEREN	75	55	75
WELFARE ADMIN TOTAL	4,875	4,843	5,449
FOOD	1,900	3,200	2,000
HEAT & ELECTRICITY	6,000	924	6,000
MEDICAL	300	-	300
HOUSING	15,500	14,180	15,500
TRANSPORTATION	1,800	2,140	1,800
BASIC HOUSEHOLD EXPENSES	500	-	500
WELFARE-MISC	1	41	1
TRANSPORTATION-ELDERLY/DISBLD	9,036	13,932	11,232
WELFARE TOTALS	35,037	34,418	37,333
HEALTH & WELFARE TOTAL	39,912	39,260	42,782
RECREATION DIRECTOR'S SALARY	78,145	77,896	81,012
	51,781		
RECREATION CLERICAL LONGEVITY PLAN	1,750	51,605 1,750	53,669 1,750
FICA - SOCIAL SECURITY	8,138	8,149	8,459
FICA - MEDICARE	1,903	1,907	1,978
CONFERENCES,TRAINING,C	400	- 1,001	400
TECHNOLOGY	4,000	4,200	4,400
JANITORIAL	1,500	1,470	1,500
ELECTRICITY	1,773	1,807	1,594
DUES AND SUBSCRIPTIONS	2,090	1,877	2,145
OFFICE EQUIPMENT	2,940	3,073	3,065
OFFICE SUPPLIES	1,000	783	1,540
POSTAGE	788	556	746
GASOLINE - VAN	1,138	129	560
GROUNDSKEEPING	4,000	4,116	3,000
VAN MAINTENANCE	546	253	545
SENIOR TRIP EXPENSES	800	574	800
AWARDS/SCHOLARSHIPS/GI	1	-	1
RECREATION TOTAL	162,693	160,145	167,163

	2024	2024	2025
Account Name	Operating Budget	Actuals	Budget Requested
LIBRARY			
LIBRARY=FULL-TIME WAGES	65,555	63,815	105,438
LIBRARY=PART-TIME WAGES	175,624	153,885	137,509
LONGEVITY PLAN	1,313	1,313	328
SOCIAL SECURITY	14,994	13,119	15,083
MEDICARE	3,507	3,068	3,527
BUILDING	1,051	21,257	1,052
HEATING OIL	2,965	3,369	3,443
NON-TAXPAYER FUNDS THE	10,000	-	10,000
LIBRARY TRUSTEES ARE PREPARED			
TO SPEND			
LIBRARY(APPROPRIATION)	68,717	68,717	81,146
LIBRARY TOTAL	343,726	328,544	357,526
PATRIOTIC PURPOSES			
MEMORIAL DAY	500	472	500
JULY 4TH CELEBRATION	1	-	1
PATRIOTIC TOTAL	501	472	501
CONSERVATION/ENERGY			
FORESTRY CONSULTANT	585	-	585
ENERGY COMMISSION	150	150	150
CONSERVATION TOTAL	735	150	735
TOTALS	\$ 6,631,390	\$ 6,433,725	\$ 7,476,141

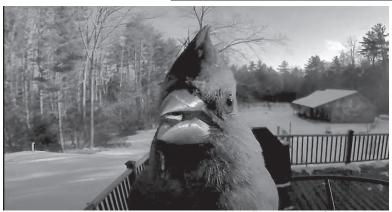


Photo by Mary Constance

Budget of the Town (MS-636) Special/Individual Warrant Articles

January 1, 2025 - December 31, 2025

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

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

	Warrant	Appropriations Ensuing FY
Purpose of Appropiations	Article #	(Recommended)
Fund Fire Dept Vehicle Capital Reserve	09	\$ 300,000
Purchase Fire Dept Engine 2 Replacement	10	1,056,000
Fund Fire Dept Equipment Capital Reserve Fund	11	10,000
Fund Emergency Management Capital Reserve	12	20,000
Fund Highway Truck Capital Reserve Fund	13	184,500
Purchase Fully Equipment 10-wheel Dump Truck	14	270,000
Fund Highway Heavy Equipment Capital Reserve	15	65,000
Fund Town Bridge Repair/Replacement Capital	16	10,000
Establish Public Safety Services Revolving Fund	17	100
Purchase Community Develpement Dept Softwa	18	14,000
Purchase Comprehensive Financial Software Su	19	32,000
Road Improvements	20	150,000
Highway Block Grant	21	218,087
Fund Town Revaluation Capital Reserve Fund	22	25,000
Fund Municipal Facilitites Expendable Trust Fund	23	75,000
Establish Library Facilities Expendable Trust Fur	24	27,500
Police and Fire Dispatch Services Contract	25	6,752
New Boston 4th of July Association	26	12,850
Fund Human Services	27	10,100
Total of Individual & Special Warrant Art	icles	\$ 2,486,889

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

Sources of Revenue		Estimated Revenues 2024				Actual Revenues 2024		Estimated Revenues 2025
Taxes								
Land Use Change Tax	\$	-	\$	_	\$	-		
Timber Tax		20,279		19,279		20,500		
Excavation Tax (\$.02/cu yd)		6,644		6,644		5,000		
Interest & Penalties of Delinquent		32,047		34,962		29,750		
Taxes								
Total Taxes	\$	58,970	\$	60,885	\$	55,250		
Licenses, Permits & Fees								
Business Licenses & Permits	\$	1,665	\$	2,235	\$	1,665		
Motor Vehicle Permit Fees		1,486,850		1,576,889		1,537,403		
Building Permits		48,498		53,533		48,792		
Other Licenses, Permits & Fees		79,758		84,581		77,500		
Total Licenses, Permits & Fees	\$	1 616 770	\$	1,717,238	\$	1,665,360		
From State	Ψ	1,010,770	Ψ	1,717,200	Ψ	1,000,000		
Meals & Rooms Tax	\$	605,795	\$	608,131	\$	398,447		
Highway Block Grant	Ψ	216,097	Ψ	276,146	Ψ	-		
Forest Land Reimbursements		113		113		100		
Other State Grants		710,808		314,874		9,500		
Federal Grants		69		69		1,000		
Total From State	\$	1,532,883	\$	1,199,333	\$	409,047		
Charges for Services	Ť	1,002,000	Ť	1,100,000	Ť	100,011		
Income from Departments	\$	5,292	\$	50,507	\$	5,850		
Other Charges	Ψ		Ψ	-	Ť			
Total Charges for Services	\$	5,292	\$	50,507	\$	5,850		
Miscellaneous Revenues	Ť	0,202	Ť		Ť			
Sale of Town Equipment	\$	_	\$	_	\$	1		
Interest From Investments	Ψ	200,643	Ψ	235,739	Ť	177,216		
Other miscellaneous revenues		42,924		55,956		42,750		
		,=		00,000		,		
Total Miscellaneous Revenues	\$	243,567	\$	291,695	\$	219,967		
Interfund Operating Transfers In								
From Enterprise Fund-Rec	\$	-	\$	-	\$	-		
From Capital Reserve Funds	Ė	529,000		382,137	Ė	1,326,000		
From Permenant Funds		14,668		5,444		10,000		
Total Interfund Operating		·		·		·		
Transfers In	\$	543,668	\$	387,581	\$	1,336,000		
Other Financing Sources								
Proceeds from Long Term								
Bond(s)/Note(s)	\$		\$		\$			
Amount VOTED from Surplus		18,092		18,092				
Total Other Financing Sources	\$	18,092	\$	18,092.21	\$			
Total Sources of Revenue		4,019,242		3,725,331		3,691,474		
	Ψ	.,010,272	Ψ	J,1 23,00 1	Ψ	0,001,717		

2024 REPORT OF THE TRUSTEES OF TRUST FUNDS

<u>Fund Name</u>	Beginning <u>Balance</u>	<u>Deposits</u>	<u>Withdrawals</u>	Income <u>Earned</u>	Ending <u>Balance</u>
Trust Funds:					
Cemetery	231,460.64	6,600.00	9,128.10	9,388.84	238,321.38
Dodge Library	137,389.79		5,917.73	6,030.10	137,502.16
Dodge Poor Relief	95,086.39		5,443.78	5,506.36	95,148.97
Roger Babson	3,769.70			59.81	3,829.51
Caroline Clark	3,130.98			49.63	3,180.61
Common Trust #1	8,487.61			134.75	8,622.36
Record Retention Exp Tr	27,587.17		3,777.13	419.59	24,229.63
Municipal Facilities Exp Tr	23,382.08	30,000.00	32,615.56	444.60	21,211.12
Mill Pond Footbridge Exp Tr	0.00	18,092.00		26.04	18,118.04
Trust Fund Totals	530,294.36	54,692.00	56,882.30	22,059.72	550,163.78
Capital Reserve Funds:					
Fire Dept. Vehicles	599,790.12	200,000.00	57,337.97	20,948.71	763,400.86
Highway Trucks	217,362.29	175,000.00		15,495.34	407,857.63
Town Revaluation	123,607.15	25,000.00		7,023.98	155,631.13
Town Hall Renovation	266.39			4.14	270.53
Highway Heavy Equipment	212,246.81	65,000.00		11,872.16	289,118.97
Bridge Repair/Replacement	349,609.14	40,000.00	288,406.39	15,142.54	116,345.29
Emergency Management	40,637.31	20,000.00		433.36	61,070.67
Fire Dept. Equipment	0.00	50,000.00		30.95	50,030.95
Town Capital Reserves	1,543,519.21	575,000.00	345,744.36	70,951.18	1,843,726.03
School Repair/Renovation	453,557.13	75,000.00	162,231.81	15,514.68	381,840.00
Special Education	155,210.07			6,504.00	161,714.07
School Capital Reserves	608,767.20	75,000.00	162,231.81	22,018.68	543,554.07
Total Invested Funds	2,682,580.77	704,692.00	564,858.47	115,029.58	2,937,443.88

Note: This is an unaudited report.

Summary Inventory of Valuation 2024 MS - 1

LAND: Current Use Discretionary Preservation Easement Residential Commercial/Industrial Land Non-Taxable Land BUILDINGS: Residential	Acres 15,290.14 0.27 7,344.79 643.38 3,369.19	Assessed <u>Valuation</u> 1,322,412 8,439 355,749,706 12,414,400 14,319,200 552,031,457
Manufactured Discretionary Preservation Easement Commercial/Industrial Non-Taxable Buildings	10	2,805,000 30,612 27,825,500 34,412,431
UTILITIES: Electric VALUATION BEFORE EXEMPTIONS:		11,192,100 963,379,626
EXEMPTIONS OFF ASSESSED VALUE: Elderly (18) 2,826,650 Blind (3) 99,000 Solar Power (61) 1,246,700 Wind Power (1) 7,000 TOTAL AMOUNT OF EXEMPTIONS:		4 470 250
NET VALUATION AFTER EXEMPTIONS:		4,179,350
		959,148,391
CREDITS OFF GROSS TAX: Veterans (250) Service-Connected Total Disability (36)		125,000 72,000
Current	Use Report	
Number of Owners in Current Use Number of Parcels in Current Use	365 553	
Farm Land Forest Land Forest Land with Documented Stewardshi Wet Land Receiving 20% Recreation Adjustment Removed from Current Use	p	Acres 1,182.37 10,064.99 2,558.88 1,483.91 4,349.02 31.88

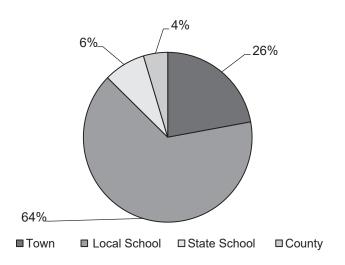
New Boston Tax Rate

The New Boston Board of Selectmen has received confirmation from the State of NH Department of Revenue Administration that the 2024 Tax rate is set as follows:

Town Rate	\$ 6.13
Local School Rate	.\$15.19
State School Rate	.\$.1.44
County Rate	\$ 1.03

Total.....\$23.79/\$1,000

The 2023 tax rate was \$20.35.



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

	Annual			
	Tax Rate	Ta	Tax Bill	
Town	6.13	\$	2,452	
Local School	15.19	\$	6,076	
State School	1.44	\$	576	
County	1.03	\$	412	
TOTAL	23.79	\$	9,516	

2024 Tax Rate Calculation from the Department of Revenue Administration

Town Po	rtion Tax Rates			
		PR	EVIOUS YEAR'S	3
Appropriations 9,411	1,757	TAX RATES A	ND ASSESSED \	/ALUATION
Less: Revenues (4,001	1,150)			
Fund Balance to Reduce	•	YEAR	TAX RATE	VALUATION
Taxes (18	3,092)	2008	14.71	644,892,403
		2009	15.96	658,477,459
•	5,363	2010	17.25	663,903,939
	<u>7,000</u>	2011 Revaluation	Update23.51	523,028,827
Net Town Appropriation 5,874	4,878	2012	23.03	528,999,862
Approved Town Tax Effort	5,874,878	2013	24.24	533,178,062
Municipal Tax Rate	6.13	2014	25.45	550,774,034
		2015	26.71	560,210,325
School Po	ortion	2016 Revaluation Update 23.35 629,707,1		
		2017	24.35	645,163,418
Net Local School Budget	19,050,005	2018	23.87	659,751,647
Less: Adequate Education Gra	, , ,	2019	25.05	667,740,882
Retained State Ed Tax	(1,368,415)	2020	24.09	683,500,314
State Education Taxes	1,368,415	2021	18.50	927,870,692
Approved School(s) Tax Effort		2022	19.18	938,240,329
Local School Rate	15.19	2023	20.35	948,557,044

State Education Taxes

Equalized Valuation (no utilities) 947,956,291
Multiplied by Statewide Property Tax Rate x 1.44
Total to be raised by taxes 1,368,415
Divide by Local Assessed Valuation above (no Utilities)
Excess State Education Taxes to be remitted to State
Pay to State 0.00
State School Rate 1.44

County Portion

Due to County 986,571
Less: Shared Revenues
Approved County Tax Effort 986,571
County Rate 1.03

Total Tax Rate23.79

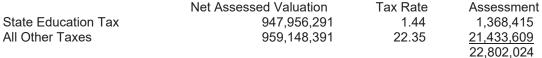
Total Property Taxes Assessed
Less: War Service Credits
Total Property Tax Commitment
22,802,024
(197,500)
22,605,024

CERTIFICATION

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

New Boston Select Board William McFadden, Chair Kary Jencks

Proof of Rate



Joseph Constance



Tucker by Melanie Pinard

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

MAPILOT #LOT NAME	By Gift or Purchase		
1-39 Dodge-Chickering Land (Great Meadows) 10.00 acres \$12,500	MAP/LOT #LOT NAME	ACRES	VALUE
3-5	1-26 Colburn Road, (Todd Family Irrevocable Trust)	29.00 acres	\$31,600
3-86 B&M Railroad Right of Way 3-124 Knowlton-Doonan Land, Howe Bridge 3-124 Knowlton-Doonan Land, Howe Bridge 4-17 Francestown Road 4-95 Francestown Road 5-00 acres \$114,900 4-95 Francestown Road 5-00 acres \$114,900 6-23 Greer Grove, Route 13 (along river) 6-23 Greer Grove, Route 13 (along river) 6-39 Swanson Grove, Route 13 (along river) 6-46 River Road 6-46 River Road 7-22 Cochran Hill Road, (Sherburne Maxwell Property) 7-74-1 Old Coach Road (across from Transfer Station) 8-2 Briar Hill Road, (Skofield, Frances Property) 8-49 Langdell Grove, Route 13 (picnic area), Coleman Grove (along river) 9-2 Bog Brook Road 8-2 Brook Road 8-30 acres 8-134,300 9-54 AT & T Forest Products, Bog Brook Road, 11-44 Bailey Pond 12-49-8 Beausoleil-Laberge Land, Christie Road 12-50 Leach Land to Conservation (bog land) 12-49-8 Beausoleil-Laberge Land, Christie Road 14-6 Winiford Brown Land, Meadow Road (meadow land) 14-6 Winiford Brown Land, Meadow Road (meadow land) 18-5 Depot Street 18-39-1 Victor Daniels Land (adjacent to school) 18-39-1 Victor Daniels Land (adjacent to school) LCIP King Land: MAP/LOT #LOT NAME ACRES VALUE 10-51 Lyndeborough Road 10-55 Lyndeborough Road 10-55 Lyndeborough Road 10-57 Lyndeborough Road 10-58 Lyndeborough Road 10-58 Lyndeborough Road 10-59 Lyndeborough Road 10-59 Lyndeborough Road 10-50 Lyndeborough Road 10-50 Lyndeborough Road 10-57 Lyndeborough Road 10-57 Lyndeborough Road 10-58 Lyndeborough Road 10-58 Lyndeborough Road 10-59 Lyndeborough Road 10-59 Lyndeborough Road 10-50 Lyndeborough Road	1-39 Dodge-Chickering Land (Great Meadows)	10.00 acres	\$12,500
3-124 Knowlton-Doonan Land, Howe Bridge 4-17 Francestown Road 4-95 Francestown Road 5.00 acres \$114,900 4-95 Francestown Road 5.00 acres \$18,700 4-95 Francestown Road 5.00 acres \$18,700 6-23 Greer Grove, Route 13 (along river) 6-39 Swanson Grove, Route 13 (along river) 6-39 Swanson Grove, Route 13 (along river) 6-46 River Road 6.50 acres \$22,300 7-22 Cochran Hill Road, (Sherburne Maxwell Property) 7-74-1 Old Coach Road (across from Transfer Station) 8-2 Briar Hill Road, (Skofield, Frances Property) 8-49 Langdell Grove, Route 13 (picnic area), Coleman Grove (along river) 9-2 Bog Brook Road 9-54 AT & T Forest Products, Bog Brook Road, 12-49 & Beausoleil-Laberge Land, Christie Road 12-49 & Beausoleil-Laberge Land, Christie Road 12-49 & Beausoleil-Laberge Land, Christie Road 12-50 Leach Land to Conservation (bog land) 11-64 Winiford Brown Land, Meadow Road (meadow land) 18-39 -1 Victor Daniels Land (adjacent to school) 18-39 -1 Victor Daniels Land (adjacent to school) 1-10 KIRD Land MAP/LOT #LOT NAME LCIP Townes Land: MAP/LOT #LOT NAME MAP/LOT #LOT NAME 10-51 Lyndeborough Road 10-53 Lyndeborough Road 10-55 Lyndeborough Road 10-55 Lyndeborough Road 10-55 Lyndeborough Road 10-57 Lyndeborough Road 10-58 Lyndeborough Road 10-59 Lyndeborough Road 10-59 Lyndeborough Road 10-50 Lyndeborough Road 10-50 Lyndeborough Road	3-5 West Lull Place (Twin Bridge Conservation Easement)	35.80 acres	\$76,100
4-17 Francestown Road 39.105 acres \$114,900 4-95 Francestown Road 5.00 acres \$18,700 6-23 Greer Grove, Route 13 (along river) 9.90 acres \$227,300 6-39 Swanson Grove, Route 13 (along river) 7.94 acres \$37,200 6-46 River Road 6.50 acres \$20,500 7-22 Cochran Hill Road, (Sherburne Maxwell Property) 70.00 acres \$319,100 7-74-1 Old Coach Road (across from Transfer Station) 58.48 acres \$568,600 8-2 Briar Hill Road, (Skofield, Frances Property) 36.00 acres \$153,500 8-49 Langdell Grove, Route 13 (picnic area), Coleman Grove	3-86 B&M Railroad Right of Way	14.04 acres	\$42,900
4-95 Francestown Road 5.00 acres \$18,700 6-23 Greer Grove, Route 13 (along river) 9.90 acres \$227,300 6-39 Swanson Grove, Route 13 (along river) 7.94 acres \$37,200 6-46 River Road 6.50 acres \$20,500 7-22 Cochran Hill Road, (Sherburne Maxwell Property) 70.00 acres \$319,100 7-74-1 Old Coach Road (across from Transfer Station) 58.48 acres \$568,600 8-2 Briar Hill Road, (Skofield, Frances Property) 36.00 acres \$153,500 8-49 Langdell Grove, Route 13 (picnic area), Coleman Grove (along river) 13.90 acres \$250,500 9-2 Bog Brook Road 8.00 acres \$153,500 9-2 Bog Brook Road 8.00 acres \$125,500 9-2 Bog Brook Road 33.41 acres \$189,200 11-44 Bailey Pond 0.115 acres \$27,800 12-16 Old County Road, Gallerani Conservation Area 87.00 acres \$154,400 12-49-8 Beausoleil-Laberge Land, Christie Road 6.90 acres \$8,600 14-10	3-124 Knowlton-Doonan Land, Howe Bridge	5.00 acres	\$18,700
6-23 Greer Grove, Route 13 (along river) 9.90 acres \$227,300 6-39 Swanson Grove, Route 13 (along river) 7.94 acres \$37,200 6-46 River Road 6.50 acres \$20,500 7-22 Cochran Hill Road, (Sherburne Maxwell Property) 70.00 acres \$319,100 7-74-1 Old Coach Road (across from Transfer Station) 58.48 acres \$568,600 8-2 Briar Hill Road, (Skofield, Frances Property) 36.00 acres \$153,500 8-49 Langdell Grove, Route 13 (picnic area), Coleman Grove (along river) 13.90 acres \$250,500 9-2 Bog Brook Road 8.00 acres \$134,300 9-54 AT & T Forest Products, Bog Brook Road, 33.41 acres \$189,200 11-44 Bailey Pond 0.115 acres \$27,800 12-16 Old County Road, Gallerani Conservation Area 87.00 acres \$154,400 12-49-8 Beausoleil-Laberge Land, Christie Road 6.90 acres \$8,600 12-50 Leach Land to Conservation (bog land) 10.62 acres \$12,600 14-6 Winiford Brown Land, Meadow Road (meadow land) 7.05 acres \$46,500 14-10 Winiford Brown Land, Mt. Vernon Road (meadow land) 8.78 acres \$23,400 18-59 Cousins Land, Molly Stark Lane 2.50 acres \$109,400 18-39-1 Victor Daniels Land (adjacent to school) 1.05 acres \$132,800 LCIP King Land: MAP/LOT #LOT NAME ACRES VALUE 19-14 Mill Street 0.75 acres \$144,000 19-15 Mill Street 8.00 acres \$193,600 10-51 Lyndeborough Road 5.00 acres \$26,100 10-57 Lyndeborough Road 5.00 acres \$26,100 10-57 Lyndeborough Road 5.00 acres \$26,100 10-57 Lyndeborough Road 5.00 acres \$133,800 10-56 Lyndeborough Road 5.00 acres \$133,800 10-57 Lyndeborough Road 5.00 acres \$133,800 10-57 Lyndeborough Road 5.00 acres \$133,800 10-56 Lyndeborough Road 5.00 acres \$26,100 10-57 Lyndeborough Road 5.00 acres \$133,800 10-56 Lyndeborough Road 5.00 acres \$26,100 10-57 Lyndeborough Road 5.00 acres \$133,800	4-17 Francestown Road	39.105 acres	\$114,900
6-39 Swanson Grove, Route 13 (along river) 6-46 River Road 6-50 acres \$20,500 7-22 Cochran Hill Road, (Sherburne Maxwell Property) 7-00 acres \$319,100 7-74-1 Old Coach Road (across from Transfer Station) 8-2 Briar Hill Road, (Skofield, Frances Property) 8-2 Briar Hill Road, (Skofield, Frances Property) 8-49 Langdell Grove, Route 13 (picnic area), Coleman Grove (along river) 9-2 Bog Brook Road 9-54 AT & T Forest Products, Bog Brook Road, 13-44 Bailey Pond 10-15 acres 12-16 Old County Road, Gallerani Conservation Area 12-49-8 Beausoleil-Laberge Land, Christie Road 12-50 Leach Land to Conservation (bog land) 12-50 Leach Land to Conservation (bog land) 14-6 Winiford Brown Land, Mt. Vernon Road (meadow land) 18-5 Depot Street 10-04 Cousins Land, Molly Stark Lane 18-29 Cousins Land, Molly Stark Lane 18-39-1 Victor Daniels Land (adjacent to school) 10-50 LCIP King Land: MAP/LOT #LOT NAME ACRES VALUE 10-51 Lyndeborough Road 10-53 Lyndeborough Road 10-55 Lyndeborough Road 10-55 Lyndeborough Road 10-55 Lyndeborough Road 10-57 Lyndeborough Road 10-50 Lyndeborough Road 10-57 Lyndeborough Road 10-57 Lyndeborough Road 10-50 Lyndeborough Road	4-95 Francestown Road	5.00 acres	\$18,700
6-46 River Road	6-23 Greer Grove, Route 13 (along river)	9.90 acres	\$227,300
7-22 Cochran Hill Road, (Sherburne Maxwell Property) 70.00 acres \$319,100 7-74-1 Old Coach Road (across from Transfer Station) 58.48 acres \$568,600 8-2 Briar Hill Road, (Skofield, Frances Property) 36.00 acres \$153,500 8-49 Langdell Grove, Route 13 (picnic area), Coleman Grove (along river) 13.90 acres \$250,500 9-2 Bog Brook Road 8.00 acres \$134,300 9-54 AT & T Forest Products, Bog Brook Road, 33.41 acres \$189,200 11-44 Bailey Pond 0.115 acres \$27,800 12-16 Old County Road, Gallerani Conservation Area 87.00 acres \$154,400 12-49-8 Beausoleil-Laberge Land, Christie Road 6.90 acres \$8,600 12-49-8 Beausoleil Servan Land, Meadow Road (meadow land) 10.62 acres \$12,600 14-6 Winiford Brown Land, Meadow Road (meadow land) 7.05 acres \$46,500 14-10 Winiford Brown Land, Mt. Vernon Road (meadow land) 8.78 acres \$23,400 18-29 Cousins Land, Molly Stark Lane 2.50 acres \$109,400 18-39-1 Victor Daniels Land (adjacent to school) 1.05 acres \$132,800 LCIP King Land: MAP/LOT #LOT NAME ACRES VALUE 10-51 L	6-39 Swanson Grove, Route 13 (along river)	7.94 acres	\$37,200
7-74-1 Old Coach Road (across from Transfer Station) 58.48 acres 8568,600 8-2 Briar Hill Road, (Skofield, Frances Property) 36.00 acres 8153,500 8-49 Langdell Grove, Route 13 (picnic area), Coleman Grove (along river) 13.90 acres \$250,500 9-2 Bog Brook Road 8.00 acres \$134,300 9-54 AT & T Forest Products, Bog Brook Road, 33.41 acres \$189,200 11-44 Bailey Pond 0.115 acres \$27,800 12-16 Old County Road, Gallerani Conservation Area 87.00 acres \$154,400 12-49-8 Beausoleil-Laberge Land, Christie Road 6.90 acres \$8,600 12-50 Leach Land to Conservation (bog land) 10.62 acres \$12,600 14-6 Winiford Brown Land, Meadow Road (meadow land) 7.05 acres \$46,500 14-10 Winiford Brown Land, Mt. Vernon Road (meadow land) 8.78 acres \$23,400 18-29 Cousins Land, Molly Stark Lane 2.50 acres \$109,400 18-39-1 Victor Daniels Land (adjacent to school) 1.05 acres \$132,800 LCIP King Land: MAP/LOT #LOT NAME ACRES VALUE 10-51 Lyndeborough Road 8.00 acres \$193,600 10-53 Lyndeborough Road 5.62 acres \$144,500 10-56 Lyndeborough Road 5.00 acres \$26,100 10-57 Lyndeborough Road 5.00 acres \$13,800	6-46 River Road	6.50 acres	\$20,500
8-2 Briar Hill Road, (Skofield, Frances Property) 36.00 acres \$153,500 8-49 Langdell Grove, Route 13 (picnic area), Coleman Grove (along river) 13.90 acres \$250,500 9-2 Bog Brook Road 8.00 acres \$134,300 9-54 AT & T Forest Products, Bog Brook Road, 33.41 acres \$189,200 11-44 Bailey Pond 0.115 acres \$27,800 12-16 Old County Road, Gallerani Conservation Area 87.00 acres \$154,400 12-49-8 Beausoleil-Laberge Land, Christie Road 6.90 acres \$8,600 12-50 Leach Land to Conservation (bog land) 10.62 acres \$12,600 14-6 Winiford Brown Land, Meadow Road (meadow land) 7.05 acres \$46,500 14-10 Winiford Brown Land, Mt. Vernon Road (meadow land) 8.78 acres \$23,400 18-29 Cousins Land, Molly Stark Lane 2.50 acres \$109,400 18-39-1 Victor Daniels Land (adjacent to school) 1.05 acres \$141,400 19-15 Mill Street 0.75 acres \$141,400 19-15 Mill Street 0.75 acres \$141,400 10-51 Lyndeborough Road <	7-22 Cochran Hill Road, (Sherburne Maxwell Property)	70.00 acres	\$319,100
8-49 Langdell Grove, Route 13 (picnic area), Coleman Grove	7-74-1 Old Coach Road (across from Transfer Station)	58.48 acres	\$568,600
(along river) 13.90 acres \$250,500 9-2 Bog Brook Road 8.00 acres \$134,300 9-54 AT & T Forest Products, Bog Brook Road, 33.41 acres \$189,200 11-44 Bailey Pond 0.115 acres \$27,800 12-16 Old County Road, Gallerani Conservation Area 87.00 acres \$154,400 12-49-8 Beausoleil-Laberge Land, Christie Road 6.90 acres \$8,600 12-50 Leach Land to Conservation (bog land) 10.62 acres \$12,600 14-6 Winiford Brown Land, Meadow Road (meadow land) 7.05 acres \$46,500 14-10 Winiford Brown Land, Mt. Vernon Road (meadow land) 8.78 acres \$23,400 18-29 Cousins Land, Molly Stark Lane 2.50 acres \$109,400 18-39-1 Victor Daniels Land (adjacent to school) 1.05 acres \$132,800 LCIP King Land: MAP/LOT #LOT NAME ACRES VALUE 19-15 Mill Street 0.75 acres \$141,400 19-15 Mill Street 15.64 acres \$72,700 LCIP Townes Land: MAP/LOT #LOT NAME 8.00 acres	8-2 Briar Hill Road, (Skofield, Frances Property)	36.00 acres	\$153,500
9-2 Bog Brook Road 9-54 AT & T Forest Products, Bog Brook Road, 11-44 Bailey Pond 12-16 Old County Road, Gallerani Conservation Area 12-49-8 Beausoleil-Laberge Land, Christie Road 12-50 Leach Land to Conservation (bog land) 14-6 Winiford Brown Land, Meadow Road (meadow land) 14-7 Winiford Brown Land, Mt. Vernon Road (meadow land) 18-5 Depot Street 18-29 Cousins Land, Molly Stark Lane 18-39-1 Victor Daniels Land (adjacent to school) 19-15 Mill Street 19-14 Mill Street 19-15 Mill Street 10-51 Lyndeborough Road 10-53 Lyndeborough Road 10-56 Lyndeborough Road 10-57 Lyndeborough Road 1.00 acres \$134,300 3.341 acres \$189,200 0.115 acres \$27,800 10-68 Lyndeborough Road 10-69 acres \$154,400 10-69 acres \$12,500 10-60 acres \$12,500 10-60 acres \$10,9400 10-60 acres \$132,800	8-49 Langdell Grove, Route 13 (picnic area), Coleman Grov		
9-54 AT & T Forest Products, Bog Brook Road, 11-44 Bailey Pond 12-16 Old County Road, Gallerani Conservation Area 12-18 Beausoleil-Laberge Land, Christie Road 12-49-8 Beausoleil-Laberge Land, Christie Road 12-50 Leach Land to Conservation (bog land) 12-50 Leach Land to Conservation (bog land) 13-60 Winiford Brown Land, Meadow Road (meadow land) 14-6 Winiford Brown Land, Mt. Vernon Road (meadow land) 14-10 Winiford Brown Land, Mt. Vernon Road (meadow land) 18-5 Depot Street 18-29 Cousins Land, Molly Stark Lane 18-39-1 Victor Daniels Land (adjacent to school) 18-39-1 Victor Daniels Land (adjacent to school) 19-15 Mill Street 19-14 Mill Street 19-15 Mill Street 10-51 Lyndeborough Road 10-53 Lyndeborough Road 10-53 Lyndeborough Road 10-56 Lyndeborough Road 10-57 Lyndeborough Road	(along river)	13.90 acres	\$250,500
11-44 Bailey Pond 0.115 acres \$27,800 12-16 Old County Road, Gallerani Conservation Area 87.00 acres \$154,400 12-49-8 Beausoleil-Laberge Land, Christie Road 6.90 acres \$8,600 12-50 Leach Land to Conservation (bog land) 10.62 acres \$12,600 14-6 Winiford Brown Land, Meadow Road (meadow land) 7.05 acres \$46,500 14-10 Winiford Brown Land, Mt. Vernon Road (meadow land) 8.78 acres \$23,400 18-5 Depot Street 0.04 acres \$12,500 18-29 Cousins Land, Molly Stark Lane 2.50 acres \$109,400 18-39-1 Victor Daniels Land (adjacent to school) 1.05 acres \$132,800 LCIP King Land: MAP/LOT #LOT NAME ACRES VALUE 19-15 Mill Street 0.75 acres \$141,400 19-15 Mill Street 15.64 acres \$72,700 LCIP Townes Land: MAP/LOT #LOT NAME ACRES VALUE 10-51 Lyndeborough Road 8.00 acres \$193,600 10-52 Lyndeborough Road 5.62 acres \$144,500 10-57 Lyndeborough Road 5.00 acres \$26,100 10-57 Lyndeborough Road 1.00 acres	9-2 Bog Brook Road	8.00 acres	\$134,300
12-16 Old County Road, Gallerani Conservation Area 87.00 acres \$154,400 12-49-8 Beausoleil-Laberge Land, Christie Road 6.90 acres \$8,600 12-50 Leach Land to Conservation (bog land) 10.62 acres \$12,600 14-6 Winiford Brown Land, Meadow Road (meadow land) 7.05 acres \$46,500 14-10 Winiford Brown Land, Mt. Vernon Road (meadow land) 8.78 acres \$23,400 18-5 Depot Street 0.04 acres \$12,500 18-29 Cousins Land, Molly Stark Lane 2.50 acres \$109,400 18-39-1 Victor Daniels Land (adjacent to school) 1.05 acres \$132,800 LCIP King Land: MAP/LOT #LOT NAME ACRES VALUE 19-15 Mill Street 0.75 acres \$141,400 19-15 Mill Street 15.64 acres \$72,700 LCIP Townes Land: MAP/LOT #LOT NAME ACRES VALUE 10-51 Lyndeborough Road 8.00 acres \$193,600 10-52 Lyndeborough Road 5.62 acres \$144,500 10-56 Lyndeborough Road 5.00 acres \$26,100 10-57 Lyndeborough Road 1.00 acres \$13,800	9-54 AT & T Forest Products, Bog Brook Road,	33.41 acres	\$189,200
12-49-8 Beausoleil-Laberge Land, Christie Road 6.90 acres \$8,600 12-50 Leach Land to Conservation (bog land) 10.62 acres \$12,600 14-6 Winiford Brown Land, Meadow Road (meadow land) 7.05 acres \$46,500 14-10 Winiford Brown Land, Mt. Vernon Road (meadow land) 8.78 acres \$23,400 18-5 Depot Street 0.04 acres \$12,500 18-29 Cousins Land, Molly Stark Lane 2.50 acres \$109,400 18-39-1 Victor Daniels Land (adjacent to school) 1.05 acres \$132,800 LCIP King Land: MAP/LOT #LOT NAME ACRES VALUE 19-14 Mill Street 0.75 acres \$141,400 19-15 Mill Street 15.64 acres \$72,700 LCIP Townes Land: MAP/LOT #LOT NAME ACRES VALUE 10-51 Lyndeborough Road 8.00 acres \$193,600 10-53 Lyndeborough Road 5.62 acres \$144,500 10-56 Lyndeborough Road 5.00 acres \$26,100 10-57 Lyndeborough Road 1.00 acres \$13,800 </td <td>11-44 Bailey Pond</td> <td>0.115 acres</td> <td>\$27,800</td>	11-44 Bailey Pond	0.115 acres	\$27,800
12-50 Leach Land to Conservation (bog land) 10.62 acres \$12,600 14-6 Winiford Brown Land, Meadow Road (meadow land) 7.05 acres \$46,500 14-10 Winiford Brown Land, Mt. Vernon Road (meadow land) 8.78 acres \$23,400 18-5 Depot Street 0.04 acres \$12,500 18-29 Cousins Land, Molly Stark Lane 2.50 acres \$109,400 18-39-1 Victor Daniels Land (adjacent to school) 1.05 acres \$132,800 LCIP King Land: MAP/LOT #LOT NAME ACRES VALUE 19-14 Mill Street 0.75 acres \$141,400 19-15 Mill Street 15.64 acres \$72,700 LCIP Townes Land: MAP/LOT #LOT NAME ACRES VALUE 10-51 Lyndeborough Road 8.00 acres \$193,600 10-53 Lyndeborough Road 5.62 acres \$144,500 10-56 Lyndeborough Road 5.00 acres \$26,100 10-57 Lyndeborough Road 1.00 acres \$13,800		87.00 acres	\$154,400
14-6 Winiford Brown Land, Meadow Road (meadow land) 7.05 acres \$46,500 14-10 Winiford Brown Land, Mt. Vernon Road (meadow land) 8.78 acres \$23,400 18-5 Depot Street 0.04 acres \$12,500 18-29 Cousins Land, Molly Stark Lane 2.50 acres \$109,400 18-39-1 Victor Daniels Land (adjacent to school) 1.05 acres \$132,800 LCIP King Land: MAP/LOT #LOT NAME ACRES VALUE 19-15 Mill Street 0.75 acres \$141,400 19-15 Mill Street 15.64 acres \$72,700 LCIP Townes Land: ACRES VALUE 10-51 Lyndeborough Road 8.00 acres \$193,600 10-53 Lyndeborough Road 5.62 acres \$144,500 10-56 Lyndeborough Road 5.00 acres \$26,100 10-57 Lyndeborough Road 1.00 acres \$13,800	12-49-8 Beausoleil-Laberge Land, Christie Road	6.90 acres	\$8,600
14-10 Winiford Brown Land, Mt. Vernon Road (meadow land) 8.78 acres \$23,400 18-5 Depot Street 0.04 acres \$12,500 18-29 Cousins Land, Molly Stark Lane 2.50 acres \$109,400 18-39-1 Victor Daniels Land (adjacent to school) 1.05 acres \$132,800 LCIP King Land: MAP/LOT #LOT NAME ACRES VALUE 19-14 Mill Street 0.75 acres \$141,400 19-15 Mill Street 15.64 acres \$72,700 LCIP Townes Land: MAP/LOT #LOT NAME ACRES VALUE 10-51 Lyndeborough Road 8.00 acres \$193,600 10-53 Lyndeborough Road 5.62 acres \$144,500 10-56 Lyndeborough Road 5.00 acres \$26,100 10-57 Lyndeborough Road 1.00 acres \$13,800	12-50 Leach Land to Conservation (bog land)	10.62 acres	\$12,600
18-5 Depot Street 0.04 acres \$12,500 18-29 Cousins Land, Molly Stark Lane 2.50 acres \$109,400 18-39-1 Victor Daniels Land (adjacent to school) 1.05 acres \$132,800 LCIP King Land: MAP/LOT #LOT NAME ACRES VALUE 19-14 Mill Street 0.75 acres \$141,400 19-15 Mill Street 15.64 acres \$72,700 LCIP Townes Land: MAP/LOT #LOT NAME ACRES VALUE 10-51 Lyndeborough Road 8.00 acres \$193,600 10-53 Lyndeborough Road 5.62 acres \$144,500 10-56 Lyndeborough Road 5.00 acres \$26,100 10-57 Lyndeborough Road 1.00 acres \$13,800	14-6 Winiford Brown Land, Meadow Road (meadow land)	7.05 acres	\$46,500
18-29 Cousins Land, Molly Stark Lane 2.50 acres \$109,400 18-39-1 Victor Daniels Land (adjacent to school) 1.05 acres \$132,800 LCIP King Land: MAP/LOT #LOT NAME ACRES VALUE 19-14 Mill Street 0.75 acres \$141,400 19-15 Mill Street 15.64 acres \$72,700 LCIP Townes Land: MAP/LOT #LOT NAME ACRES VALUE 10-51 Lyndeborough Road 8.00 acres \$193,600 10-53 Lyndeborough Road 5.62 acres \$144,500 10-56 Lyndeborough Road 5.00 acres \$26,100 10-57 Lyndeborough Road 1.00 acres \$13,800	14-10 Winiford Brown Land, Mt. Vernon Road (meadow land)) 8.78 acres	\$23,400
18-39-1 Victor Daniels Land (adjacent to school) 1.05 acres \$132,800 LCIP King Land: MAP/LOT #LOT NAME ACRES VALUE 19-14 Mill Street 0.75 acres \$141,400 19-15 Mill Street 15.64 acres \$72,700 LCIP Townes Land: MAP/LOT #LOT NAME ACRES VALUE 10-51 Lyndeborough Road 8.00 acres \$193,600 10-53 Lyndeborough Road 5.62 acres \$144,500 10-56 Lyndeborough Road 5.00 acres \$26,100 10-57 Lyndeborough Road 1.00 acres \$13,800	18-5 Depot Street	0.04 acres	\$12,500
LCIP King Land: MAP/LOT #LOT NAME ACRES VALUE 19-14 Mill Street 0.75 acres \$141,400 19-15 Mill Street 15.64 acres \$72,700 LCIP Townes Land: MAP/LOT #LOT NAME ACRES VALUE 10-51 Lyndeborough Road 8.00 acres \$193,600 10-53 Lyndeborough Road 5.62 acres \$144,500 10-56 Lyndeborough Road 5.00 acres \$26,100 10-57 Lyndeborough Road 1.00 acres \$13,800	18-29 Cousins Land, Molly Stark Lane	2.50 acres	\$109,400
MAP/LOT #LOT NAME ACRES VALUE 19-14 Mill Street 0.75 acres \$141,400 19-15 Mill Street 15.64 acres \$72,700 LCIP Townes Land: MAP/LOT #LOT NAME ACRES VALUE 10-51 Lyndeborough Road 8.00 acres \$193,600 10-53 Lyndeborough Road 5.62 acres \$144,500 10-56 Lyndeborough Road 5.00 acres \$26,100 10-57 Lyndeborough Road 1.00 acres \$13,800	18-39-1 Victor Daniels Land (adjacent to school)	1.05 acres	\$132,800
MAP/LOT #LOT NAME ACRES VALUE 19-14 Mill Street 0.75 acres \$141,400 19-15 Mill Street 15.64 acres \$72,700 LCIP Townes Land: MAP/LOT #LOT NAME ACRES VALUE 10-51 Lyndeborough Road 8.00 acres \$193,600 10-53 Lyndeborough Road 5.62 acres \$144,500 10-56 Lyndeborough Road 5.00 acres \$26,100 10-57 Lyndeborough Road 1.00 acres \$13,800			
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MAP/LOT #LOT NAME ACRES VALUE 10-51 Lyndeborough Road 8.00 acres \$193,600 10-53 Lyndeborough Road 5.62 acres \$144,500 10-56 Lyndeborough Road 5.00 acres \$26,100 10-57 Lyndeborough Road 1.00 acres \$13,800	I CIP Townes I and		
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10-56 Lyndeborough Road 5.00 acres \$26,100 10-57 Lyndeborough Road 1.00 acres \$13,800	•		
10-57 Lyndeborough Road 1.00 acres \$13,800			
10-58 Lyndeborough Road 9.00 acres \$165,500			. ,
	10-58 Lyndeborough Road	9.00 acres	\$165,500

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

Town Forest Land MAP/LOT #LOT NAME	ACRES	VALUE
2-115 Siemeze Lot 2-118 Colby Lot 2-144 Follansbee Lot 3-44 Johnson Lot 7-22 Sherburne Lot 7-70 Lydia Dodge Town Forest 7-74-1 Bob Todd Town Forest	85.00 acres 8.00 acres 11.00 acres 31.715 acres 70.00 acres 244.70 acres 58.48 acres	\$319,100 \$1,487,200
Deeded Parcels		
MAP/LOT #LOT NAME	ACRES	VALUE
1-14 Follansbee Land, Saunders Road, Saunders Pasture	76.50 acres	\$291,300
1-22 Middle Branch Conservation Area, Saunders Road	82.00 acres	\$279,200
2-27 Twin Bridge Road	0.230 acres	\$1,200
2-115 Siemeze Land, Dodge Pasture	85.00 acres	\$297,100
2-118 Colby & Chandler Heirs	8.00 acres	\$102,900
2-144 Follansbee Land, Saunders Road	11.00 acres	\$130,000
3-44 Johnson-Morse Land, Oak Hill	31.715 acres	\$68,200
3-131 Belanger Land (along river) 3-142 Tirrell Land	9.42 acres 3.00 acres	\$24,200 \$19,900
4-47 Labine, Susan	1.20 acres	\$88,200
4-47 Labine, Susan 4-100 Kiely, Maurice & Lorraine	3.80 acres	\$17,200
5-68 J.L.& H. Wilson Heirs Land (bog land)	18.00 acres	\$20,700
11-16 Sargent Land, Route 13	0.58 acres	\$700
11-30-2 Reynells, Kerry K.	4.84 acres	\$74,000
14-30 Mason, William O.	3.45 acres	\$76,400
14-82 Mason, William O.	15.50 acres	\$52,900
14-92 Scott Land, Meadow Road	3.10 acres	\$16,300



Barn Swallows in the hopper at the Transfer Station by Jen Webber

Schedule of Town Property

Town Hall Property (018-036))	Highway/Police Dept Property	v (008-117)
Land	\$174,700	Land	\$255,500
Town Hall Building	\$1,631,700	Highway Building	\$190,900
Town Hall Contents	\$574,800	Contents	\$120,800
Old Engine House Building	\$254,600	Police Station Building	\$672,000
Old Engine House Conte	ents \$24,700	Contents	\$266,300
Gazebo	\$28,000	Transfer Station (007-070)	
Ball Field/Grandstand Proper	ty (018-037)	Land and Building	\$1,359,700
Land	\$187,200	Contents	\$201,400
Grandstand Structure	\$24,000	New Boston Central School (0)18-038)
New Dugouts	\$8,598	Land and Buildings	\$13,364,300
Concession Stand	\$4,751	Contents	\$500,000
Library (008-111)		Central School Rd Land (018-	039)\$175,300
Land and Building	\$1,564,200	New Boston Cemetery (008-0	97)
Contents	\$1,225,300	Land and Building	\$237,400
Wason Building (019-010)		New Land (008-110-2)	\$136,600
Land and Building	\$443,500	Ball Fields (007-074-001)	\$568,600
Contents	\$12,700	*Land and Buildings reflect asse contents reflect insured value.	ssed value,
Fire Station (019-026)		contents reflect insured value.	
Land and Building	\$311,900		
Contents	\$215,800		





Photos by Jen Webber

2024 TREASURER'S REPORT

Town of New Boston General Fund:			
Balance - January 1, 2024		\$	4,882,694.49
Receipts to December 31, 2024		\$	42,622,352.68
Interest		\$	18,595.30
		·	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	Subtotal	\$	47,523,642.47
Less:		•	45.044.000.70
Payments by Order of the Selectboard			45,041,923.73
Fees, Taxes, and Benefits		\$	925,198.21
Accounts Payable		\$	23,730,989.51
Payroll		\$	2,685,736.01
NSF		\$	-
Buy CD's		\$	13,500,000.00
Buy NHPDIP		\$	4,200,000.00
	Subtotal	\$	(45,041,923.73)
Balance - December 31, 2024	=	\$	2,481,718.74
Town of New Boston Town Clerk's Account:			
Balance - January 1, 2024		\$	21,824.72
Receipts to December 31, 2024		\$	2,195,901.08
	Subtotal		2,217,725.80
Less:		<u> </u>	_,, , , ,
Transfers to New Boston General Fund:		\$	(2,124,838.44)
Transfer to their Besteri General Faria.	Subtotal	\$	(2,124,838.44)
Balance - December 31, 2024	-	\$	92,887.36
NH Public Deposit Investment Pool:			
Balance - January 1, 2024			\$569,859.32
Transfers from New Boston General Fund:			3,145,000.00
Interest			67,508.67
interest	Subtotal		\$3,782,367.99
Less:	Odbiolai		ψ <u>3,702,307.33</u>
			(2.400.000.00)
Transfers to New Boston General Fund:	-		(2,400,000.00)
Balance - December 31, 2024	=	_	\$1,382,367.99
TD Bank CD's:			
Balance - January 1, 2024			\$5,484,972.15
Transfers from New Boston General Fund:			13,500,000.00
Interest	<u>-</u>		149,635.23
Lance	Subtotal	,	\$ <u>19,134,607.38</u>
Less:			(40.446.006.04)
Transfers to New Boston General Fund:	-		(12,116,926.01)
Balance - December 31, 2024	=		\$7,017,681.37
Town of New Boston Tax Collector's On-Line Account:		_	440.001.55
Balance - January 1, 2024		\$	119,681.59
Receipts to December 31, 2024	<u> </u>	\$	2,046,299.16
	Subtotal	\$	2,165,980.75
Less:			(0.000
Withdrawals to New Boston Checking Account	<u> </u>	\$	(2,093,636.85)
B. I	Subtotal	_	(2,093,636.85)
Balance - December 31, 2024	=	\$	72,343.90

Tax Collector Report (MS-61)

Fiscal Year Er December 31,2024

DEBIT	Levies of:	2024	2023
Pro Lan Yiel	d Taxes g of Fiscal Year: perty Taxes id Use Change ld Taxes cavation Tax		\$400,526.95 \$79,140.00
	' Credit Balance New Credits	(\$5,764.72)	
Pro Lan Tim	nmitted this Year: perty Taxes Id Use Changes Iber Yield Taxes cavation Tax	\$22,605,789 \$181,640.00 \$9,426.99 \$9,824.98	\$28,540.00 \$6,531.93 \$138.82
	ent Refunds: perty Taxes	\$9,168.00	
Interest and on Delinqu TOTAL DE		\$5,641.52 \$22,815,725.77	\$18,342.80 \$533,220.50
CREDITS			
Remittance	to Treasurer:		
Lan Tim Exc Inte Per	perty Taxes ad Use Changes aber Yield Taxes cavation Tax erest & Costs halties hversion to Lien	\$22,087,552.61 \$136,680.00 \$9,426.99 \$9,824.98 \$5,359.22 \$282.30	\$311,369.15 \$90,540.00 \$6,531.93 \$138.82 \$15,119.51 \$3,223.29 \$105,587.80
Abatements	s Made		
Lan Yiel		\$263.00 \$4,370.00	\$702.00
Lan Tim	perty Taxes Id Use Change Iber Yield Tax cavation Tax	\$522,817.16 \$40,590	\$8.00
Property Ta	ax Credit Balance	(\$1,440.49)	
TOTAL CR	EDITS	\$22,815,725.77	\$533,220.50

Summary of Tax Lien Accounts Fiscal Year Ended December 31, 2024

DEBIT Levies of:	2023	2022	2021
Unredeemed Lien Balance at Beginning of Fiscal Year:		\$47,456.22	\$62,745.36
Liens Executed During Fiscal Year:	\$114,584		
Interest & Costs Collected: (After Lien Execution	\$3,065	\$4,035	\$3,696
TOTAL DEBITS	\$117,649	\$51,491	\$66,441
CREDIT	2023	2022	2021
Remittance to Treasurer			
Redemptions:	\$63,139	\$19,519	\$12,312
Interest/Costs Collected: (After Lien Execution	\$3,065	\$4,035	\$3,696
Abatements of Unredeemed Taxes:	\$890	\$625	\$748
Liens Deeded to Municipality:			
Unredeemed Lien Balance at End of Year:	\$47,456	\$21,155	\$41,591
TOTAL CREDITS	\$117,649	\$51,491	\$66,441



Photo by Joyce Welton

2025 Capital Improvements Program (CIP) Committee

The Capital Improvements Program (CIP) Committee wrapped up its work on October 16th, 2024 with a total project funding for 2025 of \$790,000, a \$155,000 increase from the 2024 schedule. New Boston's CIP Committee works to develop a six-year schedule of capital projects and purchases that reflect the town and school needs as well as the taxpayers' ability to afford. Using Capital Reserve Funds (CRFs), taxpayers have supported yearly allotments for the future purchase of fire and highway vehicles and equipment as well as bridges, preventing huge spikes in the tax rate for the year these expensive items need to be purchased.

The CIP schedule represents projects and purchases that cost \$20,000 or more. Unless there is an unforeseen emergency, any new project comes onto the schedule six years out. It is expected that the Select Board will bring forward to the March 2025 ballot the CIP items scheduled for that year. Voters are encouraged to consider these requests carefully.

Due to historical cost increases and the nature of these purchases the Committee voted this year to recommend to the Planning Board an increase in the project threshold cost to \$50,000 and a reduction of the time period to five years.

Fire Department Vehicles CRF

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

The vehicle roster includes two front-line pumpers and a backup pumper, a tank truck, a forestry truck, a light rescue vehicle and a command vehicle. With a midlife refurbishment, the pumpers generally have a 20 to 25-year life cycle. The other vehicles also have 15 to 30-year life cycles.

These vehicles are extremely expensive. In 2019 the Town voted to purchase a front-line pumper for \$671,000. The Committee was surprised to hear the next pumper to be purchased in 2025 has been quoted at \$1,056,000 – a 57% increase in 7 years.

As a result of these dramatic increases the Committee has recommended a deposit into the CRF of \$300,000 next year and \$250,000 annually after that.

Fire Department Equipment CRF

Last year the Town voted to establish a Fire Dept. Equipment CRF and fund it with an initial \$50,000. This year the Committee recommends reducing the ongoing funding to \$10,000 because of the pumper purchase. In subsequent years the Committee recommends returning the funding for this CRF to \$30,000.

Emergency Management CRF

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

Highway Trucks CRF

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

Four of these vehicles are scheduled to be replaced in six years, beginning with our vote in March 2024. The cost of new 10-wheel trucks with plows is currently \$285,500. As a result of the replacement timing the CIP Committee recommends a \$200,000 CRF deposit in 2024, \$225,000 in 2025 and \$250,000 in future years.

Highway Heavy Equipment CRF

The CRF covers the replacement cost of the grader, loader, backhoe, vibratory roller, and excavator used to maintain the Town's roads. Due to the continued inflationary pressure on the cost of all equipment the Committee recommends a \$65,000 CRF deposit in 2024, \$70,000 in 2025 and \$75,000 in future years.

Road Improvements

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

The CIP committee recommends increasing this amount from \$100,000 (last year's request) to \$150,000 to begin to account for increased costs related to road projects.

Projects currently scheduled include Beard Road in 2025.

Bridge Repair/Replacement CRF

There are no New Boston bridges slated for replacement in the next 10 years. As a result, the Committee felt it prudent to reduce the annual deposit in this CRF from \$40,000 to \$10,000, at least until the time new projects are identified.

NBCS Addition Bond

New Boston Central School Principal, Tori Underwood, re-presented the 4-classroom addition project with an updated cost of \$3.4 million. They requested the bond amount for the project be pushed back again on the schedule until 2029 since NBCS enrollment has not yet approached the 600-student level.

Transfer Station Food Waste Composting System

Transfer Station Manager Gerry Cornett has removed this project from the CIP Schedule since new investigation has determined the project is not economically feasible.

Transfer Station Trailer

The Transfer Station waste trailer, which initially had been on the CIP schedule at a cost of \$100,000 is now expected to cost \$165,000 when purchased in 2027. As a result of this increase, an additional year of funding at \$35,000 has been added to the schedule.

Library Expansion

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

Library HVAC System Replacement

The Library Trustees anticipate the need to replace the current HVAC system (which was installed in 2010) at the end of the 20-year life. The Trustees are interested in replacing the propane furnaces with electric furnaces, and increasing the number of solar panels in the existing field to generate the required electricity. The Library Trustees currently have not received any estimates for the cost of more solar panels, nor have grant or rebate opportunities been explored yet. As a result, the CIP Committee recommended placing this project on the schedule with a request of \$75,000 in 2029 and in 2030 as a project placeholder.

Library Roof Replacement

The Library Trustees had a roof inspection this year. The roof is expected to need replacement in 2030 and today's cost would be \$76,000. The Committee placed the project on the schedule in 2030 using today's cost as a placeholder.

Conservation Commission

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

Recreation Department

The Recreation Department anticipates the need to replace their 15-passenger mini bus by 2030. Today's estimated cost is \$120,000 but the Recreation Department will fund 50% from program revenues as they did with the initial bus purchase. The Committee voted to place the \$60,000 remainder on the CIP Schedule for 2030.

Town Hall Repairs

The Select Board presented a project which includes extensive foundation and drainage repairs, as well as a new ADA compliant ramp for the Town Hall. The project is expected to cost \$541,000 (based on an estimate received this year adjusted for inflation) in 2030. The Committee felt it best to start funding the CRF in 2027 with a deposit of \$120,000, and continuing this amount through 2030.

CIP Committee

Fred Hayes, Chairman, At-Large Palani Tellez-Giron, Finance Committee Representative Scott Chouinard, Planning Board Representative William McFadden, Select Board Ex-Officio

Matt Beaulieu, At-Large Jennifer Allocca, At-Large

See narrative for further details	S	L	TOWN OF NEW BOSTON 2025-2030 (CIP Schedule & Budget)	Schedule & Buc	lget)					_	NOTES:
Department	Category	Yr	Project	Accrued	2025	2026	2027	2028	2029	2030	
Bridge Repair	O	-	Town Bridge Repair/Replacement CF	\$82.517	\$10,000		\$10,000	\$10,000	\$10,000	\$10,000	
		L	Fire Dept Vehicles Annual CRF	\$754,860	\$300,000	8	\$250,000	\$250,000	\$250,000	\$250,000	
		9	-			L					
	•	19	2019 Tank Truck (F) (10vr cycle) \$50K (
		20	2020 Pumper (F) (10yr cycle) \$50K (20:								
		07									
	٥	07	Car 1 Command Vehicle (8yr cycle) \$69K (2032)								
	,	26	Rescue Pumper (F) (10yr cycle) \$39K (2036)								
		07	2007 Forestry Truck (R) (25yr cycle) \$425K (2037)								
		07	2007 Forestry Truck (F) (15yr cycle) \$36K (2037)								
		02	2005 Utility 2 - Rescue Ford F450 (R) (15yr cycle) \$339K (2038)								
		19	2019 Tank Truck (R) (20yr cycle) \$650K (2039)								
		20	2020 Pumper- (R) (20yr cycle) \$950K (2040)								
Fire Dept Equipment CRF	В	L	Fire Dept Equipment CRF	\$50,361	\$10,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	
		L	Hwy Truck Annual CRF	\$146,427	\$200,000	\$225,000	\$250,000	\$250,000	\$250,000	\$250,000	
		08	T #8 Intl 7400 - 6 WHL Dump/Plow (15yr cycle) \$286K (2025) (10 WHL replacement)								
		12	-								
		10									
	_	07	T #10 Mack CTP713- 10 WHL Dump (15yr cycle) \$280K (2029)								
	•	21	P #1 F250- Super 4x4 w/ plow (10yr cyc								
	•	20	_								
		83	T #7 1989 Tanker Truck (2032)								
Highway Donartmont	Ċ	21	T #1 Int'l HV613 10 WHL Dump/Plow (15yr cycle) \$260K (2036)								
and comments	,	23	T #5 Int'I HV613 10 WHL Dump/Plow (1								
		23	=								
		07	T								
			Hwy Heavy Equipment Annual CRF	\$289,980	\$65,000	\$70,000	\$75,000	\$75,000	\$75,000	\$75,000	
		9	-								
		9	_								
		20	Backhoe (15yr cycle) \$182K (2035)								
	•	16									
		18	_								
Road Improvements	_		Beard Road Improvements \$160K (2025)	\$100,000							
2			Road Projects (TBD)		\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	
Administration	ပ		Town Hall Renovations \$541K (2030)	\$270			\$120,000	\$120,000	\$120,000	\$120,000	
Transfer Station	ပ	07	Transfer Trailer (20yr rotation cycle) (2027) \$150K		\$35,000	\$35,000	\$35,000	\$35,000			
Recreation Department	Δ	19	Mini Bus							\$60,000	
ER Mgt CRF	В	17	ER System Maint. (10yr cycle) (Fire/EMS,PD,HWY) (2027) \$140K	\$61,919	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	
	ပ		Library Expansion (2027) (\$150K)				\$75,000	\$75,000			
Library	ပ		_						\$75,000	\$75,000	
	ပ		Replacement of Library 's Roof (2030) (\$76K)							\$76,000	
Conservation Commission	ပ		Construction of Tunnel (Rail Trail Connection Parker Road) (2029)			4	_				
		\perp	Pand location		\$790,000	\$790,000	\$1,015,000	\$1,015,000	\$980,000	\$1,116,000	
		\perp	No. 10 chool Addition 2000 (40 N. Dough						000	000	
School	∢	↓	New School Addition 2029 (10 Yr Bond)					•	\$125,000	\$528,300	
			Bond Issues Sub-totals		\$0	\$0	\$0	\$0	\$125,000	\$528,300	
R&A = Raise & Appropriate CRF											
" Z		\Box	Yearly Totals	(0)	\$790,000	\$790,000	\$1,015,000	\$1,015,000	\$1,105,000	\$1,644,300	
	A = Committed	d Fund	A = Committed Funds B= Life Safety C = Infrastructure D = Community Services and Facilities								

Finance Committee Report for Fiscal Year 2025 (FY25)

The New Boston Finance Committee was established in 1953 to review in detail the Town's proposed operating budget for the following year and all other special warrant articles that are anticipated to have a financial impact for both the Town and School. The Committee's recommendations appear in this report and on the official voting ballot. The New Boston Finance Committee is an advisory committee of the Select Board for the purpose of providing independent review of Town and School budgets in general conformance with NH RSA Chapter 32 (Municipal Budget Law). The normal membership of the Finance Committee includes one Select Board member, one School Board member, one member representing the Capital Improvements Program (CIP), and four at-large members appointed to three-year terms by the Select Board. In 2024, the Committee also included one alternate member.

Since 2021, the regional and national inflation rate, as measured by the Consumer Price Index (CPI), has risen by more than 20%, increasing the costs for labor, equipment, goods and services. In 2021, the Operating Budget passed with a 1.5% increase over the 2020 budget (2020 calendar year inflation rate was 1.4%). In 2022, the Operating Budget passed with a 3.6% increase over the 2021 budget, however, the 2021 calendar year inflation rate was 7.0%. In 2023, the Operating Budget failed to pass with a proposed 19.3% increase, meaning that the 2023 budget was based on the 2022 Operating Budget, which was itself approximately 3.4% below the inflation rate from 2021. Inflation continued to rise, increasing by an additional 6.5% in 2022 and 3.4% in 2023. These increased costs were reflected in the approved Town and School budgets for 2024.

Following the default budget year in 2023, the Town of New Boston voted to approve a 2024 operating budget that was approximately 12.5% higher than the 2023 default budget. The calendar year inflation rate for 2024 (through September 2024) was 3.0%. In August 2024, the Select Board directed the Town Administrator and Town department heads to develop a proposed 2025 budget with a 5.0% maximum increase over the 2024 budget.

The Finance Committee met initially in September to hear an overview of the proposed budget and set the schedule for subsequent meetings. The Committee then held three meetings in October and November, spending time with representatives from every Town department to review the proposed operating budgets of each department, line-by-line, to understand the proposed changes and offer suggestions for modifications where feasible. In December, the Finance Committee met with the School Administrative Unit (SAU-19) staff to review the proposed school warrant, which includes the operating budget and a new teacher contract.

At the November 2024 meeting, the Finance Committee reviewed the proposed special warrant articles with a financial impact to the town. Several of the special warrant articles were generated from the Capital Improvements Program (CIP) and the Select Board. The New Boston CIP was established by the Planning Board to review larger capital expenditures for warrant article items that cost more than \$20,000. The CIP subcommittee reviews the long-range plan for capital expenditures and determines which improvements and equipment to recommend for funding to the Planning Board and Select Board for the next year. As part of the annual budget review process, the Finance Committee scrutinizes each proposed warrant article, considering both the financial impact to the town and the explanation language that will be presented at the Deliberative Session. Through the use of Capital Reserve Funds (CRFs) for higher cost improvements, trucks, and equipment, a smaller amount can be collected each year prior to the year of purchase so that the funds are available when these capital items are submitted as warrant articles. For additional discussion of the 2025 CIP recommendations, see the CIP Committee report in this Town Report.

In January 2025, the Finance Committee met for a final review on the Operating Budget, all warrant articles with a financial impact to the town, and the school warrants. The Finance Committee voted their recommendations for the Town and School Operating Budgets as well as for the individual warrant articles to appear in this report and on the official voting ballot. It is noted that, while there are seven voting members of the Finance Committee, there were six members present on the night that voting took place.

Each Town Warrant Article includes an estimate of the tax rate impact. These estimates are based on the projected town property valuation, estimated to be \$969,669,023. The estimated tax impact is reported as \$X.xxx/\$1000, which means that the impact of article passing would contribute \$X.xxx per \$1,000 in assessed property value. As an example, should the operating budget warrant article pass, the tax rate impact would be \$5.47 cents per \$1,000 in assessed property value. On a median assessed single family home in New Boston (assessment = \$435,900), the total estimated impact of the warrant article for Road Improvements would be \$67.56 on that property tax bill in 2025.

TOWN WARRANT

Town Operating Budget (\$7,476,141)

The town's proposed operating budget for 2024 is \$7,476,141, which is approximately 14.5% greater than the 2024 approved operating budget from the 2024 warrant article (\$6,531,390) but is 4.99% greater than the final 2024 operating budget (\$7,120,062) when all approved 2024 special warrant articles that became a permanent part of the operating budget are included. Examples of special warrant articles approved in 2024 that became part of the operating budget include the Fire Department per diem staffing plan (\$489,212) and the cost-of-living-adjustment (\$100,000).

The town department heads worked together with the Town Administrator to hold to the 5% spending cap directed by the Select Board. Some key changes to the budget when compared to the 2024 budget include a merit-based wage increase for town employees, increases in the town employees health insurance premiums paid by the town, moving to a full-time Youth Service Librarian, the full year funding for the new Police Detective position (created in 2024), funding for a succession plan for the Fire Chief, and increased costs for monitoring the landfill. The estimated tax impact is \$5.47/\$1000, which is net of anticipated offsetting revenues.

The default budget, in the event the proposed operating budget warrant fails to pass, is \$7,224,268. This is \$251,873, or approximately 3.4% less than the proposed operating budget.

Finance Committee voted 6-0 to recommend.

Fire Department Vehicles CRF (\$300,000 deposit)

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

The proposed CRF deposit of \$300,000 is a \$100,000 increase over 2024 and a \$125,000 increase over several prior years. This year's increase is due to the increasing costs for the replacement and refurbishment of the Fire Department vehicles, particularly for the replacement of Engine 2, which is proposed as a warrant article in 2025. The CIP Committee anticipates future increases in the CRF

deposits due to continued increases in the cost of fire department vehicles. The estimated tax impact is \$0.309/\$1000.

Finance Committee voted 6-0 to recommend.

Purchase Fire Engine #2 Replacement (\$1,056,000)

Fire Engine #2 was scheduled for replacement in 2026. Based on current manufacturing estimates, a new fire engine can take two years from purchase order to delivery. Upon recommendation by the Fire Wards and Fire Chief, the CIP Committee agreed to move up the funding for the replacement of Engine #2 to 2025 with the goal to have the new vehicle in service in 2027.

In 2025, the money to purchase the new fire engine is to be withdrawn from the Fire Department Vehicles CRF to fund the purchase of the pumper, therefore, there will be no current year tax impact. However, if the Fire Department Vehicles CRF deposit fails to pass, there is not enough money accrued in the existing CRF to fully fund the fire engine replacement.

Finance Committee voted 5-1 to recommend.

Fire Department Equipment CRF (\$10,000 deposit)

A new CRF for Fire Department Equipment was approved and created in 2024. Fire Department Equipment includes the purchase, upgrade, and maintenance of large dollar, non-vehicle equipment such as the self-contained breathing apparatus (SCBA), compressors, hoses, and equipment. This fund was created with \$50,000 and was planned for another \$50,000 in 2025, however, the Fire Wards agreed to a smaller deposit of \$10,000 in 2025 to offset the impact of the increase in the Fire Department Vehicles CRF. The CIP Committee anticipates future increases in the CRF deposits to make up for this year's reduction and for the anticipated increases in the cost for fire department equipment. The estimated tax impact is \$0.01/\$1000.

Finance Committee voted 6-0 to recommend.

Emergency Management CRF (\$20,000 deposit)

In 2020 the town voted to establish an Emergency Management CRF for the collection of funds to maintain the Emergency Services communications and related systems. The CIP Committee is requesting a \$20,000 deposit into this fund to meet the needs of the radio tower maintenance scheduled in 2027. The estimated tax impact is \$0.021/\$1000.

Finance Committee voted 6-0 to recommend.

Highway Department Truck CRF (\$184,500 deposit)

This CRF includes replacement costs for the Highway Department trucks (dump trucks and pickup trucks) in accordance with a staggered replacement schedule. The proposed CRF deposit of \$184,500 is a \$9,500 increase over 2024 but is reduced by \$15,500 from the planned request of \$200,000 due to the availability of a 2024 truck that is being held for New Boston, subject to approval of the proposed purchase warrant article. The cost for a new 2025 10-wheel dump truck with plow attachments is estimated to be \$285,500 but the town was able to find a remaining 2024 cab and chassis for \$270,000. The estimated tax impact is \$0.19/\$1000.

Finance Committee voted 6-0 to recommend.

Purchase 10-Wheel Dump Truck with Plow (\$270,000)

One of the town's last 6-wheel dump trucks is due for replacement in 2025. The Road Agent has recommended upgrading this vehicle to a 10-wheel dump truck, consistent with most other front line plow vehicles in Town. The Road Agent has identified a 2024 model truck that is available for purchase in 2025 at the 2024 list price. This purchase is timely as current manufacturing estimates have shown that there is a shortage of new transmissions being manufactured for dump trucks and the delivery of 2025 model vehicles is expected to take 18 months or more.

In 2025, money is to be withdrawn from the Highway Department Vehicles CRF to fund the purchase of the replacement dump truck so there will be no current year tax impact. However, if the Highway Department Truck CRF deposit fails to pass, there is not enough money accrued in the existing CRF to fully fund the dump truck with plow replacement.

Finance Committee voted 6-0 to recommend.

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

The CRF includes replacement costs for four Town-owned pieces of equipment (grader, vibratory roller, loader, and backhoe), plus one piece of equipment that is currently under a lease agreement (excavator). The proposed CRF deposit of \$65,000 is consistent with the 2024 deposit. The estimated tax impact is \$0.067/\$1000.

Finance Committee voted 6-0 to recommend.

Town Bridge Repair/Replacement CRF (\$10,000 deposit)

This CRF is used to pay for rehabilitation, repair, and replacement of Town-owned bridges. In 2022, the New Hampshire Department of Transportation determined that the Tucker Mill Road bridge and the Gregg Mill Road bridge would be eligible for federal matching funds for engineering costs and full federal construction funding from the Infrastructure Investment and Jobs Act (IIJA). The Town of New Boston will be responsible for 20% of the engineering costs while state and federal funding will cover the balance. As there are no new bridges currently planned for replacement in the next seven years and because the construction costs for the two bridges currently planned for replacement over the next three years are fully funded by federal money, the proposed CRF deposit is being reduced from \$40,000 to \$10,000 in 2025. The estimated tax impact is \$0.01/\$1000.

Finance Committee voted 6-0 to recommend.

Creation of a Public Safety Services Revolving Fund (\$100 initial deposit)

The New Boston Police are recommending the creation of a Public Safety Services Revolving Fund to change the way the Town accounts for police department fees, contract proceeds and donated funds. Currently, these revenues generated by the Police Department would be placed into the General Fund and would not be reserved for the public safety services for which the revenues were generated. The creation of this revolving fund will allow for spending on the new K9 unit and speed calming and enforcement equipment. The proposal is to start this fund with \$100 and to become self-sufficient as public safety revenues are directed to this revolving fund. The estimated tax impact is less than \$0.001/\$1000.

Finance Committee voted 6-0 to recommend.

Purchase Community Development Department Software (\$14,000)

The Community Development Department currently relies on paper applications and permits and a homegrown database to track the operations of the planning and zoning process. In an effort to put these manual processes on-line, the Community Development Department has identified a software solution. This software will allow residents, developers, contractors, and tradesmen 24/7 access to apply for permits, file applications and notifications, schedule inspections and pay fees. By digitizing the procedures, the department will operate more efficiently, reducing administrative costs and enhancing customer service.

The Town Administrator and Community Development Director analyzed the last several years of department fees/revenue. The town has increased several fees effective January 1, 2025 that will ensure that this proposed software will be fully offset by expected revenues to the department. Therefore, there is no current year tax impact.

Finance Committee voted 6-0 to recommend.

Purchase Comprehensive Financial Software Suite (\$32,000)

The Town currently relies on a manual, paper workflow for its financial operations. Everything from accounts payable to weekly payroll is processed manually with off-line spreadsheets. The Town Administrator has identified a one-stop-shop software suite that can handle the various financial processes including payroll, accounts payable, and budgeting. This software will be available to all town department heads, greatly reducing administrative burden and error rates, while making payroll processing more efficient.

The Select Board decided that the initial purchase of this software should come from the unassigned fund balance, therefore, there is no current year tax impact.

Finance Committee voted 5-1 to recommend.

Road Improvements (\$150,000)

This annual funding of roadwork has been used to pay for improvements to specific roadways. Upon recommendation by the Highway Manager and the Road Committee, the CIP Committee is recommending increasing the 2025 request from \$100,000 to \$150,000 to account for the increasing costs for road construction and materials. The 2025 deposit is intended to partially pay for improvements to Beard Road. The Highway Manager and Road Committee are working to create a long-range plan for future road improvements (both paved roads and gravel roads), which is likely to increase requests for road improvement money in future years. The estimated tax impact for 2025 is \$0.155/\$1000.

Finance Committee voted 6-0 to recommend.

Highway Block Grant Program (\$218,087)

This annual apportionment of state highway revenues is provided to the Town for the construction, reconstruction, and maintenance of Class IV and V roadways. This warrant article allows the Town

to accept the state apportionment in 2025. There is additional language that states only the amount of money received in the grant will be expended. There is no estimated tax impact as this article is funded by the Highway Block Grant transfer to the town.

Finance Committee voted 6-0 to recommend.

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

This CRF collects funds for both the revaluation update (next due in 2026) and the full revaluation required by the State every 10 years (next due in 2031). With the next action being the revaluation update, which is typically half the cost of the full revaluation, the CIP Committee recommends a deposit of \$25,000 in 2024, consistent with the CIP schedule and last year's deposit. The estimated tax impact is \$0.026/\$1000.

Finance Committee voted 6-0 to recommend.

Municipal Facilities Expendable Trust Fund (\$75,000 deposit)

This fund provides for the maintenance, improvement, and renovations of all town government facilities. A maintenance inventory was recently created that indicated the maintenance needs are continuing to increase in scope and cost. The Select Board recommends a deposit of \$75,000 in 2025 into this fund, which is a 2.5x increase over 2024. The Select Board further recommends that this deposit should come from the unassigned fund balance in 2025. Therefore, there is no current year tax impact.

Finance Committee voted 6-0 to recommend.

Creation of a Library Facilities Expendable Trust Fund (\$27,500 initial deposit)

The current library building was opened in 2010 and is valued at \$2.75 million. Several of the mechanical systems within the building have reached the end of their usable life and require extensive repair and replacement. The Library is requesting the Town to create an expendable trust fund to pay for facility repairs and replacements beyond the normal maintenance requirements. The Select Board recommends opening this fund with an initial deposit of 1% of the value of the building, or \$27,500. The Select Board further recommends that this deposit should come from the unassigned fund balance. Therefore, there is no current year tax impact.

Finance Committee voted 6-0 to recommend.

Police and Fire Dispatch Services (\$6,752)

The Town of New Boston and the Town of Goffstown have negotiated a new 3-year contract that will continue our 8-year relationship with Goffstown, providing necessary dispatch services for New Boston's Police and Fire Departments. The contracts for Police and Fire dispatch services with Goffstown will increase by \$6,752 in 2025, by \$2,532 in 2026, and by \$2,616 in 2027. These requested funds are intended to cover only the contract increases above the dispatch services line items in the operating budget. Should this article be approved by the voters, no additional annual warrant articles will be required for the term of the 3-year contract. The estimated tax impact for 2025 is \$0.007/\$1000.

Finance Committee voted 6-0 to recommend.

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

This warrant article is to support the non-profit New Boston Fourth of July Association by funding a portion of the cost of the Fourth of July fireworks and mandatory police and fire details for the parade and fireworks. The \$12,850 request matches the funding from 2024. The estimated tax impact is \$0.013/\$1000.

Finance Committee voted 6-0 to recommend.

Human Services Agency Contributions for 2025 (\$10,100)

There are several human service agencies that provide a variety of services to town residents throughout the year. These services include in-home medical care, child advocacy, youth leadership opportunities, substance misuse prevention, suicide prevention, mental health initiatives, temporary housing assistance, and meals to homebound residents. Prior to 2024, these contributions were included in the operating budget. In 2024, the Select Board determined to remove them from the proposed operating budget and include them as a special warrant article. There is an increase in the Meals on Wheels donation in 2025 due to an increase in clients served in New Boston, from 29 to 51. The estimated tax impact is \$0.013/\$1000.

Finance Committee voted 6-0 to recommend.

Creation of Tax Exemption for the Deaf and Severely Hearing Impaired (\$33,000 abatement)

RSA 72:38-b allows towns to grant a property tax exemption to those who are legally deaf as defined in New Hampshire law. The tax exemption would be a \$33,000 abatement of the assessed value of a qualifying residents' home. The current year tax impact cannot be determined as the number of individuals who qualify and apply for this exemption is unknown.

Finance Committee voted 4-2 to recommend.

Creation of Tax Exemption for Electric Energy Storage Systems (100% abatement of the value of the System)

RSA 72:27-a and RSA 72:33 and 34 allow towns to grant a property tax exemption for the full value of any energy storage system as defined in New Hampshire law. The exemption would be equal to 100% of the actual assessed value of the qualifying equipment. The Finance Committee interpreted this to mean that an assessor would not include the value of any energy storage equipment in a property assessment. The current year tax impact cannot be determined as the number of individuals who qualify for this exemption is unknown.

Finance Committee voted 2-4 to not recommend.

Creation of a Budget and Tax Cap for Local Portion of Taxation (2% cap)

A petition warrant article is proposed to set an annual budget cap that limits the increase in the local portion of taxation to not more than 2% of the prior year's actual amount of taxation.

Finance Committee voted 0-6 to not recommend.

SCHOOL WARRANT

School Operating Budget (\$20,196,472)

In December, New Boston Central School (NBCS) Principal Tori Underwood, SAU Assistant Superintendent Wendy Kohler and SAU Assistant Business Administrator Doug Totten provided an overview presentation on the proposed 2025-2026 (FY26) school operating budget to the Finance Committee. For additional discussion of the proposed 2025-2026 school operating budget, see the School District Reports in this Town Report.

For New Boston's school, NBCS, the cost per pupil in the school year that ended in June 2023 (the last year for which data is available) was \$16,070, the 4th lowest in the state out of 155 districts with elementary schools (Statewide average was \$20,901 per elementary pupil). Despite the low spending, our students consistently scored above the state average in Science, Language Arts and Math on the Statewide Assessment System (SAS).

The Mountain View Middle School (MVMS) per pupil expense for the school year that ended June 2023 was \$15,879, the 3rd lowest in the state out of 63 districts with a middle school (Statewide average was \$19,459 per middle school pupil). The Goffstown High School (GHS) per pupil expense for the school year that ended June 2023 was \$16,501, the 5th lowest in the state out of 73 districts with high schools (Statewide average was \$19,918).

The Town of New Boston is fortunate that the NBCS has been successful in funding a portion of their operations and special projects without direct taxation to the Town. Each year, the Parent-Teacher Association (PTA) provides funding for several special programs, including the Artist-in-Residence, Nature's Classroom Camp and curriculum enrichment programs. Altogether, the PTA provides approximately \$38,450 per year to support the NBCS.

The School Budget presentation included two noteworthy adjustments to the budget over the previous year's budget. The first major change is a reduction in the budget for out of district placement costs as these students were returned to the classroom or other day school facilities. This \$475,500 reduction is a savings to the school budget for the 2025-2026 school year. The second major change is a large increase in the cost for student transportation. It is estimated that, due to school bus driver shortages and the increase in the cost for contracted school transportation services, the school budget for the 2025-2026 school year will see an increase of \$206,684.

Proposed Operating Budget, 2025-2026 School Year

The overall school operating budget has several components: the General Fund (broken out by the three public schools), Food Services, and Special Revenues. The General Fund is the primary fund for the operations of the three public schools: elementary, middle, and high schools. For the 2025-2026 school year, the NBCS proposed budget is \$10,179,840, an increase of \$129,297 or 1.3% over the current year budget (2024-2025). The most significant changes to the proposed budget over the current year include increases in wages for all personnel (increase of \$74,127), increase in transportation costs (increase of \$206,684), a decrease in residential out-of-district placement (decrease of \$475,000), and a net decrease in tuition payments to Goffstown (decrease of \$91,577).

The demographic trend for NBCS since 2022 has shown a gradual reduction in students, from 513 in October 2022 to 477 in October 2023, to 458 students in October 2024, to a projected 422 students for the 2025-2026 school year, a reduction of 91 students or 18% reduction in student population in

three years. In that same period of time, the number of classroom teachers remained stable at 24-25 teachers. The largest cohort of students is entering Grade 6 in 2025, meaning that the demographic trend in reduced student population is anticipated to continue into the 2026-2027 school year as more students leave NBCS than are added through Kindergarten/Grade 1.

As New Boston does not have our own middle school, the Town of New Boston tuitions our middle school students to MVMS in Goffstown. The anticipated tuition cost for MVMS in 2024-2025 is \$16,667 per pupil, a decrease of \$255 per pupil, or 1.5% below the current year actual costs. This decrease in cost is attributed to the new AREA agreement with Goffstown as the number of projected students from New Boston remains constant at 157 pupils. The tuition impact to the School General Fund is \$2,616,708, or \$39,575 (1.5%) less than the current year cost. Factoring in tuition, funding for special education paraprofessionals, and out of district placements, the total MVMS budget is \$2,882,444, a decrease of \$30,707 (-1.1%) over the current year budget.

Similarly, New Boston does not have our own high school, so the Town of New Boston tuitions our high school students to GHS. The anticipated tuition cost for GHS in 2025-2026 is \$17,485 per pupil, a decrease of \$102 (0.6%) per pupil. The SAU also anticipates one less student from New Boston attending GHS next year, from 339 pupils in October 2024 to a projection of 338 pupils in October 2025, resulting in a total budget of \$5,909,991, or \$52,002 (0.9%) less than the current year cost. Factoring in tuition, funding for special education paraprofessionals, and out of district placements, the total GHS budget is \$6,557,359, a decrease of \$258,065 (-3.8%) over the current year budget

Taken together, the total General Fund costs for NBCS, MVMS, and GHS total \$19,619,643 for the 2025-2026 school year, a decrease of \$159,475 (-0.8%) below the current year cost. This is the portion of the operating budget to be raised by taxation.

In addition to the General Fund costs, there are two additional components of the total school operating budget. These additional components are offset by revenues in the form of user fees and grants so they do not have an impact on current year taxation. The first component is the Food Service budget which is proposed at \$226,829, an increase of \$9,769 (+4.5%) over current year costs. These increases come primarily from wages, benefits, and increased food prices. The second component is Special Revenues, generally in the form of grants. These grants include Title I, Title IVA, REAP, and IDEA, combining state and federal grant programs. These grants are expected to total \$350,000 in 2025-2026, a decrease of \$3,775 (-1.1%) over the current year revenues. Part of this decrease in Special Revenues is the elimination of ESSER grants.

The total School Operating Budget for 2025-2026 that will be reflected in the School Warrant Article is compromised of the following three funds:

General Fund Budget \$19,619,643

Food Service \$226,829 (not raised by taxation)
Special Revenues (Grants) \$350,000 (not raised by taxation)

TOTAL \$20,196,472 (increase of \$148,526 or +0.7% over current year)

Default \$20,071,352 (\$125,120 less than proposed budget)

The estimated tax impact is \$15.17/\$1000 which is net of anticipated offsetting revenues.

Finance Committee voted 1-5 to not recommend.

New Boston Education Association Collective Bargaining Agreement (CBA)

Beginning in the 2025-2026 school year, the New Boston Education Association Contract (i.e., teachers union) have negotiated a new contract for FY26, FY27, and FY28 to be voted on by the taxpayers. The agreement increases wages in the first year by an aggregate of \$320,909, with additional increases in the second and third years of \$204,101 and \$213,165, respectively. The current year estimated tax impact is \$0.32/\$1,000.

Finance Committee voted 2-4 to not recommend.

Special Meeting to Renegotiate the CBA

The SAU added a warrant article in the event that the New Boston Education Association CBA agreement fails to pass. Due to concern that the Teachers could be without a contract in the event the New Boston Education Association CBA article fails, the School Board has requested a Special Meeting contingent on the passage of Article 3. The Finance Committee determined that having a Special Meeting would likely cost about \$3,000 and therefore would have a financial impact.

Finance Committee vote 3-3 to recommend.

Capital Reserve Fund Deposit (\$200,000 deposit)

This CRF was created in 2010 to address renovations and repairs at the New Boston Central School. The New Boston School Board maintains a Capital Improvement Plan, independent of the Town's CIP program, that includes all proposed capital projects being considered by the School Board. The current Plan includes 45 line items with a total cost of over \$8.25 million over six years. Some significant projects in the plan to be funded from the CRF include parking lot resurfacing (\$1,000,000 in 2029 or later), bathroom renovations (\$400,000 in 2029 or later) and technology upgrades (\$73,000 to \$90,000 per year for the next six years). While the Town's CIP and the School District Capital Improvement Plan are separate, the SAU Business Administrator intends to coordinate efforts between the two entities in the near future.

The School Board is recommending a deposit of \$200,000 into the CRF this year, which is \$125,000 more than was requested in 2024. This money will come from any surplus monies from the current school year (2024-2025) as of June 30, 2025 so there will be no current year tax impact.

Finance Committee voted 6-0 to recommend.

Respectfully submitted, New Boston Finance Committee

FY24 Finance Committee:

Mark Suennen, Chair
Matt Beaulieu (representative to the CIP Committee)
Todd Biggs
Palani Tellez-Giron (representative to the CIP Committee)
Howard Bailynson
Nicole Treat, representing the School Board
Bill McFadden, representing the Select Board
Dan Jeffries. Alternate



Photo by Shannon Mackay

Finance Committee 2025 Estimated Tax Rate

	Assessed		
<u>Year</u>	Valuation	Tax Rate	
2020	\$683,500,314	\$24.09	
2021	\$927,870,692	\$18.50	Townwide Revaluation
2022	\$938,240,329	\$19.18	
2023	\$948,557,044	\$20.35	Default Budget
2024	\$959,148,391	\$23.79	
2025	\$969,669,023	\$22.18	Est'd based on 1.2% increase in
			Assessed Valuation from 2024

TOWN WARRANT

Item	Expense/Revenue	Tax Rate I	mpact
2025 Town Operating Budget	\$7,476,141	\$7.710	
Fire Department Vehicle CRF	\$300,000	\$0.309	
Purchase Fire Engine #2 Replacement	\$1,056,000	•	No Current Year Tax Impact
Fire Department Equipment CRF	\$10,000	\$0.010	·
Emergency Management CRF	\$20,000	\$0.021	
Highway Department Truck CRF	\$184,500	\$0.190	
Purchase 10-Wheel Dump Truck with Plow	\$270,000		No Current Year Tax Impact
Highway Department Heavy Equiment CRF	\$65,000	\$0.067	-
Town Bridge Repair/Replacement CRF	\$10,000	\$0.010	
Creation of Public Safety Services Revolving F	und \$100	< \$0.001	Less than 1/10 of a penny
Purchase Community Development Dept. Softw	vare \$14,000	-0-	No Current Year Tax Impact
Purchase Comprehensive Financial Software	\$32,000	-0-	No Current Year Tax Impact
Road Improvements	\$150,000	\$0.155	
Accept Highway Block Grant	\$218,087	-0-	No Funds Raised by Taxation
Town Revaluation CRF	\$25,000	\$0.026	
Municipal Facilities Expendable Trust	\$75,000	-0-	No Current Year Tax Impact
Creation of Library Facilities Expendable Trust	Fur \$27,500	-0-	No Current Year Tax Impact
Fire and Police Dispatch Contract	\$6,752	\$0.007	
4th of July Fireworks/Police and Fire Details	\$12,850	\$0.013	
Human Services Agency Contributions for 2024		\$0.010	
Establish Tax Exemption for the Hearing Impai		-	Unknown Tax Impact
Establish Tax Exemption for Electric Energy St		_	Unknown Tax Impact
Name the New Fire Station	N/A	-	No Taxable Impact
Establish a 2% Tax Cap	unknown	-	Unknown Tax İmpact
Subtotal Town Proposed Appropriation	ons \$9,963,030	\$8.53	
Veteran Credits	\$179,000	\$0.185	
Tax Abatements	\$37,956	\$0.039	
Less: Estimated Revenues from Town Operati		(\$3.806)	
	(0,000,0:.)	(40.000)	In Engine #2 Replacement
Less: Transfer from FD Department CRF	(\$1,056,000)	-0-	Line
Less: Transfer from Highway Dept Vehicle CR		-0-	In Dump Truck Item
Less: Highway Block Grant	(\$218,087)		In Block Grant Item
Less: Transfer from Unassigned Fund Balance		-0-	Fund Transfers
Less: Anticipated Fees for Comm. Devel. Dept		-0-	Fee Revenues
Less: Revenue from Other State & Fed Source		(\$0.42)	Estimated
Less: Miscellanous Revenues	(\$42,750)	,	Estimated
Subtotal Town Proposed Offs	ets (\$5,617,302)	(\$4.05)	
NET TOWN APPROPRIATION			
NET TOWN ALT NOT KIATT	ON \$4,345,728	\$4.48	Estimated

SCHOOL WARRANT

<u>Item</u>	Ex	pense/Revenue	Tax Rate	<u>lmpact</u>
School Operating Budget 2023-2024		\$20,196,472	\$20.83	
New Boston Education Association CBA		\$320,909	\$0.33	
CRF Deposit		\$200,000	-0-	No Current Year Tax Impact
Subtotal School Proposed Appropriations		\$20,717,381	\$21.16	
Less: Estimated Revenue, Local (non-tax)		(\$181,803)	(\$0.19)	Estimated
Less: Estimated Revenue, State Sources		(\$158,695)	(\$0.16)	Estimated
Less: Estimated Revenue, Federal Sources		(\$421,000)	(\$0.43)	Estimated
Less: CRF Deposit from Unassigned Fund Balance		(\$200,000)	-0-	CRF Deposit
Less: Fund Balance to Reduce Taxes		(\$700,000)	(\$0.72)	Estimated
Less: Est. State Adequacy Grant		(\$3,101,491)	(\$3.20)	Estimated (from State)
Less: State Ed Tax (SWEPT)		(\$1,331,005)	(\$1.37)	Estimated (from State)
Subtotal School Proposed Offsets		(\$6,093,994)	(\$6.08)	
NET SCHOOL APPROPRIATION		\$14,623,387	\$15.08	Estimated
COUNTY TAX (Estimated)	\$	1,037,169	\$1.08	Estimated 3.0% Increase
CTATE EDUCATION TAY (5. (c., t.))	•	4 404 405	64.54	F-tit1 0 00/ I
STATE EDUCATION TAX (Estimated)	\$	1,461,125	\$1.54	Estimated 3.0% Increase
TOTAL 2023 APPROPRIATIONS TO BE RAISED BY TAXES		\$21,467,409	\$22.18	Estimated 2024 Tax Rate



Photo by Maralyn Segien



PLODZIK & SANDERSON

Professional Association/Certified Public Accountants

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

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, major fund, and the aggregate remaining fund information of the Town of New Boston, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Town of New Boston's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, major fund, and the aggregate remaining fund information of the Town of New Boston, as of December 31, 2023, the respective changes in financial position, and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Emphasis of Matter - Change in Accounting Principle

As discussed in Note 2-C to the financial statements, in the year ending December 31, 2023, the Town adopted new accounting guidance, GASB Statement No. 96, Subscription-Based Information Technology Arrangements. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting

Town of New Boston Independent Auditor's Report

from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

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

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

Required Supplementary Information

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

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

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

Supplementary Information

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

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

December 10, 2024 Concord, New Hampshire Plodzik & Sanderson Professional Association

EXHIBIT C-1 TOWN OF NEW BOSTON, NEW HAMPSHIRE

Governmental Funds Balance Sheet December 31, 2023

	Genera		Other fovernmental Funds	Go	Total overnmental Funds
ASSETS	A 0.022	522 0	2.002.246	d	10 026 769
Cash and cash equivalents	\$ 8,933		2,003,246	\$	10,936,768 1,803,743
Investments		,859	1,233,884		590,948
Taxes receivable		,728	80,220		
Accounts receivable (net)		,084	117,165		122,249 151,783
Intergovernmental receivable		,783	1.000		, , , , , , , , , , , , , , , , , , , ,
Interfund receivable		,169	1,089		62,258
Inventory		5,666			18,666
Prepaid items	29	,812	*		29,812
Restricted assets:					
Cash and cash equivalents		,675			376,675
Investments	1,329	,069	•	_	1,329,069
Total assets	\$ 11,986	5,367 \$	3,435,604	\$	15,421,971
LIABILITIES					
Accounts payable		,085 \$	91	\$	291,085
Accrued salaries and benefits	82	2,629	190		82,629
Contracts payable		-	62,674		62,674
Intergovernmental payable	6,497	7,336	-		6,497,336
Interfund payable			62,258	_	62,258
Total liabilities	6,871	,050	124.932		6,995,982
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes		5,482	(-1		76,482
Unavailable revenue - grants and donations received in advance	290),862	153,977	_	444.839
Total deferred inflows of resources	367	7,344	153,977	_	521,321
FUND BALANCES			-15001		5 04.000
Nonspendable		3,478	746,331		794,809
Restricted		5,248	618,706		754,954
Committed		2,132	1,791,658		4,143,790
Assigned		7,079	-		257,079
Unassigned		1,036	-	_	1,954,036
Total fund balances	4.74	7,973	3,156,695		7
Total liabilities, deferred inflows of resources, and fund balances	\$ 11,986	5,367 \$	3,435,604	\$	15.421,971

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

EXHIBIT C-3 TOWN OF NEW BOSTON, NEW HAMPSHIRE

Governmental Funds

Statement of Revenues, Expenditures, and Changes in Fund Balances For the Fiscal Year Ended December 31, 2023

	General	Other Governmental Funds	Total Governmental Funds
REVENUES	General		
Taxes	\$ 4,227,719	\$ 424,840	\$ 4,652,559
Licenses and permits	1,609,496	2	1,609,496
Intergovernmental	853,542	596,553	1,450,095
Charges for services	7,274	614,105	621,379
Miscellaneous	380,548	437,903	818,451
Total revenues	7,078,579	2,073,401	9,151,980
EXPENDITURES			
Current:			
General government	1,843,045	6,750	1,849,795
Public safety	1,908,973	553,280	2,462,253
Highways and streets	1,382,459	-	1,382,459
Sanitation	360,438	100,862	461,300
Health	9,522	4	9,522
Welfare	50,616		50,616
Culture and recreation	464,756	190,126	654,882
Conservation	9.0	307,985	307,985
Capital outlay	564,106	453,387	1,017,493
Total expenditures	6,583,915	1,612,390	8,196,305
Excess of revenues over expenditures	494,664	461,011	955,675
OTHER FINANCING SOURCES (USES)			
Transfers in	9,470	303,084	312,554
Transfers out	(301,000)	(11,554)	(312,554)
Total other financing sources (uses)	(291,530)	291,530	-
Net change in fund balances	203,134	752,541	955,675
Fund balances, beginning, as restated (see Note 19)	4,544,839	2,404,154	6,948,993
Fund balances, ending	\$ 4,747,973	\$ 3,156,695	\$ 7,904,668

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

SCHEDULE 1 TOWN OF NEW BOSTON, NEW HAMPSHIRE

Major General Fund

Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis) For the Fiscal Year Ended December 31, 2023

	Estimated	Actual	Variance Positive (Negative)
Taxes:	¢ 4.122.057	\$ 4,159,139	\$ 35,182
Property	\$ 4,123,957	, ,	\$ 33,102
Yield	24,930	24,930	7
Excavation	6,095	6,095	6 205
Interest and penalties on taxes Total from taxes	25,019 4,180,001	31,414 4,221,578	6,395
Licenses, permits, and fees:			
Business licenses, permits, and fees	1,545	1,995	450
Motor vehicle permit fees	1,350,873	1,474,545	123,672
Building permits	46,926	52,805	5,879
Other	74,809	80,151	5,342
Total from licenses, permits, and fees	1,474,153	1,609,496	135,343
Intergovernmental: State:			
Meals and rooms distribution	583,872	583,872	-
Highway block grant	210,614	210,588	(26)
State and federal forest land reimbursement	125	125	
Other	590,884	31,635	(559,249)
Federal:			
Other	2,500	27,322	24,822
Total from intergovernmental	1,387,995	853,542	(534,453)
Charges for services:			
Income from departments	4,990	7,274	2,284
Miscellaneous:			
Sale of municipal property	14,500	46,400	31,900
Interest on investments	153,853	235,626	81,773
Other	35,865	51,599	15,734
Total from miscellaneous	204,218	333,625	129,407
Other financing sources:			
Transfers in	494,434	505,194	10,760
Total revenues and other financing sources	\$ 7,745,791	\$ 7,530,709	\$ (215.082)
Amounts voted from fund balance	370,000		
Total revenues, other financing sources, and use of fund balance	\$ 8,115,791		

SCHEDULE 2 TOWN OF NEW BOSTON, NEW HAMPSHIRE

Major General Fund

Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended December 31, 2023

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
General government:			0 222 220	d)	d 42.520
Executive	\$ 1,291		\$ 222,228	\$	\$ 43,520
Election and registration	8,396		98,907	25,873	(859)
Financial administration		247,123	244,934		2,189
Legal		30,000	43,603	-	(13,603)
Personnel administration		802,992	796,738	•	6,254
Planning and zoning	19	156,669	149,249		7,420
General government buildings		82,985	83,610		(625)
Cemeteries		32,171	32,030		141
Insurance, not otherwise allocated	2,000		94,471	•	8,884
Other		111,376	77,275	49,138	(15,037)
Total general government	11,687	1,944,653	1,843,045	75,011	38,284
Public safety: Police		1,114,365	1,084,502	30,631	(768)
Fire		757,391	732,485	13,200	11,706
Building inspection		82,053	72,607	15,200	9,446
		18,510	19,379	3	(869)
Emergency management Total public safety		1,972,319	1,908,973	43,831	19,515
Highways and streets:					
Administration	9	628,734	651,058		(22,324)
Highways and streets	16,557	1,048,522	716,549	117,994	230,536
Bridges	7		11,424	181	(11,424)
Street lighting		5,595	3,428		2,167
Total highways and streets	16,55	1,682,851	1,382,459	117,994	198,955
Sanitation:		229.742	244.099		(5,345
Administration		238,743	244,088		600
Solid waste collection	. 7.4	600	100.220	20.242	17,933
Solid waste disposal	4,742		109,220	20,243	(1,968
Solid waste clean-up		5,000	6,968 1 62	-	1,338
Other Total sanitation	4,742	1,500 388,497	360,438	20,243	12,558
Health:					
Administration		3,929	1,772		2,157
Health agencies		7 750	7,750		
Total health		11,679	9,522		2,157
Welfare:		72.00	en ese		100 600
Vendor payments and other		22,016	50,616		(28,600)
Culture and recreation:			12.20		
Parks and recreation		142,315	142,315		
Library	4,80		245,984		18,275
Patriotic purposes		12,351	9,975		2,376
Total culture and recreation	4,800	414,125	398,274		20,651
					(Continued)

See Independent Auditor's Report.

SCHEDULE 2 (Continued) TOWN OF NEW BOSTON, NEW HAMPSHIRE

Major General Fund

Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended December 31, 2023

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Conservation		735			735
Capital outlay	61,362	1,118,063	564,106		615,319
Other financing uses: Transfers out		560,853	869,968		(309,115)
Total appropriations, expenditures, other financing uses, and encumbrances	\$ 99,148	\$ 8,115,791	\$ 7,387,401	\$ 257,079	\$ 570,459

DEPARTMENT REPORTS



Photo by Laurie Allen

2024 New Boston Building Department Report

During 2024 the Building Department conducted 760 inspections and issued 859 permits and 214 Certificates of Occupancy/Use.

Once again, in 2024 there was a change in staffing for the Department with the return of Ed Hunter in January as Building Inspector. Ed had previously worked as Building Inspector for the Town of New Boston from 2004-2015. He is currently working on Tuesdays and Thursdays each week, averaging between 7-10 inspections each day, along with follow-up paperwork and diligent return of telephone calls and emails. Notwithstanding his vast experience in the field, he still researches the National Building Code frequently, making certain he is enforcing it as currently amended. With all the respect he is being afforded from contractors, residents and co-workers, it is obvious that he is seen to be thorough, fair, and honest in all his dealings for the Town of New Boston. Ed does not hesitate to "go the extra mile" for the contractors and property owners when it is warranted, while still ensuring that the job is done completely and correctly. We are very fortunate to have such a dedicated and experienced gentleman representing the Building Department and hope that Ed will continue to carry "the standard of excellence" for the Town for a good, long while.

Our other "torch bearer" of equal experience and deserving of respect is our Fire Inspector, Capt. Eric Dubowik. While the Captain wears different hats in the Town of New Boston and other towns, he makes extraordinary efforts to make himself available for any task that is related to the Fire Department and fire inspections that are needed. And, he makes it look seamless while doing it! He is much appreciated and respected by the Town, and, I would say, in most of New Hampshire, for his concern and dedication to the residents.

The year 2024 showed an increase in permits for single-family homes, accessory dwelling units, demolitions, and a commercial building, while there was a decrease in remodel/alterations, solar, pools, and miscellaneous projects during the same time frame.

The overall activity was as follows:

	2023	2024
TOTAL PERMITS	672	859
Single Family Homes	19	16
Duplex/Condex	0	0
Manufactured Homes	0	0
Accessory Dwelling Units	2	3
Commercial Buildings	0	1
Demolition	1	2
Pools	13	10
Remodel/Alterations	67	38
Solar Installations	31	15
(Rooftop & Ground-Mounted)		
Misc. Permits (Plumbing, electrical, mechanical, etc.)	539	517
Certificates of Occupancy/Use issued	223	214

The total income generated from permit fees and additional fees issued by the Building Department in 2024 was \$53,532.50. This represents a \$1,833.65 decrease from the \$55,366.15 total collected in 2023.

Lorraine McKim, Building Department Assistant

NEW BOSTON PLANNING DEPARTMENT

Statement of Condition 2024 Income and Expense

INCOME:

Receipts from Registry Fees	\$289.69
Receipts from Subdivision Fees:	
Certified Letter Fee \$880.00	
Secretarial Fee \$475.00	
Application Fee \$1,600.00	
Total from Subdivision Fees:	\$2,955.00
Receipts from NRSPR Fees:	
Certified Letter Fee \$420.00	
Secretarial Fee \$300.00	
Application Fee \$2,687.55	
Total from NRSPR Fees:	\$3,407.55
Sale of Regulations, Master Plans, etc.	\$0.00
Driveway Permit Fees	\$900.00
ZBA Application Fees	\$1,224.40
TOTAL INCOME:	\$8,776.64
EXPENSES:	
Registry Fees	\$39.53
Certified Letters and Mail	\$1,683.97
Community Development Director	\$87,229.32
Community Development Assistant	\$48,935.03
Zba Boards Clerical	\$507.11
Planning & ZBA Boards Minutes	\$1,831.50
Planning Board Chairman Salary	\$2,495.00
Planning Board Members Stipends	\$1,500.00
Overtime	\$0.00
Advertising Expense	\$884.74
Office Supplies and Equipment	\$1,003.79
Community Development Director Cell Phone	\$606.09
Lectures, Seminars, Books, etc.	\$4,526.06
Mileage/ Conferences	\$361.53
Miscellaneous	\$261.99
Deed Preparation & Other Professional Services	\$0.00
TOTAL EXPENSE:	\$151,865.66
BALANCE (Actual Expense to the Town)	\$143,089.02

New Boston Police Department

To sum up our 2024 annual report in a word, would be "change".

In February, we said goodbye to our Executive Assistant, Cathy Widener, who retired after providing our town 33 years of dedicated service. While we miss her dearly, her legacy and values remain part of our culture.

With enormous shoes to fill, Carol-Ann "Annie" McAuley transitioned from her Records Clerk position to become our new Administrative Assistant in January. Also in January, we promoted Stephen Case and Tim Loveless to the rank of Lieutenant. Lt. Case, who has been with the department for over 10 years, serves the department in the Support role as Prosecutor, DARE Officer, and other organizational roles. Lt. Loveless, who has been with the department for 5 years, and with over 21 years of total law enforcement experience, serves the department in the Operations role as Firearms Instructor, Training Officer, and other operational roles. We then welcomed Gloria Gidari as our new part-time Records Clerk in April. Gloria joined us after retiring from her service as the Deputy Clerk in Goffstown District Court.

Dating back to November of 2023, another major change at the Police Department was the groundbreaking of the approved building addition. The major construction aspects of the project lasted through May which provided space for two holding rooms, a new booking room, a new conference room, a female locker room, and additional storage space. It also provided the opportunity to remodel the interior which added a new evidence room, two additional offices and a 24-seat training room.

In November of 2024 we officially introduced the completed project to our residents. While there are so many people to thank for their support and effort to complete this project, it must start with Allen Brown, our former Road Agent, and resident Mark LeBlanc. As many people know, following the bidding and pre-construction phases, we were \$418,778 short of the lowest bid to complete the project. With the project halted due to insufficient funding, Allen put us in touch with Mark, who connected us to Silver Creek Development. Senior Project Manager, Earney Mayo, reviewed our plans with his staff and agreed to complete the project, with assistance from the PD, within our original budgeted amount. Through the partnership with Silver Creek, and countless hours committed to the project from Lt. Loveless and I, we were able to deliver a project on budget. Lt. Case also contributed greatly and Annie McAuley added the finishing touch with a mural just inside our main entrance. Town Administrator Carl Weber was also instrumental in coordinating assistance from the Highway Department and Transfer Station, as well as finding additional funding for smaller projects such as painting and fencing. Also instrumental was Procraft Corporation, located on Byam Road here in New Boston. Procraft supplied all of the cabinets and counters at a significant discount to the Town while adding their guidance and resources.

As indicated when presented to the voters, this addition should serve the town for the next 20+ years. It addresses nearly all areas identified in our 2018 10-year master plan and also addressed the lack of sprinkler systems identified in the 2005 master plan.

We are so very thankful for the support from our residents, businesses, and town leadership in completing this project.

In addition to the ongoing construction and staffing changes, there was also plenty going on. Starting in January, I issued four commendations to employees for their contributions to the Town. Officer Marmorstein was issued a commendation for his composure, calmness, professionalism and courage under extreme circumstances during a Felony arrest earlier in the month. Officer Secor was issued a commendation for his outstanding proactive patrol effort over the course of 2023. Lt. Case was issued a commendation for his investigative efforts related to a 2022 death investigation. Annie McAuley was issued a commendation for her active participation with our Officers during a coordinated Simunitions training event.

In March, our voters approved the town budget which included the addition of a Detective. With candidate pools for all of law enforcement being lacking, it took several months before finding a qualified candidate to fill our position. In November, we hired William "Joe" Surber to fill the position as our first Detective. He came to us with extensive federal experience. Unfortunately, due to family concerns, he had to resign in mid-December which will again leave the position open as we enter 2025.

In April, Officer Wynkoop and K9 Eclipse completed training in Boston certifying the team in Explosive Ordinance Detection. Lt. Loveless travelled to Arizona where he assisted the State Drug Recognition Expert program in certifying the newest state D.R.E. Officers.

In May, Lt. Case completed the DARE program with our six graders at the New Boston Central School. Soon after, he participated with the Special Olympics in the "Bravest vs. Finest" baseball charity fundraiser. I am incredibly proud of his continued effort to fundraise and support causes such as Special Olympics.

In June, through a State funded grant, we received an AFIS (Automated Fingerprint Identification System) machine for our new booking room. The AFIS machine scans, digitizes, and compares fingerprints to identify individuals in the national database. It provides a significant improvement in obtaining fingerprints during the booking phase as we no longer need to utilize the old ink method.

In August, we investigated our first fatal motor vehicle accident in over five years. A 16-year-old was killed in the collision when his vehicle left the roadway and struck a tree. It was a tragic reminder for all, especially our young drivers, that driving tired or fatigued is incredibly dangerous.

In November, along with Fire Chief Fraitzl, Deputy Fire Chief Dubreuil, Lt. Loveless, and Town Administrator Carl Weber, we began the process of transitioning the Emergency Management duties into a "team centered" approach. Chief Fraitzl is leading the team as Director, and myself, Lt. Loveless and Deputy Fire Chief Dubreuil serve as Deputy Directors. The collaboration and experience on this team should serve as a model for other towns to follow while providing our town the greatest grant funding opportunities moving forward.

In December, we hired Ethan Delisle to fill the full-time Patrolman position vacated by Officer Nelson. Ethan was raised in New Boston and is eager to serve his community. He will attend the Police Academy in early 2025.

As I reflected upon the past year, there were so many individual contributions to our town. But I would be remiss if I did not specifically recognize Lt. Tim Loveless. The number of hours he committed and personal investment in our building project is significant. Lt. Loveless, through his work, knowledge, and expertise, provided a tremendous amount of savings to our taxpayers without compromising quality in the finished product. We are fortunate to have Tim on our New Boston team and I am incredibly thankful for his effort.

As I approach my 14th year serving as your Chief of Police, I would like to remind our residents that any time you would like to know more about the Police Department, provide feedback, or schedule a tour, please contact me directly. I believe the investment of your time will reveal we are good stewards of your tax dollar while providing the highest of quality service.

In closing, I would also like to thank our Select Board, our Select Board liaison, Bill McFadden, and especially our Town Administrator, Carl Weber, for their support over this past year. Carl has been a persistent voice in driving inter-departmental collaboration since his arrival. His effort, demonstrably, has provided much better service to our community while reducing costs. I hope our residents join me in recognizing his efforts to make New Boston even better! It is certainly appreciated by the staff at NBPD.

While New Boston remains a very safe community, we are not absent of crime or the collateral effect of crime entering New Boston from neighboring communities. Attached to this report is our annual 2024 statistics.

I thank you for the continued support and look forward to continuing our mission in 2025!

Respectfully submitted,

James R. Brace Chief of Police

Calls For Service	2024	2023	2022
CALLS FOR SERVICE (ALL)	17458	18387	15631
MOTOR VEHICLE STOP	4414	4612	2961
MOTORIST	38	42	55
MV ACCIDENT/SLIDE OFF	110	133	123
OHRV COMPLAINT	0	0	2
DISABLED/ABANDONED MV	58	42	27
MOTOR VEHICLE COMPLAINT	124	114	112
PARKING COMPLAINT	11	17	17
ROAD HAZARD (ALL)	142	115	107
SUSPICIOUS VEHICLE	84	82	69
SUSPICIOUS PERSON	23	24	26
SUSPICIOUS ACTIVITY	34	38	61
UNWANTED SUBJECT	2	1	4
PAPERWORK SERVICE	37	100	220
SERVE RESTRAINING ORDER	4	3	7
CIVIL STANDBY	17	22	23
CIVIL ISSUES	35	46	56
DOMESTIC ORDER VIOLATION	4	4	5
JUVENILE OFFENSES	26	27	45
DIRECTED PATROL	4313	4505	4068
BUSINESS/PROPERTY CHECK	5759	6223	5522
HOUSE CHECKS/REQUEST	427	488	405
FINGERPRINTS	13	23	16
PISTOL PERMITS	42	38	25
SEX OFFENDER	20	25	26
VIN VERIFICATION	59	41	37
WELFARE CHECK	67	63	63
OPEN DOOR	23	34	3
CITIZEN ASSIST/GIVE ADVICE	103	69	86
ASSIST FIRE & RESCUE	401	354	412
ASSIST LAW	87	105	115
CRIME	11	16	13
911 HANG-UP/ABANDONED	12	10	6
ALARMS	77	115	110
ANIMAL COMPLAINT (ALL)	192	155	147
DOMESTIC DISTURBANCE	31	11	26
GUNSHOTS (REPORTED)	5	7	18
NOISE COMPLAINT	11	17	12
NEIGHBORHOOD DISPUTE	0	9	8
LITTERING/ILLEGAL DUMPING	3	3	2
FOUND/LOST	49	65	26
POLICE INFORMATION	243	161	135
MISSING PERSON/RUNAWAY	2	6	9
DEATH INVESTIGATION (ALL)	4	5	6
MENTAL HEALTH ISSUE	14	15	16
ALL OTHERS	327	402	398

Calls by Month	2024	2023	2022
JANUARY	1434	1703	1100
FEBRUARY	1313	1449	881
MARCH	1527	1746	835
APRIL	1296	1751	1048
MAY	1453	1626	989
JUNE	1549	1478	1610
JULY	1599	1611	1479
AUGUST	1603	1275	1287
SEPTEMBER	1525	1166	1514
OCTOBER	1363	1396	1492
NOVEMBER	1349	1460	1623
DECEMBER	1447	1726	1773

	2024	2023	2022	2021	2020
ARRESTS	171	183	111	167	192
REPORTABLE MV	91	103	92	87	75
COLLISIONS					
INJURIES	20	24	21	18	19
FATALITIES	1	0	0	0	0
MOTOR VEHICLE	2024	2023	2022	2021	2020
OFFENSES					
Operating Without License	40	35	15	13	60
Habitual Offender (Arrests)	2	2	0	3	3
Suspended License (Arrests)	49	48	21	22	52
Suspended Registration	19	15	9	11	15
Unregistered MV	183	196	105	104	193
Uninspected MV	953	900	647	578	497
Speeding	2065	2087	1540	2124	3500
Stop Sign/Fail to Yield	153	140	66	61	73
Highway Markings	161	87	33	68	104
Following Too Closely	22	35	8	30	27
Traffic Control Devices	6	1	0	0	2
Misuse / Failure to Display	246	336	231	148	419
Equipment Violations	766	885	416	506	720
Use of Mobile Devices	28	23	11	42	29
Negligent Driving (Jessica's	9	15	6	19	15
Other Offenses	374	438	318	347	434
TOTAL WARNINGS	3681	3801	2443	3026	5302
TOTAL CITATIONS	755	821	614	617	759
TOWN ORDINANCE	45	21	14	9	17
TOTAL OF FINES ISSUED	\$93,426.86	\$100,264.60	\$70,186.41	\$68,012.41	\$82,377.60

TOTAL CRIMES	480	512	378	420	487
TOTAL INCIDENTS	137	150	154	140	152
CRIMES	2024	2023	2022	2021	2020
Homicide	0	0	1	0	0
Robbery	0	0	0	0	0
Assaults	15	10	24	23	19
Domestic Violence Offenses	17	9	18	23	17
Sexual Assault/Offenses	3	13	16	5	4
Burglary / Attempted	1	0	0	0	1
Thefts (All)	24	16	33	23	12
Fraud/Forgery	13	10	14	19	24
Arson	0	0	0	0	0
Criminal Mischief	19	22	30	13	27
Child Abuse/Neglect/Endanger	3	0	4	7	3
Child Porn/Obscene Material	5	0	1	1	5
Criminal Threatening	4	10	5	6	8
Criminal Trespass	2	6	3	5	3
Disorderly Conduct	6	0	4	2	4
Reckless Conduct	2	4	4	2	1
Protective Order Offenses	1	1	4	6	8
Harassment	2	11	6	3	7
Stalking/Prowling	0	8	1	3	1
Drug Offenses	49	3	37	46	61
DWI (Arrests)	26	37	19	29	20
Liquor Law Offenses	19	46	17	41	21
Traffic Offenses	115	18	77	95	149
Stolen Motor Vehicle	0	0	0	0	0
Resisting/Hindering Arrest	4	1	3	1	5
Warrant (Arrests)	14	2	10	23	21
Protective Custody/IEA	17	3	9	8	5
Animal Offense	10	10	7	13	12
All Other Offenses	35	41	31	23	49



Photo by Jen Webber



NEW BOSTON FIRE DEPARTMENT

4 Meetinghouse Hill Road P.O. Box 250 New Boston, New Hampshire 03070-0250 Phone 603.487.5532 (Non-Emergency) – Fax 603.487.2975 www.newbostonnh.gov

It is my honor to share my first annual report as your fire chief. Since coming to New Boston in November of 2022, I only assumed the role of Fire Chief in March of 2024 once the warrant article removed the requirement of the fire chief to be a member of the Board of Fire Wards took effect. I have been a fire chief for almost two decades, coming here from the Town of Litchfield.

New Boston is fortunate to be able to continue to have an on-call fire department. Many communities of comparable size have been forced to move to full-time staffing due to a lack of community members who are willing to be on-call fire & ems responders. We have approached this slightly differently. Just prior to my arrival, the Select Board approved hiring per-diem staff to provide on-duty coverage to help ensure a response, reduce response times and minimize the need to rely on mutual aid from other communities to handle New Boston calls. This approach is a notable change but allows us to provide the coverage necessary with the least impact on personnel costs and benefits. We strive to staff the fire station with per-diem coverage 24 hours per day 365 days per year subject to available personnel. This provides immediate response to medical calls as our per-diem staff are all trained at the EMT level or higher. Several are cross trained as firefighters, so they can respond to fire related emergencies as well.

Currently our staff consists of the following:

Full-time Staff:

Fire Chief – since April 1, 2024 as part of the approved 2024 budget.

Part-time Staff:

Asst. Chief – 24 hours per week Fire Inspector – 8 hours per week. EMS Coordinator – 10 hours per week

Per-diem Staff:

2 personnel per shift 24 hours per day – Currently we have approximately 15 per-diem staff.

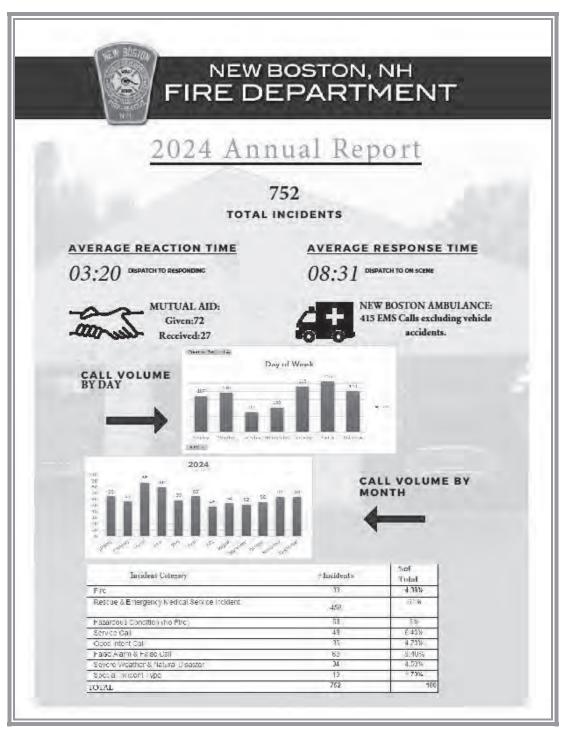
Call Members:

Call members respond to emergency and non-emergency calls as available. Several on-call members also provide on-duty coverage with per-diem staff. This aids in many ways: call members are more familiar with the Town and department procedures to assist the per-diem staff. It also gives our call members the opportunity to be more active and utilize their skills more frequently.

This year we saw an increase in mutual aid provided. Due to the increased call volume and limited staffing issues for most emergency service agencies, many communities request mutual aid much sooner and more often than in the past. I would like to note that we do not charge to provide mutual aid, nor do we bill other communities when they assist us. It is a mutual agreement to help one another

during challenging times. With this said, if we respond mutual aid with an ambulance, we do bill the patient in the same manner that we do for ambulance calls in Town.

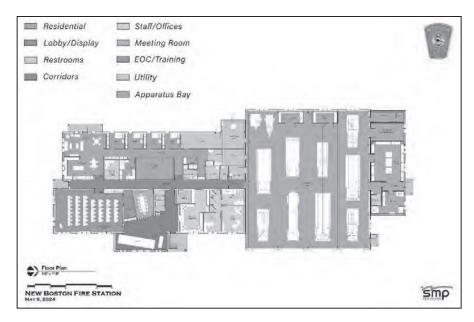
I am happy to report that our duty crew coverage program has again reduced our response times and allowed us to ensure coverage to respond to the calls for service. It also provides more consistent apparatus, equipment and station maintenance.



Please take a few moments to review the remainder of our staff reports and data from 2024. If you have any questions or would like more information, please reach out to me and we will be happy to discuss it with you.

If you have been to the Post Office or traveled Mont Vernon Road recently you have seen the progress on the new fire station. We have a tentative move in timeframe of mid-October 2025 and are looking forward to the next chapter of the NBFD in our new home. Once we are settled in, we intend to host an open house and welcome the community to visit.





We are always looking for new members. Please reach out to one of our members or simply send an email to fire@newbostonnh.gov.

Respectfully,

Frank Fraitzl, EFO, CFO

Fire Chief

Training Officer Report

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

This past year we kept our roster active with Per Diem members. Although the shifts were not 100% full, we were able to fill in the gaps with our Call Members. A big reduction in mutual aid also resulted. Many of our Per Diem members work full time for other agencies and their continuing education was completed there. Because many folks are at paramedic level, the level of care has increased for our town.

Combined Fire and EMS, we logged over 2,000 training hours this past year.

Several of our Personnel were able to become Licensed EMS Providers and State Certified Firefighters.

Other training included Water Supply Drills, Driver/Pump Operator and a combined fire drill with the Space Force Station.

Honor Guard

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

Commander/Captain Brandon Merron
Deputy Commander/Captain Gina Catalano
Janet Chamberlain
John Jones
Deputy Chief (ret) Rodney Towne
Lieutenant Derek Danis

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

Respectfully Submitted, Brandon Merron NBFD, Captain of Training Honor Guard Commander

Fire Prevention Report

	ire Prevention Division had a steady year in 2024. New Address Assignments = 19
2024 1	New Homes added with sprinklers = 9
Listed	below are some examples of the services the Fire Prevention Division is providing to the town:
	New & Existing Business/Residential Inspections
	New Building address assignments for the Town and 911
	Town Buildings and School Inspections
	Car Seat Inspections
	Building / Sprinkler Plan Review
	Fire Investigations
	Assembly Permit Inspections
	Sprinkler and Fire Alarm Inspections
	Day-Care Inspections
	Foster-Care Inspections
	Woodstove/Pellet Stove Inspections
	Gas (propane) Inspections
	Generator Inspections
	Oil Burner Inspections
	Public Education
	Fire Suppression & Emergency Medical Services
	Town-Wide Safety Committee
	Miscellaneous Fire Protection Inquiries

Our goal is to provide the best customer service for the residents of New Boston. We work closely with builders, service providers, utility companies and various businesses to accomplish this goal. We strive to increase our customer service in the New Year 2025 and continue to make the town a safer place for all that reside or visit.

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

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

Respectfully submitted,

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

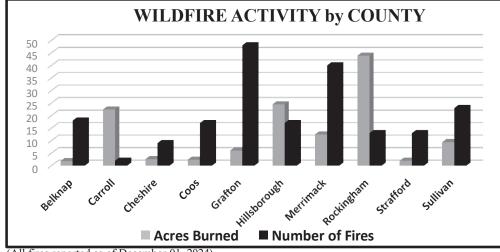
Report of Forest Fire Warden and State Forest Ranger

In 2024, New Hampshire experienced an average spring wildfire season which included a 20-acre fire in Effingham in late April. Conditions remained wet enough throughout most of the summer to keep fire occurrence low. However, the fall conditions experienced throughout the northeast were higher than normal as drought conditions set in, keeping state and local firefighters very busy. The week before Thanksgiving found firefighters and forest rangers spending 3 days in an effort to extinguish a 21-acre fire in Exeter. State resources also responded to Connecticut, Massachusetts and Vermont to assist with large fires which occurred in the fall.

Many homes in New Hampshire are located in the wildland urban interface, which is the area where homes and flammable wildland fuels intermix. Every year New Hampshire sees fires which threaten or destroy structures, a constant reminder that wildfires burn more than just trees. In 2024, New Hampshire properties within the Wildland Urban Interface were impacted, with 37 structures threatened and 4 destroyed by wildfires. Homeowners should take measures to prevent a wildfire from spreading to their home. Precautions include keeping your roof and gutters clear of leaves and pine needles and maintaining adequate green space around your home free of flammable materials. Additional information and homeowner recommendations are available at www.firewise.org. Please help Smokey Bear, your local fire department, and the state's Forest Rangers by being fire wise and fire safe! We ask everyone to remember Smokey's message about personal responsibility and follow his ABC's: Always Be Careful with fire. If you start a fire, put it out when you are done. "Remember, Only You Can Prevent Wildfires!"

As we prepare for the 2025 fire season, please remember to contact your local Forest Fire Warden or Fire Department to determine if a fire permit is required before doing ANY outside burning. Under State law (RSA 227-L:17) a fire permit is required for all outside burning unless the ground is completely covered with snow. Fire permits are also available online in most towns and may be obtained by visiting www.NHfirepermit.com or using the QR code. The burning of household waste is prohibited by the Air Resources Division of the Department of Environmental Services. You are encouraged to contact the local fire department for more information. Safe open burning requires your diligence and responsibility. Thank you for helping us to protect New Hampshire's forest resources. For more information, please contact the Division of Forests & Lands at (603) 271-2214, or online at www.nhdfl.dncr.nh.gov. For up-

2024 WILDLAND FIRE STATISTICS



to-date information, follow us on X and Instagram: @NHForestRangers

(All fires reported as of December 01, 2024)

Year	Number of Wildfires	Wildfire Acres Burned	Number of Unpermitted Fires*
2024	123	125	77
2023	99	64.5	42
2022	59	203	48
2021	66	86	96
2020	113	89	165

*Unpermitted fires which escape control are considered Wildfires.

CAUSES of FIRES REPORTED											
Fireworks	Firearm & explosives use	Undetermined	Recreation & ceremony	Debris & open burning	Natural	Other causes	Power generation, transmission, distribution	Smoking	Arson	Misuse of fire by a minor	Equipment & vehicle use
1	2	29	13	108	7	10	9	5	7	2	7



New Boston Fire Department

Incident Category 2024

Incident Category	Basic Incident Type (FD1.21)	Count of Incidents
Fire	Brush or brush-and-grass mixture fire	6
	Building fire	10
	Chimney or flue fire, confined to chimney or flue	4
	Cooking fire, confined to container	1
	Fire in motor home, camper, recreational vehicle	1
	Fire, other	1
	Fuel burner/boiler malfunction, fire confined	1
	Mobile property (vehicle) fire, other	1
	Mulch Fire	1
	Off-road vehicle or heavy equipment fire	2
	Outside rubbish fire, other	1
	Passenger vehicle fire	3
	Pellet Stove Malfunction, fire confined to stove	1
Rescue & Emergency Medical	Emergency medical service, other	2
Service Incident	EMS call, excluding vehicle accident with injury	415
	Medical assist, assist EMS crew	3
	Motor vehicle accident with injuries	13
	Motor vehicle accident with no injuries	22
	Motor vehicle/pedestrian accident (MV Ped)	2
	Rescue or EMS standby	1
Hazardous Condition (No Fire)	Building or structure weakened or collapsed	2
	Carbon monoxide incident	5
	Electrical wiring/equipment problem, other	1
	Gas leak (natural gas or LPG)	6
	Hazardous condition, other	2
	Oil or other combustible liquid spill	3
	Power line down	49
Service Call	Animal rescue	3
	Assist police or other governmental agency	2
	Cover assignment, standby, move up	13
	Lock-out	1
	Public service Assistance (Exclude Service to Governmental Agency	1
	Public service assistance, other	15
	Service call, other	4
	Unauthorized burning	9
Good Intent Call	Dispatched and cancelled en route	17

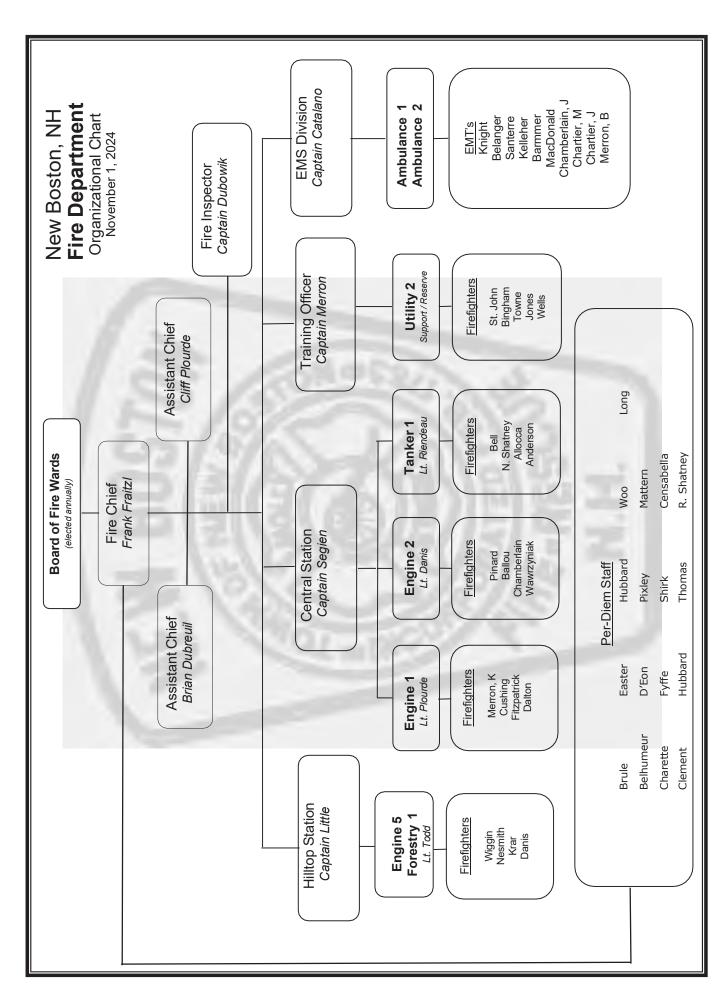


New Boston Fire Department

Incident Category 2024

	Dispatched and cancelled en route - EMS Call	1
	Dispatched, No Response	4
	Dispatched, No Response - EMS	2
	Dispatched, No Response - Fire	1
	Good intent call, other	3
	HazMat release investigation w/no HazMat	2
	Smoke scare, odor of smoke	5
False Alarm & False Call	Alarm system sounded due to malfunction	15
	Carbon monoxide detector activation, no CO	12
	Detector activation, no fire - unintentional	20
	Smoke detector activation, no fire - unintentional	1
	Sprinkler activation due to malfunction	3
	Unintentional transmission of medical alarm, other	12
Severe Weather & Natural Disaster	Flood assessment	1
	Lightning strike (no fire)	1
	Severe weather or natural disaster, other	1
	Tree limb burning/smoldering on wire	30
	Windstorm, tornado/hurricane assessment	1
Special Incident Type	Special type of incident, other	13
		Total: 752





2024 New Boston Transfer Station and Recycling Center

2024 started with a winter of temperature swings and extreme weather events. This increased the cost of clearing of snow at the facility, as there was never a full freeze, causing damage to the property that required repairs in the spring. Additional improvements were made to the facility including storm drainage to better handle heavy rain events and prevent washouts and a large section of damaged pavement between the scale house and demolition container area was removed, regraded and repaved.

The New Boston Operating Permit was updated with the New Hampshire Department of Environmental Services, ensuring that the Town of New Boston is up to date with the latest standards and requirements for operating a transfer station in New Hampshire. The facility was inspected by the NHDES Hazardous Waste Division which recommended a few minor changes that were quickly implemented.

The clear bag program continues to show the benefits of a reduction in the volume of recyclables being thrown away and ensure dangerous or restricted items are managed properly and kept out of the waste stream. The volume of Municipal Solid Waste showed a slight decline in part to better packaging, residents that have chosen to contract curbside pick-up and the Transfer Station Revolving Fund handling more of the materials that were previously placed in the trash. Over 1,032 tons or a total of 2,064,000 pounds of material came to the facility in 2024. The facility processed and shipped 217 tons of recycling, 243 tons of demolition, 20 tons of yard waste compost, over 2,000 gallons of used oil that is used to heat the facility, and 564 tons of solid waste. Removing 217 tons of recyclables out of the waste stream at \$138.00 per ton saved \$29,946.00 in cost avoidance. 2,928 user fee tickets were produced with a total of 3,098 trips across the scales with bulky waste or demolition that were shipped for disposal at no cost to the general fund.

The Transfer Station 2025 budget is expected to increase \$14,353.00. Higher Solid Waste disposal fees, trucking costs and wages are part of the increase. Inflation is still having an impact on expendable goods, and a sizable portion of these higher costs are being absorbed by the Transfer Station Revolving Fund. As Equipment at the facility ages, maintenance and repair costs are also increasing.

The Revolving fund has generated a total of \$436,769.00 in four years and has a current balance of \$175,244.00. The Revolving Fund must keep up with increasing operational costs to remain financially viable. \$261,525.00 has been used to cover operational costs, pay for upgrades to the scales, maintenance of equipment, equipment replacement, leases and required licenses instead of being paid for by the General Fund. The volume of bulky waste and furniture is increasing as has the cost of managing these materials, resulting in a cost increase of 5% for trucking and an increase of 4.35% in disposal of demolition and bulky

waste. Fees will be adjusted in 2025 to cover these minor increases. The Revolving Fund generated \$138,896.91 in revenue in 2024. There is a possibility of paying a portion of the payroll from the Revolving Fund if recycling markets remain strong, which will lower the Transfer Station Operating Budget.

The Solid Waste Advisory Committee continued reviewing the future direction of the Transfer Station operations. It is also tasked with revisiting policies and fee structures to ensure the facility meets the needs of the Town of New Boston. A successful effort was made to establish a Residential Hazardous Waste collection event and will take place in June of 2025. The committee is leading the effort to increase public awareness of Town Wide Clean Up Day that will take place in April of 2025.

The Town of New Boston has entered a new partnership with GTS Glass Recycling for the disposal of glass. GTS is nearby in Hooksett NH which will save on transportation and disposal costs. This change of vendor and location will save \$248.00 per trip and \$6,200.00 over a 5-year period. The finished product will be used as an aggregate for pavement and concrete manufacturing. Looking toward the future as New Boston grows, we are looking into a way to process glass at the Transfer Station, saving money for New Boston and generating an aggregate that will meet the standard and needs for use by the Highway Department in road and bridge projects.

After many years of discussion about the idea of food waste composting, the New Boston Food Waste Composting program, in partnership with Renewal Compost LLC has been initiated. The long-term benefits of the program were obvious, and the service will begin in January of 2025. There is an excellent possibility of reducing the weight of trash we send to the landfill by as much as 30% and the potential to decrease the operating budget as more residents join the effort to keep a resource out of the waste stream, creating a valuable composted soil amendment for use in gardens and on farms.



The Placement of 11 bird boxes around the Transfer Station property was well received by Blue Birds, Barn Swallows, Flycatchers and New Boston residents (people) alike. The insect population did not stand a chance. There were multiple broods produced and lots of fighting over prime nesting spots. In the spring of 2025, White and Red Clover will be planted in the 2nd year of a multi-year effort to become a pollinator habitat. There is the possibility of wildflowers being planted as well with the help of the Conservation Commission to enhance this effort.

We will always be looking for ways to improve recycling in New Boston by asking a few questions. Are we able to reduce our waste any further? Is it cost effective? What is best for New Boston? Keeping up with the changes in how and what is being recycled has become a key factor in marketing the items we recycle and reduce the volume of solid waste that ends up in the landfill.

On behalf of the Transfer Station Staff, I would like to thank the residents of New Boston for their recycling efforts and for adapting to the changes in the industry, economy, and our effort to be as fiscally responsible as possible.

Respectfully Submitted, Gerry Cornett Transfer Station Manager



Photo by Jen Webber

2024 New Boston Highway Department

The year was filled with many projects in various areas in town. The Bedford Road Culvert project was completed. The process went smoothly and finished as expected leaving a new larger culvert.

Christie Road was finished, complete with new culverts, new catch basin, hundreds of feet of underdrain and the entire road was topped with 6 inches of quality gravel purchased from local venders. With the addition of magnesium chloride, it has made for a smooth, hardened gravel road.

A pilot program for chip coating was performed along with crack sealing on Old Coach Road, with good results. By sealing the surface of the road to protect it from the weather and water it has extended the life of the road by 6 or more years, whereas, if nothing was done, we would have had potholes next year. This project was partially paid for by money encumbered from 2023.



Old Coach Rd before chip coating



Old Coach Rd after chip coating

Paving was done in the fall. Twin Bridge Road was reclaimed with new drainage and six inches of gravel and then finally paved. Town Farm Road, Joe English Road, and McCurdy Road all received a topcoat of pavement. Once paved the Highway crew shouldered the roads. The Recreation Department parking area (by the ball field) was reclaimed and paved and a portion of the new parking area at the Police Department was paved after some gravel work. The Highway crew also helped with locating the septic/drainage area for repair at the Town Hall. Road costs in 2024 were in excess of \$1.2 million to cover paving, gravel work, dust control, and road salt.



Grading Twin Bridge before paving



Paving of Twin Bridge Road





Paving the recreation parking area

			Invoice Total	2022 Highway Block Grant	2023 WA # 13 Christie Rd Improvement		11/6/23 Special Block Grant	2024 Highway Block Grant	2024 WA# 18 Road Improvement	2024 Road Construction	Encumbered monies for Chip Coat	Balancing column
		2024 Starting Balance		\$16,233	\$85,000	\$210,588	\$60,050	\$212,872	\$100,000	\$430,000	\$80,994	
All States Construction	Inv# 1116976	Chip coat Old Coach Road	197,359							(116,365)	(80,994)	0
Advanced Paving	Inv#23159	Top Town Farm, Joe English & McCurdy roads	496,758	(16,233)		(210,588)	(60,050)			(209,888)		0
Advanced Paving	Inv# 23190	Hand work (includes Police Station \$4,202.10)	16,477							(16,477)		0
Advanced Paving	Inv#23214	Twin Bridge Road	83,025					(32,796)		(50,229)		0
Advanced Paving	Inv#23215	Hand work Inv #2	1,159					(1,159)				0
Advanced Paving	Inv#23269	Hand work Inv#3 (Includes Recreation lot \$ 17,835)	30,733							(30,733)		0
2023 WA#13	Christie Road	Christie Road Improvements	85,000		(85,000)							0
John E Neville	Inv 5082, 5086	Shouldering gravel & shoulder machine rental	6,308							(6,308)		0
Gravel		Gravel to improve the gravel roads	99,057									
Magnesium Chloride		Pilot program with good results on gravel roads	21,117									
Road Salt		Put out in winter for snow/ice	185,000									
		Invoice Total	\$1,221,993									
		Balance remaining		0	0	0	0	178,917	100,000	0	0	
								(to be utilized with the 2025 road monies)				

Benji chose to change the usage of calcium chloride to a pilot program using magnesium chloride to treat the town's gravel roads for dust. Along with dust control and being less corrosive, the magnesium chloride also firms up the gravel on the roads requiring less frequent grading and product applications. This process worked well this year, minimizing crew hours for setting up, usage as well as the amount of product needed for favorable results.



Easy Magnesium Chloride fill- up



Magnesium Chloride application

Big Foote Crushing, LLC was hired to crush the stockpile of material at the yard into quality, usable crushed gravel. This process not only provided the department with quality gravel, it also saved the town considerable money, compared to purchasing this material from local vendor's pricing. Please see the table below:

MATERIAL TYPE	TONS CRUSHED	TOTAL YARDS	TOWN PAID \$4.10/TON	LOCAL PIT PRICING PER YARD	PIT PRICING TOTAL	SAVINGS FOR TOWN
3/4" STONE	1,008	720	\$4,132.80	\$15.50	\$11,160.00	\$7,027.20
1- 1/2" STONE	1,388	991	\$5,690.80	\$15.50	\$15,367.14	\$9,676.34
3/4" CRUSH	10,392	7,423	\$42,607.20	\$12.50	\$92,785.71	\$50,178.51
Totals	12,788	9,134	\$52,430.80		\$119,312.86	\$66,882.06

The highway department put out to bid to have a large pile of rock, asphalt, and old but usable material crushed. Big Foote Crushing, LLC was awarded the bid at \$4.10 crushing per ton. Highway received quality 3/4" stone, 1-1/2" stone and 3/4" crush gravel to be used on future town projects. The stone will be used for drainage projects and during mud season if necessary.

The gravel will be used on the dirt roads and repairing shoulders. It will make a great start to the new gravel plan. Material such as asphalt, rock, and concrete that previously may have been disposed of, was saved with the large pile crushed into quality usable material, at a cost savings to the town.

**Notable is outsourcing the crushing cost \$52,431 while purchasing the material from pits would be at a cost of \$119,313. This translates to a savings of \$66,882 for the town.





Some of the quality products crushed



Big Foote Crushing, LLC

The Bedford Road culvert was replaced during the school year's summer break. The process went smoothly and on schedule, and the new culvert looks great. The Highway Department would like to thank the residents for their support and patience during the replacement; we understand the inconvenience of having the road closed during that time.





Bedford Road Culvert Before and After

Line striping was done on some of the heavily traveled roads with Joe English, Lyndeborough, 2nd NH Turnpike, Byam, Wilson Hill, McCurdy, Bedford, Old Coach, Meetinghouse Hill, Cemetery, Hooper Hill, and Parker roads all receiving freshly painted lines.





Line Striping Before and After

Summer into fall was also spent mowing along the sides of the town's roads. While this may have seemed to leave a bit of a mess, mowing has not been done consistently in the past years. Going forward, the mowing will not be as noticeable and the debris minimized.

The New Boston Highway Department would like to thank the residents for their support and their patience during times of snow/ice removal and other road work. We can be reached at 603-487-2279.

Respectfully,
Benji Knapp, Highway Manager
and
Your Highway Crew



2024 Recreation Department Report

This year, the Recreation Department worked on some major projects, all funded out of our revolving account or fundraising efforts. At the baseball fields on Old Coach Road, Neville Excavating created a walkway around the perimeter of the entire complex. This affords easier access to the fields on the far side but also allows people to walk comfortably anytime. The outside of the baseball concession shed needed repair, so C&G Builders took care of that work prior to the spring baseball season. This allowed us to open the shed for concession sales during the baseball season. The donated scoreboard did not work properly for our set up, so we did not have it for the spring season. However, an anonymous donor came along and funded a brand-new scoreboard for the facility. It was hooked up and used for a game in the fall and will be set to go for the 2025 spring season!

In the spring, we installed a new heating/cooling mini-split system in the White Buildings. This system is extremely efficient compared to the wall-mounted air conditioners that were being used. Also, in the spring, a new brick walkway was installed between the gazebo and Old Engine House (Recreation office) by Mickola Outdoor Services. This was the culmination of a two-year fundraiser. While the brick fundraiser only paid for itself, it also hopefully highlighted the future need for a new gazebo roof.

In the fall, we worked with Logan Hansen on his Eagle Scout Project (a 3-sided information kiosk on the Town Common). This is a wonderful addition to the common and a nice complement to the brick walkway. After those were complete, we turned our attention to the secondary parking area between the town common and softball field. With assistance from Carl Weber (Town Administrator) and Benji Knapp (Road Agent), the parking area was repaved with better drainage. Gerry Cornett (Transfer Station Manager) painted lines for parking spots. We thank all these people for making dramatic improvements to this area of the village!

We had excellent turnout and enrollments for the many event and program offerings throughout the year. The ice-skating rink continues to be a popular attraction for residents. We thank the Fire Department for filling it with water at the start of every season, and our volunteer Ice Crew for working on the rink every night during the winter.

Looking ahead to 2025, the department will be celebrating its 50th anniversary! Keep an eye out for a special event in June, and maybe a few other things. We will continue working toward the goal of making the Town Hall playground more inclusive and start the planning process for a new gazebo roof.

I would like to thank the multiple volunteers who are the driving force behind our programs, especially baseball, softball, and basketball. I thank the other members of the Recreation team for their support, guidance, and community spirit: Recreation Assistant Sheri Moloney and our Recreation Commissioners- Helen Fanning, Chris Hall, Katie Hawkes, Dan O'Brien, and Lynn Wawrzyniak.

For more information, please check out our Facebook page and website, www.newbostonnh.gov/recreation. We always welcome feedback and suggestions from you!

Respectfully Submitted, Michael Sindoni Recreation Director

"Our mission is to enrich and enhance the lives of the residents of New Boston. We accomplish this by providing safe, welcoming facilities and affordable, diverse recreation and cultural opportunities for people of all ages to play, learn, and build community."

New Boston Recreation Department

2024 Revolving Account Overview

	- 9	-		
R/A Revenue		215,573		
R/A Expenses				
	After School wages	48,695		
	Summer Camp wages	25,878		
	Medicare/Social Security	5,778		
	Conference/Training	1,425		
	Telephone	576		
	Sanitation	2,351		
	Utilities	3,599		
	Building Maintenance	7,850		
	Transportation	4,008		
	Equipment/Room rental	622		
	Uniform/Sports Equipment	10,986		
	Concession Expense	67		
	Office Supplies	504		
	Program/Event Supplies	14,186		
	Misc. Reimbursale Expense	367		
	Groundskeeping	13,018		
	Buildings*	13,022		
	Land**	15,103		
	Vehicle	80		
	Community Outreach	1,139		
	Donations Made	2,050		
	League/Tourney fees	13,780		
	Band/Concert expense	3,000		
	Gift/Award/Scholarship	3,425		
	Contracted Instructors	11,246		
	Credit Card fees	4,347		
	2024 Total Expenditure	207,102		
	Net Income/(Loss)	8,471		
	*Buildings: Mini-splits for Wi	nite Buildin	gs	
Baseball fence caps+concession sh				shed work
		<u>'</u>		
	**Land: Gazebo brick walkwa	ay area		
	Town Common in	•	kiosk	
	Baseball field peri			
Bacobaii nola porimeter waikway				

2024 Librarian's Report

This fall, our Youth Services librarian, Barbara Ballou, was awarded the title of the state's first Teen Librarian of the Year. This was more than deserved and couldn't come at a better time, as she is retiring in spring of 2025. Barbara has now held the title of both Children's Librarian of the Year and Teen Librarian of the year during her career. We could not be more proud of her and happy to have been able to have her here for over 30 years. Her dedication to our library and the community, youth and families alike is paramount.

The community's engagement with the community spaces within the library continues to grow. Many meetings are held here each month by a variety of groups from the 4H Thumpers, both political parties and Red Cross blood drives, to the Finance Committee and Fire Wards meetings. We are more than just four walls with books, we are a community center. All this is in addition to the value the Library and our programs add to our community by providing community recreation, learning, belonging, and socialization of our community.

This year we focused on refreshing our non-fiction selections, adding new types of items to our collection, and learning more about our community.

Our Page, Sophie Bourgeois graduated high school and began her college career. In August we hired Jude Phelps and Noelle Bertrand as Pages. Cathy Daniels had to step down as circulation assistant. Fortunately, our substitute Patti Garrity was able to move into the circulation assistant position.

We received several grants from NH Humanities over the year. In February we had *The Old Man: His Life and Legacy* with Inez McDermott. In June we had *Historic Lighthouses and Keepers of New Hampshire and Southern Maine* presented by Jeremy D'Entremont. We also had another Humanities program in September, *Saturday Morning Cartoons: Bugs Bunny, Bullwinkle, and Big Business in the 1960's* presented by Margo Burns.

In January we celebrated Don Chapman Day, as proclaimed by the New Boston Select Board. The community came together to honor Don for his commitment to the town as well as his many years of dedication to the library. We were happy to be able to celebrate someone who has been so special to us.

We held a card making workshop and kicked off the year with a program on decluttering. We started a Fantasy Book Club, as well as had an Introduction to Mahjong class. Casey Creamer from Edward Jones did an Ask a Financial Advisor series for us. We had several watercolor classes, which are increasingly popular. Roxie Zwicker returned for a fun program about New England beachcombing and sea glass. Gail Parker kicked off our Armchair Travel series with a program about her recent visit to Antarctica. This series continued with a presentation about Madagascar by Heather Knaub. We also held a spectacular Origami class. Due to the popularity of puzzles in the community, we had

our first annual puzzle swap in the fall! We hope to do another soon. We also added puzzles into circulation that are available to check out.

Our tech services librarian ran several series on our different digital offerings including, Let's Talk Libby and What's the Hoopla about Hoopla? In the fall we were awarded 26 tablets from the Maine Counsel on Ageing through their tri-state area collective to give to older adults who had yet to own a tablet. Recipients were provided training and the tablet was theirs to keep. We also started FAQ Friday, where patrons can come ask their technology questions.

We acquired a 3D printer for free from a library that recently upgraded theirs, and, while we are still learning the ins and outs of it, we had fun printing tiny dragons to hide all over the library during our summer reading program.

Leading up to the full solar eclipse in April, we had several programs to learn about what an eclipse is and how to view it safely. The day of the event, we had a solar telescope, and several activities to do. We invited the community to join us to watch this amazing celestial dance.

The Friends held their annual book sale and auction. They continue to work hard to fundraise for us to be able to pay for our museum pass program as well as our movies.

For our adult summer reading program, you could earn tickets by attending programs, completing a BINGO and various other ways. Raffle prizes were generously donated by local businesses such as South Hill Spa and Night Owl Quilting Studio. This year's most popular raffle was a gift card to the Copper Door restaurant.

We had a blast on the float we created for the 4th of July parade. Staff, Trustees and volunteers all dressed as book characters.

We held our second annual Touch a Truck at the school in June this year. We were fortunate to have Smoky Bear visit, as well as the Tola Rose Italian Eats Food Truck for delicious food.

This year's summer reading theme was "Adventure Begins at Your Library." This was well suited to the Children's Summer Adventure program. Children who participated in the program could enjoy stories, crafts, movies and more, while earning tickets for special prizes. We had some amazing prizes donated by local businesses. We were also incredibly lucky to have some wonderful coupons donated to the program that were given to all participants –You're Fired coupons, Restaurant coupons, Ice cream coupons and so much more.

We had many wonderful programs based on the "Adventure Begins at Your Library" theme. We hosted "Magic Fred" as our summer kickoff show. He amazed the crowd with his fun magic tricks. We were happy to have Steve Blunt and Marty Kelley bring their musical fun to the town common once again. They always get everyone singing and moving. Other programs included NH Mammals, Talewise Science Heroes who took us on a treasure hunting adventure through the jungle, movies, Legos, book clubs, Animal

Habitats and more. We ended the summer with a wonderful presentation by Rainforest Reptiles.

The Teens of New Boston are an active group all year long. They plan their own summer program and monthly Saturday Teen Nights throughout the school year. This year a Teen Fiber Arts group also started and meets every other Saturday morning at the Library. This summer, the teens enjoyed a Survivor Fun Night, an Open Mic night, the annual field trip to Canobie (where we had the biggest turnout ever – 56 teens!), Outside Games/Candy Bar BINGO night, a Game Tournament night, the ever-popular Midnight Madness, a tie dye craft night and ending with the Pizza Party/Game Night. The teens earned tickets towards the prize of their choice by attending programs, reading books and getting a BINGO on their BINGO card.

We had three active youth book clubs in 2024 – Craft a Story for grades 1 to 3, Pageturners for grades 3 to 5 and Between the Lines for grade 6 to 8. The LEGO Club for school-age children filled up quickly and always has a waiting list. Story times are held weekly for children under the age of six – babies, toddlers and preschoolers.

In the fall we organized surveys about our summer reading programs to get feedback from the community. We received a lot of insightful information that we look forward to implementing.

This year has been a year of exploration, trying new programs and continuing with the favorites. We can't wait to build upon our Library of Things in 2025.

Respectfully submitted,

Tanya Ricker, Library Director



Photo by Jen Webber

Library Report For the Year Ending December 31, 2024

LIBRARY TRUSTEES Marti Wolf, Chair Jennifer Allocca John Fladd Jacob Fields Susan Hansen Christa Snyder Kerri Kelley	TERM EXPIRES 2025 2025 2025 2026 2026 2027 2027	MEETING ROOM USAG Non-Library Programs 303 programs 3,639 attend Library Groups/Adult Programs 2,936 attend Teen Programs 41 programs 477 attended Children's Programs 178 programs 3,636 attend	ees rams ees
LIBRARY	STAFF	INTERLIBRARY LOAN STAT	ופדורפ
Title	Name	Items borrowed from other	1504
Library Director	Tanya Ricker	libraries	1304
Youth Services and	Barbara Ballou	Items loaned to other libraries	691
Assistant Director	Barbara Ballou	items loaned to other libraries	091
Circulation Supervisor	Mary Kennedy	LIBRARY HOLDINGS	
Technical Services	Natalie Lapointe		
Adult Programming	Susan Pellerin	Acquisitions by purchase and gift in 2024:	
and Outreach	Marcia	Children's	464
Library Assistants	deSteuben,	Adult Fiction	245
z.s.a.y / tee.eta.ne	Patti Garrity,	Adult Non-Fiction	138
	Kim Mullen (sub)	Young Adult	100
Pages	Jude Phelps	Audio Books	0
	Noelle Bertrand	Videos	122
	Sophie Bourgeois	Periodicals	277
	(resigned)	Other 18	211
	(100.9110.1)	LIBRARY HOLDINGS ON	
LIBRARY	HOURS	12/31/2024	30,096
	.m 08:00 p.m.	12/31/2024	30,030
Tuesday Closed		CIRCULATION STATISTIC	CS
•	.m 08:00 p.m.	Children's	15,640
ay		Adult Fiction	5,778
-	.m 06:30 p.m.	Adult Non-Fiction	1,632
	.m 05:00 p.m.	Young Adult	1,001
•	.m. – 12:30 p.m.	Periodicals	604
Sunday Closed		Audio Books	68
		Videos	1,373
PERIODI	CALS	Other	74
Purchase		Interlibrary Loan (includes	1,248
Donated	1	book group)	1,270
2 3 3 . 6 4		Downloaded Audio/e-books	
MUSEUM PAS	SS USAGE	& Periodicals (Hoopla and	10,837
164		NHDB)	
	•	Total Circulation	38,255
		Total Olloulation	JU,ZJJ

Tanya Ricker, Library Director



Town Appropriation				
Total Town Appropriation	\$ 333,726.00			
Paid from Appropriation				
Payroll	\$ 217,700.08			
Benefits	17,500.21			
Heat	3,369.45			
Building	21,257.27			
Deposited to Library Checking Acct	68,817.00			
Trustees Fund Spent	\$ 9,644.13			

Library Checking Account				
Balance as of 01/01/2024	\$	41,339.28		
Income:				
Town Appropriation	\$	68,817.00		
Interest		147.37		
Total	\$	68,964.37		
Expenditures:				
Books/Materials	\$	17,933.12		
IT/Infrastructure		14,003.94		
Electricity		4,643.81		
Office/Postage		4,342.90		
Building Maintenance		18,346.84		
Legal		477.50		
Staff Development		1,695.29		
Programs		6,459.21		
Transfer to Unanticipated Revenue Escrow		42,401.04		
Total	\$	110,303.65		
Balance as of 12/31/2024	\$	-		

Operating Account					
Balance as of 01/01/2024	\$	50,384.25			
Income:					
Trust Fund Income		6,249.29			
Interest		1,698.84			
Expenditures		(9,644.13)			
Balance as of 12/31/2024	\$	48,688.25			

Unanticipated Revenues					
Balance as of 01/01/2024	\$	845.61			
Income:					
Revenues		46,717.94			
Interest		952.41			
Expenditures					
Balance as of 12/31/2024	\$	48,515.96			

Hayes Toy Fund				
Balance as of 01/01/2024	\$	896.57		
Income:				
Interest		28.29		
Expenditures		-		
Balance as of 12/31/2024	\$	924.86		

Mary Statt Memorial Fund		
Balance as of 01/01/2024	\$	1,852.25
Income:		
Interest		58.43
Balance as of 12/31/2024	\$	1,910.68

WHIPPLE FREE LIBRARY TREASURER'S REPORT 2024 cont'd

Jack Ballard Memo	orial F	und
Balance as of 01/01/2024	\$	1,045.74
Income:		
Donations		-
Interest		32.99
Balance as of 12/31/2024	\$	1,078.73

Janice Hawkins Mer	norial	Fund
Balance as of 01/01/2024	\$	1,299.39
Income:		
Interest		40.99
Balance as of 12/31/2024	\$	1,340.38

Nola Page Memor	ial Fur	nd
Balance as of 01/01/2024	\$	2,907.18
Income:		
Donations		-
Interest		91.70
Expenditures		-
Balance as of 12/31/2024	\$	2,998.88

Rhoda Shaw Clark Me	moria	l Fund
Balance as of 01/01/2024	\$	215.39
Income:		
Interest		6.80
Balance as of 12/31/2024	\$	222.19

Irving and Elinor McDowe	II Mei	morial Fund
Balance as of 01/01/2024	\$	1,401.73
Income:		
Interest		44.22
Balance as of 12/31/2024	\$	1,445.95

2024 Town Clerk Report

Motor Vehicle Permits Boat Registrations Municipal Agent Fees Mail-In Registrations Motor Vehicle Title Fees	\$1, —	,582,805.20 3,803.22 48,657.00 7,772.00 3,012.00
TOTAL	\$1,	,646,049.42
Dog Licenses Fines	\$	8,392.50 2,561.00
TOTAL	\$	10,953.50
Vital Statistics: Marriage Licenses Birth, Marriage, Death Certificates	\$	147.00 1,715.00
TOTAL	\$	1,862.00
Miscellaneous: Emergency Response Fee Filing Fees Miscellaneous Account Ordinance Violations Pole Petitions Return Check Fees UCC Filing Fees Voters Checklist	_	0.00 0.00 0.00 775.00 0.00 25.00 2,235.00 441.50
TOTAL	\$	3,476.50

GRAND TOTAL

\$1,662,341.42



File Photo

Respectfully submitted,

Kim Colbert Town Clerk

BOARDS & COMMISSIONS REPORTS



Photo of Abel & Max by Vianna & Patrick Mullen

2024 REPORT OF THE PLANNING BOARD

In 2024, the Planning Board continued their second and fourth Tuesday meeting schedule. The meetings were a combination of hearings on applications and work on other planning issues. Site walks to view property under proposal for subdivisions and site plans were held mainly on weekends.

• Please see the accompanying list of subdivisions, site plans and conditional use permits that were reviewed and approved by the Planning Board during 2024.

MEMBERSHIP:

The Planning Board ended 2024 with one alternate seat vacant. The Select Board appoints alternates after recommendation from the Planning Board. Interested residents are encouraged to submit an application to the Planning Department.

BUDGET:

The Planning Department's 2024 budget closed with a total income generated from permit and application fees in the amount of \$8,776.64 and expenses in the amount of \$151,865.66, for a balance or actual expense to the Town of \$143,089.02

Respectfully submitted, Shannon Mackay Community Development Director

New Boston Planning Board

Peter Hogan, Chairman Amy Sanders, Vice Chairman Kary Jencks, Ex-Officio Scott Chouinard- Full Member Ashley McQuade-Secretary Zane Merva- Alternate Member



Photo by Shannon Mackay

Subdivisions Approved

Name and # of Lots	Map/Lot #	Location
Kristen Carlson (2) Lot Subdivision	#2/77	Lull Road
Gregory Comeau Hilltop Resident Trust (5) Lot Subdivision	#2/65	Davis Lane & Wright Road
Charles Boulanger & Jestine Miller (2) Lot Subdivision	#15/8	Laurel Lane
SEU Crew Home Builder, LLC (3) Lot Subdivision	# 7/56	Old Coach Road
Thibeault Corporation of NE (3) Lot Subdivision* / **	# 6/40	River Road
Warren & Ruta Houghton Susan Ranger & Heidi Newbold	# 11/5 & # 11/6	Lyndeborough & Mont Vernon Road LLA

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

Site Plans Approved

Name, Location
Tax Map/Lot #, District

326 Chestnut Hill Road, LLC 326 Chestnut Hill Road #15/32-5 'COM' *

Jonathan & Heather Strong 141 Riverdale Road #3/20 'RA'

Binitha Realty, LLC 290 2nd NH Turnpike # 13/29 "RA"

WCF Realty, LLC 636 North Mast Road Joe English Road # 3/150 "COM" * Non-Residential Use

to add an additional 23, 030 sq ft building to the site for Light Industry/ manufacturing of medical components.

to operate an outdoor event venue.

to operate a farm stand store.

to amend the existing Non-Residential site plan to add

sales and service.

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

Conditional Use Permits Approved

Name, Location
Tax Map/Lot #, District

Erik & Diane Flint David Argall #9/41-4 & # 9/41-5, 'R-A' **

Paul Sizemore Sizemore Truck & Auto 150 Weare Road #5/29-1, 'COM' ** **Conditional Use Permit**

Installation of oa 24" HDPE culvert for a driveway

construction.

CUP to install two bio retention areas for permanent stormwater management and restore wetland buffers.

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

2024 ZONING BOARD OF ADJUSTMENT

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

05/21/24 Application for a **VARIANCE** to the terms of Article II, Section 204.6 C, 4, B, of the New Boston Zoning Ordinance. The Applicant/Agent is Paul Silvernail, Sandford Surveying & Engineering Inc., for property located at 6 Roby Road, owned by Kenneth R. Dionne, Tax Map/Lot # 12/58, in the Residential-Agricultural "R-A" District. The applicant is requesting permission to change the wetland setback for a new structure to be reduced from 50' to 31', thereby allowing a reasonable building envelope for a new home to be built to replace the existing dilapidated mobile home.

WITHDRAWN

08/20/24 Application for a **VARIANCE** to the terms of Article II, Section 204.4 and Article V-Section 503, of the New Boston Zoning Ordinance. The applicants are Matthew Beaulieu & Karen Rice, for property located at 35 Valley View Road, Tax Map/Lot # 16/16, in the Residential-Agricultural "R-A" District. The applicants are requesting a **VARIANCE** from the front and side setbacks to tear down an existing garage and buil an attached, two-story garage with additional living space on the second floor for a total of 1924 square feet.

GRANTED

09/17/24 Application for a **VARIANCE** to the terms of Article II, Section 204.4, of the New Boston Zoning Ordinance. The applicants are Jill & Kenneth Clinton, for property located at 23 Orchard Road, Tax Map/Lot # 9/79-19, in the Residential-Agricultural "R-A" District. The applicants are requesting a **VARIANCE** from the side setback to construct a 12' by 22' carport addition on the side of the existing garage for a total of 264 square feet.

GRANTED

11/19/24 Application for a **'SPECIAL EXCEPTION'** to the terms of Article V, Section 503, of the New Boston Zoning Ordinance. The Applicant is Robert E. Garside for property located at 90 Mont Vernon Road, owned Robert E. Garside & Edith Gosselin, Tax Map/Lot # 8/69, in the Residential-Agricultural "R-A" District. The applicant is requesting permission to expand upon an existing structure with a non-conforming setback to encroach into the 50 ft front setback 17' so as the front building setback would be reduced from 50' to 33'.

WITHDRAWN

Respectfully submitted,

Sonya Fournier-Mitchell, Secretary

2024 New Boston Energy Commission Town Report

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

Highlights of our initiatives for 2024 include:

- Sincere thanks and appreciation to former Chair, Ryan Nealley, for his many years of work and expertise with the Energy Commission.
- The Commission has worked with the school to explore options and provide recommendations for future upgrades to their facilities including insulation, mechanical, and electrical systems.
- The Commission continues to work with the Town to evaluate a potential 3 phase area to install a solar array.
- The Commission continues to work with the Town to update and maintain the Energy Star Portfolio Manager to track its total building energy usage.
- The Commission identified 95 homes without broadband access and worked with
- the town to engage Comcast to provide service in the next few years.

 The Commission will continue working with the Planning Board on developing a Commercial Solar Generation Ordinance to guide and regulate potential future Commercial Solar Array installations in town. The objectives are to minimize potential unregulated impacts on neighbors and other stakeholders while keeping the prospects attractive for future applicants.

 The Commission has been working with the library on future mechanical system replacement ontions.
- replacement options.
- The Commission has been accessing resources at the New Hampshire Department of Energy for assistance with the Master Plan Energy Chapter update.
- The Commission continues to work with the Community Power Advisory Committee, seeking cost savings for the community's energy needs.
- The Commission has been watching for all possible grants or programs that could be utilized by the Town to support moving to more energy efficient equipment and systems.

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

New Boston Energy Commission's Mission is as follows:

- To promote energy conservation, efficiency, and renewables to reduce energy consumption and its associated costs, thereby strengthening the local
- economy and improving the environment.

 To study, advise, and educate our citizens and Town officials on policy and actions to reduce environmentally harmful carbon emissions.
- To support, encourage, and acknowledge actions that lead to carbon emission reductions, all while protecting our economy and natural resources.

Respectfully submitted,

Daryl Luter, Chair Bill McFadden, Select Board Ex-Officio Member Donna Mombourquette, Secretary Susan Carr, Member David Mullin, Member

2024 New Boston Road Committee Report

The New Boston Road Committee is an ad hoc committee responsible to the Select Board, providing historic and technical expertise regarding the maintenance and construction of the town's paved and gravel roadways. The Committee acts as a resource to the Highway Manager, who is charged with maintaining the Class IV and Class V roadways in New Boston.

In 2024, the Road Committee held five meetings: January 10th, April 10th, June 12th, September 11th, and November 13th. At the April meeting, the Committee accepted the resignation of David Litwinovich with regret. At the June meeting, the Committee accepted the application of Kevin Lapointe to become a new member of the Road Committee.

At the end of December 2023, the Select Board approved a contract with the Southern New Hampshire Planning Commission (SNHPC) to begin a Road Surface Management Software (RSMS) program for the Town of New Boston. Under the authority of the New Hampshire Department of Transportation (NHDOT), the SNHPC contract was a shared cost contract with 50% coming from New Boston and 50% coming from the SNHPC's Unified Planning Work Program (UPWP), which is reimbursed by NHDOT. The purpose of this contract was to develop an inventory, assessment, and strategy for a cost-effective maintenance program for the paved roadways in New Boston, prioritizing preventative maintenance over an expensive "fix the worst first" mentality.

This effort included several months of field work, assessing and assigning a condition score to all of the paved roads in Town. Following the assessment, SNHPC used traffic volume data and priority assessments from the Highway Manager to assign a pavement condition index (PCI) to all paved roadways. This PCI score represents a snapshot in time of the condition of the observable pavement to estimate its structural integrity and roughness. SNHPC then processed the data through the RSMS program, made available to the Town at no cost from the University of New Hampshire Technology Transfer (T2) Center.

With this initial assessment, SNHPC met with the Highway Manager to discuss the types of pavement maintenance and repair that the Town uses to assign appropriate maintenance and repair strategies to each paved road segment within New Boston. The results were then cost-constrained based on the expected road maintenance funding in New Boston's current and expected future budgets. A series of three scenarios were developed for the Town to consider based on actual funding available, year-over-year. A final report was provided to the Town in December 2024 and will be made available on the Town website following the Road Committee's acceptance of the report at its first meeting in 2025.

Other projects the Road Committee discussed through the year included:

- Following the default budget year in 2023, the Road Committee discussed ways to make the Highway Department budget more appealing to the voters for the 2024 budget season.
- The Bedford Road culvert was replaced over the summer of 2024. The Highway Manager and Road Committee appreciates the Town's patience as the road was closed for several months over the summer to expedite the construction. Having the road closed allowed the contractor to complete the work more efficiently, allowing the construction to occur without impacting school bus routes.
- Repairs and upgrades along Christie Road. As part of the annual warrant article funding road improvements the Highway Department replaced several culverts, installed underdrain pipe to redirect water to re-constructed ditches, and placed a new bed of gravel for the road surface.
- Placement of centerline striping (double yellow lines). 100% of town roads that should have centerline striping were restriped in 2024. The plan going forward is to repaint 50% of the roadways every other year so that all roads will be striped at least once every other year.
- Switch to bulk purchase of liquid magnesium chloride. In the past, the Highway Department would purchase solid/flake magnesium chloride and mix it themselves. It was found that buying liquid in bulk was cheaper and more efficient. Magnesium chloride is used to control dust on gravel/dirt roads.
- New plan for gravel road upgrades and repairs. The Highway Manager and Town Administrator developed a long-range plan to repair and upgrade all gravel roads in the town over a seven year period.
- With the decision to not replace the arch culvert on the section of Dougherty Lane near Middle Branch Road, it was discussed what to do with the arch culvert segments. The Town is investigating if there is another location where these culvert segments could be used.
- Work completed by the Town's paving contractor:
 - ✓ Top Coat and overlaid Joe English from Meetinghouse Hill Road to McCurdy Road
 - ✓ Top Coat McCurdy Road from Joe English Road to Bedford Road (full length)
 - ✓ Reclaim and base paving along Twin Bridge Road from Wright Drive to Route 77
 - ✓ Chip Coating and crack sealing Old Coach Road

Respectfully submitted,

New Boston Road Committee Mark Suennen, Chair Benji Knapp, Highway Manager Kevin Lapointe

George St. John Joe Constance, Select Board Ex-Officio

New Boston Conservation Commission 2024

The New Boston Conservation Commission (NBCC) kept busy during 2024.



We kicked off the New Year with our traditional First Day Hike at Betsey Dodge on January 1. The event was enjoyable and had an excellent turnout, making it a wonderful way to start the year on an active and positive note! Additionally, Louise Robie led weekly hikes on our local trails.

For the second consecutive year, a flock of sheep from Broken Boat Farm in Henniker helped maintain the open fields at Saunders Pasture and Betsey Dodge Conservation Areas.



Left and right photos: During their summer stay in New Boston, the flock gained both fame and notoriety.



The famous aspect was that Emma Downing of Blue Heron Farm organized a site walk to demonstrate the effectiveness of using sheep for land maintenance. A young reporter from NH Public Radio attended and covered the story about the flock.

The notorious part: The extremely dry conditions disrupted the operation of the electric fences that contained the sheep. As a result, several sheep escaped and roamed down Saunders Hill Road. The New Boston *Chit Chat* page was filled with updates about the wandering herd. Although the problems were eventually resolved, many residents of the town shared amusing stories about the adventurous sheep!

Throughout the year, dedicated members of our Commission have been actively monitoring conservation easements, updating signage on existing trails, and maintaining the numerous properties for which the NBCC is responsible. We also began marking the boundaries of our newest conservation property, the Elliott Family Conservation Area. We look forward to sharing more information about this property in the coming year.

We added two new members in 2024, Steve Knaub, who joined us in June as our Treasurer, and Esther Brown who joined us in August and immediately volunteered to take the role of Secretary. We are so happy to have them filling vital roles!

Our dedicated team, especially Barbara Thomson and David Bellemore, has kept our DR Mower operational despite various issues, allowing us to use this essential equipment to maintain many accessible trails.

Barbara Thomson and Esther Brown, two of our members, attended the annual meeting of the New Hampshire Association of Conservation Commissions, which included several training sessions. They shared the information gathered with our Commission.

Louise Robie continued to raise funds for the Rail Trail and worked hard to engage volunteers in making our Rail Trail one of the best in the state. Along the way, she received an award from the Daughters of



the American Revolution, as well as a Spirit of New Hampshire Award. Since Louise was unable to attend the Spirit of New Hampshire Award ceremony, Esther Brown and Laura Bernard represented her at the event which took place at the Capital Center for the Arts in Concord, and accepted the award on her behalf.

Laura Bernard is holding the award, with Esther Brown standing to her left.

In 2024, we once again sponsored two students from New Boston to attend the Junior Conservation Officer course at Barry Conservation Camp in Berlin, NH. This marked the eleventh year we have provided this opportunity for young people to explore and learn about various conservation-oriented careers. We are dedicated to continue this program into the future.

In December, we held a joint holiday meeting with members of the Open Space Committee, Forestry Committee, New Boston Bike Alliance, and the Piscataquog Land Conservancy. These annual gatherings provide a valuable opportunity for like-minded organizations to share information, learn about each other's plans, and collaborate effectively to achieve our goals.

We are always seeking individuals who want to get involved. We welcome assistance with trail work, fundraising, grant writing, or those interested in training to become a Conservation Area Steward.

If you are interested, please reach out to us via email at: conservation@newbostonnh.gov.

Be safe, stay healthy, and enjoy the outdoors!



Laura Bernard, Chairman Louise Robie, Vice Chair Esther Brown, Secretary (Alt) Steve Knaub, Treasurer Betsy Whitman, Alternate Barbara Thomson, Member David Bellemore, Member Lee Cronk, Member Scott Chouinard, Member

New Boston Conservation Commission - 2024 Financial Report

Checking Account	where the same and	
	Beginning Balance - January 1, 2024	114,929.38
INCOME		
	Interest	3,299,6
	Donations & Miscellaneous	4 (3
	Land Use Change Tax1 Rail Trail	245,790,0
	Fundraisers/Donations	15,523.75
	NHPDIP Transfer In	-
	Total Income	264,613.4
EXPENDED IDEE	1.000,000	
EXPENDITURES	Phone All (Association of County which Commissions	(350.00
	Dues - NH Association of Conservation Commissions	(12,139.15
	Trail Maintenance Equipment	(800.00
	Sponsorship(s) - Barry Conservation Camp Training/Conf	(125.00
	LUCT Paid by NBCC	(14,211.41
	Administrative/Supplies Rail Trail	(74.10
	Project Transfer to NHPDIP	(75,000.00)
	Total Expenditures	(102,699,66
Ending Balance - De	cember 31, 2024	276,843.1
New Hampshire Pu	blic Deposit Investment Pool (NHPDIP)	
	Beginning Balance	210,463.08
INCOME	Earnings	13,808.7
	Deposit from Checking	75,000 00
	Total Income	88,808,77
	Total income	00,000,1
EXPENDITURES	Redeemed & Deposited in Checking	50,000,7
EXPENDITURES		30,000,7
	Redeemed & Deposited in Checking Total Expenditures	299,271.85
	Redeemed & Deposited in Checking Total Expenditures ecember 31, 2024	299,271.85
Ending Balance - De	Redeemed & Deposited in Checking Total Expenditures	299,271.85
Ending Balance - De	Redeemed & Deposited in Checking Total Expenditures ecember 31, 2024 Beginning Balance	299,271.85
Ending Balance - De	Redeemed & Deposited in Checking Total Expenditures ecember 31, 2024 Beginning Balance Deposit from Checking	299,271.85 153,040.8
Ending Balance - De	Redeemed & Deposited in Checking Total Expenditures ecember 31, 2024 Beginning Balance	299,271.88 153,040.8 7,538.08
Ending Balance - De	Redeemed & Deposited in Checking Total Expenditures ecember 31, 2024 Beginning Balance Deposit from Checking Interest Earnings	299,271.88 153,040.8 7,538.08
Ending Balance - De TD Bank CD INCOME	Redeemed & Deposited in Checking Total Expenditures ecember 31, 2024 Beginning Balance Deposit from Checking Interest Earnings Total Income Redeemed & Deposit in Checking	299,271.88 153,040.8 7,538.08
Ending Balance - De TD Bank CD INCOME	Redeemed & Deposited in Checking Total Expenditures ecember 31, 2024 Beginning Balance Deposit from Checking Interest Earnings Total Income Redeemed & Deposit in Checking Total Expenditures	299,271.86 153,040.6 7,538.0 7,538.0
Ending Balance - De TD Bank CD INCOME EXPENDITURES	Redeemed & Deposited in Checking Total Expenditures elember 31, 2024 Beginning Balance Deposit from Checking Interest Earnings Total Income Redeemed & Deposit in Checking Total Expenditures	I
Ending Balance - De TD Bank CD INCOME EXPENDITURES Ending Balance - De	Redeemed & Deposited in Checking Total Expenditures elember 31, 2024 Beginning Balance Deposit from Checking Interest Earnings Total Income Redeemed & Deposit in Checking Total Expenditures	299,271.85 153,040.83 7,538.05 7,538.05 160,578.93

2024 Open Space Committee Report

2024 has moved us forward!

Our Committee welcomes Rick Sobodacha to the team. Rick has been an excellent addition to the Committee, and has taken the initiative on a number of walks, and projects!

Working with members from the Open Space Committee, Conservation Commission, the Piscataquog Land Conservancy (PLC), and material made from the late Robert Todd, we worked on creating new tools, processes, and maps to aid in our work.

We continued exploring more funding opportunities, and conservation partners, to broaden our reach as well as ensuring town conserved properties were correctly identified on partner's maps.

We continue to discuss possibilities with an owner in the southern part of town. The property offers scenic views, and hiking opportunities that are worth protecting. We hope we can reach some agreement in the near future.

Thanks to Barbara Thomson, Graham Pendlebury, Laura Bernard, Dan Ewald of the PLC, and Jonathan Beck of the PLC, for volunteering their time to help improve our organization!

Special thanks goes to Ken Lombard for 24 invaluable years of volunteering for the Open Space Committee, and hopefully many more!

Respectfully submitted, Jared Keyes

Members:
Jared Keyes, Chair
Ken Lombard
David Woodbury
Peter Moloney
Rick Sobodacha
Raleigh Bacon



Photo by Maralyn Segien

2024 New Boston Forestry Committee Report

The Forestry Committee reports that 2024 was a productive year in protecting and managing the Town's six forests. Covering nearly 500 acres, these lands provide recreational opportunities for hikers, horseback riders, hunters, and mountain bikers. Moreover, along with the Town's other public and private conserved lands, the forests help preserve the open nature of New Boston, protect our natural resources and aquifers, and provide timber as outlined in the Forest management plans.

New Boston Town forests are protected by permanent conservation easements through the Piscataquog Land Conservancy (PLC). These easements preserve our forests in perpetuity from development while maintaining access for recreation and forestry work. Collaboration with the Conservation Commission, Open Space Committee and the PLC is vital in this effort.

The New Boston Central School and Forestry Committee Christmas Tree Farm on Old Coach Road, across from the ballfield, is a unique Town asset. Every fall since 2018, first graders plant 3-year-old Frasier and Balsam fir seedlings. Students, in their graduation year, can return to cut and take home one of the trees. Today, there are over 1,200 seedlings growing on the lot with early plantings about 4' tall. The trees are watered, fertilized, and mulched by committee members and volunteers. This year, in addition to regular maintenance, members expanded fencing to make room for additional trees. The Committee thanks Willard Dodge for the use of his equipment, and the School District for their ongoing support.

Conservation Commission trails provide access to many of the Forests. Forestry, Conservation Commission and New Boston Mountain Bike Riders, led by residents Sam Wiggins and Chris Hall, maintain the good condition of these existing multi-use trails. Sam, Chris, and their team of volunteers do outstanding work in trail maintenance and improvements. This group also conducts a highly regarded summer mountain bike camp. Young riders learn skills and the importance of good trail sharing practices among hikers, horseback riders, hunters, and mountain bikers.

A primary responsibility for the Forestry Committee is maintaining the health of the forests. Management plans outline the objectives for maintaining each of the forests and can be found on the committee website. Red Pine Scale, Emerald Ash Borer and the Woolly Adelgid in Hemlock trees continue to cause serious damage. These and other risks are monitored closely and, when necessary, small scale and low impact logging takes place to remove at-risk and infected trees. Work in 2024 focused on cutting diseased Red Pine in Lydia Dodge, completing the Johnson lot cut and preparing for a 2025 Hemlock cut in Lydia Dodge.

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

Respectfully submitted,

Dave Kent Forestry Committee

VITAL STATISTICS



Photo by Mary Constance



2024 NEW BOSTON CEMETERY BURIALS

4-29-2024	Buried ashes of Victoria Stern. Age: 87 yrs. Brought by Family.
5-1-2024	Buried ashes of Mark P. Blanchard. Age: 67 yrs. Brought by Phaneuf Crematorium, Manchester, NH.
5-3-2024	Buried ashes of Rosemarie Theresa NcNair. Age: 90 yrs. Brought by Family.
5-29-2024	Buried body of Robert Willis Bose Jr. Age: 81 yrs. Brought by French & Rising Funeral Home, Goffstown, NH.
6-1-2024	Buried body of June Betty Winkler. Age: 95 yrs. Brought by Lambert Funeral Home, Manchester, NH.
6-17-2024	Buried ashes of Janet Louise Parker, Age: 72 yrs. Brought by French & Rising Funeral Home, Goffstown, NH.
7-13-2024	Buried ashes of Elizabeth A. Calderara, Age: 83yrs. Brought by Cremation Society Of NH, Manchester, NH.
7-19-2024	Buried ashes of Jamie Ann Van de Car, Age: 38 yrs. Brought by Family.
7-26-2024	Buried ashes of Anthony Wynands, Sr., Age: 70 yrs. Brought by Family.
7-27-2024	Buried ashes of Robert Stevens, Age: 87 yrs. Brought by Family.
8-12-2024	Buried ashes of Richard Wallis, Age: 90 yrs. Brought by Family.
8-14-2024	Buried body of Betty L. Young, Age: 90 yrs. Brought by Durning, Bykowski, & Young Funeral Home, Inc., Manchester, NH.
8-29-2024	Buried ashes of Marie Mack, Age: 84 yrs. Brought by Smith & Heald Funeral Home, Milford, NH.
9-2-2024	Buried ashes of Hilda Brunelle, Age: 86 yrs. Brought by Family.
9-20-2024	Buried ashes of David Follansbee, Age: 47 yrs. Brought by Family.
11-7-2024	Buried body of Alexander Walter McDonald, Age: 66 yrs. Brought by Smith & Heald Funeral Home, Milford, NH.



RESIDENT DEATH REPORT

01/01/2024 - 12/31/2024 --NEW BOSTON, NH --

Decedent's Name DUBE, ROGER G	Death Date 01/05/2024	Death Place MERRIMACK	Father's/Parent's Name DUBE, GEORGE	Mother's/Parent's Name Prior to First Marriage/Civil Union BEAUDION, LILIAN	Military Y
HEBERT, SHARON ANITA	01/06/2024	MANCHESTER	RUSH, JOE	SERPA, SILVIA	z
POLTRACK, BETTY JEANNE	01/09/2024	NEW BOSTON	PRATT, WILLIAM	BYRON, EDNA	z
VICENTE, MARGARET MARY	01/26/2024	LACONIA	MCNALLY, JOHN	CORCORAN, MAUREEN	z
MORRIS, ANN BERNADETTE	01/26/2024	NEW BOSTON	MORRIS, HUGH	LYNCH, MARGARET	z
BRANDES, RAYMOND A	03/04/2024	MILFORD	BRANDES, RAYMOND	LAVOIE, LUCILLA	z
TREMBLAY, MARIE ANN C	03/14/2024	CONCORD	POIRIER, LUCIEN	L'HEUREUX, CLAIRE	⊃
NEWKIRK, AMBER LEIGH	03/15/2024	NEW BOSTON	NEWKIRK, ARTHUR	JECUSCO, RUTH	z
FOOTE, ROBERT ALBERT	03/22/2024	MILFORD	FOOTE, ERNEST	LAW, CLARISSA	>
GIBEAU, ANDRE HENRIQUE	04/10/2024	NEW BOSTON	GIBEAU, BEN	LOBO, EVA	>
BLANCHARD, MARK P	04/15/2024	DERRY	BLANCHARD, PETER	BRANDRETH, JOANNE	z
POWELL, PEGGY ANN	05/04/2024	NEW BOSTON	JEWETT, EDGAR	MARTINEAU, MARY	z
TURNER, DAVID LOUIS	05/10/2024	NEW BOSTON	TURNER, LOUIS	VANDEBOGART, RAELENE	>
ARMSTRONG, BRENT P	05/25/2024	BEDFORD	ARMSTRONG, RICHARD	MENARD, BEATRICE	z
CHAREST, ROBERT ARTHUR	05/27/2024	MERRIMACK	CHAREST, ARTHUR	MYETTE, DORIS	z
MCDONALD, COLEEN EDNA	05/28/2024	MILFORD	MCDONALD, ALEXANDER	CONRAD, ELIZABETH	z

GAUDREAULT, CLAIRE	06/04/2024	GOFFSTOWN	PARADIS, RAYMOND	HUDON, LUCIENNE	z
BRUNELLE, HILDA	06/17/2024	CONCORD	ERICKSON, ALBERT	CHAUNCEY, REBEKAH	z
BERRY, CAROLE J	06/22/2024	GOFFSTOWN	JOHNSON, EINAR	INGLESON, RUTH	z
USTINOWICH JR, JOSEPH	07/14/2024	NEW BOSTON	USTINOWICH SR, JOSEPH	LEWINSKI, GLADYS	z
WAGER, AMANDA MARIE	07/21/2024	EPPING	WAGER, BRIAN	GRAY, DAWN	z
DESCHUITENEER, ELAINE MARIE	08/10/2024	CONCORD	LAFERRIERE, ROBERT	DAME, DRUCILLA	z
MACK, MARIE	08/22/2024	NEW BOSTON	MARDEN, JOHN	DOLDT, MARY	z
SANDFORD, JEAN RUTH	08/23/2024	NEW BOSTON	ANDERSON, STEPHEN	KELSEY, HOPE	z
PARKER, WARREN H	08/29/2024	NEW BOSTON	PARKER, WINFIELD	WARREN, NILA	z
HODGDON, GEORGE W	09/15/2024	MANCHESTER	HODGDON, GEORGE	BELANGER, YVONNE	z
ST KEEFE, MICHAEL JAMES	09/27/2024	NEW BOSTON	KEEFE, ROBERT	MACDONALD, SHIRLEY	z
GREGORIO, GALE JOY	10/14/2024	MANCHESTER	DRIESSE, JOHN	UNKNOWN, GRACE	z
LANZILLOTTI, PETER B	10/30/2024	NEW BOSTON	LANZILLOTTI, BARTH	SENIA, MARGARET	>
MCDONALD, ALEXANDER WALTER	11/02/2024	NEW BOSTON	MCDONALD, ALEXANDER	CONRAD, ELIZABETH	z
STEWART, LESLIE WILLIAM	11/12/2024	MANCHESTER	STEWART, WILLIAM	GRAFFAM, MARGARET	z
RYDER, PAUL RODNEY	11/12/2024	CONCORD	RYDER, HAROLD	KINNEY, ELIZABETH	z
ROBBINS, LAURA ANN	11/13/2024	NEW BOSTON	MARTIN, PAUL	SEWARD, ROSALIE	z
ST JOHN, CYNTHIA JEAN	12/02/2024	MERRIMACK	DONAGHY, ROBERT	MONROE, JEAN	z
WARGO, ETHEL ARLENE	12/06/2024	NEW BOSTON	FIFIELD, EUGENE	CONSTANTINE, ANNIE	z
MANNA, WILLIAM MICHAEL	12/21/2024	MANCHESTER	MANNA, MICHAEL	NAPOLI, PHILOMENA	>
MUSE SR, RICHARD J	12/28/2024	NEW BOSTON	MUSE, WALTER	LEBLANC, ANNIE	>
SCHUMANN, DOUGLAS VOORHEES	12/29/2024	MANCHESTER	SCHUMANN, FREDERIC	VOORHEES, FRANCES	z



RESIDENT BIRTH REPORT 01/01/2024 - 12/31/2024 - NEW BOSTON--

Child's Name	Birth Date	Birth Place	Father's/Parent's Name	Mother's/Parent's Name
HASSELL, FINNEGAN HENRY	02/01/2024	MANCHESTER, NH	HASSELL, JONATHAN PETER	HASSELL, SAMANTHA ROSE
PIERCE, SAWYER REXFORD	02/26/2024	CONCORD, NH	PIERCE, MICHAEL CHARLES	PIERCE, GABRIELLE ELYSE
PIERCE, AVERY LUCILLE	02/26/2024	CONCORD, NH	PIERCE, MICHAEL CHARLES	PIERCE, GABRIELLE ELYSE
PESCHIERA, HENRY FERNANDO	03/01/2024	NEW BOSTON, NH	PESCHIERA, RAFAEL JULIO	PESCHIERA, ALYSSA MARIE
LATULIPPE, AIDAN JOHN	04/07/2024	MANCHESTER, NH	LATULIPPE, KYLE ISRAEL	LATULIPPE, MELISSA ROSE
KEHEW, SOPHIA RAE	05/03/2024	MANCHESTER, NH	KEHEW, DANIEL PETER	KEHEW, KELSEY RAE
JONES, CHRISTIAN RYAN	05/04/2024	NASHUA, NH	JONES, JACOB ALLEN	BELANGER, AVA RAE
ESPINOZA URRUTIA, DENZEL	05/18/2024	NASHUA, NH		URRUTIA SOLIS, KIRIAN DESIREE
FOLEY, LUKA BENJAMIN	06/24/2024	MANCHESTER, NH	FOLEY, ERIC WILLIAM	FOLEY, ERIKA MORGAN
MAGEE, HENRY JAMES	06/26/2024	MANCHESTER, NH	MAGEE, JOSHUA MICHAEL	MERLIN, JENNIFER LEE
GINNARD, WAYLON MARK	07/06/2024	MANCHESTER, NH	GINNARD, IAN PAUL	GINNARD, JACQUELYN NICOLE
AVILA, SANTIAGO ANDRE	07/26/2024	NASHUA, NH	AVILA, SAMUEL OMAR	AVILA, HANNAH MARIE
AVILA, INDIRA MAEVE	07/26/2024	NASHUA, NH	AVILA, SAMUEL OMAR	AVILA, HANNAH MARIE
ANDERSEN, CAMDYN JOSEPH	08/17/2024	NASHUA, NH	ANDERSEN, CODIE JOSEPH	DEROCHEMONT, ELIZABETH TATUM



Photos by Shannon Mackay



RESIDENT MARRIAGE REPORT

01/01/2024 - 12/31/2024 -- NEW BOSTON --

Person A's Name and	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of
Residence MARTIN, TONY ALLEN NEW BOSTON, NH	DAVIS, REBECCA LYNN NEW BOSTON, NH	NEW BOSTON	MANCHESTER	Marriage 05/04/2024
MATZELLE, DYLAN ROSS NEW BOSTON, NH	SOUSA, ALEXANDRIA BARBARA NEW BOSTON, NH	NEW BOSTON	MANCHESTER	06/01/2024
CZEKALSKI, ADAM MICHEAL NEW BOSTON, NH	WHORTON, DANICA ADRIANE MARAYAG NEW BOSTON NEW BOSTON, NH	G NEW BOSTON	NEW BOSTON	06/12/2024
SIPE, JOSHUA BROOKS NEW BOSTON, NH	THERIAULT, HEATHER MICHELLE NEW BOSTON, NH	NEW BOSTON	FRANCESTOWN	06/29/2024
COUTURE, PHILIP JOSEPH NEW BOSTON, NH	MCBRIDE, KATHERINE MARY NEW BOSTON, NH	NEW BOSTON	NEW BOSTON	09/06/2024
DALTON, CHRISTINA CLAIRE NEW BOSTON, NH	LITTLE, SCOTT CHRISTOPHER NEW BOSTON, NH	NEW BOSTON	NEW BOSTON	09/18/2024
BELL III, THOMAS RALPH NEW BOSTON, NH	SANTIESTEBAN JR, RICARDO TATI NEW BOSTON, NH	NEW BOSTON	GOFFSTOWN	09/28/2024
WASLICK, MADELINE ANN NEW BOSTON, NH	PLOFKIN, TYLER JOHN NEW BOSTON, NH	NEW BOSTON	MERRIMACK	10/05/2024
CLOUSE, JASPER WADE GOFFSTOWN, NH	COSTA, NINA IRENE NEW BOSTON, NH	NEW BOSTON	AUBURN	10/05/2024
QUINLAN, AUSTIN AUGUSTUS BELANGER, JACLYN MARY NEW BOSTON, NH	BELANGER, JACLYN MARY NEW BOSTON, NH	NEW BOSTON	MOULTONBOROUGH 10/12/2024	10/12/2024
ELIZABETH, SEREN WINDHAM, NH	DEMAZURE, NEAL PERRY NEW BOSTON, NH	MILFORD	DERRY	12/09/2024

MISCELLANEOUS REPORTS



Photo by Katie Hawkes



January 9, 2025

Re: Report to the Town of New Boston: 2024 Annual Report

Dear Residents.

I am writing once again to ask New Boston to support our Meals on Wheels and Community Dining programs which offer healthy meals, wellness checks and social engagement to your low-income, older and disabled residents. While these programs are partially funded by state and federal programs of the Older Americans Act, it does not cover the full cost of food and services, leaving the agency with a \$1 million funding gap countywide. Moreover, we have seen a 171% increase in participants countywide in just two years. While the agency will do its part to meet the need with ongoing fundraising efforts, HCMOW needs the town's support to bridge the gap so we can continue daily services to everyone who needs our help without resorting to a waiting list.

In State Fiscal Year (SFY) 2024, we served 51 New Boston residents, up from 29 residents served in SFY2023. Of these residents, 0 were served by the Hillsborough County Title XX Program. We are requesting funding of \$100 for each resident remaining. This is significantly less than the actual cost of services which is approximately \$3,000 annually per resident.

	51 Unduplicated Residents
minus	0 Title XX Sponsored
=	51 Total Remaining Residents
@	100 Annual Cost/Resident
\$	5100Requested Funding

Our nutrition programs help municipal dollars go further by providing low-cost nutritional and social interventions which can free up other social service resources. For your convenience, I am enclosing a rack card with a more complete look at our services for photocopy and/or display at the town office. Please let us know if you would like more of these cards and, for your records, please note the address change on this card and on the letterhead.

Thank you very much for your consideration and time. Please feel free to call me at 603-424-9967 with any questions you may have.

Sincerely, Jon Eriquezzo President

Board of Directors:



Home Healthcare, Hospice & Community Services Report to the Town of NEW BOSTON 2024 Annual Report

Home Healthcare, Hospice and Community Services (HCS) continues to provide services that help residents of all ages to maintain their independence safely at home.

Services available to New Boston residents include:

- Visiting nurse, physical and occupational therapy, social work, and home health aide services to assist residents to recover at home after a hospitalization or stay in a skilled care facility; care is delivered under physician's orders.
- Hospice at HCS, provides care for those experiencing a life-limiting illness with the
 goal of maintaining quality of life. The Hospice team includes nursing care, social
 work, spiritual care, and home health aides to assist with personal care.
 Bereavement support is provided to family members for a year following the
 passing of a family member. Care is delivered under physician's orders.
- Foot Care Clinics, including foot assessment and nail care provided by nurses.

For information about services, residents may call (603) 532-8353 or visit online at www.HCSservices.org.



Photo by Maralyn Segien



Town of New Boston Review of 2024 Planning Services by Southern New Hampshire Planning Commission

The Southern New Hampshire Planning Commission (SNHPC) provides a wide range of services and resources to help member communities with a variety of land use planning and transportation challenges. Each year, with the approval of appointed representatives, the Commission's skilled staff designs and carries out programs of regional significance mandated by New Hampshire and federal laws or regulations. The Commission also works with Community staff, land use board volunteers, and governing boards on a variety of local projects.

The SNHPC staff would like to acknowledge and express their appreciation for the commitment of the Town's Commissioners. The current representatives for New Boston are **Mark Suennen and Ellen Kambol.**

In the face of nationwide inflation and rising costs across a broad spectrum of goods and services, the SNHPC has successfully maintained its municipal membership dues at a rate of \$0.676 per capita for the past five years. This has been made possible through strategic use of federal and other funding sources, which have benefited SNHPC member communities.

The Commission has assisted New Boston with the following over the past year:

- Coordinated the regional process to update the NHDOT's FY 2027-2036 Ten-Year Transportation Improvement Plan (TYP) and assisted with scoping potential improvements to the New Boston Town Center for consideration in the TYP process.
- Conducted traffic counts at 23 locations on New Boston roadways. SNHPC also provided additional counts on Byam Rd and Parker Rd to fulfill a town request.
- Invited community input on transportation trends, local mobility challenges, community engagement tactics, and future land use patterns to inform transportation priorities in the region. Integrated town reports and public feedback into the Region's long-range transportation plan.
- Conducted two bike/ped counts along the New Boston Rail Trail.
- Conducted field work inventory on all town-maintained paved roads to assess and collect data on pavement conditions. Performed forecasting based on inventoried data and input from town to provide guidance for a maintenance schedule to improve the overall condition of the road network over a ten-year period. Provided a report that summarized all work performed and detailed forecasting methodologies and outcomes.

- Allocated \$5,184 of FTA 5310 funds to the Manchester Transit Authority (through a coordinated effort from the Regional Coordinating Council for Region 8), to add an additional 10 rides per month for the MTA New Boston Shuttle.
- Assisted one resident with finding transportation for essential trips.
- Continued implementation of a \$500K US EPA Brownfields Assessment grant.
 Conducted community outreach to identify prospective sites and assess target properties to understand contamination, clean up needs, and economic development potential.
- Advanced regional climate planning efforts. Activities included promoting a new roadway adaptation toolkit, initiating a regional Resilience Improvement Plan, and coordinating with NHDES on a statewide climate action plan to reduce greenhouse gas emissions.
- Secured additional funding to continue the region's "Pathways to Play" initiative
 to enhance access to recreation. Activities include mapping recreation facilities,
 developing online resources, and promoting inter-municipal knowledge sharing.
 Supporting New Boston's local work group to advance implementation of their
 Play Space Action Plan.



Photo by Carl Weber

2024 New Boston Deliberative Meeting Notes Monday February 5th 2024 at 6:00pm

Lee Nyquist, LN (moderator) opens the meeting. Lee Nyquist Approaches the podium.

Lee Nyquist states: "We are here to consider articles in town warrant 6-30" and informs the public where to access the Warrants and how to view them. LN discusses the dates/times of upcoming elections and introduces himself. Lee recognizes Woody Woodland, Church Of New Boston. Woody approaches the podium, speaks to the crowd and blesses the meeting.

The crowd completes "the pledge of allegiance" and Lee introduces everyone at the tables in front of the crowd.

Lee Nyquist LN- Moderator
Jennifer Allocca JA- Finance Director
Madeline Osborne MO- Legal
Michael Courtney MC- Legal
Donna Mombourquette DM- Selectboard
Kary Jenks KJ- Selectboard
Bill McFadden BM- Selectboard
Jennifer Brezniak - Minutes

After introductions, Lee Nyquist explains the "V" card to the crowd and how the voice vote works. He discusses how everyone has the ability to restrict consideration and goes over the basics; Once the debate has begun on a warrant article anyone is welcome to participate in debate. You must be acknowledged by Lee and then you may approach the podium. Anyone wishing to debate must introduce themselves by stating their full name and legal address. Lee states that while you may make amendments they must be done in writing. Once you have written said amendment you are instructed to bring written amendments to Jennifer Brezniak (deputy town clerk and Minutes) otherwise it will not be considered. Articles may be moved forward at any time by request. "It is very important to be civil, kind and respectful at the meeting tonight", says Lee. "Are there any questions or comments?" There are none.

Donna Mombourquette (Select Board member) Introduces Deliberative slideshow to the crowd. DM greets the crowd and thanks them for attending. The town budget is presented and DM explains to voters the budget process. The budget process begins with department managers developing their budgets in September and working with their assigned liaisons throughout the month of October. DM explains that we have been operating on a default budget this year and how we have actively assigned liaisons to help departments with accountability and management of funds. DM informs everyone that a formal public review by the finance committee began in November and the finance committee gave its

recommendations for budget adjustments. In December/ January Select Board liaisons worked with dept. managers to make budget adjustments ahead of the Public Budget Hearing held in January.

Donna introduces Jennifer Allocca, finance director.

JA greets the crowd and thanks them for coming. "What makes up your 2023 tax bill" graph is presented to crowd. It reads as follows, 65.3% in Schools, 7.2% state education, 5.1% county, and town 22.5%,. JA reviews the tax rate and uses a graph to break it down for voters. The total tax rate is \$20.35 and is broken down as follows: \$13.28 Local School, \$4.58 Town, \$1.46 State School and \$1.03 County. JA shows a slide that depicts actual property taxes paid and how there has been a \$276.00 increase over the course of 12 years for the particular home mentioned show as an example. JA presents a graph showing town operating budget vs US CPI, US COLA and NE CPI. After the presentation of graphs JA presents the new 2024 Town Operating Budget which is \$6,531,390. JA presents a slide that breaks down actual costs, credits and revenues:

—veterans credit \$179,500,

- estimated town revenue of \$1,986,020.
- Estimated State/other revenue \$433,957
- Amount to be raised by taxation \$4,290,913

JA explains that the revenue number will likely increase and with all factors included the estimated tax impact is \$4.52/\$1,000. JA presents a graph titled 2024 Proposed Operating Budget Allocation By Services. The percentages are as follows: General Gov. 32%, Highway & Streets 27%, Police 19%, Culture & Rec 7%, Transfer Landfill 6%, Fire 6%, Other public safety 2% and finally Health & Welfare 1%.

JA continues to explain further the breakdown of taxes and where each dollar goes. JA approaches the subject of contracts within the operating budget; Transfer Station tipping contract, Goffstown police & fire dispatch just to name a few.

JA explains and breaks down the special/individual warrant articles that will be on the ballot. S he points out that if everything passes it is approx \$1.71 per household per \$1,000.00. JA presents the 2023/2024 budget comparison and JA emphasizes that these are just generalized, rough, estimated costs that she believes are on the conservative side and likely higher than the reality. If the 2024 budget is passed it increases individuals taxes by \$0.25/1000. JA states that New Boston's population has grown from 6,108 from 5,320 in the past 10 years which equals 788 new residents. In the last 6 years, 97 new homes have been built which has impacted the town in various ways. JA at this point, continues to review the Special warrant articles and gives an overview of what we will be discussing this evening. JA presents highlights of what happened in 2023 around town. She shows photos of the police department addition, the new forklift purchased by the Transfer Station, (2) new dump trucks

for the DPW, the ambulance that was purchased (A1) and finally an update of the GIS mapping system that we voted on phase 1 of last year. JA turns the mic over to Donna Mombourquette DM (select board member).

DM opens a Q&A session where citizens can ask questions to department managers, many of whom are present. DM emphasizes A lot of work done this year between dept. managers, select board members and the finance committee. She stresses they have reviewed where we as a town can be more efficient, especially coming out of default budget, what can be done etc. DM expressed that she believes this budget represents the most efficient use of taxpayer money and will allow the town to deliver services we all deserve. At this time, DM asks if there are questions for department managers and invites people to approach the podium. No-one approaches.

Lee Nyquist (moderator) approaches.

Lee approaches the podiums and mentions how excellent the budget presentation was. "We will begin with article 6."

Article 6:

To see if the Town will vote to raise and appropriate as an **Operating Budget**, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth in the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling **Six Million Five Hundred Thirty-One Thousand Three Hundred Ninety Dollars (\$6,531,390).** Should this article be defeated, the default budget shall be **Five Million Eight Hundred Twenty-Seven Thousand Three Hundred Twenty-Six Dollars (\$5,827,326),** which is the same as last year with certain adjustments required by previous action of the Town of New Boston or by law, or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

LN reads the explanation of the warrant. LN recognized Donna to make a motion. DM moves and Bill McFadden seconds the motion. DM is asked to speak in favor of her motion. DM states "The operating budget includes routine, and for the most part, recurring expenses related to staffing (including salaries and benefits), supplies, utilities, vehicles, maintenance, repairs, and the like required for the day-to-day operation of Town departments."

LN asks if there is further discussion. No-one motions from crowd, The crowd says I, no-one says nay. Article 6 is moved to the March ballot.

Bill McFadden (BM) makes a motion to discuss article 22 to be considered at this time. Donna seconds. No-one opposes. We move to article 22. (see article 22)

Article 7:

To see if the Town will vote to raise and appropriate the sum of Four Hundred Eighty-Nine Thousand Two Hundred Twelve Dollars (\$489,212), for the purpose of funding Per Diem

Fire Department staffing. All funding for the continuation of the Per Diem Program is included in this warrant article, there is no funding in the proposed 2024 Operating Budget, Warrant Article #06. If approved, this appropriation will be included in the following year's Operating Budget and Default Budget.

LN approaches article 7. LN reads article 7. LN recognizes DM to move motion to warrant, LN recognizes BM to second.

Brian Dubreuil, of The New Boston Fire Department, approaches the podium to do a brief presentation. BD explains how important per diem coverage is and how great of an impact it has had on the town. BD stresses that when someone requests help from NBFD they need professional help, fast and a per diem program offers them just that. BD also stresses that services must be available to residents 24/7 throughout the year and the average services provided by NBFD require a MINIMUM of 2- 3 personnel and up to 10-20 depending on the type of emergency. BD states that NBFD missed 25, 911 calls between June and November of 2022. BD also reminds voters that this is not a new program to New Boston as voters agreed to this program last year on a scheduled basis. BD notes the 5 year demand for NBFD services growth was 36% and 10 year growth increase - 85% and demand continues to increase.

BD discusses that we have a "SUPPLY PROBLEM", volunteers are dropping, recruitment and retention issues are severe and a committee has been established to help solve the "There has been a huge decline in people looking to join FD." Current NBFD membership is 36 members. 10 live out of town, 14 members are per diem. BD presents a graph slide with the following information: If NBFD responds to 768 calls with 50 members, that is a lot of calls per individual. BD reminds voters that people's time is valuable and they should be compensated for their hard work. BD says the program is a tremendous success and NBFD only missed 9, 911 calls in ALL of 2023 which is a huge improvement overall. Some given stats: Ambulance is 35% faster on road, 28% faster on scene. (A1) 70% decrease in mutual aid requests, decreased response times, improved revenues, higher level of care, mutual aid balance restored. BD asks, "Why per diem and not to full time?" "We looked at that." Per diem cost is \$26 hr, full time is 27\$ hr, per diem has no benefits, no retirement, no overtime. The total cost for 2 per diem firefighter/emts per year is \$489,212 vs 2 full-time firefighter/emts at \$1,234,584.00. BD states "We have been working on shoestring" budget for years, volunteers have been working on it for years and supporting the town. We need your support! Thank you."

Lee Nyquist approaches. LN thanks Brian Dubreuil. Motion seconded to move. LN asks "any further comment?" No response from the crowd. Those in favor, say I, opposed - none. The I's have it and we move on. Article 7 is moved to ballot.

Citizen raises hand. Citizen approaches the podium. Lynn Wawrzyniak of 9 Davis Lane makes a motion to restrict reconsideration on 3 articles. No opposition. Restriction is placed.

Article 8:

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

Lee reads the article. Lee recognizes DM. Moves to approve. Second, BM seconds. DM speaks in favor of move. DM reads explanation. "The Select Board voted to provide town employees with a 3.0% COLA in 2024 to ensure wages keep pace with the increase in inflation. The Cost-of-Living Adjustment over the last few years has totaled approximately 15.9% (2021-1.3%, 2022-5.9%, 2023-8.7%) with 2024 anticipated to be 3.2% according to the Social Security Administration website www.ssa.gov/cola/."

LN asks, discussion? Article question: Mike Reilly of 86 Jessica Lane approaches the podium, Mike questions why this not included in operating budget next year. Mike questions if this is a COLA for a specific situation. DM explains that it has never been a warrant item. Mike Reilly 86 Jessica Lane does not think the appropriate language is being used in the warrant presented. LN informs MR that he may submit a written amendment. Jennifer Allocca speaks. JA states "Its the appropriation or dollar amount that will be included in the operation budget. It is the dollar amount added to the total wages, it is not saying COLA is being given every year at 3%, it will be voted on annually. When the new budget begins in 2025 we cannot take it away, it will be part of the operating budget, the percent carries over." LN (moderator) asks if his question is answered and if he still needs and amendment. DM repeats the information given prior.

Marlene Reilly 86 Jessica lane, New Boston speaks (inaudible) LN asks if there is further discussion. There is none. A vote is taken and the I's have it. We move forward, article 8 is moved to ballot.

Article 9:

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

Lee reads article 9. DM is recognized and moves to approve the warrant. BM is recognized and seconds. DM reads explanation. "The goal of this project with the help of grant funds, is

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

LN asks, "discussion?" None. All in favor say I, I's have it. Article 9 moves to the ballot and we move on to article 10.

Article 10:

To see if the Town will vote to raise and appropriate the sum of **Two Hundred Thousand Dollars (\$200,000)**, to be placed into the existing **Fire Department Vehicle Capital Reserve Fund** established in 2000 per RSA 35:1.

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

LN asks, discussion? None. All in favor say I, no opposed, I's have it. We move on. Article 10 moves to the ballot.

Laura Bernard, of 43 Jessica Lane approaches the podium. Restricts reconsideration of previous 3 articles discussed. Second by Dick Jardine of 22 Depot Street New Boston. Restriction placed.

Article 11:

To see if the Town will vote to raise and appropriate the sum of **Sixty-Nine Thousand Dollars** (\$69,000), for the purchase of a **Fire Department Command Vehicle**, and furthermore to authorize the withdrawal of said amount from the **Fire Department Vehicles Capital Reserve Fund**. This will be a non- lapsing appropriation per RSA 32:7, VI and will not lapse until the specified purchase is complete or December 31, 2026, whichever comes first.

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

Lee inquires, Any further discussion? None. Motion to move, signify by saying I, no opposed, the I's have it and we move on. Article 11 moves to the ballot.

Article 12:

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

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

Lee inquires, Any further discussion? None. Motion to move. All in favor, say I. Opposed, none. The I's have it and we move forward. Article 12 moves to the ballot.

Article 13:

To see if the Town will vote to raise and appropriate the sum of **Twenty Thousand Dollars** (\$20,000), to be placed into the existing **Emergency Management Capital Reserve Fund**

established in 2020 per RSA 35:1, to maintain the Emergency Management communications and related system.

Lee reads the article. Lee recognizes KJ motion to move. DM seconds. KJ speaks in favor of motion. "In 2020, the Town voted to establish an Emergency Management Capital Reserve Fund for the collection of funds to maintain the Emergency Services communications and related systems. The CIP Committee is continuing to request a \$20,000 annual deposit into this fund to meet the needs of the radio tower maintenance scheduled in 2027. The funding under this article is consistent with the CIP recommendation and scheduling."

LN inquires, no further discussion? None. Those in favor, say I. Opposed nay, the I's have it and we move forward. Article 13 moves to the ballot.

Article 14:

To see if the Town will vote to raise and appropriate the sum of **One Hundred Seventy-Five Thousand Dollars (\$175,000)**, to be placed into the existing **Highway Truck Capital Reserve Fund** established in 1999 per RSA 35:1.

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

Lee inquires, Any further discussion? None. Those in favor say, I. Opposed, nay, none. The I's have it and the article moves to ballot.

Article 15:

To see if the Town will vote to raise and appropriate the sum of **Two Hundred Sixty Thousand Dollars (\$260,000)**, for the purchase of **one fully equipped 10-wheel dump truck with plow**, and furthermore to authorize the withdrawal of said amount from the existing **Highway Truck Capital Reserve Fund**. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the specified purchase is complete or December 31, 2026, whichever comes first.

Lee reads the article. Lee recognizes BM to make motion. BM makes a motion to move to warrant, KJ makes second. BM speaks in favor "It is the recommendation of the Road Agent to purchase one 10-wheel dump truck with a plow to replace one 6-wheel dump truck. 10-wheel dump trucks are expected to last longer than the 6-wheel trucks. The life cycle for this type of vehicle is 15-years. Response time is improved with a 10-wheel and less trips to

reload for material. The funding under this warrant article is consistent with the Capital Improvements Program recommendation and scheduling."

Lee inquiries, any further discussion? None. All in favor, I. All opposed nay, none. The article moves to the ballot and we move forward. Article 15 moves to the ballot.

Article 16:

To see if the Town will vote to raise and appropriate the sum of **Sixty-Five Thousand Dollars** (\$65,000), to be placed into the existing **Highway Department Heavy Equipment Capital Reserve Fund** established in 2007 per RSA 35:1

Lee reads the article. Lee recognizes BM. BM makes motion to move article 16 to warrant. KJ 2nd, BM speaks in favor of motion. "The Capital Reserve Fund (CRF) previously covered the replacement cost of the grader, loader, and backhoe. In 2022 the Town voted to add a vibratory roller and an excavator to the roster of heavy equipment. Adding these pieces to the repurchase schedule, and recalculating the schedule based on current replacement costs, increases the recommended on-going deposit from \$45,000 to \$65,000 into the CRF. The funding under this warrant article is consistent with the Capital Improvements Program recommendation and scheduling."

Lee inquires, any further discussion? None. A vote is taken, the I's have it and we move forward. Article 16 moves to the ballot.

Article 17:

To see if the Town will vote to raise and appropriate the sum of Forty Thousand Dollars (\$40,000), to be placed into the existing Town Bridge Repair/Replacement Capital Reserve Fund established in 2011 per RSA 35:1.

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

The motion to move article 17 as written to official town warrant for election is now before you. Lee inquires, any further discussion? None. A vote is taken, I's have it. We move forward and article 17 goes to ballot.

Article 18:

To see if the Town will vote to raise and appropriate **One Hundred Thousand Dollars** (\$100,000), for **Road Improvements**. This is a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the road improvements are complete or until December 31, 2028,

whichever comes first.

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

The motion to move article 18 has been seconded and is now before you. There is no debate, a vote is taken and the I's have it. We move forward and article 18 moves to the ballot.

Laura Bernard, 43 Jessica Lane, 11-18 restrict reconsideration. Lynn Wawrzyniak of 9 Davis Lane seconds motion. Restriction in place. We move forward.

Article 19:

To see if the Town will vote to raise and appropriate the sum of **Two Hundred Twelve Thousand Seven Hundred Thirteen Dollars (\$212,713),** for Town road-related upgrades and other road improvements, to be offset by revenue from the State of New Hampshire **Highway Block Grant Program** estimated to be **Two Hundred Twelve Thousand Seven Hundred Thirteen Dollars (\$212,713).** If the grant is not fully received, only the amount received will be expended. This will be a non-lapsing account per RSA 32:7, IV and will not lapse until the said funds are expended.

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

LN states "The motion to move article 19 has been seconded and is before you for debate." Mike Reilly of 86 Jessica Lane, has a question. "Is there a list of roads that are being served in relation to this?" DM states "this year we signed an agreement with SNH purchase software program that will assist the highway dept road comm. to plan road repairs etc and the list will be curated." MR is satisfied.

Those in favor, say I. The I's have it and we move forward. Article 19 moves to the ballot.

Article 20:

To see if the Town will vote to raise and appropriate the sum of Twenty-Five Thousand

Dollars (\$25,000), to be placed into the existing **Revaluation Capital Reserve Fund** established in 1995 per RSA 35:1, as required by State Law RSA 75:8-a, and the New Hampshire Constitution, the Town must revalue all real estate so that all assessments are at full and true value at least as often as every fifth year.

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

Lee inquires if there is any debate, there is none. The vote is taken, the I's have it. Article 20 moves to the ballot.

Fred Hayes of 519 Bedford Rd. Motions to move article 29 ahead to now. Joe Constance seconds. I's have it. We head to article 29. (See article 29)

Article 21:

To see if the Town will vote to raise and appropriate the sum of **Thirty Thousand Dollars** (\$30,000), to be placed into the existing **Municipal Facilities Expendable Trust Fund** established in 2022 per RSA 35:1.

Lee reads the article. Lee recognizes KJ to make a motion. KJ makes a motion, DM seconds. KJ speaks in favor "This fund provides for the maintenance, improvement and renovations of all town government facilities to ensure that they are well maintained and do not fall into disrepair. A facilities maintenance inventory schedule will be established to utilize effectively and efficiently said fund."

Lee opens the floor for discussion, there is none. A vote is complete, I's have it. We move forward and article 21 moves to the ballot.

Article 22:

To see if the Town will vote to raise and appropriate the sum of **One Hundred Ten Thousand Dollars (\$110,000)**, for a **Geographic Information System (G.I.S.) Mapping**, the second of two (2) annual appropriations for a total of Two Hundred Twenty Thousand One Hundred Twenty-Five Dollars (\$220,125).

Lee Nyquist reads the explanation. LN recognizes BM's motion. DM seconds and speaks in favor "Geographic Information System (G.I.S.) entails the implementation of a computerized software to track the Town's parcel maps and provide detailed information not available when utilizing our paper maps. Electronic mapping will ensure equitable assessment of each parcel. This project will include review of existing parcels and remapping for accuracy. The benefits of utilizing G.I.S. with infrastructure planning, design, budgeting and asset maintenance includes improved workflows, decreased costs, improved efficiency, improved collaboration amongst Town departments and other local and state governments. Anyone

will have real-time access from anywhere on any electronic device. The mapping will contain other various data such as wetlands, zoning, floodplain, drainage, and other critical information."

LN asks if there is any debate, there is none. Motion to move along, there are no nays, the I's have it and we move forward.

Mr. Tim Fountain, 17 Winchester Lane Bedford steps up in regards to his work on the GIS mapping project. Lee expresses that motion has been passed and TF explains that "year 1 of the project was finished in Dec. A ground control survey was completed in April of 2023. Aerial photos, April 14 2023 and the planimetric map sept 1st 2023. The next steps are data gathering and data research, accessing the deed for every parcel, compilation of parcel data and then move onto year 3 where we will deliver project completion."

Lee thanks Mr. Fountain. We move on and article 22 is moved to the ballot.

Article 23:

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

Lee reads the article. Lee recognizes BM for the purpose of making a motion. BM makes a motion, DM seconds. BM speaks in favor "The Article was proposed to change the way the Town accounts for fire department special detail funds. In recent years it has been included as an appropriation item with offsetting revenue being returned to the general fund. The passage of this Warrant Article is intended to remove the costs and revenue from the operating budget and to take any excess (after payment of all wages and appropriate Town expenses) and set that aside to be used toward the future replacement of fire apparatus and equipment used for special details." Lee invites any debate or discussion. There is none. A vote is taken, the I's have it. We move forward and Article 23 moves to the ballot.

Article 24:

To see if the Town will vote to raise and appropriate the sum of **Twelve Thousand Eight Hundred Fifty Dollars (\$12,850)**, for the purpose of supporting the New Boston Fourth of July Association, a non-profit organization, by funding a portion of the cost of the **Fourth of July fireworks** and cover the costs of **mandatory police and fire details** for the parade and the fireworks events.

Lee reads the article aloud. Lee recognizes BM to make motion. BM makes motion. DM seconds. BM speaks in favor "This article is to support the annual Fourth of July parade and celebration with fireworks and the mandatory police and fire detail."

Lee opens the article up for debate. There is none. Those in favor, I. The I's have it and we move forward. Article 24 moves to the ballot.

Article 25:

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

Lee reads the article. Lee recognizes BM to make a motion. BM makes a motion, DM seconds. Bill speaks in favor "The contracts for Police and Fire dispatch services with Goffstown will increase by \$6,437.46 in 2024. \$2,078.27 for the Fire Department and \$4,359.19 for the Police Department. Pursuant to RSA 40:13, which became effective August 24, 2018, increases in contracts cannot be included in a default budget if the budget were to fail. The requested funds cover only the contract increases should the budget fall to default. This would enable the Police and Fire Department to continue dispatch services throughout 2024."

Lee invites all for discussion? There is none. A vote is taken, the I's have it and we move forward. Article 25 is moved to the ballot. Laura Bernard 43 Jessica Lane approaches the podium and motions to move to restrict article 21, 23, 24, 25. Motion is seconded by Nick Brezniak 185 McCurdy Rd. Those in favor to restrict reconsideration. 1 nay. The I's have it.

Article 26:

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

Lee reads the article. Lee recognizes DM to make a motion. KJ seconds, DM speaks in favor. "The Town of New Boston Select Board with the New Boston Historical Society wish to update the names of New Boston veterans who served during war time periods. These funds would hire a company to update and replace the existing plaque installed in 1997 with a larger plaque updated to include veterans omitted from earlier installations and to include veterans of the Global War on Terrorism. New Boston's veterans should be honored for their dedication to our country."

Lee inquires, Any discussion/debate? None. A vote is taken and the I's have it. We move

forward and the article is moved to the ballot.

Article 27:

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

Lee reads the article. Lee recognizes DM, DM moves. KJ seconds. DM speaks in favor "Per the Town auditors, there remains

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

Lee opens the floor for discussion? None. A vote is taken and the I's have it. We move forward and the article is moved to the ballot.

Article 28:

To see if the Town will vote to raise and appropriate the sum of **Twenty-One Thousand Dollars** (\$21,000) for the purpose of subscribing and implementing a **budget software program** as a tool to modernize the Town's budget process and the ability to clearly communicate the budget finances and other financial information to the residents of New Boston.

Lee reads the article. Lee recognizes DM, DM motions. KJ seconds. DM speaks in favor "This software will provide a robust tool for the departments and Select Board to budget more efficiently and communicate more effectively with the residents. This warrant article includes implementation set up costs of \$5,850 and a 9-month pro-rata subscription fee of \$14,250. The budget software includes modules for operating, personnel, capital, a digital budget book and Transparency module. If approved, the 2025 annual subscription fee will be in the amount of \$19,000 for a full twelve (12) months. The Town is being offered a Full Suite Bundle Promotion discount. A savings of \$14,300. The annual subscription fee will increase by 3% per annum through the end of the Initial Service Period Jan 1, 2025 through Dec 31, 2027, then increase 6% per annum after the Initial Service Period."

Lee opens the floor for discussion/debate? Mark Suennen of 325 Twin Bridge Rd. Approaches the podium. Mark is on the town finance committee, Mark states: "The warrant article proposed to the finance committee reflected no increase in current taxes. The verbiage here does not match what we voted on." DM discusses why the verbiage is different here vs what they voted on. Lee asks if something needs to be amended or if the finance committee wants to take another vote? Lee says "what we're doing here tonight is voting on what will appear on the ballot. There seems to be a credible claim that language cannot be adjusted and we may need a re-vote." "The language finance committee voted on is different than the language in front of us." MS states "we had a discussion of it being on the ballots but the vote that was cast was made based on language that is not present in this

article as written tonight." Jennifer Allocca asks if all members of the finance committee are present. MS makes an amendment to strike language stating the finance committee voted in favor. Lee explains the amendment further to the voters and we take a vote on the proposed amendment. The I's have it and the amendment is passed.

The amendment made is that we will REMOVE the finance committee recommendation from the ballot at this time. Now we are back to the main motion as passed, further discussion? None. Those in favor, I. I's have it.

We move forward, the article moves to the ballot with the amendment.

Article 29:

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

Lee reads the article. Lee recognizes DM, KJ seconds. DM speaks in favor "The current fire and security alarm systems are in need of technological updating to properly safeguard town residents, employees, buildings and other town assets. These upgrades/replacements are necessary to secure confidential information and prevent unauthorized access to sensitive areas as well as alerting emergency responders when necessary."

Lee asks the voters: "Any debate?"

Fred Hayes 519 Bedford rd. "I have a couple of issues, we have municipal facilities. I believe the trust fund we have in place already should pay for this project. My suggestion would be "we raise 0\$ for this warrant article and increase municipal facilities article to 60k this year." Fred argues that all systems cannot be that bad and that there should be priorities and it should have come out of municipalities. Fred Hayes submits a written amendment. Town counselor, MO, speaks to the fact that changing the amount to 0 would mean that we cannot put 0 funds towards the project and would kill the purpose. Fred Hayes re-writes amendment.

Mindi Charles, 126 Town Farm Rd. approaches the podium and asks a question that is inaudible.

Lee approaches the podium and reads amendment presented by Mr. Hayes aloud and asks for a second for the motion. Karen Scott seconds motion. "Mr Hayes motion 2nd by Karen Scott. Joyce Welton of 111 Bog Brook Rd approaches the podium. Joyce questions that if we vote to amend this we will not be able to update security systems. "We would have to wait 2 years?" "So if we do not do this then our investment in these buildings would go up in flames." She encourages voting the amendment down.

Lee asks if there is any further discussion, there is none.

We are voting on an amendment proposed by Fred Hayes seconded by Karen Scott. There is a call for division. Supervisors will now count Nay V cards vs I "V" cards. Lee reads the following: In favor 14, those opposed 30. The Amendment fails and We return to the original article. Lee asks: is there further discussion? None. The I's have it. Article 29 moves to the ballot.

Lynn Wawrzyniak of 9 Davis lane moves to restrict reconsideration of Article 19- 29, her motion is seconded by Nicholas Brezniak 185 McCurdy Rd. A. Vote is taken, the I's have it and the restriction is placed.

Article 30:

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

Agency Name

Home Healthcare Hospice / Visiting Nurse
Granite State Children's Alliance (Child Advocacy Center of Hillsborough County) Court
Appointed Special Advocates of New Hampshire (CASA)
Crispin's House Coalition for Youth
Family Promise of Southern New Hampshire Red Cross
St. Joseph Community / Meals On Wheels

Total

2024 Funding \$ 1,000 1,000 1,000 1,000 1,000 1,000 2,900 \$ 8,900

These agencies shall be required to give a written report at the end of their fiscal year 2024 to the Select Board highlighting what the funds were used for and what impact the funds had in assisting them to achieve their goals and objectives.

Lee reads the article. Lee recognizes DM to make a motion. KJ makes second. DM speaks in favor "These agencies depend on the generosity of a caring community of donors and grants from the municipalities served. These agencies provide a variety of assistance to the residents of New Boston and many have over the years. These services include providing medical care for residents in their home and in the Community Hospice House even when a resident does not have insurance or resources, child advocacy when a case involves a New Boston youth resident, youth leadership opportunities, substance misuse prevention, suicide prevention, mental health initiatives along with a Juvenile Court Diversion program that

serves the New Boston Police Department (NBPD). Other services include assistance to families who are temporarily experiencing homelessness, meals to homebound residents and services to ensure the health, safety, and preparedness for New Boston residents."

Lee asks if there is any debate or discussion. There is none. A vote is taken and the I's have it. Article 30 is moved to the ballot.

Article 31:

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

Laura Bernard makes a motion to adjourn. This motion is seconded by Joe Constance. The meeting is adjourned at 8:30pm.

2024 WARRANT



TOWN OF NEW BOSTON

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

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

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

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

Article 01:

Cemetery Trustee for 3 years, vote for 1

Warren Houghton [1203]

Fire Ward for 3 years, vote for 2

Bruce McKim [784] Cliff Plourde [835] Stephen L. Sears [615]

Library Trustee for 3 years, vote for 2

Christa Snyder [1004] Kerri Kelley [991]

Library Trustee for 2 years, vote for 1

Susan Hansen [1152]

Library Trustee for 1 year, vote for one 1

John Fladd [1082]

Moderator for two 2 years, vote for one 1

Lee C. Nyquist [1113]

Select Board Member for 3 years, vote for 1

William McFadden [1068]

Select Board Member for 1 year, vote for one 1

Joseph Constance **[674]** Nicholas Brezniak [449]

Supervisors of the Checklist 6 years, vote for one 1

David W. Mudrick [1195]

Town Clerk for 3 years, vote for one 1

Kim Colbert [1219]

Trustee of Trust Funds for 3 years, vote for 1

Fred Hayes [1119]

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

YES [983] NO [397]

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

YES [859] NO [500]

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

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

YES **[912]** NO [447]

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

YES [981] NO [351]

Article 06: To see if the Town will vote to raise and appropriate as an Operating Budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth in the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling Six Million Five Hundred Thirty-One Thousand Three Hundred Ninety Dollars (\$6,531,390). Should this article be defeated, the default budget shall be Five Million Eight Hundred Twenty-Seven Thousand Three Hundred Twenty-Six Dollars (\$5,827,326), which is the same as last year with certain adjustments required by previous action of the Town of New Boston or by law, or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Majority vote required) (Select Board recommend 3-0) (Finance Committee recommend 7-0) (Estimated Tax Impact Net of Estimated Revenue \$4.87)

YES **[957]** NO [473]

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

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

YES **[863]** NO [571]

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

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

YES [752] NO [672]

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

website www.ssa.gov/cola/.

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

YES **[1135]** NO [293]

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

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

YES [985] NO [425]

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

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

YES **[992]** NO [439]

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

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

YES **[766]** NO [605]

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

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

YES **[1186]** NO [340]

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

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

YES [981] NO [451]

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

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

YES [1070] NO [366]

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

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

YES [987] NO [441]

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

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

YES [1112] NO [314]

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

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

YES **[1115]** NO [315]

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

<u>Article 19</u>: To see if the Town will vote to raise and appropriate the sum of **Two Hundred Twelve Thousand Seven Hundred Thirteen Dollars (\$212,713)**, for Town road-related upgrades and other road improvements, to be offset by revenue from the State of New Hampshire **Highway Block Grant Program** estimated to be **Two Hundred Twelve Thousand Seven Hundred Thirteen Dollars (\$212,713)**. If the grant is not fully received, only the amount received will be expended. This will be a non-lapsing account per RSA 32:7, IV and will not lapse until the said funds are expended. **(Majority vote required) (Select**

Board recommend 3-0) (Finance Committee recommend 7-0) (No funds to be raised by taxation)

YES **[1234]** NO [200]

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

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

YES [927] NO [489]

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

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

YES **[915]** NO [497]

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

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

YES **[880]** NO [542]

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

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

YES [1079] NO [354]

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

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

YES [975] NO [415]

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

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

YES [873] NO [538]

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

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

YES [1082] NO [322]

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

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

YES [1039] NO [366]

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

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

YES [695] NO [769]

Explanation of Article 28: This software will provide a robust tool for the departments and Select Board to budget more efficiently and communicate more effectively with the residents. This warrant article includes implementation set up costs of \$5,850 and a 9-month pro-rata subscription fee of \$14,250. The budget software includes modules for operating, personnel, capital, a digital budget book and Transparency module. If approved, the 2025 annual subscription fee will be in the amount of \$19,000 for a full twelve (12) months. The Town is being offered a Full Suite Bundle Promotion discount. A savings of \$14,300. The annual subscription fee will increase by 3% per annum through the end of the Initial Service Period Jan 1, 2025 through Dec 31, 2027, then increase 6% per annum after the Initial Service Period.

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

YES [621] NO [784]

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

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

Agency Name	<u> 2024 </u>
	Funding
Home Healthcare Hospice / Visiting Nurse	\$ 1,000
Granite State Children's Alliance (Child	1,000
Advocacy Center of Hillsborough County)	
Court Appointed Special Advocates of New	1,000
Hampshire (CASA)	

Crispin's F	House Coa	lition	for Youth		1,000
Family	Promise	of	Southern	New	1,000
Hampshire	е				
Red Cross	3				1,000
St. Joseph	n Commun	ity / N	leals On Wh	eels	2,900
Total					\$ 8,900

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

YES [776] NO [641]

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

Please Note:

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



File Photo

SCHOOL DISTRICT REPORTS



Photo by Jen Webber

New Boston School Board

	TERM EXPIRES
William Schmidt, Chair	2027
Julie Kirklin, Vice Chair	2025
Belynda Cianci	2025
Kelly Socia	2026
Nicole Treat	2026

Officers of the School District

	TERM EXPIRES
Keith Diaz, Moderator	2026
William Gould, Treasurer	2026
Maralyn Segien, Clerk	2026

Administration

Brian Balke	Superintendent
Wendy Kohler	Assistant Superintendent
Jennifer Freitas	Special Education Director
Kate Magrath	Human Resources Director
Scott Gross	Business Administrator

New Boston Central School Staff

Tori Underwood	Principal
John Bridle	Assistant Principal
Jennifer Gilliland	Special Education Facilitator
Sarah Babcock	Grade 2 Teacher
Christy Barbu	Grade 1 Teacher
Melanie Basile	Speech Pathologist
Shayna Bernard	Paraeducator
Karyn Berry	School Psychologist
Christopher Blair	Custodian
Anne Boisvert	Kindergarten Teacher
Melanie Bono	Paraeducator
Gary Bouchard	Technology Coordinator
Hannah Boulanger	2 nd Grade Teacher
Kathy Brown	School Counselor
Conor Cass	Custodian
Heather Chalson	Art Teacher
Melinda Charles	Media Generalist
Melissa Corey	Paraeducator
Lauren Craven	Music Teacher
Lesley Delisle	Reading Specialist Assistant
Colleen Denslow	Board Certified Behavior
	Analyst
Erika Desclos	Paraeducator
Laurie Dodge	Paraeducator
Christen Dudas	School Nurse
Heidi Eaton	Paraeducator
Valerie Flanagan	Grade 5 Teacher
Jessica Fournier	Occupational Therapist

Brianna Fowler	Paraeducator
Christina Frangomihalos	Paraeducator
Debra Frarie	Grade 3 Teacher
Jean Gallagher	Grade 5 Teacher
Carrie Gentili	Grade 5 Teacher
Alexia Gorton	Grade 2 Teacher
Samantha Gorton	Readiness Teacher
Tamara Harris	Grade 1 Teacher
Brittany Hicks	Special Education Teacher
Kelly Howe	Grade 4 Teacher
Karen Jones	Special Education Teacher
Julie Karagianis	Special Education Secretary
Megan Kelley	Administration Secretary
Heather Kilar	Lead Custodian
Casey Kulshreshtha	Paraeducator
Sarah Labedzki	Paraeducator
Gabrielle LaBonte	Paraeducator
Courtney Lamarche	Paraeducator
Sarah Lamb Perry	Special Education Teacher
Julie Lamontagne	Grade 1 Teacher
Jillian LeBourveau	Grade 2 Teacher
Alison Lockitt	Occupational Therapist
Megan MacDonald	Paraeducator
Kathy Marchesseault	Kindergarten Teacher
Antoinette McCoy	Reading Specialist
Gary McKee	Custodian
Julie McNish	Grade 4 Teacher
Jo-Ann Miller	Principal Secretary
Kristen Mitchell	Grade 3 Teacher
Jennifer Money	Special Education Teacher
Heidi Morgan	Paraeducator
Brenda Mota	Media Paraeducator
Jennifer Moulton	Grade 5 Teacher
David Mudrick	Grade 3 Teacher
Sarah Mullen	Paraeducator
Kimberly Newcomb	Grade 6 Teacher
Jennifer Parker	Paraeducator
Sara Penerian	Math Interventionist
Jennifer Prive	Grade 2 Teacher
Jessica Proulx	Paraeducator
Dawn Shannon	Kitchen Assistant
Lisa Siemiesz	Paraeducator
Deb Smith	Kitchen Manager
Maggie Smith	Grade 4 Teacher
Rachael Spray	Principal's Assistant
Faith Taylor	Paraeducator
Ryan Theman	Grade 6 Teacher
Amy Unger	Paraeducator
Maura Vaccari	Reading Specialist
Amy Veilleux	Grade 1 Teacher
Lynn Wawrzyniak	Special Education Teacher
Danielle Wayland	Reading Specialist
Karen White	Preschool Teacher
T:11 XV:1 41.	C 1. (T 1

Grade 6 Teacher

Paraeducator

Physical Education Teacher

Paraeducator

Brianna Fowler

Jill Wilmoth

Morgan Winchell

Danielle Young

	202	2024-2025 SAU #19						
	Ad	ministrat	tor'	s Salaries	5			
Town	Supe	erintendent	-	Assistant perintendent	_	Business ninistrator		
Goffstown	\$	144,004	\$	110,667	\$	104,888		
New Boston	\$	40,121	\$	30,833	\$	29,223		
		184,125		141,500		134,111		

NE	W BOSTO	N SCHOO)L D	IST	RICT		
SCHO	OL LUNCI	H PROGR	AM	FIN	IANCIA	L	
	ST	CATEMEN	ΝΤ				
	July 1, 2	023 to June	30, 2	024			
Revenue							
	Local (Sales)			\$	103,110		
	State			\$	2,659		
	Federal			\$	51,092		
	Other Federal			\$	21,582		
	Transfers			\$	18		
	Total Receipts					\$	178,460
Expenses							
	Food & Milk			\$	79,378		
	Wages and Ben	efits		\$	73,011		
	Other			\$	45,677		
	Total Expenses					\$	198,066
Profit/Loss		\$ (19,606)					
Prior Year Fund Balance		<u>\$ 56,653</u>					
Ending Fun	d Balance	\$ 37,047					

October Student Enrollment 2020 – 2024

Grade	2020	2021	2022	2023	2024
Preschool	25	24	19	22	14
Kindergarten	21	32	30	40	37
Readiness	13	5	15	15	17
1	75	53	70	51	66
2	81	76	50	68	47
3	65	83	77	49	69
4	91	68	87	76	51
5	63	93	69	88	73
6	74	64	95	68	85
Subtotals	508	498	512	477	459
Home Study	46	40	28	29	28

Students Tuitioned to Mountain View Middle School and Goffstown High School

	Grade	2020	2021	2022	2023	2024
	7	95	77	64	88	67
	8	87	95	75	69	89
	9	86	98	111	84	73
	10	83	79	83	100	81
	11	83	76	79	85	90
	12	80	75	73	69	81
Subtotals		514	500	485	495	481
GRAND TOTALS		1,022	998	997	972	940

New Boston Central School Principal's Report 2023-2024 Tori Underwood

School Theme

The students and staff worked together to support the school theme, which aligns with the school's vision that all members of our school community will be: Respectful, Responsible and Ready to Learn. We all want to have PRRRIDE in ourselves, for others and our school. The Bobcat Team started the year with a schoolwide assembly, which we all thoroughly enjoyed. We had a visit from the school mascot, Blaze the Bobcat, who joined in a movement break and danced along with us. Throughout the year, we focused on the theme and supported each other. The students and staff were recognized all year for their demonstration of the school theme.

Professional Development

The staff started the year attending presentations on Suicide Prevention, Schoology and the new Math and You program prior to the first day of school. They were members of a number of after school curriculum committees, language arts, social studies, math and science. We have committees for the Bobcat Behavior Team, Technology, Safety and Schoology. The staff are involved in committees to strengthen the overall school community and work collaboratively to support students' learning and safety within the environment.

The Department of Education is sponsoring courses on Best Practices: Building Data Culture and Language Essentials for Teachers of Reading and Spelling (LETRS). The LETRS course is a two-year commitment. We have a number of staff participating.

Matthew Tavares – Author Visit

Mrs. Charles wrote the following about the schoolwide author visit, which occurred on October 25th. "This fall New Boston Central School was lucky to have a visit from world renowned author/illustrator Matt Tavares! He was able to visit with all students in grades K-6. He has published more than twenty books including biographies about baseball greats, holiday stories and even his first graphic novel. With a few of the grade levels, he spoke about the process for creating his graphic novel, *Hoops*. He also shared his process for creating one of his picture books. The kids were surprised how much time and effort it takes to create a book. He even added a drawing tutorial with each group, and we ended up with some cool artwork to hang in our building! While the Kindergarteners were unable to attend his presentations, Matt was kind enough to do classroom visits to read one of his books aloud to them." Thank you to our librarian, Mrs. Charles, for arranging the author visit and thank you to the NBCS PTA for funding such a great opportunity for our students. A big thanks to Matt Tavares for spending his day with us!

Kevin Skarupa Visit

Weatherman Kevin Skarupa meets with the sixth graders every year. According to the WMUR website, "Kevin earned a meteorology degree from Lyndon State College in Vermont and currently holds both the AMS Television Seal of Approval and the Certified Broadcast Meteorologist seal. His favorite part of the job is visiting dozens of schools a year and talking with students about weather." Mrs. Lynch shared, "Mr. Skarupa was very complimentary and impressed with the 6th grade students' attentiveness, overall general knowledge of the weather, and the quality of questions asked."

NBCS Spelling Bee

We recently held the school spelling bee. Preliminaries were held in December. The spelling bee was narrowed down to the top two spellers in each of the fifth and sixth grade classrooms. The top three spellers were Anden Seiler, Ethan Brunt and Paige Garland. Congratulations! Anden took an online test for the next level of competition. The top 20-25 student scores on the test will represent their schools at the regional competition.

Earth Week at NBCS

The NBCS Community came together on Thursday, April 18th during our Earth Week celebration to participate in a school-wide clean up event. Supplied with gloves, bags, and rakes, everyone worked diligently to rid the school grounds of litter and debris. There was a clean-up of the baseball field, library trail, and garden. Students and staff prepped the pollinator garden, completed maintenance on the trail loop, created a welcome garden by the gym, and beautified some of the picnic areas. There was painting of rocks for the garden, and posters promoting recycle, reduce, reuse. The PTA has donated materials for a new area of the playground called "under construction" which is used for trucks, dirt digging and other fun. It was inspiring to see students of all ages and staff members working side by side, showing their dedication to keeping our school environment clean and beautiful. The event not only helped to improve the appearance of the school, but also fostered a sense of community and environmental awareness among all participants. — submitted by John Bridle, Assistant Principal

Elementary Honors Choir

Ms. Craven nominated students from NBCS to the Elementary Honors Choir. Emma Prive (6th), Eliot Nelson (6th) Sophia Vigneau (5th) and Zander Bresniak (4th) were selected by the Elementary Honors Choir Committee to participate in the concert. Emma and Sophia were available to attend and rehearsed the music with Ms. Craven and on their own time in preparation for their performance. On Friday April 5th, Emma and Sophia sang alongside over 70 other 4th-6th grade students from across the state. The program included the songs "Lightning", "Life's a Happy Song", "Shine", "Cover Me in Sunshine", and "Singing in the Rain", all songs about weather! On the day of the performance, the students rehearsed with all the choir members and the conductor Jill Pennington from 9am-3:30pm, followed by a performance for the public at 4pm. Both students had a wonderful time singing with the choir members and performing for their family and friends. – submitted by Lauren Craven, Music Teacher

Best Bobcat Award

The BEST BOBCAT Award is designed to honor an exemplary NBCS staff member or New Boston community member (either past or present) who has shown an amazing commitment to the New Boston Central School.

Julie Kirklin, School Board Member, presented Readiness Teacher Samantha Gorton with the Best Bobcat Award for the 2023-2024 School Year. Nomination quotes included: "Ms. Sam's passion for education and unwavering commitment to nurturing young minds have set her apart as a beacon of inspiration and mentorship." "Sam embodies the very essence of what it means to be an educator and community leader. Her kindness, compassion, and dedication are evident in everything she does, inspiring students and colleagues alike to strive for excellence and contribute positively to society." "Beyond her role in the classroom, Sam has been an integral part of our town's community fabric. Her tireless efforts extend far beyond the school walls, as she actively engages in various community service projects and initiatives. Whether it's assisting with church events, participating in local outreach programs, or advocating for educational reform, Sam is always at the forefront, leading by example and making a tangible difference in the lives of those around her." Congratulations Ms. Sam!

NEW BOSTON CENTRAL SCHOOL HEALTH REPORT 2023-2024 School Year

The mission of the health office at NBCS is to enhance the educational potential of all our students by promoting health, wellness, and safety.

479 Students enrolled (11/2023)

45 Average # of student health visits/day

3 Average # of staff health visits/day

8% Percentage of daily visits by children with chronic health concerns

310 Vision Screenings (250 by Lions club), 33 referrals

51 Hearing screenings, 1 referral

19 Dental Screenings (by New Boston Dental Care)

2 Referrals to dentists

9 Classroom presentations by School Nurse

75 Referrals to primary care providers

1 911 call (adult)

0 Reportable illnesses (# of cases)

Respectfully submitted, Christen Dudas, RN NBCS Nurse



File Photo

SUPERINTENDENT OF SCHOOLS REPORT Brian Balke, Superintendent of Schools

I am pleased to present the 2023-2024 Superintendent's Report on behalf of SAU19.

Our public schools continue to play a vital role in our communities, supporting families as they raise children and foster a sense of community. We remain steadfast in our commitment to maintaining a non-partisan and apolitical stance. We deeply appreciate all our educators for their hard work and dedication in supporting our students, families, and communities.

On April 8th, 2024, an incredibly rare and inspiring event occurred: the total solar eclipse in New Hampshire. Our dedicated teachers seized this unique opportunity to bring excitement into their classrooms. Despite it being a regular school day, families were encouraged to keep their children out of school to experience the eclipse together. We hope that our students will cherish the memories of this extraordinary event for years to come.

Leveraging a NH State (SAFE) Grant, the district upgraded safety-related infrastructure with over \$383,000 in grants. The improvements included building access controls, security camera upgrades, emergency alerting systems, and school radio communications.

During the March voting day, Goffstown voters approved a Citizen's Petition Warrant Article amounting to \$13,000 for the purchase of supplemental locks or door barricade devices for primary classroom doors. This initiative will serve as an additional layer of security within our Emergency Operations Plan.

During the 2023-2024 school year, the Goffstown District partnered with Energy Management Consultants (EMC) to implement a comprehensive energy efficiency plan. This \$3.3 million project included the conversion to LED lighting in all schools, the replacement of energy-efficient boilers at Goffstown High School and Maple Ave Elementary School, the installation of modern digital heating access controls at Bartlett and Maple Ave Elementary Schools, and the replacement of a roof section at Mountain View Middle School. The project received over \$500,000 in energy efficiency incentives and rebates and was financed through a municipal lease purchase program.

As highlighted in the individual school reports provided by our principals, our schools continue to offer numerous exemplary programs that support student learning and growth. The schools in Goffstown and New Boston remain dedicated to our collective mission of advancing student learning through a student-centered approach. The 2023-2024 school year was notably productive across all our schools, with students excelling both academically and socially.

I remain deeply grateful to our dedicated professional staff, support staff, and administrators who work tirelessly to make our schools exceptional places for learning and growth. We are honored to contribute our time, talents, and passion to the youth of Goffstown and New Boston. I also extend my heartfelt gratitude to our school boards and budget/finance committee members who graciously dedicate their time to the community. Lastly, I would like to express my pride in the wonderful students who walk through our doors every day; we are fortunate to have such outstanding kids in our schools.

Schools in Goffstown and New Boston are strong, student-centered, and focused on advancing student learning. We believe that our schools are the heartbeat of our communities, attracting new residents and enhancing property values and desirability. SAU19 schools, with their low per-pupil costs and high achievement, offer excellent value to the taxpayers of Goffstown and New Boston.

It remains my greatest honor to serve the communities of Goffstown and New Boston.

GOFFSTOWN HIGH SCHOOL Francis McBride, Principal

The dedication and hard work of students and staff continue to make GHS one of the best high schools in New Hampshire. US News and World Report ranked Goffstown High School #19 out of over 93 New Hampshire high schools. Additionally, GHS once again made the College Board 2024 AP School Honor Roll for schools that have done outstanding work to welcome more students into Advanced Placement (AP) Courses and support them on the path to college success.

Please join me in congratulating the following students, staff & teams for their accomplishments:

- Mrs. Jaime Gratton received the Robert E. Yager Exemplary Teaching Award from the National Science Teaching Association.
- Nine graduating GHS seniors earned the NH Seal of Biliteracy by demonstrating proficiency in both English and at least one additional world language!
- Nathan Reed and Tyler Sanders were named commended students for the 2025 National Merit Scholarship Competition.
- For the second year running, Hilde Hieronymus (Alto) took the top score in her audition room and will receive a state high score award at the festival in February 2025 when she will represent GHS in the Honors Jazz All-State Choir.
- November 2024: Members of GHS Performing Arts selected for the NH Classical All-State Festival:

Noah Steffen, Euphonium

Kacey Palmer, Flute

Nikko Kendall, Viola

Isaac Segien, Violin

Vocalists: Michael Ardita, Taylor Currier, Kaylin Emerson, James Fox, Hilde Hieronymus, Kaelyn Lavery, Carter Horne, Andrew Tanuma, Ava Tennett, Natasha Magliozzi, Julie Stanley, Fahren Sweet

- GHS Select Vocal Ensemble was invited to the State House in Concord to sing the National Anthem for the opening of the new legislative session.
- In 2024, GHS Performing Arts staged the following performances:

February – Les Misérables

May – Spring Dance Gala

July – Shrek the Musical where they offered their first sensory-friendly performance for families across the state of NH!

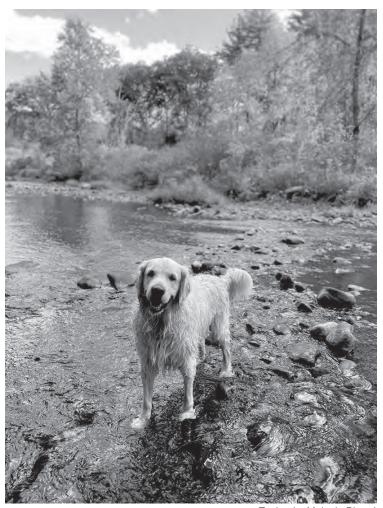
November - Radium Girls

December – The Nutcracker

- Wrestling Team back-to-back Division 2 Dual Meet State Championship, finishing undefeated. Division 2 Tournament State Champions. Two individual State Champions – Brodie Reeves and Willem Pierce. All 14 wrestlers placed at the Division Two State Tournament.
- Girls Basketball Maggie Sasso eclipsed the 1,000 point mark for her career. She became the third girl to reach this milestone at GHS.

- Girls Volleyball advanced to the State Semifinals this Fall. Julianne Danis set the all-time New Hampshire Division One "kills record," finishing her career with 1,068 kills. Sophie Roussel reached the 1,500 career assists milestone, a very impressive achievement.
- Spring Track Penny Annis defended her state title and won the Division Two High Jump for the second year in a row. Three school records were set this year.
 - The Goffstown 4 x 800-meter relay team of Lucas Baguidy, Nathanael Baguidy, Devin Hirsch, and Logan Cote set a new school record with a time of 8:15.62
 - The Goffstown 4 x 800-meter relay team of Rose Houde, Ava Jones, Grace Houde, and Kara Tschida set a new school record with a time of 10:10.25. Kara Tschida set a new school record in the 800m with a time of 2:22.52.

We are grateful for the continued support of our schools. Through generous donations, volunteer hours, and community partnerships, we continue to be able to provide enriching programs and safe learning environments for our students. Thank you!



Tucker by Melanie Pinard

MOUNTAIN VIEW MIDDLE SCHOOL Jessica Milligan, Principal

Accredited Member of the New England Association of Schools and Colleges

The 2023-2024 school year at Mountain View Middle School (MVMS) was a year of growth, collaboration, and success, centered around our mission to provide a safe and encouraging learning environment. We remained committed to engaging all students in a rigorous and inclusive learning experience that addressed their academic, social, emotional, and physical needs.

A cornerstone of our school culture continued to be the Positive Behavioral Intervention and Supports (PBIS) program. This school-wide initiative fosters a consistent, positive climate by emphasizing the core values of "Paws Pride": Respect, Responsibility, Community, and Pride. PBIS serves as the foundation for promoting social, emotional, and academic success for all students. Throughout the year, we celebrated these values with whole-school assemblies to recognize and honor student accomplishments.

Our MVMS community thrived thanks to the dedication of our staff, the support of student families, and the involvement of our community partners, including Crispin's House, the Goffstown Police and Fire Departments, and the Mountain View Partnership (MVP). Together, we worked to promote wellness, engagement, and learning for every student.

We offered a wide range of extracurricular activities to enrich students' experiences, including athletics, chess club, and drama club performances of Sponge Bob the Musical and Book Reports of Destiny. Our music ensembles showcased their talents through performances, while after-school programs like the homework club, individual tutoring, and access to the library media center supported academic success.

Students also participated in enriching field trips to destinations such as the Mount Crumpit Farm, Canobie Lake Park, Camp Lincoln, and Mel's Funway Park. Our Artists in Residence program welcomed Marcy Schepker for tapestry weaving.

Mountain View Middle School continues to uphold its accreditation by the New England Association of Schools and Colleges (NEASC) and remains one of only eight middle schools in New Hampshire recognized as a Spotlight School by the New England League of Middle Schools. Our positive school culture and climate support students through the significant academic, social, emotional, and physical growth of the middle school years.

At MVMS, we are proud to provide a rigorous and inclusive learning environment that prepares students for success, growth, and achievement in all areas of their development.

NEW BOSTON SCHOOL DISTRICT DELIBERATIVE SESSION February 6, 2024

School District Moderator Keith Diaz recognized a quorum of voters was present and declared the meeting open at 7:00pm. He noted this meeting is being held to prepare for the official ballot on March 12, 2024 and consider School District Warrant Articles two, three and four. He led the people in the Pledge of Allegiance.

Keith Diaz welcomed everyone to the meeting.

Approximately 42 people were present at the Deliberative Session.

Keith Diaz briefly reviewed the rules and procedures of the Deliberative Session, and invited the audience to voice any questions they may have. He confirmed that he has examined the documents and found them to be in order. The legal requirements were met and the Warrant was posted appropriately as required on January 26, 2024.

ARTICLE 1

To choose one members of the School Board for the ensuing three years

Bill Schmidt filed for the School Board member position.

ARTICLE 2

"Shall the school district raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling TWENTY MILLION FORTY SEVEN THOUSAND NINE HUNDRED FORTY SIX DOLLARS (20,047,946)? Should this article be defeated, the default budget shall be NINETEEN MILLION NINE HUNDRED THIRTY SIX THOUSAND TWO HUNDRED FORTY DOLLARS (\$19,936,240), which is the same as last year, with certain adjustments required by previous action of the school district or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. This warrant article (the Operating Budget Article) does not include appropriations in ANY other warrant articles. (Majority vote required)

The School Board voted 5-0-0 to recommend The Finance Committee voted 7-0-0 to recommend

Bill Schmidt MOVED to pass the warrant article as written. Julie Kirklin seconded the motion.

NBCS Principal Tori Underwood presented a PowerPoint presentation on the budget.

With no questions or discussion from the audience, Keith Diaz restated the motion to pass the warrant article as written. It **PASSED** unanimously.

ARTICLE 3

Shall the school district vote to approve the cost items included in the collective bargaining agreement reached between the New Boston School District and the New Boston Support Staff which calls for the following increases in salaries and benefits at the current staffing level:

Estimated Increase
\$227,007
\$ 32,273
\$ 32,295

and further to raise and appropriate TWO HUNDRED TWENTY-SEVEN THOUSAND SEVEN DOLLARS (\$227,007) for the 2024-2025 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. This amount to be offset by SEVEN THOUSAND TWO HUNDRED EIGHTY-SEVEN DOLLARS (\$7,287) from the Food Service Revenues, THREE THOUSAND SEVEN HUNDRED SEVENTY-FIVE DOLLARS (\$3,775) from the Special Federal Revenue Fund, with the remaining TWO HUNDRED FIFTEEN THOUSAND NINE HUNDRED FORTY-FIVE DOLLARS (\$215,945) to be raised by taxation. (Majority vote required)

This appropriation is in addition to Warrant Article #2 the Operating Budget

The School Board voted 5-0-0 to recommend The Finance Committee voted 7-0-0 to recommend

Kelly Socia **MOVED** to pass Article 3 as written. Belynda Cianci seconded the motion.

Human Resources Director Kate Magrath presented a PowerPoint presentation detailing the support staff contract. The last Support Staff contract was negotiated in 2020 and since then there have been significant challenges in hiring and retaining support staff. The Powerpoint included details of contract language changes made for clarity and contract funding.

With no questions or discussion from the audience, Keith Diaz restated the motion to pass the warrant article as written. It **PASSED** unanimously.

ARTICLE 4

Shall the school district vote to raise and appropriate the sum of SEVENTY FIVE THOUSAND DOLLARS (\$75,000) to be added to the New Boston Central School Facilities Renovation and Repair Capital Reserve Fund (CRF) (established in 2010). This sum to come from the June 30, 2024 fund balance available for transfer on July 1, 2024. No amount to be raised from taxation. (Majority vote required)

Nicole Treat **MOVED** to pass Article 4 as written. Bill Schmidt seconded the motion.

Business Administrator Scott Gross presented a PowerPoint presentation on the Facilities Renovation and Repair Capital Reserve Fund. This article is asking the voters for authorization to deposit up to \$75,000.00 into the Renovation and Repair Capital Reserve Fund, should there be adequate funds to do so at the end of the fiscal year. The purpose of this fund is to cover planned renovation and repair costs of the school (e.g., future parking lot repairs, septic and leach field replacement, etc.) as well as emergency repairs (failed septic system, failed fire cistern, discovery of leaking oil tanks adjacent to the White Buildings occurred in the past), that arise during the budget cycle. The money in this account would be spent only after School Board authorization. In order to deposit money into this fund, it requires a vote by the voters on a Warrant Article each year. The School District has been very active in updating its own 6-Year Capital Improvement Plan (CIP) as a planning tool. There are over \$7M in projects in the school's 6 -Year CIP matrix including a \$3.4M place marker for a classroom wing addition (this project continues to be deferred based on enrollment trends). The CRF provides a funding source to offset the cost of CRF eligible future projects. The CRF can also be used for matching grant purposes and for unplanned/emergency capital expenses.

Bill McFadden of Dane Road presented an amendment to the moderator in writing to add the word "new" before "taxation" in the last line.

Bill McFadden **MOVED** to pass the amendment to Article 4 as written. Jennifer Allocca seconded the motion.

With no further questions or discussion from the audience, Keith Diaz restated the motion to pass the amendment to Article 4 as written. It **PASSED** with one opposition noted.

With no further questions or discussion from the audience, Keith Diaz restated the motion to pass the warrant article as amended. It **PASSED** unanimously.

Keith Diaz thanked the School Board, administration, ballot clerks, staff and custodians. He noted voting would take place at New Boston Central School on March 12, 2024 between 7:00AM and 7:00PM.

With no further business, Lynn Wawrzyniak **MOVED** adjourn the Deliberative Session at 7:40 PM. Mindi Charles seconded the motion. It **PASSED** unanimously.

Respectfully submitted, Maralyn Segien School District Clerk OFFICIAL BALLOT FOR THE SCHOOL DISTRICT OF NEW BOSTON, NEW HAMPSHIRE March 12, 2024

MARALYN SEGIEN SCHOOL DISTRICT CLERK

ARTICLE 1

MEMBER OF THE SCHOOL BOAF	LD
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THREE YEARS (Vote for One)

Bill Schmidt	1061
Write In	

ARTICLE 2

"Shall the school district raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling TWENTY MILLION FORTY SEVEN THOUSAND NINE HUNDRED FORTY SIX DOLLARS (20,047,946)? Should this article be defeated, the default budget shall be NINETEEN MILLION NINE HUNDRED THIRTY SIX THOUSAND TWO HUNDRED FORTY DOLLARS (\$19,936,240), which is the same as last year, with certain adjustments required by previous action of the school district or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. This warrant article (the Operating Budget Article) does not include appropriations in ANY other warrant articles. (Majority vote required)

The School Board voted 5-0-0 to recommend
The Finance Committee voted 7-0-0 to recommend

YES 741 NO 689

ARTICLE 3

Shall the school district vote to approve the cost items included in the collective bargaining agreement reached between the New Boston School District and the New Boston Support Staff which calls for the following increases in salaries and benefits at the current staffing level:

Estimated Increase
\$227,007
\$ 32,273
\$ 32,295

and further to raise and appropriate TWO HUNDRED TWENTY-SEVEN THOUSAND SEVEN DOLLARS (\$227,007) for the 2024-2025 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. This amount to be offset by SEVEN THOUSAND TWO HUNDRED EIGHTY-SEVEN DOLLARS (\$7,287) from the Food Service Revenues, THREE THOUSAND SEVEN HUNDRED SEVENTY-FIVE DOLLARS (\$3,775) from the Special Federal Revenue Fund, with the remaining TWO HUNDRED FIFTEEN THOUSAND NINE HUNDRED FORTY-FIVE DOLLARS (\$215,945) to be raised by taxation. (Majority vote required)

This appropriation is in addition to Warrant Article #2 the Operating Budget

The School Board voted 5-0-0 to recommend
The Finance Committee voted 7-0-0 to recommend

YES 778 NO 659

ARTICLE 4

Shall the school district vote to raise and appropriate the sum of SEVENTY FIVE THOUSAND DOLLARS (\$75,000) to be added to the New Boston Central School Facilities Renovation and Repair Capital Reserve Fund (CRF) (established in 2010). This sum to come from the June 30, 2024 fund balance available for transfer on July 1, 2024. No amount to be raised from new taxation. (Majority vote required)

The School Board voted 5-0-0 to recommend
The Finance Committee voted 7-0-0 to recommend

YES 1128 NO 310



2025 WARRANT

New Boston Local School

The inhabitants of the School District of New Boston Local School in the state of New Hampshire qualified to vote in School District affairs are hereby notified that the Annual School District Meeting will be held as follows:

First Session of Annual Meeting (Deliberative Session)

Date: February 4, 2025

Time: 7:00 pm

Location: New Boston Central School Details: Tom Mansfield Gymnasium

Second Session of Annual Meeting (Official Ballot Voting)

Date: March 11, 2025 Time: 7:00 am - 7:00 pm

Location: New Boston Central School Details: Tom Mansfield Gymnasium

We certify and attest that on or before 1873020, a true and attested copy of this document was posted at the place of meeting and at NBCS, NB Tox Hay and that an original was delivered to Down Marine Marine Position Signature

Name NB Board Viu Chair

BIII Schmidt NB Board Chair Willed A

GOVERNING BODY CERTIFICATION



2025 WARRANT

Article 01 Election of Officers

To choose two (2) members of the School Board for the ensuing three years

Article 02 Operating Budget

Shall the school district raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling TWENTY MILLION ONE HUNDRED NINETY SIX THOUSAND FOUR HUNDRED SEVENTY TWO DOLLARS (20,196,472)? Should this article be defeated, the default budget shall be TWENTY MILLION SEVENTY ONE THOUSAND THREE HUNDRED FIFTY TWO DOLLARS (\$20,071,352), which is the same as last year, with certain adjustments required by previous action of the school district or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. This warrant article (the Operating Budget Article) does not include appropriations in ANY other warrant articles. (Majority vote required)

The School Board recommends this article 5-0-0

The Finance Committee does not recommend this article 5-1-0

Article 03 Teachers Collective Bargaining Agreement

Shall the New Boston School District vote to approve the cost items included in the New Boston Education Association Collective Bargaining Agreement reached between the New Boston School Board and the New Boston Education Association, which calls for the following increases in salaries and benefits at the current staffing levels:

Year	Estimated Increase
2025-2026	\$320,909
2026-2027	\$204,101
2027-2028	\$213,165

and further to raise and appropriate the sum of \$320,909 for the 2025-2026 fiscal year; this amount to be offset by \$12,302 from the Special Revenue Fund with the remaining amount of \$308,607 to be raised by taxation for the purpose of funding the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. This appropriation is in addition to Warrant Article #2 the Operating Budget. (Majority vote required.)

The School Board recommends this article 5-0-0

The Finance Committee does not recommend this article 4-2-0

Article 04 Special Meeting Permission for Defeated CBA

Shall the New Boston School District, if article #3 (Teacher Collective Bargaining Agreement) is defeated, authorize the governing body to call one special meeting, at its option, to address article #3 cost items only? (Majority vote)

The School Board recommends this article 5-0-0

The Finance Committee recommends this article 3-3-0



2025 WARRANT

Article 05 Capital Reserve Fund Deposit

Shall the school district vote to raise and appropriate the sum of TWO HUNDRED THOUSAND DOLLARS (\$200,000) to be added to the New Boston Central School Facilities Renovation and Repair Capital Reserve Fund (CRF) (established in 2010), with this sum to come from the June 30, 2025 fund balance available for transfer on July 1, 2025? No new amount to be raised from taxation. (Majority vote required)

The School Board recommends this article 5-0-0

The Finance Committee recommends this article 6-0-0

Article 06 Petition Article-Rejection of Taxpayer Funding for private education through Education Freedom Accounts

We, the voters of New Boston, New Hampshire, call on our state elected officials to uphold their duty to fiscal accountability by rejecting any extension of taxpayer funding for private education through Education Freedom Accounts (EFAs), school vouchers, until we have full accountability, transparency, and a suitable funding plan that ensures no further strain on public schools or local taxpayers. We further direct the Town Administrator to deliver this warrant article and results to New Hampshire's Governor and members of the State Legislature within thirty (30) days of this vote.

Whereas, taxpayers have a right to know how their money is spent and deserve clear, verifiable evidence that it is being spent wisely and delivering results; and whereas, taxpayer dollars are being diverted from public schools to private educations through EFAs (vouchers) and this shift does not reduce public school expenses, leaving local taxpayers to cover the difference through higher property taxes; and whereas, unlike public schools, private education funded by taxpayers through vouchers lacks accountability measures, such as reporting how funds are used and tracking student performance, among other measures required of public schools.

The School Board does not recommend as written 3-0-0

OFFICIAL BALLOT FOR THE SCHOOL DISTRICT OF NEW BOSTON, NEW HAMPSHIRE March 11, 2025

MARALYN SEGIEN SCHOOL DISTRICT CLERK

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MEMBER OF THE SCHOOL B	OARD
THREE YEARS (Vote for Two)	
Howard Bailynson	
_Julie Kirklin	
Kate Merva	
Write In	

ARTICLE 2

"Shall the school district raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or

as amended by vote of the first session, for the purposes set forth therein, totaling TWENTY MILLION ONE HUNDRED NINETY SIX THOUSAND FOUR HUNDRED SEVENTY TWO DOLLARS (20,196,472)? Should this article be defeated, the default budget shall be TWENTY MILLION SEVENTY ONE THOUSAND THREE HUNDRED FIFTY TWO DOLLARS (\$20,071,352), which is the same as last year, with certain adjustments required by previous action of the school district or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. This warrant article (the Operating Budget Article) does not include appropriations in ANY other warrant articles. (Majority vote required)

The School Board voted 5-0-0 to recommend
The Finance Committee voted 5-1-0 to not recommend

YES	NO 🗌

ARTICLE 3

Shall the New Boston School District vote to approve the cost items included in the New Boston Education Association Collective Bargaining Agreement reached between the New Boston School Board and the New Boston Education Association, which calls for the following increases in salaries and benefits at the current staffing levels:

Year	Estimated Increase
2025-2026	\$320,909
2026-2027	\$204,101
2027-2028	\$213,165

and further to raise and appropriate the sum of \$320,909 for the 2025-2026 fiscal year; this amount to be offset by \$12,302 from the Special Revenue Fund with the remaining amount of \$308,607 to be raised by taxation for the purpose of funding the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. This appropriation is in addition to Warrant Article #2 the Operating Budget. (Majority vote required)

The School Board voted 5-0-0 to recommend
The Finance Committee voted 4-2-0 to not recommend

YES 🗌	νο □
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ARTICLE 4

Shall the New Boston School Distric	t, if article #3 (Teacher Collective Bargaining
Agreement) is defeated, authorize th	e governing body to call one special meeting
at its option, to address article #3 co	ost items only? (Majority vote required)

it its option, to address article #0 cost items only : (majority vote required)
The School Board voted 5-0-0 to recommend The Finance Committee voted 3-3-0
YES NO
ARTICLE 5
Shall the school district vote to raise and appropriate the sum of TWO HUNDRED THOUSAND DOLLARS (\$200,000) to be added to the New Boston Central School Facilities Renovation and Repair Capital Reserve Fund (CRF) (established in 2010), with this sum to come from the June 30, 2025 fund balance available for transfer on July 1, 2025? No new amount to be raised from taxation. (Majority vote required)
The School Board voted 5-0-0 to recommend The Finance Committee voted 6-0-0 to recommend
YES NO D
ARTICLE 6
Will the voters of New Boston, New Hampshire, direct our state elected officials to uphold their duty to fiscal accountability by rejecting any extension of taxpayer funding for private education through Education Freedom Accounts (EFAs) school vouchers, until we have full accountability, transparency, and a suitable funding plan that ensures no further strain on public schools or local properties axpayers? If so, we direct the Town Administrator to deliver this warrant article and results to New Hampshire's Governor and members of the State Legislature within thirty (30) days of this vote.
The School Board voted 4-1-0 to recommend YES NO

NEW BOSTON SCHOOL DISTRICT 2025-2026 Proposed Expenditure Budget

Function		2023-2024 Actual A		2024-2025 Appropriation		2025-2026 Proposed Budget		Change from 2024-2025 Appropriation		% Change from 2024-2025 Appropriation
1100-1199	Regular Education	\$	11,122,387	\$	12,448,272	\$	12,414,347	\$	(33,925)	-0.27%
1200-1299	Special Education	\$	2,801,774	\$	3,297,742	\$	3,049,304	\$	(248,438)	<u>-7.53%</u>
1300-1399	Vocational Programs	\$	-	\$	-	\$	-	\$	-	0.00%
1410	Co-Curricular	\$	10,457	\$	17,072	\$	17,551	\$	479	0.00%
1420	Athletics							\$	-	0.00%
1430	Summer School Programs	\$	90,103	\$	99,196	\$	102,798	\$	3,602	3.63%
1400-1499		\$	100,560	\$	116,268	\$	120,349	\$	4,081	3.51%
1600	Adult Education Programs	\$	-	\$	-	\$	-	\$	-	0.00%
1810	Field Rental	<u>\$</u>	<u> </u>	<u>\$</u>	<u>-</u>	<u>\$</u>	<u> </u>	\$		0.00%
1600-1899		\$	-	\$	-	\$	-	\$	-	0.00%
2120	Guidance	\$	114,304	\$	117,304	\$	116,513	\$	(791)	<u>-0.69%</u>
2125	Guidance Records									0.00%
2130	Health Services	\$	90,916	\$	101,724	\$	102,334	\$	610	0.67%
2140	Psychology Services	\$	9,880	\$	-	\$	-	\$	-	_
2150	Speech Pathology and Audio	\$	83,848	\$	197,388	\$	203,795	\$	6,407	3.25%
2163	Occupational Therapy	\$	126,510	\$	135,384	\$	134,436	\$	(948)	<u>-0.70%</u>
2180	Other Student Support Services							\$	-	0.00%
2190	Outside Consultants	\$	800	\$	5,000	\$	5,000	\$	-	0.00%
2000-2199		\$	426,258	\$	556,800	\$	562,078	\$	5,278	0.95%
2210	Summer Curriculum Development	\$	1,717	\$	8,159	\$	4,317	\$	(3,842)	<u>-47.09%</u>
2212	Professional Book and Printed	\$	82	\$	500	\$	500	\$	-	0.00%
2213	Staff Development and Training	\$	5,169	\$	11,500	\$	11,500	\$	-	0.00%
2222	Information Center Services	\$	156,807	\$	167,038	\$	170,477	\$	3,439	2.06%
2290	Technical Support Services	\$	94,456	\$	98,116	\$	100,827	\$	2,711	2.76%
2200-2299		\$	258,231	\$	285,313	\$	287,621	\$	2,308	0.81%
2311	School Board	\$	11,905	\$	19,552	\$	16,300	\$	(3,252)	<u>-16.63%</u>
2313	Treasurer	\$	809	\$	1,351	\$	1,350	\$	(1)	<u>-0.07%</u>
2314	District Meeting	\$	1,335	\$	2,351	\$	2,540	\$	189	8.04%
2317	Audit Services	\$	9,000	\$	9,700	\$	9,700	\$	-	0.00%
2318	Legal Services	\$	7,753	\$	10,000	\$	10,000	\$	-	0.00%
2310-2319		\$	30,802	\$	42,954	\$	39,890	\$	(3,064)	<u>-7.13%</u>
2321	SAU Services	\$	556,810	\$	593,618	\$	631,528	\$	37,910	6.39%
2410	Administration	\$	536,385	\$	589,074	\$	481,824	\$	(107,250)	<u>-18.21%</u>
2490	Other Student Support Services	\$	_	\$	2,500	\$	2,500	\$	-	0.00%
2400:2499		\$	536,385	\$	591,574	\$	484,324	\$	(107,250)	-18.13%
2510	Other Fiscal Services	\$	-	\$	1	\$	1	\$	-	0.00%
2620	Building Operations	\$	596,071	\$	604,226	\$	650,528	\$	46,302	<u>7.66%</u>
2630	Care and Upkeep of Grounds	\$	1,400	\$	30,200	\$	31,700	\$	1,500	4.97%
2640	Equipment Maintenance	\$	_	\$	500	\$	800	\$	300	60.00%
2660	Public School Infrastructure	\$	_	\$	_	\$	_	\$	-	
2600-2699		\$	597,471	\$	634,927	\$	683,029	\$	48,102	7.58%

Function		-	2023-2024 Actual	2024-2025 opropriation	2025-2026 Proposed Budget	Change from 2024-2025 ppropriation	% Change from 2024-2025 Appropriation
2721	Transportation	\$	665,720	\$ 760,026	\$ 913,748	\$ 153,722	20.23%
2722	Special Needs Transportation	\$	309,450	\$ 319,722	\$ 373,521	\$ 53,799	<u>16.83%</u>
2725	Field Trip Transportation	\$	11,546	\$ 11,896	\$ 14,896	\$ 3,000	<u>25.22%</u>
2790	Other Transportation	\$	23,584	\$ 45,000	\$ 45,000	\$ -	0.00%
2700-2799		\$	1,010,300	\$ 1,136,644	\$ 1,347,165	\$ 210,521	18.52%
2800	Other Professional Services	\$	-	\$ -	\$ -	\$ -	0.00%
2800-2999		\$	-	\$ -	\$ -	\$ -	0.00%
4100-4300	Land Acquisition	\$	-	\$ 3	\$ 3	\$ -	0.00%
4500	Building and Construction	\$	-	\$ 1	\$ 1	\$ -	0.00%
4600	Building Improvements	\$	-	\$ -	\$ 1	\$ 1	0.00%
5110	Debt Service - Principal	\$	-	\$ -	\$ -	\$ -	0.00%
5120	Debt Service - Interest	\$	-	\$ -	\$ -	\$ -	0.00%
5221-5222	Fund Transfers	\$	-	\$ 2	\$ 2	\$ -	
5251	Transfer to Capital Reserve	\$	150,000	\$ 75,000	\$ -	\$ (75,000)	_
5222	Transfer to Food Service	\$	-	\$ -	\$ 1	\$ 1	0.00%
Fund 10	Total General Fund**	\$	17,590,978	\$ 19,779,118	\$ 19,619,643	\$ (159,475)	<u>-0.81%</u>
Fund 21	Food Service Fund ***	\$	198,066	\$ 217,060	\$ 226,829	\$ 9,769	4.50%
Fund 22	Federal Grants Fund ***	\$	457,349	\$ 353,775	\$ 350,000	\$ (3,775)	<u>-1.07%</u>
Total New Boston So	chool District	\$	18,246,393	\$ 20,349,953	\$ 20,196,472	\$ (153,481)	<u>-0.75%</u>

Notes:

The proposed fiscal year 2025-2026 column equals the MS-27 operating budget posted with the warrant.

Fund 21 FY 24 Actuals were impacted by increased federal grants/reimbursements for meals

Fund 22 FY 24 Actuals were a result of ESSER (Federal Grants) projects

Fund 21 and 22 FY 26 Projected Expenses are NOT raised by taxation

New Boston School District FY 2023-2024 ESTIMATED Revenues

		2024-2025 Actuals	2025-2026 Proposed
LOCAL REVE	NUE FROM OTHER THAN TAXES		-
1300-1349	Regular Education Tuition	\$ 10,000	\$ 10,000
1400-1449	Transportation Fees		
1500-1599	Earnings on Investments	\$ 10,000	\$ 10,000
1600-1699	School Lunch Sales	\$ 149,060	\$ 160,303
1700-1799	Student Activities		
1800-1899	Community Service Activities		
1900-1999	Other Local Revenue	\$ 1,500	\$ 1,500
	Local Sources Subtotal	\$ 170,560	\$ 181,803
REVENUE FR	OM STATE SOURCES		
3210	School Building Aid		
3215	Kindergarten Building Aid		
3220	Kindergarten Aid		
3230	Special Education Aid	\$ 150,000	\$ 150,000
3240-3249	Vocational Aid (AREA Vocational Trans)		
3250	Adult Education		
3260	Child Nutrition	\$ 2,000	\$ 2,000
3270	Driver Education		
3290-3299	Other State Sources	1025	6695
	State Sources Subtotal	\$ 153,025	\$ 158,695
REVENUE FR	OM FEDERAL SOURCES		
4100-4539	Federal Programs / Grants	\$ 353,775	\$ 350,000
4540	Vocational Education	\$ -	
4550	Adult Education	\$ -	
4560	Child Nutrition Programs	\$ 50,000	\$ 50,000
4570	Disabilities Programs	\$ -	
4580	Medicaid Distribution	\$ 5,000	\$ 5,000
4590-4999	USDA Commodities	\$ 16,000	\$ 16,000
4810	Federal Forest Reserve	\$ -	\$ -
	Federal Sources Subtotal	\$ 424,775	\$ 421,000
OTHER FINAL	NCING SOURCES		
5110-5139	Sale of Bonds	\$ -	\$ -
5140	Reimbursement of Anticipation Notes	\$ -	\$ -
5221	Transfer from Food Service SR Fund	\$ -	\$ -
5222	Transfer from Other SR Funds		\$ -
5230	Transfer from Capital Project Funds	\$ -	\$ -
5251	Transfer from Capital Reserve Funds	\$ -	\$ -
5252	Transfer from Expendable Trust Funds	\$ -	\$ -
5253	Transfer from Non-Expendable Trust	\$ -	\$ -
5300-5699	Other Financing Sources	\$ -	\$ -
9997	Supplemental Appropriation (Contra)	\$ -	\$ -
9998	Amount Voted From Fund Balance	\$ 75,000	\$ 200,000
	Other Sources Subtotal		\$ 200,000
011000011	CHOOL REVENUES AND CREDITS	\$ 823,360	\$ 961,498

New Boston School District FY 2023-2024 ESTIMATED Revenues

	2024-2025 Actuals	2025-2026
		Proposed
Unassigned Fund Balance (MS-25)	\$ 1,151,588	\$ 1,500,000
Less Voted from Fund Balance	\$ 75,000	\$ 200,000
Less Fund Balance to Reduce Taxes	\$ 476,588	\$ 700,000
Fund Balance Retained (5% Contingency Fund)	\$ 600,000	\$ 600,000
Total Revenues and Credits	\$ 1,299,948	\$ 1,661,498
Assessment Overview		
General Fund Appropriation	\$ 19,488,173	\$ 19,619,643
Food Service Appropriation	\$ 209,773	\$ 226,829
Special Revenue Appropriation	\$ 350,000	\$ 350,000
Warrant Article CRF (UFB)	\$ 75,000	\$ 200,000
Warrant Article - Building Improvements	-	\$ -
Warrant Article CBA- Support Staff (2024) Teacher (2024)	\$ 227,007	\$ 320,909
Total Appropriation	\$ 20,349,953	\$ 20,717,381
LESS TOTAL REVENUES/CREDITS	\$ 1,299,948	\$ 1,661,498
NET LOCAL SCHOOL APPROPRIATION	\$ 19,050,006	\$ 19,055,883
Net Education Grant (Adequacy)	\$ 3,109,430	\$ 3,101,491
Locally Retained State Ed Tax (SWEPT)	\$ 1,368,415	\$ 1,331,005
Net Required Local Education Tax Effort	\$ 14,572,161	\$ 14,623,387



PLODZIK & SANDERSON

Professional Association/Certified Public Accountants

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

INDEPENDENT AUDITOR'S REPORT

To the Members of the School Board New Boston School District New Boston, New Hampshire

Report on the Audit of the Financial Statements

Adverse and Unmodified Opinions

We have audited the financial statements of the governmental activities, major fund, and the aggregate remaining fund information of the New Boston School District, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the New Boston School District's basic financial statements as listed in the table of contents.

Summary of Opinions

Opinion Unit
Governmental Activities
General Fund
Aggregate Remaining Fund Information

Type of Opinion
Adverse
Unmodified
Unmodified

Adverse Opinion on Governmental Activities

In our opinion, because of the significance of the matter discussed in the Matters Giving Rise to Adverse Opinion on Governmental Activities section of the report, the accompanying financial statements do not present fairly the financial position of the New Boston School District, as of June 30, 2024, or the changes in financial position in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions on Major Fund, and Aggregate Remaining Fund Information

In our opinion, accompanying the financial statements present fairly, in all material respects, the respective financial position of the major fund, and the aggregate remaining fund information for the New Boston School District, as of June 30, 2024, and the respective changes in financial position and the respective budgetary comparison for the major general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Adverse and Unmodified Opinions

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

Matters Giving Rise to Adverse Opinion on Governmental Activities

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

Emphasis of Matter - Change in Accounting Principle

As discussed in Note 2-C to the financial statements, in the year ending June 30, 2024, the School District adopted new accounting guidance, GASB Statement No. 100, Accounting Changes and Error Corrections – an Amendment to GASB Statement No. 62. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Required Supplementary Information

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

- Management's Discussion and Analysis,
- Schedule of the School District's Proportionate Share of Net Pension Liability,
- Schedule of School District Contributions Pensions
- Schedule of the School District's Proportionate Share of Net Other Postemployment Benefits Liability,
- Schedule of School District Contributions Other Postemployment Benefits,
- Notes to the Required Supplementary Information

Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America,

New Boston School District Independent Auditor's Report

which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

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

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

November 20, 2024 Concord, New Hampshire Plodzík & Sanderson Professional Association

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR FY 2024 DRAFT

As management of the New Boston School District ("District"), we offer readers of the District's Financial Statements this narrative overview and analysis of the financial activities of the District for the year ended June 30, 2024. We encourage readers to consider the information presented here in conjunction with the District's financial statements.

1. Financial Highlights

- The assets and deferred outflow of resources of the District fell short of its liabilities and deferred inflows of resources at the close of the most recent year by \$(3,070,073) (net position). Of this amount, \$(4,438,678) (unrestricted net position), had it been positive, may have been used to meet the government's ongoing obligations to citizens and creditors. The negative unrestricted net position is attributable to the reporting of the District's proportional share of the actuarially determined retirement system's unfunded pension liability less the system's net position ("net pension liability"). Reporting the District's proportional share of the net pension liability does not impact the District's ability to meet its current obligations.
- The District's total net position changed by \$45,786 (\$3,024,287 in FY 23).
- As of the close of the current fiscal year, the District's governmental funds reported a combined ending fund balance of \$1,780,135, a change of \$(45,311) in comparison with the prior year \$1,825,446.
- At the end of the current fiscal year, the District had \$476,589 remaining in unassigned fund balance. This money is available for spending at the District Town Meeting's discretion or for tax relief. In addition, \$600,000 has been assigned and retained for contingency in accordance with RSA 198:4-bII.
- Per GASB Statement Nos. 68 and 71, the District is required to record its related share of net pension liability of the New Hampshire Retirement System. The net pension liability is the District's proportionate share of the retirement system's actuarially determined unfunded pension liability less the system's net position. This amount is reported only on the government-wide financial statements and has no impact on the fund financial statements of the District. At the end of the most recent year, our net pension liability is \$7,129,796.

2. Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements are comprised of four components: 1) government-wide financial statements, 2) fund financial statements, 3) notes to the financial statements, and 4) required supplementary information. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements

The *government-wide financial statements* are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the District's assets and deferred outflows of resources and liabilities and deferred inflows of resources, with the difference between the items reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event

giving rise to the change occurs, regardless of the time of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g., earned but unused vacation leave).

The governmental activities of the District include administration, instruction, support services, operations and maintenance, transportation, and non-instructional services.

Fund Financial Statements A *fund* is a group of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District are governmental funds.

<u>Governmental Funds</u> Governmental Funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented to *government funds* with similar information presented for *government activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds and governmental activities*.

The District maintains five individual governmental funds. Information is presented in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the general fund which is considered to be a major fund. Data from the other four funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements* elsewhere in this report.

The District adopts an annual appropriated budget for its general, food service, and grants funds. A budgetary comparison statement has been provided for the major general fund to demonstrate compliance with this budget.

Notes to the Financial Statements The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information In addition to the basic financial statements and accompanying notes, this report also presents *required supplementary information* that is required to be disclosed by accounting principles generally accepted in the United States of America which includes this management discussion and analysis, the Schedule of School District's Proportioned share of Net Pension Liability, Schedule of School District Contributions – Pensions, Schedule of the District's Proportionate Share of the Net Other Postemployment Benefits Liability, and the Schedule of the District Contributions – Other Postemployment Benefits. Other supplementary information is presented for purposes of additional analysis and is not a required part of the financial statements. This includes the combining and individual fund schedules.

3. Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of government's financial position. In the case of the District, assets and deferred outflows of resources fell short of the liabilities and deferred inflows of resources by \$3,070,073 at the close of the most recent fiscal year.

The largest portion of the District's net position \$1,331,559, reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment and furnishings), less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The following is a summary of condensed statement of net position and statement of activities for government-wide financial data for the current and prior fiscal years.

New Boston School District's Condensed Statement of Net Position

Summary of Net Position Governmental Activities

			%
			Change
	2024	2023	2023-2024
Current and Other Assets	\$2,178,157	\$2,341,409	-6.97%
Capital Assets	1,331,559	1,223,761	8.81%
Total Assets	3,509,716	3,565,170	-1.56%
Deferred Outflows of Resources	1,653,776	1,743,044	-5.12%
Long-Term Liabilities Outstanding	7,738,525	7,642,304	1.26%
Other Liabilities	294,682	398,454	-26.04%
Total Liabilities	8,033,207	8,040,758	-0.09%
Deferred Inflows of Resources	200,358	291,743	-31.32%
Net Investment in Capital Assets	1,331,559	1,210,352	10.01%
Restricted Net Position	37,046	56,653	-34.61%
Unrestricted Net Position	(4,438,678)	(4,291,292)	3.43%
Total Net Position	\$ (3,070,073)	\$ (3,024,287)	1.51%

Summary of Changes in Net Position Governmental Activities

	2024	2023	\$	0/0
	Amount	Amount	Difference	Difference
Revenues:				
Program Revenue:				
Charges for Services	\$ 170,687	\$ 187,032	\$ (16,345)	-9.58%
Operating Grants and Contributions	585,864	742,278	(156,414)	-26.70%
General Revenue:				
School District Assessment	12,598,885	11,887,212	711,673	5.65%
Unrestricted Grants	4,487,275	4,241,900	245,375	5.47%
Miscellaneous & Interest	111,711	96,109	15,602	13.97%
Total Revenues	17,954,422	17,154,531	799,891	4.46%
Expenses:				
Instruction	\$14,300,641	\$13,619,327	\$ 681,314	4.76%
Support Services:				
Student	440,985	502,477	(61,492)	-13.94%
Instructional Staff	281,919	268,291	13,628	4.83%
General Administration	31,044	28,149	2,895	9.33%
Executive Administration	570,616	615,121	(44,505)	-7.80%
School Administration	542,213	535,660	6,553	1.21%
Business	3,615	-	3,615	-100%
Operation and Maintenance of Plant	671,852	987,363	(315,511)	-46.96%
Student Transportation	957,352	901,688	55,664	5.81%
Noninstructional Services	199,971	243,084	(43,113)	-21.56%
Total Expenses	18,000,208	17,701,160	299,048	1.66%
Change in Net Position	(45,786)	(546,629)	500,843	1093.88%
Net Positon, beginning	(3,024,287)	(2,477,658)	(546,629)	-18.07%
Net Position, ending	\$ (3,070,073)	\$ (3,024,287)	\$ (45,786)	-1.49%

Governmental Activities As noted above, governmental activities net position changed by \$(45,786). Key elements of this change are as follows:

Governmental Activities:

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General Fund	\$ (29,314)
Other Governmental Funds	(15,997)
	(45,311)
Depreciation expense, net of capital asset additions	107,798
Change in notes payable	13,409
Change in compensated absences	30,000
Change in net pension liability, net of deferred resources	(173,496)
Change in net OPEB liability, net of deferred resources	21,814
Total net change	\$ (45,786)

4. Financial Analysis of the Government's Funds

As noted earlier, fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end for the fiscal year.

As of the end of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$1,780,135, which is a change of \$(45,311) (\$1,825,446 in FY 23) in comparison with the prior year. Key elements of this change are as follows:

Governmental Funds:

General Fund	\$ 1,685,311
Other Governmental Funds:	
Food Service Fund	37,046
Student Activity Fund	57,778
Total	\$ 1,780,135

5. General Fund Budgetary Highlights

The general fund is what most people think of as "the budget" since it is the fiscal point of the First Session of Annual Meeting (Deliberative) and largely supported by locally raised taxes. The general fund ended the fiscal year with an unassigned fund balance of \$1,076,589 of which \$476,589 will be returned to the taxpayers in 2024-2025 and \$600,000 will be retained in accordance with RSA 198:4-bII.

COMMENTS ON GENERAL FUND BUDGET COMPARISONS (SEE EXHIBIT D-1)

- General fund actual revenues totaling \$17,271,776 exceeded budgeted revenues by \$89,505 (0.5%)
 - Local sources totaling \$132,432 exceeded budget by \$65,932 due to a combination of over collection of tuition revenue, greater than expected investment income, and an under estimation of local revenue sources.
 - State sources totaling \$4,539,687 exceeded budget by \$27,801; this amount is attributed to state revenues being higher than expected, especially with special education aid.
 - **Federal sources** totaling \$772 was lower than budgeted by \$(4,228) based on decreases in federal funding.
- General fund expenditures totaling \$17,283,736 were less than appropriation totaling \$17,945,520 by \$661,784.
 - o **Instruction** totaling \$13,930,943 was below budget by \$472,639 primarily due to under expenditures in tuition charges to the Goffstown School District, as well as slightly lower salary and benefits costs at New Boston Central School due to staffing changes.
 - o **Student Transportation** totaling \$956,446 was lower than the budget of \$1,013,151 by \$56,705. This was a result of combining bus routes due to driver shortages.
 - o **Support Services- Student** totaling \$421,623 was lower than the budget amount of \$441,652 with a variance of \$20,029. This variance is largely attributed to changes in student support needs and challenges filling paraprofessional vacancies.
 - o **Operation and maintenance of plant** totaling \$585,644 was less than the budget of \$645,252 due to a combination of fewer building repairs, changes to custodial staff and some slight reductions in energy costs.

6. Capital Asset and Debt Administration

Capital Assets. The District's investment in capital assets for its governmental activities as of June 30, 2024, amounted to \$1,331,559 (net of accumulated depreciation). This investment in capital assets includes land, buildings and building improvements, machinery and equipment, and furnishings. The total change in the District's investment in total capital assets for the current year was \$107,798 as evidenced below:

Capital Assets at Year End Governmental Activities

	June 30, 2024	June 30, 2023	% Change 2023-2024
Land Buildings & Building Improvements Machinery, Equipment & Furnishings Less: Accumulated Depreciation Total	\$ 6,770 4,338,143 389,113 (3,402,467) \$ 1,331,559	\$ 6,770 4,255,772 275,184 (3,313,965) \$ 1,223,761	0.00% 1.94% 41.40% 2.67% 8.81%
Depreciation Expense	\$ (88,502)		

Additional information on the District's capital assets can be found in the notes to the financial statements at Note 5.

Long-Term Debt

The table below illustrates the long-term debt of the District as of June 30, 2024. The compensated balances were calculated on vacation days and retirement stipend days for all eligible employees for compensation at retirement. In accordance with GASB 68, the calculated value of the unfunded state retirement to the District for FY 2024 is noted, Note 10.

Long-Term Debt Outstanding at Year End Governmental Activities

			%
	June 30,	June 30,	Change
	2024	2023	2023-2024
Compensated Absences	\$ 182,000	\$ 212,000	16.48%
Notes Payable	-	13,409	100.00%
Pension Related Liability	7,129,796	6,972,923	-2.20%
Net Other postemployment benefits liability	426,729	443,972	4.04%
Total	\$ 7,738,525	\$ 7,642,304	-1.24%

Future Budgetary Implications

Significant activities or events, which will have an impact on future district finances, include:

- o State education funding in the form of adequacy aid to local school districts can be uncertain based on several factors such as enrollment, free and reduced lunch participation, and other criteria.
- o The State shifting cost responsibilities to local governments may have an impact on taxation calculation.
- o The unassigned Fund Balance established in this audit is intended to be returned at tax rate setting in November.
- Future budgets will continue to be developed based on actual expenditures in prior years, in particular reviewing salary and benefits. Additionally, a more accurate approach to revenues is be implemented focusing on funding derived from tuitions and other local sources.

7. Request for Information

This financial report is designed to provide a general overview of the District's financing for all those with an interest in the District's finances. Questions, concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the Business Administrator, C/O SAU#19, 11 School Street, Goffstown, New Hampshire 03045.



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