

**SUNAPEE SELECTBOARD
MEETING MINUTES
TOWN OFFICE MEETING ROOM
Monday, April 1, 2024, 6:30 p.m.**

Present: Chair Carol Wallace; Vice Chair Suzanne Gottling; Selectboard Members Jeremy Hathorn, Frederick Gallup, and Anthony Dolan

Also present: Town Manager Shannon Martinez

1. CALL SELECTBOARD MEETING TO ORDER

Chair Wallace called the meeting to order at 6:42 p.m.

2. REVIEW OF MINUTES

March 18, 2024

Mr. Dolan said he should have recused himself from voting on one of the CZCs. Chair Wallace said as the vote was unanimous, it would not have had an impact.

The date should be changed to March 18, 2024, at the top of the page.

In the Trask Brook Road discussion, add, "Selectboard Member Gallup suggested abandoning the road back to Mr. Jared Johnson and ensuring that the two abutting property owners approve the proposal, which will be proposed in a future warrant article."

In the Sargent Road discussion, add, "Selectboard Member Gallup suggested that Mr. Martell reevaluate and do an analysis of the bridges in the town that may need more attention than Sargent Bridge. Selectboard Member Gallup stated that the reevaluation should be the job of the Highway Department."

MOTION to approve the minutes of the March 18, 2024, Selectboard meeting as amended made by Selectboard Member Hathorn, seconded by Selectboard Vice Chair Gottling. A vote was taken, all were in favor. Motion carried unanimously.

3. REVIEW OF ITEMS FOR SIGNATURE

CZCs

- Parcel ID: 0128-0034-0000 – 76 Garnet Street – Stacy Madison
- Parcel ID: 0202-0007-0000 – Prospect Hill Road – Allen & Lorraine Costigliola
- Parcel ID: 0101-0014-0000 – 82 Springfield Road – Sarah & Brian McAllister
- Parcel ID: 0124-0018-0000 – Marys Road – Holly & Christopher Leonard
- Parcel ID: 0104-0066-0000 – 44 Springfield Road – Ernest & Patricia Collins

DEMOLITION

- Parcel ID: 0104-0066-0000 – 44 Springfield Road – Ernest & Patricia Collins

LAND DISTURBANCE

- Parcel ID: 0106-0032-000 – 10 Sunny Knoll Road – Oetting, Et Al
- Parcel ID: 0128-0034-0000 – 76 Garnet Street – Stacy Madison

AFTER THE FACT

- Parcel ID: 0128-0034-0000 – 76 Garnet Street – Stacy Madison

SHORT-TERM RENTAL CZCs

- Parcel ID: 0121-0018-0000 – 37 West Shore Road – Stephen & Anne Sharp
- Parcel ID: 0136-0041-0000 – 11 Birch Point Lane – Kristen & Denis Horrigan

USE OF FACILITIES

- Lake Sunapee Rowing Club – Use of Safety Services Building – April 21st, 2024 – 9 AM – 1 PM
- Lake Sunapee Rowing Club – Use of Georges Mills Harbor – May 6th – November 2nd

VETERANS' TAX CREDIT/EXEMPTION APPLICATION

- Jeremy & Jessica Stocker – 26 Chippendale Drive
- Deborah Thompson – 29 Maple Street
- Judith Thackaberry – 93 Ryder Corner Road

SOLAR TAX CREDIT/EXEMPTION APPLICATION

- Norris Revocable Trust – Christopher & Nancy Norris – 121 Granite Ridge Road
- Jesse & Barbara Tyler – 7 Dowd Lane

MOTION to approve the Consent Agenda as presented made by Selectboard Member Gallup, seconded by Selectboard Vice Chair Gottling. A vote was taken, all were in favor. Motion carried unanimously.

4. FIREWARDS APPOINTMENTS

Josh Trow appeared before the Board to discuss appointments and reappointments to the Firewards Board. The Firewards Board recommended reappointing Jake Paris for a three-year term and Josh Trow for a two-year term, and appointing Matt Gross for a one-year term. Mr. Trow shared background information on Mr. Gross and commended Austin Brown for the work he did on the Board.

MOTION to accept the recommendation of the Firewards for the appointment of Josh Trow for two years, Jake Paris for three years, and Matthew Gross for one year to the

Board of Firewards made by Selectboard Member Gallup, seconded by Selectboard Vice Chair Gottling. A vote was taken, all were in favor. Motion carried unanimously.

5. APPOINTMENTS

7:00 PM – Fire Department

Prospect Hill Fire After Action

Fire Chief Galloway and the Safety Officer appeared before the Board to review the details of the Prospect Hill fire on January 18, 2024. They explained the response from other towns and the challenges the situation presented. They noted the help the Highway Department provided, along with Evans for fueling the trucks on the scene, the Water Department, the power company, and the fire marshals.

Chief Galloway described the age of some of the equipment in use that evening. They have met with Ms. Martinez to discuss what could be done to the communications trailer to make it work better in the future. Chief Galloway said mutual aid is helpful, but it isn't always available, due to manpower concerns and events occurring in their respective towns.

He thanked everyone who brought food but noted that bringing food to the scene is dangerous and that a staging point was needed. Ms. Martinez said the residents of the building have received lots of support; however, coordination is needed in providing it.

Ms. Martinez said the Emergency Operations Plan (EOP) was updated in 2022, and reviewed the purpose of the plan. She noted that if an EOC (Emergency Operations Center) had been activated by the Emergency Operations Manager or the EMD, some of the issues people on scene were dealing with could have been mitigated and/or delegated. She explained it would have been useful to go through the process and suggested an EOC be called to exercise "EOP muscles". She reviewed some of the functions the EOC could have fulfilled, including getting information to the public and activating the Ladies Auxiliary Club. She said pre-planning is needed to reestablish community connections.

The Safety Officer said that this event has helped them figure out what improvements can be made. Ms. Martinez said Howard and Dave will run the Town through the EOP and work with the community groups to review procedures.

Chair Wallace thanked the Fire Department for doing a great job and the Board concurred.

Fire Equipment Update Follow-Up

Chief Galloway explained the Fire Capital Reserve Fund is set up for a 30-year turnover rate. The insurance company, Primex, will provide a complete replacement value for equipment 20 years or newer. After that, they only offer the value of the equipment.

Engine 1 (water supply truck) was purchased in 1993 or 1994 and is showing its age. Chief Galloway reviewed the issues it is experiencing and possible ways to address them, and the cost. He noted a stock truck from Alexis with customizations can be ordered for \$721,596; it could be delivered by December 2024 or January 2025. There is a prepayment discount available. Ordering a custom truck would entail a longer timeline and would cost more. There is currently \$733,010 in the Capital Reserve Fund. This truck will not be available for very long, so a decision needs to be made quickly.

Mr. Trow said in 1993, a motion was made and approved that made the Selectboard the agents to expend the Fire Department Capital Reserve Fund. He noted that historically, requests like this have gone to warrant. However, this is a time-sensitive opportunity, and they would like the Selectboard to approve the purchase of this truck. Leasing isn't a viable option, as it would incur interest.

Mr. Trow noted there has been discussion around combining this truck and the ladder truck; this idea could be applied to the next equipment purchase.

Chief Galloway said there is a possibility the current truck could be sold if it is still in service. He will have the truck fixed to ensure it remains in service to qualify.

The Board discussed holding a public hearing on this issue, but decided the monies in the fund were already voted on to be expended on fire equipment. They expressed concerns about depleting the Capital Reserve Fund to purchase one truck, although they noted the cost of the truck will continue to increase as time goes on. Chair Wallace said due diligence has been done, and the need and the opportunity are there.

MOTION to approve the amount of up to \$730,000 for the new fire truck for the Fire Department from the Capital Reserve Fund made by Selectboard Member Hathorn, seconded by Selectboard Vice Chair Gottling. A vote was taken, all were in favor. Motion carried unanimously.

7:30 PM – Joshua Boone, Tax Collector – Deeding

Josh Boone appeared before the Board to discuss deeding. April 9, 2024, is the deed execution date for all 2021 liens that will not be redeemed. There are six liens that have not been redeemed and total \$12,534.02. He reviewed the properties and said last year, everyone paid by the deadline; he hopes the same will happen this year.

MOTION that the Board sees no reason to institute any waivers on the properties presented by the Town Clerk and Tax Collector made by Selectboard Member Gallup, seconded by Selectboard Vice Chair Gottling. A vote was taken, all were in favor. Motion carried unanimously.

7:45 PM – Connie Sampson, Human Resources Director, Employee Manual Overview and Approval Request

Connie Sampson appeared before the Board to review the updates made to the Employee Handbook. She thanked the Committee for their work on this project. She explained they are working on the compensation classification study; responses to the RFPs are being opened on April 4th. They will begin overhauling the performance evaluation process once the compensation study is underway.

Ms. Martinez noted this manual was last updated in 2015. They will continue to refine the manual and ensure it contains what is legally required as well as mirroring actual practices. Periodically, throughout the year, the team will come back to the Board seeking approval on specific policies and/or adjustments.

Chair Wallace asked for clarification regarding the ability of a supervisor to clock an employee in and out. Ms. Sampson explained when an employee forgets to clock in or out, they can submit a request through the system for their supervisor to do so for them. Ms. Martinez noted employees can now certify their own timesheets. And there is always an audit trail.

Ms. Martinez asked the Board for input regarding the parameters around where specific employees must live, given the difficulty in obtaining housing. The parameters set revolve around response time. The Board asked her to present a recommendation.

The Board thanked Ms. Sampson for the work she and the team have done on this project.

MOTION to approve the Employee Manual made by Selectboard Vice Chair Gottling, seconded by Selectboard Member Hathorn. A vote was taken, all were in favor. Motion carried unanimously.

6. PUBLIC COMMENT

Chair Wallace asked for public comment.

Lisa Hoekstra, a resident, said she has asked several questions and has not received responses. 1) In September 2023, the Board said legal case documents would not be included on the agenda or in minutes but would be available online. She said they continue to appear in the minutes and agenda. She asked if the Board had changed their mind and if so, when. 2) She said last fall, the Board decided there would be an opportunity for residents to have one-

on-one conversations with one or two Board members after the monthly Community Conversations, but this has only happened once. She asked if this is still going to happen and if not, when did this change. 3) She said residents have seen conflict of interest issues on this and other Boards, and asked what residents are supposed to do when this happens.

She said on the agenda for this meeting, the Weiss v. Sunapee case is noted as a trial, but it is a zoning case.

Chris Whitehouse said Chair Wallace founded the Burkehaven Family Foundation in 2018. He said per tax records, in 2018, Chair Wallace put \$38 million into this Foundation. He said she is the vice president and her husband, Michael, is the treasurer, who is also on the Planning Board. He said her husband is noted as being a firefighter, instructor, and former EMT on his LinkedIn profile. He said in 2021, \$35,000 was donated by the Foundation to the Sunapee Fire Department Association for a new UTV. He said in 2022, \$220,000 was donated by the Foundation to the Sunapee Fire Department Association for a boat. He said these donations were made while Ms. Wallace held the position of Chair of the Selectboard. He said this is a conflict of interest and is unethical. He said in 2024, there was a \$420,000 warrant article for a full-time Fire Department to be funded by a private donation. He said it wasn't hard to figure out who was behind this donation. He said Chair Wallace had a duty to recuse herself and not vote on this article, per the Town Ethics Policy. He said her behavior was nefarious.

Lisa Hoekstra, president of the LSSTRA, said the February 26, 2024, minutes did not include a handout that was provided to the Board from an appointment the LSTRA had with them. She said the handout posed several questions and suggestions the LSSTRA wanted responses to. She gave the handout to the Board again and asked that it be added to the minutes of this meeting. She said she has asked Ms. Martinez several times to remove the verbiage from the regulations that says, "non-residential commercial use of a property." She said this language has no basis in New Hampshire RSAs and case law and it contradicts several of the ordinances and recent assessment updates, which say the STR properties are assessed as "residential in use." She cited a Supreme Court of New Hampshire case that determined that a residence is a residence, if it is being used as a residence. She said the Board is deliberately choosing to follow legal advice from Attorney Johnston that is not sound or based on the law. She asked if the Board is willing to engage in a conversation about why and how to remove this language. She asked if the Board is willing to discuss a tourism committee. She asked who and how many people have access to the STR platform in OpenGov and what security measures are in place.

MOTION to place Ms. Hoekstra's handout in the reading file as opposed to the minutes was made by Chair Wallace, seconded by Selectboard Member Hathorn.

Ms. Gottling asked who has access to the reading file and Chair Wallace said the public does.

A vote was taken, all were in favor. The motion carried unanimously.

Chair Wallace closed public comment.

7. SELECTBOARD ACTION

Sign DRA Form 232

Chair Wallace explained Form 232 codifies what was approved at Town Meeting.

MOTION to sign DRA Form 232 made by Selectboard Member Gallup, seconded by Selectboard Vice Chair Gottling. A vote was taken, all were in favor. The motion passed unanimously.

Sign Updated Sunapee Selectboard Policies and Procedures Document

Chair Wallace explained the Board has modified the Selectboard Policies and Procedures document to indicate that legal documents will be on the website and updates for cases will be on the agenda. Ms. Martinez clarified that “updates” means if there is a significant ruling, the documentation will be in the packet.

MOTION to sign the updated Sunapee Selectboard Policies and Procedures Document made by Selectboard Member Gallup, seconded by Selectboard Member Hathorn. A vote was taken, all were in favor. The motion passed unanimously.

Approve Water and Sewer Department Office Manager to Initiate Loan Application

Approve Water and Sewer Office Manager to initiate loan application for the recently passed warrant article: up to \$1,050,000 for the engineering, permitting, construction and installation of new water mains at five Route 11 crossings and on Lower Main Street, and for the design, engineering, and permitting to replace water mains on High Street, Central Street, and Route 103B.

MOTION to approve Water and Sewer Office Manager to initiate loan application for the recently passed warrant article: up to \$1,050,000 for the engineering, permitting, construction and installation of new water mains at five Route 11 crossings and on Lower Main Street, and for the design, engineering, and permitting to replace water mains on High Street, Central Street, and Route 103B made by Selectboard Vice Chair Gottling, seconded by Selectboard Member Dolan. A vote was taken, all were in favor. The motion passed unanimously.

8. TOWN MANAGER REPORT

Ms. Martinez reported the Highway Safety Committee is updating the Parking Ordinance and Posted Road Ordinance and these will be presented to the Board soon. She recommended a public hearing be held before the Board decides on these ordinances and they agreed. Mr.

Gallup said non-local contractors are the ones who are not obeying road postings. He said the Committee wants to bring in contractors to obtain their opinions on this ordinance.

Ms. Martinez said trial memos were filed on March 26, 2024, regarding Bradley M. Weiss, et al v Town of Sunapee and are available online. An update will be provided when a decision is received. She copied and pasted the information from the email she received counsel who referenced the matters as 'trial memos.'

She provided an update on Coalition 2.0, saying the Rand case is stayed and House Bill 1583 is on track and moving forward. She will meet with Russ and then discuss with the Board whether it would be appropriate for the School Board and Selectboard to meet to discuss this issue. She noted the Coalition is only interested in ensuring that the tax money raised in Sunapee stays in Sunapee; it does not have a thought regarding the efficacy of education and what that number should be.

Ms. Martinez said she needs permission to continue to move forward with the Perkins Pond Bond by applying for \$100,000 for the Perkins Pond Management Study. The RFQ was released on April 1, 2024.

MOTION to approve the Town Manager pursuing the \$100,000 Perkins Pond bond made by Selectboard Member Gallup, seconded by Selectboard Vice Chair Gottling. A vote was taken, all were in favor. The motion passed unanimously.

Ms. Martinez said the next Community Conversation will be on April 19th at noon. One of the topics of discussion will be fireworks versus drones. Chair Wallace asked to publish that Selectboard members will be present, as they have been at all the meetings in the past. The Board discussed possible topics for future Community Conversations. Ms. Gottling said a resident asked if the drones are noisy. Ms. Martinez said the Town is partnering with the Yacht Club, which will help defray the cost, and they hope to involve other towns in the event. The Board discussed other locations away from the lake for the fireworks. Ms. Martinez said the date is under discussion, as the 4th and 6th are not available.

Ms. Martinez reminded the Board of the charrette on April 12 and April 13, 2024, at the Livery. Chair Wallace urged Board members to sign up for one of the sessions.

Ms. Martinez said the Board should have reviewed the Ethics Policy when they went over the policies during Orientation. She said they are researching entities that would do a presentation on conflict of interest that would be open to the public. She said the policy is reviewed regularly with employees but has not been reviewed regularly with Board or Committee members.

She said the auditors will be in the Town Offices next week. She shared the updated bank account balances, updated revenue report, and updated budget with the Board. She noted she didn't ask for the Tax Collector's encumbrance correctly and clarified that there is \$7,000 for

the invoice that was included in the original ask (voting machine), which was approved by the Board, and \$10,000 for the records retention, totaling \$17,000.

MOTION to approve a total of \$17,000 to the encumbered funds for the Tax Collector/Elections budgets made by Selectboard Member Gallup, seconded by Selectboard Member Hathorn. A vote was taken, all were in favor. The motion passed unanimously.

Ms. Martinez reported Code Red is being eliminated. The state is offering a new system, Genasys, so the Town will be transitioning to this system.

9. SELECTBOARD MEMBERS' REPORT

Ms. Gottling said the Town roads were well taken care of during the recent storm.

10. OUTSTANDING BUSINESS

A. Community Conversation

Chair Wallace said it will be publicized that Selectboard members are in attendance and available for discussions after Community Conversations, as they have been in the past.

B. Conflict of Interest

Chair Wallace said the conflict-of-interest issue has been discussed with the attorneys, who have assured them there is no conflict of interest pertinent to the specific issues that have been raised by residents. She said at the last Board meeting, she requested that Ann Bordeianu's emails rebutting accusations should be put in the minutes; she should have asked for them to be put in the reading file.

C. Appointment

Chair Wallace said the Board has determined that there will be no letter in response to denying an appointment regarding concerns which have already been addressed to the extent required by the Board.

D. Language in STR Regulations

Chair Wallace said the language in the STR regulations has been approved by the attorneys, so there is no desire or momentum to change that language.

E. Tourism Committee

Chair Wallace asked the Board if they would like to consider forming a tourism committee. The Board discussed what the Committee would be charged with

accomplishing. Mr. Dolan reviewed what the Chamber does, and the Board agreed the Town's interests are covered adequately by them. Ms. Gottling noted that if a committee is formed, meetings must be noticed, a meeting space will be needed, and minutes will need to be taken. Mr. Gallup said the information booth isn't visited as often as it was before the introduction of the internet. The Board agreed not to move forward but would be willing to reconsider this in the future if a need is presented.

F. Access to OpenGov

Ms. Martinez said only Town staff have access to the internal side of OpenGov.

G. Response to Comments by Chris Whitehouse During Public Comment

Chair Wallace said she is a member of the Board of the Burkehaven Foundation. She said the Foundation has made contributions to many different organizations throughout the world and in Sunapee. She said this is a matter of public record and there is nothing nefarious. She does not believe she needed to recuse herself from issues related to accepting donations, as it is for the good of the Town.

Ms. Gottling said for there to be a problem with any member of any Board donating to any entity and then voting on issues relating to that entity, personal financial gain would need to be involved.

H. HB1479

Rep Damon voted as recommended, Rep Stone vote for, Tanner absent, Indefinitely Postponed

I. Public Comment Question regarding 120-day grandfathering

Ms. Martinez said for anyone who registered by January 1 and was in full compliance with the zoning ordinance, the 120-day limit does not apply. If they registered by December 7, the 120-day limit does not apply. Anyone registering after December 7, 2023, the current iteration of the STR zoning ordinance in its entirety applies.

J. Letter Regarding Failing Retaining Wall Signed by Selectboard Chair Wallace and Sent to Property Owner

K. Fourth of July: Drones in Place of Fireworks (discussed earlier)

L. Solar at the Wastewater Treatment Plant

Chair Wallace reported there is a very active group working on this. When they are ready to present to the Board, they will come forward.

M. Roads/Congestion

Ms. Martinez said everyone will continue to grapple with this, to determine whether an impact fee makes sense.

N. Conservation Commission Deed Clean-Up

Ms. Martinez said one of the deeds is cleaned up and a second still needs to be cleaned up.

O. Signage in front of Information Center

Ms. Martinez said there is no movement on this.

P. Follow-Up Meeting with Springfield

Ms. Martinez said there is no movement on this.

11. NON-PUBLIC

RSA 91-A:3, II(a) The dismissal, promotion, or compensation of any public employee or the disciplining of such employee, or the investigation of any charges against him or her, unless the employee affected (1) has a right to a public meeting, and (2) requests that the meeting be open, in which case the request shall be granted; RSA 91-A:3, II(b) The hiring of any person as a public employee; and RSA 91-A:3, II(c) Matters which, if discussed in public, would likely affect adversely the reputation of any person, other than a member of this board, unless such person requests an open meeting. This exemption shall extend to include any application for assistance or tax abatement or waiver of a fee, fine or other levy, if based on inability to pay or poverty of the applicant.

MOTION to go into a non-public session under RSA 91-A:3, II (a, b, c) made by Selectboard Vice Chair Gottling, seconded by Selectboard Member Gallup. A roll call vote was taken: Dolan – yes, Hathorn – yes, Gallup – yes, Wallace – yes, Vice Chair Gottling – yes. The motion passed unanimously.

The cameras were turned off at 9:50 p.m.

Entered non-public at 9:51 PM

Exited non-public at 10:45 PM

12. UPCOMING MEETINGS

- April 2nd, 2024: Recreation Committee – 7:00 p.m.
- April 3rd, 2024: Conservation Committee – 7:00 p.m.

- April 4th, 2024: Zoning Board Meeting – 6:30 p.m.
- April 11th, 2024: Planning Board Meeting – 7:00 p.m.
- April 12th, 2024: Sunapee Charrette – 3:30 p.m.
- April 13th, 2024: Sunapee Charrette Presentation – 3:00 p.m.
- April 15th, 2024: Selectboard Meeting – 6:30 p.m.
- April 23rd, 2024: Abbott Library Trustees – 5:00 p.m.
- April 25th, 2024: Water & Sewer Commission Meeting – 5:30 p.m.
- April 25th, 2024: Firewards – 6:30 p.m.

13. ADJOURNMENT

The meeting was adjourned at 10:46 PM

Respectfully submitted,

Beth Hanggeli
Recording Secretary

January 18, 2024

Weather

19:00 15 deg F Clear sky 3mph wind

22:00 9 deg F Clear sky no wind

1:00 5 deg F Clear sky no wind

4:00 6deg F Clear sky no wind

7:00 6 deg F Clear sky no wind

10:00 13 deg F Sunny no wind

A photograph of a Hannaford grocery store at dusk. The building is a single-story structure with a combination of brick and light-colored siding. It features several gabled roof sections. A sign with the Hannaford logo and name is visible on the right side of the building. In the foreground, there is a paved area with yellow traffic cones and a display of goods covered with a blue tarp. Trees are visible in the background.

Hannaford

18:39 Tanker and ladder to scene

18:59 Engine to cover station

A yellow fire engine with "GOSHEN" and "ENGINE 2" written on its side. The truck is parked on a paved surface with houses and trees in the background. A white horizontal line is positioned below the text.

Goshen Engine 2

First alarm in Sunapee 19:38

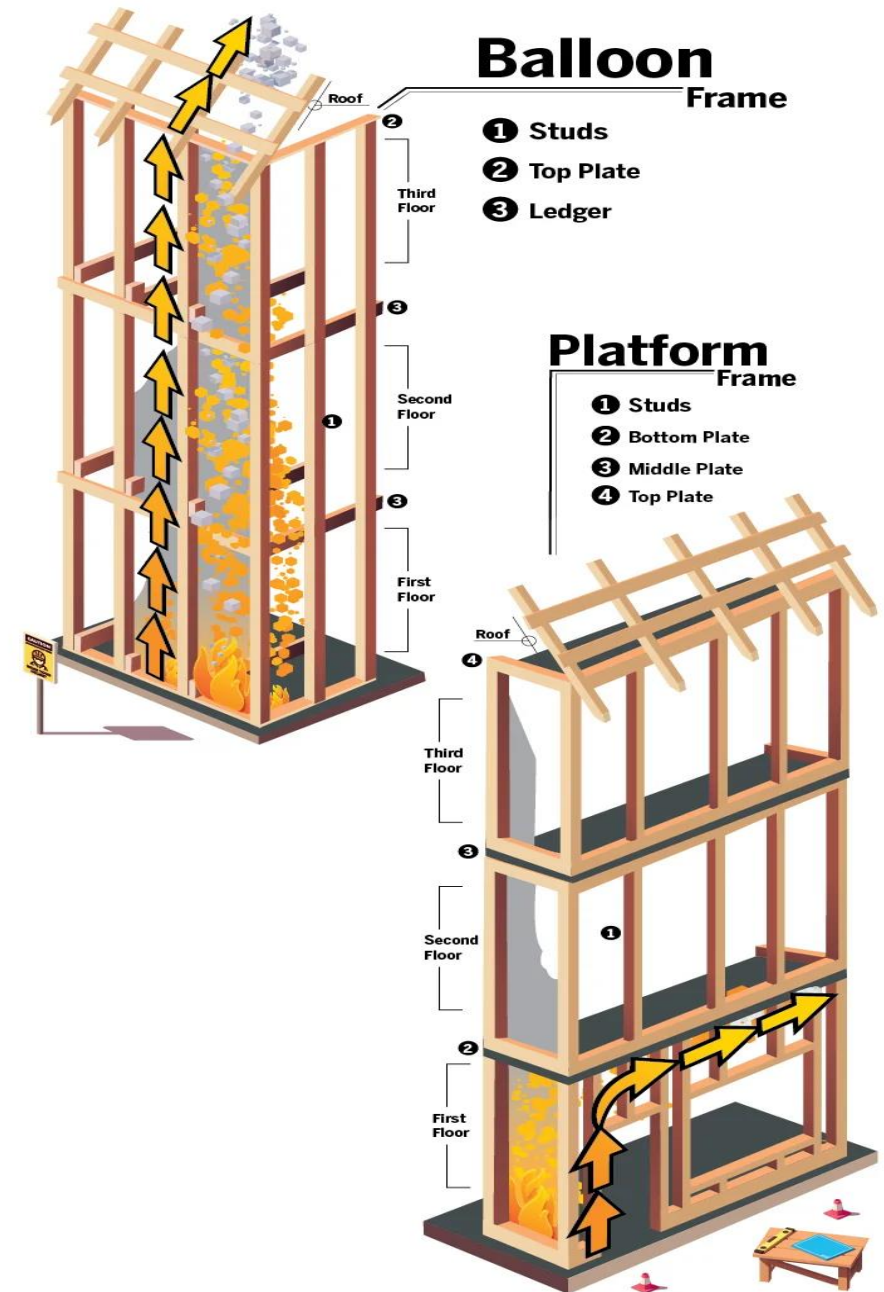
- tone



The Manor



Construction type



Balloon construction video



Initial timeline

- 19:38 Time of tone
- 19:42 Goshen responding
- 19:43 Sunapee Engine 2 responding from New London
- 19:49 Goshen off on scene
- 19:49 Goshen first line to the C side of building, smoke coming from second story. Residents partially evacuated
- 19:52 Sunapee engine 2 on scene





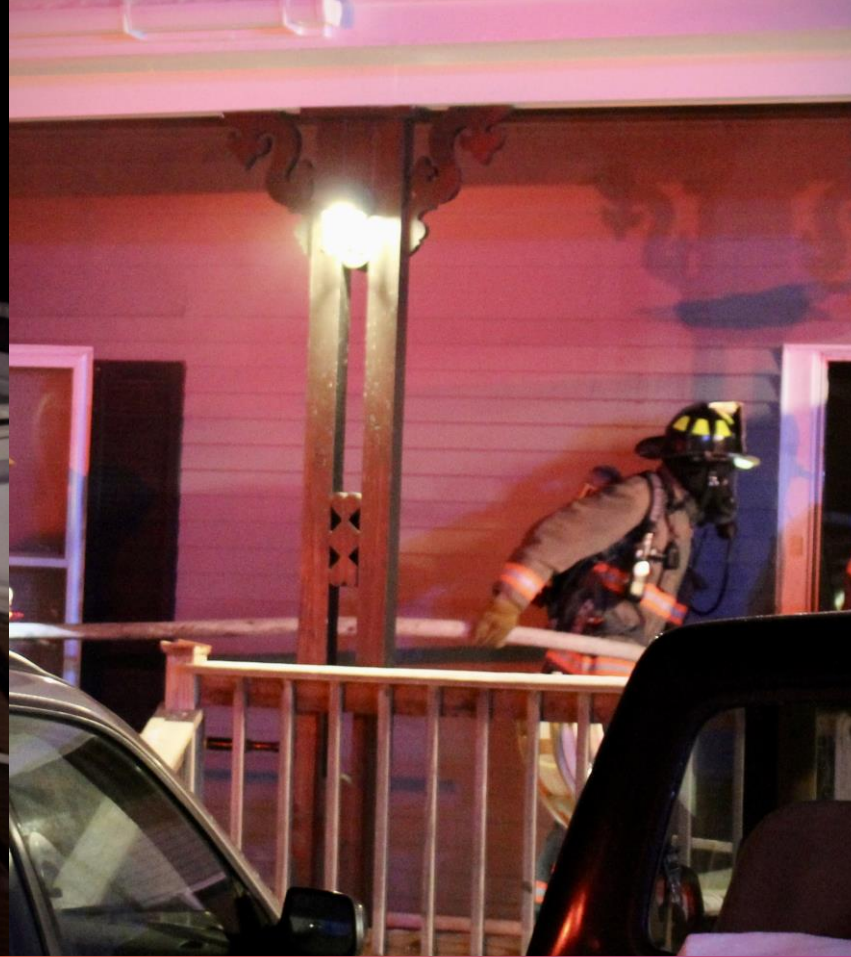
Sunapee Ladder placement

School bus for
residents





Many mutual aid companies



Interior attack



Exterior attack

Sunapee
police
standing by





Task force

- Bedford
- Goffstown
- Nashua
- Milford
- Merrimack

Additional services

Sunapee Highway



Eversource



Evans fuel truck

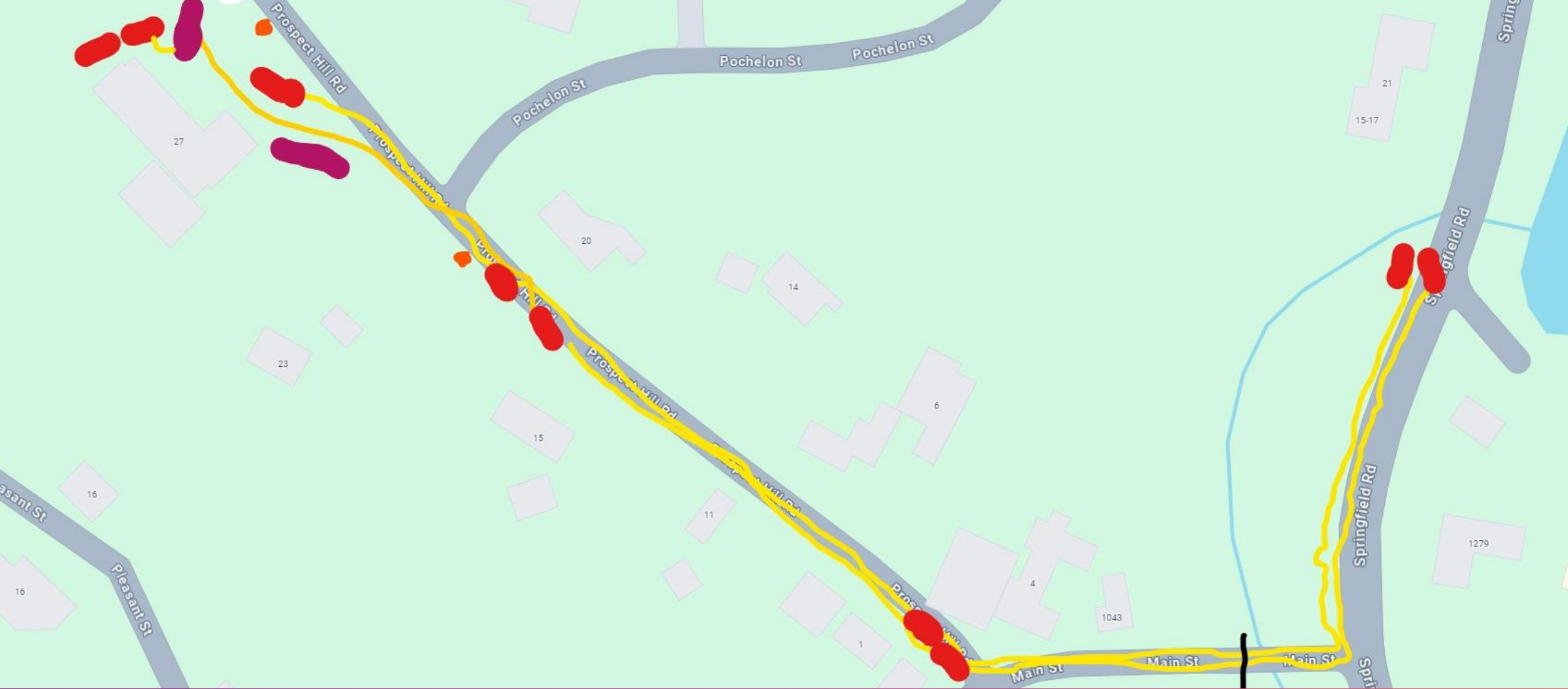


A close-up photograph of a red fire hydrant. A fire hose is connected to the side of the hydrant. The hose is red with a grey coupling and a thick, braided metal chain. The background is out of focus, showing the side of a fire truck with its wheels and body. The text "Working with water dept" is overlaid in white, sans-serif font across the middle of the image.

Working with water dept

A night-time photograph of firefighters at an emergency scene. In the background, a fire engine with "ENG 1" and "INE" on its side is illuminated by its red and blue lights. A long, dark supply line runs from the engine towards the foreground. Three firefighters in full protective gear are visible in the foreground, walking away from the camera. Their gear has reflective stripes and names: "McCOMB" on the left, "PATTERSON" in the center, and "JONES" on the right. The scene is dark, with the primary light sources being the emergency vehicle lights and the reflective gear of the firefighters. The ground appears to be a mix of dirt and gravel.

Supply line from Otter Pond



Layout of water supply

Cold weather an issue

Sunapee trailer for rehab



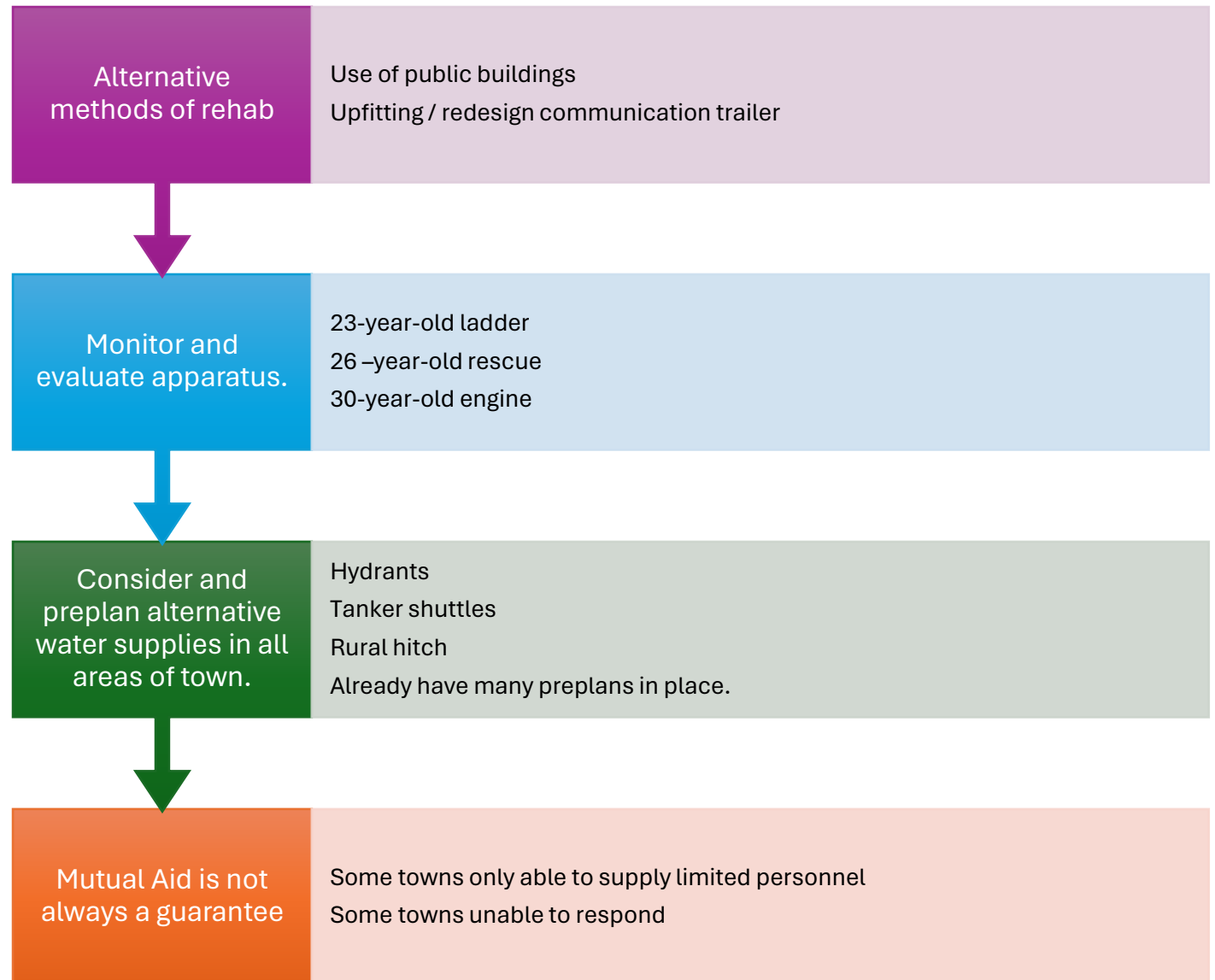
New London Car One for command point



Fire Marshall



Things To Consider



A photograph of the interior of a fire truck, featuring a large white hose reel on the left and a red fire extinguisher in the background. The image is overlaid with a semi-transparent dark red filter.

Fire Apparatus

30 year turn over

Apparatus coming of age

Engine 1

Date of MFG April
1993

Mack/ Pierce

Two-man cab

1250 Pump

750-gallon tank

Cost new
\$149,000

Rescue 1

Date of MFG July
1998

F. Liner/ Vtec

Two-man cab

1250 pump

750-gallon tank

Cost new \$160,000

Ladder 5

Date of MFG July
2001

Pierce/ Dash

6-man cab

100ft ladder

No water/pump

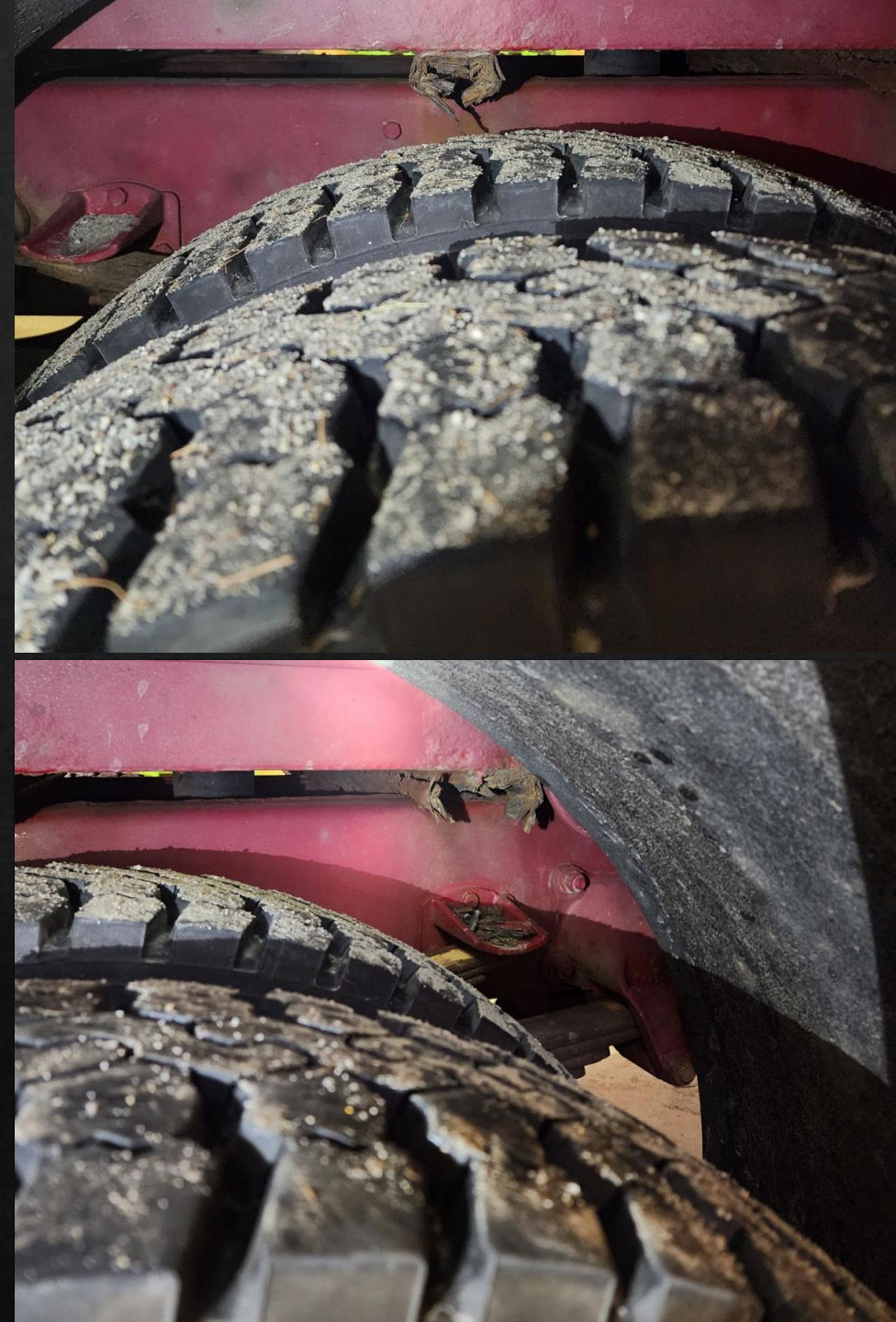
Bought used



Engine 1

Showing its age

- ◆ Subframe rotten and no longer supporting tank
- ◆ Multiple Air leaks
- ◆ Discharge valves leaking internally
- ◆ Pump cooler manifold rotten and leaking
- ◆ Gauges leaking
- ◆ Air tanks rusted
- ◆ Will need set of tires soon



Repair



Lakes Region

Remove tank
Remove rotten
tank cradle
Fabricate new
cradle
Paint
Reassemble
No other repairs
No guarantee of
duration
\$8500.00+-

Desorcie

Will not touch the
truck due to its
age

Certified fabrication shop

Lift tank
Slide in new
supports
Leaving old rotten
supports in
No paint
Temporary fix for a
year or two
\$3500.00

Conventional Vs Custom

Conventional Cab



- Two seats
- Not full crew
- No tool storage
- No Gear storage

Custom Cab

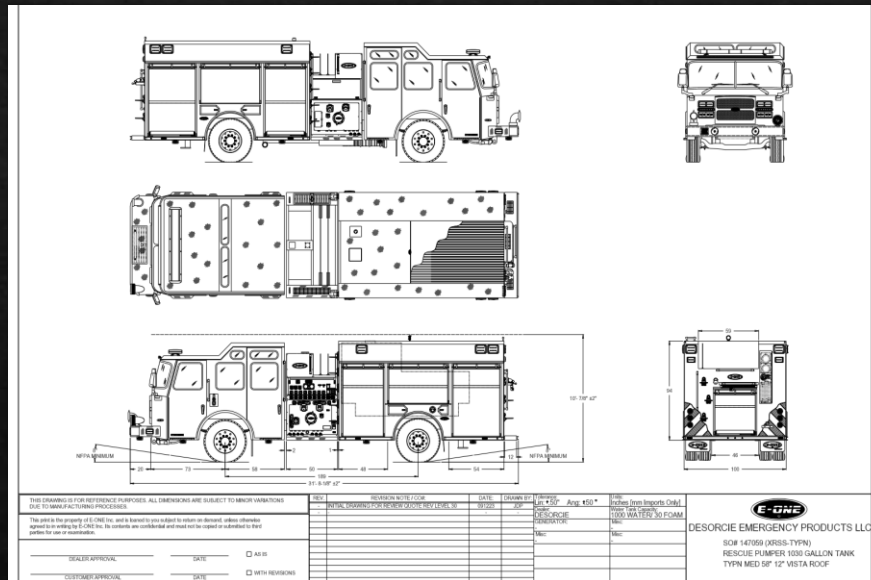


- 5-6 seats
- Full crew
- Storage for equipment
- SCBA

Opened to vendors

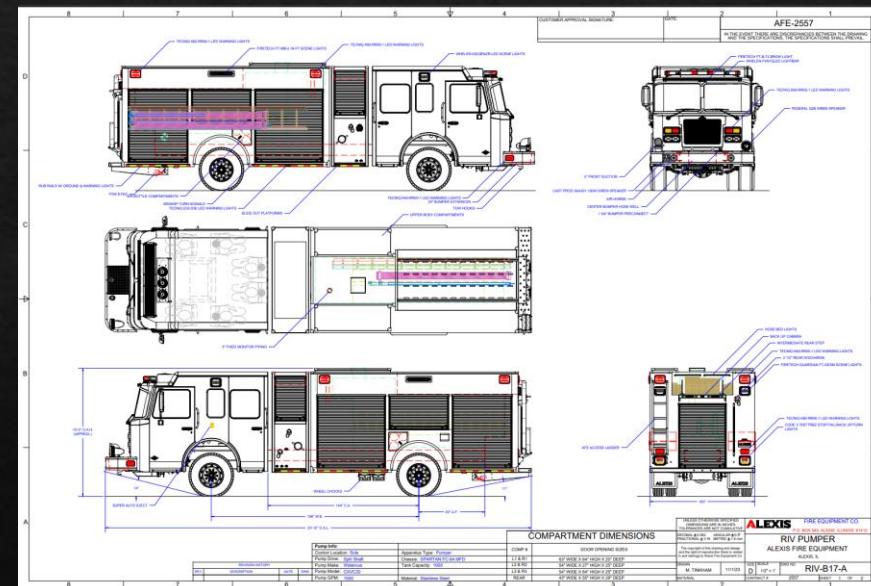
Desorcie/E-one

Demo unit



Lakes Region/ Alexis

Demo Unit



Demo truck

- ❖ Not a custom order
- ❖ More cost effective
- ❖ Reduced time for order
 - ❖ 9 months rather than 24-36

Enhanced Capabilities

- ❖ 5-man cab (full crew)
- ❖ Rescue pumper
 - ❖ More storage for med/extrication tools
 - ❖ More water
 - ❖ Bigger pump

Benefits to Sunapee

- ❖ Enhanced safety
- ❖ Faster and more efficient response
- ❖ Increased firefighter safety
- ❖ Updated equipment to better serve the town

Opportunity for the Town

Towns around us

New London

Ordered Fall 2021

Custom order

Price then \$850,000+

Price now to order per salesperson \$1,100,000

Received January 2023

Newport

Ordered 2022

Custom order

Price then \$750,000

Price now compared \$850,000-\$900,000

Still waiting on delivery

Alexis Rescue Pumper

- ◇ Original stock pumper
 - ◇ 1000 galls water
 - ◇ 1500 pump
 - ◇ 6-man cab
 - ◇ Oversized cabinets
 - ◇ Extra storage
 - ◇ Price **\$715,000** (\$25,000 allowance for shelving/extras)
- ◇ After meeting with salesman
 - ◇ Added foam
 - ◇ Added electric plugs in cabinets
 - ◇ Added on-spots
 - ◇ Added heated pump
 - ◇ Added med cabinet
 - ◇ Price **\$721,596** (\$15,000 allowance for shelving/extras, trip out to factory for two to approve truck,

Available for delivery to us Dec-Jan

Capital Reserve

Equipment purchased through grants
and donations

\$733,010.00 balance

Argo - \$32,000

Replacement of 2002 F550 - \$50,000

- (this was scheduled for \$250,000)

Boat- \$231,000

SCBA- \$232,000

Total \$545,000 Saved

Additional savings

100% prepay: \$17,787.00

75% prepay: \$9,519.00

50% prepay: \$2,875.00

Final price with prepay \$703,809

This includes Performance bond

Overall

- ❖ Stock truck
- ❖ Savings of \$250,000 or more
- ❖ Capital reserve
- ❖ No additional cost to taxpayers
- ❖ In production so not as long of a wait
- ❖ Improved Safety for firefighters as well as community
- ❖ Upgrade to equipment
- ❖ Complete department buy in

Questions?



Emergency Operations Procedures

After Action
Prospect Hill Fire

Lessons Learned

What Worked Well?

Care and Attention Provided to Residents
Coordination with the Red Cross
Provision of Food and Water
Fielding Questions from the Media
Town Hall Support Team
Coordination with Police Department

What Are The Opportunities For Growth?

Exercise EOP muscles by establishing an EOC

Increased Communications to the Public
Prepared for the unexpected:

- Potential for Power Outage for the Area requiring a warming station and accommodations for neighborhood residents

Deployed Additional Resources:

- Neighborhood Checks to Ensure Houses Were Not Ingesting Smoke

TOWN OF SUNAPEE
2021L01 Unpaid Receivables Listed by Warrant
Requested by jboone -- 04/02/2024

Summary:

Warrant	Invoices	Balance	Unpaid Penalties	Interest	Due As Of 04/02/2024
2021L01	6	\$9,948.10	\$75.00	\$2,484.22	\$12,507.32
Totals:	6	\$9,948.10	\$75.00	\$2,484.22	\$12,507.32

Detail:

Warrant	Current Owner	Map Lot Sub	Due Date	Balance	Unpaid Penalties	Interest	Due As Of 04/02/2024
2021L01							
	AZAM, NAWAZ	000209 000018 000000	04/07/22	\$854.56	\$25.00	\$237.97	\$1,117.53
	BLY SR, RICHARD H	000137 000011 000000	04/07/22	\$4,831.60	\$25.00	\$1,345.44	\$6,202.04
	KANIK, PATTI A	000132 000047 000001	04/07/22	\$1,186.47	\$0.00	\$159.73	\$1,346.20
	LAMARE, RUSSELL S & CHRI	000138 000043 000000	04/07/22	\$673.79	\$0.00	\$77.27	\$751.06
	PIGNATARO, JR. 2022 TRUST, R	000147 000005 000000	04/07/22	\$2,119.36	\$25.00	\$590.17	\$2,734.53
	VOYDATCH, STEVEN	000115 000028 000000	04/07/22	\$282.32	\$0.00	\$73.64	\$355.96
Total For 2021L01				\$9,948.10	\$75.00	\$2,484.22	\$12,507.32
Totals for All Warrants:				\$9,948.10	\$75.00	\$2,484.22	\$12,507.32

The background image shows a harbor scene with several sailboats docked at wooden piers. In the background, there are red houses and a forested hillside under a blue sky with some clouds. A semi-transparent dark green rectangle is overlaid on the left side of the image, containing the title and author information.

Town of Sunapee Employee Handbook Update

Connie Sampson, HR Director
April 1, 2024

HR Working Group

The HR Working Group:

Aaron Cartier, Water & Sewer
Cheryl Collins, Finance
John Galloway, Fire
Kenny Warburton, Building & Grounds
Michael Martell, Highway
Neill Cobb, Police
Sue Gottling, Selectboard Vice Chair
Terri Rounds, Library



Employee Handbook Updates

- The Employee Handbook had not been updated since 2015.
- Current iteration
 - Modernizes policies
 - Aligns text with current practices
 - Eliminates outdated information

Employee Handbook Updates

Illustrative Examples of Changes Reflected in the Revised Manual

Included

- Selectboard Approved Sick Leave Donation Policy
- Selectboard Approved Ethics Policy
- Selectboard Approved Workplace Bullying Policy

Employee Handbook Updates

Illustrative Examples of Changes Reflected in the Revised Manual

Revised

- Terms and Conditions Governing Introductory Period
- Overtime Calculation Language
- Insurance Coverage Information
- Pay Period to Reflect Bi-Weekly
- Bi-Weekly Vacation Accrual Per Pay Cycle Charts
- On Call Pay for Each Department

Employee Handbook Updates

Illustrative Examples of Changes Reflected in the Revised Manual

New

- Timekeeping and Attendance Policy
- Return of Property Policy
- Perimeters of Department Head Pay
- Maternity Leave
- Technology Access Policy
- Sick Leave for Regular Part-Time Employees
- Bereavement for Regular Part-Time Employees
- Crime Victim/Court Leave Policy
- Increased the minimum hours for a Regular Full Time Employee from 35

Employee Handbook Updates

- The Board can expect to see additional updates throughout the year
 - Compensation & Classification Study
 - Overhaul of the Performance Evaluation Process

Employee Handbook Updates

- Discussion
 - Questions



Report of Appropriations Actually Voted
Sunapee

For the period beginning January 1, 2024 and ending December 31, 2024

Form Due Date: **20 Days after the Annual Meeting**

GOVERNING BODY CERTIFICATION

This is to certify that the information contained in this form, appropriations actually voted by the town/city meeting, was taken from official records and is complete to the best of our knowledge and belief. Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
Carol P. Wallace	Chair Select Board	C Wallace
Suzanne Gottling	vice-chair selectboard	Suzanne Gottling
Frederick C Gallup	Select Board Member	Frederick C Gallup
Jeremy Hathorn	Select Board member	Jeremy Hathorn
Anthony Dolan	Select board Member	Anthony Dolan

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:

<https://www.proptax.org/>

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



Appropriations

Account	Purpose	Article	Appropriations As Voted
General Government			
4130	Executive	20	\$393,758
4140	Election, Registration, and Vital Statistics	20	\$291,042
4150	Financial Administration	20	\$485,406
4152	Property Assessment	20	\$110,000
4153	Legal Expense	20	\$55,000
4155	Personnel Administration	20	\$15,000
4191	Planning and Zoning	20	\$425,649
4194	General Government Buildings	20	\$460,356
4195	Cemeteries	20	\$15,364
4196	Insurance Not Otherwise Allocated	20	\$12,847
4197	Advertising and Regional Associations	20	\$17,015
4198	Contingency		\$0
4199	Other General Government	20	\$32,004
General Government Subtotal			\$2,313,441
Public Safety			
4210	Police	20	\$1,088,426
4215	Ambulances	20	\$67,000
4220	Fire	20,21	\$464,769
4240	Building Inspection		\$0
4290	Emergency Management	20	\$510
4299	Other Public Safety	20	\$155,652
Public Safety Subtotal			\$1,776,357
Airport/Aviation Center			
4301	Airport Administration		\$0
4302	Airport Operations		\$0
4309	Other Airport		\$0
Airport/Aviation Center Subtotal			\$0
Highways and Streets			
4311	Highway Administration	20	\$2,135,387
4312	Highways and Streets		\$0
4313	Bridges		\$0
4316	Street Lighting	20	\$16,500
4319	Other Highway, Streets, and Bridges		\$0
Highways and Streets Subtotal			\$2,151,887



Appropriations

Account	Purpose	Article	Appropriations As Voted
Sanitation			
4321	Sanitation Administration		\$0
4323	Solid Waste Collection		\$0
4324	Solid Waste Disposal	20	\$669,752
4325	Solid Waste Facilities Clean-Up		\$0
4326	Sewage Collection and Disposal		\$0
4329	Other Sanitation		\$0
Sanitation Subtotal			\$669,752
Water Distribution and Treatment			
4331	Water Administration		\$0
4332	Water Services		\$0
4335	Water Treatment		\$0
4338	Water Conservation		\$0
Water Distribution and Treatment Subtotal			\$0
Electric			
4351	Electric Administration		\$0
4352	Generation		\$0
4353	Purchase Costs		\$0
4354	Electric Equipment Maintenance		\$0
4359	Other Electric Costs		\$0
Electric Subtotal			\$0
Health			
4411	Health Administration	20	\$10,092
4414	Pest Control	20	\$500
4415	Health Agencies and Hospitals	20	\$20,800
4419	Other Health		\$0
Health Subtotal			\$31,392
Welfare			
4441	Welfare Administration		\$0
4442	Direct Assistance	20	\$44,012
4444	Intergovernmental Welfare Payments		\$0
4445	Vendor Payments		\$0
4449	Other Welfare		\$0
Welfare Subtotal			\$44,012



Appropriations

Account	Purpose	Article	Appropriations As Voted
Culture and Recreation			
4520	Parks and Recreation	20,22	\$266,512
4550	Library	20	\$576,713
4583	Patriotic Purposes	20	\$300
4589	Other Culture and Recreation	20	\$6,800
Culture and Recreation Subtotal			\$850,325
Conservation and Development			
4611	Conservation Administration	20	\$5,300
4612	Purchase of Natural Resources		\$0
4619	Other Conservation		\$0
4631	Redevelopment and Housing Administration		\$0
4632	Other Redevelopment and Housing		\$0
4651	Economic Development Administration		\$0
4652	Economic Development		\$0
4659	Other Economic Development		\$0
Conservation and Development Subtotal			\$5,300
Debt Service			
4711	Principal - Long Term Bonds, Notes, and Other Debt	20	\$96,900
4721	Interest - Long Term Bonds, Notes, and Other Debt	20	\$37,472
4723	Interest on Tax and Revenue Anticipation Notes	20	\$1,000
4790	Other Debt Service Charges		\$0
Debt Service Subtotal			\$135,372
Capital Outlay			
4901	Land		\$0
4902	Machinery, Vehicles, and Equipment	34,36	\$325,000
4903	Buildings		\$0
4909	Improvements Other than Buildings	17,18,37	\$1,400,000
Capital Outlay Subtotal			\$1,725,000



Appropriations

Account	Purpose	Article	Appropriations As Voted
Operating Transfers Out			
4911	To Revolving Funds		\$0
4912	To Special Revenue Funds		\$0
4913	To Capital Projects Funds		\$0
4914A	To Airport Proprietary Fund		\$0
4914E	To Electric Proprietary Fund	20	\$273,482
4914O	To Other Proprietary Fund		\$0
4914S	To Sewer Proprietary Fund	20	\$1,379,996
4914W	To Water Proprietary Fund	20	\$610,898
4915	To Capital Reserve Funds	23,25,26,28,3 2,33,35	\$593,700
4916	To Expendable Trusts	29,30	\$12,200
4917	To Health Maintenance Trust Funds		\$0
4918	To Non-Expendable Trust Funds		\$0
4919	To Fiduciary Funds	31	\$10,000
Operating Transfers Out Subtotal			\$2,880,276
Total Voted Appropriations			\$12,583,114



TOWN OF SUNAPEE SELECTBOARD

POLICIES & PROCEDURES

I. PURPOSE:

This document describes the duties and methods of operation of the Sunapee Selectboard ("Board") and provides guidelines on approaches to interfacing with the Town Manager ("Manager"), the Town of Sunapee ("Town"), its employees ("Employees"), and the public. Any RSA changes shall supersede existing Town processes. In addition, the Select Board will adhere to the Sunapee Code of Ethics.

This document is to be reviewed and approved as written, or revised as necessary then approved, at the first meeting of the voted board after each Town election. Any item herein, except as required by law, may be overruled on a per-occurrence basis by a majority vote of the present Board at any time. An amendment to these By-Laws may be moved at one Board meeting but shall not be voted upon until the next regularly scheduled meeting, not less than 7 (seven) days later.

II. AUTHORITY:

The Board is duly elected and derives its authority from RSA 41:8, other RSAs, and Town ordinances. The Town Manager derives their authority from RSA 37.

III. ORGANIZATION:

The Board is a 5 (five) member Board. For purposes of process, the Board shall vote upon and elect a Chair and Vice-Chair at the first meeting following each Town election. Any vacancies shall be filled within 45 days. In the event the Chair is unable to attend a meeting or must abstain from action, the Vice-Chair shall fulfill the duties as required.

IV. POWERS & DUTIES:

A. Board members shall make their best effort to attend all meetings.

Adopted by the Board, on this 18th day of March 2024

Adopted by the Board, on this 2nd day of October 2023

Last Revised/Approved: July 2, 2018

- B. Members of the Board have authority only when acting as a Board legally in session and with a quorum. The Board shall not be bound by any action or statement of any individual Board member except when such statement or action is pursuant to instructions from the Board.
- C. Given that the Town has voted to be under a Town Manager form of governance, duties as required under RSA 37 are to be completed by the Manager.
- D. The Chair shall preside over all meetings of the Board and perform all duties required by law. In the Chair's absence, the Vice-Chair shall perform the chair's duties. Any action of the Chair may be overruled by a majority vote of the board.
- E. The Board shall delegate members of the Board to serve on required committees after each Town election and may delegate members to perform other duties as agreed upon by consensus and as permitted by law.
- F. The Board shall hold standard public meetings as needed to facilitate the town's business. The Chair may allow but is not required to allow public input and/or participation during discussion of the Board at times other than public hearings or public comment. (See Section IX: Public Comment Procedures)
- G. The Board may hold non-public meetings as needed, pursuant to RSA 91-A:3. These may be distinct from a standard meeting or may be included as an item in the process of a regular meeting, in which case a recess may be called to ensure proper attendance is achieved. Non-public meetings shall generally be placed at the end of a regular meeting if they are co-scheduled, after public action. If any public action is knowingly acted upon after a non-public session, it shall be noted prior to entering non-public.
- H. Annually, the Board is responsible for evaluating the job performance of the Town Manager. It is the Chair's responsibility to coordinate the evaluation, including obtaining input from the other members of the Board, aggregating that information, and presenting to the Board a comprehensive draft of the evaluation document. The current seated Select Board must complete the final evaluation document prior to the next annual election. (Or prior to the Town Manager's anniversary date.)

V. ENACTED ORDINANCES AND RESOLUTION:

An **enacted ordinance** is a legislative act prescribing general, uniform, and permanent rules of conduct relating to the corporate affairs of the municipality. Examples include Parking Ordinance, Personnel Policy, Investment Policy, Fixed Asset Policy, Road Excavation, etc.

Selectboard action shall be taken by ordinance when required or permitted by law to prescribe permanent rules of conduct which continue in force until repealed.

Adopted by the Board, on this 18th day of March 2024
Adopted by the Board, on this 2nd day of October 2023
Last Revised/Approved: July 2, 2018

An **enacted resolution** is an internal legislative action that is a formal statement of policy concerning matters of a special or temporary character. Selectboard action shall be taken by resolution when required by law and in those instances where an expression of policy more formal than a motion is desired.

1. RESOLUTIONS

Each resolution may be voted and approved on the same day on which it was introduced. Examples include recognition of an Eagle Scout, declaration of Public Works Week, support for action by the state or federal government, etc.

2. ORDINANCES

A Selectman may, in open session, request of the Chair that the Selectboard study the wisdom of enacting a particular ordinance. By affirmative motion, the Selectboard may assign the proposed ordinance to an existing or newly created committee. The committee shall report its findings to the Selectboard.

3. The procedure for ordinance enactment is as follows:

- a) An ordinance shall be introduced at a public meeting of the Selectboard.
- b) At this meeting, the Selectboard shall determine a future date for a Public Hearing, if necessary. At the **second** meeting, the Selectboard shall hold a Public Hearing as previously described and act upon the ordinance.
- c) The title of each ordinance shall in all cases be read prior to its passage and the Town Manager or other appropriate individual asked to give a summary of the ordinance, any change from prior ordinances and why the ordinance is before the Selectboard.
- d) **EMERGENCY ORDINANCES:** The Town Selectboard may, without notice or hearing, adopt an emergency ordinance citing the reason for the emergency.

VI. LIMITATIONS OF POWERS & DUTIES:

- A. The duties and responsibilities of the Board are set forth in these guidelines and as otherwise enumerated under NH State Law, are almost always subject to certain conditions, limitations, and exclusions that require further examination to determine the full extent of the Board's authority as it pertains to each specific set of circumstances.
- B. By statute, the Board has no direct authority over the personnel other than the Town Manager.
- C. Individual Selectboard members are not prohibited from acting as an ordinary citizen of the Town by expressing personal viewpoints and opinions on municipal matters to the extent that such information is

Adopted by the Board, on this 18th day of March 2024

Adopted by the Board, on this 2nd day of October 2023

Last Revised/Approved: July 2, 2018

based on encounters and observations derived outside of the privileged purview of a Selectboard Member. Any viewpoints or opinions expressed shall be as a member of the public and as not to conflict with Process (H) the Selectman should relocate away from their seat for the duration of their comment and will be treated as a member of the public.

VII. MEETING NOTICE:

Standard meeting scheduling shall be noticed at least one month prior. Meeting cancellations shall be noticed as soon as feasible once cancellation has been determined. Any emergency meetings shall be noticed as soon as feasible when necessary. Each meeting shall be posted in accordance with RSA 91 -A.

Most regular meetings of the Town of Sunapee Selectboard shall be held in the Town Hall Meeting room at 23 Edgemont Road, Sunapee, NH 03782 unless the Selectboard adjourns to another location, or the meeting is scheduled for another location and is properly noticed. Online web conferencing and audio platforms such as Zoom may be utilized in exigent circumstances.

Meetings of the Town of Sunapee Selectboard shall be held on the 1st and 3rd Monday of each month and begin at 6:30PM, unless otherwise noticed, or unless continued to a specific time and date.

VIII. PROCESS:

- A. **Quorum** - A quorum shall consist of three (3) members of the Board. If 3 members are absent from a meeting, no official meeting can take place and therefore no decisions can be made. Any agenda items shall be moved to the next standard meeting unless an emergency meeting is required.
- B. **Right-to-Know** - It is illegal for the Selectboard to make any decisions by use of a secret ballot or by email or in such a way that is contrary to the Right-to-Know Law. Further, Selectboard members should disqualify themselves from the Board and step down from all participation in deliberations (including voting) on any subject matter where there is a conflict of interest or if they nonetheless feel it appropriate to do so. A Selectboard member should disqualify themselves whenever they have a direct personal or pecuniary interest in the outcome of the deliberation and/or action.
- C. **Abstention** - If a Selectman should voluntarily abstain from voting, such action shall not count towards the tally of a vote to determine the majority viewpoint. If most attending Selectboard members abstain from a vote, no action shall be taken.

Adopted by the Board, on this 18th day of March 2024
Adopted by the Board, on this 2nd day of October 2023
Last Revised/Approved: July 2, 2018

- D. **Agenda Layout and Meeting Materials:** The Town Manager is responsible for coordinating and planning the agenda, including determining which documentation is contained in the agenda packet. The Chair has the final authority over the approved agenda, timing, schedules, and related matters. The agenda should be published at least 3 calendar days prior to the meeting, and in most cases strive to be on Thursday prior to a Monday meeting, and should be included in the minutes.
- E. **Agenda Requests** - Selectboard Members wishing to place an item on the agenda must submit a request to the Town Manager and Selectboard Chair the Wednesday before a Monday meeting. Citizens wishing to place an item on the Board's agenda must provide a copy of all presentation material and documentation to be included in the Board's "packet" by Wednesday at 12:00 p.m. prior to a Monday meeting, and inclusion into the agenda is at the discretion of the Town Manager and Selectboard Chair.
- F. **Order of Business** - The business of all meetings of the Selectboard shall be transacted as follows; provided, however, that the Chair may, during a Selectboard meeting and with the consent of the Board, rearrange items on the agenda to conduct the business before the Selectboard more expeditiously:
1. **Call to Order**
 2. **Review of Minutes**
 3. **Review of Items for Signature**
 4. **Appointment (s)**
 5. **Public Hearings (s)**
 6. **Public Comment**
 7. **Selectboard Action**
 8. **Town Manager Report**
 9. **Selectboard Members's Report**
 10. **Outstanding Business**
 11. **Non-Public Session**
 12. **Adjournment**
- G. **Conduct** - Meetings shall be conducted according to generally accepted practices of order and decorum. In the event of dispute regarding procedural matters, Robert's Rules of Order shall serve as a guideline with a vote of the Board being the final deciding authority.
- H. **Voting** - Votes shall be by a show of hands or by a roll call. The results and method of the vote shall be recorded delineating any opposition votes, abstentions, and/or recusals.

- I. **Reconsideration** - No action shall be considered at a subsequent meeting in the same calendar year except by majority vote of the members present and voting.
- J. **Adjournment** - A motion for adjournment will usually not be in order until after the completion of the order of business unless a motion has been made at the start of the meeting to adjourn at a specified time.

IX. PUBLIC COMMENT PROCEDURES:

- A. All citizens shall have the right to speak for a period not to exceed three (3) minutes after being recognized by the Chair unless a longer period is granted by the Chair.
- B. Citizens who speak during Public Comment shall have the chance to address the Selectboard once during each meeting.
- C. The speaker shall not engage in personal attacks against citizens or public officials and shall always remain courteous and respectful.
- D. Citizens shall speak for themselves and not on behalf of others who are not present unless specific permission has been granted by the Chair. Generalized accusations and innuendoes will not be permitted.
- E. The Chair may rule a citizen out of order and the citizen will lose their right to speak if the speaker fails to remain courteous and respectful.
- F. The Chair may respond to a citizen and put an item on a future agenda, but the Selectboard and Chair are unable to problem solve or enter debate during Public Comment.

X. PUBLIC HEARING PROCEDURES:

State laws and various Town bylaws require the Selectboard to hold public hearings on certain issues before an action can be taken.

- A. The Selectboard will schedule the dates for the hearing.
- B. The Chair will open the hearing by identifying its purpose and the rules to be followed.
- C. The Chair may call upon the Town Manager or other person(s) to describe the matter under consideration. This presentation shall be concise and to the point.
- D. **Public Hearing Rules and Procedures:**
 - Announce the sign-up sheet at the beginning of the meeting and before the Public Hearing opens.
 - Those interested in speaking shall sign up on the sheet provided before the hearing starts. If anyone is unable to physically sign-up, they need to make the board aware of their desire to speak. Said person will be added to the queue (this includes those participating virtually).
 - The following rules and procedure should be read at the opening remarks of public comment.

Adopted by the Board, on this 18th day of March 2024

Adopted by the Board, on this 2nd day of October 2023

Last Revised/Approved: July 2, 2018

E. Rules & Procedure for Comments During Public Hearing:

- Everyone must sign up to speak during the respective time of public input.
- Public input will be limited to one five-minute comment per member of the public. Additional input will not be accepted by the same individual (*even if the 5-minute time allotment was not utilized)
- Public input will follow the order of the sign-up sheet.
- There will be no questions answered by the Selectboard or Town Employees at the time of input.
- All input shall be concise and relevant to the Public Hearing topic.
- Any irrelevant or duplicative input will be prohibited during the public hearing.
- If an individual continuously disrupts or refuses to cede the floor, they may be asked to leave the meeting.

XI. MINUTES:

- A. Minutes of the Board meetings shall be kept in accordance with the provisions of RSA 91 -A. At a minimum, minutes will contain the names of members present, other people participating in the meeting, a summary of the subject matter discussed, and any final decisions reached, or actions taken.
- B. The minutes will indicate the names of participating members of the public. Minutes shall be considered a summary of events and business transacted once adopted by the Board with any corrections noted. Minutes shall be posted on the Town's website.
- C. The minutes of Board meetings are kept by the Selectboard and are for the Selectboard to review and approve. The public will not be allowed to amend the minutes of the meetings. No outside material will be accepted and/or read into the minutes.
- D. Any documentation pertaining to legal matters involving the Town will be included in the minutes and posted on the Town's website.

XII. REQUESTS FOR INFORMATION:

- A. Formal requests for information by Board members from the Manager, Town Counsel, Department of Revenue Administration, or the Attorney General's Office shall be made at a meeting, and only at the direction of the majority of the Board. Informal requests may be made by email to the Manager but are

Adopted by the Board, on this 18th day of March 2024

Adopted by the Board, on this 2nd day of October 2023

Last Revised/Approved: July 2, 2018

non-binding until acted upon at the next meeting of a quorum of the Board. Any information provided to any individual Board member shall be provided to the rest of the Board.

- B. Acting as a citizen, a member of the Board may ask a department head for information, and as a courtesy should copy the Manager (the department head will do so as they reply). The Board member may only ask for anything that any other citizen could ask for and if it falls under a right to know request the procedure for that shall be followed.

XIII. CONFLICT RESOLUTION:

- A. **Numbers** - In situations where a conflict arises among the Board or as the Board in its interactions with another entity, full effort shall be made to come to resolution by consensus. In cases of questions on calculations or multi-option possibilities, questions and concerns shall not be placed as accusations or interrogation unless the quorum is in consensus. The Board shall try to ensure full discussion of all relevant questions before voting, but 2 (two) members of the Board may call for a vote, and the result of the vote shall abide by Process (H).
- B. **Personnel** - Citizens that make complaints to the Board or a member of it should be encouraged to contact the department that handles the complaint's matters. They should then be encouraged to contact the Town Manager. If they do not feel that they have reached a resolution, only then the Board bring the matter up to the Town Manager or at a meeting the citizen can request an appointment (which may or may not be non-public at the Board and Town Manager's discretion.)
- C. **Departments** – Any requests from a department or employees thereof that are not able to be resolved by the department head or Manager shall be resolved via the Personnel Policy and/or by the majority vote of the Board, during a legal public or non-public (as necessary) meeting.

XIV. CHAIR DUTIES:

- A. Vote as a member of the board in all actions as appropriate.
- B. Open the session when the Board meets by calling the members to order.
- C. Announce business before the Board as it is acted upon.
- D. As necessary, to recognize members entitled to the floor.
- E. State and put to vote all the questions which are regularly called or necessarily arise in the course of the proceedings and to announce the result of the vote.
- F. Protect the Board from annoyance, up to and including having people removed from the meeting if necessary.

Adopted by the Board, on this 18th day of March 2024
Adopted by the Board, on this 2nd day of October 2023
Last Revised/Approved: July 2, 2018

- G. Assist in expediting all business in every way compatible with the rights of the members, as by allowing brief remarks when un-debatable motions are pending or by calling a brief recess to permit restoration of order or clarification of an obscure point if they think it advisable.
- H. Restrain the Board and Public when engaged in debate within the rules of order
- I. Enforce on all occasions the observance of order and decorum among the members, deciding all questions of order, unless it is preferable to submit the question for the decision of the Board.
- J. Ensure that Board's communication abide by all aspects of the NH Right-to-Know Laws.
- K. Authenticate by their signature, when necessary, all acts, orders and proceedings as directed by vote of the Board.
- L. Represent the Town at ceremonial events.
- M. Act as Board liaison to Town Counsel in any issues pertaining to the Manager.

XV. VIOLATIONS & REPERCUSSIONS:

There are no defined consequences under NH law for failure to comply with these guidelines. However, it should be noted that the remaining members of the Board may vote to publicly censure a member for repeated or egregious failures to meet these obligations. In the event that a quorum of the Board is of the opinion that one or more of the members has violated State Law, then they may vote in public session to initiate judicial removal proceedings and/or petition a court of competent jurisdiction for the imposition of such other penalties as may be allowed by law.

XVI. EFFECTIVE DATE:

These Rules of Procedure shall take effect immediately following a majority vote of the Town of Sunapee Selectboard at a regularly scheduled Selectboard's meeting.

Adopted by the Board, on this 18th day of March 2024
Adopted by the Board, on this 2nd day of October 2023
Last Revised/Approved: July 2, 2018



Carol Wallace, Chair



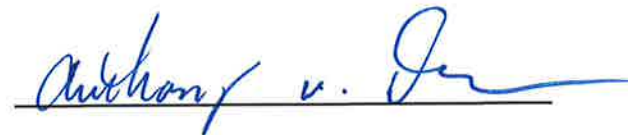
Sue Gottling, Vice Chair



Fred Gallup



Jeremy Hathorn



Anthony Dolan

Annex A: Legal Responsibilities and Annual Tasks

Legal Responsibilities:

1. Chief Executive Branch of town government
2. Coordinates with other town elected committees as applicable
3. Appointments on boards, committees, and other assignments
4. Local permitting authority
5. Special permit grant authority
6. Set policy and propose bylaws for town meeting warrant
7. Oversee preparation of budget with Advisory Budget Committee and Town Manager
8. Call for town meeting and approve warrants articles for the ballot
9. Set fees
10. Create general rules and regulations for town operations
11. Appoint town counsel and approve legal strategy
12. Serve as the agent to expend as delegated by Town vote
13. Appoint Town Manager
14. Conduct annual review of Town Manager including review of and setting of objectives
15. Communications to public on issues and respond to citizen concerns

Annual Tasks:

1. Establish roles, responsibilities, and reassign liaisons as necessary
2. Selectboard appointments to boards and committees
3. Annual financial policy and budget plan
4. Issue annual report
5. Provide leadership in the development of the capital improvement program
6. Set risk management policy
7. Per RSA 128:3, the local board of health for each town shall meet at least once every year, and as frequently as needed, to review the state of local public health issues and concerns and provide information, as requested, to the department of health and human services, on the readiness to address relevant public health threats at the local or regional levels

Adopted by the Board, on this 18th day of March 2024
Adopted by the Board, on this 2nd day of October 2023
Last Revised/Approved: July 2, 2018

Annex B: Select Board Roles, Responsibilities, & Legal Authorities

1. RSA 41:8 – Selectmen

- a. The selectmen shall manage the prudential affairs of the town and perform the duties by law prescribed. A majority of the selectmen shall be competent in all cases.

The NH Supreme Court set precedent interpreting the scope of the prudential affairs powers: *The nature of the duties encompassed in management of "the prudential affairs of the town" has been considered in a number of the earlier cases... "The particular duties comprehended within the meaning of the phrase 'prudential affairs' are not easily enumerated." [S]electmen have not been regarded as the general agents of the town, "clothed with the general powers of the corporate body for which they act." "They can only exercise such powers and perform such duties as are properly incident to the special and limited authority conferred on them by their office." They are "empowered to do only such acts as are required to meet the exigencies of ordinary town business."*

2. RSA 41:9 – Financial Duties

- a. The selectmen shall be responsible for establishing procedures to ensure that all funds paid to the town from any department shall be remitted to the treasurer at least on a weekly basis or daily whenever such funds total \$500 or more.
- b. The selectmen shall transfer all sums of money received and provide an accounting of such to the Town's Treasurer.
- c. The selectmen shall publish in the Town Report the general fund balance sheet as shown in the audited financial report.
- d. The selectmen shall be responsible for establishing and maintaining appropriate internal control procedures to ensure the safeguarding of all town assets and properties.

3. RSA 41:9-a – Establishment of Fees

- a. The selectmen may establish or amend fees or charges.

4. RSA 41:10-a Municipal Prosecutors

- a. The selectmen of towns or the appropriate appointing authorities are hereby authorized to appoint and compensate one or more qualified members of the New Hampshire bar to serve as municipal prosecutors.

5. RSA 41:11 Regulation of Use of Highways

- a. Unless regulated by the commissioner of the department of transportation as provided in RSA 236:1, the selectmen may regulate the use of all public highways, sidewalks, and commons in their respective towns.

6. RSA 41:11-c Regulations; Businesses Obtaining Municipal Permits

Adopted by the Board, on this 18th day of March 2024
Adopted by the Board, on this 2nd day of October 2023
Last Revised/Approved: July 2, 2018

- a. The selectmen may establish regulations relative to businesses obtaining municipal permits. Any person who violates a regulation established under this section shall be guilty of a violation.

7. RSA 41:11-d Restricting the Watering of Lawns

- a. The local governing body may establish regulations restricting the use of water from private wells or public water systems for outdoor lawn watering when administrative agencies of the state or federal government have designated the region as being under a declared state or condition of drought.

8. RSA 41:12 Removal of Collector, Clerk, or Treasurer

- a. The selectmen may remove from office any collector of taxes, town clerk, or any treasurer, who, in their judgment, has become insane or otherwise incapacitated to discharge the duties of the office. They may proceed without notice in any case arising under this section.

9. RSA 41:13 Report

- a. At the close of each fiscal year the selectmen shall make a report to the town, giving a particular account of all their financial transactions during the year, and of the financial condition of the town at the close of the year, including a schedule of all its assets and liabilities.

10. RSA 41:14 Publication of Reports

- a. The selectmen shall cause their report, and those of other town officers required by law to make reports, to be published in pamphlet form at the expense of the town and make the same available to the voters of said town at least 7 days prior to the date of the annual meeting.

11. RSA 41:14-a Acquisition or Sale of Land, Buildings, or Both:

- a. Selectmen shall have the authority to acquire or sell land, buildings, or both.

However: The provisions of this section shall not apply to the sale of and the selectmen shall have no authority to sell:

- i. Town-owned conservation land which is managed and controlled by the conservation commission under the provisions of RSA 36-A.
- ii. Any part of a town forest established under RSA 31:110 and managed under RSA 31:112.
- iii. Any real estate that has been given, devised, or bequeathed to the town for charitable or community purposes except as provided in RSA 498:4-a or RSA 547:3-d

12. 41:14-b Adoption and Amendment of Town Codes and Ordinances

- a. Selectmen shall have the authority to establish and amend town ordinances and codes [to include policies].

13. Other General Authorities of the Board of Selectmen:

- a. Warn Town Meetings, make bylaws, borrow money, grant licenses, lay out highways, and when needed assess damages.
- b. Appoint a Town Manager that may or may not be a resident of the Town.
- c. Provide direction and supervision of the Town Manager.
- d. Appoint Deputy Town Clerk, Tax Collector, Deputy Tax Collector, and members to Committees, Commissions, and other Boards.
- e. Fill temporary vacancies of elected positions until the next Town Meeting.

Adopted by the Board, on this 18th day of March 2024

Adopted by the Board, on this 2nd day of October 2023

Last Revised/Approved: July 2, 2018

Annex C: Town Manager Roles, Responsibilities, & Legal Authorities

1. RSA 37:3 Qualifications of Manager and Authority of Selectmen

- a. The town manager shall be selected with special reference to his education, training, and experience to perform the duties of his office, and without reference to his political belief.

2. RSA 37:4 Oath

- a. Before entering upon the duties of his office, the town manager shall be sworn to the faithful and impartial performance thereof, and a certificate to that effect shall be filed with the town clerk.

3. RSA 37:5 General Authority

- a. The Town Manager shall be the administrative head of all departments of the town and be responsible for the efficient administration thereof.
- b. The Town Manager shall have general supervision of the property and business affairs of the town and of the expenditure of moneys appropriated by it for town purposes.

When a Town adopts the town manager form of government: *The legislative body is placing some of the authority that would otherwise be held by the selectmen into the hands of a nonelected official. While the town manager is subject to the general direction and supervision of the selectmen, he or she assumes several important duties when appointed. For example, the town manager becomes the administrative head of all town departments and has the authority to hire and fire employees under his or her control and to set their salary. The town manager also has the authority to approve the payment of bills incurred by the departments under his or her supervision. See below for a complete list of the powers and duties of a town manager.*

4. RSA 37:6 Powers and Duties in Particular

- a. The town manager shall have the power and it shall be his duty:
 - i. To organize, continue, or discontinue, from time to time, such departments.
 - ii. To appoint, upon merit and fitness alone, and to remove, all subordinate officers and employees under his control, and to fix their compensation.
 - iii. To attend such regular or special meetings of the selectmen as they shall require.
 - iv. To keep full and complete records of the doings of his office, and to render to the selectmen an itemized monthly report in writing, showing in detail the receipts and disbursements for the preceding month; and annually, or oftener at the request of the selectmen, to make a synopsis of all reports for publication.
 - v. To keep the selectmen fully advised as to the needs of the town, within the scope of his or her duties.
 - vi. To furnish the selectmen, on or before the thirty-first day of January of each year a careful, detailed estimate in writing of the probable expenditures of the town government for the ensuing fiscal year, stating the amount required to meet the interest on maturing bonds and notes or other outstanding indebtedness of the town, and showing specifically the amount necessary to be provided for each fund and department; and to submit at the same time an estimate in writing of the amount of income from all sources of revenue, exclusive of taxes

Adopted by the Board, on this 18th day of March 2024

Adopted by the Board, on this 2nd day of October 2023

Last Revised/Approved: July 2, 2018

upon property, and of the probable amount required to be levied and raised by taxation to defray all expenses and liabilities of the town.

- vii. For the purpose of enabling the town manager to make up the annual estimate of expenditures, all boards, officers, and committees of the town shall, upon his written request, furnish all information in their possession and submit to him in writing a detailed estimate of the appropriations required for the efficient and proper conduct of their respective departments during the fiscal year.
- viii. To examine or cause to be examined, with or without notice, the affairs of any department under his control, or the conduct of any officer or employee thereof; and for that purpose he shall have access to all town books and papers, for the information necessary for the proper performance of his duties.
- ix. To have charge, control, and supervision, subject to the direction of the selectmen and to the bylaws of the town, if any, of the following matters:
 - 1. The management of municipal water works, lighting, and power systems.
 - 2. The construction, maintenance, and repairing of all town buildings and of all town roads, highways, sidewalks, and bridges.
 - 3. The purchase of all supplies for the town.
 - 4. The police and fire departments of the town, if any.
 - 5. The system of sewers and drainage, if any.
 - 6. The lighting of streets, highways, and bridges.
 - 7. The sprinkling of streets and highways, the laying of dust, and the removal of snow.
 - 8. The maintenance of parks, commons, and playgrounds.
 - 9. The care of cemeteries when the town.
 - 10. The letting, making, and performance of all contracts for work done for the town.
 - 11. The town manager shall supersede any board of commissioners or other supervisory officer or officers previously established, elected, or appointed.
 - 12. To administer the poor relief of the town, either directly or through a person or persons appointed.
 - 13. To perform such other duties, consistent with his office.

5. RSA 37:7 Approval of Vouchers

- a. The town manager may approve vouchers for obligations incurred by any department of which he has supervision, and, except during his absence or disability, the selectmen shall not draw orders for the payment of any such obligations without such approval. The selectmen may themselves approve such vouchers, or authorize their approval by some other person, in the event of the absence or disability of the town manager.

Roberts Rules of Order – Simplified

GUIDING PRINCIPLES:

- Everyone has the right to participate in discussion if they wish before anyone may speak a second time.
- Everyone has the right to know what is always going on. Only urgent matters may interrupt a speaker.
- Only one thing (motion) can be discussed at a time.

A **motion** is the topic under discussion (e.g., “I move that we add a coffee break to this meeting”). After being recognized by the president of the board, any member can introduce a motion when no other motion is on the table. A motion requires a second to be considered. If there is no second, the matter is not considered. Each motion must be disposed of (passed, defeated, tabled, referred to committee, or postponed indefinitely).

HOW TO DO THINGS:

You want to bring up a new idea before the group.

- After recognition by the president of the board, present your motion. A second is required for the motion to go to the floor for discussion, or consideration.

You want to change some of the wording in a motion under discussion.

- After recognition by the president of the board, move to amend by
 - adding words,
 - striking words or,
 - striking and inserting words.

You like the idea of a motion being discussed, but you need to reword it beyond simple word changes.

- Move to substitute your motion for the original motion. If it is seconded, discussion will continue on both motions and eventually the body will vote on which motion they prefer.

You want more study and/or investigation given to the idea being discussed.

- Move to refer to a committee. Try to be specific as to the charge to the committee.

You want more time personally to study the proposal being discussed.

- Move to postpone to a definite time or date.

You are tired of the current discussion.

- Move to limit debate to a set period of time or to a set number of speakers. Requires a 2/3rd vote.

Adopted by the Board, on this 18th day of March 2024

Adopted by the Board, on this 2nd day of October 2023

Last Revised/Approved: July 2, 2018

You have heard enough discussion.

- Move to close the debate. Also referred to as calling the question. This cuts off discussion and brings the assembly to a vote on the pending question only. Requires a 2/3rd vote.

You want to postpone a motion until some later time.

- Move to table the motion. The motion may be taken from the table after 1 item of business has been conducted. If the motion isn't taken from the table by the end of the next meeting, it is dead. To kill a motion at the time it is tabled requires a 2/3rd vote. A majority is required to table a motion without killing it.

You believe the discussion has drifted away from the agenda and want to bring it back.

- "Call for orders of the day."

You want to take a short break.

- Move to recess for a set period of time.

You want to end the meeting.

- Move to adjourn.

You are unsure the president of the board announced the results of a vote correctly.

- Without being recognized, call for a "division of the house." A roll call vote will then be taken.

You are confused about a procedure being used and want clarification.

- Without recognition, call for "Point of Information" or "Point of Parliamentary Inquiry." The president of the board will ask you to state your question and will attempt to clarify the situation.

You have changed your mind about something that was voted on earlier in the meeting for which you were on the winning side.

- Move to reconsider. If the majority agrees, the motion comes back on the floor as though the vote had not occurred.

You want to change an action voted on at an earlier meeting.

- Move to rescind. If previous written notice is given, a simple majority is required. If no notice is given, a 2/3rd vote is required.

UNANIMOUS CONSENT:

- If a matter is considered relatively minor or opposition is not expected, a call for unanimous consent may be requested. If the request is made by others, the president of the board will repeat the request and then pause for objections. If none are heard, the motion passes.

Adopted by the Board, on this 18th day of March 2024

Adopted by the Board, on this 2nd day of October 2023

Last Revised/Approved: July 2, 2018

You may INTERRUPT a speaker for these reasons only:

- to get information about business –point of information to get information about rules– parliamentary inquiry
- if you can't hear, safety reasons, comfort, etc. –question of privilege
- if you see a breach of the rules –point of order
- if you disagree with the president of the board's ruling –appeal
- if you disagree with a call for Unanimous Consent –object

Quick Reference					
	Must Be Seconded	Open for Discussion	Can be Amended	Vote Count Required to Pass	May Be Reconsidered or Rescinded
Main Motion	√	√	√	Majority	√
Amend Motion	√	√		Majority	√
Kill a Motion	√			Majority	√
Limit Debate	√		√	2/3rds	√
Close Discussion	√			2/3rds	√
Recess	√		√	Majority	
Adjourn (End meeting)	√			Majority	
Refer to Committee	√	√	√	Majority	√
Postpone to a later time	√	√	√	Majority	√
Table	√			Majority	
Postpone Indefinitely	√	√	√	Majority	√

Adopted by the Board, on this 18th day of March 2024
Adopted by the Board, on this 2nd day of October 2023
Last Revised/Approved: July 2, 2018

<i>Select Board Information</i>					
<i>For the month ending :</i>				<i>March 31, 2024</i>	
				<i>Bank</i>	
<i>Bank</i>	<i>Last 4#</i>	<i>Department</i>	<i>GL Account</i>	<i>Balance</i>	
Bar Harbor Bank	7660	Conservation commission	15-1010-99-815	293,119.93	
Bar Harbor Bank	5231	Bonds & Construction	08-1010-00-000	158,334.32	
Bar Harbor Bank	9420	Coffin Memborial Park	18-1010-10-850	256.16	
Bar Harbor Bank	8651	Permits & Fees	03-1010-00-000	97,778.48	
Bar Harbor Bank	2040	Payroll Account	01-1010-10-840	16,990.16	
Bar Harbor Bank	7280	Operating Account	01-1010-10-841	5,290,202.12	
Sugar River Bank	4948	Special Rec Fund	11-1010-00-001	87,034.12	*
Sugar River Bank	2018	Dewey Woods Commission	16-1010-10-850	1,626.61	*
Sugar River Bank	8531	Town Forrest Fund	19-1010-99-819	17,345.48	*
Sugar River Bank	4418	Hydro Revenue Acct	02-1010-99-802	589,600.63	*
* February 29th 2024 balance					

MS-535 FUND REVENUES - DETAIL

Fund: GENERAL FUND Periods: 2024-04 thru 2024-04 [33.33% of Year] Include: Revenues -

Account #	Account Title	Org. Est. Revenue	Revenue Adj.	Estimated Revenues	Actual Revenues	Uncollected
<u>3100 - TAXES</u>						
<u>3110 - PROPERTY TAXES</u>						
01-3110-10-850	TAX COLL-REFUND/REBATE/ABATEME	0.00	0.00	0.00	(11,534.05)	11,534.05
3110 - PROPERTY TAXES		0.00	0.00	0.00	(11,534.05)	11,534.05
<u>3190 - INTEREST/PENALTIES</u>						
01-3190-01-902	INTEREST & COSTS	0.00	0.00	0.00	14,242.34	(14,242.34)
3190 - INTEREST/PENALTIES		0.00	0.00	0.00	14,242.34	(14,242.34)
3100 - TAXES		0.00	0.00	0.00	2,708.29	(2,708.29)
<u>3200 - LICENSES, PERMITS AND FEES</u>						
<u>3210 - BUSINESS LICENSES AND PERMITS</u>						
01-3210-01-910	UCC FILING	0.00	0.00	0.00	345.00	(345.00)
3210 - BUSINESS LICENSES AND PERMITS		0.00	0.00	0.00	345.00	(345.00)
<u>3220 - MV PERMIT FEES</u>						
01-3220-01-906	AUTO REGISTRATIONS	0.00	0.00	0.00	240,135.50	(240,135.50)
01-3220-01-907	SNOWMOBILE AND ATV FEES	0.00	0.00	0.00	200.00	(200.00)
3220 - MV PERMIT FEES		0.00	0.00	0.00	240,335.50	(240,335.50)
<u>3290 - OTHER LICENSES, PERMITS AND FEES</u>						
01-3290-01-907	BOAT REGISTRATIONS/FEES	0.00	0.00	0.00	1,900.12	(1,900.12)
01-3290-01-912	DOG LICENSES/FEES	0.00	0.00	0.00	1,003.00	(1,003.00)
01-3290-01-915	VITALS-BIRTH & DEATH	0.00	0.00	0.00	151.00	(151.00)
01-3290-01-917	TOWN CLERK FEES	0.00	0.00	0.00	72.40	(72.40)
01-3290-01-918	MISC. TC/TC OVERAGES	0.00	0.00	0.00	(205.60)	205.60
01-3290-01-919	WETLANDS APPLICATIONS	0.00	0.00	0.00	4.50	(4.50)
3290 - OTHER LICENSES, PERMITS AND FEES		0.00	0.00	0.00	2,925.42	(2,925.42)
3200 - LICENSES, PERMITS AND FEES		0.00	0.00	0.00	243,605.92	(243,605.92)
<u>3350 - STATE SOURCES</u>						
<u>3354 - WATER POLLUTION GRANT</u>						
01-3354-01-794	STATE OF NH-SEWER GRANT	0.00	0.00	0.00	39,131.00	(39,131.00)
01-3354-01-795	STATE OF NH - WATER GRANT	0.00	0.00	0.00	13,717.46	(13,717.46)
3354 - WATER POLLUTION GRANT		0.00	0.00	0.00	52,848.46	(52,848.46)
<u>3379 - FROM OTHER GOVERNMENTS</u>						
01-3379-01-935	TOWN OF SPRINGFIELD-TS	0.00	0.00	0.00	30,116.00	(30,116.00)
3379 - FROM OTHER GOVERNMENTS		0.00	0.00	0.00	30,116.00	(30,116.00)
3350 - STATE SOURCES		0.00	0.00	0.00	82,964.46	(82,964.46)

MS-535 FUND REVENUES - DETAIL

Fund: GENERAL FUND Periods: 2024-04 thru 2024-04 [33.33% of Year] Include: Revenues -

Account #	Account Title	Org. Est. Revenue	Revenue Adj.	Estimated Revenues	Actual Revenues	Uncollected
<u>3400 - CHARGES FOR SERVICES</u>						
<u>3401-3406 - INCOME FROM DEPARTMENTS</u>						
01-3401-01-321	PHOTOCOPY INCOME	0.00	0.00	0.00	12.25	(12.25)
01-3401-01-588	RECYCLING NEWSPAPER	0.00	0.00	0.00	1,890.03	(1,890.03)
01-3401-01-589	RECYCLING SCRAP METAL	0.00	0.00	0.00	2,539.55	(2,539.55)
01-3401-01-937	MISC. GENERAL GOV'T INCOME	0.00	0.00	0.00	2,245.29	(2,245.29)
01-3401-01-953	REPORTS/LABELS/DISKS SOLD	0.00	0.00	0.00	50.00	(50.00)
01-3404-01-940	SUNAPEE T/S TICKET SALES	0.00	0.00	0.00	3,390.00	(3,390.00)
3401-3406 - INCOME FROM DEPARTMENTS		0.00	0.00	0.00	10,127.12	(10,127.12)
3400 - CHARGES FOR SERVICES		0.00	0.00	0.00	10,127.12	(10,127.12)
<u>3500 - MISCELLANEOUR REVENUES</u>						
<u>3501 - SALE OF MUNICIPAL PROPERTY</u>						
01-3501-01-970	CHECKING ACCOUNT INTEREST EARNED	0.00	0.00	0.00	12,373.99	(12,373.99)
3501 - SALE OF MUNICIPAL PROPERTY		0.00	0.00	0.00	12,373.99	(12,373.99)
<u>3503-3509 - OTHER MISCELLANEOUS REVENUES</u>						
01-3504-01-939	PARKING FINES	0.00	0.00	0.00	40.00	(40.00)
3503-3509 - OTHER MISCELLANEOUS REVENUES		0.00	0.00	0.00	40.00	(40.00)
3500 - MISCELLANEOUR REVENUES		0.00	0.00	0.00	12,413.99	(12,413.99)
<u>3910 - INTERFUND OPERATING TRANSFERS IN</u>						
<u>3916 - TRANSFER FROM TRUST & FIDUCIARY FUNDS</u>						
01-3916-01-987	CEMETERY EXPENDABLE TRUST	0.00	0.00	0.00	4,270.20	(4,270.20)
3916 - TRANSFER FROM TRUST & FIDUCIARY FUNDS		0.00	0.00	0.00	4,270.20	(4,270.20)
3910 - INTERFUND OPERATING TRANSFERS IN		0.00	0.00	0.00	4,270.20	(4,270.20)
		0.00	0.00	0.00	356,089.98	(356,089.98)

EXPENDITURE DETAIL BY ACCOUNT

ALL FUNDS Periods: 2024-01 thru 2024-12 [100% of Year] Include: - Expenditures

Account #	Account Title	Total Budget	PTD Expended	YTD Expended	Encumbered	Available	% Exp.
01 - GENERAL FUND							
4130 - GENERAL GOVERNMENT: EXECUTIVE							
01-4130-10-110	EXEC-FULL TIME SALARIES	203,543.06	31,609.57	31,609.57	0.00	171,933.49	15.53
01-4130-10-130	EXEC-ELECTED	19,740.14	4,837.53	4,837.53	0.00	14,902.61	24.51
01-4130-10-140	EXEC-OVERTIME	1,500.00	0.00	0.00	0.00	1,500.00	0.00
01-4130-10-209	EXEC-SICK PAYOUT	4,589.07	0.00	0.00	0.00	4,589.07	0.00
01-4130-10-210	EXEC-GROUP HEALTH INSURANCE	43,958.53	8,046.99	8,046.99	0.00	35,911.54	18.31
01-4130-10-215	EXEC-LIFE & DISAB. INS	3,500.00	325.60	325.60	0.00	3,174.40	9.30
01-4130-10-220	EXEC-EMPR MEDICARE	2,734.91	517.43	517.43	0.00	2,217.48	18.92
01-4130-10-221	EXECUTIVE - FICA	11,694.03	2,212.43	2,212.43	0.00	9,481.60	18.92
01-4130-10-231	EXEC-NH RETIREMENT GENERAL	28,167.16	5,357.70	5,357.70	0.00	22,809.46	19.02
01-4130-10-250	EXEC-UNEMPLOYMENT COMP INS.	160.00	205.00	205.00	0.00	(45.00)	128.13
01-4130-10-260	EXEC-WORKERS COMP.INSURANCE	220.68	227.00	227.00	0.00	(6.32)	102.86
01-4130-10-390	EXEC-PROFESSIONAL SERVICES	60,000.00	392.49	392.49	0.00	59,607.51	0.65
01-4130-10-530	EXEC-TRAVEL/MEALS	3,000.00	0.00	0.00	0.00	3,000.00	0.00
01-4130-10-540	EXEC-TRAINING	1,400.00	0.00	0.00	0.00	1,400.00	0.00
01-4130-10-555	EXEC-ADVERTISING	2,000.00	103.50	103.50	0.00	1,896.50	5.18
01-4130-10-560	EXEC-DUES & SUBSCRIPTIONS	1,350.00	150.00	150.00	0.00	1,200.00	11.11
01-4130-10-610	EXEC-GENERAL SUPPLIES	500.00	139.88	139.88	0.00	360.12	27.98
01-4130-10-670	EXEC-REFERENCES	200.00	0.00	0.00	0.00	200.00	0.00
01-4130-10-741	EXEC-OFFICE EQUIP/COMPUTERS	1,500.00	920.74	920.74	0.00	579.26	61.38
01-4130-10-901	EXEC - MANAGER'S CONTINGENCY	4,000.00	45.03	45.03	0.00	3,954.97	1.13
4130 - GENERAL GOVERNMENT: EXECUTIVE		393,757.58	55,090.89	55,090.89	0.00	338,666.69	13.99
4140 - TOWN CLERK TAX COLLECTOR							
01-4140-20-110	TCTC-DEPUTY TCTC WAGES	52,149.92	11,654.27	11,654.27	0.00	40,495.65	22.35
01-4140-20-120	TCTC - PART TIME WAGES	7,760.00	2,021.51	2,021.51	0.00	5,738.49	26.05
01-4140-20-130	TCTC-TAX COLLECTOR WAGES	74,978.09	16,588.80	16,588.80	0.00	58,389.29	22.12
01-4140-20-140	TCTC-OVERTIME	1,455.00	532.89	532.89	0.00	922.11	36.62
01-4140-20-209	TCTC-SICK PAYOUT	2,901.08	0.00	0.00	0.00	2,901.08	0.00
01-4140-20-210	TCTC-GROUP HEALTH INSURANCE	55,697.30	13,924.50	13,924.50	0.00	41,772.80	25.00
01-4140-20-215	TCTC-LIFE & DISAB INSURANCE	2,212.54	409.46	409.46	0.00	1,803.08	18.51
01-4140-20-220	TCTC-EMPR MEDICARE	1,477.00	398.44	398.44	0.00	1,078.56	26.98
01-4140-20-221	TCTC EMPR FICA	6,315.49	1,703.82	1,703.82	0.00	4,611.67	26.98
01-4140-20-231	TCTC-NH RETIREMENT GENERAL	18,137.03	3,896.91	3,896.91	0.00	14,240.12	21.49
01-4140-20-250	TCTC-UNEMPLOYMENT COMP INS.	204.99	163.00	163.00	0.00	41.99	79.52
01-4140-20-260	TCTC-WORKERS COMP.INSURANCE	127.01	179.00	179.00	0.00	(51.99)	140.93
01-4140-20-341	TCTC-TELEPHONE	2,000.00	153.38	153.38	0.00	1,846.62	7.67
01-4140-20-390	TCTC-MORTGAGE LIEN SERVICE	2,100.00	395.00	395.00	0.00	1,705.00	18.81
01-4140-20-391	TCTC OUTSIDE SERVICE	1,500.00	216.00	216.00	0.00	1,284.00	14.40
01-4140-20-530	TCTC-TRAVEL/MEALS	1,000.00	52.27	52.27	0.00	947.73	5.23

EXPENDITURE DETAIL BY ACCOUNT

ALL FUNDS Periods: 2024-01 thru 2024-12 [100% of Year] Include: - Expenditures

Account #	Account Title	Total Budget	PTD Expended	YTD Expended	Encumbered	Available	% Exp.
01-4140-20-540	TCTC-TRAINING	3,880.00	120.00	120.00	0.00	3,760.00	3.09
01-4140-20-550	TCTC-PRINTING	350.00	0.00	0.00	0.00	350.00	0.00
01-4140-20-555	TCTC-ADVERTISING	350.00	0.00	0.00	0.00	350.00	0.00
01-4140-20-560	TCTC-DUES & SUBSCRIPTIONS	300.00	0.00	0.00	0.00	300.00	0.00
01-4140-20-625	TCTC - POSTAGE	9,000.00	778.33	778.33	0.00	8,221.67	8.65
01-4140-20-680	TCTC-DEPARTMENTAL SUPPLIES	3,000.00	21.00	21.00	0.00	2,979.00	0.70
01-4140-20-681	TCTC- RECORDS RESTORATION	10,000.00	0.00	0.00	0.00	10,000.00	0.00
01-4140-20-741	TC/TC-OFFICE EQUIP/COMPUTERS	4,000.00	0.00	0.00	0.00	4,000.00	0.00
01-4140-20-750	TCTC - Encumbered funds	0.00	0.00	0.00	0.00	0.00	0.00
01-4140-20-801	TCTC-NH FEES	4,200.00	28.00	28.00	0.00	4,172.00	0.67
4140 - TOWN CLERK TAX COLLECTOR		265,095.45	53,236.58	53,236.58	0.00	211,858.87	20.08
<u>4141 - ELECTIONS</u>							
01-4141-25-120	ELEC-PART TIME WAGES	4,346.25	516.51	516.51	0.00	3,829.74	11.88
01-4141-25-220	ELEC-EMPR MEDICARE	202.32	0.00	0.00	0.00	202.32	0.00
01-4141-25-221	ELECTION - FICA	865.08	0.00	0.00	0.00	865.08	0.00
01-4141-25-260	ELEC-WORKERS COMPENSATION	7.78	2.00	2.00	0.00	5.78	25.71
01-4141-25-360	ELEC - PD SPECIAL DETAIL ELECTIONS	2,850.00	0.00	0.00	0.00	2,850.00	0.00
01-4141-25-432	ELEC-COMPUTER SERVICES	7,725.00	662.00	662.00	0.00	7,063.00	8.57
01-4141-25-530	ELEC-TRAVEL/MEALS	2,400.00	453.12	453.12	0.00	1,946.88	18.88
01-4141-25-550	ELEC - PRINTING	6,800.00	0.00	0.00	0.00	6,800.00	0.00
01-4141-25-555	ELEC-ADVERTISING	500.00	0.00	0.00	0.00	500.00	0.00
01-4141-25-610	ELEC-GENERAL SUPPLIES	250.00	0.00	0.00	0.00	250.00	0.00
4141 - ELECTIONS		25,946.43	1,633.63	1,633.63	0.00	24,312.80	6.30
<u>4150 - FINANCIAL ADMINISTRATION</u>							
01-4150-10-110	FINANCE-BOOKKEEPING WAGE	220,621.52	40,529.57	40,529.57	0.00	180,091.95	18.37
01-4150-10-120	FINANCE-PART TIME WAGE	0.00	469.00	469.00	0.00	(469.00)	0.00
01-4150-10-130	FINANCE-TREASURER WAGES	4,350.00	0.00	0.00	0.00	4,350.00	0.00
01-4150-10-140	FINANCE-OVERTIME	1,940.00	(155.52)	(155.52)	0.00	2,095.52	(8.02)
01-4150-10-209	FINANCE-SICK PAYOUT	5,044.00	0.00	0.00	0.00	5,044.00	0.00
01-4150-10-210	FINANCE-GROUP HEALTH INSURANCE	47,050.72	10,897.61	10,897.61	0.00	36,153.11	23.16
01-4150-10-215	FINANCE-LIFE & DISAB INSURANCE	3,500.00	572.67	572.67	0.00	2,927.33	16.36
01-4150-10-220	FINANCE-EMPR MEDICARE	2,719.40	573.03	573.03	0.00	2,146.37	21.07
01-4150-10-221	FINANCE - EMPR FICA	11,627.78	2,450.25	2,450.25	0.00	9,177.53	21.07
01-4150-10-231	FINANCE-NH RETIREMENT GEN	30,221.32	4,916.94	4,916.94	0.00	25,304.38	16.27
01-4150-10-250	FINANCE-UNEMPLOYMENT COMP.	308.00	103.00	103.00	0.00	205.00	33.44
01-4150-10-260	FINANCE-WORKERS COMP INSURANCE	223.15	114.00	114.00	0.00	109.15	51.09
01-4150-10-301	FINANCE-AUDITING	27,500.00	0.00	0.00	0.00	27,500.00	0.00
01-4150-10-302	FINANCE - BANK CHARGES	250.00	12.06	12.06	0.00	237.94	4.82
01-4150-10-341	FINANCE-TELEPHONE	5,000.00	570.47	570.47	0.00	4,429.53	11.41

EXPENDITURE DETAIL BY ACCOUNT

ALL FUNDS Periods: 2024-01 thru 2024-12 [100% of Year] Include: - Expenditures

Account #	Account Title	Total Budget	PTD Expended	YTD Expended	Encumbered	Available	% Exp.
01-4150-10-342	FINANCE-COMPUTER SVCS/SUPPORT	75,000.00	49,158.16	49,158.16	0.00	25,841.84	65.54
01-4150-10-343	FINANCE-REGISTRY RECORDING	350.00	(9.34)	(9.34)	0.00	359.34	(2.67)
01-4150-10-365	FINANCE-EQUIPMENT REPAIR	500.00	0.00	0.00	0.00	500.00	0.00
01-4150-10-367	[IA] FINANCE-INTERNET RELATED	0.00	859.29	859.29	0.00	(859.29)	0.00
01-4150-10-390	FINANCE-PROFESSIONAL SERVICES	36,000.00	15,948.47	15,948.47	0.00	20,051.53	44.30
01-4150-10-530	FINANCE-TRAVEL/MEALS	250.00	0.00	0.00	0.00	250.00	0.00
01-4150-10-540	FINANCE-TRAINING	1,000.00	0.00	0.00	0.00	1,000.00	0.00
01-4150-10-550	[IA] FINANCE-PRINTING	0.00	79.98	79.98	0.00	(79.98)	0.00
01-4150-10-555	FINANCE-ADVERTISING	2,000.00	126.00	126.00	0.00	1,874.00	6.30
01-4150-10-560	FINANCE-DUES/SUBSCRIPTION	300.00	570.00	570.00	0.00	(270.00)	190.00
01-4150-10-610	FINANCE-GENERAL SUPPLIES	150.00	28.66	28.66	0.00	121.34	19.11
01-4150-10-620	FINANCE-OFFICE SUPPLIES	1,000.00	638.03	638.03	0.00	361.97	63.80
01-4150-10-625	FINANCE-POSTAGE	7,000.00	6,399.51	6,399.51	0.00	600.49	91.42
01-4150-10-741	FINANCE-OFFICE EQUIP/COMPUTERS	1,500.00	248.99	248.99	0.00	1,251.01	16.60
4150 - FINANCIAL ADMINISTRATION		485,405.89	135,100.83	135,100.83	0.00	350,305.06	27.83
<u>4152 - REVALUATION OF PROPERTY</u>							
01-4152-10-312	ASSESSING-ASSESSING	110,000.00	153.38	153.38	0.00	109,846.62	0.14
4152 - REVALUATION OF PROPERTY		110,000.00	153.38	153.38	0.00	109,846.62	0.14
<u>4153 - LEGAL EXPENSES</u>							
01-4153-10-320	LEGAL-GG-LEGAL SVCS.	55,000.00	7,742.02	7,742.02	0.00	47,257.98	14.08
01-4153-10-332	LEGAL - WEISS	0.00	264.00	264.00	0.00	(264.00)	0.00
01-4153-10-335	LEGAL - KTP COTTAGE	0.00	266.00	266.00	0.00	(266.00)	0.00
01-4153-10-337	LEGAL - SHORT TERM RENTALS	0.00	171.00	171.00	0.00	(171.00)	0.00
4153 - LEGAL EXPENSES		55,000.00	8,443.02	8,443.02	0.00	46,556.98	15.35
<u>4155 - PERSONNEL ADMINISTRATION</u>							
01-4155-10-290	EMPLOYEE BENEFITS-OTHER	15,000.00	5,912.49	5,912.49	0.00	9,087.51	39.42
4155 - PERSONNEL ADMINISTRATION		15,000.00	5,912.49	5,912.49	0.00	9,087.51	39.42
<u>4191 - PLANNING AND ZONING</u>							
01-4191-30-110	PLANNING & LAND USE FULL TIME SALARIES	191,286.87	44,591.87	44,591.87	0.00	146,695.00	23.31
01-4191-30-120	PLANNING & LAND USE PART TIME SALARIES	44,620.00	6,055.88	6,055.88	0.00	38,564.12	13.57
01-4191-30-140	PLANNING & LAND USE OVERTIME WAGES	970.00	142.56	142.56	0.00	827.44	14.70
01-4191-30-209	PLANNING & LAND USE SICK PAY BUY OUT	5,471.77	0.00	0.00	0.00	5,471.77	0.00
01-4191-30-210	PLANNING & LAND USE HEALTH INSURANCE	70,000.00	10,729.32	10,729.32	0.00	59,270.68	15.33
01-4191-30-215	PLANNING & LAND USE LIFE & DISABILITY INSURANCE	3,689.09	515.49	515.49	0.00	3,173.60	13.97
01-4191-30-220	PLANNING & LAND USE MEDICARE	3,742.00	719.63	719.63	0.00	3,022.37	19.23
01-4191-30-221	PLANNING & LAND USE FICA	16,000.00	3,076.95	3,076.95	0.00	12,923.05	19.23
01-4191-30-231	PLANNING & LAND USE NH RETIREMENT	32,824.80	4,830.20	4,830.20	0.00	27,994.60	14.72
01-4191-30-250	PLANNING & LAND USE UNEMPLOYMENT COMP. INS.	490.00	0.00	0.00	0.00	490.00	0.00

EXPENDITURE DETAIL BY ACCOUNT

ALL FUNDS Periods: 2024-01 thru 2024-12 [100% of Year] Include: - Expenditures

Account #	Account Title	Total Budget	PTD Expended	YTD Expended	Encumbered	Available	% Exp.
01-4191-30-260	PLANNING & LAND USE WORKERS COMPENSATION	284.42	1,068.00	1,068.00	0.00	(783.58)	375.50
01-4191-30-341	PLANNING & LAND USE TELEPHONE	1,000.00	404.66	404.66	0.00	595.34	40.47
01-4191-30-342	PLANNING & LAND USE -COMPUTER SERVICES/RENT	28,000.00	0.00	0.00	0.00	28,000.00	0.00
01-4191-30-390	PLANNING & LAND USE -OTHER PROFESSIONAL SVCS	20,000.00	29.99	29.99	0.00	19,970.01	0.15
01-4191-30-391	PLANNING & LAND USE ADMINISTRATION	0.00	206.25	206.25	0.00	(206.25)	0.00
01-4191-30-530	PLANNING & LAND USE TRAVEL/MEALS	300.00	208.46	208.46	0.00	91.54	69.49
01-4191-30-540	PLANNING & LAND USE TRAINING	400.00	0.00	0.00	0.00	400.00	0.00
01-4191-30-550	PLANNING AND LAND USE -PRINTING	800.00	0.00	0.00	0.00	800.00	0.00
01-4191-30-555	PLANNING & LAND USE -ADVERTISING	1,820.00	860.98	860.98	0.00	959.02	47.31
01-4191-30-620	PLANNING & LAND USE -OFFICE SUPPLIES	300.00	314.80	314.80	0.00	(14.80)	104.93
01-4191-30-625	PLANNING & LAND USE -POSTAGE	3,500.00	356.07	356.07	0.00	3,143.93	10.17
01-4191-30-670	PLANNING & LAND USE REFERENCE	150.00	20.00	20.00	0.00	130.00	13.33
01-4191-30-741	PLANNING & LAND USE OFFICE EQUIP & COMPUTERS	0.00	150.00	150.00	0.00	(150.00)	0.00
01-4191-35-250	[IA] ZBA-UNEMPLOYMENT COMP. INS.	0.00	255.00	255.00	0.00	(255.00)	0.00
01-4191-35-620	[IA] ZBA-OFFICE SUPPLIES	0.00	22.81	22.81	0.00	(22.81)	0.00
4191 - PLANNING AND ZONING		425,648.95	74,558.92	74,558.92	0.00	351,090.03	17.52
<u>4194 - GENERAL GOVERNMENT BUILDINGS</u>							
01-4194-10-250	[IA] GGB&G-UNEMP COMP INS	0.00	172.00	172.00	0.00	(172.00)	0.00
01-4194-10-260	[IA] GGB&C-WORKERS COMP INS	0.00	654.00	654.00	0.00	(654.00)	0.00
01-4194-10-341	GGB&G - GENERAL GOVT CELL PHONE	960.00	241.29	241.29	0.00	718.71	25.13
01-4194-10-412	GGB&G - WATER RENT	1,980.00	0.00	0.00	0.00	1,980.00	0.00
01-4194-10-435	GGB&G GROUNDS MAINTENANCE HAMES PARK	7,500.00	0.00	0.00	0.00	7,500.00	0.00
01-4194-10-610	GGB&G-GENERAL SUPPLIES	4,997.10	890.00	890.00	0.00	4,107.10	17.81
01-4194-10-640	GGB&G-RESTRM/CUSTODIAL SUPPLIES	6,500.00	0.00	0.00	0.00	6,500.00	0.00
01-4194-10-650	GGB&G-GROUNDSKEEPING SUPPLIES	3,990.00	8.09	8.09	0.00	3,981.91	0.20
01-4194-55-620	OFFICE SUPPLIES	0.00	16.50	16.50	0.00	(16.50)	0.00
01-4194-60-390	OTHER PROFESSIONAL SVCS	0.00	74.98	74.98	0.00	(74.98)	0.00
01-4194-80-410	GGB&G-BANDSTND-ELECTRICITY	540.00	75.08	75.08	0.00	464.92	13.90
01-4194-80-615	GGB&G BANDSTAND BUILDING MAINTENANCE	500.00	0.00	0.00	0.00	500.00	0.00
01-4194-80-650	GGB&G BANDSTAND GROUNDS MAINTENANCE	1,000.00	0.00	0.00	0.00	1,000.00	0.00
01-4194-81-490	GGB&G-DOCKS MAINTENANCE	5,000.00	0.00	0.00	0.00	5,000.00	0.00
01-4194-90-410	GGB&G-HARBOR RESTRM ELEC	2,250.00	1,162.89	1,162.89	0.00	1,087.11	51.68
01-4194-90-411	GGB&G-HARBOR RESTRM GAS	600.00	0.00	0.00	0.00	600.00	0.00
01-4194-90-412	GGB&G-HARBOR RESTRM WATER	2,200.00	0.00	0.00	0.00	2,200.00	0.00
01-4194-90-413	GGB&G-HARBOR RESTRM SEWER	632.50	0.00	0.00	0.00	632.50	0.00
01-4194-90-430	GGB&G - HARBOR RESTRM BUILDING MAINTENANCE	2,500.00	(0.20)	(0.20)	0.00	2,500.20	(0.01)
01-4194-90-435	GGB&G HARBOR RESTRM GROUNDS MAINTENANCE	2,500.00	130.89	130.89	0.00	2,369.11	5.24
01-4194-91-412	GGB&G-GM RESTRM WATER	775.50	0.00	0.00	0.00	775.50	0.00
01-4194-91-413	GGB&G-GM RESTRM SEWER	632.50	0.00	0.00	0.00	632.50	0.00

EXPENDITURE DETAIL BY ACCOUNT

ALL FUNDS Periods: 2024-01 thru 2024-12 [100% of Year] Include: - Expenditures

Account #	Account Title	Total Budget	PTD Expended	YTD Expended	Encumbered	Available	% Exp.
01-4194-91-430	GGB&G GM BUILDING MAINTENANCE	1,000.00	0.00	0.00	0.00	1,000.00	0.00
01-4194-91-435	GGB&G GM GROUNDS MAINTENANCE	10,000.00	0.00	0.00	0.00	10,000.00	0.00
01-4194-95-110	GGB&G - FULL TIME WAGE	193,667.00	40,362.58	40,362.58	0.00	153,304.42	20.84
01-4194-95-120	GGB>O-PART TIME WAGES	60,567.77	3,414.46	3,414.46	0.00	57,153.31	5.64
01-4194-95-140	GGB&G OVERTIME WAGE	11,203.50	4,983.93	4,983.93	0.00	6,219.57	44.49
01-4194-95-209	GGB&G - SICK PAY BUY OUT	4,562.88	0.00	0.00	0.00	4,562.88	0.00
01-4194-95-210	GGB&G - HEALTH INSURANCE	55,729.18	16,866.78	16,866.78	0.00	38,862.40	30.27
01-4194-95-215	GGB&G - LIFE & DISABILITY	3,480.00	597.96	597.96	0.00	2,882.04	17.18
01-4194-95-220	GGB>O-EMPR MEDICARE	3,122.00	679.98	679.98	0.00	2,442.02	21.78
01-4194-95-221	GGB>O EMPLYR FICA	13,347.15	2,907.48	2,907.48	0.00	10,439.67	21.78
01-4194-95-231	GGB&G - NH RETIREMENT	27,372.43	6,135.37	6,135.37	0.00	21,237.06	22.41
01-4194-95-250	GGB>O-UNEMP COMP INSURANCE	338.01	0.00	0.00	0.00	338.01	0.00
01-4194-95-260	GGB>O-WORKERS COMP INS	571.69	0.00	0.00	0.00	571.69	0.00
01-4194-95-410	GGB&G-TH ELECTRICITY	8,250.00	1,137.51	1,137.51	0.00	7,112.49	13.79
01-4194-95-411	GGB&G-TH GAS	2,218.40	822.89	822.89	0.00	1,395.51	37.09
01-4194-95-412	GGB&G-TH WATER	770.00	0.00	0.00	0.00	770.00	0.00
01-4194-95-413	GGB&G-TH SEWER	556.60	0.00	0.00	0.00	556.60	0.00
01-4194-95-430	GGB&G-TOWN HALL MAINTENANCE	10,000.00	2,244.52	2,244.52	0.00	7,755.48	22.45
01-4194-95-435	GGB&G TOWN HALL GROUNDS MAINTENANCE	1,500.00	151.17	151.17	0.00	1,348.83	10.08
01-4194-95-555	ADVERTISING	0.00	153.75	153.75	0.00	(153.75)	0.00
01-4194-96-615	[IA] GGB&G TOWN HALL BUILDING MAINTENANCE	0.00	243.28	243.28	0.00	(243.28)	0.00
01-4194-97-610	GGB&G THRIFT SHOP RENT	7,041.92	1,796.76	1,796.76	0.00	5,245.16	25.52
4194 - GENERAL GOVERNMENT BUILDINGS		460,356.13	85,923.94	85,923.94	0.00	374,432.19	18.66
4195 - CEMETERIES							
01-4195-40-120	CEMETERY-PART TIME WAGES	7,404.88	0.00	0.00	0.00	7,404.88	0.00
01-4195-40-190	CEMETERY-HEADSTONE REPAIR	3,179.12	0.00	0.00	0.00	3,179.12	0.00
01-4195-40-220	CEMETERY-EMPR MEDICARE	157.00	0.00	0.00	0.00	157.00	0.00
01-4195-40-221	CEMETERY - EMPLYR FICA	674.00	0.00	0.00	0.00	674.00	0.00
01-4195-40-250	CEMETERY-UNEMPLOYMENT COMP.INS	80.00	11.00	11.00	0.00	69.00	13.75
01-4195-40-260	CEMETERY-WORKERS COMP. INS.	196.49	255.00	255.00	0.00	(58.51)	129.78
01-4195-40-365	CEMETERY-EQUIP.REPAIR SERVICE	750.00	0.00	0.00	0.00	750.00	0.00
01-4195-40-520	CEMETERY-INSURANCE	567.00	0.00	0.00	0.00	567.00	0.00
01-4195-40-630	CEMETERY-MAINT.& REPAIR SUPPLY	1,606.00	0.00	0.00	0.00	1,606.00	0.00
01-4195-40-635	CEMETERY-GASOLINE/DIESEL FUEL	350.00	0.00	0.00	0.00	350.00	0.00
01-4195-40-650	CEMETERY-GROUNDSKEEPING SUPPLY	400.00	0.00	0.00	0.00	400.00	0.00
4195 - CEMETERIES		15,364.49	266.00	266.00	0.00	15,098.49	1.73

EXPENDITURE DETAIL BY ACCOUNT

ALL FUNDS Periods: 2024-01 thru 2024-12 [100% of Year] Include: - Expenditures

Account #	Account Title	Total Budget	PTD Expended	YTD Expended	Encumbered	Available	% Exp.
<u>4196 - INSURANCE NOT OTHERWISE ALLOCATED</u>							
01-4196-10-520	INSURANCE-PROP,LIAB,VEHICLE	12,847.05	13,595.49	13,595.49	0.00	(748.44)	105.83
4196 - INSURANCE NOT OTHERWISE ALLOCATED		12,847.05	13,595.49	13,595.49	0.00	(748.44)	105.83
<u>4197 - ADVERTISING AND REGIONAL ASSOCIATION</u>							
01-4197-85-120	INFO-PART TIME WAGES	10,814.03	0.00	0.00	0.00	10,814.03	0.00
01-4197-85-220	INFO-EMPR MEDICARE	156.00	0.00	0.00	0.00	156.00	0.00
01-4197-85-221	INFORMATION BOOTH EMPLOYEE FICA	671.00	0.00	0.00	0.00	671.00	0.00
01-4197-85-250	INFO-UNEMPLOYMENT COMP. INS	80.00	14.00	14.00	0.00	66.00	17.50
01-4197-85-260	INFO-WORKERS COMPENSATION	10.61	16.00	16.00	0.00	(5.39)	150.80
01-4197-85-341	INFO-TELEPHONE	600.00	543.36	543.36	0.00	56.64	90.56
01-4197-85-390	INFO-OTHER PURCHASED SERVICES	100.00	0.00	0.00	0.00	100.00	0.00
01-4197-85-410	INFO-ELECTRICITY	800.00	233.37	233.37	0.00	566.63	29.17
01-4197-85-412	INFO-WATER	567.00	0.00	0.00	0.00	567.00	0.00
01-4197-85-413	INFO-SEWER	506.00	0.00	0.00	0.00	506.00	0.00
01-4197-85-615	INFO - BUILDING MAINTENANCE	2,010.00	424.80	424.80	0.00	1,585.20	21.13
01-4197-85-650	INFO - GROUNDS MAINTENANCE	700.00	0.00	0.00	0.00	700.00	0.00
4197 - ADVERTISING AND REGIONAL ASSOCIATION		17,014.64	1,231.53	1,231.53	0.00	15,783.11	7.24
<u>4199 - OTHER GENERAL GOVERNMENT</u>							
01-4199-10-120	OGG-PART TIME CLERICAL WAGES	2,000.00	0.00	0.00	0.00	2,000.00	0.00
01-4199-10-220	OGG-EMPR MEDICARE	53.84	0.00	0.00	0.00	53.84	0.00
01-4199-10-221	OGG - EMPLYR FICA	230.20	0.00	0.00	0.00	230.20	0.00
01-4199-10-250	OGG-UNEMPLOYMENT COMP. INS	16.20	27.00	27.00	0.00	(10.80)	166.67
01-4199-10-260	OGG-WORKERS COMP	3.64	30.00	30.00	0.00	(26.36)	824.18
01-4199-10-330	OGG-TAX MAPS	4,500.00	0.00	0.00	0.00	4,500.00	0.00
01-4199-10-365	OGG-COPIER	4,200.00	1,573.22	1,573.22	0.00	2,626.78	37.46
01-4199-10-390	OGG - TRUSTEES OF THE TRUST FUND EXPENSES	500.00	0.00	0.00	0.00	500.00	0.00
01-4199-10-550	OGG-PRINTING	8,000.00	1,429.00	1,429.00	0.00	6,571.00	17.86
01-4199-10-560	OGG-DUES	11,700.00	6,820.00	6,820.00	0.00	4,880.00	58.29
01-4199-10-641	OGG-COFFEE SUPPLIES	800.00	201.26	201.26	0.00	598.74	25.16
01-4199-10-990	MISCELLANEOUS	0.00	(100.00)	(100.00)	0.00	100.00	0.00
4199 - OTHER GENERAL GOVERNMENT		32,003.88	9,980.48	9,980.48	0.00	22,023.40	31.19
<u>4210 - PUBLIC SAFETY: POLICE</u>							
01-4210-54-110	PD-FULL TIME WAGES	429,204.46	98,063.87	98,063.87	0.00	331,140.59	22.85
01-4210-54-120	PD-PART TIME WAGES	75,000.00	11,064.66	11,064.66	0.00	63,935.34	14.75
01-4210-54-140	PD-OVERTIME WAGES	25,000.00	8,760.31	8,760.31	0.00	16,239.69	35.04
01-4210-54-191	PD-ON CALL WAGES	27,375.00	0.00	0.00	0.00	27,375.00	0.00
01-4210-54-209	PD-SICK PAY OUT	9,904.67	0.00	0.00	0.00	9,904.67	0.00
01-4210-54-210	PD-GROUP HEALTH INSURANCE	93,828.00	22,751.94	22,751.94	0.00	71,076.06	24.25

EXPENDITURE DETAIL BY ACCOUNT

ALL FUNDS Periods: 2024-01 thru 2024-12 [100% of Year] Include: - Expenditures

Account #	Account Title	Total Budget	PTD Expended	YTD Expended	Encumbered	Available	% Exp.
01-4210-54-215	PD-LIFE & DISABILITY INSURANCE	7,554.00	1,344.48	1,344.48	0.00	6,209.52	17.80
01-4210-54-220	PD-EMPR MEDICARE	6,692.00	1,659.91	1,659.91	0.00	5,032.09	24.80
01-4210-54-221	PD - EMPLYR FICA	9,094.11	1,351.65	1,351.65	0.00	7,742.46	14.86
01-4210-54-231	PD-NH RETIREMENT GENERAL	142,272.00	30,346.35	30,346.35	0.00	111,925.65	21.33
01-4210-54-250	PD-UNEMPLOYMENT COMP. INS.	1,289.00	734.00	734.00	0.00	555.00	56.94
01-4210-54-260	PD-WORKERS COMPENSATION	13,285.00	7,038.00	7,038.00	0.00	6,247.00	52.98
01-4210-54-341	PD-TELEPHONE	12,000.00	1,802.97	1,802.97	0.00	10,197.03	15.02
01-4210-54-342	PD-COMPUTER SERVICES/SUPPORT	0.00	432.00	432.00	0.00	(432.00)	0.00
01-4210-54-364	PD-VEHICLE REPAIR SERVICE	9,500.00	731.93	731.93	0.00	8,768.07	7.70
01-4210-54-365	PD-EQUIPMENT REPAIR SERVICE	2,000.00	253.30	253.30	0.00	1,746.70	12.67
01-4210-54-366	PD-RADIO REPAIR SERVICE	5,000.00	895.00	895.00	0.00	4,105.00	17.90
01-4210-54-390	PD - PROFESSIONAL SERVICES	0.00	201.60	201.60	0.00	(201.60)	0.00
01-4210-54-520	PD-GENERAL INSURANCE	11,855.28	12,922.33	12,922.33	0.00	(1,067.05)	109.00
01-4210-54-530	PD-TRAVEL/MEALS	3,000.00	0.00	0.00	0.00	3,000.00	0.00
01-4210-54-540	PD-TRAINING	6,000.00	300.00	300.00	0.00	5,700.00	5.00
01-4210-54-550	PD-PRINTING	500.00	0.00	0.00	0.00	500.00	0.00
01-4210-54-555	PD-ADVERTISING	500.00	0.00	0.00	0.00	500.00	0.00
01-4210-54-560	PD-DUES/SUBSCRIPTIONS	1,000.00	100.00	100.00	0.00	900.00	10.00
01-4210-54-610	PD-SUPPORT SERVICES	33,200.00	0.00	0.00	0.00	33,200.00	0.00
01-4210-54-620	PD-OFFICE SUPPLIES	3,000.00	35.99	35.99	0.00	2,964.01	1.20
01-4210-54-625	PD-POSTAGE	500.00	31.07	31.07	0.00	468.93	6.21
01-4210-54-635	PD-GASOLINE/DIESEL FUEL	25,000.00	2,098.71	2,098.71	0.00	22,901.29	8.39
01-4210-54-670	PD-REFERENCES	500.00	0.00	0.00	0.00	500.00	0.00
01-4210-54-681	PD-UNIFORMS/SAFETY EQUIPMENT	53,352.87	11,273.06	11,273.06	0.00	42,079.81	21.13
01-4210-54-690	PD-OTHER MISC SUPPLIES	800.00	17.98	17.98	0.00	782.02	2.25
01-4210-54-691	PD-EDUCATIONAL SUPPLIES	1,000.00	567.45	567.45	0.00	432.55	56.75
01-4210-54-741	PD-OFFICE EQUIP/COMPUTERS	49,235.96	7,109.05	7,109.05	0.00	42,126.91	14.44
01-4210-54-760	PD - VEHICLE ANNUAL	22,483.49	22,483.49	22,483.49	0.00	0.00	100.00
01-4210-98-190	PD-GRANTS-WAGES	2,500.00	0.00	0.00	0.00	2,500.00	0.00
01-4210-98-690	PD-GRANTS-SCHOOL EMERGENCY NOTIFICATION GRAN	2,500.00	0.00	0.00	0.00	2,500.00	0.00
01-4210-99-140	PD - DWI GRANT	2,500.00	0.00	0.00	0.00	2,500.00	0.00
4210 - PUBLIC SAFETY: POLICE		1,088,425.84	244,371.10	244,371.10	0.00	844,054.74	22.45
<u>4215 - AMBULANCE</u>							
01-4215-10-350	AMB-AMBULANCE SERVICE	67,000.00	0.00	0.00	0.00	67,000.00	0.00
4215 - AMBULANCE		67,000.00	0.00	0.00	0.00	67,000.00	0.00
<u>4220 - FIRE</u>							
01-4220-50-120	FIRE-PART TIME WAGES	150,404.58	42,979.43	42,979.43	0.00	107,425.15	28.58
01-4220-50-121	FIRE - STIPEND	57,844.80	0.00	0.00	0.00	57,844.80	0.00
01-4220-50-122	FIRE - PER DIEM WAGES	67,500.00	0.00	0.00	0.00	67,500.00	0.00

EXPENDITURE DETAIL BY ACCOUNT

ALL FUNDS Periods: 2024-01 thru 2024-12 [100% of Year] Include: - Expenditures

Account #	Account Title	Total Budget	PTD Expended	YTD Expended	Encumbered	Available	% Exp.
01-4220-50-190	FIRE-ON CALL PAY	7,800.00	0.00	0.00	0.00	7,800.00	0.00
01-4220-50-220	FIRE-MEDICARE	3,136.66	622.93	622.93	0.00	2,513.73	19.86
01-4220-50-221	FIRE - EMPLYR FICA	13,411.92	2,663.46	2,663.46	0.00	10,748.46	19.86
01-4220-50-231	FIRE-NH RETIREMENT	0.00	26.79	26.79	0.00	(26.79)	0.00
01-4220-50-250	FIRE-UNEMPLOYMENT COMP. INS.	843.65	224.00	224.00	0.00	619.65	26.55
01-4220-50-260	FIRE-WORKERS COMPENSATION INS	4,924.87	12,779.00	12,779.00	0.00	(7,854.13)	259.48
01-4220-50-341	FIRE-TELEPHONE	3,090.00	730.47	730.47	0.00	2,359.53	23.64
01-4220-50-342	FIRE-COMPUTER SERVICES	4,300.00	0.00	0.00	0.00	4,300.00	0.00
01-4220-50-350	FIRE-MEDICAL SERVICES	1,500.00	0.00	0.00	0.00	1,500.00	0.00
01-4220-50-364	FIRE-VEHICLE REPAIR SERVICE	18,000.00	1,138.98	1,138.98	0.00	16,861.02	6.33
01-4220-50-365	FIRE-EQUIPMENT TESTING	15,000.00	0.00	0.00	0.00	15,000.00	0.00
01-4220-50-366	FIRE-RADIO REPAIR	8,500.00	1,375.00	1,375.00	0.00	7,125.00	16.18
01-4220-50-390	FIRE-OTHER PROF. SERVICES	3,500.00	0.00	0.00	0.00	3,500.00	0.00
01-4220-50-410	FIRE-ELECTRICITY GM	1,500.00	232.98	232.98	0.00	1,267.02	15.53
01-4220-50-411	FIRE-HEAT-GAS & OIL GM	1,500.00	219.74	219.74	0.00	1,280.26	14.65
01-4220-50-412	FIRE-WATER RENT	24,480.00	0.00	0.00	0.00	24,480.00	0.00
01-4220-50-430	FIRE-BUILDING SERVICE GM	2,000.00	0.00	0.00	0.00	2,000.00	0.00
01-4220-50-520	FIRE-GENERAL INSURANCE	8,750.00	5,586.14	5,586.14	0.00	3,163.86	63.84
01-4220-50-540	FIRE-TRAINING	10,000.00	160.00	160.00	0.00	9,840.00	1.60
01-4220-50-555	FIRE-FIRE PREVENTION EDUCATION	1,000.00	0.00	0.00	0.00	1,000.00	0.00
01-4220-50-560	FIRE-DUES/SUBSCRIPTIONS	2,783.00	200.00	200.00	0.00	2,583.00	7.19
01-4220-50-610	FIRE-SCBA SUPPLIES	1,500.00	38.89	38.89	0.00	1,461.11	2.59
01-4220-50-611	FIRE-HAZARDOUS MATERIALS SUP	1,000.00	0.00	0.00	0.00	1,000.00	0.00
01-4220-50-612	FIRE-SMALL TOOLS & EQUIPMENT	4,000.00	234.87	234.87	0.00	3,765.13	5.87
01-4220-50-620	FIRE-OFFICE SUPPLIES	1,000.00	364.92	364.92	0.00	635.08	36.49
01-4220-50-625	FIRE - POSTAGE	100.00	0.00	0.00	0.00	100.00	0.00
01-4220-50-630	FIRE-MAINTENANCE & REPAIR SUPP	2,500.00	1,040.01	1,040.01	0.00	1,459.99	41.60
01-4220-50-634	FIRE - FOAM PURCHASE	2,000.00	0.00	0.00	0.00	2,000.00	0.00
01-4220-50-635	FIRE-GASOLINE/DIESEL FUEL	5,000.00	2,277.40	2,277.40	0.00	2,722.60	45.55
01-4220-50-640	FIRE-BUILDING/CUSTODIAL SUP	500.00	30.58	30.58	0.00	469.42	6.12
01-4220-50-641	FIRE-COFFEE SUPPLIES/SERVICE	900.00	123.42	123.42	0.00	776.58	13.71
01-4220-50-679	FIRE-MEDICAL SUPPLIES	3,000.00	0.92	0.92	0.00	2,999.08	0.03
01-4220-50-681	FIRE-UNIFORMS/SAFETY EQUIP	15,000.00	5,386.10	5,386.10	0.00	9,613.90	35.91
01-4220-50-690	FIRE-OTHER MISC SUPPLIES	500.00	190.89	190.89	0.00	309.11	38.18
01-4220-50-740	FIRE-MACHINERY/EQIPMENT PURCH	4,000.00	0.00	0.00	0.00	4,000.00	0.00
01-4220-50-741	FIRE-OFFICE EQUIP/COMPUTERS	2,000.00	0.00	0.00	0.00	2,000.00	0.00
01-4220-50-742	FIRE-RADIO PURCHASE	10,000.00	0.00	0.00	0.00	10,000.00	0.00
4220 - FIRE		464,769.48	78,626.92	78,626.92	0.00	386,142.56	16.92

EXPENDITURE DETAIL BY ACCOUNT

ALL FUNDS Periods: 2024-01 thru 2024-12 [100% of Year] Include: - Expenditures

Account #	Account Title	Total Budget	PTD Expended	YTD Expended	Encumbered	Available	% Exp.
<u>4229 - SAFETY SERVICES BUILDING</u>							
01-4229-53-120	SSB - PART TIME CUSTODIAN	5,862.59	1,390.08	1,390.08	0.00	4,472.51	23.71
01-4229-53-220	SSB - MEDICARE	87.64	20.15	20.15	0.00	67.49	22.99
01-4229-53-221	SSB - FICA	374.72	86.19	86.19	0.00	288.53	23.00
01-4229-53-250	SSB - UNEMPLOYMENT INS	28.51	0.00	0.00	0.00	28.51	0.00
01-4229-53-341	SSB - SHARED TELEPHONE	3,060.00	1,031.91	1,031.91	0.00	2,028.09	33.72
01-4229-53-345	SSB - DISPATCH SERVICES	77,000.00	0.00	0.00	0.00	77,000.00	0.00
01-4229-53-410	SSB - ELECTRICITY	19,320.00	3,136.52	3,136.52	0.00	16,183.48	16.23
01-4229-53-411	SSB - HEAT GAS & OIL	16,800.00	5,563.32	5,563.32	0.00	11,236.68	33.12
01-4229-53-412	SSB - WATER RENT	945.00	0.00	0.00	0.00	945.00	0.00
01-4229-53-413	SSB - SEWER RENT	525.00	0.00	0.00	0.00	525.00	0.00
01-4229-53-430	SSB - BUILDING MAINTENANCE/REPAIR	26,250.00	5,763.09	5,763.09	0.00	20,486.91	21.95
01-4229-53-520	SSB - GENERAL INSURANCE	3,399.00	0.00	0.00	0.00	3,399.00	0.00
01-4229-53-640	SSB - CUSTODIAL SUPPLIES	500.00	139.97	139.97	0.00	360.03	27.99
01-4229-53-741	SSB - OFFICE FURNITURE	1,500.00	0.00	0.00	0.00	1,500.00	0.00
4229 - SAFETY SERVICES BUILDING		155,652.46	17,131.23	17,131.23	0.00	138,521.23	11.01
<u>4290 - EMERGENCY MANAGEMENT</u>							
01-4290-10-610	EMERGENCY MANAGEMENT SUPPLIES	510.00	0.00	0.00	0.00	510.00	0.00
4290 - EMERGENCY MANAGEMENT		510.00	0.00	0.00	0.00	510.00	0.00
<u>4312 - HIGHWAY AND STREETS</u>							
01-4312-55-110	HWY-FULL TIME WAGES	578,842.65	132,059.38	132,059.38	0.00	446,783.27	22.81
01-4312-55-120	HWY-PART TIME WAGES	18,416.37	0.00	0.00	0.00	18,416.37	0.00
01-4312-55-140	HWY-OVERTIME WAGES	53,350.00	18,572.94	18,572.94	0.00	34,777.06	34.81
01-4312-55-190	HWY-OTHER COMPENSATION	5,044.00	0.00	0.00	0.00	5,044.00	0.00
01-4312-55-209	HWY-SICK PAYOUT	13,357.87	0.00	0.00	0.00	13,357.87	0.00
01-4312-55-210	HWY-GROUP HEALTH INSURANCE	171,642.13	47,817.72	47,817.72	0.00	123,824.41	27.86
01-4312-55-215	HWY-LIFE & DISABILITY INS.	11,111.00	1,881.03	1,881.03	0.00	9,229.97	16.93
01-4312-55-220	HWY-EMPR MEDICARE	6,666.43	2,101.65	2,101.65	0.00	4,564.78	31.53
01-4312-55-221	HWY - EMPLYR FICA	28,504.74	8,986.17	8,986.17	0.00	19,518.57	31.53
01-4312-55-231	HWY-NH RETIREMENT GENERAL	80,373.23	20,151.73	20,151.73	0.00	60,221.50	25.07
01-4312-55-250	HWY-UNEMPLOYMENT COMPENSATION	1,025.00	632.00	632.00	0.00	393.00	61.66
01-4312-55-260	HWY-WORKERS COMPENSATION INS.	13,631.66	13,380.00	13,380.00	0.00	251.66	98.15
01-4312-55-341	HWY-TELEPHONE	7,500.00	825.25	825.25	0.00	6,674.75	11.00
01-4312-55-342	HWY - COMPUTER SERVICE/SUPPORT	15,000.00	1,532.70	1,532.70	0.00	13,467.30	10.22
01-4312-55-350	HWY-MEDICAL SERVICES	1,500.00	0.00	0.00	0.00	1,500.00	0.00
01-4312-55-364	HWY-VEHICLE REPAIR SERVICE	25,000.00	220.00	220.00	0.00	24,780.00	0.88
01-4312-55-365	HWY-EQUIPMENT REPAIR SERVICE	20,000.00	0.00	0.00	0.00	20,000.00	0.00
01-4312-55-366	HWY-RADIO REPAIR	6,000.00	293.50	293.50	0.00	5,706.50	4.89
01-4312-55-380	HWY-PAVING SERVICES	400,000.00	0.00	0.00	0.00	400,000.00	0.00

EXPENDITURE DETAIL BY ACCOUNT

ALL FUNDS Periods: 2024-01 thru 2024-12 [100% of Year] Include: - Expenditures

Account #	Account Title	Total Budget	PTD Expended	YTD Expended	Encumbered	Available	% Exp.
01-4312-55-390	HWY-OTHER PROFESSIONAL SVCS	12,000.00	3,115.44	3,115.44	0.00	8,884.56	25.96
01-4312-55-391	HWY -RENTAL EQUIPMENT	22,000.00	6,125.54	6,125.54	0.00	15,874.46	27.84
01-4312-55-392	HWY - TREE REMOVAL	30,000.00	0.00	0.00	0.00	30,000.00	0.00
01-4312-55-393	HWY - ROADWAY SWEEPING/VACUUMING	16,000.00	0.00	0.00	0.00	16,000.00	0.00
01-4312-55-394	HWY - ROADSIDE MOWING	15,000.00	0.00	0.00	0.00	15,000.00	0.00
01-4312-55-395	HWY - CATCH BASIN CLEANING & REPAIR	25,000.00	0.00	0.00	0.00	25,000.00	0.00
01-4312-55-410	HWY-ELECTRICITY	10,500.00	0.00	0.00	0.00	10,500.00	0.00
01-4312-55-411	HWY-HEAT-GAS & OIL	15,580.00	4,801.73	4,801.73	0.00	10,778.27	30.82
01-4312-55-430	HWY-BUILDING REPAIR/MAINT.	15,000.00	1,818.64	1,818.64	0.00	13,181.36	12.12
01-4312-55-520	HWY-GENERAL INSURANCE	12,285.63	13,391.41	13,391.41	0.00	(1,105.78)	109.00
01-4312-55-530	HWY-TRAVEL/MEALS	3,000.00	100.48	100.48	0.00	2,899.52	3.35
01-4312-55-540	HWY-TRAINING	3,000.00	0.00	0.00	0.00	3,000.00	0.00
01-4312-55-555	HWY-ADVERTISING	1,000.00	195.75	195.75	0.00	804.25	19.58
01-4312-55-560	HWY - DUES & SUBSCRIPTIONS	500.00	0.00	0.00	0.00	500.00	0.00
01-4312-55-612	HWY-SMALL TOOLS & EQUIPMENT	4,000.00	350.18	350.18	0.00	3,649.82	8.75
01-4312-55-620	HWY-OFFICE SUPPLIES	3,200.00	652.33	652.33	0.00	2,547.67	20.39
01-4312-55-630	HWY-MAINTENANCE/REPAIR SUPPLIE	60,980.25	3,781.71	3,781.71	0.00	57,198.54	6.20
01-4312-55-631	HWY-TIRES	10,000.00	3,895.78	3,895.78	0.00	6,104.22	38.96
01-4312-55-632	HWY - WINTER MAINTENANCE REPAIR SUPPLIES	23,731.31	8,597.75	8,597.75	0.00	15,133.56	36.23
01-4312-55-635	HWY-GASOLINE & DIESEL	90,370.00	15,438.00	15,438.00	0.00	74,932.00	17.08
01-4312-55-636	HWY-EQUIPMENT OIL	0.00	660.20	660.20	0.00	(660.20)	0.00
01-4312-55-640	HWY-BLDG. CUSTODIAL SUPPLIES	550.00	329.16	329.16	0.00	220.84	59.85
01-4312-55-641	HWY - COFFEE SUPPLIES	1,250.00	290.08	290.08	0.00	959.92	23.21
01-4312-55-681	HWY-UNIFORMS/SAFETY EQUIP	13,000.00	1,206.69	1,206.69	0.00	11,793.31	9.28
01-4312-55-682	HWY-SAND & GRAVEL	40,000.00	6,746.92	6,746.92	0.00	33,253.08	16.87
01-4312-55-683	HWY-WINTER SAND & SALT	135,560.00	65,664.22	65,664.22	0.00	69,895.78	48.44
01-4312-55-684	HWY-BITUMINOUS PRODUCTS	10,500.00	1,783.89	1,783.89	0.00	8,716.11	16.99
01-4312-55-685	HWY-DRAINAGE MATERIALS	33,275.00	75.00	75.00	0.00	33,200.00	0.23
01-4312-55-686	HWY-CHEMICALS	15,000.00	0.00	0.00	0.00	15,000.00	0.00
01-4312-55-687	HWY-SIGNS	7,150.00	228.97	228.97	0.00	6,921.03	3.20
01-4312-55-688	HWY-BRIDGE & GUARDRAILS	20,000.00	0.00	0.00	0.00	20,000.00	0.00
01-4312-55-689	HWY - LINE STRIPING	18,990.00	0.00	0.00	0.00	18,990.00	0.00
01-4312-55-740	HWY - CAP EQUIP	10,000.00	0.00	0.00	0.00	10,000.00	0.00
01-4312-99-750	HWY - ENCUMBERED FUNDS	0.00	0.00	0.00	0.00	0.00	0.00
4312 - HIGHWAY AND STREETS		2,135,387.27	387,703.94	387,703.94	0.00	1,747,683.33	18.16
<u>4316 - STREET LIGHTS</u>							
01-4316-10-410	STREET LIGHTS-ELECTRICITY	16,500.00	3,022.73	3,022.73	0.00	13,477.27	18.32
4316 - STREET LIGHTS		16,500.00	3,022.73	3,022.73	0.00	13,477.27	18.32

EXPENDITURE DETAIL BY ACCOUNT

ALL FUNDS Periods: 2024-01 thru 2024-12 [100% of Year] Include: - Expenditures

Account #	Account Title	Total Budget	PTD Expended	YTD Expended	Encumbered	Available	% Exp.
<u>4324 - SOLID WASTE DISPOSAL</u>							
01-4324-30-342	TS - COMPUTER SERVICES & SUPPORT	2,500.00	0.00	0.00	0.00	2,500.00	0.00
01-4324-60-110	TS-FULL TIME WAGES	225,530.56	51,013.29	51,013.29	0.00	174,517.27	22.62
01-4324-60-120	TS-PART TIME WAGES	6,500.00	698.08	698.08	0.00	5,801.92	10.74
01-4324-60-140	TS-OVERTIME WAGES	6,500.00	748.15	748.15	0.00	5,751.85	11.51
01-4324-60-209	TS-SICK PAYOUT	5,171.93	0.00	0.00	0.00	5,171.93	0.00
01-4324-60-210	TS-GROUP HEALTH INSURANCE	108,334.29	27,083.55	27,083.55	0.00	81,250.74	25.00
01-4324-60-215	TS-LIFE & DISABILITY INSURANCE	3,944.43	730.76	730.76	0.00	3,213.67	18.53
01-4324-60-220	TS-EMPR MEDICARE	8,450.29	718.80	718.80	0.00	7,731.49	8.51
01-4324-60-221	TS - EMPLOYER FICA	8,450.29	3,073.62	3,073.62	0.00	5,376.67	36.37
01-4324-60-231	TS-NH RETIREMENT GENERAL	31,982.25	6,859.77	6,859.77	0.00	25,122.48	21.45
01-4324-60-250	TS-UNEMPLOYMENT COMPENSATION	300.00	312.00	312.00	0.00	(12.00)	104.00
01-4324-60-260	TS-WORKERS COMPENSATION	5,177.68	4,560.00	4,560.00	0.00	617.68	88.07
01-4324-60-341	TS-TELEPHONE	2,000.00	613.34	613.34	0.00	1,386.66	30.67
01-4324-60-350	T/S-MEDICAL SERVICES	500.00	145.00	145.00	0.00	355.00	29.00
01-4324-60-364	TS-VEHICLE REPAIR SERVICE	7,500.00	0.00	0.00	0.00	7,500.00	0.00
01-4324-60-365	TS-EQUIPMENT REPAIR SERVICE	10,000.00	253.80	253.80	0.00	9,746.20	2.54
01-4324-60-366	TS - RADIO REPAIR	500.00	0.00	0.00	0.00	500.00	0.00
01-4324-60-380	TS - PAVING SERVICES	5,000.00	0.00	0.00	0.00	5,000.00	0.00
01-4324-60-390	TS-OTHER PROFESSIONAL SVCS	1,940.00	47.44	47.44	0.00	1,892.56	2.45
01-4324-60-391	TS - MONITOR LANDFILL SERVICES	11,000.00	1,150.00	1,150.00	0.00	9,850.00	10.45
01-4324-60-410	TS-ELECTRICITY	4,200.00	1,018.85	1,018.85	0.00	3,181.15	24.26
01-4324-60-411	TS-HEAT-GAS & OIL	1,100.00	250.93	250.93	0.00	849.07	22.81
01-4324-60-417	TS-WASTE DISPOSAL-MSW	70,000.00	13,536.70	13,536.70	0.00	56,463.30	19.34
01-4324-60-418	TS-WASTE DISPOSAL-C & D	40,000.00	4,242.93	4,242.93	0.00	35,757.07	10.61
01-4324-60-420	TS-RECYCLING	25,900.00	1,920.25	1,920.25	0.00	23,979.75	7.41
01-4324-60-430	TS-BLDG REPAIR & MAINTENANCE	5,000.00	487.94	487.94	0.00	4,512.06	9.76
01-4324-60-520	TS-GENERAL INSURANCE	4,715.47	5,139.90	5,139.90	0.00	(424.43)	109.00
01-4324-60-530	T/S-TRAVEL/MEALS	500.00	30.13	30.13	0.00	469.87	6.03
01-4324-60-540	TS-TRAINING	500.00	0.00	0.00	0.00	500.00	0.00
01-4324-60-550	TS-PRINTING	2,500.00	0.00	0.00	0.00	2,500.00	0.00
01-4324-60-555	TS-ADVERTISING	1,000.00	0.00	0.00	0.00	1,000.00	0.00
01-4324-60-556	HOUSEHOLD HAZARDOUS WASTE DAY	6,500.00	0.00	0.00	0.00	6,500.00	0.00
01-4324-60-560	TS-DUES & SUBSCRIPTIONS	575.00	395.24	395.24	0.00	179.76	68.74
01-4324-60-610	TS-GENERAL SUPPLIES	1,550.00	115.98	115.98	0.00	1,434.02	7.48
01-4324-60-612	TS-SMALL TOOLS & EQUIPMENT	250.00	0.00	0.00	0.00	250.00	0.00
01-4324-60-615	TS - BUILDING MAINTENANCE AND SUPPLIES	1,500.00	0.00	0.00	0.00	1,500.00	0.00
01-4324-60-630	TS-MAINTENANCE & REPAIR SUP	5,000.00	209.75	209.75	0.00	4,790.25	4.20
01-4324-60-631	TS-TIRES	6,100.00	0.00	0.00	0.00	6,100.00	0.00
01-4324-60-635	TS-GASOLINE & DIESEL FUEL	21,780.00	1,908.78	1,908.78	0.00	19,871.22	8.76

EXPENDITURE DETAIL BY ACCOUNT

ALL FUNDS Periods: 2024-01 thru 2024-12 [100% of Year] Include: - Expenditures

Account #	Account Title	Total Budget	PTD Expended	YTD Expended	Encumbered	Available	% Exp.
01-4324-60-636	TS-EQUIPMENT OIL	250.00	0.00	0.00	0.00	250.00	0.00
01-4324-60-681	TS-UNIFORMS/SAFETY EQUIP.	5,500.00	989.47	989.47	0.00	4,510.53	17.99
01-4324-60-682	TS-SAND & GRAVEL	1,800.00	0.00	0.00	0.00	1,800.00	0.00
01-4324-60-684	TS-BITUMINOUS PRODUCTS	250.00	0.00	0.00	0.00	250.00	0.00
01-4324-60-687	TS-SIGNS	1,000.00	0.00	0.00	0.00	1,000.00	0.00
01-4324-60-740	TS-MACHINERY & EQUIPMENT	11,000.00	0.00	0.00	0.00	11,000.00	0.00
4324 - SOLID WASTE DISPOSAL		669,752.19	128,254.45	128,254.45	0.00	541,497.74	19.15
<u>4411 - HEALTH: ADMINISTRATION</u>							
01-4411-10-120	HEALTH OFFICER-WAGES	8,640.00	456.75	456.75	0.00	8,183.25	5.29
01-4411-10-216	HEALTH OFFICER-UNEMPLOYMENT	63.00	0.00	0.00	0.00	63.00	0.00
01-4411-10-220	HEALTH OFFICER-MEDICARE	125.29	6.62	6.62	0.00	118.67	5.28
01-4411-10-221	HEALTH OFFICER - EMPLYR FICA	535.71	28.32	28.32	0.00	507.39	5.29
01-4411-10-250	HEALTH OFFICER-UNEMPLOYMENT	63.00	0.00	0.00	0.00	63.00	0.00
01-4411-10-260	HEALTH OFFICER-WORKERS COMP.	414.97	0.00	0.00	0.00	414.97	0.00
01-4411-10-345	HEALTH OFFICER-MILEAGE	100.00	0.00	0.00	0.00	100.00	0.00
01-4411-10-560	HEALTH OFFICER - DUES	150.00	45.00	45.00	0.00	105.00	30.00
4411 - HEALTH: ADMINISTRATION		10,091.97	536.69	536.69	0.00	9,555.28	5.32
<u>4414 - PEST CONTROL</u>							
01-4414-54-390	ANIMAL CONTROL-VETERINARY SVCS	500.00	0.00	0.00	0.00	500.00	0.00
4414 - PEST CONTROL		500.00	0.00	0.00	0.00	500.00	0.00
<u>4415 - HEALTH AGENCIES AND HOSPITALS</u>							
01-4415-10-350	HEALTH SERVICE-MEDICAL	15,000.00	0.00	0.00	0.00	15,000.00	0.00
01-4415-10-390	HEALTH SERV-COUNCIL ON AGING	5,800.00	0.00	0.00	0.00	5,800.00	0.00
4415 - HEALTH AGENCIES AND HOSPITALS		20,800.00	0.00	0.00	0.00	20,800.00	0.00
<u>4442 - DIRECT ASSISTANCE</u>							
01-4442-65-120	WELFARE-PT WAGES	15,250.00	3,052.72	3,052.72	0.00	12,197.28	20.02
01-4442-65-220	WELFARE-MEDICARE	226.60	44.26	44.26	0.00	182.34	19.53
01-4442-65-221	WELFARE - EMPLYR FICA	957.90	189.27	189.27	0.00	768.63	19.76
01-4442-65-250	WELFARE-UNEMPLOYMENT	61.80	0.00	0.00	0.00	61.80	0.00
01-4442-65-260	WELFARE-WORKERS COMPENSATION	15.58	34.00	34.00	0.00	(18.42)	218.23
01-4442-65-341	WELFARE-TELEPHONE	500.00	76.69	76.69	0.00	423.31	15.34
01-4442-65-342	WELFARE - CELL PHONE / IT	1,000.00	82.30	82.30	0.00	917.70	8.23
01-4442-65-350	WELFARE-MEDICAL SERVICE	300.00	0.00	0.00	0.00	300.00	0.00
01-4442-65-390	WELFARE-OTHER PURCHASED SERV	500.00	0.00	0.00	0.00	500.00	0.00
01-4442-65-392	WELF-SOCIAL SERVICES	6,000.00	0.00	0.00	0.00	6,000.00	0.00
01-4442-65-410	WELFARE-ELECTRICITY	3,500.00	0.00	0.00	0.00	3,500.00	0.00
01-4442-65-411	WELFARE-HEAT-GAS & OIL	3,500.00	0.00	0.00	0.00	3,500.00	0.00
01-4442-65-440	WELFARE-RENTS/LEASES	9,000.00	3,018.92	3,018.92	0.00	5,981.08	33.54

EXPENDITURE DETAIL BY ACCOUNT

ALL FUNDS Periods: 2024-01 thru 2024-12 [100% of Year] Include: - Expenditures

Account #	Account Title	Total Budget	PTD Expended	YTD Expended	Encumbered	Available	% Exp.
01-4442-65-530	WELFARE-TRAVEL	500.00	18.00	18.00	0.00	482.00	3.60
01-4442-65-540	WELFARE-TRAINING	850.00	40.00	40.00	0.00	810.00	4.71
01-4442-65-560	WELFARE-DUES	100.00	0.00	0.00	0.00	100.00	0.00
01-4442-65-610	WELFARE-GENERAL SUPPLIES	100.00	0.00	0.00	0.00	100.00	0.00
01-4442-65-620	WELFARE-OFFICE SUPPLIES	300.00	0.00	0.00	0.00	300.00	0.00
01-4442-65-635	WELFARE-GASOLINE & DIESEL	500.00	0.00	0.00	0.00	500.00	0.00
01-4442-65-692	WELFARE - CHRISTMAS	850.00	0.00	0.00	0.00	850.00	0.00
4442 - DIRECT ASSISTANCE		44,011.88	6,556.16	6,556.16	0.00	37,455.72	14.90
<u>4520 - PARKS AND RECREATION</u>							
01-4520-70-115	REC - FULL TIME SALARIES	63,000.00	0.00	0.00	0.00	63,000.00	0.00
01-4520-70-120	REC-PART TIME WAGES	102,343.00	10,896.69	10,896.69	0.00	91,446.31	10.65
01-4520-70-209	REC. - SICK PAY BUY OUT	1,450.00	0.00	0.00	0.00	1,450.00	0.00
01-4520-70-210	REC. - HEALTH INSURANCE	8,926.80	0.00	0.00	0.00	8,926.80	0.00
01-4520-70-215	REC. - LIFE & DISABILITY INSURANCE	649.43	0.00	0.00	0.00	649.43	0.00
01-4520-70-220	REC-MEDICARE	2,392.50	157.99	157.99	0.00	2,234.51	6.60
01-4520-70-221	REC - EMPLOYER FICA	10,230.00	675.59	675.59	0.00	9,554.41	6.60
01-4520-70-231	REC. - NH RETIREMENT	4,979.40	0.00	0.00	0.00	4,979.40	0.00
01-4520-70-250	REC-UNEMPLOYMENT INSURANCE	537.90	214.00	214.00	0.00	323.90	39.78
01-4520-70-260	REC-WORKER'S COMPENSATION	4,240.50	2,827.00	2,827.00	0.00	1,413.50	66.67
01-4520-70-341	REC-TELEPHONE	2,700.00	450.69	450.69	0.00	2,249.31	16.69
01-4520-70-390	REC-PROFFESIONAL FEES	6,500.00	75.00	75.00	0.00	6,425.00	1.15
01-4520-70-410	REC-ELECTRICITY	1,000.00	163.37	163.37	0.00	836.63	16.34
01-4520-70-412	REC-WATER RENT	1,100.00	0.00	0.00	0.00	1,100.00	0.00
01-4520-70-413	REC-SEWER RENT	500.00	0.00	0.00	0.00	500.00	0.00
01-4520-70-430	REC-BLDG REPAIR & MAINT. SVCS	9,500.00	40.49	40.49	0.00	9,459.51	0.43
01-4520-70-440	REC-RENTALS	5,000.00	425.00	425.00	0.00	4,575.00	8.50
01-4520-70-490	REC-SKI TOW MOWING	1,200.00	0.00	0.00	0.00	1,200.00	0.00
01-4520-70-510	REC-ENTERTAINMENT	4,500.00	236.87	236.87	0.00	4,263.13	5.26
01-4520-70-511	REC-ENTERTAINMENT-SENIOR CIT	3,800.00	0.00	0.00	0.00	3,800.00	0.00
01-4520-70-520	REC-INSURANCE	3,662.32	3,801.85	3,801.85	0.00	(139.53)	103.81
01-4520-70-530	REC-TRAVEL	1,000.00	371.46	371.46	0.00	628.54	37.15
01-4520-70-540	REC-TRAINING	1,300.00	0.00	0.00	0.00	1,300.00	0.00
01-4520-70-555	REC-ADVERTISING	7,500.00	613.30	613.30	0.00	6,886.70	8.18
01-4520-70-560	REC-DUES	1,500.00	0.00	0.00	0.00	1,500.00	0.00
01-4520-70-610	REC-GENERAL SUPPLIES	5,000.00	110.81	110.81	0.00	4,889.19	2.22
01-4520-70-620	REC-OFFICE SUPPLIES	3,500.00	5.00	5.00	0.00	3,495.00	0.14
01-4520-70-630	REC-MAINT. & REPAIR SUPPLIES	4,000.00	137.50	137.50	0.00	3,862.50	3.44
01-4520-70-681	REC-UNIFORMS/SAFETY EQUIP.	2,500.00	0.00	0.00	0.00	2,500.00	0.00
01-4520-70-790	REC-ARTICLE	2,000.00	0.00	0.00	0.00	2,000.00	0.00

EXPENDITURE DETAIL BY ACCOUNT

ALL FUNDS Periods: 2024-01 thru 2024-12 [100% of Year] Include: - Expenditures

Account #	Account Title	Total Budget	PTD Expended	YTD Expended	Encumbered	Available	% Exp.
01-4520-99-750	REC - ENCUMBERED FUNDS	0.00	0.00	0.00	0.00	0.00	0.00
4520 - PARKS AND RECREATION		266,511.85	21,202.61	21,202.61	0.00	245,309.24	7.96
<u>4550 - LIBRARY</u>							
01-4550-55-151	[IA] LIBRARY-HWY-GROUNDS MAINTENANC	0.00	302.33	302.33	0.00	(302.33)	0.00
01-4550-88-110	LIBRARY-FULL TIME WAGE	226,625.16	48,156.30	48,156.30	0.00	178,468.86	21.25
01-4550-88-120	LIBRARY-PART TIME WAGE	85,696.95	16,272.53	16,272.53	0.00	69,424.42	18.99
01-4550-88-140	LIBRARY-OVERTIME WAGES	0.00	395.71	395.71	0.00	(395.71)	0.00
01-4550-88-209	LIBRARY-UNUSED SICK LEAVE PAY	5,446.84	0.00	0.00	0.00	5,446.84	0.00
01-4550-88-210	LIBRARY-HEALTH INSURANCE	79,238.60	13,721.44	13,721.44	0.00	65,517.16	17.32
01-4550-88-215	LIBRARY-LIFE & DISABILITY INS.	4,258.28	753.97	753.97	0.00	3,504.31	17.71
01-4550-88-220	LIBRARY-EMPR. MEDICARE	4,770.00	916.56	916.56	0.00	3,853.44	19.22
01-4550-88-221	LIBRARY EMPLYR FICA	20,001.38	3,919.08	3,919.08	0.00	16,082.30	19.59
01-4550-88-231	LIBRARY-RETIREMENT CONTRIB.	35,693.81	6,569.07	6,569.07	0.00	29,124.74	18.40
01-4550-88-250	LIBRARY-UNEMPLOYMENT COMP. INS	482.24	216.00	216.00	0.00	266.24	44.79
01-4550-88-260	LIBRARY-WORKERS COMPENSATION	600.78	316.00	316.00	0.00	284.78	52.60
01-4550-88-520	LIBRARY-GEN'L. INSURANCE	0.00	5,678.61	5,678.61	0.00	(5,678.61)	0.00
01-4550-88-802	LIBRARY-LIBRARY TRUSTEES	113,898.81	28,477.74	28,477.74	0.00	85,421.07	25.00
4550 - LIBRARY		576,712.85	125,695.34	125,695.34	0.00	451,017.51	21.80
<u>4583 - PATRIOTIC PURPOSES</u>							
01-4583-10-610	MEMORIAL DAY SUPPLIES	300.00	0.00	0.00	0.00	300.00	0.00
4583 - PATRIOTIC PURPOSES		300.00	0.00	0.00	0.00	300.00	0.00
<u>4589 - OTHER CULTURE AND RECREATION</u>							
01-4589-10-390	BAND CONCERTS-OTHER PROF. SVCS	6,800.00	0.00	0.00	0.00	6,800.00	0.00
4589 - OTHER CULTURE AND RECREATION		6,800.00	0.00	0.00	0.00	6,800.00	0.00
<u>4611 - CONSERVATION: ADMINISTRATION</u>							
01-4611-10-390	CC-PROFESSIONAL SERVICES	3,850.00	3,425.00	3,425.00	0.00	425.00	88.96
01-4611-10-540	CONSERVATION COMM-TRAINING	75.00	0.00	0.00	0.00	75.00	0.00
01-4611-10-560	CONSERVATION COMM-MEMBERSHIPS	1,125.00	400.00	400.00	0.00	725.00	35.56
01-4611-10-610	CONSERVATION COMM-GENERAL SUPP	250.00	0.00	0.00	0.00	250.00	0.00
4611 - CONSERVATION: ADMINISTRATION		5,300.00	3,825.00	3,825.00	0.00	1,475.00	72.17
<u>4711 - DEBIT SERVICE: PRINCIPAL - LONG-TERM BONDS AND NOTES</u>							
01-4711-10-980	DEBT SERVICE-PRINCIPAL	24,500.00	35,755.00	35,755.00	0.00	(11,255.00)	145.94
01-4711-30-980	DEBT - PRINCIPAL NEW ABBOTT LIBRARY	48,750.00	0.00	0.00	0.00	48,750.00	0.00
01-4711-40-980	DEBT PRINCIPAL PERKINS POND SEWER	23,650.00	0.00	0.00	0.00	23,650.00	0.00
4711 - DEBIT SERVICE: PRINCIPAL - LONG-TERM BONDS AND NOTES		96,900.00	35,755.00	35,755.00	0.00	61,145.00	36.90
<u>4721 - INTEREST - LONG-TERM BONDS AND NOTES</u>							
01-4721-10-991	DEBT SERVICE-INTEREST	2,000.00	11,062.06	11,062.06	0.00	(9,062.06)	553.10

EXPENDITURE DETAIL BY ACCOUNT

ALL FUNDS Periods: 2024-01 thru 2024-12 [100% of Year] Include: - Expenditures

Account #	Account Title	Total Budget	PTD Expended	YTD Expended	Encumbered	Available	% Exp.
01-4721-30-991	DEBT SERVICE INTEREST LIBRARY	15,472.00	0.00	0.00	0.00	15,472.00	0.00
01-4721-40-991	DEBT PAYMENT INTEREST PERKINS POND SEWER	20,000.00	0.00	0.00	0.00	20,000.00	0.00
4721 - INTEREST - LONG-TERM BONDS AND NOTES		37,472.00	11,062.06	11,062.06	0.00	26,409.94	29.52
<u>4723 - INTEREST ON TAX AND REVENUE ANTICIPATION NOTES</u>							
01-4723-10-981	TAN INTEREST	1,000.00	0.00	0.00	0.00	1,000.00	0.00
4723 - INTEREST ON TAX AND REVENUE ANTICIPATION NOTES		1,000.00	0.00	0.00	0.00	1,000.00	0.00
<u>4900 - WARRANT ARTICLES</u>							
01-4900-22-008	[IA] 2022 Warrant Article 8 - Transfer to Highway & Transfer	0.00	(83,005.86)	(83,005.86)	0.00	83,005.86	0.00
01-4900-22-019	2022 WARRANT ARTICLE #19 - NEW DUMP/PLOW TRUCK	0.00	(92,788.00)	(92,788.00)	0.00	92,788.00	0.00
01-4900-24-023	2024 WARRENT ARTICLE #23	141,750.00	0.00	0.00	0.00	141,750.00	0.00
01-4900-24-024	2024 WARRANT ARTICLE #24	120,750.00	0.00	0.00	0.00	120,750.00	0.00
01-4900-24-025	2024 WARRANT ARTICLE #25	105,000.00	0.00	0.00	0.00	105,000.00	0.00
01-4900-24-026	2024 WARRANT ARTICLE #26	26,250.00	0.00	0.00	0.00	26,250.00	0.00
01-4900-24-028	2024 WARRANT ARTICLE #28	50,000.00	0.00	0.00	0.00	50,000.00	0.00
01-4900-24-029	2024 WARRANT ARTICLE #29	8,000.00	0.00	0.00	0.00	8,000.00	0.00
01-4900-24-030	2024 WARRANT ARTICLE #30	4,200.00	0.00	0.00	0.00	4,200.00	0.00
01-4900-24-031	2024 WARRANT ARTICLE #31	10,000.00	0.00	0.00	0.00	10,000.00	0.00
01-4900-24-033	2024 WARRANT ARTICLE #33	200,000.00	0.00	0.00	0.00	200,000.00	0.00
01-4900-24-035	2024 WARRANT ARTICLE #35	20,700.00	0.00	0.00	0.00	20,700.00	0.00
4900 - WARRANT ARTICLES		686,650.00	(175,793.86)	(175,793.86)	0.00	862,443.86	(25.60)
01 - GENERAL FUND		8,664,488.28	1,333,076.55	1,333,076.55	0.00	7,331,411.73	15.39
<u>02 - HYDRO FUND</u>							
<u>4339 - OTHER WATER</u>							
02-4339-99-120	HYDRO - PART TIME WAGE	0.00	8,444.12	8,444.12	0.00	(8,444.12)	0.00
02-4339-99-220	HYDRO - EMPR MEDICARE	0.00	122.45	122.45	0.00	(122.45)	0.00
02-4339-99-221	HYDRO - EMPR FICA	0.00	523.53	523.53	0.00	(523.53)	0.00
02-4339-99-250	HYDRO - UNEMPLOYMENT INS	0.00	61.00	61.00	0.00	(61.00)	0.00
02-4339-99-260	HYDRO - WORKERS COMP INS	0.00	2,129.00	2,129.00	0.00	(2,129.00)	0.00
02-4339-99-341	HYDRO - TELEPHONE	0.00	161.71	161.71	0.00	(161.71)	0.00
02-4339-99-410	HYDRO - ELECTRICITY	0.00	2,297.12	2,297.12	0.00	(2,297.12)	0.00
02-4339-99-411	HYDRO - NET METERING EXPENSES	0.00	4,103.89	4,103.89	0.00	(4,103.89)	0.00
02-4339-99-490	HYDRO - WATER DEPT ELECTRICITY	0.00	1,071.53	1,071.53	0.00	(1,071.53)	0.00
02-4339-99-520	HYDRO - INSURANCE	0.00	895.79	895.79	0.00	(895.79)	0.00
4339 - OTHER WATER		0.00	19,810.14	19,810.14	0.00	(19,810.14)	0.00
02 - HYDRO FUND		0.00	19,810.14	19,810.14	0.00	(19,810.14)	0.00
<u>04 - WATER DEPT</u>							

EXPENDITURE DETAIL BY ACCOUNT

ALL FUNDS Periods: 2024-01 thru 2024-12 [100% of Year] Include: - Expenditures

Account #	Account Title	Total Budget	PTD Expended	YTD Expended	Encumbered	Available	% Exp.
<u>4335 - WATER TREATMENT</u>							
04-4335-99-110	WATER AND SEWER WAGES	0.00	113,913.35	113,913.35	0.00	(113,913.35)	0.00
04-4335-99-140	WATER AND SEWER OVERTIME	0.00	4,814.61	4,814.61	0.00	(4,814.61)	0.00
04-4335-99-210	WATER AND SEWER HEALTH INSURANCE	0.00	37,441.28	37,441.28	0.00	(37,441.28)	0.00
04-4335-99-215	WATER AND SEWER DEPT LIFE & DISABILITY INS	0.00	1,587.91	1,587.91	0.00	(1,587.91)	0.00
04-4335-99-220	WATER AND SEWER MEDICARE	0.00	1,672.74	1,672.74	0.00	(1,672.74)	0.00
04-4335-99-221	WATER AND SEWER FICA	0.00	7,152.45	7,152.45	0.00	(7,152.45)	0.00
04-4335-99-231	WATER AND SEWER NH RETIREMENT	0.00	16,063.90	16,063.90	0.00	(16,063.90)	0.00
04-4335-99-250	WATER & SEWER UNEMPLOYMENT INSURANCE	0.00	733.00	733.00	0.00	(733.00)	0.00
04-4335-99-260	W&S WORKERS COMP INSURANCE	0.00	3,448.00	3,448.00	0.00	(3,448.00)	0.00
04-4335-99-520	WATER AND SEWER GENERAL INSURANCE	0.00	15,731.48	15,731.48	0.00	(15,731.48)	0.00
04-4335-99-610	WATER & SEWER GENERAL SUPPLIES	0.00	138,539.59	138,539.59	0.00	(138,539.59)	0.00
4335 - WATER TREATMENT		0.00	341,098.31	341,098.31	0.00	(341,098.31)	0.00
04 - WATER DEPT		0.00	341,098.31	341,098.31	0.00	(341,098.31)	0.00
<u>05 - ARPA</u>							
<u>4130 - GENERAL GOVERNMENT: EXECUTIVE</u>							
05-4130-00-000	ARPA Expenditures	0.00	18,690.00	18,690.00	0.00	(18,690.00)	0.00
4130 - GENERAL GOVERNMENT: EXECUTIVE		0.00	18,690.00	18,690.00	0.00	(18,690.00)	0.00
05 - ARPA		0.00	18,690.00	18,690.00	0.00	(18,690.00)	0.00
<u>06 - SCHOOL</u>							
<u>4800 -</u>							
06-4800-99-630	SCHOOL MAINTENANCE & REPAIR SUPPLIES	0.00	3,650.68	3,650.68	0.00	(3,650.68)	0.00
4800 -		0.00	3,650.68	3,650.68	0.00	(3,650.68)	0.00
06 - SCHOOL		0.00	3,650.68	3,650.68	0.00	(3,650.68)	0.00
<u>07 - SPECIAL RECREATION FUND</u>							
<u>4520 - PARKS AND RECREATION</u>							
07-4520-02-001	SPEC REC - Summer Camp - Supplies	0.00	83.00	83.00	0.00	(83.00)	0.00
07-4520-06-005	SPEC REC - Baseball, Softball, Babe Ruth - Uniforms & Safety	0.00	2,375.00	2,375.00	0.00	(2,375.00)	0.00
07-4520-10-120	SPEC REC - Basketball - Wages	0.00	800.00	800.00	0.00	(800.00)	0.00
07-4520-99-120	SPEC REC PART TIME	0.00	1,534.25	1,534.25	0.00	(1,534.25)	0.00
07-4520-99-220	SPEC REC MEDI	0.00	22.26	22.26	0.00	(22.26)	0.00
07-4520-99-221	SPEC REC FICA	0.00	95.13	95.13	0.00	(95.13)	0.00
4520 - PARKS AND RECREATION		0.00	4,909.64	4,909.64	0.00	(4,909.64)	0.00
07 - SPECIAL RECREATION FUND		0.00	4,909.64	4,909.64	0.00	(4,909.64)	0.00
<u>15 - CONSERVATION COMISSION FUND</u>							

EXPENDITURE DETAIL BY ACCOUNT

ALL FUNDS Periods: 2024-01 thru 2024-12 [100% of Year] Include: - Expenditures

Account #	Account Title	Total Budget	PTD Expended	YTD Expended	Encumbered	Available	% Exp.
<u>4611 - CONSERVATION: ADMINISTRATION</u>							
15-4611-99-610	CONSERVATION FUND EXPENDITURES	0.00	9,470.00	9,470.00	0.00	(9,470.00)	0.00
4611 - CONSERVATION: ADMINISTRATION		0.00	9,470.00	9,470.00	0.00	(9,470.00)	0.00
15 - CONSERVATION COMISSION FUND		0.00	9,470.00	9,470.00	0.00	(9,470.00)	0.00
<u>22 - SPECIAL DETAIL</u>							
<u>4216 -</u>							
22-4216-99-140	PD SPECIAL DETAIL SALARY	0.00	1,171.57	1,171.57	0.00	(1,171.57)	0.00
22-4216-99-220	SPECIAL DETAIL MEDICARE	0.00	16.05	16.05	0.00	(16.05)	0.00
22-4216-99-231	[IA] PUBLIC SAFETY RETIREMENT	0.00	338.96	338.96	0.00	(338.96)	0.00
4216 -		0.00	1,526.58	1,526.58	0.00	(1,526.58)	0.00
22 - SPECIAL DETAIL		0.00	1,526.58	1,526.58	0.00	(1,526.58)	0.00
<u>30 - GRANTS</u>							
<u>4220 - FIRE</u>							
30-4220-21-007	Bridge Repair Grant	0.00	36,000.00	36,000.00	0.00	(36,000.00)	0.00
4220 - FIRE		0.00	36,000.00	36,000.00	0.00	(36,000.00)	0.00
30 - GRANTS		0.00	36,000.00	36,000.00	0.00	(36,000.00)	0.00
		8,664,488.28	1,768,231.90	1,768,231.90	0.00	6,896,256.38	20.41

SIGN-IN SHEET

SUNAPEE SELECTBOARD MEETING

DATE: 4/1/24

Torri White

Josh Trow

Steve Marshall

SUNAPEE SELECTBOARD
MEETING AGENDA
Monday, April 1st, 2024
6:30PM - TOWN HALL MEETING ROOM
Join us on Zoom: <https://us06web.zoom.us/j/86066395397>

1. CALL SELECTBOARD MEETING TO ORDER

2. REVIEW & APPROVE MARCH 18th MINUTES

3. REVIEW OF ITEMS FOR SIGNATURE:

CZC:

- Parcel ID: 0128-0034-0000 – 78 Garnet Street – Stacy Madison
- Parcel ID: 0202-0007-0000 – Prospect Hill Road – Allen & Lorraine Costigliola
- Parcel ID: 0101-0014-0000 – 82 Springfield Road – Sarah & Brian McAllister
- Parcel ID: 0124-0018-0000 – Marys Road – Holly & Christopher Leonard
- Parcel ID: 0104-0066-0000 – 44 Springfield Road – Ernest & Patricia Collins
- Parcel ID: 0128-0034-0000 – 78 Garnet Street – Stacy Madison

DEMOLITION:

- Parcel ID: 0104-0066-0000 – 44 Springfield Road – Ernest & Patricia Collins

LAND DISTURBANCE:

- Parcel ID: 0106-0032-000 – 10 Sunny Knoll Road – Oetting, Et Al
- Parcel ID: 0128-0034-0000 – 78 Garnet Street – Stacy Madison

AFTER THE FACT:

- Parcel ID: 0128-0034-0000 – 78 Garnet Street – Stacy Madison

SHORT-TERM RENTAL CZC:

- Parcel ID: 0121-0018-0000 – 37 West Shore Road – Stephen & Anne Sharp
- Parcel ID: 0136-0041-0000 – 11 Birch Point Lane – Kristen & Denis Horrigan

USE OF FACILITIES:

- Lake Sunapee Rowing Club – Use of Safety Services Building – April 21st, 2024 – 9 AM – 1 PM
- Lake Sunapee Rowing Club – Use of Georges Mills Harbor – May 6th – November 2nd

VETERANS' TAX CREDIT/ EXEMPTION APPLICATION:

- Jeremy & Jessica Stocker – 26 Chippendale Drive
- Deborah Thompson – 29 Maple Street
- Judith Thackaberry – 93 Ryder Corner Road

SOLAR TAX CREDIT/ EXEMPTION APPLICATION:

- Norris Revocable Trust – Christopher & Nancy Norris – 121 Granite Ridge Road
 - Jesse & Barbara Tyler – 7 Dowd Lane
-

4. APPOINTMENTS:

- 7:00PM Fire Department
 - Prospect Hill Fire After Action
 - Fire Equipment Update Follow Up
 - 7:30 PM Joshua Boone, Tax Collector – Deeding
 - 7:45 PM Connie Sampson, Human Resources Director: Employee Manual Overview and Approval Request
-

5. PUBLIC COMMENT:

6. SELECTBOARD ACTION:

- Sign DRA Form 232
 - Sign updated Sunapee Selectboard Policies and Procedures Document
 - Approve Water and Sewer Office Manager to initiate loan application for the recently passed warrant article: up to \$1,050,000 for the engineering, permitting, construction and installation of new water mains at five Route 11 crossings and on Lower Main Street, and for the design, engineering and permitting to replace water mains on High Street, Central Street and Route 103B.
-

7. TOWN MANAGER REPORT:

- Upcoming ordinance Updates: Joint Effort Coming from the Highway Safety Committee
 - Parking Ordinance (update)
 - Posted Road Ordinance (new)
 - Legal update
 - Bradley M. Weiss, et al v Town of Sunapee – new trial memos were filed on 3/26 and are available online. An update will be provided when a decision is received.
 - Coalition 2.0 Update
 - Perkins Pond Bond Update
 - Community Conversation – 19 April at Noon
 - Charrette Reminder: April 12 and April 13, 2024, at the Livery
 - Public Input Sessions: April 12th
 - Session One: 3:30 PM-5:00 PM
 - Session Two: 6:30 PM-8:00 PM
 - Public Presentation: April 13th
 - All are Welcome: 3 PM
-

8. SELECTBOARD MEMBERS' REPORT:

9. OUTSTANDING BUSINESS:

- HB1479 Rep Damon voted as recommended, Rep Stone vote for, Tanner absent, Indefinitely Postponed
- Public Comment Question regarding 120-day grandfathering

- Letter Regarding Failing Retaining Wall signed by Selectboard Chair Wallace and sent to Property Owner
 - Fourth of July-Drones in place of Fireworks
 - Solar at the Wastewater Treatment Plant
 - Roads/Congestion
 - Conservation Commission Deed Clean-Up
 - Signage in front of Information Center
 - Follow Up Meeting with Springfield
-

10. NON-PUBLIC:

- RSA 91-A:3, II(a) The dismissal, promotion, or compensation of any public employee or the disciplining of such employee, or the investigation of any charges against him or her, **unless** the employee affected (1) has a right to a public meeting, and (2) requests that the meeting be open, in which case the request shall be granted.
 - RSA 91-A:3, II(b) The hiring of any person as a public employee.
 - RSA 91-A:3, II(c) Matters which, if discussed in public, would likely affect adversely the reputation of any person, other than a member of this board, unless such person requests an open meeting. This exemption shall extend to include any application for assistance or tax abatement or waiver of a fee, fine or other levy, if based on inability to pay or poverty of the applicant.
-

UPCOMING MEETINGS:

- April 2nd, 2024: Recreation Committee – 7:00 p.m.
- April 3rd, 2024: Conservation Committee – 7:00 p.m.
- April 4th, 2024: Zoning Board Meeting – 6:30 p.m.
- April 11th, 2024: Planning Board Meeting – 7:00 p.m.
- April 12th, 2024: Sunapee Charrette – 3:30 p.m.
- April 13th, 2024: Sunapee Charrette Presentation – 3:00 p.m.
- April 15th, 2024: Selectboard Meeting – 6:30 p.m.
- April 23rd, 2024: Abbott Library Trustees – 5:00 p.m.
- April 25th, 2024: Water & Sewer Commission Meeting – 5:30 p.m.
- April 25th, 2024: Firewards – 6:30 p.m.



2024
MS-232

Sunapee

For the period beginning January 1, 2024 and ending December 31, 2024

Form Due Date: 20 Days after the Annual Meeting

GOVERNING BODY CERTIFICATION

This is to certify that the information contained in this form, appropriations actually voted by the town/city meeting, was taken from official records and is complete to the best of our knowledge and belief. Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

[illegible]

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:

<https://www.proptax.org/>

For assistance please contact:

NH DRA Municipal and Property Division
(603) 230-5090

<http://www.revenue.nh.gov/mun-prop/>



Appropriations

Account	Purpose	Article	Appropriations As Voted
General Government			
4130	Executive	20	\$393,758
4140	Election, Registration, and Vital Statistics	20	\$291,042
4150	Financial Administration	20	\$485,406
4152	Property Assessment	20	\$110,000
4153	Legal Expense	20	\$55,000
4155	Personnel Administration	20	\$15,000
4191	Planning and Zoning	20	\$425,649
4194	General Government Buildings	20	\$460,356
4195	Cemeteries	20	\$15,364
4196	Insurance Not Otherwise Allocated	20	\$12,847
4197	Advertising and Regional Associations	20	\$17,015
4198	Contingency		\$0
4199	Other General Government	20	\$32,004
General Government Subtotal			\$2,313,441
Public Safety			
4210	Police	20	\$1,088,426
4215	Ambulances	20	\$67,000
4220	Fire	20,21	\$464,769
4240	Building Inspection		\$0
4290	Emergency Management	20	\$510
4299	Other Public Safety	20	\$155,652
Public Safety Subtotal			\$1,776,357
Airport/Aviation Center			
4301	Airport Administration		\$0
4302	Airport Operations		\$0
4309	Other Airport		\$0
Airport/Aviation Center Subtotal			\$0
Highways and Streets			
4311	Highway Administration	20	\$2,135,387
4312	Highways and Streets		\$0
4313	Bridges		\$0
4316	Street Lighting	20	\$16,500
4319	Other Highway, Streets, and Bridges		\$0
Highways and Streets Subtotal			\$2,151,887



Appropriations

Account	Purpose	Article	Appropriations As Voted
Sanitation			
4321	Sanitation Administration		\$0
4323	Solid Waste Collection		\$0
4324	Solid Waste Disposal	20	\$669,752
4325	Solid Waste Facilities Clean-Up		\$0
4326	Sewage Collection and Disposal		\$0
4329	Other Sanitation		\$0
Sanitation Subtotal			\$669,752
Water Distribution and Treatment			
4331	Water Administration		\$0
4332	Water Services		\$0
4335	Water Treatment		\$0
4338	Water Conservation		\$0
Water Distribution and Treatment Subtotal			\$0
Electric			
4351	Electric Administration		\$0
4352	Generation		\$0
4353	Purchase Costs		\$0
4354	Electric Equipment Maintenance		\$0
4359	Other Electric Costs		\$0
Electric Subtotal			\$0
Health			
4411	Health Administration	20	\$10,092
4414	Pest Control	20	\$500
4415	Health Agencies and Hospitals	20	\$20,800
4419	Other Health		\$0
Health Subtotal			\$31,392
Welfare			
4441	Welfare Administration		\$0
4442	Direct Assistance	20	\$44,012
4444	Intergovernmental Welfare Payments		\$0
4445	Vendor Payments		\$0
4449	Other Welfare		\$0
Welfare Subtotal			\$44,012



Appropriations

Account	Purpose	Article	Appropriations As Voted
Culture and Recreation			
4520	Parks and Recreation	20,22	\$266,512
4550	Library	20	\$576,713
4583	Patriotic Purposes	20	\$300
4589	Other Culture and Recreation	20	\$6,800
Culture and Recreation Subtotal			\$850,325
Conservation and Development			
4611	Conservation Administration	20	\$5,300
4612	Purchase of Natural Resources		\$0
4619	Other Conservation		\$0
4631	Redevelopment and Housing Administration		\$0
4632	Other Redevelopment and Housing		\$0
4651	Economic Development Administration		\$0
4652	Economic Development		\$0
4659	Other Economic Development		\$0
Conservation and Development Subtotal			\$5,300
Debt Service			
4711	Principal - Long Term Bonds, Notes, and Other Debt	20	\$96,900
4721	Interest - Long Term Bonds, Notes, and Other Debt	20	\$37,472
4723	Interest on Tax and Revenue Anticipation Notes	20	\$1,000
4790	Other Debt Service Charges		\$0
Debt Service Subtotal			\$135,372
Capital Outlay			
4901	Land		\$0
4902	Machinery, Vehicles, and Equipment	34,36	\$325,000
4903	Buildings		\$0
4909	Improvements Other than Buildings	17,18,37	\$1,400,000
Capital Outlay Subtotal			\$1,725,000



Appropriations

Account	Purpose	Article	Appropriations As Voted
Operating Transfers Out			
4911	To Revolving Funds		\$0
4912	To Special Revenue Funds		\$0
4913	To Capital Projects Funds		\$0
4914A	To Airport Proprietary Fund		\$0
4914E	To Electric Proprietary Fund	20	\$273,482
4914O	To Other Proprietary Fund		\$0
4914S	To Sewer Proprietary Fund	20	\$1,379,996
4914W	To Water Proprietary Fund	20	\$610,898
4915	To Capital Reserve Funds	23,25,26,28,3 2,33,35	\$593,700
4916	To Expendable Trusts	29,30	\$12,200
4917	To Health Maintenance Trust Funds		\$0
4918	To Non-Expendable Trust Funds		\$0
4919	To Fiduciary Funds	31	\$10,000
Operating Transfers Out Subtotal			\$2,880,276
Total Voted Appropriations			\$12,583,114

THE STATE OF NEW HAMPSHIRE
SUPREME COURT

No. 2024-0138

Steven Rand, et al.

v.

State of New Hampshire

STATE’S RESPONSE IN SUPPORT OF MOTION TO STAY PENDING APPEAL

The State of New Hampshire, by and through counsel, the New Hampshire Attorney General’s Office, hereby files this response in support of the Coalition Communities’ (the “Coalition”) motion to stay. In support thereof, the State provides the following:

1. The Statewide Education Property Tax (“SWEPT”) is the primary mechanism the State uses to raise the money that it subsequently spends to fund adequate education grants to municipalities.
2. RSA 76:3 establishes the SWEPT and requires the DRA to “set the education tax rate at a level sufficient to generate revenue of \$363,000,000 when imposed on all persons and property taxable pursuant to RSA 76:8, except property subject to tax under RSA 82 [Taxation of Railroads] and RSA 83-F [Utility Property Tax].”
3. RSA 76:8, I requires the SWEPT to be calculated in a proportionate and reasonable way so it is equal in valuation and uniform in rate.
4. Under RSA 76:8, II, the DRA commissioner must then issue a warrant to the “selectmen or assessors of each municipality by December 15” directing them to assess the amount of SWEPT computed and to “pay it to the municipality for the use of the school district or districts.”
5. RSA 76:3 and RSA 76:8 do not authorize the State, or any state agency, to retain any of the money the SWEPT raises; rather, RSA 76:8, II expressly appropriates all of the revenue the SWEPT raises by paying those funds to the municipalities whose

taxpayers raised them and requires those municipalities to use those funds for a single public purpose, *i.e.*, to support their school district or districts.

6. The plaintiffs challenged the SWEPT as unconstitutional under Part II, Article 5 of the New Hampshire Constitution because they contend it results in certain communities getting to keep so-called “excess SWEPT” and because the DRA has developed a practice of allowing unincorporated places to generate a negative local education tax rate to avoid stranding taxpayer dollars in those places. The plaintiffs asserted that this alleged defect and DRA practice made the SWEPT disproportionate and non-uniform in rate in violation of Part II, Article 5. *See Appeal of Bethlehem (N.H. Dep’t of Envtl. Servs.)*, 154 N.H. 314, 322 (2006) (“Part II, Article 5 . . . requires that all taxes be proportionate and reasonable, equal in valuation and uniform in rate, and just.”).

7. The State opposed the challenge.

8. The State argued that the SWEPT is not structured like previous education taxes that this Court has found unconstitutional because it requires the DRA to set a property tax rate across the State that is proportionate and reasonable, equal in valuation and uniform in rate, and just. *See RSA 76:8, I.* A taxpayer’s SWEPT rate is not abated, phased-in, or reduced in any way on the front end, like previous education taxes, and therefore the SWEPT meets the requirements of Part II, Article 5.

9. The State further asserted that the plaintiffs were really challenging the legislature’s decision regarding how to spend SWEPT dollars once they have been raised. The State explained that the legislature’s power to spend money is plenary and is controlled by Part I, Article 12 and Part II, Article 6 of the New Hampshire Constitution. Under those constitutional provisions, so long as the money spent is earmarked for a “public purpose,” a legislative spending decision is constitutional, even if the benefits are distributed unequally. *See Manchester Fed. Sav. & Loan Ass’n v. State Tax Comm’n*, 105 N.H. 17, 21 (1963). As this Court explained in a case dealing with the distribution of tax money for schools to school-districts in the town, “[t]axes must be proportionally assessed on persons and property; but there is no constitutional provision that money raised by taxation must be appropriated in such a manner that the several tax-payers, or

districts of tax-payers, will be directly benefited in proportion to the amount of their taxes. Such a provision, if it existed, could not be executed.” *School-District No. 1 in Walpole v. Prentiss*, 66 N.H. 145, 146 (1889).

10. RSA 76:8, II constitutionally appropriates the SWEPT by paying it to the municipality “for the use of the school district or districts,” which is manifestly a public purpose. *See, e.g.*, N.H. Const. Part II, Art. 83; *Opinion of the Justices*, 99 N.H. 536, 538 (1955) (“The furtherance of education is universally regarded as a public purpose . . .”). Even though this spending is unequal among municipalities, this inequality in the benefit received does not render the SWEPT unconstitutional. *See Manchester Fed. Sav. & Loan Ass’n*, 105 N.H. at 21 (“Neither the plaintiffs nor any taxpayer can complain that the distribution of a valid tax after its collection must be allocated to a specific purpose so long as it is devoted to a public use.”).

11. The State also argued that the SWEPT statutes constitutionally classify the property subject to it. Specifically, the State asserted that the SWEPT applies solely to property in municipalities. *See* RSA 76:3 (explaining that the SWEPT is imposed only on “all persons and property taxable pursuant to RSA 76:8, . . .”); RSA 76:8 (referring only to “municipalities,” the “municipality’s tax base,” and issuing a warrant “to the selectmen or assessors of each municipality”).

12. The State explained that an unincorporated place is not a municipality because unincorporated places lack the defining features a municipality possesses: they are not incorporated, they do not have a regular local government, they contain a *de minimis* population, they do not provide infrastructure for the general public protection, health, and welfare, and they do not support many regular municipal functions. *See Hillsborough v. Deering*, 4 N.H. 86 (1827) (explaining the limited privileges of unincorporated places and stating that, “They cannot vote to raise money to make highways Nor can they vote to raise money to repair highways . . .” and “that

unincorporated places have no authority to raise money for the support of paupers. Nor can any action be maintained by or against them.”).¹

13. Property in municipalities therefore differs in kind and use from property in unincorporated places.

14. Accordingly, the State asserted that “just reasons” within the meaning of the case law supported applying the SWEPT to property in municipalities and not applying the SWEPT to property in unincorporated places. *See, e.g., Smith v. N.H. Dep’t of Rev. Admin.*, 141 N.H. 681, 686 (1997) (explaining that “part II, article 6 authorizes the legislature to ‘classify’ property for purposes of taxation” based on “the property’s kind or use” and that “the rule of equality and proportionality does not apply to the selection of the subjects of taxation, provided just reasons exist for the selection made”) (internal quotations omitted).

15. The trial court disagreed with both arguments.

16. It found that this Court’s decision in *Claremont Sch. Dist. v. Governor*, 142 N.H. 462 (1997) (“*Claremont II*”) made the SWEPT a unique form of property tax that may only be used to generate dollars to meet the State’s constitutional adequacy obligations under Part II, Article 83. (Coalition’s NOA, Order on Cross-Motions for Partial Summary Judgment at 13-16.)

17. The trial court further ignored the plain language of RSA 76:3 and RSA 76:8 and found that the State cannot classify the property subject to the SWEPT in the literal manner it had because all property owners benefit from the public education of students, the SWEPT’s purpose is to support funding the State’s constitutional adequacy obligation, and exemption from the SWEPT for property in unincorporated places would not be “just” as a result. (Coalition’s NOA, Order on Cross-Motions for Partial Summary Judgment at 17-18.) The trial court even suggested in a footnote that many other property tax exemptions from the SWEPT may be unconstitutional as well. (*Id.* at 18 n.

¹ The county performs many of these functions for the unincorporated places, including the provision of education to any children when they happen to reside there, RSA 28:7-d; RSA 198:16.

5.) If that is true, then State property, municipally-owned property, the property of charitable organizations, and property used for religious purposes may also have to be subject to the SWEPT for the SWEPT to be constitutional.²

18. In the State's view, the trial court's order is wrong.

19. This Court's *Claremont* decisions did not rewrite the state constitutional provisions governing the legislature's taxing and spending powers. The SWEPT meets Part II, Article 5's uniformity and proportionality requirements, and the statutory provisions implementing the SWEPT constitute a constitutional exercise of the legislative spending power. The SWEPT also permissibly classifies the property to which it applies as property in municipalities and does not encompass property in unincorporated places for just reasons.

20. An education property tax like the SWEPT does not occupy a special place in the constitutional pantheon that exempts it from the normal rules of legislative taxation and spending, and the judiciary does not have the power to enshrine its preferred tax policy in the State Constitution.

21. Nonetheless, the State might have refrained from filing in support of the Coalition's motion to stay if the trial court had simply declared the SWEPT unconstitutional and had not taken the extraordinary additional step of rewriting the SWEPT statutes by enjoining "the State" from "permitting communities to retain excess SWEPT funds," requiring communities that generate "excess SWEPT" (none of whom are actual parties to this case) to remit those funds to the New Hampshire Department of Revenue ("DRA"), and requiring those remitted funds, which are subject to no legislative

² The following statutory provisions appear to exempt various kinds of real property from the SWEPT: RSA 72:23, I-II (exempting certain real property owned by the State, counties, municipalities, school districts, and village districts from taxation); RSA 72:23, III (exempting real property held by religious entities for religious purposes); RSA 72:23, IV (exempting buildings and structures of all schools, including the land thereto appertaining); RSA 72:23, V (exempting "[t]he buildings, lands and personal property of charitable organizations and societies organized, incorporated, or legally doing business in this state, owned, used and occupied by them directly for the purposes for which they are established, provided that none of the income or profits thereof is used for any other purpose than the purpose for which they are established").

appropriation other than the direction of the SWEPT statute, RSA 76:8, II, to be “used for the exclusive purpose of satisfying the State’s adequacy obligations.” (Coalition’s NOA, Order on Cross-Motions for Partial Summary Judgment at 20-21.)

22. The judiciary declares what the law is and may properly enjoin unlawful or unconstitutional activity. The judiciary does not, however, have the power to rewrite taxing and spending statutes it has deemed unconstitutional to force a legislative funding system to operate in a preferred way. It is the legislature’s role to remedy an unconstitutional law, not the trial court’s role to rewrite it, which is why a stay of an order declaring a critical taxing and funding mechanism like the SWEPT unconstitutional is prudent and appropriately deferential to the other co-equal branches of government pending appeal.

23. The ultimate problem with the trial court’s remedy, however, is evident in the results it will produce.

24. While the DRA can notify communities by letter that they cannot retain so-called “excess SWEPT” and should remit it to the DRA in accordance with the trial court’s order, the DRA has no statutory authority that would permit it to enforce that remittance. Those communities are also not parties to this action and therefore cannot be held in contempt for non-compliance.

25. In denying the State’s motion to stay pending appeal, the trial court speculated in a footnote that the State must have the authority to enforce remittance. (Coalition’s NOA, Order on Pending Motions at 8.) The trial court further speculated that “common sense suggests that the DRA has mechanisms in place to enforce the tax scheme, perhaps by offsetting uncollected or improperly retained amounts via a reduction in States grants or aid.”³ (*Id.* at 8 n. 1.)

³ The trial court invited the State to file a motion to reconsider on this issue if it believed the trial court’s speculation was wrong, and the trial court would hold an evidentiary hearing on it. The State did not move for reconsideration because: (1) the issue it raised, and that the trial court chose not to resolve, is purely a legal issue that was presented in the State’s motion to stay; and (2) any further delay in the resolution of this important tax matter would not serve the public interest.

26. What the trial court's order does not appreciate is that the trial court cannot rewrite the SWEPT statutes and then make various other statutory mechanisms in the RSAs, assuming they even exist, applicable to its statutory rewrite when the legislature clearly did not intend that result.

27. The legislative directive with respect to revenue the SWEPT raises is very clear; the money gets raised and is then appropriated and paid to the municipality for its school district or districts. RSA 76:8, II. There is no authority in statute for the DRA to force the so-called "excess SWEPT" to be remitted to the DRA, and there is no authority in statute for the DRA, which does not provide grants or aid to municipalities, to reduce grants or aid that other state agencies might provide to municipalities because the municipality has not remitted its "excess SWEPT" to the DRA. But even if such other statutes did exist, the legislature clearly did not intend those other statutes to apply to so-called "excess SWEPT" payments. The trial court simply has no authority in fashioning a remedy to rewrite the tax and spending law of the State to create a new education funding regime.

28. Finally, the trial court's remedy requires that any "excess SWEPT" remitted to the DRA "must be used for the exclusive purpose of satisfying the State's adequacy aid obligations." (Coalition's NOA, Order on Cross-Motions for Partial Summary Judgment at 21.) The DRA has no legislative authority to utilize "excess SWEPT" funds remitted to it for any purpose. As a result, if the DRA receives such funds, the DRA will provide those funds to the state treasury to hold in an escrow account until the litigation ends and the legislature directs what should be done with them. *See In re Strandell*, 132 N.H. 110, 115 (1989) ("It is well established that the executive branch may expend public funds only to the extent, and for such purposes, as those funds may have been appropriated by the legislature.").

29. The branch of government tasked with how to use and spend properly raised tax funds is the legislative branch, not the judicial or executive branches. The legislative branch required the DRA to direct by warrant that all revenues raised by the SWEPT be appropriated to the municipality for school district purposes. RSA 76:8, II.

The trial court's merits order rewrites that legislative regime by directing that properly raised revenue now be diverted from its intended legislative public purpose to a different, exclusive purpose chosen by the trial court. This direction usurps the legislature's core constitutional power to appropriate money, in violation of Part I, Article 37 of the New Hampshire Constitution, and the DRA does not intend on furthering that usurpation.

30. Thus, for all of the above reasons, the State respectfully supports the Coalition's motion to stay pending appeal.

WHEREFORE, the State respectfully requests that this Court issue an order:

- A. Granting the Coalition's Motion To Stay Pending Appeal; and
- B. Granting such further relief as the court deems just and equitable.

Respectfully submitted,

STATE OF NEW HAMPSHIRE

By its attorney,

JOHN M. FORMELLA
ATTORNEY GENERAL

Date: March 18, 2024

By: /s/Anthony J. Galdieri
Anthony J. Galdieri, Bar # 18594
Solicitor General
Samuel R.V. Garland, Bar # 266273
Senior Assistant Attorney General
New Hampshire Dept. of Justice
1 Granite Place South
Concord, NH 03301
(603) 271-3650
anthony.j.galdieri@doj.nh.gov
samuel.r.v.garland@doj.nh.gov

CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing was sent via the Court's electronic filing system to all parties of record.

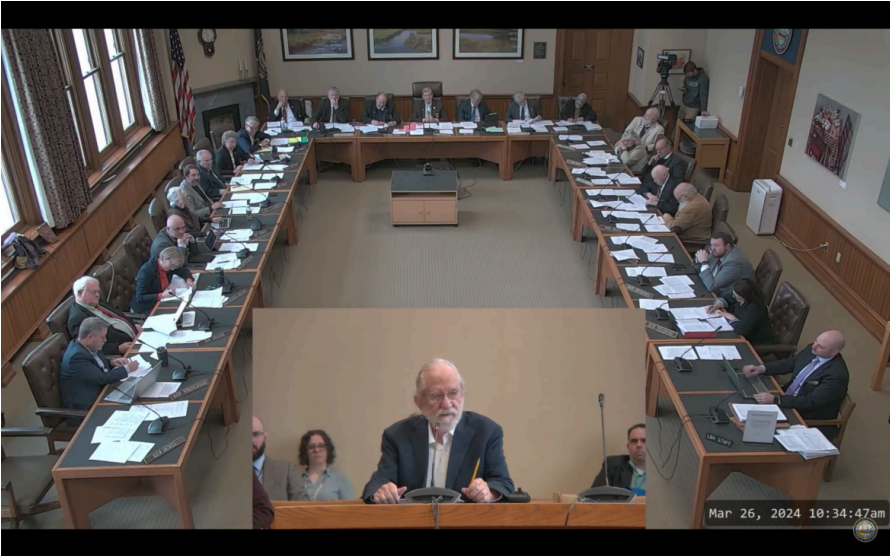
Date: March 18, 2024

/s/Anthony J. Galdieri

EDUCATION

Education Funding Boost Draws Mixed Reviews

By GARRY RAYNO, InDepthNH.org 13 hours ago



Screenshot

Former Representative Doug Hall of Chichester, supports an amendment to increase the rate of the Statewide Education Property Tax, but not a state budget cap on school districts before the House Finance Committee Tuesday.

By GARRY RAYNO, InDepthNH.org

CONCORD — A proposal to “re-characterize” local property taxes into a state tax was generally supported at a public hearing Tuesday, but a statewide school budget cap in the same proposal was not.

The House Finance Committee heard a proposed amendment to House Bill 1583, which increases state aid to public education by raising the per-pupil state adequacy grant to the level recommended by a superior court judge in the ConVal School District vs the State decision issued last year.

Indepth Your Inbox

Get unbiased nonprofit watchdog news sent directly to your inbox.

Your Email

Subscribe

Superior Court Judge David Ruoff suggested the minimum per-pupil grant to cover the cost of an adequate education should be \$7,356.

The proposed amendment would achieve that by using about \$450 million of what are now local education property tax dollars and using the money as state aid instead.

The change would increase the amount of money so-called donor communities would have to send to the state instead of retaining for education expenses at the school district level from about \$29 million to about \$90 million raising the property taxes for those 50 plus communities around the state.

The \$90 million would be the only “new money” for state education aid under the amendment which would come from property taxpayers in the donor communities.

In property wealthy communities, the Statewide Property Tax raises more money that is needed to cover the cost of an adequate education for their students. They have been able to retain the money and spend it on education or lower the amount needed for the local school property tax portion of property tax bills.

While there was general support for the change from local to state property tax, there was almost universal opposition to the section imposing a three-year budget cap on school district spending to the three-year average increase in the Consumer Price Index.

The cap could be overridden by a two-thirds majority of the legislative body of the school district.

Not only were people opposed to the cap for taking away local control, they also said the proposal would lock in the significant disparities that currently exist in the quality of education in a property wealthy community versus a property poor community.

"I hope you guys are going to understand the moment that is in front of you," Portsmouth Mayor Deaglan McEachern told the committee. "A moment to actually solve education funding and to do so in an equitable way." McEachern opposed both the budget cap and expanding the Statewide Education Property Tax which will impact Portsmouth taxpayers as it raises excess money under the current rate for the SWEPT.

But Doug Hall, a former House Finance Committee member now affiliated with the NH School Funding Fairness Project, said he could support the expansion of the statewide property tax and ending allowing the property wealthy communities to retain the excess money, but not the budget cap.

"The goal we all share is that all students should have the opportunity for an education that does not vary by zip codes," Hall said. "This would lock in the large disparities that exist."

He noted every expensive special education student that moves into a district reduces funds for other students, saying in his community, Chichester, special education costs exceed all state aid.

He also noted the cap would not allow for any new building to replace or renovate many of the old school buildings.

Waterville Valley town manager Mark Decoteau, who is also the chair of the Education Coalition Communities 2.0, which is comprised of property wealthy towns and unincorporated places with negative local school property taxes, opposed the amendment saying his organization opposes raising property taxes on one community and sending some of that money to another community without any oversight.

He said the amendment would exacerbate an unfair funding scheme that was repealed in 2011 and the House voted down earlier this session.

"This concept is fundamentally wrong and at odds with how local government has worked for centuries," Decoteau said.

He said under the plan his community would have to send \$1.2 million of the \$1.5 million it raises in SWEPT to the state and then raise another \$1.2 million to replace the money it was spending on education that would go to the state and would have to do that every year.

That will impact other town projects such as highways and bridges, water and sewer and public safety, he said.

This creates winners and losers all across the Granite State, Decoteau said.

"The Education Coalition Communities 2.0 appreciates the challenges in addressing school funding in our state," Decoteau said. "We deeply care about ensuring a quality education for our children and will continue our support for a fair and comprehensive approach for education funding in New Hampshire, but will continue to oppose any plan which requires property taxes raised in one community, sent to another community and used without any accountability for this use."

Sean Parr, Manchester Board of School Committee member, said he supports fully funding education in New Hampshire, and as a co-plaintiff on the ConVal suit, supports the judge's findings in the case.

He noted Manchester already has a tax cap, and the amendment would further limit local authority.

"Manchester is one of the districts with the greatest needs," Parr said, "and has the largest and most diverse student population in the state."

The amendment was supported by Charles Smith Jr. of Orford who spoke of the problems facing rural communities with low student enrollment and little new construction.

The situation is not sustainable, he said, with a greater and greater burden on property taxpayers.

He also raised the issue, as did McEachern, of the impact the state's current use system places on some communities.

While he supported the bill, he noted they ought to be looking for other means to support education.

Longtime Hollis-Brookline Coop Budget Committee member Tom Enright objected to the statewide budget cap which he said "substitutes your judgment for the judgment of my budget committee, my school board, and most importantly, my district's judgment. I want local control."

He told the committee during the pandemic teachers barely received a raise in its three-year contract and the district has had problems finding and retaining teachers.

But at the district meeting this year, voters approved one of the largest increases for teachers he has seen in his 30 years on the budget committee, and now the district can find and retain teachers. With the state budget cap, the teachers' pay increase could not have happened.

"A spending cap gets in the way of controlling our own situation," Enright said. "My community's judgment is better than the judgment you want to thrust over me."

Jason Sorens of Amherst and the founder of the Free State Project, objected to the amendment saying it would create unintended consequences and have the opposite effect to what lawmakers are trying to achieve.

He called the proposal a kind of redistribution based on property taxes that encourages schools to be unproductive while discouraging schools who are more efficient.

People will want to be in communities receiving aid instead of having to provide additional funding to other communities, Sorens maintained.

“It gives towns an incentive to be inefficient, to become property poor and not want to be donor towns,” he said, and will penalize families with a greater taste for education who will want to live in a town with good schools, but are often more expensive to live in.

Exclusionary zoning also impacts communities, Sorens said, by stopping development and commercial building which towns need to grow, but communities put in place due to the cost of educating more students.

“You do not want to do things to make the problem worse,” Sorens said. “Low income families should have access to good schools, rather than from rich people in Hanover giving to the rest of the state.”

Rep. Glenn Cordelli, R-Tuftsboro, opposed the amendment saying where he lives the cooperative school district has six towns, two of which are donor communities. The amount of excess revenue they have from the SWEPT is \$2.8 million, but that will grow to \$9 million with the amendment.

The proposal calls for donor towns to send 30 percent of the excess revenue to the state in February, he said, which will be very difficult for donor communities because their budgets are already set.

“I’m not sure of the process,” he said, “but it is of great concern to many of our towns.”

The Finance Committee’s Division II holds a work session on the amendment at 10 a.m. Wednesday.

Garry Rayno may be reached at garry_rayno@yahoo.com (mailto:garry_rayno@yahoo.com). Garry Rayno is InDepthNH.org’s State House bureau chief with 40 years of reporting experience.
