



173rd Annual Report Town of Croydon

New Hampshire



For the Year Ending
December 31, 2023

Table of Contents

| | |
|----|--|
| 1 | Town Officers |
| 2 | 2023 Town Warrant |
| 6 | Town Budget MS-636 |
| 16 | Audit |
| 22 | Tax Rate Calculation |
| 26 | Tax Rate Comparison |
| 27 | Summary of Inventory (MS-1) |
| 33 | Schedule of Town Property |
| 34 | Select Board Report |
| 35 | Profit and Loss Report |
| 37 | Town Clerk Report |
| 38 | Tax Collector's Report (MS-61) |
| 44 | Treasurer's Report |
| 46 | Wage Schedule |
| 48 | Trustees Report |
| 47 | Financial Summary Trustees Report |
| 48 | Report of the Trust Fund (MS-9&10) |
| 53 | Town Information |
| 54 | Road Agent's Report |
| 55 | Croydon Fire Chief Report |
| 56 | 2023 Town Meeting Minutes |
| 64 | Vital Records |
| 67 | <i>Letter from UNH Cooperative Extension</i> |
| 68 | Report from Historical Society |
| 74 | Prembulation Report |
| 90 | Croydon SAU 99 Report |



CROYDON TOWN OFFICERS 2024

Updated Feb 9 2024

ELECTED POSITIONS

SELECTMEN

AMIE FREAK
JOSEPH MARKO
KIMBERLEE BURKHAMER
EDWARD SPIKER

TOWN CLERK/TAX COLLECTOR

PAUL MICHAEL FREITAS

TREASURER

ANGELA NELSON

MODERATOR

RUSSEL EDWARDS

**TRUSTEES OF TRUST FUNDS
& CEMETERY**

STEVE MICHEL
APRIL ANDERSON
BRENDA WILLIAMS
SUSAN EDWARDS

SUPERVISORS OF THE CHECKLIST

WILLIAM SMITH
SUSAN GROMIS
LYNN TOUCHETTE

TOWN SELECT BOARD MEETINGS*

March 12th & 26th
April 9th & 23rd
May 7th & 21st
June 11th & 25th
July 16th & 30th
August 6th & 27nd
September 10th & 24th
October 8th & 22th
November 5th & 19th
December 10th & 24th

*Subject to change. Please stay updated through the town website.

WWW.CROYDON-NH.COM

TERM

ENDS

Mar-26
RESIGNED
APPOINTED
Mar-24

Mar-24

Mar-26

Mar-24

Mar-24
RESIGNED
Mar-26
Mar-24

Mar-28

Mar-24

Mar-26

APPOINTED POSITIONS

HEALTH OFFICER

CALLIE FREAK
ANDREW ALLIOTTA - DEPUTY

FIRE WARDEN

JASON ROOK

DEPUTY TOWN CLERK/TAX COLLECTOR

KRISTI MCKEON

DEPUTY TREASURER

MELISSA PRUNIER

PLANNING BOARD MEMBERS - 3 YR TERM

LAWRENCE RAWLS
JIM MORGAN
JOE MARKO
KIMBERLEE BURKHAMER
CHRIS PROST

ZONING BOARD MEMBERS - 3 YR TERM

JASON ROOK
BRENDA WILLIAMS
DOMINIC DIMAGGIO
CARL NEWTON
VACANCY

ROAD AGENT

JOE BEAULIEU
JOE BEAULIEU JR. -Assistant

HISTORICAL SOCIETY

BARBARA KREESE
167 CROYDON BROOK ROAD

(603) 863-1449

POLICE

NH STATE POLICE
NHSP TROOP F

(603) 846-3337
(NON EMERGENCY)



Croydon

The inhabitants of the Town of Croydon in the County of Sullivan in the state of New Hampshire qualified to vote in Town affairs are hereby notified that the Annual Town Meeting will be held as follows:

First Session of Annual Meeting (Official Ballot Voting)

Date: March 12, 2024

Time: 11:00 – 7:00

Location: Croydon Town Hall 879 NH Route 10 Croydon, NH

Details:

Second Session of Annual Meeting (Transaction of All Other Business)

Date: March 16, 2024

Time: 9:00

Location: Croydon Town Hall 879 NH Route 10 Croydon, NH

Details:

GOVERNING BODY CERTIFICATION

We certify and attest that on or before <DATE>, a true and attested copy of this document was posted at the place of meeting and at <LOCATION> and that an original was delivered to <OFFICIAL>.

| Name | Position | Signature |
|---------------|---------------------|-----------|
| Amie Freak | Select Board Chair | |
| Ed Spiker | Select Board Member | |
| Kim Burkhamer | Select Board Member | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |



Article 02 Paving of Cash St.

To see if the town will vote to raise and appropriate the sum of Four Hundred Thirty-Four Thousand (\$434,000) for the repaving of Cash St. and to authorize the issuance of not more than Four Hundred Thirty-Four Thousand of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the municipal officials to issue and negotiate such bonds or notes and to determine the rate of interest thereon; and further, to raise and appropriate the sum of Forty-Nine Thousand Three Hundred and Twelve Dollars (\$49,312) for the first year's bond payment. (3/5 ballot vote required). (Recommended by Select Board).

Article 03 General Operations

To see if the town will vote to raise and appropriate the sum of Six Hundred Ninety-Five Thousand Three Hundred Fifty-Three Dollars (\$695,353) for general municipal operations. This article does not include appropriations contained in special or individual articles addressed separately. (Recommended by Select Board).

Article 04 Repair and maintenance of cemeteries.

To see if the Town will raise and appropriate the sum of Twenty Thousand dollars (\$20,000) for cemetery maintenance and cemetery repairs. The funds to support this article are to be removed from the interest earned in the Henry J. Sawyer Memorial Fund and the Ruger Memorial Fund. (Recommended by the Select Board).

Article 05 Adding to CRF for Revaluation

To see if the Town will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000), to be added to the Town Revaluation Capital Reserve Fund. (Recommended by the Select Board).

Article 06 Add to CRF for Town Vehicles

To see if the town will vote to raise and appropriate the sum of Twenty-Five Thousand Dollars (\$25,000), to be added to the Town Vehicles and Equipment Capital Reserve Fund established in 2019. (Recommended by the Select Board).

Article 07 Funds for Fire Department

This is a special article. To see if the Town will vote to raise and appropriate the sum of Twenty Thousand Dollars (\$20,000) for the purpose of having a contract for services (Fire & EMS) with the Croydon Fire Department for the Town of Croydon. The appropriated funds will help with Stabilizing personnel and their time and cost for services. (Not recommended by the Select Board).

Article 08 Add to Bridges Capital Reserve Fund

To see if the Town will raise and appropriate the sum of Twenty-Five Thousand Dollars (\$25,000) to be added to the Bridges Capital Reserve Fund previously established. (Recommended by Select Board).



Article 09 Replace Bouldervale Rd. Bridge

To see if the town will vote to raise and appropriate the sum of Two Hundred Thirty-Eight Thousand, Seven Hundred and Two Dollars (\$238,702) to repair the bridge on Bouldervale Road with One Hundred Thousand Dollars (\$100,000) to come from the Bridges Capital Reserve Fund, and Eighty Thousand Forty-Three Dollars (\$80,043) to come from the unassigned fund balance (this represents the CARES money received in 2021), and to authorize the issuance of not more than Fifty-Eight Thousand Dollars (\$58,000) of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the municipal officials to issue and negotiate such bonds or notes and to determine the rate of interest thereon; and further, to raise and appropriate the sum of Six Thousand Five Hundred and Ninety Dollars (\$6,590) for the first year's bond payment. (Recommended by the Select Board). (3/5 ballot vote required).

Article 10 Put top coat on Croydon Brook Rd.

To see if the Town will vote to raise and appropriate the sum of Forty-Eight Thousand Dollars (\$48,000) for the Top Coat paving of Croydon Brook Rd. and to authorize the issuance of not more than Forty-Eight Thousand Dollars (\$48,000) of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the municipal officials to issue and negotiate such bonds or notes and to determine the rate of interest thereon; and further, to raise and appropriate the sum of Five Thousand Four Hundred and Fifty-three Dollars (\$5,453) for the first year's bond payment. (3/5 ballot vote required). (Recommended by Select Board).

Article 11 Lease new backhoe

To see if the Town will vote to authorize the selectmen to enter into a Five (5) year lease agreement in the amount of One Hundred and Thirteen Thousand Nine Hundred Dollars (\$113,900) for the purpose of leasing a backhoe, and to raise and appropriate the sum of Twenty-Five Thousand Three Hundred and Sixty-Eight Dollars (\$25,368) for the first year's payment for that purpose to come from the Town Vehicles and Equipment Capital Reserve Fund. This lease agreement contains an escape clause. (Recommended by the Select Board). (Majority vote required).

Article 12 Review Master Plan

To see if the town will vote to raise and appropriate the sum of Fifteen Thousand Dollars (\$15,000) for the purpose of Updating the Master Plan. (Recommended by the Select Board). (Majority vote required).

Article 13 Upgrading Town Clerks Equipment

To see if the Town will vote to raise and appropriate the sum of Seven Thousand (\$7,000) for upgrading the technical equipment in the Town Clerks Office. The funds to support this article to be removed from the Town Office Buildings Capital Reserve Fund. (Recommended by Select Board).



Article 14 Planning Board Request

Request by the Planning Board.

To see if the Town will resolve to authorize the Planning Board, in accordance with RSA 674:43, I, to require preliminary review of site plans and to review and approve or disapprove site plans for the development or change or expansion of use of tracts for nonresidential uses or for multi-family dwelling units, which are defined as any structures containing more than 2 dwelling units, whether or not such development includes a subdivision or re-subdivision of the site.

Explanation: Adoption of this Article would authorize the Planning Board to review and approve or disapprove site plans and to adopt site plan review regulations, in accordance with RSA 674:44, for the use of the types of property described in RSA 674:43, I to guard against such conditions as would involve danger or injury to public health and safety.

Recommendation: The Planning Board unanimously recommends this Article. (Recommended by the Select Board). (Majority vote required).

Article 15 Adopt Zoning Board Ammendments

Shall the Town Adopt the Zoning Board Ammendments to Article 9 of the Town of Croydon Zoning Board Rules.

ARTICLE IX Board of Adjustment

A. Adoption of Rules - The Board of Adjustment shall adopt rules to govern its proceedings in accordance with the provisions of this Ordinance and the provisions of RSA 676:1, as amended.

1. The Board of Adjustment shall consist of five members appointed by the Board of Selectmen. Each member shall be appointed for a term of three years, and one member shall be appointed in the first year, two members in the second year and two members in the third year.

In the event a vacancy occurs on the Board, the Select Board shall fill such vacancy by appointing a member to fill the unexpired term. Each member shall hold office until a successor has been appointed and qualified, unless sooner removed. Members shall serve without compensation.

2. TThe Select Board shall appoint up to five alternate members of the Board of Adjustment as provided in RSA 673:6. Alternate members shall serve for a term of three years. Vacancies, including vacancies arising as a result of the appointment of an alternate as a regular member, shall be filled in the same manner as regular members for the unexpired term. (Recommended by Select Board).

Article 16 Transact other Business

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



Proposed Budget
Croydon

For the period beginning January 1, 2024 and ending December 31, 2024
Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: _____

GOVERNING BODY CERTIFICATION

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

| Name | Position | Signature |
|---------------|---------------------|----------------------|
| Amie Freak | Select Board Chair | <i>Amie Freak</i> |
| Ed Spiker | Select Board Member | <i>Ed Spiker</i> |
| Kim Burkhamer | Select Board Member | <i>Kim Burkhamer</i> |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |

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 | Expenditures for period ending 12/31/2023 | Appropriations for period ending 12/31/2023 | Proposed Appropriations for period ending 12/31/2024 | |
|---|--|---------|---|---|---|-------------------|
| | | | | | (Recommended) | (Not Recommended) |
| General Government | | | | | | |
| 4130 | Executive | 03 | \$38,393 | \$40,000 | \$47,770 | \$0 |
| 4140 | Election, Registration, and Vital Statistics | 03 | \$271 | \$1,000 | \$1,400 | \$0 |
| 4150 | Financial Administration | 03 | \$25,007 | \$36,000 | \$37,000 | \$0 |
| 4152 | Property Assessment | 03 | \$14,985 | \$8,000 | \$8,500 | \$0 |
| 4153 | Legal Expense | 03 | \$14,750 | \$6,500 | \$15,000 | \$0 |
| 4155 | Personnel Administration | 03 | \$32,482 | \$25,000 | \$39,460 | \$0 |
| 4191 | Planning and Zoning | 03 | \$108 | \$1,300 | \$3,000 | \$0 |
| 4194 | General Government Buildings | 03 | \$23,829 | \$30,000 | \$42,340 | \$0 |
| 4195 | Cemeteries | 03 | \$8,000 | \$12,800 | \$100 | \$0 |
| 4196 | Insurance Not Otherwise Allocated | | \$0 | \$0 | \$0 | \$0 |
| 4197 | Advertising and Regional Associations | | \$0 | \$0 | \$0 | \$0 |
| 4198 | Contingency | | \$0 | \$0 | \$0 | \$0 |
| 4199 | Other General Government | | \$0 | \$10,000 | \$0 | \$0 |
| General Government Subtotal | | | \$157,825 | \$170,600 | \$194,570 | \$0 |
| Public Safety | | | | | | |
| 4210 | Police | | \$0 | \$0 | \$0 | \$0 |
| 4215 | Ambulances | 03 | \$35,136 | \$35,136 | \$37,000 | \$0 |
| 4220 | Fire | | \$0 | \$20,000 | \$0 | \$0 |
| 4240 | Building Inspection | | \$0 | \$0 | \$0 | \$0 |
| 4290 | Emergency Management | | \$0 | \$0 | \$0 | \$0 |
| 4299 | Other Public Safety | 03 | \$12,734 | \$14,700 | \$16,200 | \$0 |
| Public Safety Subtotal | | | \$47,870 | \$69,836 | \$53,200 | \$0 |
| Airport/Aviation Center | | | | | | |
| 4301 | Airport Administration | | \$0 | \$0 | \$0 | \$0 |
| 4302 | Airport Operations | | \$0 | \$0 | \$0 | \$0 |
| 4309 | Other Airport | | \$0 | \$0 | \$0 | \$0 |
| Airport/Aviation Center Subtotal | | | \$0 | \$0 | \$0 | \$0 |
| Highways and Streets | | | | | | |
| 4311 | Highway Administration | | \$0 | \$0 | \$0 | \$0 |
| 4312 | Highways and Streets | 03 | \$348,614 | \$317,758 | \$240,000 | \$0 |
| 4313 | Bridges | | \$0 | \$0 | \$0 | \$0 |
| 4316 | Street Lighting | 03 | \$1,906 | \$2,400 | \$2,500 | \$0 |
| 4319 | Other Highway, Streets, and Bridges | | \$0 | \$0 | \$0 | \$0 |
| Highways and Streets Subtotal | | | \$350,520 | \$320,158 | \$242,500 | \$0 |



Appropriations

| Account | Purpose | Article | Expenditures for | Appropriations | Proposed Appropriations for period | |
|---|--|---------|------------------|-------------------|------------------------------------|-------------------|
| | | | period ending | for period ending | ending 12/31/2024 | |
| | | | 12/31/2023 | 12/31/2023 | (Recommended) | (Not Recommended) |
| Sanitation | | | | | | |
| 4321 | Sanitation Administration | | \$0 | \$0 | \$0 | \$0 |
| 4323 | Solid Waste Collection | 03 | \$66,794 | \$60,000 | \$76,636 | \$0 |
| 4324 | Solid Waste Disposal | | \$0 | \$0 | \$0 | \$0 |
| 4325 | Solid Waste Facilities Clean-Up | | \$0 | \$0 | \$0 | \$0 |
| 4326 | Sewage Collection and Disposal | | \$0 | \$0 | \$0 | \$0 |
| 4329 | Other Sanitation | | \$0 | \$0 | \$0 | \$0 |
| | Sanitation Subtotal | | \$66,794 | \$60,000 | \$76,636 | \$0 |
| Water Distribution and Treatment | | | | | | |
| 4331 | Water Administration | | \$0 | \$0 | \$0 | \$0 |
| 4332 | Water Services | | \$0 | \$0 | \$0 | \$0 |
| 4335 | Water Treatment | | \$0 | \$0 | \$0 | \$0 |
| 4338 | Water Conservation | | \$0 | \$0 | \$0 | \$0 |
| 4339 | Other Water | | \$0 | \$0 | \$0 | \$0 |
| | Water Distribution and Treatment Subtotal | | \$0 | \$0 | \$0 | \$0 |
| Electric | | | | | | |
| 4351 | Electric Administration | | \$0 | \$0 | \$0 | \$0 |
| 4352 | Generation | | \$0 | \$0 | \$0 | \$0 |
| 4353 | Purchase Costs | | \$0 | \$0 | \$0 | \$0 |
| 4354 | Electric Equipment Maintenance | | \$0 | \$0 | \$0 | \$0 |
| 4359 | Other Electric Costs | | \$0 | \$0 | \$0 | \$0 |
| | Electric Subtotal | | \$0 | \$0 | \$0 | \$0 |
| Health | | | | | | |
| 4411 | Health Administration | 03 | \$0 | \$100 | \$100 | \$0 |
| 4414 | Pest Control | | \$0 | \$0 | \$0 | \$0 |
| 4415 | Health Agencies and Hospitals | | \$0 | \$0 | \$0 | \$0 |
| 4419 | Other Health | | \$0 | \$0 | \$0 | \$0 |
| | Health Subtotal | | \$0 | \$100 | \$100 | \$0 |
| Welfare | | | | | | |
| 4441 | Welfare Administration | 03 | \$0 | \$2,000 | \$2,000 | \$0 |
| 4442 | Direct Assistance | | \$0 | \$0 | \$0 | \$0 |
| 4444 | Intergovernmental Welfare Payments | | \$0 | \$0 | \$0 | \$0 |
| 4445 | Vendor Payments | | \$0 | \$0 | \$0 | \$0 |
| 4449 | Other Welfare | 03 | \$5,014 | \$4,500 | \$5,500 | \$0 |
| | Welfare Subtotal | | \$5,014 | \$6,500 | \$7,500 | \$0 |



Appropriations

| Account | Purpose | Article | Expenditures for period ending 12/31/2023 | Appropriations for period ending 12/31/2023 | Proposed Appropriations for period ending 12/31/2024 | |
|-------------------------------------|---|---------|---|---|---|-------------------|
| | | | | | (Recommended) | (Not Recommended) |
| Culture and Recreation | | | | | | |
| 4520 | Parks and Recreation | | \$0 | \$0 | \$0 | \$0 |
| 4550 | Library | | \$0 | \$0 | \$0 | \$0 |
| 4583 | Patriotic Purposes | | \$0 | \$0 | \$0 | \$0 |
| 4589 | Other Culture and Recreation | | \$0 | \$0 | \$0 | \$0 |
| | Culture and Recreation Subtotal | | \$0 | \$0 | \$0 | \$0 |
| Conservation and Development | | | | | | |
| 4611 | Conservation Administration | | \$0 | \$0 | \$0 | \$0 |
| 4612 | Purchase of Natural Resources | | \$0 | \$0 | \$0 | \$0 |
| 4619 | Other Conservation | | \$0 | \$0 | \$0 | \$0 |
| 4631 | Redevelopment and Housing Administration | | \$0 | \$0 | \$0 | \$0 |
| 4632 | Other Redevelopment and Housing | | \$0 | \$0 | \$0 | \$0 |
| 4651 | Economic Development Administration | | \$0 | \$0 | \$0 | \$0 |
| 4652 | Economic Development | | \$0 | \$0 | \$0 | \$0 |
| 4659 | Other Economic Development | | \$0 | \$0 | \$0 | \$0 |
| | Conservation and Development Subtotal | | \$0 | \$0 | \$0 | \$0 |
| Debt Service | | | | | | |
| 4711 | Principal - Long Term Bonds, Notes, and Other Debt | 03 | \$49,093 | \$47,569 | \$84,324 | \$0 |
| 4721 | Interest - Long Term Bonds, Notes, and Other Debt | 03 | \$10,398 | \$19,096 | \$36,523 | \$0 |
| 4723 | Interest on Tax and Revenue Anticipation Notes | | \$0 | \$0 | \$0 | \$0 |
| 4790 | Other Debt Service Charges | | \$0 | \$0 | \$0 | \$0 |
| | Debt Service Subtotal | | \$59,491 | \$66,665 | \$120,847 | \$0 |
| Capital Outlay | | | | | | |
| 4901 | Land | | \$0 | \$0 | \$0 | \$0 |
| 4902 | Machinery, Vehicles, and Equipment | | \$0 | \$0 | \$0 | \$0 |
| 4903 | Buildings | | \$0 | \$0 | \$0 | \$0 |
| 4909 | Improvements Other than Buildings | | \$0 | \$0 | \$0 | \$0 |
| | Capital Outlay Subtotal | | \$0 | \$0 | \$0 | \$0 |



Appropriations

| Account | Purpose | Article | Expenditures for period ending 12/31/2023 | Appropriations for period ending 12/31/2023 | Proposed Appropriations for period ending 12/31/2024 | |
|--|---|---------|---|---|---|-------------------|
| | | | | | (Recommended) | (Not Recommended) |
| Operating Transfers Out | | | | | | |
| 4911 | To Revolving Funds | | \$0 | \$0 | \$0 | \$0 |
| 4912 | To Special Revenue Funds | | \$0 | \$0 | \$0 | \$0 |
| 4913 | To Capital Projects Funds | | \$0 | \$0 | \$0 | \$0 |
| 4914A | To Airport Proprietary Fund | | \$0 | \$0 | \$0 | \$0 |
| 4914E | To Electric Proprietary Fund | | \$0 | \$0 | \$0 | \$0 |
| 4914O | To Other Proprietary Fund | | \$0 | \$0 | \$0 | \$0 |
| 4914S | To Sewer Proprietary Fund | | \$0 | \$0 | \$0 | \$0 |
| 4914W | To Water Proprietary Fund | | \$0 | \$0 | \$0 | \$0 |
| 4918 | To Non-Expendable Trust Funds | | \$0 | \$0 | \$0 | \$0 |
| 4919 | To Fiduciary Funds | | \$0 | \$0 | \$0 | \$0 |
| | Operating Transfers Out Subtotal | | \$0 | \$0 | \$0 | \$0 |
| Total Operating Budget Appropriations | | | | | \$695,353 | \$0 |



Special Warrant Articles

| Account | Purpose | Article | Proposed Appropriations for period ending 12/31/2024 | |
|--|--|---|--|-------------------|
| | | | (Recommended) | (Not Recommended) |
| 4194 | General Government Buildings | 13 <i>Purpose: Upgrading Town Clerks Equipment</i> | \$7,000 | \$0 |
| 4195 | Cemeteries | 04 <i>Purpose: Repair and maintenance of cemeteries.</i> | \$20,000 | \$0 |
| 4220 | Fire | 07 <i>Purpose: Funds for Fire Department</i> | \$20,000 | \$0 |
| 4312 | Highways and Streets | 02 <i>Purpose: Paving of Cash St.</i> | \$434,000 | \$0 |
| 4312 | Highways and Streets | 10 <i>Purpose: Put top coat on Croydon Brook Rd.</i> | \$48,000 | \$0 |
| 4313 | Bridges | 09 <i>Purpose: Replace Bouldervale Rd. Bridge</i> | \$238,703 | \$0 |
| 4711 | Principal - Long Term Bonds, Notes, and Other Debt | 02 <i>Purpose: Paving of Cash St.</i> | \$27,070 | \$0 |
| 4711 | Principal - Long Term Bonds, Notes, and Other Debt | 09 <i>Purpose: Replace Bouldervale Rd. Bridge</i> | \$3,617 | \$0 |
| 4711 | Principal - Long Term Bonds, Notes, and Other Debt | 10 <i>Purpose: Put top coat on Croydon Brook Rd.</i> | \$2,993 | \$0 |
| 4721 | Interest - Long Term Bonds, Notes, and Other Debt | 02 <i>Purpose: Paving of Cash St.</i> | \$22,242 | \$0 |
| 4721 | Interest - Long Term Bonds, Notes, and Other Debt | 09 <i>Purpose: Replace Bouldervale Rd. Bridge</i> | \$2,972 | \$0 |
| 4721 | Interest - Long Term Bonds, Notes, and Other Debt | 10 <i>Purpose: Put top coat on Croydon Brook Rd.</i> | \$2,460 | \$0 |
| 4915 | To Capital Reserve Funds | 05 <i>Purpose: Adding to CRF for Revaluation</i> | \$5,000 | \$0 |
| 4915 | To Capital Reserve Funds | 06 <i>Purpose: Add to CRF for Town Vehicles</i> | \$25,000 | \$0 |
| 4915 | To Capital Reserve Funds | 08 <i>Purpose: Add to Bridges Capital Reserve Fund</i> | \$25,000 | \$0 |
| Total Proposed Special Articles | | | \$884,057 | \$0 |



Individual Warrant Articles

| Account | Purpose | Article | Proposed Appropriations for period ending 12/31/2024 | |
|---|------------------------------------|---------|--|-------------------|
| | | | (Recommended) | (Not Recommended) |
| 4191 | Planning and Zoning | 12 | \$15,000 | \$0 |
| | <i>Purpose: Review Master Plan</i> | | | |
| 4902 | Machinery, Vehicles, and Equipment | 11 | \$25,368 | \$0 |
| | <i>Purpose: Lease new backhoe</i> | | | |
| Total Proposed Individual Articles | | | \$40,368 | \$0 |



Revenues

| Account | Source | Article | Actual Revenues for period ending 12/31/2023 | Estimated Revenues for period ending 12/31/2023 | Estimated Revenues for period ending 12/31/2024 |
|---|--|---------|--|---|---|
| Taxes | | | | | |
| 3120 | Land Use Change Taxes for General Fund | | \$0 | \$0 | \$0 |
| 3180 | Resident Taxes | | \$0 | \$0 | \$0 |
| 3185 | Yield Taxes | 03 | \$0 | \$25,000 | \$25,000 |
| 3186 | Payment in Lieu of Taxes | | \$0 | \$0 | \$0 |
| 3187 | Excavation Tax | | \$0 | \$0 | \$0 |
| 3189 | Other Taxes | | \$0 | \$0 | \$0 |
| 3190 | Interest and Penalties on Delinquent Taxes | 03 | \$0 | \$5,000 | \$5,000 |
| Taxes Subtotal | | | \$0 | \$30,000 | \$30,000 |
| Licenses, Permits, and Fees | | | | | |
| 3210 | Business Licenses and Permits | | \$0 | \$0 | \$0 |
| 3220 | Motor Vehicle Permit Fees | 03 | \$0 | \$160,000 | \$160,000 |
| 3230 | Building Permits | 03 | \$0 | \$70 | \$70 |
| 3290 | Other Licenses, Permits, and Fees | 03 | \$0 | \$8,000 | \$8,000 |
| Licenses, Permits, and Fees Subtotal | | | \$0 | \$168,070 | \$168,070 |
| From Federal Government | | | | | |
| 3311 | Housing and Urban Development | | \$0 | \$0 | \$0 |
| 3312 | Environmental Protection | | \$0 | \$0 | \$0 |
| 3313 | Federal Emergency | | \$0 | \$0 | \$0 |
| 3314 | Federal Drug Enforcement | | \$0 | \$0 | \$0 |
| 3319 | Other Federal Grants and Reimbursements | | \$0 | \$0 | \$0 |
| From Federal Government Subtotal | | | \$0 | \$0 | \$0 |
| State Sources | | | | | |
| 3351 | Shared Revenues - Block Grant | | \$0 | \$0 | \$0 |
| 3352 | Meals and Rooms Tax Distribution | 03 | \$0 | \$36,596 | \$36,596 |
| 3353 | Highway Block Grant | | \$0 | \$0 | \$0 |
| 3354 | Water Pollution Grant | | \$0 | \$0 | \$0 |
| 3355 | Housing and Community Development | | \$0 | \$0 | \$0 |
| 3356 | State and Federal Forest Land Reimbursement | | \$0 | \$0 | \$0 |
| 3357 | Flood Control Reimbursement | | \$0 | \$0 | \$0 |
| 3359 | Railroad Tax Distribution | | \$0 | \$66,556 | \$0 |
| 3360 | Water Filtration Grants | | \$0 | \$0 | \$0 |
| 3361 | Landfill Closure Grants | | \$0 | \$0 | \$0 |
| 3369 | Other Intergovernmental Revenue from State of NH | | \$0 | \$0 | \$0 |
| 3379 | Intergovernmental Revenues - Other | | \$0 | \$0 | \$0 |
| State Sources Subtotal | | | \$0 | \$103,152 | \$36,596 |



Revenues

| Account | Source | Article | Actual Revenues for period ending 12/31/2023 | Estimated Revenues for period ending 12/31/2023 | Estimated Revenues for period ending 12/31/2024 |
|--|---|------------|--|---|---|
| Charges for Services | | | | | |
| 3401 | Income from Departments | 03 | \$0 | \$4,000 | \$4,000 |
| 3402 | Water Supply System Charges | | \$0 | \$0 | \$0 |
| 3403 | Sewer User Charges | | \$0 | \$0 | \$0 |
| 3404 | Garbage-Refuse Charges | | \$0 | \$0 | \$0 |
| 3405 | Electric User Charges | | \$0 | \$0 | \$0 |
| 3406 | Airport Fees | | \$0 | \$0 | \$0 |
| 3409 | Other Charges | | \$0 | \$0 | \$0 |
| Charges for Services Subtotal | | | \$0 | \$4,000 | \$4,000 |
| Miscellaneous Revenues | | | | | |
| 3500 | Special Assessments | | \$0 | \$0 | \$0 |
| 3501 | Sale of Municipal Property | | \$0 | \$12,500 | \$0 |
| 3502 | Interest on Investments | | \$0 | \$0 | \$0 |
| 3503 | Other | | \$0 | \$0 | \$0 |
| 3504 | Fines and Forfeits | | \$0 | \$0 | \$0 |
| 3506 | Insurance Dividends and Reimbursements | | \$0 | \$0 | \$0 |
| 3508 | Contributions and Donations | | \$0 | \$0 | \$0 |
| 3509 | Revenue from Misc Sources Not Otherwise Classified | 03 | \$0 | \$5,000 | \$5,000 |
| Miscellaneous Revenues Subtotal | | | \$0 | \$17,500 | \$5,000 |
| Interfund Operating Transfers In | | | | | |
| 3911 | From Revolving Funds | | \$0 | \$0 | \$0 |
| 3912 | From Special Revenue Funds | | \$0 | \$0 | \$0 |
| 3913 | From Capital Projects Funds | | \$0 | \$0 | \$0 |
| 3914A | From Airport Proprietary Fund | | \$0 | \$0 | \$0 |
| 3914E | From Electric Proprietary Fund | | \$0 | \$0 | \$0 |
| 3914O | From Other Proprietary Fund | | \$0 | \$0 | \$0 |
| 3914S | From Sewer Proprietary Fund | | \$0 | \$0 | \$0 |
| 3914W | From Water Proprietary Fund | | \$0 | \$0 | \$0 |
| 3915 | From Capital Reserve Funds | 13, 11, 09 | \$0 | \$23,444 | \$132,368 |
| 3916 | From Trust and Fiduciary Funds | 04 | \$0 | \$12,500 | \$20,000 |
| 3917 | From Conservation Funds | | \$0 | \$0 | \$0 |
| Interfund Operating Transfers In Subtotal | | | \$0 | \$35,944 | \$152,368 |
| Other Financing Sources | | | | | |
| 3934 | Proceeds from Long-Term Notes/Bonds/Other Sources | 09 | \$0 | \$433,000 | \$540,000 |
| 9998 | Amount Voted from Fund Balance | 09 | \$0 | \$0 | \$80,043 |
| 9999 | Fund Balance to Reduce Taxes | | \$0 | \$0 | \$0 |
| Other Financing Sources Subtotal | | | \$0 | \$433,000 | \$620,043 |
| Total Estimated Revenues and Credits | | | \$0 | \$791,666 | \$1,016,077 |



Budget Summary

| Item | Period ending 12/31/2024 |
|---|-------------------------------------|
| Operating Budget Appropriations | \$695,353 |
| Special Warrant Articles | \$884,057 |
| Individual Warrant Articles | \$40,368 |
| Total Appropriations | \$1,619,778 |
| Less Amount of Estimated Revenues & Credits | \$1,016,077 |
| Estimated Amount of Taxes to be Raised | \$603,701 |



James A. Sojka, CPA*

Sheryl A. Pratt, CPA**

Michael J. Campo, CPA, MACCY

* Also licensed in Maine

** Also licensed in Vermont

August 18, 2023

To the Members of the Board of Selectmen
Town of Croydon
875 NH Route 10
Croydon, NH 03373

Dear Members of the Board of Selectmen:

We have audited the financial statements of the governmental activities, each major fund, and aggregate remaining fund information of the Town of Croydon for the year ended December 31, 2022 and have issued our report thereon dated August 4, 2023. Professional standards require that we communicate to you the following information related to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated February 20, 2023, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

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

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

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you in our engagement letter dated February 20, 2023.

Compliance With All Ethics Requirements Regarding Independence

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

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

PLODZIK & SANDERSON, P.A.
Certified Public Accountants

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

Significant Risks Identified

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

- Management override of controls;
- Improper revenue recognition;
- Impact of the COVID-19 pandemic, and
- Use of QuickBooks as the town's general ledger.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

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

Significant Accounting Estimates

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

The most sensitive accounting estimates affecting the financial statements are:

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

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

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

Financial Statement Disclosures

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



Significant Unusual Transactions

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

Significant Difficulties Encountered During the Audit

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

Corrected and Uncorrected Misstatements

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

None of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements With Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated August 4, 2023.

Management Consultations With Other Independent Accountants

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

Key Audit Matters

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

Modification of the Auditor's Report

We have made the following modification(s) to our auditor's report. An adverse opinion will be issued on the governmental activities. The circumstances that have led to this modification are as follows:

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

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



Other Audit Matters, Findings, or Issues

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

Payroll Withholdings and Accrued Leave Balances (repeated)

In review of the Town's internal controls regarding processing payroll, we identified that payroll withholdings are manually calculated by the Treasurer and/or Deputy Treasurer and accrued leave time balances are manually tracked by the Selectboard Secretary. This practice can be cumbersome and puts the Town at a higher risk of improper payments or improper use of leave time, whether due to error or fraud. We recommend that the Town review the cost vs. benefit of either hiring a third-party payroll service provider to process payroll and track leave time balances or purchasing a payroll module for the existing QuickBooks used by the Town to accomplish these tasks.

Blank Check Stock (repeated)

In documenting internal controls over the cash disbursements of the Town, it was identified that the blank check stock is stored at the Deputy Treasurer's home. It is recommended that the blank check stock be stored in a locked (safe), secure location in the Town Hall until the checks are needed. Additionally, access to the safe should be limited to essential personnel.

Budget (repeated)

In fiscal year 2022, the expenditure budget was input into QuickBooks, but the revenue budget was not. In addition, the expenditure budget that was entered into QuickBooks did not reconcile to the State MS-232R. To further improve the monitoring and financial reporting of the Town, we recommend that the final revenue budget, approved by the State (MS-434R), is input into QuickBooks, so that revenue expectations can be sufficiently monitored throughout the course of the fiscal year. In addition, when entering the budget for the expenditures, we recommend that the budget totals in QuickBooks are reconciled to the State MS-232R to ensure they are in agreement.

Town Clerk Point of Sale Software (repeated)

In review of the internal controls relating to the issuance of motor vehicle permits, it was identified that the Town Clerk's office is tracking individual transactions on a spreadsheet, rather than using a point-of-sale system (Avitar, Visions, etc.). This creates an additional risk to the Town as more is required to be done manually and therefore, a higher risk of human error. We recommend the Town analyze the cost vs. benefit of implementing a point-of-sale system to process all Town Clerk transactions.

Town Financial Policies (repeated)

While developing an understanding of the entity and identifying risks, it was noted that financial policies of the Town have not been formally documented or approved. Lack of formally documented and approved policies can lead to inconsistencies in how transactions are processed, and informal policies are more likely to be ignored or circumvented if not properly documented and approved. We recommend that the Town, at the very least, formally adopt the following policies:

- Financial Closing (details year-end procedures to "close" books)
- Purchasing
- Fund Balance Policy
- Disaster Recovery (as it pertains to financial records)
- Board of Selectmen Investment Policy
- General Personnel Policy



Other Matters

Implementation of New GASB Pronouncements

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

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

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

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

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

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

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

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

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

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

Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.



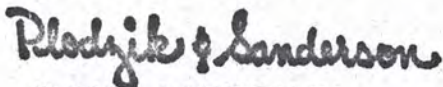
We were engaged to report on the combining and individual fund schedules, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine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

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

Restriction on Use

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

Respectfully,



PLODZIK & SANDERSON
Professional Association
Concord, New Hampshire

Attachments:
AJEs for Gov Letter




2023
\$13.42

Tax Rate Breakdown Croydon

| Municipal Tax Rate Calculation | | | |
|--------------------------------|--------------------|---------------|----------------|
| Jurisdiction | Tax Effort | Valuation | Tax Rate |
| Municipal | \$402,578 | \$122,473,450 | \$3.29 |
| County | \$312,732 | \$122,473,450 | \$2.55 |
| Local Education | \$744,279 | \$122,473,450 | \$6.08 |
| State Education | \$174,445 | \$116,100,250 | \$1.50 |
| Total | \$1,634,034 | | \$13.42 |

| Village Tax Rate Calculation | | | |
|------------------------------|------------|-----------|----------|
| Jurisdiction | Tax Effort | Valuation | Tax Rate |
| Total | | | |

| Tax Commitment Calculation | |
|--------------------------------------|--------------------|
| Total Municipal Tax Effort | \$1,634,034 |
| War Service Credits | (\$23,250) |
| Village District Tax Effort | |
| Total Property Tax Commitment | \$1,610,784 |



Sam Greene
 Director of Municipal and Property Division
 New Hampshire Department of Revenue Administration

12/4/2023

Appropriations and Revenues

Municipal Accounting Overview

| Description | Appropriation | Revenue |
|---|------------------|-------------|
| Total Appropriation | \$791,359 | |
| Net Revenues (Not Including Fund Balance) | | (\$419,894) |
| Fund Balance Voted Surplus | | (\$51,618) |
| Fund Balance to Reduce Taxes | | \$0 |
| War Service Credits | \$23,250 | |
| Special Adjustment | \$0 | |
| Actual Overlay Used | \$59,481 | |
| Net Required Local Tax Effort | \$402,578 | |

County Apportionment

| Description | Appropriation | Revenue |
|---------------------------------------|------------------|---------|
| Net County Apportionment | \$312,732 | |
| Net Required County Tax Effort | \$312,732 | |

Education

| Description | Appropriation | Revenue |
|--|------------------|-------------|
| Net Local School Appropriations | \$1,296,634 | |
| Net Cooperative School Appropriations | | |
| Net Education Grant | | (\$377,910) |
| Locally Retained State Education Tax | | (\$174,445) |
| Net Required Local Education Tax Effort | \$744,279 | |
| State Education Tax | \$174,445 | |
| State Education Tax Not Retained | \$0 | |
| Net Required State Education Tax Effort | \$174,445 | |

Valuation

Municipal (MS-1)

| Description | Current Year | Prior Year |
|--|---------------|---------------|
| Total Assessment Valuation with Utilities | \$122,473,450 | \$122,859,398 |
| Total Assessment Valuation without Utilities | \$116,100,250 | \$114,472,098 |
| Commercial/Industrial Construction Exemption | \$0 | \$0 |
| Total Assessment Valuation with Utilities, Less Commercial/Industrial Construction Exemption | \$122,473,450 | \$122,859,398 |

Village (MS-1V)

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

Croydon

Tax Commitment Verification

2023 Tax Commitment Verification - RSA 76:10 II

| Description | Amount |
|-------------------------------|-------------|
| Total Property Tax Commitment | \$1,610,784 |
| 1/2% Amount | \$8,054 |
| Acceptable High | \$1,618,838 |
| Acceptable Low | \$1,602,730 |

If the amount of your total warrant varies by more than 1/2%, the MS-1 form used to calculate the tax rate might not be correct. The tax rate will need to be recalculated. Contact your assessors immediately and call us at 603.230.5090 before you issue the bills. See RSA 76:10, II

| | |
|--|-------------|
| Commitment Amount | \$1,618,838 |
| Less amount for any applicable Tax Increment Financing Districts (TIF) | \$0 |
| Net amount after TIF adjustment | \$1,618,838 |

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

| | |
|--|------------------------|
| Tax Collector/Deputy Signature: | Date: 12/4/2023 |
|--|------------------------|

Requirements for Semi-Annual Billing

Pursuant to RSA 76:15-a

76:15-a Semi-Annual Collection of Taxes in Certain Towns and Cities - I. Taxes shall be collected in the following manner in towns and cities which adopt the provisions of this section in the manner set out in RSA 76:15-b. A partial payment of the taxes assessed on April 1 in any tax year shall be computed by taking the prior year's assessed valuation times 1/2 of the previous year's tax rate; provided, however, that whenever it shall appear to the selectmen or assessors that certain individual properties have physically changed in valuation, they may use the current year's appraisal times 1/2 the previous year's tax rate to compute the partial payment.

| Croydon | Total Tax Rate | Semi-Annual Tax Rate |
|---------------------|----------------|----------------------|
| Total 2023 Tax Rate | \$13.42 | \$6.71 |

Associated Villages

No associated Villages to report

Fund Balance Retention

| | |
|--|--------------------|
| Enterprise Funds and Current Year Bonds | \$0 |
| General Fund Operating Expenses | \$2,022,815 |
| Final Overlay | \$59,481 |

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

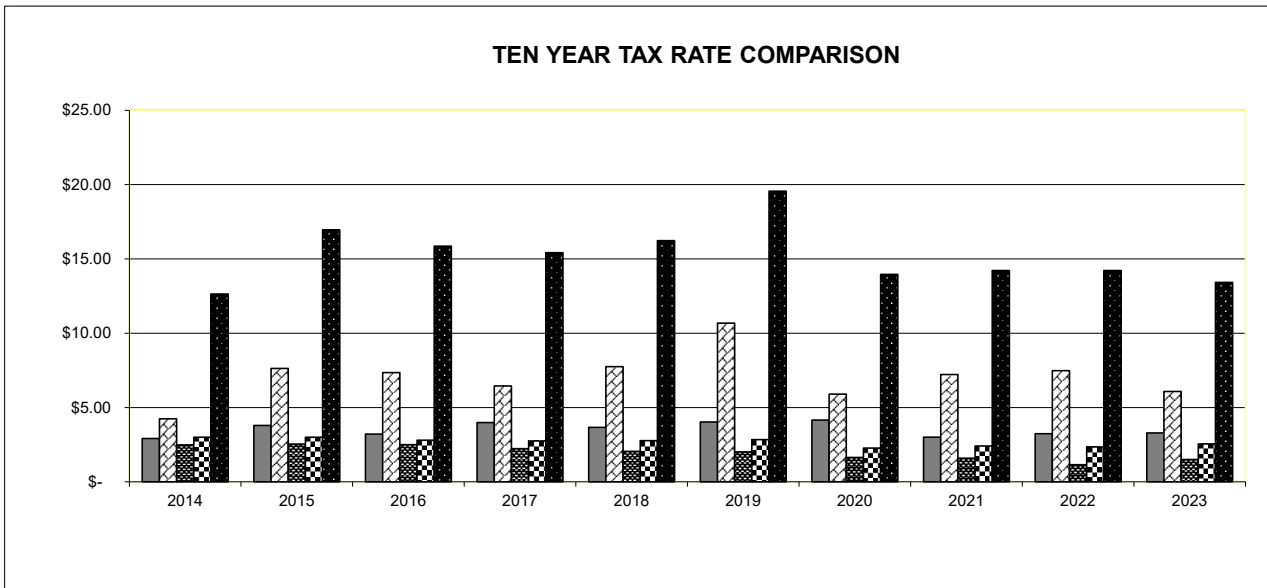
[1] The National Advisory Council on State and Local Budgeting (NACSLB), (1998), *Framework for Improved State and Local Government Budgeting: Recommended Budget Practices (4.1)*, pg. 17.
 [2] Government Finance Officers Association (GFOA), (2009), *Best Practice: Determining the Appropriate Level of Unrestricted Fund Balance in the General Fund*.
 [3] Government Finance Officers Association (GFOA), (2011), *Best Practice: Replenishing General Fund Balance*.



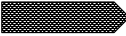


| 2023 Fund Balance Retention Guidelines: Croydon | |
|---|------------------|
| Description | Amount |
| Current Amount Retained (23.75%) | \$480,504 |
| 17% Retained <i>(Maximum Recommended)</i> | \$343,879 |
| 10% Retained | \$202,282 |
| 8% Retained | \$161,825 |
| 5% Retained <i>(Minimum Recommended)</i> | \$101,141 |

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

TEN YEAR TAX RATE COMPARISON 2013-2021

| Year | Town Rate | Local School Rate | State School Rate | County Rate | Total Rate |
|------|-----------|-------------------|-------------------|-------------|------------|
| 2014 | \$ 2.92 | \$ 4.24 | \$ 2.48 | \$ 3.00 | \$ 12.64 |
| 2015 | \$ 3.79 | \$ 7.63 | \$ 2.54 | \$ 3.00 | \$ 16.96 |
| 2016 | \$ 3.21 | \$ 7.35 | \$ 2.50 | \$ 2.80 | \$ 15.86 |
| 2017 | \$ 3.99 | \$ 6.45 | \$ 2.23 | \$ 2.75 | \$ 15.42 |
| 2018 | \$ 3.66 | \$ 7.75 | \$ 2.05 | \$ 2.77 | \$ 16.23 |
| 2019 | \$ 4.03 | \$ 10.68 | \$ 2.01 | \$ 2.84 | \$ 19.56 |
| 2020 | \$ 4.15 | \$ 5.90 | \$ 1.64 | \$ 2.27 | \$ 13.96 |
| 2021 | \$ 3.00 | \$ 7.22 | \$ 1.59 | \$ 2.41 | \$ 14.22 |
| 2022 | \$ 3.24 | \$ 7.48 | \$ 1.15 | \$ 2.35 | \$ 14.22 |
| 2023 | \$ 3.29 | \$ 6.08 | \$ 1.50 | \$ 2.55 | \$ 13.42 |



-  Municipal Rate
-  Local School Rate
-  State School Rate
-  County Rate
-  Total Rate



Croydon Summary Inventory of Valuation

Reports Required: RSA 21-J:34 as amended, provides for certification of valuations, appropriations, estimated revenues and such other information as the Department of Revenue Administration may require upon reports prescribed for that purpose.

Note: The values and figures provided represent the detailed values that are used in the city/towns tax assessments and sworn to uphold under Oath per RSA 75:7.

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

| Assessor |
|----------------------------------|
| KERRY CONNOR (Avitar Associates) |

| Municipal Officials | | |
|---------------------|-------------|-----------|
| Name | Position | Signature |
| ED SPIKER | SELECTBOARD | |
| AMIE FREAK | SELECTBOARD | |

| Preparer | | |
|----------------------|------------|--------------------------|
| Name | Phone | Email |
| PAUL MICHAEL FREITAS | 6038637830 | townclerk@croydon-nh.com |

Preparer's Signature



| Land Value Only | | Acres | Valuation | |
|-------------------------------|--|----------------------|----------------------|----------------------|
| 1A | Current Use RSA 79-A | 18,908.70 | \$1,127,050 | |
| 1B | Conservation Restriction Assessment RSA 79-B | 0.00 | \$0 | |
| 1C | Discretionary Easements RSA 79-C | 0.00 | \$0 | |
| 1D | Discretionary Preservation Easements RSA 79-D | 0.00 | \$0 | |
| 1E | Taxation of Land Under Farm Structures RSA 79-F | 0.00 | \$0 | |
| 1F | Residential Land | 2,161.66 | \$39,483,600 | |
| 1G | Commercial/Industrial Land | 129.03 | \$1,972,800 | |
| 1H | Total of Taxable Land | 21,199.39 | \$42,583,450 | |
| 1I | Tax Exempt and Non-Taxable Land | 2,719.14 | \$5,700,800 | |
| Buildings Value Only | | Structures | Valuation | |
| 2A | Residential | 0 | \$65,180,000 | |
| 2B | Manufactured Housing RSA 674:31 | 0 | \$3,110,600 | |
| 2C | Commercial/Industrial | 0 | \$5,376,200 | |
| 2D | Discretionary Preservation Easements RSA 79-D | 0 | \$0 | |
| 2E | Taxation of Farm Structures RSA 79-F | 0 | \$0 | |
| 2F | Total of Taxable Buildings | 0 | \$73,666,800 | |
| 2G | Tax Exempt and Non-Taxable Buildings | 0 | \$5,681,500 | |
| Utilities & Timber | | | Valuation | |
| 3A | Utilities | | \$6,373,200 | |
| 3B | Other Utilities | | \$0 | |
| 4 | Mature Wood and Timber RSA 79:5 | | \$0 | |
| 5 | Valuation before Exemption | | \$122,623,450 | |
| Exemptions | | Total Granted | Valuation | |
| 6 | Certain Disabled Veterans RSA 72:36-a | 0 | \$0 | |
| 7 | Improvements to Assist the Deaf RSA 72:38-b V | 0 | \$0 | |
| 8 | Improvements to Assist Persons with Disabilities RSA 72:37-a | 0 | \$0 | |
| 9 | School Dining/Dormitory/Kitchen Exemption RSA 72:23-IV | 0 | \$0 | |
| 10A | Non-Utility Water & Air Pollution Control Exemption RSA 72:12 | 0 | \$0 | |
| 10B | Utility Water & Air Pollution Control Exemption RSA 72:12-a | 0 | \$0 | |
| 11 | Modified Assessed Value of All Properties | | \$122,623,450 | |
| Optional Exemptions | | Amount Per | Total | Valuation |
| 12 | Blind Exemption RSA 72:37 | \$0 | 0 | \$0 |
| 13 | Elderly Exemption RSA 72:39-a,b | \$0 | 8 | \$150,000 |
| 14 | Deaf Exemption RSA 72:38-b | \$0 | 0 | \$0 |
| 15 | Disabled Exemption RSA 72:37-b | \$0 | 0 | \$0 |
| 16 | Wood Heating Energy Systems Exemption RSA 72:70 | \$0 | 0 | \$0 |
| 17 | Solar Energy Systems Exemption RSA 72:62 | \$0 | 0 | \$0 |
| 18 | Wind Powered Energy Systems Exemption RSA 72:66 | \$0 | 0 | \$0 |
| 19 | Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23 | \$0 | 0 | \$0 |
| 19A | Electric Energy Storage Systems RSA 72:85 | \$0 | 0 | \$0 |
| 19B | Renewable Generation Facilities & Electric Energy Systems | \$0 | 0 | \$0 |
| 20 | Total Dollar Amount of Exemptions | | | \$150,000 |
| 21A | Net Valuation | | | \$122,473,450 |
| 21B | Less TIF Retained Value | | | \$0 |
| 21C | Net Valuation Adjusted to Remove TIF Retained Value | | | \$122,473,450 |
| 21D | Less Commercial/Industrial Construction Exemption | | | \$0 |
| 21E | Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction | | | \$122,473,450 |
| 22 | Less Utilities | | | \$6,373,200 |
| 23A | Net Valuation without Utilities | | | \$116,100,250 |
| 23B | Net Valuation without Utilities, Adjusted to Remove TIF Retained Value | | | \$116,100,250 |



Utility Value Appraiser

Avitar Associates

The municipality **DOES NOT** use DRA utility values. The municipality **IS NOT** equalized by the ratio.

| Electric Company Name | Distr. | Distr. (Other) | Gen. | Trans. | Valuation |
|------------------------------|--------------------|-----------------------|-------------|--------------------|--------------------|
| NEW HAMPSHIRE ELECTRIC COOP | \$50,800 | \$0 | \$0 | \$0 | \$50,800 |
| PSNH DBA EVERSOURCE ENERGY | \$1,202,700 | \$0 | \$0 | \$5,119,700 | \$6,322,400 |
| | \$1,253,500 | \$0 | \$0 | \$5,119,700 | \$6,373,200 |



| Veteran's Tax Credits | Limits | Number | Est. Tax Credits |
|---|---------------|---------------|-------------------------|
| Veterans' Tax Credit RSA 72:28 | \$500 | 42 | \$20,750 |
| Surviving Spouse RSA 72:29-a | \$700 | 0 | \$0 |
| Tax Credit for Service-Connected Total Disability RSA 72:35 | \$2,000 | 1 | \$2,000 |
| All Veterans Tax Credit RSA 72:28-b | \$500 | 1 | \$500 |
| Combat Service Tax Credit RSA 72:28-c | \$0 | 0 | \$0 |
| | | 44 | \$23,250 |

Deaf & Disabled Exemption Report

| Deaf Income Limits | | Deaf Asset Limits | |
|---------------------------|-----|--------------------------|-----|
| Single | \$0 | Single | \$0 |
| Married | \$0 | Married | \$0 |

| Disabled Income Limits | | Disabled Asset Limits | |
|-------------------------------|-----|------------------------------|-----|
| Single | \$0 | Single | \$0 |
| Married | \$0 | Married | \$0 |

Elderly Exemption Report

First-time Filers Granted Elderly Exemption for the Current Tax Year

| Age | Number |
|-------|--------|
| 65-74 | 1 |
| 75-79 | 0 |
| 80+ | 0 |

Total Number of Individuals Granted Elderly Exemptions for the Current Tax Year and Total Number of Exemptions Granted

| Age | Number | Amount | Maximum | Total |
|-------|----------|----------|------------------|------------------|
| 65-74 | 4 | \$10,000 | \$40,000 | \$40,000 |
| 75-79 | 1 | \$20,000 | \$20,000 | \$20,000 |
| 80+ | 3 | \$30,000 | \$90,000 | \$90,000 |
| | 8 | | \$150,000 | \$150,000 |

Income Limits

| | |
|---------|----------|
| Single | \$26,800 |
| Married | \$40,800 |

Asset Limits

| | |
|---------|----------|
| Single | \$70,000 |
| Married | \$70,000 |

Has the municipality adopted an exemption for Electric Energy Systems? (RSA 72:85)

Granted/Adopted? No Properties:

Has the municipality adopted an exemption for Renewable Gen. Facility & Electric Energy Storage? (RSA 72:87)

Granted/Adopted? No Properties:

Has the municipality adopted Community Tax Relief Incentive? (RSA 79-E)

Granted/Adopted? No Structures:

Has the municipality adopted Taxation of Certain Chartered Public School Facilities? (RSA 79-H)

Granted/Adopted? No Properties:

Has the municipality adopted Taxation of Qualifying Historic Buildings? (RSA 79-G)

Granted/Adopted? No Properties:

Has the municipality adopted the optional commercial and industrial construction exemption? (RSA 72:76-78 or RSA 72:80-83)

Granted/Adopted? No Properties:

Percent of assessed value attributable to new construction to be exempted:

Total Exemption Granted:

Has the municipality granted any credits under the low-income housing tax credit tax program? (RSA 75:1-a)

Granted/Adopted? No Properties:

Assessed value prior to effective date of RSA 75:1-a:

Current Assessed Value:



| Current Use RSA 79-A | Total Acres | Valuation |
|---|--------------------|--------------------|
| Farm Land | 580.71 | \$164,485 |
| Forest Land | 16,500.86 | \$930,959 |
| Forest Land with Documented Stewardship | 51.00 | \$2,180 |
| Unproductive Land | 1,253.57 | \$20,849 |
| Wet Land | 522.56 | \$8,577 |
| | 18,908.70 | \$1,127,050 |

Other Current Use Statistics

| | | |
|--|-----------------|----------|
| Total Number of Acres Receiving 20% Rec. Adjustment | Acres: | 1,936.36 |
| Total Number of Acres Removed from Current Use During Current Tax Year | Acres: | 28.37 |
| Total Number of Owners in Current Use | Owners: | 100 |
| Total Number of Parcels in Current Use | Parcels: | 160 |

Land Use Change Tax

| | | |
|---|--------------------------|---------------------------|
| Gross Monies Received for Calendar Year | | \$24,650 |
| Conservation Allocation | Percentage: 0.00% | Dollar Amount: \$0 |
| Monies to Conservation Fund | | \$0 |
| Monies to General Fund | | \$24,650 |

Conservation Restriction Assessment Report RSA 79-B

| | Acres | Valuation |
|---|--------------|------------------|
| Farm Land | 0.00 | \$0 |
| Forest Land | 0.00 | \$0 |
| Forest Land with Documented Stewardship | 0.00 | \$0 |
| Unproductive Land | 0.00 | \$0 |
| Wet Land | 0.00 | \$0 |
| | 0.00 | \$0 |

Other Conservation Restriction Assessment Statistics

| | | |
|---|-----------------|------|
| Total Number of Acres Receiving 20% Rec. Adjustment | Acres: | 0.00 |
| Total Number of Acres Removed from Conservation Restriction During Current Tax Year | Acres: | |
| Owners in Conservation Restriction | Owners: | 0 |
| Parcels in Conservation Restriction | Parcels: | 0 |



| Discretionary Easements RSA 79-C | Acres | Owners | Assessed Valuation |
|----------------------------------|-------|--------|--------------------|
| | 0.00 | 0 | \$0 |

| Taxation of Farm Structures and Land Under Farm Structures RSA 79-F | | | | | |
|---|------------|-------|----------------|---------------------|--|
| Number Granted | Structures | Acres | Land Valuation | Structure Valuation | |
| 0 | 0 | 0.00 | \$0 | \$0 | |

| Discretionary Preservation Easements RSA 79-D | | | | | |
|---|------------|-------|----------------|---------------------|--|
| Owners | Structures | Acres | Land Valuation | Structure Valuation | |
| 0 | 0 | 0.00 | \$0 | \$0 | |

| Map | Lot | Block | % | Description |
|---|-----|-------|---|-------------|
| <i>This municipality has no Discretionary Preservation Easements.</i> | | | | |

| Tax Increment Financing District | Date | Original | Unretained | Retained | Current |
|--|------|----------|------------|----------|---------|
| <i>This municipality has no TIF districts.</i> | | | | | |

| Revenues Received from Payments in Lieu of Tax | Revenue | Acres |
|--|---------|-------|
| State and Federal Forest Land, Recreational and/or land from MS-434, account 3356 and 3357 | \$0.00 | 0.00 |
| White Mountain National Forest only, account 3186 | | 0.00 |

| Payments in Lieu of Tax from Renewable Generation Facilities (RSA 72:74) | Amount |
|---|--------|
| <i>This municipality has not adopted RSA 72:74 or has no applicable PILT sources.</i> | |

| Other Sources of Payments in Lieu of Taxes (MS-434 Account 3186) | Amount |
|--|--------|
| <i>This municipality has no additional sources of PILTs.</i> | |

Notes



**SCHEDULE OF TOWN OWNED PROPERTIES
ASSESSED VALUES - EXEMPT
AS OF DECEMBER 31, 2023**

| MAP & LOT | LOCATION | ASSESSMENT |
|----------------------|-----------------------|-------------------|
| 00A-062-000 | OFF CASH STREET | \$ 51,500 |
| 00A-160-000 | MORSE HOUSE | \$ 266,800 |
| 00A-346-000 | 931 NH RTE 10 | \$ 33,600 |
| 00A-383-000 | TOWN HALL | \$ 342,900 |
| 00A-384-000 | MUZZEY PARK | \$ 40,100 |
| 00A-385-000 | SCHOOLS | \$ 286,400 |
| 00A-386-000 | TOWN GARAGE | \$ 137,000 |
| 00A-390-000 | TRANSFER STATION | \$ 52,600 |
| 00A-577-000 | LAND ON FOREHAND RD | \$ 49,500 |
| 007-384-00A | FOUR CORNERS CEMETERY | \$ 63,300 |
| 011-384-00B | PUTNAM CEMETERY | \$ 35,700 |
| 011-639-000 | PINNACLE RD | \$ 25,800 |
| 012-140-000 | EAST VILLAGE CEMETERY | \$ 37,100 |
| 012-251-000 | 315 PINE HILL RD | \$ 113,000 |
| 012-409-000 | WINTER HILL CEMETERY | \$ 38,000 |
| 012-499-000 | EAST VILLAGE CEMETERY | \$ 54,200 |
| 012-608-000 | CASH STREET | \$ 36,900 |
| 015-381-000 | LAND ON BRIGHTON RD | \$ 3,900 |
| 016-395-000 | ASA DAVIS CEMETERY | \$ 30,200 |
| 017-551-000 | FLAT CEMETERY | \$ 70,000 |
| 018-561-000 | SOUTHBEACH DR | \$ 69,300 |

Total Assessment of all Town Owned Property \$ 1,837,800

To my fellow Croydon residents,

As we close another chapter in our town's history, I reflect on a year that has challenged and grown us in ways we could not have anticipated. This year tested us but it also highlighted our community's incredible strength and unity.

The year kicked off against notable administrative changes, presenting us with a learning curve in operations and governance. Recognizing the need to adapt quickly, we embraced this as an opportunity for growth. In partnership with the New Hampshire Municipal Association, we embarked on an ambitious training initiative, ensuring that our newly elected team was restored and enhanced in capability and preparedness to serve our community.

Summer presented us with unforeseen challenges as severe rainfalls tested our infrastructure and spirit. In the face of these trials, the presence of FEMA and our collective response efforts demonstrated the resilience of our community. Despite the hurdles, including the departure of a valued board member, Joe Marko, we found strength in unity. The appointment of Kim Burkhamer brought new expertise and perspective to our board, playing a pivotal role in navigating the complexities of the season.

As autumn unfolded, we were reminded of our environmental vulnerabilities, notably with the situation on Croydon Brook Road. Our proactive stance and engagement with state representatives and discussions with Senator Ruth Ward were critical in exploring new avenues for emergency funding and sustainable financial strategies. These efforts underscore the importance of foresight and collaboration in securing our town's resilience and the impact towns like ours can have on legislation in Concord.

Despite the year's challenges, it was undeniably a period of significant growth for Croydon. I am deeply grateful for the unwavering support of our community and the dedicated individuals on the volunteer budget advisory committee. Their expertise and commitment have been instrumental in our achievements—a special thank you to Russ Edwards and his wife for continuing to volunteer their time.

As we look to the future, I am filled with hope and anticipation for what we can achieve together. We face ongoing challenges, including critical infrastructure projects and the transition to a 5-member board, but I am confident in our ability to meet these challenges head-on.

I encourage you to stay engaged and supportive as we progress. The journey ahead is filled with potential, and together, we can continue to build a strong, resilient Croydon.

Serving as your Selectboard Chair is an honor and a privilege. I am excited about the opportunities ahead and am committed to leading our town into a future marked by growth, unity, and prosperity.

Thank you for your trust, support, and collaboration.

Warmest regards,



Amie Freak

Chair, Croydon Selectboard



Town of Croydon
Profit & Loss
 January through December 2023

| | Jan - Dec 23 |
|--|---------------------|
| Ordinary Income/Expense | |
| Income | |
| 43400 · Direct Public Support | |
| 43410 · Tax Collector | 1,432,967.59 |
| 43430 · Town Clerk | |
| 43433 · Sold Checklist | 450.00 |
| 43431 · UCC Filings | 75.00 |
| 43432 · Civil Forfeiture | 150.00 |
| 43441 · Motor Vehicles - 3220 | 225,442.00 |
| 43442 · Bounced Checks | 234.00 |
| 43443 · Copies, Labels, Etc | 18.25 |
| 43444 · Dog Licenses | 1,543.00 |
| 43446 · Vital Records | 522.50 |
| 43448 · Transfer Coupons - 3401 | 8,799.00 |
| 43449 · Transfer Decals | 450.00 |
| 43430 · Town Clerk - Other | -178.00 |
| Total 43430 · Town Clerk | 237,505.75 |
| 43450 · Board of Selectmen | |
| 43462 · Other Grant Income | 55,656.90 |
| 3916 · From Trust & Fiduciary Funds | 78,820.00 |
| 3353 · Highway Block Grant | 33,911.29 |
| 3352 · Meals and Room Tax Distribution | 77,311.63 |
| 3290 · Other Licenses Permits & Fees | 60.00 |
| 43452 · Building Permits | 480.00 |
| 43453 · Planning/Zoning Fees | 850.20 |
| 43455 · Rental Income | 307.50 |
| 43458 · Scrap Metal Income | 3,474.23 |
| 43459 · Burial Plots | 820.00 |
| 43461 · Pistol Permits | 10.00 |
| 43450 · Board of Selectmen - Other | 130,288.16 |
| Total 43450 · Board of Selectmen | 381,989.91 |
| Total 43400 · Direct Public Support | 2,052,463.25 |
| 46400 · Other Types of Income | |
| 3191 · Interest on Checking Account | 85.89 |
| 46430 · Miscellaneous Revenue | 284.97 |
| Total 46400 · Other Types of Income | 370.86 |
| Total Income | 2,052,834.11 |
| Expense | |
| 69700 · Debt Service | 59,488.22 |
| 4130 · Executive | |
| 4141 · Election Wages | 840.00 |
| 4156 · Personnel Administration- Wages | 37,509.17 |
| 4130 · Executive - Other | 43.50 |
| Total 4130 · Executive | 38,392.67 |
| 4140 · Election, Regstn, Vital Stats | 271.32 |

Town of Croydon
Profit & Loss
January through December 2023

| | Jan - Dec 23 |
|--|---------------------|
| 4150 · Financial Administration | 337,739.14 |
| 4152 · Revaluation of Property | 14,984.50 |
| 4153 · Legal Expense | 14,750.06 |
| 4155 · Personnel Administration | |
| 4157 · Payroll Taxes | 11,832.61 |
| 4314 · NH Retirement System Contrib | 7,547.75 |
| 4155 · Personnel Administration - Other | 13,101.45 |
| Total 4155 · Personnel Administration | 32,481.81 |
| 4191 · Planning & Zoning | 107.70 |
| 4194 · General Govt Buildings | |
| 4195a · General Govt Buildings Wages | 1,624.99 |
| 4194 · General Govt Buildings - Other | 22,203.79 |
| Total 4194 · General Govt Buildings | 23,828.78 |
| 4196 · Cemeteries - 4195 | 8,000.00 |
| 4215 · Ambulance | 35,136.00 |
| 4299 · Dispatch | 12,733.81 |
| 4312 · Highways & Streets | |
| 4313 · Highways & Streets-Wages | 110,934.24 |
| 4312 · Highways & Streets - Other | 237,679.29 |
| Total 4312 · Highways & Streets | 348,613.53 |
| 4316 · Street Lights | 1,905.68 |
| 4323 · Transfer Station | |
| 4324 · Transfer Station Wages | 10,653.04 |
| 4323 · Transfer Station - Other | 56,141.04 |
| Total 4323 · Transfer Station | 66,794.08 |
| 4420 · Vendor Payments - 4445 | 5,014.00 |
| 4999 · School District Payments | 963,358.00 |
| 5005 · Warrant Article 5 | 25,000.00 |
| 5006 · Warrant Article 6 | 5,000.00 |
| 5007 · Warrant Article 7 | 50,000.00 |
| 5008 · Warrant Article 8 | 12,500.00 |
| 5009 · Warrant Article 9 | 5,000.00 |
| 5010 · Warrant Article 10 | 20,000.00 |
| 5012 · Warrant Article 12 | 2,412.82 |
| 5014 · Warrant Article 14 | 82,120.00 |
| 65100 · Other Types of Expenses | |
| 65130 · Bank Fees | 49.00 |
| Total 65100 · Other Types of Expenses | 49.00 |
| 69800 · Uncategorized Expenses | 26,100.00 |
| 7000 · Town Lien | 32,201.10 |
| Total Expense | 2,223,982.22 |
| Net Ordinary Income | -171,148.11 |
| Net Income | -171,148.11 |



Report of The Town Clerk to Treasurer

January 1st 2023 to December 31st 2023

| | | |
|----------------------|--|---------------------|
| MOTOR VEHICLES | | \$225,477.00 |
| COPIES, LABELS, ETC. | | \$18.25 |
| POLE LICENSES | | - |
| DOG LICENSES | | \$1,530.00 |
| VITAL RECORDS | | \$522.50 |
| UCC FILINGS | | \$75.00 |
| TRANSFER COUPONS | | \$8,799.00 |
| TRANSFER DECALS | | \$450.00 |
| CIVIL FORFEITURE | | \$150.00 |
| SOLD CHECKLIST | | \$450.00 |
| RETURNED CHECK FEE | | \$234.00 |

Total 2023 Deposits

\$237,705.75



Tax Collector's Report

For the period beginning and ending

This form is due **March 1st (Calendar Year) or September 1st (Fiscal Year)**

Instructions

Cover Page

- Specify the period begin and period end dates above
- Select the entity name from the pull down menu (County will automatically populate)
- Enter the year of the report
- Enter the preparer's information

For Assistance Please Contact:

NH DRA Municipal and Property Division
 Phone: (603) 230-5090
 Fax: (603) 230-5947
<http://www.revenue.nh.gov/mun-prop/>

ENTITY'S INFORMATION

Municipality: County: Report Year:

PREPARER'S INFORMATION

First Name Last Name
 Street No. Street Name Phone Number
 Email (optional)



Debits

| Uncollected Taxes Beginning of Year | Account | Levy for Year of this Report | Prior Levies (Please Specify Years) | | |
|-------------------------------------|---------|---------------------------------|-------------------------------------|------------|------------|
| | | | Year: 2022 | Year: 2021 | Year: 2020 |
| Property Taxes | 3110 | | \$166,278.23 | , | |
| Resident Taxes | 3180 | | | | |
| Land Use Change Taxes | 3120 | | | | |
| Yield Taxes | 3185 | | | | |
| Excavation Tax | 3187 | | | | |
| Other Taxes | 3189 | | | | |
| Property Tax Credit Balance | | (\$115.69) | | | |
| Other Tax or Charges Credit Balance | | | | | |

| Taxes Committed This Year | Account | Levy for Year of this Report | 2022 | Prior Levies |
|---------------------------|---------|---------------------------------|------|--------------|
| Property Taxes | 3110 | \$1,616,485.53 | | |
| Resident Taxes | 3180 | | | |
| Land Use Change Taxes | 3120 | \$36,650.00 | | |
| Yield Taxes | 3185 | \$4,975.54 | | |
| Excavation Tax | 3187 | | | |
| Other Taxes | 3189 | | | |
| | | | | |

| Overpayment Refunds | Account | Levy for Year of this Report | 2022 | 2021 | 2020 |
|--|---------|---------------------------------|---------------------|---------------|---------------|
| Property Taxes | 3110 | | | | |
| Resident Taxes | 3180 | | | | |
| Land Use Change Taxes | 3120 | | | | |
| Yield Taxes | 3185 | | | | |
| Excavation Tax | 3187 | | | | |
| | | | | | |
| Interest and Penalties on Delinquent Taxes | 3190 | \$615.39 | \$4,237.24 | | |
| Interest and Penalties on Resident Taxes | 3190 | | | | |
| Total Debits | | \$1,658,610.77 | \$170,515.47 | \$0.00 | \$0.00 |



Credits

| Remitted to Treasurer | Levy for Year of this Report | Prior Levies | | |
|-------------------------------------|---------------------------------|--------------|------|------|
| | | 2022 | 2021 | 2020 |
| Property Taxes | \$1,188,570.06 | \$135,813.30 | | |
| Resident Taxes | | | | |
| Land Use Change Taxes | \$36,650.00 | | | |
| Yield Taxes | \$4,975.54 | | | |
| Interest (Include Lien Conversion) | \$615.39 | \$3,342.24 | | |
| Penalties | | \$895.00 | | |
| Excavation Tax | | | | |
| Other Taxes | | | | |
| Conversion to Lien (Principal Only) | | \$30,280.07 | | |
| <input type="text"/> | | | | |
| Discounts Allowed | | | | |

| Abatements Made | Levy for Year of this Report | Prior Levies | | |
|-----------------------|---------------------------------|--------------|------|------|
| | | 2022 | 2021 | 2020 |
| Property Taxes | \$689.27 | \$184.86 | | |
| Resident Taxes | | | | |
| Land Use Change Taxes | | | | |
| Yield Taxes | | | | |
| Excavation Tax | | | | |
| Other Taxes | | | | |
| <input type="text"/> | | | | |
| Current Levy Deeded | \$1,749.77 | | | |



| Uncollected Taxes - End of Year # 1080 | Levy for Year of this Report | Prior Levies | | |
|--|---------------------------------|---------------------|---------------|---------------|
| | | 2022 | 2021 | 2020 |
| Property Taxes | \$426,764.95 | | | |
| Resident Taxes | | | | |
| Land Use Change Taxes | | | | |
| Yield Taxes | | | | |
| Excavation Tax | | | | |
| Other Taxes | | | | |
| Property Tax Credit Balance | (\$1,404.21) | | | |
| Other Tax or Charges Credit Balance | | | | |
| Total Credits | \$1,658,610.77 | \$170,515.47 | \$0.00 | \$0.00 |

| For DRA Use Only | |
|---|---------------------|
| Total Uncollected Taxes (Account #1080 - All Years) | \$425,360.74 |
| Total Unredeemed Liens (Account #1110 - All Years) | \$30,513.47 |



Lien Summary

Summary of Debits

| | Last Year's Levy | Prior Levies (Please Specify Years) | | |
|---|------------------|-------------------------------------|--------------------|--------------------|
| | | Year: 2022 | Year: 2021 | Year: 2020 |
| Unredeemed Liens Balance - Beginning of Year | | | \$20,266.02 | \$19,593.17 |
| Liens Executed During Fiscal Year | | \$32,201.10 | | |
| Interest & Costs Collected (After Lien Execution) | | \$587.52 | \$1,232.10 | \$2,222.76 |
| | | | | |
| Total Debits | \$0.00 | \$32,788.62 | \$21,498.12 | \$21,815.93 |

Summary of Credits

| | Last Year's Levy | Prior Levies | | |
|---|------------------|--------------------|--------------------|--------------------|
| | | 2022 | 2021 | 2020 |
| Redemptions | | \$12,277.04 | \$7,802.91 | \$7,764.02 |
| | | | | |
| Interest & Costs Collected (After Lien Execution) #3190 | | \$587.52 | \$1,232.10 | \$2,222.76 |
| | | | | |
| Abatements of Unredeemed Liens | | | | |
| Liens Deeded to Municipality | | \$3,738.86 | \$3,773.60 | \$6,190.39 |
| Unredeemed Liens Balance - End of Year #1110 | | \$16,185.20 | \$8,689.51 | \$5,638.76 |
| Total Credits | \$0.00 | \$32,788.62 | \$21,498.12 | \$21,815.93 |

| For DRA Use Only | |
|---|---------------------|
| Total Uncollected Taxes (Account #1080 - All Years) | \$425,360.74 |
| Total Unredeemed Liens (Account #1110 -All Years) | \$30,513.47 |



CROYDON (107)

1. CERTIFY THIS FORM

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

| | | |
|-----------------------|----------------------|-------------|
| Preparer's First Name | Preparer's Last Name | Date |
| Paul Michael | Freitas | Jan 3, 2024 |

2. SAVE AND EMAIL THIS FORM

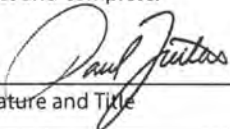
Please save and e-mail the completed PDF form to your Municipal Bureau Advisor.

3. PRINT, SIGN, AND UPLOAD THIS FORM

This completed PDF form must be PRINTED, SIGNED, SCANNED, and UPLOADED onto the Municipal Tax Rate Setting Portal (MTRSP) at <http://proptax.org/nh/>. If you have any questions, please contact your Municipal Services Advisor.

PREPARER'S CERTIFICATION

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



Preparer's Signature and Title

Treasurer's Report

| | |
|--|---------------------------|
| Balance January 1, 2023 (audited) | \$812,811.88 |
| Total Net Deposits | \$2,036,753.95 |
| Less: Payments | (<u>\$2,323,403.23</u>) |
| Balance December 31, 2023 (unaudited) | \$526,162.60 |
| Receipts: | |
| Selectboard: | |
| Donations | \$5,000.00 |
| Highway Block Grant | \$33,911.29 |
| Other Grant Income | \$97,544.87 |
| Sale of Assets | \$67,500.00 |
| Burial Plots | \$820.00 |
| Pistol Permits | \$10.00 |
| Planning/ Zoning Fees | \$1,420.20 |
| Rental Income | \$382.50 |
| Room & Meals Tax | \$77,311.63 |
| Scrap Metal | \$3,474.23 |
| Trustee of Trust Funds | \$78,820.00 |
| Total | \$366,194.72 |
| Town Clerk: | |
| Total | \$237,505.75 |
| Tax Collector: | |
| Total | \$1,432,967.59 |
| Town Treasurer Summary: | |
| Balance January 1, 2023 (audited) | \$812,811.88 |
| Selectboard | \$366,194.72 |
| Town Clerk | \$237,505.75 |
| Tax Collector | \$1,432,967.59 |
| Interest | \$85.89 |
| Total | \$2,849,565.83 |
| Less payments | (<u>\$2,323,403.23</u>) |
| Balance December 31, 2023 (Unaudited) | \$526,162.60 |

Treasurer's Report

| Name | Gross Wages | Social Security | Medicare | Fed W/H | NHRS | Net |
|----------------------|--------------|-----------------|------------|-------------|------------|--------------|
| Beaulieu, Angi | \$100.00 | \$6.20 | \$1.45 | \$0.00 | \$0.00 | \$92.35 |
| Beaulieu, Joseph | \$60,350.77 | \$3,741.76 | \$875.08 | \$7,471.00 | \$0.00 | \$48,262.94 |
| Beaulieu, Jr, Joseph | \$55,311.64 | \$3,429.35 | \$802.05 | \$6,257.00 | \$3,871.81 | \$40,951.42 |
| Burkhamer, Kimberly | \$440.00 | \$27.28 | \$6.38 | \$24.00 | \$0.00 | \$382.34 |
| Campbell, Kaneshia | \$100.00 | \$6.20 | \$1.45 | \$0.00 | \$0.00 | \$92.35 |
| Davis, Carl | \$11,059.29 | \$685.66 | \$160.29 | \$1,040.00 | \$0.00 | \$9,173.34 |
| Edwards, Russell | \$660.00 | \$40.92 | \$9.57 | \$45.00 | \$0.00 | \$564.51 |
| Edwards, Susan | \$400.00 | \$24.80 | \$5.80 | \$0.00 | \$0.00 | \$369.40 |
| Freak, Amie | \$2,640.00 | \$163.68 | \$38.28 | \$358.00 | \$0.00 | \$2,080.04 |
| Freitas, Paul | \$14,360.00 | \$890.31 | \$208.21 | \$322.00 | \$0.00 | \$12,939.48 |
| Gromis, Susan | \$120.00 | \$7.44 | \$1.74 | \$0.00 | \$0.00 | \$110.82 |
| Hall, Julie | \$100.00 | \$6.20 | \$1.45 | \$0.00 | \$0.00 | \$92.35 |
| Janas, Jill | \$120.00 | \$7.44 | \$1.74 | \$0.00 | \$0.00 | \$110.82 |
| Jasper, Bruce | \$100.00 | \$6.20 | \$1.45 | \$0.00 | \$0.00 | \$92.35 |
| Little, Charleen | \$1,120.50 | \$69.48 | \$16.25 | \$0.00 | \$0.00 | \$1,034.77 |
| Little, Edward | \$330.05 | \$20.46 | \$4.80 | \$0.00 | \$0.00 | \$304.79 |
| Marko, Joe | \$1,760.00 | \$109.12 | \$25.52 | \$179.00 | \$0.00 | \$1,446.36 |
| McKeon, Kristie | \$7,144.07 | \$442.95 | \$103.58 | \$455.00 | \$0.00 | \$6,142.54 |
| Michel, Steve | \$200.00 | \$12.40 | \$2.90 | \$0.00 | \$0.00 | \$184.70 |
| Nelson, Angela | \$1,960.91 | \$121.60 | \$28.45 | \$9.00 | \$0.00 | \$1,801.86 |
| Prunier, Melissa | \$4,219.97 | \$261.63 | \$61.18 | \$179.73 | \$0.00 | \$3,717.43 |
| Rook, Jason | \$325.00 | \$20.15 | \$4.71 | \$0.00 | \$0.00 | \$300.14 |
| Smith, William | \$120.00 | \$7.44 | \$1.74 | \$0.00 | \$0.00 | \$110.82 |
| Spiker, Edward | \$2,640.00 | \$163.68 | \$38.28 | \$358.00 | \$0.00 | \$2,080.04 |
| Warburton, Melanie | \$803.83 | \$49.83 | \$11.65 | \$0.00 | \$0.00 | \$742.36 |
| Williams, Brenda | \$1,405.16 | \$87.12 | \$20.40 | \$0.00 | \$0.00 | \$1,297.64 |
| | \$167,891.19 | \$10,409.30 | \$2,434.40 | \$16,697.73 | \$3,871.81 | \$134,477.96 |

| Hourly Wage Rates | |
|----------------------|---------|
| Beaulieu, Joseph | \$26.60 |
| Beaulieu, Jr, Joseph | \$25.00 |
| Davis, Carl | \$16.10 |
| Freitas, Paul | \$16.00 |
| McKeon, Kristie | \$17.60 |
| Nelson, Angela | \$15.75 |
| Prunier, Melissa | \$15.75 |
| Williams, Brenda | \$16.36 |

Trustees of the Trust Funds

2023 Bookkeeper's Report

Certificates of Deposit:

The interest rates on the Certificates of Deposit held in Mascoma continued at 2% during 2023. This yielded us over \$10,500 in interest income during 2023. This is where the Capital Reserve Funds are invested.

Separation of Capital Reserve Funds and Perpetual Care Funds

Based on a discussion with the NH Department of Revenue, Charitable Trust Unit it was determined that Croydon had been improperly investing both the Capital Reserve Funds and the Perpetual Care Funds in one joint investment account. This discussion led to the establishment of a separate Money Market Checking Account with Mascoma Bank to hold the Perpetual Care Funds going forward. This account will earn very little interest over the year due to smaller dollar amount. The Capital Reserve Funds will continue to be held in an investment account with Mascoma Bank.

Mascoma Bank

In September 2023 the Trustees were advised that the platform which held our Capital Reserve investment checking account funds had been hacked. No funds of the Town of Croydon were involved, but as a safety precaution a new Checking Account was established and the old one was eliminated. This process was completed in October 2023.

Henry J Sawyer Funds

These funds have seen growth over 2023 along with the general market returns. The Mutual Funds and Certificates of Deposit in which this fund is invested continue to pay out good returns. This includes dividends and interest, which are funds that may be spent, along with capital gains which go to increase the holdings in the funds. The Certificates of Deposit held in the Sawyer Fund are currently earning over 5% and it appears that when reinvested we will continue to earn 4.75% to 5.25% over the next six to 12 months.

Changes to MS9 and MS10

You will notice a much different format for the MS9 and MS10 contained in this booklet. The format was changed by NH Department of Revenue Administration.

2023 Financial Summary Sawyer Fund

| Income to Prime Money Market | Y/E 2023 |
|-------------------------------------|-----------------------------------|
| Interest earned | \$ 37,256.48 |
| Dividends earned | \$ 18,974.13 |
| Total income | <u><u>\$ 56,230.61</u></u> |
| | |
| 2023 balance forward | \$63,138.94 |
| Prior years adjustment | \$8,110.08 |
| 2023 Warrant articles | \$ (9,000.00) |
| 2023 Income | \$ 56,230.61 |
| Total Available Balance | <u><u>\$118,479.63</u></u> |

| Income to Treasury Money Market | |
|--|---------------------------------|
| Interest | \$406.99 |
| Total income | <u><u>\$406.99</u></u> |
| | |
| 2023 Balance forward | \$8,036.00 |
| 2023 income | \$406.09 |
| Total Available balance | <u><u>\$8,442.09</u></u> |

| Combined Total of Accounts Available for Expenditures | |
|--|-----------------------------------|
| Prime MM | \$118,479.63 |
| Treasury MM | \$8,442.09 |
| Total available Balance | <u><u>\$126,921.72</u></u> |

| Estimated 2024 Income | |
|------------------------------|----------------------------------|
| Money Market & CD Interest | \$11,500.00 |
| Stock Dividends | \$22,500.00 |
| | <u><u>\$34,000.00</u></u> |

1/23/2024



For reporting year Jan 1, 2023 through Dec 31, 2023.

Trustees

| Name | Position | Term Expires |
|---------------|------------|--------------|
| Susan Edwards | Bookkeeper | 1/1/2025 |

Ledger Summary

| | |
|----------------------------|----------------|
| Number of Fund Records | 33 |
| Ledger End of Year Balance | \$2,811,800.41 |

This ledger was reviewed for accuracy and submitted electronically under penalty of perjury on January 22, 2024 by Susan Edwards on behalf of the Trustees of Trust Funds of Croydon.



Capital Reserve (RSA 34/35) Funds

| Name | Purpose | | | | | | Creation Date | BOY Balance | Change | EOY Balance |
|--|-------------|-----------|--------------|-------------|-------------|--------|---------------|-------------|-------------|--------------|
| BRIDGES | | | | | | | | | | |
| Maintenance and Repair | | | | | | 2017 | 169,509.85 | (49,506.35) | 120,003.50 | |
| Principal | BOY Balance | Additions | Gains/Losses | Withdrawals | EOY Balance | Income | BOY Balance | Change | EOY Balance | Market |
| | 166,818.00 | 30,000.00 | 0.00 | 82,120.00 | 114,698.00 | | 2,691.85 | 2,613.65 | 5,305.50 | |
| | | | | | | | | | | Cost Basis |
| | | | | | | | | | | 120,003.50 |
| | | | | | | | | | | Unrealized |
| | | | | | | | | | | (120,003.50) |
| | | | | | | | | | | EOY Value |
| | | | | | | | | | | 0.00 |
| SCHOOL BUILDING | | | | | | | | | | |
| Maintenance and Repair | | | | | | 1999 | 21,344.40 | 396.17 | 21,740.57 | |
| Principal | BOY Balance | Additions | Gains/Losses | Withdrawals | EOY Balance | Income | BOY Balance | Change | EOY Balance | Market |
| | 18,575.40 | 0.00 | 0.00 | 0.00 | 18,575.40 | | 2,769.00 | 396.17 | 3,165.17 | |
| | | | | | | | | | | Cost Basis |
| | | | | | | | | | | 21,740.57 |
| | | | | | | | | | | Unrealized |
| | | | | | | | | | | (21,740.57) |
| | | | | | | | | | | EOY Value |
| | | | | | | | | | | 0.00 |
| SCHOOL FUND | | | | | | | | | | |
| Maintenance and Repair | | | | | | 1804 | 824.14 | 3.19 | 827.33 | |
| Principal | BOY Balance | Additions | Gains/Losses | Withdrawals | EOY Balance | Income | BOY Balance | Change | EOY Balance | Market |
| | 150.00 | 0.00 | 0.00 | 0.00 | 150.00 | | 674.14 | 3.19 | 677.33 | |
| | | | | | | | | | | Cost Basis |
| | | | | | | | | | | 827.33 |
| | | | | | | | | | | Unrealized |
| | | | | | | | | | | (827.33) |
| | | | | | | | | | | EOY Value |
| | | | | | | | | | | 0.00 |
| SPECIAL ED TUITION | | | | | | | | | | |
| Educational Purposes | | | | | | 1988 | 138,239.34 | 2,880.14 | 141,119.48 | |
| Principal | BOY Balance | Additions | Gains/Losses | Withdrawals | EOY Balance | Income | BOY Balance | Change | EOY Balance | Market |
| | 135,040.04 | 0.00 | 0.00 | 0.00 | 135,040.04 | | 3,199.30 | 2,880.14 | 6,079.44 | |
| | | | | | | | | | | Cost Basis |
| | | | | | | | | | | 141,119.48 |
| | | | | | | | | | | Unrealized |
| | | | | | | | | | | (141,119.48) |
| | | | | | | | | | | EOY Value |
| | | | | | | | | | | 0.00 |
| TOWN OFFICE BUILDINGS | | | | | | | | | | |
| Maintenance and Repair | | | | | | 2008 | 112,190.90 | 2,244.14 | 114,435.04 | |
| Principal | BOY Balance | Additions | Gains/Losses | Withdrawals | EOY Balance | Income | BOY Balance | Change | EOY Balance | Market |
| | 105,220.00 | 0.00 | 0.00 | 0.00 | 105,220.00 | | 6,970.90 | 2,244.14 | 9,215.04 | |
| | | | | | | | | | | Cost Basis |
| | | | | | | | | | | 114,435.04 |
| | | | | | | | | | | Unrealized |
| | | | | | | | | | | (114,435.04) |
| | | | | | | | | | | EOY Value |
| | | | | | | | | | | 0.00 |
| TOWN REVALUATION | | | | | | | | | | |
| Discretionary/Benefit of the Town | | | | | | 1993 | 28,712.13 | 5,608.06 | 34,320.19 | |
| Principal | BOY Balance | Additions | Gains/Losses | Withdrawals | EOY Balance | Income | BOY Balance | Change | EOY Balance | Market |
| | 27,266.35 | 5,000.00 | 0.00 | 0.00 | 32,266.35 | | 1,445.78 | 608.06 | 2,053.84 | |
| | | | | | | | | | | Cost Basis |
| | | | | | | | | | | 34,320.19 |
| | | | | | | | | | | Unrealized |
| | | | | | | | | | | (34,320.19) |
| | | | | | | | | | | EOY Value |
| | | | | | | | | | | 0.00 |
| TOWN VEHICLES AND EQUIPMENT | | | | | | | | | | |
| Capital Reserve (Other) | | | | | | 2019 | 20,170.09 | 63,245.35 | 83,415.44 | |
| Principal | BOY Balance | Additions | Gains/Losses | Withdrawals | EOY Balance | Income | BOY Balance | Change | EOY Balance | Market |
| | 19,400.00 | 62,500.00 | 0.00 | 0.00 | 81,900.00 | | 770.09 | 745.35 | 1,515.44 | |
| | | | | | | | | | | Cost Basis |
| | | | | | | | | | | 83,415.44 |
| | | | | | | | | | | Unrealized |
| | | | | | | | | | | (83,415.44) |
| | | | | | | | | | | EOY Value |
| | | | | | | | | | | 0.00 |
| TUITION RESERVE GENERAL EDUCATION | | | | | | | | | | |
| Educational Purposes | | | | | | 2009 | 53,406.69 | 1,126.43 | 54,533.12 | |
| Principal | BOY Balance | Additions | Gains/Losses | Withdrawals | EOY Balance | Income | BOY Balance | Change | EOY Balance | Market |
| | 52,814.68 | 0.00 | 0.00 | 0.00 | 52,814.68 | | 592.01 | 1,126.43 | 1,718.44 | |
| | | | | | | | | | | Cost Basis |
| | | | | | | | | | | 54,533.12 |
| | | | | | | | | | | Unrealized |
| | | | | | | | | | | (54,533.12) |
| | | | | | | | | | | EOY Value |
| | | | | | | | | | | 0.00 |
| VAN SANTFORD FUND SCHOOL | | | | | | | | | | |
| Discretionary/Benefit of the Town | | | | | | 2015 | 13,173.69 | 267.77 | 13,441.46 | |
| Principal | BOY Balance | Additions | Gains/Losses | Withdrawals | EOY Balance | Income | BOY Balance | Change | EOY Balance | Market |
| | 12,554.93 | 0.00 | 0.00 | 0.00 | 12,554.93 | | 618.76 | 267.77 | 886.53 | |
| | | | | | | | | | | Cost Basis |
| | | | | | | | | | | 13,441.46 |
| | | | | | | | | | | Unrealized |
| | | | | | | | | | | (13,441.46) |
| | | | | | | | | | | EOY Value |
| | | | | | | | | | | 0.00 |

Capital Reserve (RSA 34/35) Funds Total End of Year Balance: **\$583,836.13**

Trust Funds

| Name | Purpose | | | | | | Creation Date | BOY Balance | Change | EOY Balance |
|--|--------------|-----------|--------------|-------------|--------------|--------|---------------|-------------|--------------|--------------|
| ALBERT PARLIN | | | | | | | | | | |
| Ministerial | | | | | | 1928 | 10,034.99 | 167.39 | 10,202.38 | |
| Principal | BOY Balance | Additions | Gains/Losses | Withdrawals | EOY Balance | Income | BOY Balance | Change | EOY Balance | Market |
| | 10,000.00 | 0.00 | 0.00 | 0.00 | 10,000.00 | | 34.99 | 167.39 | 202.38 | |
| | | | | | | | | | | Cost Basis |
| | | | | | | | | | | 10,202.38 |
| | | | | | | | | | | Unrealized |
| | | | | | | | | | | (10,202.38) |
| | | | | | | | | | | EOY Value |
| | | | | | | | | | | 0.00 |
| CLINTON BARTON | | | | | | | | | | |
| Ministerial | | | | | | 1951 | 2,007.00 | 33.47 | 2,040.47 | |
| Principal | BOY Balance | Additions | Gains/Losses | Withdrawals | EOY Balance | Income | BOY Balance | Change | EOY Balance | Market |
| | 2,000.00 | 0.00 | 0.00 | 0.00 | 2,000.00 | | 7.00 | 33.47 | 40.47 | |
| | | | | | | | | | | Cost Basis |
| | | | | | | | | | | 2,040.47 |
| | | | | | | | | | | Unrealized |
| | | | | | | | | | | (2,040.47) |
| | | | | | | | | | | EOY Value |
| | | | | | | | | | | 0.00 |
| HENRY J SAWYER-VANGUARD SINGLE INVESTMENT ACCOUNT | | | | | | | | | | |
| Multiple Purposes | | | | | | 2000 | 2,057,488.16 | 71,386.90 | 2,128,875.06 | |
| Principal | BOY Balance | Additions | Gains/Losses | Withdrawals | EOY Balance | Income | BOY Balance | Change | EOY Balance | Market |
| | 1,978,203.22 | 0.00 | 23,750.12 | 0.00 | 2,001,953.34 | | 79,284.94 | 47,636.78 | 126,921.72 | |
| | | | | | | | | | | Cost Basis |
| | | | | | | | | | | 2,128,875.06 |
| | | | | | | | | | | Unrealized |
| | | | | | | | | | | 201,526.69 |
| | | | | | | | | | | EOY Value |
| | | | | | | | | | | 2,330,401.75 |

Trust Funds Total End of Year Balance: **\$2,141,117.91**

Cemetery Funds

| Name | Purpose | | | | | | Creation Date | BOY Balance | Change | EOY Balance |
|-------------------------|-------------|-----------|--------------|-------------|-------------|--------|---------------|-------------|-------------|-------------|
| ALBERT BARTON | | | | | | | | | | |
| Cemetery Perpetual Care | | | | | | 1950 | 642.13 | 3.34 | 645.47 | |
| Principal | BOY Balance | Additions | Gains/Losses | Withdrawals | EOY Balance | Income | BOY Balance | Change | EOY Balance | Market |
| | 200.00 | 0.00 | 0.00 | 0.00 | 200.00 | | 442.13 | 3.34 | 445.47 | |
| | | | | | | | | | | Cost Basis |
| | | | | | | | | | | 645.47 |
| | | | | | | | | | | Unrealized |
| | | | | | | | | | | (645.47) |
| | | | | | | | | | | EOY Value |
| | | | | | | | | | | 0.00 |
| ALMON COON | | | | | | | | | | |
| Cemetery Perpetual Care | | | | | | 1928 | 265.21 | 1.68 | 266.89 | |
| Principal | BOY Balance | Additions | Gains/Losses | Withdrawals | EOY Balance | Income | BOY Balance | Change | EOY Balance | Market |
| | 100.00 | 0.00 | 0.00 | 0.00 | 100.00 | | 165.21 | 1.68 | 166.89 | |
| | | | | | | | | | | Cost Basis |
| | | | | | | | | | | 266.89 |
| | | | | | | | | | | Unrealized |
| | | | | | | | | | | (266.89) |
| | | | | | | | | | | EOY Value |
| | | | | | | | | | | 0.00 |
| ASA DAVIS | | | | | | | | | | |
| Cemetery Perpetual Care | | | | | | 1903 | 390.42 | 2.50 | 392.92 | |
| Principal | BOY Balance | Additions | Gains/Losses | Withdrawals | EOY Balance | Income | BOY Balance | Change | EOY Balance | Market |
| | 150.00 | 0.00 | 0.00 | 0.00 | 150.00 | | 240.42 | 2.50 | 242.92 | |
| | | | | | | | | | | Cost Basis |
| | | | | | | | | | | 392.92 |
| | | | | | | | | | | Unrealized |
| | | | | | | | | | | (392.92) |
| | | | | | | | | | | EOY Value |
| | | | | | | | | | | 0.00 |
| BAIN/KIDDER | | | | | | | | | | |
| Cemetery Perpetual Care | | | | | | 1976 | 1,516.28 | 8.37 | 1,524.65 | |
| Principal | BOY Balance | Additions | Gains/Losses | Withdrawals | EOY Balance | Income | BOY Balance | Change | EOY Balance | Market |
| | 500.00 | 0.00 | 0.00 | 0.00 | 500.00 | | 1,016.28 | 8.37 | 1,024.65 | |
| | | | | | | | | | | Cost Basis |
| | | | | | | | | | | 1,524.65 |
| | | | | | | | | | | Unrealized |
| | | | | | | | | | | (1,524.65) |
| | | | | | | | | | | EOY Value |
| | | | | | | | | | | 0.00 |



Cemetery Funds

| Name | Purpose | | | | | | Creation Date | BOY Balance | Change | EOY Balance | | | |
|---|-------------------------|-----------|--------------|-------------|-------------|--------|---------------|-------------|-------------|-------------|------------|-------------|-----------|
| BALDWIN HUMPHREY | Cemetery Perpetual Care | | | | | | 1920 | 233.08 | 1.68 | 234.76 | | | |
| Principal | BOY Balance | Additions | Gains/Losses | Withdrawals | EOY Balance | Income | BOY Balance | Change | EOY Balance | Market | Cost Basis | Unrealized | EOY Value |
| | 100.00 | 0.00 | 0.00 | 0.00 | 100.00 | | 133.08 | 1.68 | 134.76 | | 234.76 | (234.76) | 0.00 |
| CHWOROWSKY FUND | Cemetery Perpetual Care | | | | | | 1995 | 6,276.08 | 58.08 | 6,334.16 | | | |
| Principal | BOY Balance | Additions | Gains/Losses | Withdrawals | EOY Balance | Income | BOY Balance | Change | EOY Balance | Market | Cost Basis | Unrealized | EOY Value |
| | 3,470.00 | 0.00 | 0.00 | 0.00 | 3,470.00 | | 2,806.08 | 58.08 | 2,864.16 | | 6,334.16 | (6,334.16) | 0.00 |
| DEWITT BARTON - 3 LOTS | Cemetery Perpetual Care | | | | | | 1951 | 496.04 | 3.34 | 499.38 | | | |
| Principal | BOY Balance | Additions | Gains/Losses | Withdrawals | EOY Balance | Income | BOY Balance | Change | EOY Balance | Market | Cost Basis | Unrealized | EOY Value |
| | 200.00 | 0.00 | 0.00 | 0.00 | 200.00 | | 296.04 | 3.34 | 299.38 | | 499.38 | (499.38) | 0.00 |
| GILMAN WHIPPLE | Cemetery Perpetual Care | | | | | | 1911 | 633.05 | 3.34 | 636.39 | | | |
| Principal | BOY Balance | Additions | Gains/Losses | Withdrawals | EOY Balance | Income | BOY Balance | Change | EOY Balance | Market | Cost Basis | Unrealized | EOY Value |
| | 200.00 | 0.00 | 0.00 | 0.00 | 200.00 | | 433.05 | 3.34 | 436.39 | | 636.39 | (636.39) | 0.00 |
| HANNAH STEVENS | Cemetery Perpetual Care | | | | | | 1913 | 210.08 | 1.68 | 211.76 | | | |
| Principal | BOY Balance | Additions | Gains/Losses | Withdrawals | EOY Balance | Income | BOY Balance | Change | EOY Balance | Market | Cost Basis | Unrealized | EOY Value |
| | 100.00 | 0.00 | 0.00 | 0.00 | 100.00 | | 110.08 | 1.68 | 111.76 | | 211.76 | (211.76) | 0.00 |
| HARRIET COOPER | Cemetery Perpetual Care | | | | | | 1924 | 265.21 | 1.68 | 266.89 | | | |
| Principal | BOY Balance | Additions | Gains/Losses | Withdrawals | EOY Balance | Income | BOY Balance | Change | EOY Balance | Market | Cost Basis | Unrealized | EOY Value |
| | 100.00 | 0.00 | 0.00 | 0.00 | 100.00 | | 165.21 | 1.68 | 166.89 | | 266.89 | (266.89) | 0.00 |
| HILLARD SANBORN | Cemetery Perpetual Care | | | | | | 1930 | 1,483.06 | 8.37 | 1,491.43 | | | |
| Principal | BOY Balance | Additions | Gains/Losses | Withdrawals | EOY Balance | Income | BOY Balance | Change | EOY Balance | Market | Cost Basis | Unrealized | EOY Value |
| | 500.00 | 0.00 | 0.00 | 0.00 | 500.00 | | 983.06 | 8.37 | 991.43 | | 1,491.43 | (1,491.43) | 0.00 |
| JANE CHWOROWSKY | Cemetery Perpetual Care | | | | | | 1995 | 1,852.63 | 16.74 | 1,869.37 | | | |
| Principal | BOY Balance | Additions | Gains/Losses | Withdrawals | EOY Balance | Income | BOY Balance | Change | EOY Balance | Market | Cost Basis | Unrealized | EOY Value |
| | 1,000.00 | 0.00 | 0.00 | 0.00 | 1,000.00 | | 852.63 | 16.74 | 869.37 | | 1,869.37 | (1,869.37) | 0.00 |
| JOHN A BARTON | Cemetery Perpetual Care | | | | | | 1950 | 265.21 | 1.68 | 266.89 | | | |
| Principal | BOY Balance | Additions | Gains/Losses | Withdrawals | EOY Balance | Income | BOY Balance | Change | EOY Balance | Market | Cost Basis | Unrealized | EOY Value |
| | 100.00 | 0.00 | 0.00 | 0.00 | 100.00 | | 165.21 | 1.68 | 166.89 | | 266.89 | (266.89) | 0.00 |
| JOSHUA DUNBAR | Cemetery Perpetual Care | | | | | | 1983 | 207.41 | 1.68 | 209.09 | | | |
| Principal | BOY Balance | Additions | Gains/Losses | Withdrawals | EOY Balance | Income | BOY Balance | Change | EOY Balance | Market | Cost Basis | Unrealized | EOY Value |
| | 100.00 | 0.00 | 0.00 | 0.00 | 100.00 | | 107.41 | 1.68 | 109.09 | | 209.09 | (209.09) | 0.00 |
| KATE CLARK | Cemetery Perpetual Care | | | | | | 1917 | 199.23 | 1.68 | 200.91 | | | |
| Principal | BOY Balance | Additions | Gains/Losses | Withdrawals | EOY Balance | Income | BOY Balance | Change | EOY Balance | Market | Cost Basis | Unrealized | EOY Value |
| | 100.00 | 0.00 | 0.00 | 0.00 | 100.00 | | 99.23 | 1.68 | 100.91 | | 200.91 | (200.91) | 0.00 |
| LOUIS HOLBRITTER - 2 LOTS | Cemetery Perpetual Care | | | | | | 1973 | 1,942.64 | 8.37 | 1,951.01 | | | |
| Principal | BOY Balance | Additions | Gains/Losses | Withdrawals | EOY Balance | Income | BOY Balance | Change | EOY Balance | Market | Cost Basis | Unrealized | EOY Value |
| | 500.00 | 0.00 | 0.00 | 0.00 | 500.00 | | 1,442.64 | 8.37 | 1,451.01 | | 1,951.01 | (1,951.01) | 0.00 |
| LOUISA BAILEY | Cemetery Perpetual Care | | | | | | 1941 | 190.76 | 1.26 | 192.02 | | | |
| Principal | BOY Balance | Additions | Gains/Losses | Withdrawals | EOY Balance | Income | BOY Balance | Change | EOY Balance | Market | Cost Basis | Unrealized | EOY Value |
| | 75.00 | 0.00 | 0.00 | 0.00 | 75.00 | | 115.76 | 1.26 | 117.02 | | 192.02 | (192.02) | 0.00 |
| ORA/ELEANOR BARTON | Cemetery Perpetual Care | | | | | | 2002 | 660.96 | 8.38 | 669.34 | | | |
| Principal | BOY Balance | Additions | Gains/Losses | Withdrawals | EOY Balance | Income | BOY Balance | Change | EOY Balance | Market | Cost Basis | Unrealized | EOY Value |
| | 500.00 | 0.00 | 0.00 | 0.00 | 500.00 | | 160.96 | 8.38 | 169.34 | | 669.34 | (669.34) | 0.00 |
| ORRIN PILLSBURY | Cemetery Trust (Other) | | | | | | 1968 | 11,001.34 | 83.70 | 11,085.04 | | | |
| Principal | BOY Balance | Additions | Gains/Losses | Withdrawals | EOY Balance | Income | BOY Balance | Change | EOY Balance | Market | Cost Basis | Unrealized | EOY Value |
| | 5,000.00 | 0.00 | 0.00 | 0.00 | 5,000.00 | | 6,001.34 | 83.70 | 6,085.04 | | 11,085.04 | (11,085.04) | 0.00 |
| WALTER NELSON | Cemetery Perpetual Care | | | | | | 1969 | 246.50 | 1.68 | 248.18 | | | |
| Principal | BOY Balance | Additions | Gains/Losses | Withdrawals | EOY Balance | Income | BOY Balance | Change | EOY Balance | Market | Cost Basis | Unrealized | EOY Value |
| | 100.00 | 0.00 | 0.00 | 0.00 | 100.00 | | 146.50 | 1.68 | 148.18 | | 248.18 | (248.18) | 0.00 |
| WILLIAM RUGER FUND-VANGUARD SINGLE INVESTMENT FUND | Cemetery Trust (Other) | | | | | | 2004 | 54,857.44 | 2,792.38 | 57,649.82 | | | |
| Principal | BOY Balance | Additions | Gains/Losses | Withdrawals | EOY Balance | Income | BOY Balance | Change | EOY Balance | Market | Cost Basis | Unrealized | EOY Value |
| | 47,651.82 | 0.00 | 0.00 | 0.00 | 47,651.82 | | 7,205.62 | 2,792.38 | 9,998.00 | | 57,649.82 | 0.00 | 57,649.82 |

Cemetery Funds Total End of Year Balance: **\$86,846.37**



For reporting year Jan 1, 2023 through Dec 31, 2023.

Trustees

| Name | Position | Term Expires |
|---------------|------------|--------------|
| Susan Edwards | Bookkeeper | 1/1/2025 |

Ledger Summary

| | |
|----------------------------|--------------|
| Number of Fund Records | 2 |
| Ledger End of Year Balance | \$625,275.61 |
| Total Brokerage Fees | \$0.00 |
| Total Brokerage Expenses | \$0.00 |

Attachments

The following documents have been uploaded to the Trustees Portal and filed with this ledger. Please contact the preparer for access to the uploaded files.

| | |
|--|---------------------|
| Combined checking account & investment statements for Capital Reserve Funds | \$583,836.13 |
| Perpetual Care Funds | \$41,439.40 |
| Total Market EOY Value Reported | \$625,275.53 |

This ledger was reviewed for accuracy and submitted electronically under penalty of perjury on January 22, 2024 by Susan Edwards on behalf of the Trustees of Trust Funds of Croydon.



| Investment Name | Type | | | | Shares | Total EOY Balance |
|------------------------------------|------------------------|------------------|-----------------------|-------------------------|-----------------------|-----------------------|
| Mascoma Bank-Capital Reserve Funds | Certificate of Deposit | | | | 0.00 | \$583,836.21 |
| Principal | BOY Balance | Purchases | Cash Cap Gains | Sale Proceeds | Sale Gain/Loss | EOY Balance |
| | \$537,839.40 | \$97,500.00 | \$0.00 | (\$82,120.00) | \$0.00 | \$553,219.40 |
| Income | BOY Balance | | | Income | Expended | EOY Balance |
| | \$19,731.85 | | | \$10,884.96 | \$0.00 | \$30,616.81 |
| Principal Only | BOY Fair Value | | | Unrealized Gains | | EOY Fair Value |
| | \$0.00 | | | \$0.00 | | \$0.00 |
| Mascoma Bank-Perpetual Care Funds | Money Market | | | | 0.00 | \$41,439.40 |
| Principal | BOY Balance | Purchases | Cash Cap Gains | Sale Proceeds | Sale Gain/Loss | EOY Balance |
| | \$25,095.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$25,095.00 |
| Income | BOY Balance | | | Income | Expended | EOY Balance |
| | \$15,924.34 | | | \$420.06 | \$0.00 | \$16,344.40 |
| Principal Only | BOY Fair Value | | | Unrealized Gains | | EOY Fair Value |
| | \$0.00 | | | \$0.00 | | \$0.00 |

SELECT BOARD

Amie Freak, Chair
Kimberlee Burkhamer

Edward Spiker
email: tcbosadmn2@gmail.com
phone:863-7830 fax:863-2601

Meets Every 2nd & 4th TUESDAY

ZONING BOARD

Jason Rook, Chair
Dominic Dimaggio

Brenda Williams
Carl F Newton

**MEETS BY APPT. ONLY
CALL FOR APPOINTMENT**

FIRE WARDEN-BURN PERMITS

Jason Rook-863-6916

Croydon School Board

Angi Beaulieu
Kevin Morris
Aaron McKeon

TOWN CLERK / TAX COLLECTOR

Paul Michael Freitas
phone: 863-7830 fax:863-2601
email: townclerk@croydon-nh.com

879 NH RTE 10
Croydon, NH 03773
Monday-Wednesday 12:00-6:00

ROAD AGENT

Joe Beaulieu
Assistant Joe Beaulieu Jr.
HIGHWAY GARAGE 863-4849

HEALTH OFFICER

Callie Freak
Andrew Alliotta - Deputy

PLANNING BOARD

Larry Rawls, Chair
Jim Morgan, Vice Chair

Chris Prost
VACANT
VACANT

**MEETS 1ST WEDNESDAY
OF EACH MONTH at 7:00 pm**

POLICE

State Police
Dispatch 863-5116
EMERGENCY 911

Croydon School

Phone 863-2080

TRANSFER STATION

Carl Davis
Sawyer Meadow Rd
Saturday -8:00-12:00
Sunday - 12:00-4:00
Wednesday - 12:00 - 4:00

No Cash accepted - **PUNCH TICKETS** only
available at Coniston Store or Town Office.



CROYDON HIGHWAY DEPARTMENT REPORT

“Well last summer certainly didn’t go as planned, Mother nature had other plans for us with the rain washing out some of our roads and culverts. Thank you to anyone who helped out with that mess, we certainly needed all hands-on deck and we made it through without too much of a catastrophe. Repairs were ongoing throughout the rest of the summer and the roads were ready for winter by the fall.



Winter has been ok as of writing this but we have had almost as much mud as snow a few times. Hopefully going forward to spring, the mud will be minimal. 😊

Thank you all for your patience and support as we finish up another year.”

-Joe Beaulieu, Town of Croydon Road Agent

To the Residents of the Town of Croydon,

I would like to start out by saying thank you for the votes to support a contract with the Croydon Fire Department, for our services. The money was very helpful this past year, as we responded to and assisted with a record-breaking 148 calls. It becomes harder and harder each year to obtain volunteer members that can respond to calls, as well as maintain a certain level of training for all new and existing members. I would also like to thank our existing members, who continually try to make every call. It's not always possible to leave their full-time jobs to assist those in need of help, but they make it happen. The Croydon Fire Department would also like to extend our gratitude to T.Nelson Landscaping and a couple other local businesses, for their labor and/or monetary contributions, to have an ice rink installed. It pleases us to see that local families have already been enjoying it. If it continues to show use and appreciation, then we have a few more ideas we would like to implement for the town's people to enjoy.

Starting out in 2024, we have already received 23 calls within the first 25 days of January. We have had a few fires where Mutual Aid proved to be very helpful, valuable, and necessary, for our rural area. This past year both our new tanker truck and our new off-road rescue unit came in very handy with some of our calls to Croydon and to surrounding towns as well. Without the use of our off-road unit, we would have had more difficulties responding to our call for a helicopter crash. Also, without our new tanker that holds twice the amount of water than our outdated tanker held, things would not have turned out as well as they did on some of our fire calls with our new tanker.

As we continue to have the need to make upgrades and replace our outdated equipment, we have ordered a new engine to replace our current 22-Year-old engine. It has been requiring more and more maintenance and is going to be less and less reliable as it ages. It will take approximately 3 years before we see this new engine and we will be working on trying to obtain federal grant money to help pay for a portion of it. We will also be working on replacing some of our EMS equipment, that has reached an age where no company will service it. It is important on medical calls that our equipment function properly and maintain calibration and functional parts. Our current EMS monitor is 8 years old and will cost \$40,000 to replace. As we do our best to upgrade our equipment to serve the town to the best of our ability, we very much appreciate the continuing support from many of the town residents.

In closing I would like to extend the offer, that if anyone has an interest in joining, has questions, or wants to see how we operate, please stop in or give me a call for an application or an appointment.

Sincerely,

Jason Rook, Fire Chief of Croydon Fire Department

TO THE VOTERS OF THE TOWN OF CROYDON, County of Sullivan, in the State of New Hampshire, qualified to vote on Town Affairs:

You are hereby notified to meet at the Croydon Town Hall, 879 NH Rte 10, in said Croydon NH on Tuesday, the 14th day of March 2023, at 11:00 o'clock in the forenoon, (polls not to close earlier than 7:00 o'clock in the afternoon), to act upon Article One (1); and to meet at the said Hall on Saturday the 18th day of March 2023, at 9:00 o'clock in the forenoon to act upon the remaining warrant articles.

First Session of Annual Meeting (Official Ballot Voting)

Date: March 14, 2023

Time: 11 am to 7 pm

Location: Croydon Town Hall

Details: Moderator Bruce Jasper calls to open the polls at 11:00 am and reads the warrant and Article 1 to the people present. Supervisors of the checklist present were Sue Gromis, William Smith and Jill Janas. Ballot Clerks present were Angi Beaulieu, Kanasha Campbell, Julie Hall and Brenda Williams. Absentee ballots were opened by the moderator and added to the box beginning at 1PM. Polls closed at 7pm. Counting of the town/school ballots was performed by Kristi McKeon, Brenda Williams, Kanasha Campbell, Julie Hall, Jill Janas and William Smith. Bruce Jasper and selectman Russell Edwards helped to reconcile and add up totals.

Second Session of Annual Meeting (Transaction of all other Business)

Date: March 18, 2023

Time: 9:00 AM

Location: Croydon Town Hall

Details: 9:00 AM - Town Moderator Bruce Jasper calls meeting to order. 9:02 AM - Pledge of Allegiance.

Article 1. To choose one Selectmen for three years, one Selectmen for 1 year, one Town Clerk/Tax Collector for one year, one Town Treasurer for three years, one Supervisor of the Checklist for three years, one Trustee of the Trust funds and Cemeteries for three years and to vote on one question, and all such officers and agents that may be necessary for the transaction of the Town business for the ensuing year.

+

Number of Registered Voters: 658

Total votes cast: 266

The outcome for the Town Voting was as follows:

| | VOTES | | VOTES |
|--------------------------|--------------|--|--------------|
| Selectmen 3-years | | Town Clerk/Tax Collector 1-year | |
| Amie Freak | 253 | Paul Michael Freitas | 239 |
| Edward Spiker (Write-In) | 1 | Charlene Smith | 1 |
| Undervotes | 12 | Kristi McKeon | 1 |
| Overvotes | 0 | Undervotes | 25 |

| | | | |
|--|-----|--|-----|
| | | Overvotes | 0 |
| Selectmen 1-year | | Trustee of Trust Funds and Cemeteries 3-years | |
| Ryan Ball | 64 | April Anderson (Write-In) | 66 |
| Ryan Shackett | 46 | Andrea Anderson (Write-In) | 1 |
| Edward Spiker | 142 | Amy Anderson (Write-In) | 2 |
| Chris Gardener | 1 | Kyle Keniston (Write-In) | 1 |
| James Wicks | 1 | Laura Hooley (Write-In) | 1 |
| Undervotes | 10 | Thomas Leslie (Write-In) | 1 |
| Overvotes | 2 | Undervotes | 180 |
| | | Overvotes | 2 |
| Town Treasurer 3-years | | Supervisor of the Checklist 3-years | |
| Angela Nelson | 254 | Lynn Touchette | 240 |
| Kim McKinney (Write-In) | | Brenda Williams (Write-In) | 1 |
| Overvotes | | Kristi McKeon (Write-In) | 17 |
| Undervotes | | Sue Edwards (Write-In) | 16 |
| | | Willis Ballou (Write-In) | 2 |
| | | Casper (Write-In) | 1 |
| | | April (NLN, Write-In) | 1 |
| | | James Wicks | 2 |
| | | Ed Little | 1 |
| | | Jill Jaras | 1 |
| | | April Johnson | 1 |
| | | Steve Michel | 1 |
| | | Tom Leslie | 1 |
| | | Overvotes | 0 |
| | | Undervotes | 7 |
| Are you in favor of increasing the Board of Selectmen to 5-members? | | | |
| YES | 133 | NO | 117 |
| Undervotes | 16 | Overvotes | 0 |

Article 2. To see if the town will vote to raise and appropriate the sum of Four Hundred Thirty-three Thousand Dollars (\$433,000) for the repaving of Cash Str., and to authorize the issuance of not more than Four Hundred Thirty-three Thousand Dollars (\$433,000) of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the municipal officials to issue and negotiate such bonds or notes and to determine the rate of interest thereon; and further, to raise and appropriate the sum of Fifty-four Thousand Fifty-one Dollars (\$54, 051) for the first year's bond payment. (Recommended by Select Board)

Motion to move the question. Seconded.

Chairman Edwards of the Select Board explains the intent of the article.

Motion to table Article 2 until the reading of all other articles.

(Made by Domenic Dimaggio, 2nded Brenda Williams)

Motion *fails* by verbal yes/no vote.

Motion to move the question after discussion.

(Made by Domenic Dimaggio, 2nded Hope Damon)

Motion *FAILS* due to not passing by ballot vote requiring 2/3 in the affirmative.

(AMMENDED 6/5/2023 per direction of Jaime Dow of NH Department of Revenue)

Article 3. To see if the Town will vote to raise and appropriate the sum of Five Hundred Forty-eight Thousand Eight Hundred Fifty-Nine dollars (\$548,859) for general municipal operations. This article does not include appropriations contained in special or individual articles addressed separately.

(Recommended by the Select Board)

| | |
|---|--------------|
| Debit Services, (Morse House, Loverin Hill) | \$66,665 |
| Executive | 40,000 |
| Election, Reg. & Vital Statistics | 1,000 |
| Financial Administration | 36,000 |
| Revaluation of Property | 8,000 |
| Legal Expense | 6,500 |
| Personnel Administration | 25,000 |
| Planning & Zoning | 1,300 |
| General Government Buildings | 30,000 |
| Cemeteries | 300 |
| Dispatch Services | 14,700 |
| Ambulance | 35,136 |
| Highway & Streets | 215,258 |
| Street Lighting | 2,400 |
| Sanitation | 60,000 |
| Health | 100 |
| Direct Assistance | 2,000 |
| Vendor Payments (Health Agencies) | <u>4,500</u> |

Total \$548,859

Motion to move the question as written.

(Made by Russel Edwards, 2nded Amie Freak)

Motion *passes* by verbal yes/no vote.

Article 4. To see if the Town will raise and appropriate the sum of Twelve Thousand Five Hundred Dollars (\$12,500) for cemetery maintenance and cemetery repairs. The funds to support this article are to be removed from the interest earned in the Henry J. Sawyer Memorial

Fund and the Ruger Memorial Fund.
(Recommended by the Select Board)

Motion to move the question as written.
(Made by Russel Edwards, 2nd Hope Damon)
Motion *passes* by verbal yes/no vote.

Article 5. To see if the Town will raise and appropriate the sum of Twenty-Five Thousand Dollars (\$25,000), to be added to the Bridges Capital Reserve Fund previously established.
(Recommended by Select Board)

Motion to move the question as written.
(Made by Russel Edwards, 2nd Amie Freak)
Discussion: Current balance of the fund and the funding goal the select board is suggesting. (~\$200,000)
Motion *passes* by verbal yes/no vote.

Article 6. To see if the Town will raise and appropriate the sum of Five Thousand Dollars (\$5,000), to be added to the Town Revaluation Capital Reserve Fund.
(Recommended by the Select Board)

Motion to move the question as written.
(Made by Russel Edwards, 2nd Amie Freak)
Discussion: Concerns about evaluations that happen every 5 years.
Discussion: Assessment under conditions of “fairness”.
Motion to move the question.
(Made by Kim McKinney, 2nd Amie Freak)
Motion *passes* by verbal yes/no vote.

Article 7 To see if the Town will raise and appropriate the sum of Fifty Thousand Dollars (\$50,000), to be added to the Town Vehicles and Equipment Capital Reserve Fund established in 2019. (Recommended by the Select Board)

Motion to move the question as written.
(Made by Russel Edwards, 2nd Amie Freak)
Discussion: This funding could be used should the town require a vehicle for an LEO.
Motion *passes* by verbal yes/no vote.

Article 8. To see if the Town will raise and appropriate the sum of Twelve Thousand Five Hundred Dollars (\$12,500), to be added to the Town Vehicles and Equipment Capital Reserve

Fund established in 2019. This amount came from the sale of the old grader after a new one was purchased. (Recommended by the Select Board)

Motion to move the question as written.

(Made by Russel Edwards, 2nded Joe Marko)

Discussion: Ordering of Articles 7 & 8; how ordering could affect the votes on Articles.
Motion *passes* by verbal yes/no vote.

- Article 9. To see if the Town will vote to raise and appropriate the sum of Five Thousand (\$5,000) to be added to the Bridges Capital Reserve Fund previously established as specified in article 8 of the 2020 town report. This sum to come from the unassigned fund balance as the funds were deposited from the sale of Cash Street property. No amount raised by taxation. Recommendations Required (Majority vote required)

Motion to move the question as written.

(Made by Russel Edwards, 2nded Amie Freak)

Motion *passes* by verbal yes/no vote.

- Article 10. To see if the Town will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000) for the purpose of having a contract for services (Fire & EMS) with the Croydon Volunteer Fire Department for the Town of Croydon. The appropriated funds will help with stabilizing personnel and their time and cost for services. (Recommended by the Select Board)

Motion to move the question as written.

(Made by Russel Edwards, 2nded Joe Marko)

Discussion: Jason Rook speaks to the budgeting and costs of the Croydon Volunteer Fire Department.

Motion to amend the question to:

To see if the Town will vote to raise and appropriate the sum of ~~Ten Thousand Dollars (\$10,000)~~ **Twenty Thousand Dollars (\$20,000)** for the purpose of having a contract for services (Fire & EMS) with the Croydon Volunteer Fire Department for the Town of Croydon. The appropriated funds will help with stabilizing personnel and their time and cost for services.

(Made by Ian Underwood, 2nded Jason Rook)

Article *passes as amended* by verbal yes/no vote.

- Article 11. To see if the Town will vote to raise and appropriate the sum of Eight Thousand Dollars (\$80,000) to contract part time police services for the town of Croydon. The Select Board

and Town Moderator shall appoint a volunteer 5-person Safety Board to execute this task. Two people by the Select Board and three people by the Moderator. If the Safety Board is not able to contract services for 2023, this money is to be earmark for use of police services in 2024. Submitted by petition. Not Recommended by the Select Board

Motion to move the question as written.

(Made by Domenic Dimaggio, 2^{nded} Brenda Williams)

Discussion: Jim Peschke speaks about the cost and challenges of years past attempts at policing.

Motion to amend the question to:

(Made by Dominic Dimaggio, 2^{nded} Kim Burkhammer)

To see if the Town will vote to raise and appropriate the sum of ~~Eight Thousand Dollars~~ **Eighty Thousand Dollars** (\$80,000) to contract part time police services for the town of Croydon. The Select Board and Town Moderator shall appoint a volunteer 5-person Safety Board to execute this task. Two people by the Select Board and three people by the Moderator. If the Safety Board is not able to contract services for 2023, this money is to be earmark for use of police services in 2024. Submitted by petition. Not Recommended by the Select Board.

(Made by Angi Beaulieu, 2^{nded} Melanie Warburton)

Article *fails as amended* by verbal yes/no vote.

Article 12. Shall the town of Croydon raise and appropriate an amount not to exceed Ten Thousand Dollars (\$10,000) to implement the recording and live broadcasting of ALL public meetings of the Town of Croydon to take effect no later than 10/18/23. If for any reason remote access is not provided to the public, the reason will be noted in the meeting minutes. The cost of recording and broadcasting all town meetings will be incorporated into the town budget in future years. The purpose of this action is to encourage and maximize public involvement and participation in town government. It also serves as a means to receive input from and keep informed those that would otherwise be unable to attend meetings in person, (i.e. Elderly, Sick, those with severe physical limitations, Those with young children...etc) Submitted by petition. Not Recommended by the Select Board

Motion to move the question as written.

(Made by Kim McKinney, 2^{nded} Hope Damon)

Discussion: Concerns raised over the cost for the internet/streaming service with upcoming Consolidated contract awarded.

Motion to amend the question to: Shall the town of Croydon raise and appropriate an amount not to exceed ~~Ten Thousand Dollars (\$10,000)~~ **Two Thousand Dollars (\$2,000)** to implement the recording and live broadcasting of ALL public meetings of the Town of Croydon to take effect no later than 10/18/23. If for any reason remote access is not

provided to the public, the reason will be noted in the meeting minutes. The cost of recording and broadcasting all town meetings will be incorporated into the town budget in future years. The purpose of this action is to encourage and maximize public involvement and participation in town government. It also serves as a means to receive input from and keep informed those that would otherwise be unable to attend meetings in person, (i.e. Elderly, Sick, those with severe physical limitations, Those with young children...etc) Submitted by petition. Not Recommended by the Select Board (Made by Joe Peschke, 2nd Cathy Peschke)
Motion *fails* by verbal yes/no vote.

Motion to amend the question to: Shall the town of Croydon raise and appropriate an amount ~~not to exceed~~ **up to** Ten Thousand Dollars (\$10,000) to implement the recording and live broadcasting of ALL public meetings of the Town of Croydon to take effect no later than 10/18/23. If for any reason remote access is not provided to the public, the reason will be noted in the meeting minutes. The cost of recording and broadcasting all town meetings will be incorporated into the town budget in future years. The purpose of this action is to encourage and maximize public involvement and participation in town government. It also serves as a means to receive input from and keep informed those that would otherwise be unable to attend meetings in person, (i.e. Elderly, Sick, those with severe physical limitations, Those with young children...etc) Submitted by petition. Not Recommended by the Select Board (Made by Hope Damon, 2nd Angi Beaulieu)
Motion *passes* by verbal yes/no vote.

Motion to move the question as amended.
(Made by Chris Prost, 2nd Kim Burkhammer)
Article *passes as amended* by verbal yes/no vote.

Article 13. Shall the town READOPT the STANDARD VETERANS TAX CREDIT in the amount of Two-Hundred Fifty Dollars (\$250) accordance with RSA 72:28-b, for an annual tax credit on residential property which shall be equal the same amount as the standard or optional veterans tax credit voted by the town under RSA 72:28. Majority vote required. Recommended by Select Board.

Motion to move the question.
(Made by Russel Edwards, 2nd Joe Marko)

Motion to amend the question to: Shall the town READOPT the STANDARD VETERANS TAX CREDIT in the amount of ~~Two-Hundred Fifty Dollars (\$250)~~ **Five Hundred Dollars (\$500)** accordance with RSA 72:28-b, for an annual tax credit on residential property which shall be equal the same amount as the standard or optional veterans tax credit voted by the town under RSA 72:28. Majority vote required. Recommended by Select Board.

(Made by James Morgan, 2nd John Anderson)
Article *passes as amended* by verbal yes/no vote.

Article 14. To see if the town will raise and appropriate the sum of Ninety Thousand Dollars (\$90,000) to repair the bridge on Bright Road. It is anticipated the Thirty-Four Thousand One Hundred Eighteen Dollars (\$34,118) is to come from the One Time Bridge Payment and Fifty-Seven Thousand Five Hundred Sixty-Two Dollars (\$57,562) to come from the Bridges Capital Reserve Fund. Recommended by Select Board.

Motion to move the question.
(Made by Russel Edwards, 2nd Amie Freak)

Motion to amend the question to: To see if the town will raise and appropriate the sum of ~~Ninety Thousand Dollars (\$90,000)~~ **One Hundred Two Thousand Five Hundred Dollars (\$102,500)** to repair the bridge on ~~Bright~~ **Brighton** Road. It is anticipated the Thirty-Four Thousand One Hundred Eighteen Dollars (\$34,118) is to come from the One Time Bridge Payment and ~~Fifty-Seven Thousand Five Hundred Sixty-Two Dollars (\$57,562)~~ **Seventy Thousand Sixty-Two Dollars** to come from the Bridges Capital Reserve Fund. Recommended by Select Board.

(Made by Russel Edwards, 2nd Amie Freak)
Article *passes as amended* by verbal yes/no vote.

Article 15. To transact any other business that may legally come before this Town Meeting.

Angi Beaulieu requested the ‘projected’ tax implication for future Articles.
Russel Edwards recognized for his time on the BOS and as BOS Chair.
Kristi McKeon recognized for her time as both Tax Collector and Town Clerk.

Motion to Adjourn.
(Made by Susan Edwards, 2nd Angi Beaulieu)

11:35 AM - Meeting adjourns.

A TRUE COPY ATTEST.

Paul Michael Freitas
Croydon Town Clerk

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION
RESIDENT MARRIAGE REPORT

01/01/2023 - 12/31/2023

-- CROYDON --

02/10/2024

Person A's Name and Residence

LLOYD, ASHLEY JEAN

CROYDON, NH

SWENSEN, JEFFREY SCOT

GRANTHAM, NH

Person B's Name and Residence

KIMBALL, ADAM MICHAEL

CROYDON, NH

BALLOU, AMY LYNN

CROYDON, NH

Town of Issuance

CROYDON

CROYDON

Place of Marriage

CROYDON

GRANTHAM

Date of Marriage

09/09/2023

09/23/2023

Total number of records 2

DEPARTMENT OF STATE
 DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT DEATH REPORT

01/01/2023 - 12/31/2023

--CROYDON, NH --

02/10/2024



| Decedent's Name | Death Date | Death Place | Father's/Parent's Name | Mother's/Parent's Name Prior to First Marriage/Civil Union | Military |
|--------------------------|------------|-------------|------------------------|--|----------|
| JASPER, BRUCE ROBERT | 12/21/2023 | LEBANON | JASPER, ROBERT | HAYES, UNA | N |
| PALMER, ROSE MARIE | 11/14/2023 | LEBANON | CHARTIER SR, WILLIAM | DECOSTA, FRANCES | N |
| BENSON, AMBER ROSE | 10/28/2023 | LEBANON | CAMPBELL, ARNOLD | COTE, PEARL | N |
| SPEER, BARBARA BRADLEY | 10/01/2023 | CROYDON | SCHOFIELD, CHRISTIAN | BRADLEY, IDA | N |
| VANDIVER, MICHAEL WESLEY | 07/05/2023 | CROYDON | SMOTHERS, THOMAS | STENZEL, MARY | Y |
| JOHNSON, JUDITH ANN | 07/01/2023 | CROYDON | SCOTT, WILLIAM | SPILLER, GRACE | N |
| PALMER, NELSON HOWARD | 01/14/2023 | CROYDON | PALMER, LESTER | HIGGINS, EVELYN | N |

Total number of records 7

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT BIRTH REPORT

01/01/2023 - 12/31/2023

-- CROYDON --

| Child's Name | Birth Date | Birth Place | Father's/Parent's Name | Mother's/Parent's Name |
|--------------------------|------------|-------------|------------------------------|--------------------------|
| CHRYS TAL, BAYLEN THOMAS | 10/30/2023 | LEBANON, NH | CHRYS TAL, DAVID THOMAS | CHRYS TAL, KAYLA MARIE |
| COURCHESNE, ZOEY ANN | 03/05/2023 | KEENE, NH | COUTCHE SNE, NICHOLAS SAWYER | DUSTIN, CHEYENNE JADE |
| KENISTON, BEAU KYLE | 07/03/2023 | LEBANON, NH | KENISTON, KYLE MICHAEL | KENISTON, LAURA ANN |
| LEHMAN, ODIN KENDRICK | 03/15/2023 | LEBANON, NH | LEHMAN, KRISTEN LYNN | LEHMAN, CHANDRA LEE |
| MCKEON, RAFFERTY LARCOM | 07/18/2023 | CROYDON, NH | MCKEON, JOHN AARON | MCKEON, KRISTI KARIN |
| THORSON, AVRIE MARIE | 02/26/2023 | LEBANON, NH | THORSON, ROBERT DANIEL | DUHAIM E, ERIN ELIZABETH |

Total number of records 6

**Sullivan County
Advisory Council**

24 Main Street
Newport, NH 03773
603.863.9200

extension.unh.edu

Advisory Council Members

Russ Edwards, Chair
Croydon

Tanya McIntire, Secretary
Grantham

**Hope Damon, State Council
Representative**
Sunapee

Paul Etkind
Grantham

**Commissioner George
Hebert**
Goshen

Stephanie Schell
Meriden

Jeff Snitkin
Newbury

Donna Stamper
Grantham

William Weeks
Grantham

Michele Kroll,
Sullivan County Office
Administrator

February 2024

Croydon Town Office
879 NH Route 10
Croydon, NH 03773

To the town of Croydon,

The Sullivan County Cooperative Extension Advisory Council is reaching out to the town of Croydon to let the community know we are here to assist them.

The Community and Economic Development Specialist has been working to make the Sugar River Region more recognized as a distinct area of New Hampshire. Monthly events are being held around the county to make people aware of the many interesting sights and places in the Sugar River Area.

The Food and Agriculture staff work with landowners and farmers with information on federal programs and hands-on training with production, soil testing, and networking. Sugaring is an important source of income for many of our small landowners. Forestry and natural resources assist landowners free of charge to help you achieve your woodlot objectives including forestry, recreation, wildlife habitat, water resources, scenic beauty and income.

The 4-H Program Manager's connections include 16 community/county partnerships connecting youth to community needs and existing community supports. Youth participate in 4H clubs, after-school programs, teen leadership, and community service.

The Health and Well-Being Specialist has reached over 80 residents through mental health and resiliency training. Expanded programming includes an online Wellness Wheel personal assessments and Boost Your Brain and Memory program for older adults.

UNH works in all counties throughout the state at county Extension offices. They also provide programs to highlight local farm stands and farmers markets. A recent publication, a newsletter in the format of a small newspaper, is formatted to highlight a wide range of things to see and do.

The advisory council volunteers serve for a limited time. This means we are always looking for new members from the communities to provide fresh insight into the needs in Sullivan County.

You can find more information through [Extension's Sullivan County webpage](#) and the Sullivan County's [Facebook](#) page.

The University of New Hampshire Cooperative Extension is an equal opportunity educator and employer. University of New Hampshire, U.S. Department of Agriculture and N.H. counties cooperating.



CROYDON HISTORICAL SOCIETY 2023

RAIN, RAIN, AND MORE RAIN! 2023 was the wettest in NH history, and Croydon wasn't spared. Wow, not one season wasn't effected by frequent and plentiful amounts of rain. Thank you Road Agent, Joe Beaulieu for the excellent response to so many road issues. Early icy conditions with a week of brutal cold, early mud season, summer floods and road wash out, fall colors were

late and over quickly as more rains took it all down. December saw no snow on the ground that kids and adults could get into. And guess what? Rain in December too. Surprise! So getting things done quickly; mowing lawns, painting houses, outdoor events rescheduled, had to be acted on. Fast!

The annual **yard sale** in June was equally effected by torrential rains, but we were able to move it all into the town hall the day before and though pouring rain outside, folks came between raindrops and we didn't have very much to remove that was unsold.

The **memory walkway** into the museum was laid by **Bill Smith**, and I helped. It was a clear, hot morning, and only stopping for water breaks, and wiping his brow it was a project well done and most appreciated. **Orders are still being taken**, you can get cards



to place orders at the town office, Coniston store, at the museum or download from our website, croydonhistoricalsociety.org. We plan to continue the length as far as possible as years go on. **So, it's not too late to order as we continue to sell bricks.** Please stop by and see your memory brick and come into the museum if you haven't been for awhile to see new displays.



Bea Smith is the oldest Croydon resident, at 104. A beautiful spirit, Bea served this town as public servant, and devoted church member.



Fun on Rocky Bound Pond when we finally had freeze over in February. A few stress crack bumps didn't prevent skating the entire pond. Fun abounds when this occurs.



CROYDON HISTORICAL SOCIETY 2023



Mentioned in last years report (not pictured in color though) is the very nice **one horse open sleigh** was donated by Rob Blais and will sit prominent in the barn museum. You'll notice in the photo other items acquired over the years to add to our quite complete collection of the agrarian artifacts of life here as lived by our ancestors. We received some more items for

the barn collection, so we need to get the barn back in order for public viewing.

Veterans Day dinner was roast pork this year, with the number of curbside pick-ups on the rise this year. Dessert was apple crisp, provided by Croydon church members, we do so thank them. Our helpers worked as hard as ever; Waverly Carruci, Kathi LaCroix, Sue Gromis , John S, FD John and I worked this years event. **Harry Newcomb** is our oldest vet at 92.



Museum update: A thorough cleaning of the museum this spring and turning the water on, made it more pleasant for our archivist to work, and volunteer, Kent Randell, our new neighbor got put right to work. Little did he know! With the retirement of Dick Gross doing our lawn after so many years, we were at a loss to get someone to take this over. Well, Kent came over and mowed until we got another volunteer, Dave Hooley came forward and mowed the rest of the season as well as a few maintenance chores about the building. He'll be helping with some future tasks.

Kent Randell has considerable experience with archives, and works with Barb and Anastasia weekly at the museum. This is fortunate for us. He loves learning about the past of the new town he and his family have adopted. We have a few other new members this year that want to help with some of the tasks in the museum.

In Memorium: With sadness every year I mention the individuals who have contributed to Croydon history that have passed away. This year has far too many. **Judy Johnson** was a very active member of the Croydon church, **Aaron Turner** was a long time worker for Camp Coniston , **Tom Bridgeo** had a long Croydon family history, **Joyce Jordan** from the Linton family lineage, helped with society events often, **Grace Creighton** donated many items to the barn museum, **Bruce Jasper** had become town and school moderator.



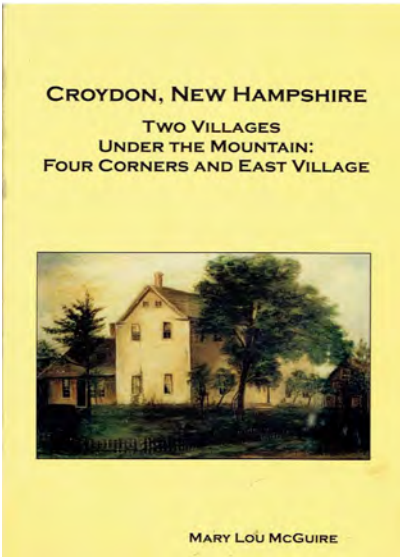
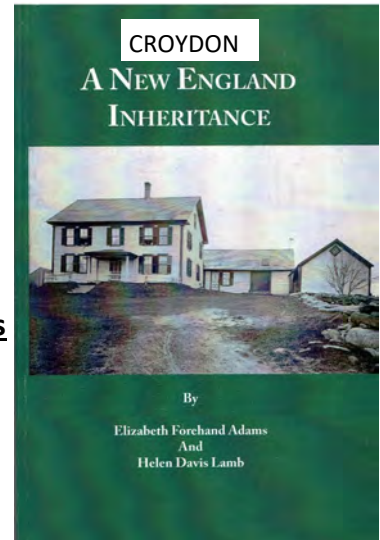
Judy Johnson



Joyce Jordan

CROYDON HISTORICAL SOCIETY 2023

The New England Inheritance . This book is an excellent read about daily routine life and farming in Croydon through the years of 1870—1918. It’s a fascinating book based on the Forehand family diaries and verbal accounts written down as true life history. Well worth your time to read.

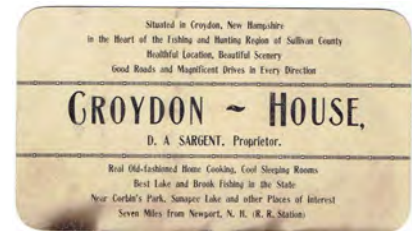


Croydon New Hampshire, Two Villages Under the Mountain: Four Corners and East Village.

This book starts with our earliest known history, the charter, earliest settlers and where they settled creating our various ‘town centers’.

Books are for sale at \$10. Offered at the town office, Coniston store and the museum.

One featured item is the Croydon House. (Inn and tavern). This is the center chimney colonial building to the left of our museum. Built c. 1820—1840, it was operated as a



tavern by many through the years. David A. Sargent purchased this property in 1870. In 1871 he opened the Croydon House, operating year round , until his death in 1911. It accommodated 30 guests. Bob Ransom purchased it in 1983 from Ken and Diane Lurvey, and in 2023 new owners, Kent and Brook Randell, and daughter Sparrow Jane. Already wonderful neighbors, Kent has much experience in historic archiving and is assisting Barb Kresse regularly with materials and collections still being documented.

The **Haunted Museum** was a fun fall event at the museum, open to the public and quite well attended.



SPOOKY NEIGHBORS



WHO IS THIS?

CROYDON HISTORICAL SOCIETY 2023

We have a pretty good selection of matted prints of the store, school and flat church, originals done by Barbara Huff of Newport. We are offering these for sale at \$40.



We also have some copies of old prints, as the Croydon Flat picture examples below, and some of the East Village, too. Some 8x10's are framed or unframed, and 11x17 unframed. Priced at \$5 & \$10.



CROYDON HISTORICAL SOCIETY 2023

A warm welcome to the newly elected Town Clerk this year, Paul Freitas. He has dove into the role, learning the daily routine, but working diligently to sort through and archive some of the older records stored, but not thoroughly documented in an easily retrievable way. He comes with great computer knowledge, thus skillfully navigating the town and state departments needed to run the office in the newest updated standards, which are ever changing in technology today. We are fortunate to have such a pleasant individual willing to be in this role with great office and communication skills.

We have a number of past collectible ornaments for sale, individuals to fill your collection can be pursued at \$5, 3 for \$10, a group of six is \$20.



January 2025 Christmas Ornaments available

- 2019 Corbin Park Buffaloes
- 2018 Kitty Fogg House -Four Corners
- 2017 Alonzo Allen House -East Village
- 2015 Marshall Putnam -Four Corners
- 2014 Earl Davis Farm -Old Springfield Rd
- 2013 Humphrey Pat Sawyer Farm
- 2012 Forehand House -EV (only a few)
- 2011 MacWilliams Farm -Ryder Corner
- 2010 Linton Post Office- Pine Hill Rd
- 2009 Phillips Dodge -Croydon Flat
- 2008 Sugar River Valley Exchange
-Gross Family Home- EV
- 2006 Morse Museum -East Village

I close this year's letter again with an appeal for more volunteers, to help at the museum with a variety of tasks, and other activities/events throughout the year. We also would like to have any old photos of your home, events, and of your ancestors in Croydon that you might be willing to share and have us copy. We'd also love to do interviews with you about growing up here, past and present. Come visit us at the museum, call Barb Kresse or send an email through our website, croydonhistoricalsociety.org. for an appointment.

Regards,

Jane Dearden, CHS, Pres.

Over the years since the Croydon Historical Society's inception in 1999, then the Town's purchase of the 1790 Samuel Morse House, in 2008, we have received many donations. Donation of time by our members to change an empty building into a Museum of period antiques, Croydon history through photographs, maps, paintings, family genealogies, old deeds etc. These are a sampling of some recent and past donations which we greatly appreciate listed on the following page. We will make a home for anything Croydon related and Thank you so much!

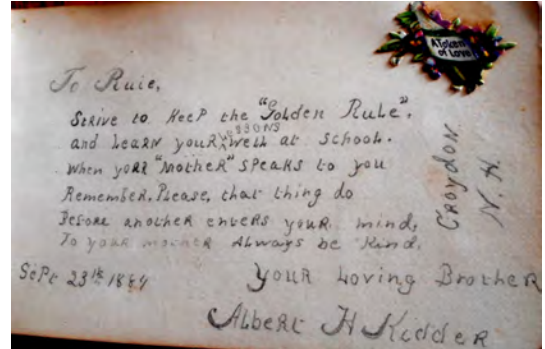
CROYDON HISTORICAL SOCIETY 2023

MUSEUM NOTES:

We received a large amount of donations in 2023 from local residents and from families of past Croydon residents. Thank you all who thought of us to house your history in perpetuity! Here's a sampling of what we acquired.

-A complete genealogy from Martha Norris of the Nelson & Cutting family, early residents. The Nelson Farm (later the Pest House) on Croydon Turnpike and Cutting Dairy Farm at Ryder Corner.

-A large amount of photos from Roxanne Dodge Turner of her family back to her great-great grand parents including an autograph book belonging to Ruie Kidder Croydon June 16th 1884 filled with her neighbors and friends notes. Many pictures of Croydon Flat, Corbin Park & of her father working at Pat Sawyers big barn. Also framed paintings by her great aunt Nataline Burke Reed of scenes in Croydon. Her Grandmother's (Jean Dodge) apron worn at all Good Neighbor events. And more.



-A large collection of Croydon information from Keith and Susan Wheeler Cutting including a fascinating letter from Austin Corbin to his parents in 1851 detailing his trip from NH to Davenport, Iowa.

From railroad to Buffalo. Steamer Steamer "Atlantic" to Detroit. He noted: "I saw a planter from the south with his wife, male and female servant. In steerage I saw a poor Irish woman w/o shoes or stockings, a thin dress holding an infant equally poorly clad. I could not help contrasting the difference between the situation between the black slaves of the planter and these two emigrants.

A strong wind was blowing from the west causing terrible sea-sickness among the passengers and they arrived 6 hour late in Detroit. Later arriving at Lake Michigan we proceeded to the refreshment saloon and found nothing but beef steak and bread. I saw the last of it disappearing in the mouth of the person seated before me. I had paid 37 ½ cents for the privilege of seeing him eat and then went aboard the St. Louis for Chicago. In Chicago I met Jas. Breck Jr., formerly of our town.

Leaving Chicago to Huntley's Station and then Galena about 200 miles in distance we first took a train then traveled by stage. Traveling day and night we reached there in 36 hours. We never went faster than 3 miles an hour. I persisted in staying over one stage and persuaded the agent to grant us the luxury of lying about six hours in dirty beds, with any quantity of fleas and bedbugs. Supper a concoction of turnip tops and pine shavings tea and toast. Many times the coach reeled side to side with it's weight and then it made a plunge!" **Come read this entire story at the Museum. 26 typewritten pages in all.**

-A large collection of old photos of the Frye, Smith and Sampson family of East Village from Alison Marino.

-Wayne Curtis donated a large collection of Croydon information from Ethel Curtis. Ethel and I shared a love of history and Croydon history archives & stories.

Births, Deaths, Marriages info. William Batterman Ruger Memorial Service pamphlet. Copy of Discharge Certificate for Henry Humphrey 1866 and John Humphrey Surveyor of Highways 1817. Ryders of Ryder Corner Family history. And much more.

-Wilfrid and Mary Gonyo donated a large beautifully framed Wedding photograph of DeWitt and Josephine Barton. Framed document of Discharge papers of Sanford T. Barton from the Military after the Civil War. Framed document of Disability from injury for Sanford T. Barton from the Military during the Civil War. An antique dress form plus vintage women's clothing. An old straw hat that once belonged to Pat Sawyer who gave it to Mary to wear during a Croydon celebration event. And more.

-Elaine & David Effman donated their collection of Croydon Christmas ornaments, some which completed our whole series for the Museum!

As you see, we welcome any Croydon items of interest. Thank you in advance! Come see us.

Barbara Kresse, Croydon Historical Society Archivist

Narrative of the 2021–23 Grantham-Croydon Boundary Perambulation

Narrative

The last Perambulation of the Grantham-Croydon boundary was performed in parts, concluding on July 2012. Being overdue for Perambulation, Grantham originally proposed to Croydon a Perambulation in 2020, but the emergence of the Covid-19 Pandemic resulted in the rescheduling of the Perambulation to 2021.

The 2021–23 Grantham-Croydon Boundary Perambulation was conducted in three parts. The first, on May 11th, 2021, visited the Boundary Markers within the Blue Mountain Forest Association land (Corbin Park). The second, on June 4th, 2023, visited the boundary markers between Croydon Turnpike and Route 10, as well as Boundary Marker 8 located just east of Bouldervale Lane. The final part, on October 22nd, 2023, visited the remaining boundary markers between Route 10 and Stoney Brook Road.





Boundary Marker 7

On May 11th, 2021, Rich Kaszeta (Grantham Conservation Commission), Warren Kimble (Grantham Selectboard), and Carol Kowalski (Grantham resident), met with Joe Marko (Croydon Selectboard), Sue Marko (Croydon Resident), Theresa O’Clair (Croydon Resident), and Barbe Kresse (Croydon Resident) met at the East Gate of the Blue Mountain Forest Association at Croydon Four Corners (the junction of Loverin Hill Road and the Croydon Turnpike) in Croydon, NH. We met with Allen Welch, the Blue Mountain Forest Association Superintendent, who gave us a briefing and escorted us to the E1 Camp (identified in previous Perambulation narratives as the “Boiler Meadow Camp”) to take the Red Trail to the junction of the Red and Yellow trails atop Grantham Mountain in a saddle between Grantham Mountain and Croydon Mountain. Allen Welch left and our party departed on a red-blazed trail from the Northwest corner of the E1 Camp meadow, as described in the 2005 and 2012 perambulations.

Unfortunately, after approximately half a mile we were no longer able to locate additional blazes, and the landscape became steep. Noting that we were heading away from the Red-Yellow junction waypoint, we decided as a group to instead bushwack towards the saddle where we hoped to re-join the trail to the saddle. After a difficult bushwhack, we eventually emerged on a cleared and maintained trail that, upon joining this trail, rose to the top of the saddle at a clearly-marked junction between the Red and Yellow Trails.

Using the Yellow Trail, we continued another 0.25 miles to a large scenic outcropping near Stone 14 (43.489278 N; 72.213889 W). After a brief break, we continued another 50 feet along the Yellow Trail to a bend in the trail, where we left the trail, bushwhacking in a general SW direction toward Boundary Marker 7 (also known as Stone 14 Grantham-Plainfield boundary). The stone was located approximately 12 feet from the GPS coordinates published in the 2012 Perambulation. The stone is a vertical monument clearly engraved with “G OBB”, “C”, “P”, and several year markings from previous Perambulations. The GPS was allowed to integrate for 5 minutes to get updated estimated coordinates of at (43.488803 N, 72.215991 W). Trees and underbrush were cleared, orange survey tape was applied to Stone 13, and we returned to the Yellow Trail, placing

orange survey tape at periodic locations to assist in future perambulations (the Grantham-Plainfield Perambulation revisited this spot two weeks later, and the tape assisted greatly with this effort, although the Blue Mountain Forest Association later recommended replacing this orange tape with blue survey tape to avoid confusion with existing color markers utilized by the Reserve; the tape was replaced on a subsequent Perambulation with Plainfield).

| | |
|--|---|
|  |  |
| <p>(a) 2021 Grantham and Croydon Perambulation Team getting briefed on the Game Reserve by Allen Welch (left).</p> | <p>(b) Boundary Marker 7 as located.</p> |
|  |  |
| <p>(c) Details of Grantham side of Boundary Marker 7</p> | <p>(d) Details of Croydon side of Boundary Marker 7</p> |



Returning to the Yellow Trail, we then headed NE along the Yellow Trail, and at the junction of the Red/Yellow Trail Junction returned down the mountain using the Red Trail. From this direction, it was easy to follow the trail's red blaze markers back to the E1 Camp Meadow, arriving in the **Southwest** corner of the E1 Camp meadow, indicating that the 2012 Perambulation narrative was in error. The Grantham Conservation Commission strongly recommends that future Perambulations follow this route; a copy of the tracklog for the correct route is available on file to support future Perambulations.



At the E1 Camp we met up with Allen Welch, who escorted us out of the park back to the East Gate.

Boundary Marker 7.1

Due to scheduling difficulty, we were not able to continue this Perambulation in either the Fall of 2021 or in 2022, and were finally able to schedule a second Perambulation session on June 4th, 2023. For this perambulation, we first pre-positioned two cars at the Grantham Recreation Field, and then assembled at 8:30 AM at a parking area on the Croydon Turnpike located approximately half a mile north of Croydon Four Corners. In attendance were Richard Kaszeta (Grantham Conservation Commission), Dave Wood (Grantham Conservation Commission), Martha Gearhart (Grantham Conservation Commission), Carol Kowalski (Grantham Resident), Ed Spiker (Croydon Selectboard Member), Stephanie Spiker (Croydon Resident), and Michelle Oeser (Croydon Resident).

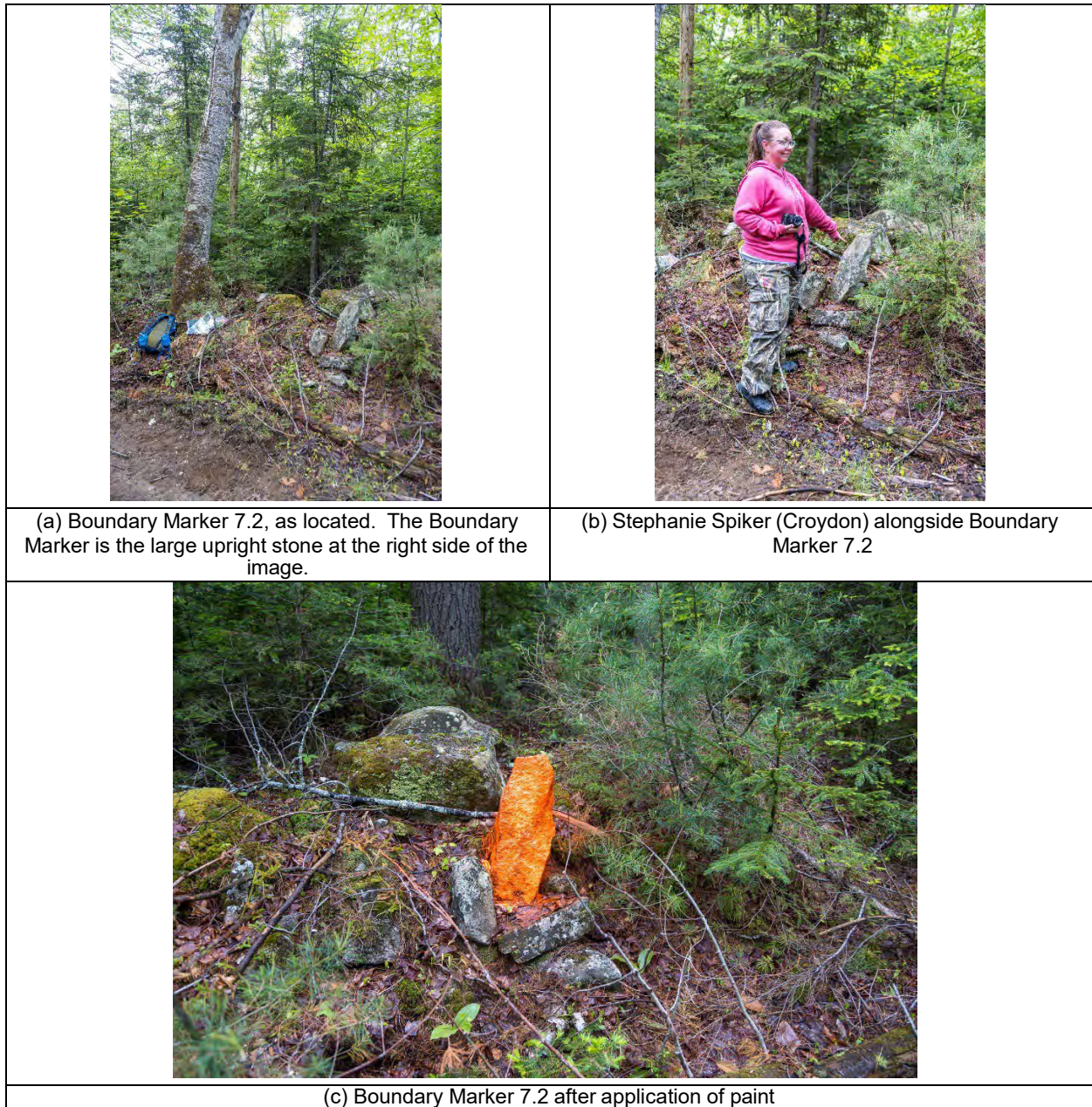
From this parking area, we headed along the Croydon Turnpike for a distance of 0.8 miles, arriving at a junction with a snowmobile trail. Continuing on the Croydon Turnpike, Boundary Marker 7.1 was easily located in the woods just east of the Croydon Turnpike along a stone wall. The rock identified in the 2012 Perambulation was identified, although the paint from 2012 was only faintly visible. Immediately adjacent to this rock was a survey pin from the 2018 surveying of the Ruger Wilderness Management Area North, which lies immediately east of this marker. This pin is marked “Loverin Lot, NHF&G, David Mann, NH, Property Corner”. Several trees nearby are blazed and marked “State Wildlife Management Corridor”, so this Boundary Marker should be easily identified in future perambulations. This survey marker, having been professionally surveyed, is now recognized as the official Boundary Marker 7.1. The GPS was allowed to integrate for 5 minutes, and the updated coordinates for this Boundary Marker are recorded as (43.480694 N, 72.183832 W), approximately 1 ft from the location identified in 2012. The rock adjacent to the survey pin was refreshed with high-visibility orange paint.

| | |
|--|--|
|  |  |
| <p>(a) Boundary Marker 7.1, as located. The large rock on the right has remnants of paint from previous Perambulations. The surveying pin added in 2019 is clearly visible adjacent to that rock</p> | <p>(b) Details of the Survey Pin now serving as Boundary Marker 7.1</p> |

| | |
|---|--|
|  |  |
| <p>(c) Ed Spiker (Croydon) at Boundary Marker 7.1</p> | <p>(d) Boundary Marker 7.1, with the nearby rock repainted for visibility</p> |

Boundary Marker 7.2

After locating Boundary Marker 7.1, we returned on the Croydon Turnpike to the junction with a snowmobile trail which heads east for 0.7 miles before intersecting with the Class VI portion of Forehand Road. Following Forehand Road curving around to the north, after an additional 0.2 miles of hiking, the road crosses the town border and begins to descend. This is labeled as “Crooker Road” on various USGS and Good Maps, and described in the 2012 Perambulation, but Crooker Road itself is heavily overgrown and difficult to located. Boundary Marker 7.2 was located as part of a stone wall on the eastern side of the road, next to an old barway in the wall. The stone was identified by shape, the paint from 2012 having faded completely. The GPS was allowed to integrate for 5 minutes, and the updated coordinates for this Boundary Marker are recorded as (43.476643 N, 72.168846 W), approximately 1 ft from the location identified in 2012. The boundary marker was refreshed with high-visibility orange paint.



Boundary Marker 7.3

Due to the overgrown nature of Crooker Road, to locate Boundary Marker 7.3 we started to bushwhack through moderately heavy forest at a bearing of 110 degrees. At a distance of 0.25 miles, we located a small set of blazes around a survey marker at a location of (43.475070 N, 72.1644070, W). Based upon the location and the labeling of “Loverin Lot” identical to that of Boundary Marker 7.1, we determined that this marker is an intermediate marker from the 2018 Survey of the Ruger Wilderness Management Area. We have informally recorded this marker as “Boundary Marker 7.2a”, as it may be of utility in future Perambulations.

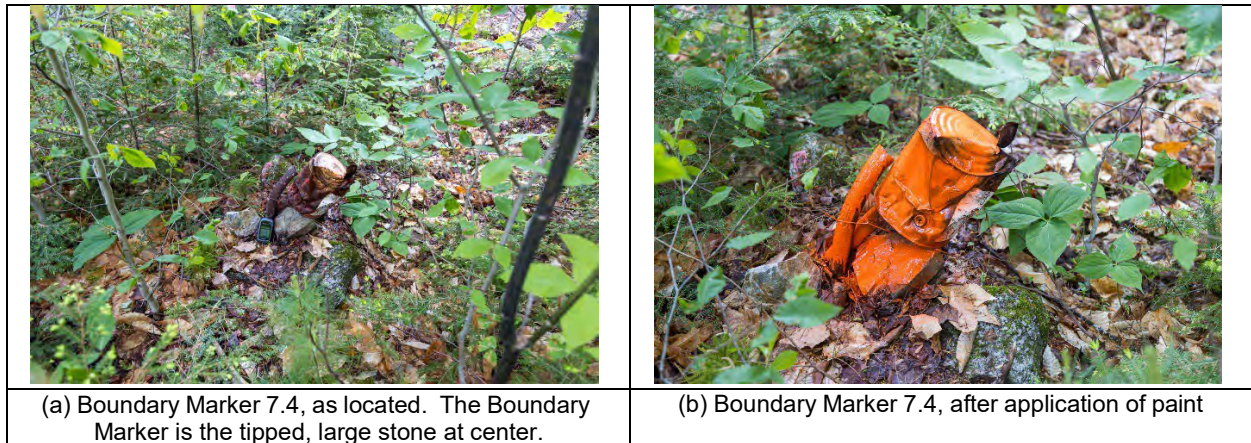
Continuing our bushwhack east, we arrived at the GPS coordinates from the 2005 and 2012 Perambulation but were unable to locate the marker. Inspecting the map, we believe both the 2005

and 2012 coordinates were north of the correct location. Working in a southerly direction from the coordinates, we found blazes from the 2018 Survey and followed those to a small clearing with Fish and Game markers on a trio of blazed trees around a small marker stone surrounded by a small rockpile that matched the photos from 2012. The stone was identified by shape, the paint from 2012 having faded completely. The GPS was allowed to integrate for 5 minutes, and the updated coordinates for this Boundary Marker are recorded as (43.474526 N, 72.161644 W), approximately 127 ft due south from the location identified in 2005. The boundary marker was refreshed with high-visibility orange paint.



Boundary Marker 7.4

To locate Boundary Marker 7.4 we continued our bushwhack through moderately heavy forest at a bearing of 110 degrees. At a distance of 0.27 miles, we nominally arrived at the foot of a hill at the location indicated in the 2012 Perambulation, but due to heavy brush, the marker itself was quite difficult to find. The 2012 Perambulation mentioned a paint can lid affixed to a tree with a SPNHF boundary marker on it, at a location approximately 15 feet away from the 2012 GPS coordinates. Inspection of the tree indicated three faint blazes in addition to the paint can, and the marker itself was located in heavy brush on the ground just east of this tree with a bent pipe and the remains of an old paint can. Searching for the SPNHF boundary marker may help locate this Marker in a future Perambulation, and a survey of the area also located a pink-taped Pathways stake at a location approximately 100 ft west along the property line. The GPS was allowed to integrate for 5 minutes, and the updated coordinates for this Boundary Marker are recorded as (43.473433 N, 72.156568 W), approximately 18 ft southeast from the location identified in 2012. The boundary marker was refreshed with high-visibility orange paint.





(c) Tree with blazes, SPNHF marker, and paint can lid adjacent to Boundary Marker 7.4

Boundary Marker 7.5

Continuing to bushwhack along the 110° bearing of the town line, Boundary Marker 7.5 was located about 250 feet along the town line. This marker is easily located, as a painted orange pipe with pink survey tape, stuck in the ground in a small forest clearing. The GPS was allowed to integrate for 5 minutes, and the updated coordinates for this Boundary Marker are recorded as (43.473131 N, 72.155720 W), approximately 7 ft north from the location identified in 2012. The boundary marker was refreshed with high-visibility orange paint along the bottom half of the pipe.



Boundary Marker 7.5

Boundary Marker 7.6

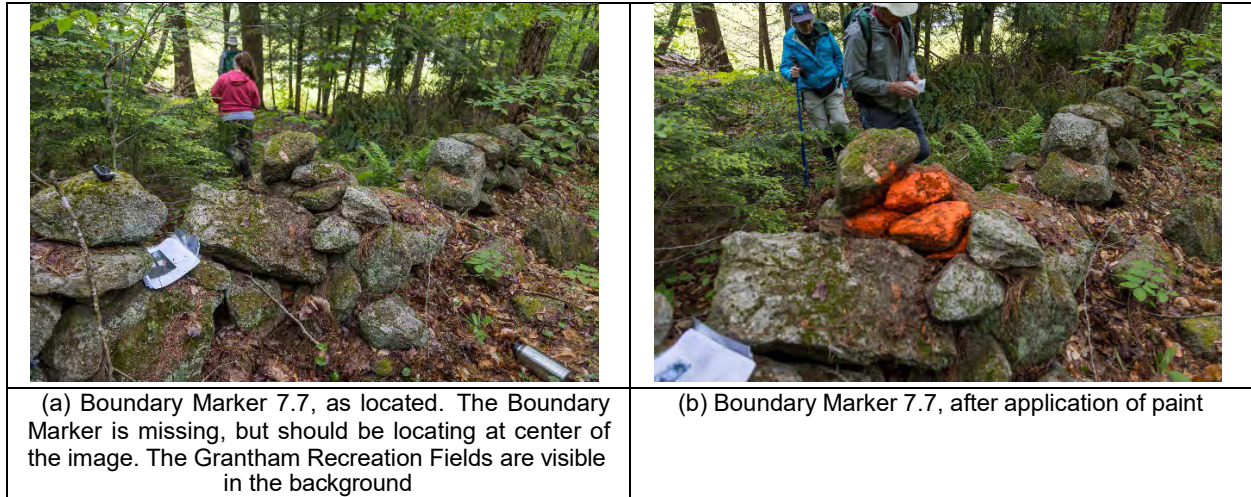
Boundary Marker 7.6 was located exactly on coordinates on the side of a steep hill downhill from Boundary Marker 7.5. The Boundary Marker is a plain surveying rebar, capped with an orange cap. The GPS was allowed to integrate for 5 minutes, and the updated coordinates for this Boundary Marker are recorded as (43.472834 N, 72.154652 W), almost perfectly on the location identified in 2012. The boundary marker was refreshed with high-visibility orange paint.



Boundary Marker 7.6

Boundary Marker 7.7

Boundary Marker 7.7 is along a rock wall located by following the 110° bearing of the town line, arriving at a small stone wall just southwest of the Grantham Recreational Fields. The 2005 and 2012 Perambulation Narratives describe a surveying rod located in the rock wall; while photos clearly indicate the same rocks as shown in the 2012 narrative, the survey marker itself is missing. The GPS was allowed to integrate for 5 minutes, and the updated coordinates for this Boundary Marker are recorded as (43.472507 N, 72.153603 W), approximately 8 feet west of the 2012 coordinates. The boundary marker was refreshed with high-visibility orange paint. A replacement marker has been procured and will be installed in Spring of 2024 when the ground thaws.



Boundary Marker 7.8

Boundary Marker 7.8 was easily located by following the stone wall of Boundary Marker 7.7 down to its intersection with the Sugar River. The Boundary Marker itself is a pin epoxied into the rock. The GPS was allowed to integrate for 5 minutes, and the updated coordinates for this Boundary Marker are recorded as (43.472050 N, 72.151751 W), approximately 2 feet west of the 2012 coordinates. The boundary marker was refreshed with high-visibility orange paint.



Boundary Marker 7.9

Boundary Marker 7.9 is located on the shoulder of Bouldervale Road, just south of the road segment connecting the middle of Bouldervale Road with Rt-10. The Perambulators drove there from the Grantham Recreational Fields using the pre-positioned vehicles. Boundary Marker 7.9 is a rectangular granite monument with a clear “TL” marking on one said, “C” on the Croydon

side, and “G” on the Grantham side. The GPS was allowed to integrate for 5 minutes, and the updated coordinates for this Boundary Marker are recorded as (43.470225 N, 72.147506 W), approximately 2 feet south of the 2012 coordinates. Due to the nature of this Marker, we decided that paint was not necessary.



(a) Boundary Marker 7.9, as located on the shoulder of Bouldervale Road

Boundary Marker 8

Boundary Marker 8 is located on a fairly steep southwest slope of Sherman Hill. We approached this Boundary Marker using the same approach as recommended in the 2012 Perambulation. Starting from the north edge of the 128 Bouldervale Road property, we walked uphill to the end of the stone wall, and then followed an approximate 110° bearing that roughly tracked the contour from the top of the wall. This took us to a spot on the slope immediately below Boundary Marker 8, where we climbed approximately 30 feet up the slope and found the Marker, a jumble of large rocks around a central surveying pin marked with a number of different-colored ribbons. The GPS was allowed to integrate for 5 minutes, and the updated coordinates for this Boundary Marker are recorded as (43.468951 N, 72.143014 W), approximately 2 feet SE of the 2012 coordinates. The boundary marker was refreshed with high-visibility orange paint. After this, we returned via approximately the same route to Boundary Marker 7.9 and concluded Perambulation activities for the day.





(a) Boundary Marker 8, as located on the slope of Sherman Hill behind 128 Bouldervale

Boundary Marker 9

Due to scheduling difficulty, we were not able to continue this Perambulation until October 22nd, 2023. For this Perambulation, we first drove to the Reney Forest parking area on Route 10, assembling at 8:00 AM. In attendance were Richard Kaszeta (Grantham Conservation Commission), Dave Wood (Grantham Conservation Commission), Carol Kowalski (Grantham Resident), Ed Spiker (Croydon Selectboard Member), Stephanie Spiker (Croydon Resident), and Michelle Oeser (Croydon Resident).

The route used closely approximates that listed in the 2005 Perambulation Narrative. From the Reney Forest Parking Lot, we started following the Loop Trail up the hill. After approximately 0.2 miles, the Loop Trail intersects a snowmobile trail that heads SW, as referenced in the 2005 Perambulation. We followed the snowmobile trail for another 0.1 miles arriving at spot directly downslope of Boundary Marker 9. Bushwhacking upslope, Boundary Marker 9 was located adjacent to a disused logging trail approximately 300' up the hill. Boundary Marker 9 is a distinctive 4x4 post, approximately 6 feet tall, marked with the names of Croydon and Grantham. The GPS was allowed to integrate for 5 minutes, and the updated coordinates for this Boundary Marker are recorded as (43.477612 N, 72.135764 W), approximately 2 feet W of the 2012 coordinates. The boundary marker was refreshed with high-visibility orange paint. After this, we attempted to return to the Reney Forest parking area via the old logging road with little success, eventually bushwhacking back to the Loop Trail and returning via that path. We then got in our vehicles and proceeded to the staging point for Boundary Marker 10.

| | |
|---|---|
|  |  |
| <p>(a) Boundary Marker 9, as located.</p> | <p>(b) Boundary Marker 9 with refreshed paint, with, from left to right, Dave Wood (Grantham), Ed Spiker (Croydon), Stephanie Spiker (Croydon), Michelle Oeser (Croydon), and Carol Kowalski (Grantham)</p> |

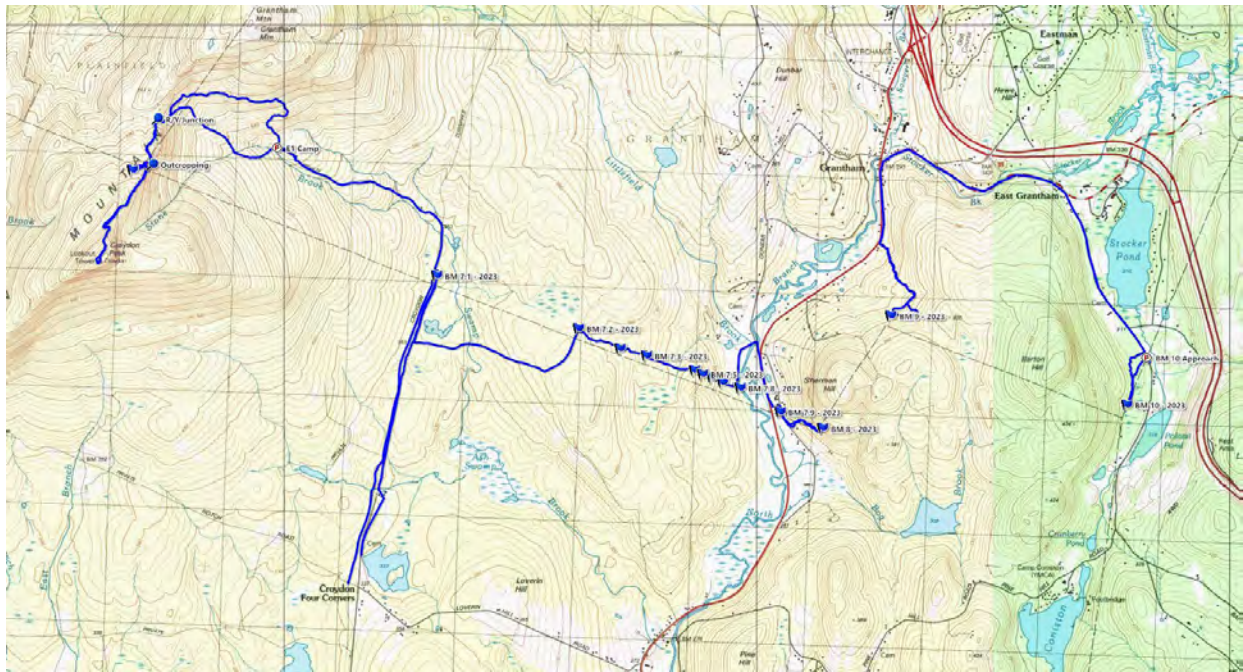
Boundary Marker 10

The route used to approach Boundary Marker 10 approximates that listed in the 2012 Perambulation Narrative. We parked vehicles alongside Stoney Brook Road where the Town Line crosses the road (there is a boundary monument from the Grantham-Springfield line at this location). From this location, we proceeded approximately Southwest through the Madore Spruce Fen until reaching high ground at the western edge of the Fen, then walked south until locating the Marker.

The GPS was allowed to integrate for 5 minutes, and the updated coordinates for this Boundary Marker are recorded as (43.470779 N, 72.110846 W), approximately 2 feet N of the 2012 coordinates. The boundary marker was refreshed with high-visibility orange paint.

Overall Tracklog

The overall route of all three Perambulation sessions is shown below. Digital Tracklogs are available from the Grantham Conservation Commission to support future Perambulations by Grantham or adjacent towns.



Tracklogs and Measured Markers of the 2021–23 Perambulations

Recommendations for future Perambulations

The 2021–23 Perambulations of the Grantham-Croydon boundary went very smoothly, especially for the monuments outside of Blue Mountain Game Reserve, primarily through having good record-keeping of previous Perambulations and having at least one veteran member of the previous Perambulation on each outing, and with additional assistance of several boundary markers along the line professionally surveyed in 2019 as part of the development of the Ruger Wildlife Management Area North. However, to ensure efficient Perambulation in the future, several recommendations are made:

1. Perambulation within Blue Mountain Game Reserve is generally more easily accomplished South-to-North, starting at the E1 camp, taking the Red trail to the junction of the Yellow Trail (taking the left turn option when presented), and proceeding to Boundary Marker 7. Since coordination with Blue Mountain Game Reserve can be complicated, we recommend combining future Croydon Perambulation with the Grantham-Plainfield Perambulation that needs to visit the same Boundary Marker to minimize logistical challenges.
2. Perambulation outside the park can be efficiently achieved in either direction. Boundary Markers 7.1 through 7.8 are easily accessed from the Croydon Turnpike or the Grantham Recreational Field. Boundary Markers 7.9 and 8 are easily accessible from Bouldervale Road. Boundary Marker 9 is most easily reached from Reney Forest, and Boundary Marker 10 is most easily accessed by crossing the northern edge of the fen from Stoney Brook Road.

Measured Coordinates

The measured coordinates from both the previous 2012 Perambulation and the current Perambulation are summarized below. All existing, known Boundary Markers were located without significant effort, and all were found within normal GPS precision of the expected locations except for Boundary Marker 7.3, which was found approximately 100 ft south of the previously-recorded position. Based upon the alignment of the new coordinates with the line formed by the rest of Boundary Markes 7.1 through 7.9, we believe the previous coordinates were in error. Town records have been updated.

| Boundary Marker | 2012 GPS Coordinates | 2021–23 GPS Coordinates |
|---------------------|--------------------------|--------------------------|
| Boundary Marker 7 | 43.488750 N, 72.216111 W | 43.488803 N, 72.215991 W |
| Boundary Marker 7.1 | 43.480694 N, 72.183833 W | 43.480694 N, 72.183832 W |
| Boundary Marker 7.2 | 43.476667 N, 72.168806 W | 43.476643 N, 72.168846 W |
| Boundary Marker 7.3 | 43.474972 N, 72.161667 W | 43.474526 N, 72.161644 W |
| Boundary Marker 7.4 | 43.473389 N, 72.156528 W | 43.473433 N, 72.156568 W |
| Boundary Marker 7.5 | 43.473111 N, 72.155722 W | 43.473131 N, 72.155720 W |
| Boundary Marker 7.6 | 43.472806 N, 72.154639 W | 43.472834 N, 72.154652 W |
| Boundary Marker 7.7 | 43.472500 N, 72.153583 W | 43.472507 N, 72.153603 W |
| Boundary Marker 7.8 | 43.472028 N, 72.151750 W | 43.472050 N, 72.151751 W |
| Boundary Marker 7.9 | 43.470250 N, 72.147500 W | 43.470225 N, 72.147506 W |
| Boundary Marker 8 | 43.468972 N, 72.143083 W | 43.468951 N, 72.143014 W |
| Boundary Marker 9 | 43.477611 N, 72.135694 W | 43.477612 N, 72.135764 W |
| Boundary Marker 10 | 43.470765 N, 72.110847 W | 43.470779 N, 72.110846 W |

Summary

We, the undersigned, certify that the foregoing narrative is a fair and accurate record of the Perambulation of the respective town boundaries:

GRANTHAM:



Richard Kaszeta




David D Wood (Feb 8, 2024 17:26 EST)

David Wood

Marty Gearhart

Warren Kimble

Croydon:


EDWARD SPIKER (Feb 11, 2024 18:15 EST)

Ed Spiker

Croydon School District

SAU #99

Annual Report

2023



Croydon Village School 2023-2024

Croydon School District

2023 Annual Report

TABLE OF CONTENTS

| | |
|--|-------|
| District Organization..... | 1 |
| School Board Report..... | 2-3 |
| Enrollment..... | 4 |
| Superintendent’s Report..... | 5 |
| Principal’s Report..... | 6-7 |
| Croydon School District Election Results..... | 8 |
| Minutes of District Meeting 2023..... | 9-10 |
| Fiscal Year 2024-25 Proposed Warrant Articles..... | 11-12 |
| Notice of Office Vacancies | 13 |
| District Budget Hearing Notice..... | 14 |
| Proposed 2024-25 Budget..... | 15-23 |

Croydon School District/ SAU #99 Organization

2023

Croydon School Board Members

| | |
|--------------------------|-------------------|
| Aaron McKeon, Chair | Term Expires 2024 |
| Kevin Morris, Vice Chair | Term Expires 2025 |
| Angi Beaulieu, Secretary | Term Expires 2026 |

Croydon School District Officers

| | |
|-------------------|-----------|
| Russel Edwards | Moderator |
| Kimberly McKinney | Treasurer |
| Deborah Gardner | Clerk |

SAU #99 Administration

| | |
|---------------------|---|
| Frank Perotti, Ed.D | Superintendent (Part-time) |
| Frank Perotti, Ed.D | Director of Special Education (Part-time) |
| Beth Bierwirth | Business Administrator (Part-time) |

Croydon School District Administration/Faculty

| | |
|-------------------|--------------------------------|
| Nicole Lackie | Elementary Teacher / Principal |
| Mary Beth Scanlon | Elementary Teacher |
| Vacant Position | Elementary Teacher |

Special Subject Teachers

| | |
|------------------|---|
| Ellen Harrington | Intervention/ESSER Teacher (Part-time) |
| Kelsey MacNamee | Temporary Teacher (Part-time) |
| Kris Cairelli | Art Teacher (2.5 hours a week) |
| Patricia Trader | Music Teacher (3.5 hours a week) |
| Rebecca Merrow | Physical Education Teacher (2.5 hours a week) |
| Jen Moore | School Nurse (As Needed) |

Croydon School District Staff

| | |
|---------------|---------------------------------|
| Kristi Demeis | Floating Substitute (Part-time) |
| Rebecca Mead | Paraeducator (Part-time) |



Croydon School District Annual Board Report

February 8th, 2024

Wow – what a difference one year makes! It has been my pleasure to serve as Chair and get back to the business of improving education in Croydon alongside great partners on the board and in the administration. A lot of great things are happening, and there’s more yet to come.

School Choice Poised for Continued Success

Although Newport withdrew anchor school status, Claremont agreed to accept all students, and discussions with Sunapee are progressing towards hopefully achieving this same commitment. Additionally, two students are now attending the Academy of Thought and Industry, a nationally accredited online Montessori-inspired middle and high school recently added to our program.

Costs Continue to Hold Steady

Fiscally, the district is expected to end the year under budget and expenses are only expected to increase by 5% despite much larger amounts being seen in other districts. This relatively small increase even includes adding two instructional positions, paid for in part by a renegotiated Newport tuition rate that will save the community approximately \$50,000 this coming year.

Improved Performance Scores

Notably, this year saw an improvement in our standardized test results at Croydon Village School. This has been impacted by the hard work of Principal Nicole Lackie and her team, which now includes a reading and math interventionalist. The position was initially covered by grant money and will be added to next year’s budget based on the positive results.

Policy Put into Practice

Less exciting but nonetheless important, the newly formed Policy Committee has made great progress on bringing district policies up to date, typically completing two per month. This will ensure we maintain legal compliance and deliver a consistent quality of service.

Attracting Staff Remains a Challenge

One of the challenges we continue to face is recruiting instructional staff to our small district despite efforts to increase our competitiveness. Many of our staff are pulling double-duty for the second year in a row. Funds originally budgeted to fill the vacant position were redirected back to staff, a small token of appreciation for the above-and-beyond efforts they've put forth.

Charting a Course for the Whole Community

The Strategic Planning Committee made great progress charting a path forward for the town. Three options will be presented that all focus on improving educational outcomes. All members of the community will have an option to support at a special meeting to be held this summer. The options will be as follows, although the final details may vary slightly:

- Status quo: replace Big White with another modular building, make improvements to Little Red, keep grades K-4 at CVS, and tuition out grades 5-12.
- One-room schoolhouse: eliminate Big White, make improvements to Little Red, educate preschoolers and kindergarteners at CVS, and tuition out grades 1-12.
- Bigger local school: eliminate Big White, expand Little Red into a larger facility, educate preschoolers through fourth grades at CVS, and tuition out grades 5-12.

In the coming months, we will be holding several public hearings to give everybody an opportunity to learn about these options and go into the special meeting fully informed.

This decision cannot be made by one person, one committee, or one board, and it is my hope to see as many of you as possible attend the summer's vote so we can chart this course together.

Sincerely,



Aaron McKeon
Chair, Croydon School Board

Croydon Village School....Home of the Cubs!

CROYDON CUBS



**Enrollment at Croydon
Village School as of
October 1, 2023**

| | |
|---------------|----|
| Kindergarten: | 3 |
| Grade 1: | 9 |
| Grade 2: | 5 |
| Grade 3: | 3 |
| Grade 4: | 4 |
| Total: | 24 |

Tuition Enrollments, Grades 5-12

Lebanon School District (1), Sunapee Middle & High School (20),
Richards School (2), Newport Middle School (3), Newport High
School (13), Newport Montessori School (8), Claremont (1),
Hanover (0), Mount Royal (2), KUA (2), ATI (2)

| | |
|-----------|----|
| Grade 5: | 7 |
| Grade 6: | 5 |
| Grade 7: | 8 |
| Grade 8: | 6 |
| Grade 9: | 6 |
| Grade 10: | 10 |
| Grade 11: | 6 |
| Grade 12: | 6 |
| Total: | 54 |

Superintendent's Report

I have been working with the Croydon Village School and the School District in the capacity of Superintendent and Director of Special Education for the past year. It was my fifth and, in some ways, the most rewarding and others the most challenging. We maintained a program for grades K-4 in town and school choice for 5th grade and beyond. The school did however, for the second year fail to be able to hire a full staff. We are not alone in this problem; indeed, it is a statewide and national problem. In spite of this, our scores have steadily improved!

Our Strategic Planning Committee has taken this on as one of the main areas of concern. There is a separate and full report of the Strategic Planning Committee in this Town Report. Finding the correct strategies to attract and retain high quality teachers is an immediate concern that must be addressed.

Our Policy Committee has continued to review and update our policies. Many were just missing and others in desperate need of review and updating. Great progress is being made.

We have maintained our enrollment at a level that is consistent with our historical experience and projected expectations. Parental and community involvement is strong. Attendance at school events has been very high and most families showed up for the Fall Festival and enjoyed the music and dramatic production performed by our students. Amazing art projects are everywhere and school is vibrant in spite of the staffing issues. We have been fortunate that our current teachers and education assistants are dedicated, caring, resourceful and skilled educators. Each of them values the work they do, and the joy of contributing to Croydon.

By the time this is published, the Croydon School Board will have selected an Architectural firm that will do a complete evaluation of Little Red and its needs to be able to continue as a school. There will be substantial renovation; primarily of the mechanical systems and probably some structural improvements. They will also give us some ideas on replacing the current Big White building that has outlived its usefulness. Pay very close attention to the Strategic Planning meetings as they incorporate that information into their forums through the Spring and Summer as it will impact the choices that will need to be made regarding the school facilities. The results of the evaluation and recommendations coupled with the feedback on the Strategic Plan will give extremely valuable guidance on the path forward.

We have seen a large increase in special education referrals for children in the preschool age range of three to five years old. We are expecting this area of our budget to increase as the investment in education at the earliest age is the most effective way to help and in the long run, the most economical. We will attempt to provide the necessary services to keep children with disabilities with their typical peers as this also ensures the necessary social development while we also maintain personalized learning programs for everyone.

Our grants continue to support our work and keep taxes down. This budget represents a consistent investment in Croydon's children. Principal Nicole Lackie will talk more about current student achievement at the Croydon Village School. We have had another very successful year.

Respectfully,
Frank S. Perotti, Jr., Ed.D.

Principal's Report

Nicole Lackie

Croydon Village School continues to be the learning environment for our Croydon students in grades Kindergarten through fourth. As the home of the Croydon Cubs, we work towards being Confident, Unique, Our Best Selves, and Safe each day. We use our multi-aged classrooms and flexible groupings as a way to enhance student learning both academically and socially. We also use our close ties with the community to provide students with meaningful experiences outside of our classroom doors.

Throughout 2023, the Croydon Village School staff has focused greatly on increasing student success in reading and writing. One way that we have increased student achievement is through a more cohesive approach to literacy instruction K-4. By creating a school-wide approach to reading, students are able to have foundational skills taught in the younger grades, and then built upon in the upper grades. To further assist with that transition, our intervention teacher works in both buildings to pre- and re- teach those foundational skills. Our reading data has shown that these efforts are having a positive impact on student achievement!

Another area of focus for our staff and students is student engagement and student-driven learning. We are using the Universal Design for Learning approach that encourages students to have a more active role in their education. For example, we closed the 2022/2023 school year with a musical performance that was created by a group of fourth grade students. They worked with our music teacher to create a play where each student schoolwide had a speaking part and then they sang several songs. Not only was it a heartwarming experience, it was also a true testament to the student-driven learning that we strive to achieve at CVS.

Our community is also an important part of student success at Croydon. We are thankful to have a community that encourages and celebrates our students. It is an extraordinary experience to partake in our yearly community events like the Halloween parade, STEAM night, Arts shows, and Memorial Day walk. Our students feel such pride in themselves for getting to 'show off' their hard work and knowledge at these events and it is because of our community that they get to feel that joy. It becomes even more rewarding when we see former students coming back to CVS to participate in those events once again.

As we look towards the future of Croydon Village School, we challenge ourselves to continue to increase student growth and achievement. We are proud of the gains our students have made and continue to alter our plans to make those gains even greater. We are thankful for the opportunities our community has afforded us and look forward to continuing to have our tuitioning schools be excited to gain a Croydon Cub!

Highlights from the 2023-2024 School Year



Students in 2-4 put the gardens 'to bed' for the winter.



K-1 students pose inside of a teepee while exploring at the Mt. Kearsarge Indian Museum.



Students take a break during their snowboarding and skiing lessons for their Winter Program activity.



K-4 students are amazed as their artwork comes to life on the Promethean Panel for International Dot Day!



K-4 students take a break from sledding down the hill in front of CVS' 'famous' big rock!

Croydon School District Election Results

March 2023

School Board Member 3 Year

Angi Beaulieu

School District Moderator

Russel Edwards

School District Treasurer

Kimberly McKinney

School District Clerk

Deborah Gardner

Croydon School District Annual Meeting
Location: Croydon Fire Department
March 18, 2023

Meeting Called to Order by Moderator, Bruce Jasper at 1pm

Article 1 Read by Moderator

Jody Underwood accepted as read
Angi Beaulieu seconded
Passed

Article 2 Read by Moderator

Jody Underwood accepted as read
Kevin Morris seconded
Beth Bierwirth presented the budget (power point)

Ian Underwood moves to amend Article 2 to \$2,404,759 explaining that many students at CVS are not proficient at reading, added funds would provide 7-10 reading specialists to help with that.

Cathy Peschke seconded

Aaron McKeon pointed out that last year when Ian Underwood moved to slash the budget almost in half he explained that more money didn't mean better results so he was confused as to why Ian now thinks adding more money into the budget would yield better results

Amanda Leslie moves to cease debate on amendment

Ed Spiker seconded

Amended Article Fails

Jim Peschke moves to amend Article 2 to \$1,582,050 explaining that his cut would change the tuition cap to match Sunapee tuition (vs the current Newport cap, recalculate raises to equal the proposed 5% increase, and include \$2000 for a Superintendent search (to back up his previous calls for the Superintendent to be fired or to resign)

Cathy Pescke seconded

Beth Bierwirth explained to Jim P that his math was incorrect

Amended Article Fails

Sue Edwards recommends that surplus be used towards Tuition Reserve Fund

Kim McKinney moves to cease debate on Article 2

Amanda Leslie seconded

Motion to Cease Debate Passes

Article 2, as written and read, Passes

Melanie Warburton moves to restrict reconsideration
Jim Morgan seconded
Motion to Restrict Reconsideration Passes

Article 3 Read By Moderator

Hope Damon encourages people to visit NHDOE for survey

Lynn Touchette thanks Nicole Lackie on working towards and obtaining her principalship

Jim Morgan encouraging Board to send letter to NH Senators re: fully funding special education mandates

Henry Touchette suggests all future meetings be held at the Croydon Town Hall

Jody Underwood thanks Jay Rook and staff for hosting and setting up for annual meeting

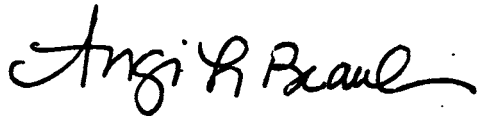
Brittany Callum asks for bus contract clarification

Jim Peschke thanks Jody Underwood for all her years on the school board and using her "back door antics" to fight for school choice

Ed Spiker thanks the community for standing up for public education

Amanda Leslie requests that the School Board include more detailed voting results in the town report

Meeting Adjourned at 2:19pm

A handwritten signature in black ink that reads "Angi R Beaulieu". The signature is written in a cursive, flowing style.

Minutes Respectfully submitted by Angi Beaulieu 4/5/2023



Article 01 Hear Report of Agents

To hear reports of agents, auditors, committees or officers chosen and pass any vote relating thereto.

Article 02 Operating Budget

To see if the district will vote to raise and appropriate the amount of One Million Eight Hundred Thirty-Eight Thousand Eight Hundred Ninety-Nine Dollars (\$1,838,899) for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment for the statutory obligations of the district. This article does not include appropriations contained in special or individual articles addressed separately. (Majority vote required) (Recommended by the School Board)

Article 03 Establish CRF, Add Funds & Name Agents

To see if the Croydon School District will vote to establish a Croydon School Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of funding capital improvements to the Croydon Village School buildings and grounds, and to appropriate the sum of \$100,000 to be placed in this fund, \$5,000 from June 30, 2024 unassigned fund balance, \$95,000 to be raised from taxation. Further, to name the Croydon School Board as agents to expend from said fund. (Majority Vote Required) (Croydon School Board recommends this article)

Article 04 Transact other business

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

Public Notice

Croydon School District
Croydon, NH

Registered voters are encouraged to run for the
following School District Positions:

| | |
|---------------------------|-------------|
| School District Moderator | 1 year term |
| School District Clerk | 1 year term |
| School District Treasurer | 1 year term |
| 1-School Board Member | 3-year term |

Filing dates: Wednesday January 24, 2024 to Friday
February 2, 2024

Interested candidates must be a resident of Croydon and
a registered voter ~ No fees required
File with the Town Clerk



Public Notice - School District Budget
Hearing

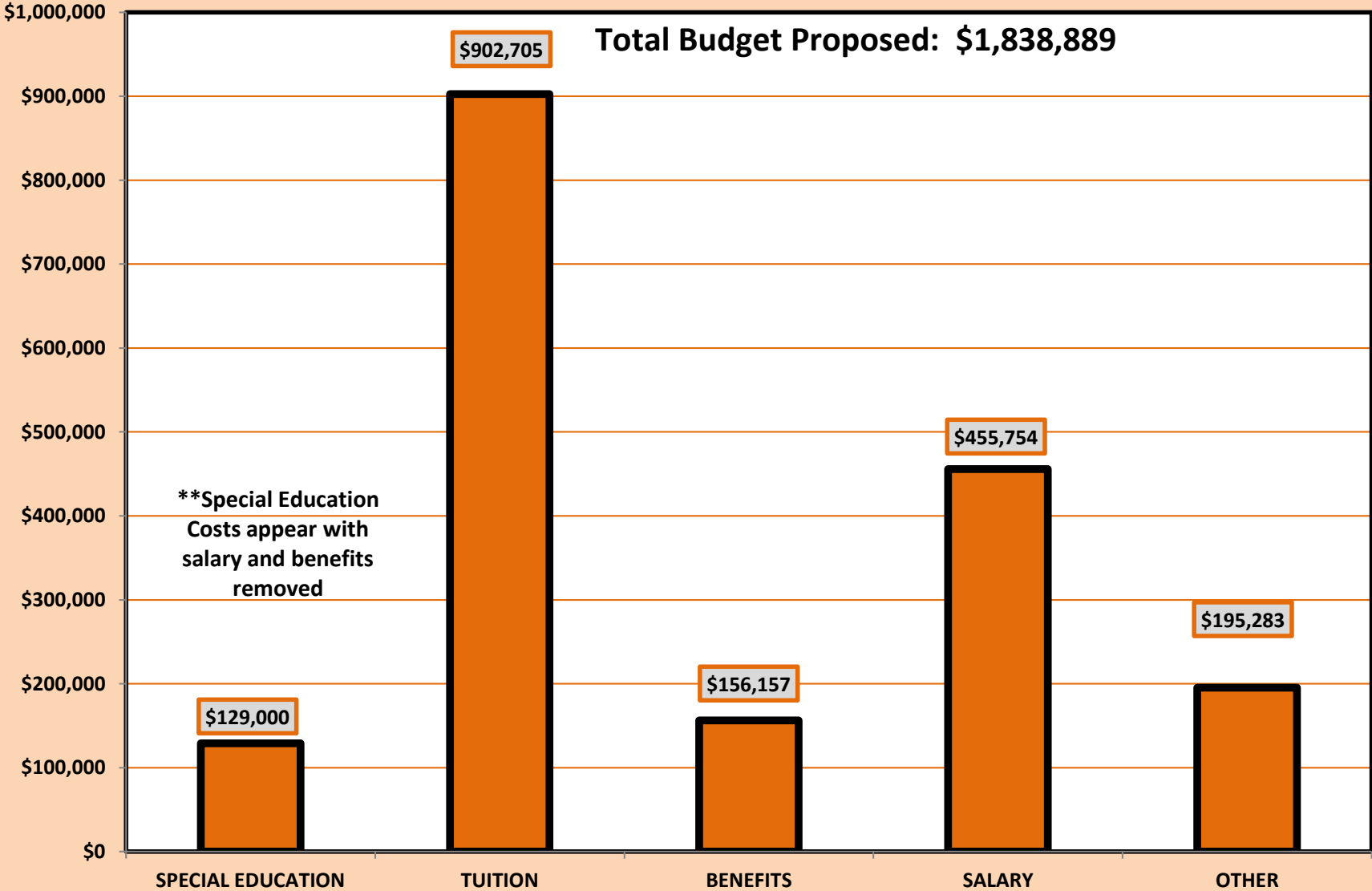
Attention Croydon Residents

Public Hearing on Proposed School District
2024-2025 Budget

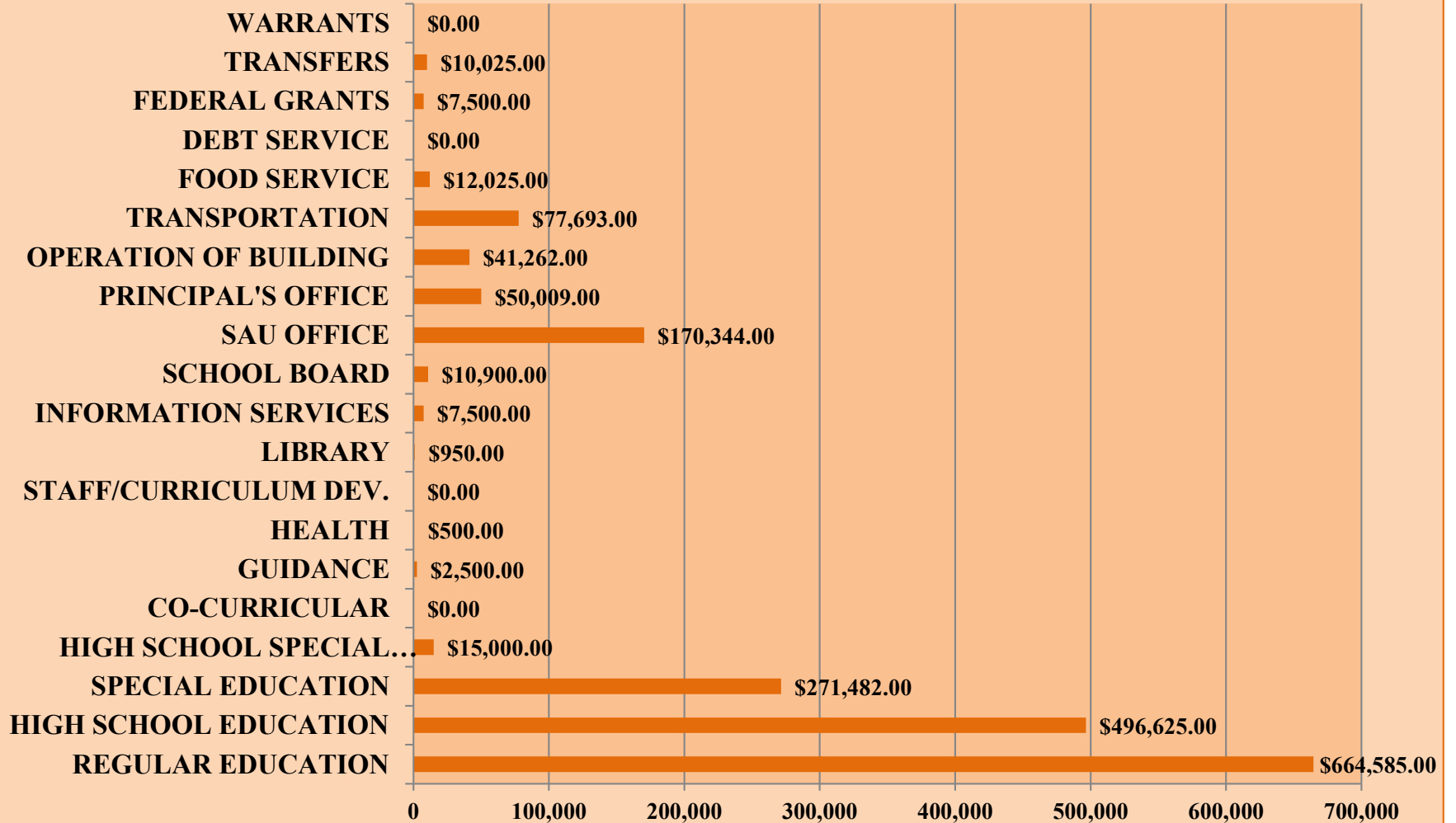
Tuesday, January 30, 2024 at 6:00 PM
Croydon Town Hall



CVS BUDGET BOARD PROPOSED - FISCAL YEAR 2025 - MAJOR OBJECT EXPENSES



FY25 Expense Budget School Board Approved 1-30-24



Croydon Village School FY25 Expense Budget Board Approved January 30, 2024

| | 2021-2022 | 2022-2023 | 2023-2024 | 2023-2024 | 2024-2025 | 2024/2025 | 2024/2025 | | |
|---|----------------|----------------|------------------|----------------|------------------|-----------------|----------------|---------------------|------------------------|
| Category: | Total Year | Total Year | Approved | Total Year | Proposed | \$\$ Incr. Over | % Incr. Over | | |
| | Actual | Actual | Budget | Estimate | Budget | 23/24Budget | 23/24Budget | | Notes for Budget Items |
| 1- REGULAR INSTRUCTION | | | | | | | | | |
| A. Teacher Salaries | 122,053 | 94,491 | 120,870 | 91,900 | 149,382 | 28,512 | 23.59% | | |
| B. Ed Assistant Salaries | 14,740 | 26,731 | 16,026 | 31,568 | 31,568 | 15,542 | 96.98% | | |
| C. Substitutes | 945 | 1,365 | 2,000 | 2,000 | 2,000 | - | 0.00% | | |
| D. Employee Benefits | 80,368 | 18,201 | 86,953 | 24,965 | 67,998 | (18,955) | -21.80% | | |
| E. Curriculum | - | - | - | - | - | - | 0.00% | | |
| F. Tuition Grades 5-8 | 313,689 | 321,743 | 483,475 | 362,870 | 406,080 | (77,395) | -16.01% | 10- Elem, 14-Middle | |
| G. Bulk Supply | - | 500 | 500 | 500 | 500 | - | 0.00% | | |
| H. Supplies | 1,483 | 10,830 | 2,000 | 2,000 | 2,000 | - | 0.00% | | |
| I. Print Material | 389 | 99 | 1,000 | 912 | 1,000 | - | 0.00% | | |
| J. Software | 818 | 349 | 2,500 | 3,080 | 2,500 | - | 0.00% | | |
| K. New/Replacement Equipment | 194 | 76 | - | - | - | - | 0.00% | | |
| L. Copier | 1,051 | 1,293 | 1,556 | - | 1,556 | - | 0.00% | | |
| M. Dues & Fees | - | 75 | - | - | - | - | 0.00% | | |
| N. Sub Total Regular Instruction K-8 | 535,730 | 475,753 | 716,880 | 519,796 | 664,585 | (52,295) | -7.29% | | |
| O. Tuition High School | 350,321 | 315,447 | 464,880 | 440,575 | 496,625 | 31,745 | 6.83% | 29- High School | |
| P. Total Regular Instruction K-12 | 886,051 | 791,200 | 1,181,760 | 960,371 | 1,161,210 | -20,550 | -1.74% | | |
| 2- SPECIAL EDUCATION | | | | | | | | | |
| A. Teacher Salaries | 26,543 | 63,008 | 42,393 | 50,632 | 54,796 | 12,403 | 29.26% | | |
| B. Ed Assistant Salaries | 7,146 | 1,808 | 18,162 | 19,070 | 44,400 | 26,238 | 144.47% | | |
| C. Extended Year Program | 424 | - | - | - | - | - | 0.00% | | |
| D. Substitutes | - | 0 | - | - | - | - | 0.00% | | |
| E. Employee Benefits | 16,707 | 13,927 | 19,634 | 21,525 | 58,286 | 38,652 | 196.86% | | |
| F. Contracted Services | 43,405 | 59,863 | 52,500 | 59,800 | 62,000 | 9,500 | 18.10% | | |
| G. Tuition | - | 17,007 | - | - | 50,000 | 50,000 | 0.00% | | |
| H. Legal | - | - | - | - | - | - | 0.00% | | |
| I. Supplies | - | - | 500 | 500 | 500 | - | 0.00% | | |
| J. Books | - | - | - | - | - | - | 0.00% | | |
| K. Software | - | - | - | - | - | - | 0.00% | | |
| L. Testing | - | - | - | - | - | - | 0.00% | | |
| M. Equipment | - | - | - | - | - | - | 0.00% | | |
| N. Furniture | - | - | - | - | - | - | 0.00% | | |
| O. New/Replacement Computers | - | - | - | - | - | - | 0.00% | | |
| P. Dues/Fees/Travel | 1,230 | 1,000 | 1,500 | 1,500 | 1,500 | - | 0.00% | | |
| Q. Sub Total Special Education K-8 | 95,455 | 156,612 | 134,689 | 153,028 | 271,482 | 136,793 | 101.56% | | |
| R. Contracted Services | 17,997 | - | 15,000 | 15,000 | 15,000 | - | 0.00% | | |
| S. Tuition High School | - | - | - | - | - | - | 0.00% | | |
| T. Sub Total Special Education 9-12+ | 17,997 | - | 15,000 | 15,000 | 15,000 | - | 0.00% | | |
| U. Total Special Education K-12 | 113,452 | 156,612 | 149,689 | 168,028 | 286,482 | 136,793 | 91.38% | | |

Croydon Village School FY25 Expense Budget Board Approved January 30, 2024

| | 2021-2022 | 2022-2023 | 2023-2024 | 2023-2024 | 2024-2025 | 2024/2025 | 2024/2025 | |
|---|------------|------------|-----------|------------|-----------|-----------------|--------------|------------------------|
| Category: | Total Year | Total Year | Approved | Total Year | Proposed | \$\$ Incr. Over | % Incr. Over | |
| | Actual | Actual | Budget | Estimate | Budget | 23/24Budget | 23/24Budget | |
| 3- GUIDANCE | | | | | | | | |
| A. Testing | 2,210 | 2,239 | 2,500 | 2,500 | 2,500 | - | 0.00% | |
| B. Total Guidance | 2,210 | 2,239 | 2,500 | 2,500 | 2,500 | - | 0.00% | |
| 4 - HEALTH | | | | | | | | |
| A. Contracted Service/Supply | - | - | 500 | 500 | 500 | - | 0.00% | |
| B. Total Health | - | - | 500 | 500 | 500 | - | 0.00% | |
| 5 - STAFF/CURRICULUM DEVELOPMENT | | | | | | | | |
| A. Stipends | - | - | - | - | - | - | 0.00% | |
| B. Curriculum Work | - | - | - | - | - | - | 0.00% | |
| C. Benefits | - | - | - | - | - | - | 0.00% | |
| D. Staff Development-Teachers | - | - | - | - | - | - | 0.00% | |
| E. Staff Development-Contracted | - | - | - | - | - | - | 0.00% | |
| F. Staff Travel | - | - | - | - | - | - | 0.00% | |
| G. Total Staff/Curric Development | - | - | - | - | - | - | 0.00% | |
| 6 - LIBRARY | | | | | | | | |
| A. Books | 810 | 900 | 950 | 950 | 950 | - | 0.00% | Grantham Library Cards |
| B. Total Library | 810 | 900 | 950 | 950 | 950 | - | 0.00% | |
| 7 - INFORMATION SERVICES | | | | | | | | |
| A. Contracted Services | 5,490 | 5,390 | 7,500 | 7,500 | 7,500 | - | 0.00% | ALMA SIS System |
| B. Total Information Services | 5,490 | 5,390 | 7,500 | 7,500 | 7,500 | - | 0.00% | |
| 8 - SCHOOL BOARD | | | | | | | | |
| A. Treasurer Stipends | 650 | 650 | 650 | 650 | 650 | - | 0.00% | |
| B. Benefit | - | - | - | - | - | - | 0.00% | |
| C. Advertising | 321 | 1,519 | 1,000 | 1,000 | 1,000 | - | 0.00% | |
| D. Board Travel, Meetings, etc. | 111 | 1,718 | - | - | - | - | 0.00% | |
| E. Contracted Services | - | 10,300 | - | - | - | - | 0.00% | |
| F. Insurance | - | - | - | - | - | - | 0.00% | |
| G. Dues | - | - | - | - | - | - | 0.00% | |
| H. Legal Services | 6,149 | 3,784 | 2,000 | 2,000 | 2,000 | - | 0.00% | |
| I. Auditor Services | 7,250 | 6,050 | 7,250 | 7,250 | 7,250 | - | 0.00% | |
| J. District Meeting Expenses | 232 | - | - | - | - | - | 0.00% | |
| K. Total School Board | 14,712 | 24,021 | 10,900 | 10,900 | 10,900 | - | 0.00% | |
| 9- SAU OFFICE | | | | | | | | |
| A. Salaries | 132,721 | 131,315 | 142,402 | 142,402 | 149,522 | 7,120 | 5.00% | |
| B. Contracted Services | 1,914 | - | - | - | - | - | 0.00% | |
| C. Employee Benefits | 11,089 | 9,778 | 12,688 | 12,688 | 13,322 | 634 | 5.00% | |
| D. Telephone | 1,782 | 1,884 | 2,000 | 2,000 | 2,000 | - | 0.00% | |
| E. Supplies/Advertising/Postage | 350 | 137 | 1,000 | 1,000 | 1,000 | - | 0.00% | |
| F. Dues, Fees, Meetings, Travel | 2,000 | 3,489 | 3,000 | 3,000 | 3,000 | - | 0.00% | |
| G. Software/Equipment | 1,255 | 1,500 | 1,500 | 1,500 | 1,500 | - | 0.00% | |
| H. Total SAU Office | 151,112 | 148,102 | 162,590 | 162,590 | 170,344 | 7,754 | 4.77% | |

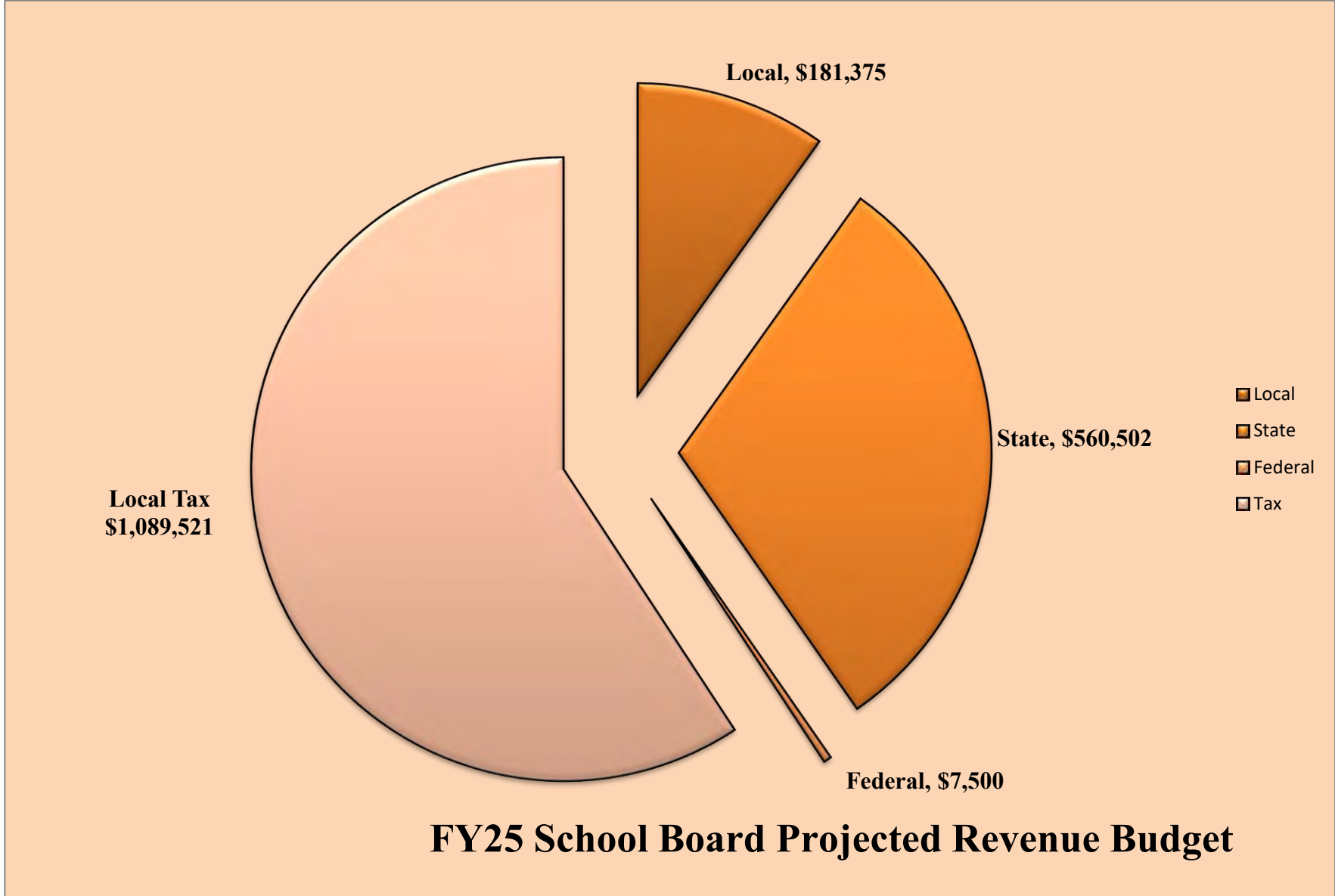
Croydon Village School FY25 Expense Budget Board Approved January 30, 2024

| | 2021-2022 | 2022-2023 | 2023-2024 | 2023-2024 | 2024-2025 | 2024/2025 | 2024/2025 | 2024/2025 |
|--|------------|------------|-----------|------------|-----------|-----------------|--------------|-----------|
| Category: | Total Year | Total Year | Approved | Total Year | Proposed | \$\$ Incr. Over | % Incr. Over | |
| | Actual | Actual | Budget | Estimate | Budget | 23/24Budget | 23/24Budget | |
| 10 - PRINCIPAL'S OFFICE | | | | | | | | |
| A. Administrative Salaries | 35,526 | 52,023 | 30,796 | 36,368 | 33,079 | 2,283 | 7.41% | |
| B. Employee Benefits | 5,723 | 14,422 | 11,953 | 15,583 | 15,330 | 3,377 | 28.25% | |
| C. Contracted Service | 979 | 547 | 950 | 950 | 950 | - | 0.00% | |
| D. Travel | - | 753 | 250 | 250 | 250 | - | 0.00% | |
| E. Supplies | 619 | - | 400 | 400 | 400 | - | 0.00% | |
| F. Total Principal's Office | 42,847 | 67,745 | 44,349 | 53,551 | 50,009 | 5,660 | 12.76% | |
| 11 - EMPLOYEE BENEFITS | | | | | | | | |
| A. Medical Insurance | 56,135 | 8,068 | 63,451 | 11,292 | 80,812 | 17,361 | 27.36% | |
| B. Dental Insurance | 1,670 | 420 | 918 | 612 | 1,280 | 362 | 39.46% | |
| C. Life & AD&D Insurance | 1,434 | 582 | 1,143 | 1,253 | 1,334 | 191 | 16.75% | |
| D. Disability Insurance | 1,001 | 557 | 2,264 | 2,324 | 2,642 | 378 | 16.68% | |
| E. F.I.C.A. | 25,139 | 28,301 | 29,425 | 29,682 | 33,771 | 4,346 | 14.77% | |
| F. Retirement | 27,805 | 18,028 | 32,546 | 28,384 | 33,412 | 866 | 2.66% | |
| G. Workers' Comp Insurance | 693 | 693 | 1,508 | 1,442 | 1,673 | 165 | 10.94% | |
| H. Unemployment Comp Insurance | 381 | 381 | 1,196 | 1,038 | 1,232 | 36 | 3.04% | |
| I. Subtotal Employee Benefits | 114,259 | 57,030 | 132,451 | 76,026 | 156,157 | 23,706 | 17.90% | |
| J. Transfer to Other Functions | 114,258 | 57,030 | 132,451 | 75,982 | 156,157 | 23,707 | 17.90% | |
| K. Net Total Employee Benefits | | | | | | | | |
| 12 - FEDERAL GRANTS | | | | | | | | |
| A. IDEA (Spec Ed) | 13,079 | 10,605 | 7,500 | 7,500 | 7,500 | - | 0.00% | |
| B. Title 2 (Quality Teachers) | 3,673 | 3,300 | - | - | - | - | 0.00% | |
| C. Title I (Helping Children) | 2,340 | - | - | - | - | - | 0.00% | |
| Title IVA | 14,417 | 8,466 | - | - | - | - | 0.00% | |
| D. Rural Education (REAP) Grant | - | - | - | - | - | - | 0.00% | |
| E. ESSER II/III | 14,472 | 38,404 | - | - | - | - | 0.00% | |
| F. Total Grants | 47,981 | 60,775 | 7,500 | 7,500 | 7,500 | - | 0.00% | |
| 13 - OPERATION OF BUILDING | | | | | | | | |
| A. Custodial Salaries/Wages | 3,925 | 7,716 | 9,790 | 9,790 | 9,790 | 0 | 0.00% | |
| B. Employee Benefits | 300 | 627 | 872 | 872 | 872 | 0 | 0.04% | |
| C. Trash Removal/Lawn Care/Water&Sewer | 7,379 | 9,032 | 7,000 | 7,000 | 7,000 | - | 0.00% | |
| D. Building Repairs | 7,621 | 7,166 | 6,000 | 6,000 | 6,000 | - | 0.00% | |
| E. Property & Liability Insurance | 2,401 | 3,282 | 3,400 | 3,400 | 3,400 | - | 0.00% | |
| F. Telephone | 2,827 | 2,363 | 2,600 | 2,600 | 2,600 | - | 0.00% | |
| G. Supplies | 1,416 | 987 | 1,500 | 1,500 | 1,500 | - | 0.00% | |
| H. Electricity | 3,000 | 3,619 | 3,000 | 3,000 | 3,000 | - | 0.00% | |
| I. Propane | 2,199 | 1,743 | 2,500 | 2,500 | 2,500 | - | 0.00% | |
| J. Fuel Oil | 3,516 | 4,288 | 4,000 | 4,000 | 4,000 | - | 0.00% | |
| K. Equipment | - | - | 600 | 600 | 600 | - | 0.00% | |
| L. Dues/Fees | - | - | - | - | - | - | 0.00% | |
| M. Total Operation of Building | 34,583 | 40,823 | 41,262 | 41,262 | 41,262 | (0) | 0.00% | |
| 14 - TRANSPORTATION | | | | | | | | |
| A. Transportation Salary/Wage | - | 6,084 | 2,797 | 2,797 | 2,797 | 0 | 0.00% | |
| B. Transportation Benefit | - | 465 | 224 | 224 | 224 | 0 | 0.00% | |
| C. Transportation M&R | - | - | - | - | - | - | 0.00% | |
| D. Transportation Purchased Service | 54,677 | 66,375 | 69,687 | 69,687 | 73,171 | 3,484 | 5.00% | |
| E. Transportation Field Trip | - | 306 | 1,500 | 1,500 | 1,500 | - | 0.00% | |
| F. Transportation Supply | - | - | - | - | - | - | 0.00% | |
| G. Transportation Diesel Fuel | - | - | - | - | - | - | 0.00% | |
| H. SPED Transportation Purchased | - | 2,463 | - | - | - | - | 0.00% | |
| J. Total Transportation | 54,677 | 75,693 | 74,208 | 74,208 | 77,693 | 3,485 | 4.70% | |

Croydon Village School FY25 Expense Budget Board Approved January 30, 2024

| | 2021-2022 | 2022-2023 | 2023-2024 | 2023-2024 | 2024-2025 | 2024/2025 | 2024/2025 | |
|---|--------------------------|-------------------|------------------------|-------------------------|-----------|-----------------|--------------|--|
| Category: | Total Year | Total Year | Approved | Total Year | Proposed | \$\$ Incr. Over | % Incr. Over | |
| | Actual | Actual | Budget | Estimate | Budget | 23/24Budget | 23/24Budget | |
| 15- FOOD SERVICES | | | | | | | | |
| A. Salaries | - | - | - | - | - | - | 0.00% | |
| B. Employee Benefits | 70 | 74 | 125 | 125 | 125 | - | 0.00% | |
| C. Contracted Services | 7,128 | 10,277 | 9,500 | 9,500 | 10,000 | 500 | 5.26% | |
| D. Repairs | - | - | - | - | - | - | 0.00% | |
| E. Transportation | 920 | 968 | 1,400 | 1,400 | 1,400 | - | 0.00% | |
| F. Supplies | 1,688 | 432 | 500 | 500 | 500 | - | 0.00% | |
| G. Total Food Service | 9,806 | 11,752 | 11,525 | 11,525 | 12,025 | 500 | 4.34% | |
| 16 - TRANSFERS | | | | | | | | |
| A. Trans. Maint. Trust | | - | | | - | | 0.00% | |
| B. Trans. Tuition Trust | 25,000 | - | | | | - | 0.00% | |
| C. Trans. Food Service | 8,426 | 8,912 | 9,525 | 9,525 | 10,025 | 500 | 0.00% | |
| D. Prior Year Payables | 4,859 | - | - | 25,000 | - | - | 0.00% | |
| E. Total Transfers | 38,285 | 8,912 | 9,525 | 34,525 | 10,025 | 500 | 0.00% | |
| | | | | | | - | 0.00% | |
| SUB TOTAL GENERAL ED EXPENDITURES K-12 | 1,402,017 | 1,394,164 | 1,704,759 | 1,535,908 | 1,838,899 | 134,139 | 7.87% | |
| 17- Other | | | | | | | | |
| A. Warrant | - | | - | - | - | - | 0.00% | |
| B. Warrant | | | | - | | - | 0.00% | |
| C. Warrant | | | | - | | - | 0.00% | |
| D. Total Other | 0 | | 0 | 0 | 0 | - | 0.00% | |
| E. | | | | | | - | 0.00% | |
| TOTAL GENERAL ED EXPENDITURES K-12 | 1,402,017 | 1,394,164 | 1,704,759 | 1,535,908 | 1,838,899 | 134,139 | 7.87% | |
| Trust Funds | Special Education | VanSanfort | Tuition Reserve | Facility Reserve | | | | |
| | CRF | CRF | CRF | CRF | | | | |
| Ending Balance June 30, 2023 | 137,862.22 | 13,138.64 | 53,259.20 | 21,292.50 | | | | |
| Removal FY24 | 0.00 | -1,349.65 | 0.00 | 0.00 | | | | |
| Current Balance | 137,862.22 | 11,788.99 | 53,259.20 | 21,292.50 | | | | |

FY25 Revenue
Projected 1-30-24



Croydon Village School FY25 Revenue Budget Board Approved January 30, 2024

| Category: | 2020/2021 | 2021/2022 | 2022/2023 | 2023-2024 | 2023-2024 | 2024-2025 | 2023-2024 |
|---|-----------|-----------|-----------|--------------|------------|-----------|-------------|
| | Audited | Audited | Audited | OFFICIAL | TOTAL YEAR | BUDGET | Increase or |
| | Budget | Budget | Budget | BDGT (MS-24) | ESTIMATE | Proposed | (Decrease) |
| LOCAL SOURCES: | | | | | | | |
| A. Prior Year Surplus or (Deficit) | 258,008 | 138,954 | 243,257 | 386,981 | 386,981 | 168,850 | (218,130) |
| B. Interest Income | - | | 206 | 500 | 500 | 500 | - |
| C. Food Service Revenues | 976 | 1,380 | 2,840 | 2,000 | 2,000 | 2,000 | - |
| D. Prior Year Surplus or (Deficit) | | | | - | - | - | - |
| E. Tuition Revenues | | | | - | - | - | - |
| F. Transfer in Food Service | 7,828 | 8,426 | 8,912 | 9,525 | 9,525 | 10,025 | 500 |
| G. Transfer from Reserve Funds | - | | | - | - | - | - |
| H. Transfer from Bld Maint Reserve Fund | - | | | - | - | - | - |
| I. Transfer from Non-Expendable Trust | - | | | - | - | - | - |
| J. Deficit/Supplemental Approp | - | | | - | - | - | - |
| K. Capital Project Bond | - | | | - | - | - | - |
| L. Other | 5,974 | 9,199 | 1,307 | - | - | - | - |
| M. Total Local | 272,786 | 157,960 | 256,522 | 399,006 | 399,006 | 181,375 | (217,630) |
| STATE SOURCES: | | | | | | | |
| A. NH Adequacy Grant | 401,738 | 413,336 | 413,336 | 377,910 | 377,910 | 377,910 | - |
| B. NH Kindergarten Aid | - | | | - | - | - | - |
| C. Catastrophic Aid | - | | | - | - | - | - |
| D. Child Nutrition | - | | | - | - | - | - |
| Supplemental State Aid | | | 24,015 | 1,619 | 1,619 | | |
| E. NH State Education Tax (To Town) | 178,848 | 177,205 | 177,205 | 174,445 | 174,445 | 182,592 | 8,147 |
| F. Total State | 580,586 | 590,541 | 614,556 | 553,974 | 553,974 | 560,502 | 6,528 |
| FEDERAL SOURCES: | | | | | | | |
| A. Federal Grant Programs | 50,280 | 47,481 | 60,775 | 7,500 | 7,500 | 7,500 | - |
| B. OEP Capital Improvement Grant | - | - | | | | - | |
| C. Prior Year Surplus or (Deficit) | - | - | | - | - | - | - |
| D. Child Nutrition | - | - | | - | - | - | - |
| E. Medicaid | - | - | | - | - | - | - |
| F. Other | - | - | | - | - | - | - |
| G. Total Federal | 50,280 | 47,481 | 60,775 | 7,500 | 7,500 | 7,500 | - |
| TOTAL NON-TAX REVENUES | 903,651 | 795,982 | 931,853 | 960,479 | 960,480 | 749,377 | (211,101) |
| Property Tax Dollars Needed | 844,480 | 849,292 | 849,292 | 744,279 | 744,279 | 1,089,521 | 345,242 |
| TOTAL REVENUE BUDGET | 1,748,131 | 1,645,274 | 1,781,145 | 1,704,759 | 1,704,759 | 1,838,899 | 134,141 |
| TOTAL REVENUES | 1,748,131 | 1,645,274 | 1,781,145 | 1,704,759 | 1,704,759 | 1,838,899 | |
| TOTAL EXPENDITURES | 1,601,638 | 1,402,017 | 1,394,164 | 1,704,759 | 1,535,908 | 1,838,899 | |
| SURPLUS OR (DEFICIT) | 146,493 | 243,257 | 386,981 | 0 | 168,850 | - | |

Projected 2024 Local School Tax Rate for FY25 Local School Budget

| Projected 2024 Local School Tax Rate for FY25 Local School Budget | | | | | |
|--|---------------|----------------------|------------------------|-------------------------|----------------------|
| | | FY23 Assessed | FY23 Local | | |
| | | Valuation | School Tax Rate | | |
| | | 122,473 | 6.08 | | |
| | | | | | |
| ARTICLE | AMOUNT | | FY24 TAX RATE | CUMULATIVE | Per ARTICLE |
| | | | | <u>EFFECT On</u> | <u>EFFECT</u> |
| #2 Operating Budget | 1,838,899 | 1,838,899 | | | |
| (Offsetting Revenue) | | (749,377) | | | |
| | | 1,089,522 | \$ 8.90 | 2.82 | 8.90 |
| | | | | | |
| #3 Capital Trust Fund | 95,000 | 1,933,899 | | | |
| | | (749,377) | | | |
| | | 1,184,522 | \$ 9.67 | 3.59 | 0.78 |
| School District Budget Warrant | | | | | |
| Proposed Tax Change | | | | | |
| | | | | | |
| Operating Budget #2 | | | | | |
| 100000 | 281.60 | | | | |
| 200000 | 563.20 | | | | |
| 300000 | 844.81 | | | | |
| | | | | | |
| Operating Budget Plus #3 | | | | | |
| 100000 | 359.17 | | | | |
| 200000 | 718.34 | | | | |
| 300000 | 1077.51 | | | | |
| | | | | | |
| FY24 Rate | 9.67 | | | | |
| FY23 Rate | 6.08 | | | | |
| Change | 3.59 | | | | |
| | | | | | |
| | | | | | |

Croydon Village School Historical Tax Data 2009-2023 (With Projected 2024)

