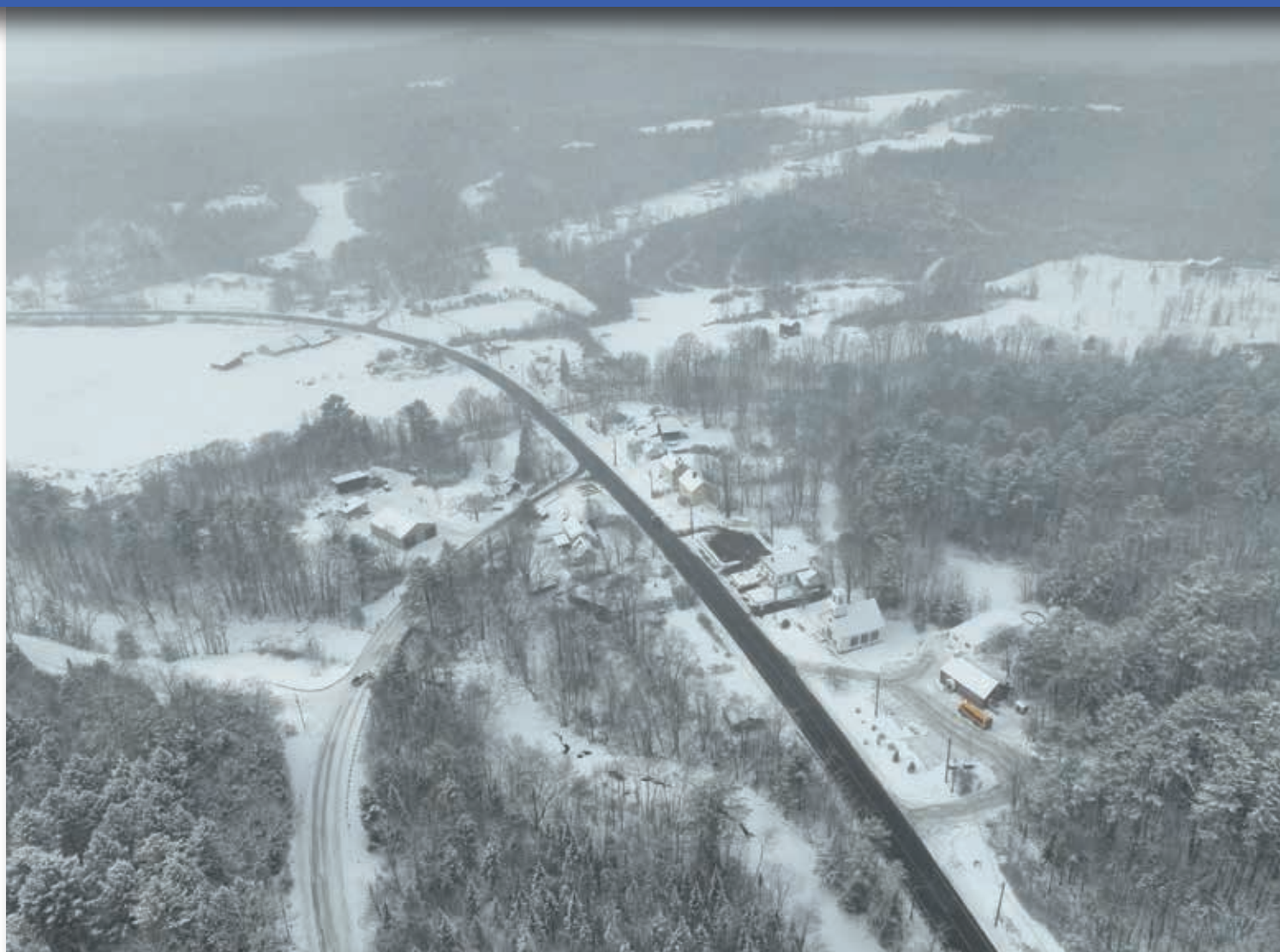




# 174th Annual Report The Town of Croydon



For the Year Ending  
December 31, 2024

# CROYDON TOWN OFFICERS 2025

Updated Feb 25 2025

## ELECTED POSITIONS

### SELECTMEN

AMIE FREAK  
SUSAN KIMBALL  
KIMBERLEE BURKHAMER  
EDWARD SPIKER  
CARL NEWTON

### TOWN CLERK/TAX COLLECTOR

PAUL MICHAEL FREITAS

### TREASURER

ANGELA NELSON

### MODERATOR

RUSSELL EDWARDS

### TRUSTEES OF TRUST FUNDS & CEMETERY

BRENDA WILLIAMS  
KENT RANDELL  
SUSAN EDWARDS

### SUPERVISORS OF THE CHECKLIST

WILLIAM SMITH  
AMY CAMBELL  
LYNN TOUCHETTE

### TOWN SELECT BOARD MEETINGS\*

March 25th  
April 8th & 22nd  
May 13th & 27th  
June 10th & 24th  
July 8th & 22nd  
August 12th & 26th  
September 9th & 23rd  
October 14th & 28th  
November 11th & 25th  
December 9th & 23rd

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

[WWW.CROYDON-NH.COM](http://WWW.CROYDON-NH.COM)

## TERM

## ENDS

Mar-26  
Mar-27  
Mar-24  
Mar-24  
Mar-26

Mar-27

Mar-26

Mar-24

Mar-24  
Mar-27  
Mar-24

Mar-28  
Mar-30  
Mar-29

## APPOINTED POSITIONS

### HEALTH OFFICER

ANDREW ALLIOTTA

### 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  
JOHN RAB  
KIMBERLEE BURKHAMER

### ZONING BOARD MEMBERS - 3 YR TERM

BRENDA WILLIAMS  
DOMINIC DIMAGGIO  
JASON ROOK  
CHRIS GARDNER  
ADAM KIMBALL

### ROAD AGENT

JOE BEAULIEU JR. -Assistant  
CODY OSGOOD -Assistant

### HISTORICAL SOCIETY

BARBARA KREESE  
167 CROYDON BROOK ROAD

(603) 863-1449

### POLICE

NH STATE POLICE  
NHSP TROOP F

(603) 846-3337  
(NON EMERGENCY)







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**Article 02    General Operations**

To see if the town will vote to raise and appropriate the sum of Seven Hundred Eighty Thousand Five Hundred Thirty-one Dollars (\$780531) for general municipal operations. This article does not include appropriations contained in special or individual articles addressed separately. (Recommended by Select Board).

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**Article 03    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).

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**Article 04    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).

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**Article 05    Establish Paving CRF**

To see if the town will vote to establish a Highway Department Paving Capital Reserve Fund under the provisions of RSA 35:1 for road paving and emergency road repair, and to raise and appropriate the sum of Forty thousand dollars (\$40,000) to be placed in this fund. Further, to name the Board of Selectmen as agents to expend from said fund. (Recommended by the Select Board) (Majority Vote Required)

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**Article 06    Add to CRF for Town Vehicles**

To see if the town will vote to 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).

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**Article 07    Establish Transfer Station CRF**

To see if the town will vote to establish a Transfer Station Capital Reserve Fund under the provisions of RSA 35:1 for upkeep and Maintenance of transfer station equipment and property, and to raise and appropriate the sum of One Thousand Eighty-Two dollars (\$1082) to be placed in said fund, with said funds to come from unassigned fund balance. This represents a resident donation earmarked for this fund. And further, to name the Board of Selectmen as agents to expend from said fund. (Recommended by the Select Board) (Majority Vote Required)

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**Article 08    Police Coverage**

To see if the Town will vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000) for the purpose of having police coverage for the Town of Croydon, approximately 10 hours a week. This is a special warrant article per RSA 32:3 VI (d) and RSA 32:7 V. (Recommended by the Select Board)(Majority vote required).

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**Article 09    Add to Bridges Capital Reserve Fund**

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



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**Article 10      Establish Gravel Rd maintenance CRF**

To see if the town will vote to establish a Town Gravel Road repair & maintenance Capital Reserve Fund under the provisions of RSA 35:1. Further to see if the town will raise and appropriate the sum of Fifty Thousand Dollars (\$50,000) to be added to the Gravel Road CRF. Further, to name the Board of Selectmen as agents to expend from said fund (Recommended by the Select Board) (Majority Vote Required)

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**Article 11      Establish Conservation CRF**

To see if the town will vote to authorize 100% of the Land Use Change Tax and Timber Tax collected pursuant to RSA 79-A:25 to be deposited into the Conservation CRF. If adopted this article shall take effect April 1st 2025 and shall remain in effect until altered or rescinded by a future vote of the town meeting. (Recommended by the Select Board) (Majority vote required)

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**Article 12      Town Wide Revaluation**

To see if the town will vote to raise and appropriate the sum of Twenty-Five Thousand Dollars (\$25,000) for the purpose of town wide Revaluation and authorize the withdrawal of Twenty-Five Thousand Dollars (\$25,000) from the Town Revaluation Capital Reserve Fund created for that purpose. (Recommended by the Select Board) (Majority vote required)

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**Article 13      Gravel Road Repairs**

To see if the town will raise and appropriate the sum of Fifty Thousand Dollars (\$50,000) for the Town Gravel Road repair & maintenance. 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). Majority vote required.

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**Article 14      Backhoe payment**

To see if the Town will vote to raise and appropriate the sum of Twenty-Five Thousand Three Hundred and Sixty-Eight Dollars (\$25,368) for the second year's lease payment for the backhoe, with said funds to come from the Town Vehicles and Equipment Capital Reserve Fund. Recommended by Select Board. (Majority vote required).

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**Article 15      Upgrading Town Clerks Equipment**

To see if the Town will vote to raise and appropriate the sum of Thirteen Thousand Dollars (\$13,000) for building maintenance and upgrades 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).

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**Article 16      Subdivision temporary moratorium**

Shall the Town of Croydon vote to adopt a temporary moratorium on all subdivisions in the rural district for one year while the Town updates its Master Plan and implements a capital improvement plan for the purpose of establishing a growth management ordinance. This warrant was submitted by petition. (Recommended by the Select Board).

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**Article 17      Amend current rural zoning ordinance**

To see if the Town of Croydon will vote to amend the current rural zoning ordinance for single family homes from a lot size from 3.5 acres to FIVE acres, and to amend the required road frontage from 200ft. to 300 ft. (Note: The village district lot size remains at 1 acre). This warrant was submitted by Petition. (Recommended by the Select Board).



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**Article 18      Cell Tower Ordinance**

Shall the Town adopt a Wireless Telecommunications Tower Ordinance that would preserve and define the Town of Croydon's zoning authority to effectively regulate the placement of Personal Wireless Service Facilities in the Town and to provide procedural criteria for the reasonable siting of wireless communication facilities, towers and antennas without discrimination for/or against providers of such services under RSA 675:3 on public or private land. (Recommended by the Select Board).

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**Article 19      Amend Zoning Ordinance**

Does the Town of Croydon wish to amend the zoning ordinance to disallow mobile home parks in rural residential areas. Submitted by petition. (Recommended by the Select Board).

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**Article 20      ADU Ordinance**

Shall the town under RSA 675:3 amend the current accessory dwelling unit ordinance to include detached structures as proposed by the Croydon Planning Board as follows:

Add a new definition for the term "Accessory Dwelling Units (ADU)" and to allow ADU's as a use permitted throughout all Zoning Districts, if they comply with specific performance criteria as required in RSA 674:71-73, as amended and the Town of Croydon Zoning Ordinance. (Recommended by the Select Board).

**Explanation**

For the purpose of providing expanded housing opportunities and flexibility in household arrangements, accessory dwelling units shall be permitted within or attached to an existing single family home (primary dwelling) or as a separate housing unit on the single family home's lot. 2) Definition "Accessory Dwelling Unit" (ADU) as defined in RSA 674:71, as amended, means a residential living unit that is within or attached to a single family dwelling, and that provides independent living facilities for one or more persons, including provisions for sleeping, eating, cooking, and sanitation on the same parcel of land as the principal dwelling unit it accompanies. A "detached" accessory dwelling unit is also permitted (RSA 674:73), subject to limitations.



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**Article 21    Property Taxes for Private Education**

Property Taxes for Private Education: A Call for Responsible Use

Whereas, taxpayers have a right to know how their money is spent and deserve clear, verifiable evidence that it is being spent wisely and delivering results; and

Whereas, taxpayer dollars are being diverted from public schools to private and religious education through Education Freedom Accounts (vouchers), and this shift does not reduce public school expenses, leaving local taxpayers to cover the difference through higher property taxes; and

Whereas, unlike public schools, private education funded by taxpayers through vouchers lacks key accountability measures, such as reporting how funds are used, tracking student performance, ensuring services for students with disabilities, and conducting background checks for staff. Submitted by petition. (Recommended by the Select Board).

Therefore, we, the voters of Croydon, New Hampshire, call on our state elected officials to uphold their duty to fiscal responsibility by rejecting any expansion of taxpayer funding for private education until we have full accountability, transparency, and a sustainable funding plan that ensures no further strain on public schools or local property taxpayers.

We further direct the Croydon Select Board to deliver this warrant article and results in writing to New Hampshire's Governor and members of the State Legislature within thirty days of this vote. (Recommended by the Select Board).

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**Article 22    Adopt Farm Animal Ordinance**

To see if the Town will vote to adopt a Farm Animal Ordinance:

- 1) Livestock shall include all horses, cattle, goats, pigs, sheep, alpaca's, llamas, poultry, ostriches, emus and any similar animals. The minimum pasture and/or enclosure areas shall not include any area within 100 feet of a dwelling unit or body of water on another lot.
- 2) All livestock shall be kept confined within a pasture, an enclosure or a structure and shall not be permitted to roam free.
- 3) Livestock shall be kept such that no nuisance results. Animal waste shall not be stored within 100 feet of any property line. All livestock must have adequate shelter available. Submitted by petition. (Not Recommended by the Select Board).

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**Article 23    Amend ordinance**

Are you in favor of the amendment to the existing town zoning ordinance, as follows:

To increase the required minimum setbacks in the Rural Residential District from Thirty-five Feet (35 Feet) to Seventy-five Feet (75 Feet).

To increase the required minimum setbacks in the Village District from Thirty-five Feet (35 Feet) to Forty-five Feet (45 Feet)

Submitted by petition. (Recommended by the Select Board).

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**Article 24    Adopt Disabled Tax Exemption**

To see if Croydon will adopt the RSA for Disabled Property Tax Exemption at the 2025 town meeting. The actual exempt dollar amount would be based on assessed property value in accordance with RSA 72:37-b.

Submitted by petition. (Not Recommended by the Select Board).



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**Article 25    Zoning Board Election**

Shall the Town adopt under RSA 673:3 as it relates to changing the method in which the Zoning Board Members are seated from appointment by the Select Board to an elected position for a staggered three-year term? If approved, upon the expiration of an appointed member's term, a new member or members will be elected at the next regular town election beginning in March of 2026 for the term provided under RSA 673:5, II, with additional members elected at subsequent regular town meetings to establish the required staggered terms. (Not Recommended by the Select Board).

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**Article 26    Transact other Business**

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



# PROPOSED BUDGET TAX IMPACT SUMMARY FOR 2025

	Approved 2024	Proposed 2025	Increase (Decrease)
<b>OPERATING EXPENSES</b>			
Highways and Streets	240,000	260,840	20,840
Fire	-	20,000	20,000
Personnel Administration	39,460	52,193	12,733
Executive	47,770	58,080	10,310
Debt Service Subtotal	120,847	130,636	9,790
Legal Expense	15,000	20,000	5,000
Ambulance	37,000	40,000	3,000
Administration and Direct Assistance	2,000	5,000	3,000
Revaluation of Property	8,500	10,000	1,500
Vendor Payments and Other	5,500	6,500	1,000
Other (Including Communications)	16,200	17,010	810
General Government Buildings	42,340	42,340	-
Financial Administration	37,000	37,000	-
Planning and Zoning	3,000	3,000	-
Street Lighting	2,500	2,500	-
Cemeteries	100	100	-
Health Subtotal	100	100	-
Election, Registration, and Vital Statistics	1,400	1,000	(400)
Sanitation Subtotal	76,636	74,232	(2,404)
<b>Operating Expenses</b>	<b>695,353</b>	<b>780,531</b>	<b>85,178</b>
<b>+ Debt Service from Warrant Articles</b>	<b>-</b>	<b>-</b>	<b>-</b>
Article 3 (Includes Debt Service from New Bonds)	695,353	780,531	85,178
<b>WARRANT ARTICLES</b>			
Cemetaries (\$20k from Sawyer Fund)		-	
Add to Town Revaluation CRF		5,000	
Establish Paving CRF		40,000	
Add to Town Vehicles CRF		50,000	
Establish Transfer Station CRF (\$1k from UFB)		-	
Police Coverage		50,000	
Add to Bridges CRF		5,000	
Establish Gravel Road CRF		50,000	
Establish Conservation CRF		5,000	
Town Wide Revaluation (\$25k from CRF)		-	
Gravel Road Repairs (\$50k from Sawyer Fund)		-	
Backhoe Lease Payment (\$25k from CRF)		-	
Upgrade Town Clerk Equipment (\$13k from CRF)			
<b>Warrant Articles</b>	<b>151,355</b>	<b>205,000</b>	<b>53,645</b>
<b>Total Tax Impact</b>	<b>846,708</b>	<b>985,531</b>	<b>138,823</b>



**Proposed Budget**

**Croydon**

For the period beginning January 1, 2025 and ending December 31, 2025

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

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

<https://www.revenue.nh.gov/about-dra/municipal-and-property-division/municipal-bureau>



## Appropriations

Account	Purpose	Article	Expenditures for	Appropriations	Proposed Appropriations for period	
			period ending	for period ending	ending 12/31/2025	
			12/31/2024	12/31/2024	(Recommended)	(Not Recommended)
<b>General Government</b>						
4130	Executive	02	\$56,691	\$47,770	\$58,080	\$0
4140	Election, Registration, and Vital Statistics	02	\$765	\$1,400	\$1,000	\$0
4150	Financial Administration	02	\$19,560	\$37,000	\$37,000	\$0
4152	Property Assessment	02	\$15,481	\$8,500	\$10,000	\$0
4153	Legal Expense	02	\$20,537	\$15,000	\$20,000	\$0
4155	Personnel Administration	02	\$38,397	\$39,460	\$52,193	\$0
4191	Planning and Zoning	02	\$2,872	\$18,000	\$3,000	\$0
4194	General Government Buildings	02	\$37,732	\$49,340	\$42,340	\$0
4195	Cemeteries	02	\$8,000	\$20,100	\$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	\$0	\$0	\$0
<b>General Government Subtotal</b>			<b>\$200,035</b>	<b>\$236,570</b>	<b>\$223,713</b>	<b>\$0</b>
<b>Public Safety</b>						
4210	Police		\$0	\$0	\$0	\$0
4215	Ambulances	02	\$36,542	\$37,000	\$40,000	\$0
4220	Fire	02	\$0	\$20,000	\$20,000	\$0
4240	Building Inspection		\$0	\$0	\$0	\$0
4290	Emergency Management		\$0	\$0	\$0	\$0
4299	Other Public Safety	02	\$14,683	\$16,200	\$17,010	\$0
<b>Public Safety Subtotal</b>			<b>\$51,225</b>	<b>\$73,200</b>	<b>\$77,010</b>	<b>\$0</b>
<b>Airport/Aviation Center</b>						
4301	Airport Administration		\$0	\$0	\$0	\$0
4302	Airport Operations		\$0	\$0	\$0	\$0
4309	Other Airport		\$0	\$0	\$0	\$0
<b>Airport/Aviation Center Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Highways and Streets</b>						
4311	Highway Administration		\$0	\$0	\$0	\$0
4312	Highways and Streets	02	\$290,973	\$742,000	\$260,840	\$0
4313	Bridges		\$0	\$238,703	\$0	\$0
4316	Street Lighting	02	\$2,155	\$2,500	\$2,500	\$0
4319	Other Highway, Streets, and Bridges		\$0	\$0	\$0	\$0
<b>Highways and Streets Subtotal</b>			<b>\$293,128</b>	<b>\$983,203</b>	<b>\$263,340</b>	<b>\$0</b>



### Appropriations

Account	Purpose	Article	Expenditures for period ending 12/31/2024	Appropriations for period ending 12/31/2024	Proposed Appropriations for period ending 12/31/2025	
					(Recommended)	(Not Recommended)
<b>Sanitation</b>						
4321	Sanitation Administration		\$0	\$0	\$0	\$0
4323	Solid Waste Collection	02	\$70,407	\$76,636	\$71,232	\$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	02	\$0	\$0	\$3,000	\$0
Sanitation Subtotal			\$70,407	\$76,636	\$74,232	\$0
<b>Water Distribution and Treatment</b>						
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
<b>Electric</b>						
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
<b>Health</b>						
4411	Health Administration	02	\$45	\$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			\$45	\$100	\$100	\$0
<b>Welfare</b>						
4441	Welfare Administration	02	\$0	\$2,000	\$3,000	\$0
4442	Direct Assistance	02	\$0	\$0	\$2,000	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0
4445	Vendor Payments	02	\$5,006	\$0	\$6,500	\$0
4449	Other Welfare		\$0	\$5,500	\$0	\$0
Welfare Subtotal			\$5,006	\$7,500	\$11,500	\$0





### Appropriations

Account	Purpose	Article	Expenditures for	Appropriations	Proposed Appropriations for period	
			period ending	for period ending	ending 12/31/2025	
			12/31/2024	12/31/2024	(Recommended)	(Not Recommended)
<b>Culture and Recreation</b>						
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
<b>Culture and Recreation Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Conservation and Development</b>						
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
<b>Conservation and Development Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Debt Service</b>						
4711	Principal - Long Term Bonds, Notes, and Other Debt	02	\$84,324	\$118,004	\$102,439	\$0
4721	Interest - Long Term Bonds, Notes, and Other Debt	02	\$36,523	\$64,197	\$28,197	\$0
4723	Interest on Tax and Revenue Anticipation Notes		\$0	\$0	\$0	\$0
4790	Other Debt Service Charges		\$0	\$0	\$0	\$0
<b>Debt Service Subtotal</b>			<b>\$120,847</b>	<b>\$182,201</b>	<b>\$130,636</b>	<b>\$0</b>
<b>Capital Outlay</b>						
4901	Land		\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$0	\$25,368	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0	\$0
<b>Capital Outlay Subtotal</b>			<b>\$0</b>	<b>\$25,368</b>	<b>\$0</b>	<b>\$0</b>



### Appropriations

Account	Purpose	Article	Expenditures for	Appropriations	Proposed Appropriations for period	
			period ending	for period ending	ending 12/31/2025	
			12/31/2024	12/31/2024	(Recommended)	(Not Recommended)
<b>Operating Transfers Out</b>						
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
<b>Operating Transfers Out Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Operating Budget Appropriations</b>					<b>\$780,531</b>	<b>\$0</b>



### Special Warrant Articles

Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2025	
			(Recommended)	(Not Recommended)
4152	Property Assessment	12 <i>Purpose: Town Wide Revaluation</i>	\$25,000	\$0
4195	Cemeteries	03 <i>Purpose: Repair and maintenance of cemeteries.</i>	\$20,000	\$0
4210	Police	08 <i>Purpose: Police Coverage</i>	\$50,000	\$0
4902	Machinery, Vehicles, and Equipment	14 <i>Purpose: Backhoe payment</i>	\$25,368	\$0
4903	Buildings	15 <i>Purpose: Upgrading Town Clerks Equipment</i>	\$13,000	\$0
4915	To Capital Reserve Funds	04 <i>Purpose: Adding to CRF for Revaluation</i>	\$5,000	\$0
4915	To Capital Reserve Funds	05 <i>Purpose: Establish Paving CRF</i>	\$40,000	\$0
4915	To Capital Reserve Funds	06 <i>Purpose: Add to CRF for Town Vehicles</i>	\$50,000	\$0
4915	To Capital Reserve Funds	07 <i>Purpose: Establish Transfer Station CRF</i>	\$1,082	\$0
4915	To Capital Reserve Funds	09 <i>Purpose: Add to Bridges Capital Reserve Fund</i>	\$5,000	\$0
4915	To Capital Reserve Funds	10 <i>Purpose: Establish Gravel Rd maintenance CRF</i>	\$50,000	\$0
4915	To Capital Reserve Funds	13 <i>Purpose: Gravel Road Repairs</i>	\$50,000	\$0
Total Proposed Special Articles			\$334,450	\$0



**Individual Warrant Articles**

Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2025	
			(Recommended)	(Not Recommended)
Total Proposed Individual Articles			\$0	\$0





## Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2024	Estimated Revenues for period ending 12/31/2024	Estimated Revenues for period ending 12/31/2025
<b>Taxes</b>					
3120	Land Use Change Taxes for General Fund		\$0	\$0	\$0
3180	Resident Taxes		\$0	\$0	\$0
3185	Yield Taxes	02	\$0	\$25,000	\$12,000
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		\$0	\$5,000	\$0
<b>Taxes Subtotal</b>			<b>\$0</b>	<b>\$30,000</b>	<b>\$12,000</b>
<b>Licenses, Permits, and Fees</b>					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees	02	\$234,453	\$160,000	\$230,000
3230	Building Permits	02	\$455	\$70	\$400
3290	Other Licenses, Permits, and Fees	02	\$0	\$8,000	\$2,200
<b>Licenses, Permits, and Fees Subtotal</b>			<b>\$234,908</b>	<b>\$168,070</b>	<b>\$232,600</b>
<b>From Federal Government</b>					
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
<b>From Federal Government Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>State Sources</b>					
3351	Shared Revenues - Block Grant		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	02	\$0	\$36,596	\$80,000
3353	Highway Block Grant	02	\$39,101	\$0	\$35,000
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	\$0	\$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
<b>State Sources Subtotal</b>			<b>\$39,101</b>	<b>\$36,596</b>	<b>\$115,000</b>



## Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2024	Estimated Revenues for period ending 12/31/2024	Estimated Revenues for period ending 12/31/2025
<b>Charges for Services</b>					
3401	Income from Departments	02	\$0	\$4,000	\$8,000
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
<b>Charges for Services Subtotal</b>			<b>\$0</b>	<b>\$4,000</b>	<b>\$8,000</b>
<b>Miscellaneous Revenues</b>					
3500	Special Assessments		\$0	\$0	\$0
3501	Sale of Municipal Property	02	\$0	\$0	\$500
3502	Interest on Investments		\$0	\$0	\$0
3503	Rents of Property	02	\$475	\$0	\$400
3504	Fines and Forfeits	02	\$0	\$0	\$100
3506	Insurance Dividends and Reimbursements		\$0	\$0	\$0
3508	Contributions and Donations		\$0	\$0	\$0
3509	Revenue from Misc Sources Not Otherwise Classified	02	\$101,949	\$5,000	\$1,600
<b>Miscellaneous Revenues Subtotal</b>			<b>\$102,424</b>	<b>\$5,000</b>	<b>\$2,600</b>
<b>Interfund Operating Transfers In</b>					
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	14, 15, 12	\$0	\$132,368	\$63,368
3916	From Trust and Fiduciary Funds	13, 03	\$38,366	\$20,000	\$70,000
3917	From Conservation Funds		\$0	\$0	\$0
<b>Interfund Operating Transfers In Subtotal</b>			<b>\$38,366</b>	<b>\$152,368</b>	<b>\$133,368</b>
<b>Other Financing Sources</b>					
3934	Proceeds from Long-Term Notes/Bonds/Other Sources		\$0	\$482,000	\$0
9998	Amount Voted from Fund Balance	07	\$0	\$0	\$1,082
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
<b>Other Financing Sources Subtotal</b>			<b>\$0</b>	<b>\$482,000</b>	<b>\$1,082</b>
<b>Total Estimated Revenues and Credits</b>			<b>\$414,799</b>	<b>\$878,034</b>	<b>\$504,650</b>



### Budget Summary

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<b>Item</b>	<b>Period ending 12/31/2025</b>
Operating Budget Appropriations	\$780,531
Special Warrant Articles	\$334,450
Individual Warrant Articles	\$0
Total Appropriations	\$1,114,981
Less Amount of Estimated Revenues & Credits	\$504,650
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$610,331</b>



Sheryl A. Pratt, CPA\*\*

Michael J. Campo, CPA, MACCY

Sylvia Y. Petro, CPA, CFE, MSA\*\*

\*\* Also licensed in Vermont

January 21, 2025

To the Members of the Select Board  
Town of Croydon  
875 NH Route 10  
Croydon, NH 03773

Dear Members of the Select Board:

The following represents our understanding of the services we will provide the Town of Croydon.

You have requested that we audit the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Croydon, as of December 31, 2024, and for the year then ended and the related notes, which collectively comprise the Town of Croydon's basic financial statements. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) and, if applicable, in accordance with *Government Auditing Standards*, will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Accounting principles generally accepted in the United States of America, (U.S. GAAP,) as promulgated by the Governmental Accounting Standards Board (GASB) require that Management's Discussion and Analysis (MD&A) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America, (U.S. GAAS). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by U.S. GAAP. This RSI will be subjected to certain limited procedures but will not be audited:

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

However, we are aware that the Management's Discussion and Analysis will not be completed by the Town of Croydon.

Supplementary information other than RSI will accompany the Town of Croydon's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and perform certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare

**PLODZIK & SANDERSON, P.A.**  
*Certified Public Accountants*



the basic financial statements or to the basic financial statements themselves, and additional procedures in accordance with U.S. GAAS. We intend to provide an opinion on the following supplementary information in relation to the basic financial statements as a whole:

- Combining Schedules
- Individual Fund Schedules

#### **Auditor Responsibilities**

We will conduct our audit in accordance with GAAS and, if applicable, in accordance with *Government Auditing Standards*. As part of an audit in accordance with GAAS and, if applicable, in accordance with *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of controls.
- Obtain an understanding of the system of internal control in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Croydon's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and, if applicable, in accordance with *Government Auditing Standards*.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

#### **Compliance with Laws and Regulations**

As previously discussed, as part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of the Town of Croydon's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion.

#### **Management Responsibilities**

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance acknowledge and understand that they have responsibility:

- a. For the preparation and fair presentation of the basic financial statements in accordance with accounting principles generally accepted in the United States of America;
- b. For the design, implementation, and maintenance of the system of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and





- c. To provide us with:
  - i. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the basic financial statements such as records, documentation, and other matters;
  - ii. Additional information that we may request from management for the purpose of the audit;
  - iii. Unrestricted access to persons within the entity and others from whom we determine it necessary to obtain audit evidence.
  - iv. A written acknowledgement of all the documents that management expects to issue that will be included in the annual report and the planned timing and method of issuance of that annual report; and
  - v. A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report.
- d. For including the auditor's report in any document containing basic financial statements that indicates that such basic financial statements have been audited by us;
- e. For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities;
- f. For adjusting the basic financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the basic financial statements as a whole; and
- g. For acceptance of nonattest services (see addendum to this letter), including identifying Angela Nelson, Treasurer, to oversee nonattest work;
- h. For maintaining adequate records, selecting, and applying accounting principles, and safeguarding assets;
- i. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in the system of internal control and others where fraud could have a material effect on the financials; and
- j. For the accuracy and completeness of all information provided.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility: (a) for the preparation of the supplementary information in accordance with the applicable criteria; (b) to provide us with the appropriate written representations regarding supplementary information; (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information; and (d) to present the supplementary information with the audited basic financial statements, or if the supplementary information will not be presented with the audited basic financial statements, to make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of our audit process, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit.

#### ***Nonattest Services***

We will also provide the nonattest services as detailed in the attached addendum for the Town of Croydon in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the services detailed in the attached addendum. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

We will not assume management responsibilities on behalf of the Town of Croydon. However, we will provide advice and recommendations to assist management of the Town of Croydon in performing its responsibilities.

The Town of Croydon's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning Angela Nelson, Treasurer to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.





## **Reporting**

We will issue a written report upon completion of our audit of the Town of Croydon's basic financial statements. Our report will be addressed to the Select Board of the Town of Croydon. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

## **Other**

We understand that your employees will prepare all confirmations we request and will locate any documents or support for any other transactions we select for testing.

If you intend to publish or otherwise reproduce the basic financial statements and make reference to our firm, you agree to provide us with printers' proofs or master's for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

To the extent you provide our firm with access to electronic data via a local or online database from which we will download documents or information for the audit, you agree that the data is accurate as of the date and time you make it available to be downloaded by us.

## **Provisions of Engagement Administration, Timing and Fees**

During the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

Sheryl A. Pratt, CPA is the engagement partner for the audit services specified in this letter. Her responsibilities include supervising Plodzik & Sanderson, P.A.'s services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Our fees are based on the amount of time required at various levels of responsibility. Invoices will be rendered each month and are payable upon presentation. We estimate that our fee for the audit will be \$10,350. We anticipate commencing the audit on June 2, 2025, with the expectation the final audit will be completed no later than one hundred days after the completion of field work. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. In the event the Town is not prepared or that significant additional time is necessary that creates a delay in the delivery of the audit, the Town of Croydon may be subject to additional costs. Whenever possible, we will attempt to use the Town of Croydon's personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit. Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

During the course of the audit, we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

You agree to inform us of facts that may affect the basic financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.





We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

At the conclusion of our audit engagement, we will communicate to the Select Board the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

The audit documentation for this engagement is the property of Plodzick & Sanderson, P.A. and constitutes confidential information. However, we may be requested to make certain audit documentation available to regulators or other agencies pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Plodzick and Sanderson, P.A.'s personnel. Furthermore, upon request, we may provide copies of selected audit documentation to these agencies. The regulators or other agencies may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the basic financial statements including our respective responsibilities.

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

Respectfully,

*Plodzick & Sanderson*

PLODZIK & SANDERSON  
Professional Association

RESPONSE:

This letter correctly sets forth the understanding of the **Town of Croydon**.

Governance signature: \_\_\_\_\_ Management Signature: \_\_\_\_\_

Title: \_\_\_\_\_ Title: \_\_\_\_\_

Date: \_\_\_\_\_ Date: \_\_\_\_\_

*Attachment:*

*Addendum to Engagement Letter: Non-Attest Services Performed for the period ending December 31, 2024.*





## Tax Rate Breakdown Croydon

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$289,301	\$126,046,933	<b>\$2.29</b>
County	\$343,670	\$126,046,933	<b>\$2.73</b>
Local Education	\$1,061,997	\$126,046,933	<b>\$8.43</b>
State Education	\$182,592	\$118,330,833	<b>\$1.54</b>
<b>Total</b>	<b>\$1,877,560</b>		<b>\$14.99</b>

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
<b>Total</b>			

Tax Commitment Calculation	
Total Municipal Tax Effort	\$1,877,560
War Service Credits	(\$21,950)
Village District Tax Effort	
Total Property Tax Commitment	\$1,855,610

12/3/2024

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

## Appropriations and Revenues

### Municipal Accounting Overview

Description	Appropriation	Revenue
Total Appropriation	\$1,639,778	
Net Revenues (Not Including Fund Balance)		(\$1,019,730)
Fund Balance Voted Surplus		(\$80,043)
Fund Balance to Reduce Taxes		(\$321,665)
War Service Credits	\$21,950	
Special Adjustment	\$0	
Actual Overlay Used	\$49,011	
<b>Net Required Local Tax Effort</b>	<b>\$289,301</b>	

### County Apportionment

Description	Appropriation	Revenue
Net County Apportionment	\$343,670	
<b>Net Required County Tax Effort</b>	<b>\$343,670</b>	

### Education

Description	Appropriation	Revenue
Net Local School Appropriations	\$1,622,499	
Net Cooperative School Appropriations		
Net Education Grant		(\$377,910)
Locally Retained State Education Tax		(\$182,592)
<b>Net Required Local Education Tax Effort</b>	<b>\$1,061,997</b>	
State Education Tax	\$182,592	
State Education Tax Not Retained	\$0	
<b>Net Required State Education Tax Effort</b>	<b>\$182,592</b>	

## Valuation

### Municipal (MS-1)

Description	Current Year	Prior Year
Total Assessment Valuation with Utilities	\$126,046,933	\$122,473,450
Total Assessment Valuation without Utilities	\$118,330,833	\$116,100,250
Commercial/Industrial Construction Exemption	\$0	\$0
Total Assessment Valuation with Utilities, Less Commercial/Industrial Construction Exemption	\$126,046,933	\$122,473,450

### Village (MS-1V)

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

# Croydon

## Tax Commitment Verification

### 2024 Tax Commitment Verification - RSA 76:10 II

Description	Amount
Total Property Tax Commitment	\$1,855,610
1/2% Amount	\$9,278
Acceptable High	\$1,864,888
Acceptable Low	\$1,846,332

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

<b>Commitment Amount</b>	
Less amount for any applicable Tax Increment Financing Districts (TIF)	
<b>Net amount after TIF adjustment</b>	

**Under penalties of perjury, I verify the amount above was the 2024 commitment amount on the property tax warrant.**

<b>Tax Collector/Deputy Signature:</b>	<b>Date:</b>
--	--------------

## 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 2024 Tax Rate	\$14.99	\$7.50

### Associated Villages

No associated Villages to report

# Croydon

## Tax Commitment Verification

### 2024 Tax Commitment Verification - RSA 76:10 II

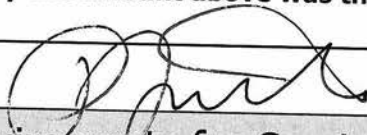
Description	Amount
Total Property Tax Commitment	
1/2% Amount	\$1,855,610
Acceptable High	\$9,278
Acceptable Low	\$1,864,888
	\$1,846,332

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

<b>Commitment Amount</b>	\$ 1,855,549.59
Less amount for any applicable Tax Increment Financing Districts (TIF)	0
<b>Net amount after TIF adjustment</b>	\$ 1,855,549.59

Under penalties of perjury, I verify the amount above was the 2024 commitment amount on the property tax warrant.

Tax Collector/Deputy Signature:



Date: 12/11/24

### Requirements for Semi-Annual Billing

#### Pursuant to RSA 76:15-a

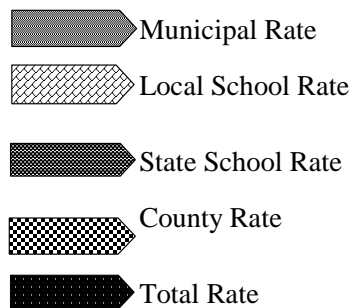
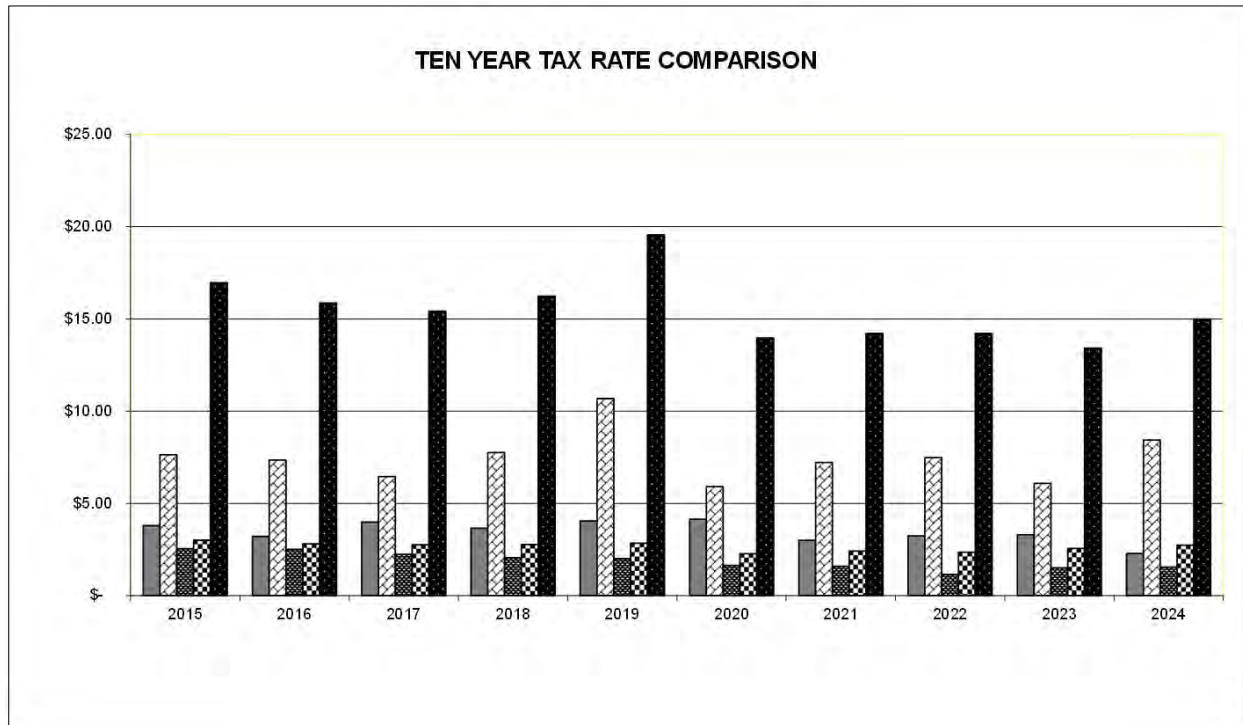
76:15-a Semi-Annual Collection of Taxes in Certain Towns and Cities - I. Taxes shall be collected in the following manner in towns and cities which adopt the provisions of this section in the manner set out in RSA 76:15-b. A partial payment of the taxes assessed on April 1 in any tax year shall be computed 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 2024 Tax Rate	\$14.99	\$7.50
Associated Villages		
No associated Villages to report		



## TEN YEAR TAX RATE COMPARISON 2015-2024

Year	Town Rate	Local School Rate	State School Rate	County Rate	Total Rate
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
2024	\$ 2.29	\$ 8.43	\$ 1.54	\$ 2.73	\$ 14.99





## **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

<https://www.revenue.nh.gov/about-dra/municipal-and-property-division/municipal-bureau>

Assessor		
KERRY CONNOR (AVITAR)		

Municipal Officials		
Name	Position	Signature
ED SPIKER	SELECTMAN	
AMIE FREAK	SELECTMAN	
KIMBERLEE BURKHAMER	SELECTMAN	
CARL F NEWTON	SELECTMAN	
SUSAN KIMBALL	SELECTMAN	

Preparer		
Name	Phone	Email
PAUL FREITAS	603-863-7830	TOWNCLERK@CROYDON-NH.COM

Preparer's Signature



Land Value Only		Acres	Valuation	
1A	Current Use RSA 79-A	18,910.51	\$1,133,333	
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	2,163.10	\$39,693,400	
1G	Commercial/Industrial Land	129.03	\$1,972,800	
1H	<b>Total of Taxable Land</b>	<b>21,202.64</b>	<b>\$42,799,533</b>	
1I	Tax Exempt and Non-Taxable Land	2,715.50	\$5,636,100	
Buildings Value Only		Structures	Valuation	
2A	Residential	0	\$66,863,400	
2B	Manufactured Housing RSA 674:31	0	\$3,676,600	
2C	Commercial/Industrial	0	\$5,171,300	
2D	Discretionary Preservation Easements RSA 79-D	0	\$0	
2E	Taxation of Farm Structures RSA 79-F	0	\$0	
2F	<b>Total of Taxable Buildings</b>	<b>0</b>	<b>\$75,711,300</b>	
2G	Tax Exempt and Non-Taxable Buildings	0	\$6,073,900	
Utilities & Timber			Valuation	
3A	Utilities		\$7,716,100	
3B	Other Utilities		\$0	
4	Mature Wood and Timber RSA 79:5		\$0	
5	<b>Valuation before Exemption</b>		<b>\$126,226,933</b>	
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 Polution Control Exemption RSA 72:12-a	0	\$0	
11	<b>Modified Assessed Value of All Properties</b>		<b>\$126,226,933</b>	
Optional Exemptions		Amount Per	Total	Valuation
12	Blind Exemption RSA 72:37	\$15,000	0	\$0
13	Elderly Exemption RSA 72:39-a,b	\$0	9	\$180,000
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	<b>Total Dollar Amount of Exemptions</b>			<b>\$180,000</b>
21A	<b>Net Valuation</b>			<b>\$126,046,933</b>
21B	<b>Less TIF Retained Value</b>			<b>\$0</b>
21C	<b>Net Valuation Adjusted to Remove TIF Retained Value</b>			<b>\$126,046,933</b>
21D	<b>Less Commercial/Industrial Construction Exemption</b>			<b>\$0</b>
21E	<b>Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction</b>			<b>\$126,046,933</b>
22	<b>Less Utilities</b>			<b>\$7,716,100</b>
23A	<b>Net Valuation without Utilities</b>			<b>\$118,330,833</b>
23B	<b>Net Valuation without Utilities, Adjusted to Remove TIF Retained Value</b>			<b>\$118,330,833</b>



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	\$54,400	\$0	\$0	\$0	\$54,400
PSNH DBA EVERSOURCE ENERGY	\$1,981,200	\$0	\$0	\$5,680,500	\$7,661,700
	\$2,035,600	\$0	\$0	\$5,680,500	\$7,716,100



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	\$700	1	\$700
All Veterans Tax Credit RSA 72:28-b	\$500	1	\$500
Combat Service Tax Credit RSA 72:28-c	\$0	0	\$0
		44	\$21,950

#### Deaf & Disabled Exemption Report

Deaf Income Limits	
Single	\$0
Married	\$0

Deaf Asset Limits	
Single	\$0
Married	\$0

Disabled Income Limits	
Single	\$0
Married	\$0

Disabled Asset Limits	
Single	\$0
Married	\$0

#### Elderly Exemption Report

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

Age	Number
65-74	0
75-79	1
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	3	\$10,000	\$30,000	\$30,000
75-79	3	\$20,000	\$60,000	\$60,000
80+	3	\$30,000	\$90,000	\$90,000
	9		\$180,000	\$180,000

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:



<b>Current Use RSA 79-A</b>	<b>Total Acres</b>	<b>Valuation</b>
Farm Land	580.71	\$164,255
Forest Land	16,502.67	\$937,517
Forest Land with Documented Stewardship	51.00	\$2,177
Unproductive Land	1,253.57	\$20,819
Wet Land	522.56	\$8,565
	<b>18,910.51</b>	<b>\$1,133,333</b>

**Other Current Use Statistics**

Total Number of Acres Receiving 20% Rec. Adjustment	<b>Acres:</b>	1,936.36
Total Number of Acres Removed from Current Use During Current Tax Year	<b>Acres:</b>	15.34
Total Number of Owners in Current Use	<b>Owners:</b>	101
Total Number of Parcels in Current Use	<b>Parcels:</b>	162

**Land Use Change Tax**

Gross Monies Received for Calendar Year			\$36,650
Conservation Allocation	<b>Percentage:</b>	0.00%	<b>Dollar Amount:</b> \$0
Monies to Conservation Fund			\$0
Monies to General Fund			\$36,650

<b>Conservation Restriction Assessment Report RSA 79-B</b>	<b>Acres</b>	<b>Valuation</b>
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
	<b>0.00</b>	<b>\$0</b>

**Other Conservation Restriction Assessment Statistics**

Total Number of Acres Receiving 20% Rec. Adjustment	<b>Acres:</b>	0.00
Total Number of Acres Removed from Conservation Restriction During Current Tax Year	<b>Acres:</b>	
Owners in Conservation Restriction	<b>Owners:</b>	0
Parcels in Conservation Restriction	<b>Parcels:</b>	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
This municipality has no Discretionary Preservation Easements.				

Tax Increment Financing District	Date	Original	Unretained	Retained	Current
This municipality has no TIF districts.					

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	0.00

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

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

Notes

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**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 bring 2024 to a close, I would like to highlight the hurdles, teamwork and perseverance of this Town, its governing body and its citizens.

In March our Board of Selectmen grew from 3 members to 5. This has been a learning experience for the existing members as well as the newly added. Not only has it allowed for broader coverage of the townspeople needs, it has it allowed for some flexibility with action items and tasks as well. We appreciate your patience as this new board learns and adapts to changing times.

Summer weather of 2024 was kinder than 2023 but still posed challenges with the roads. After voting to repave Cash Street the Board had to work tirelessly with the state and our attorney to obtain the funding needed. While the board was working on the paperwork end of it, our road crew started replacing the culverts in preparation. While no pavement has been laid, the Board has finally secured the funding and paving will happen this year. We also have completed the Brighton Road Bridge repair and are very happy with the work completed by Hanson Bridge.

As the federal election approached in November the board voted to replace the front steps of the Town Hall. Thanks to Mark Wagner for building an exceptional set of lighted stairs.

Again, I'd like to express my appreciation to the Budget Advisory Group with all their help creating a sustainable budget for the town. We are excited about some upcoming proposals and projects to help improve the town. Moving forward the board will continue to work for and with the citizens of Croydon.

Thank you all for your trust, support and collaboration.

Regards,



Amie Freak

Chair, Croydon Selectboard





## 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

PAUL MICHAEL

Last Name

FREITAS

Street No.

879

Street Name

NH RTE 10

Phone Number

863-7830

Email (optional)



New Hampshire  
Department of  
Revenue Administration

MS-61

Debits

Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years)		
			Year: 2024	Year: 2023	Year: 2022
Property Taxes	3110		\$885,098.27		
Resident Taxes	3180				
Land Use Change Taxes	3120		\$8,500.00		
Yield Taxes	3185				
Excavation Tax	3187				
Other Taxes	3189				
Property Tax Credit Balance		(\$640.33)			
Other Tax or Charges Credit Balance					

Taxes Committed This Year	Account	Levy for Year of this Report	Prior Levies	
			2024	
Property Taxes	3110			
Resident Taxes	3180			
Land Use Change Taxes	3120			
Yield Taxes	3185			
Excavation Tax	3187			
Other Taxes	3189			

Overpayment Refunds	Account	Levy for Year of this Report	Prior Levies		
			2024	2023	2022
Property Taxes	3110				
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Interest and Penalties on Delinquent Taxes	3190		\$702.70		
Interest and Penalties on Resident Taxes	3190				
Total Debits		(\$640.33)	\$894,300.97	\$0.00	\$0.00



Credits

Remitted to Treasurer	Levy for Year of this Report	Prior Levies		
		2024	2023	2022
Property Taxes	\$972.71	\$782,724.83		
Resident Taxes				
Land Use Change Taxes		\$8,500.00		
Yield Taxes				
Interest (Include Lien Conversion)		\$702.70		
Penalties				
Excavation Tax				
Other Taxes				
Conversion to Lien (Principal Only)				
Discounts Allowed				

Abatements Made	Levy for Year of this Report	Prior Levies		
		2024	2023	2022
Property Taxes				
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
Current Levy Deeded				



Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	Prior Levies		
		2024	2023	2022
Property Taxes		\$102,373.44		
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
Property Tax Credit Balance	(\$1,613.04)			
Other Tax or Charges Credit Balance				
Total Credits		(\$640.33)	\$894,300.97	\$0.00
			\$0.00	\$0.00

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	\$100,760.40
Total Unredeemed Liens (Account #1110 - All Years)	\$45,196.06



Lien Summary

Summary of Debits

	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2024	Year: 2023	Year: 2022
Unredeemed Liens Balance - Beginning of Year			\$19,737.46	\$27,490.61
Liens Executed During Fiscal Year				
Interest & Costs Collected (After Lien Execution)			\$51.25	\$516.74
<b>Total Debits</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$19,788.71</b>	<b>\$28,007.35</b>

Summary of Credits

	Last Year's Levy	Prior Levies		
		2024	2023	2022
Redemptions				\$2,032.01
Interest & Costs Collected (After Lien Execution) #3190			\$51.25	\$516.74
Abatements of Unredeemed Liens				
Liens Deeded to Municipality				
Unredeemed Liens Balance - End of Year #1110			\$19,737.46	\$25,458.60
<b>Total Credits</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$19,788.71</b>	<b>\$28,007.35</b>

For DRA Use Only

Total Uncollected Taxes (Account #1080 - All Years)	\$100,760.40
Total Unredeemed Liens (Account #1110 - All Years)	\$45,196.06



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

PAUL MICHAEL

Preparer's Last Name

FREITAS

Date

Feb 25, 2025

**2. SAVE AND EMAIL THIS FORM**

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

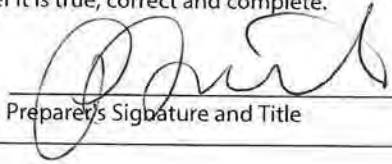
**3. PRINT, SIGN, AND UPLOAD THIS FORM**

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

 TC-TXC

## Treasurer's Report

Balance January 1, 2024 (audited)	\$526,162.60
Total Net Deposits	\$2,493,036.73
Less: Payments	<u>(\$2,085,092.31)</u>
Balance December 31, 2024 (unaudited)	\$934,107.02

### Receipts:

#### Selectboard:

Building Permits	\$490.00
Burial Plots	\$370.00
Hall Rentals	\$625.00
Highway Block Grant	\$39,101.03
Land Use Change Tax	\$130.00
Bond Funds	\$539,000.00
Other Income	\$16,407.31
Other Registration Fees	\$20.00
Pistol Permits	\$120.00
Planning/ Zoning Fees	\$250.00
Donations	\$5,400.00
Room & Meals Tax	\$81,504.39
Scrap Metal	\$1,549.25
Trustee of Trust Funds	\$139,366.24
Total	\$824,333.22

#### Town Clerk:

Total	\$247,206.43
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#### Tax Collector:

Total	\$1,421,409.37
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#### Town Treasurer Summary:

Balance January 1, 2024 (audited)	\$526,162.60
Selectboard	\$824,333.22
Town Clerk	\$247,206.43
Tax Collector	\$1,421,409.37
Interest	\$87.71
Total	<u>\$3,019,199.33</u>
Less payments	<u>(\$2,085,092.31)</u>
Balance December 31, 2024 (Unaudited)	<u><u>\$934,107.02</u></u>



## Town Employees

Name	Gross Wages	Social		Fed W/H	NHRS	Net
		Security	Medicare			
Beaulieu, Angi	\$400.00	\$24.80	\$5.80	\$0.00	\$0.00	\$369.40
Beaulieu, Joe	\$63,631.14	\$3,945.15	\$922.67	\$8,278.00	\$0.00	\$50,485.32
Beaulieu, Jr, Joe	\$64,128.75	\$3,976.00	\$929.88	\$8,060.00	\$4,489.01	\$46,673.86
Burkhamer, Kim	\$2,640.00	\$163.68	\$38.28	\$358.00	\$0.00	\$2,080.04
Burkhamer, Steve	\$1,880.00	\$116.55	\$27.25	\$41.00	\$0.00	\$1,695.20
Campbell, Amy	\$240.00	\$14.88	\$3.48	\$0.00	\$0.00	\$221.64
Campbell, Kaneshia	\$300.00	\$18.60	\$4.35	\$0.00	\$0.00	\$277.05
Davis, Carl	\$5,612.96	\$348.00	\$81.38	\$480.00	\$0.00	\$4,703.58
Douglas, Shawn	\$423.00	\$26.22	\$6.14	\$0.00	\$0.00	\$390.64
Edwards, Russell	\$400.00	\$24.80	\$5.80	\$0.00	\$0.00	\$369.40
Edwards, Susan	\$500.00	\$31.00	\$7.25	\$20.00	\$0.00	\$441.75
Freak, Amie	\$2,640.00	\$163.68	\$38.28	\$358.00	\$0.00	\$2,080.04
Freitas, Paul	\$25,585.50	\$1,586.30	\$371.03	\$1,048.00	\$0.00	\$22,580.17
Gromis, Susan	\$300.00	\$18.60	\$4.36	\$0.00	\$0.00	\$277.04
Hall, Julie	\$400.00	\$24.80	\$5.80	\$0.00	\$0.00	\$369.40
Hastings, Francis	\$3,819.38	\$236.81	\$55.37	\$131.00	\$0.00	\$3,396.20
Hooley, Dave	\$200.00	\$12.40	\$2.90	\$0.00	\$0.00	\$184.70
Jewhurst, Mason	\$2,304.00	\$142.84	\$33.40	\$175.00	\$0.00	\$1,952.76
Kimball, Susan	\$1,980.00	\$122.76	\$28.71	\$215.00	\$0.00	\$1,613.53
McKeon, Kristi	\$1,100.00	\$68.21	\$15.96	\$25.00	\$0.00	\$990.83
Nelson, Angela	\$2,552.88	\$158.28	\$37.04	\$0.00	\$0.00	\$2,357.56
Newton, Carl	\$3,204.00	\$198.65	\$46.46	\$263.00	\$0.00	\$2,695.89
O'Keefe, Ken	\$432.00	\$26.78	\$6.26	\$23.00	\$0.00	\$375.96
Osgood, Cody	\$4,933.88	\$305.90	\$71.54	\$673.00	\$345.37	\$3,538.07
Prunier, Melissa	\$6,010.01	\$372.63	\$87.20	\$270.00	\$0.00	\$5,280.18
Randall, Kent	\$100.00	\$6.20	\$1.45	\$0.00	\$0.00	\$92.35
Smith, William	\$550.00	\$34.10	\$7.98	\$0.00	\$0.00	\$507.92
Spiker, Ed	\$2,640.00	\$163.68	\$38.28	\$358.00	\$0.00	\$2,080.04
Touchette, D Lynn	\$500.00	\$31.00	\$7.26	\$0.00	\$0.00	\$461.74
Williams, Brenda	\$2,912.00	\$180.54	\$42.32	\$0.00	\$0.00	\$2,689.14
	\$202,319.50	\$12,543.84	\$2,933.88	\$20,776.00	\$4,834.38	\$161,231.40

### Hourly Wage Rates

Joseph Beaulieu Jr	\$31.00
Paul Freitas	\$20.00
Francis Hastings	\$17.50
Mason Jewhurst	\$18.00
Kristi McKeon	\$20.00
Angela Nelson	\$20.00
Cody Osgood	\$29.50
Melissa Prunier	\$20.00
Brenda Williams	\$18.00

# Town of Croydon

## Profit and Loss

January - December 2024

	<u>Total</u>
<b>Income</b>	
43400 Direct Public Support	0.00
43410 Tax Collector	1,380,106.20
43430 Town Clerk	0.00
43431 UCC Filings	90.00
43432 Civil Forfeiture	119.00
43433 Sold Checklist	425.00
43441 Motor Vehicles - 3220	234,452.60
43442 Bounced Checks	37.00
43443 Copies, Labels, Etc	50.72
43444 Dog Licenses	1,030.06
43446 Vital Records	590.00
43448 Transfer Coupons - 3401	7,904.00
43449 Transfer Decals	464.00
<b>Total 43430 Town Clerk</b>	<b>\$ 245,162.38</b>
43450 Board of Selectmen	19,362.69
3290 Other Licenses Permits & Fees	130.00
3353 Highway Block Grant	39,101.03
3916 From Trust & Fiduciary Funds	38,366.24
43452 Building Permits	455.00
43453 Planning/Zoning Fees	250.00
43454 Registration Fees	20.00
43455 Rental Income	475.00
43458 Scrap Metal Income	1,549.25
43459 Burial Plots	370.00
43461 Pistol Permits	120.00
43462 Other Grant Income	120.00
<b>Total 43450 Board of Selectmen</b>	<b>\$ 100,319.21</b>
<b>Total 43400 Direct Public Support</b>	<b>\$ 1,725,587.79</b>
44800 Indirect Public Support	0.00
44820 United Way, CFC Contributions	400.00
<b>Total 44800 Indirect Public Support</b>	<b>\$ 400.00</b>
46400 Other Types of Income	433,000.00
3191 Interest on Checking Account	45.87
46430 Miscellaneous Revenue	101,949.19
<b>Total 46400 Other Types of Income</b>	<b>\$ 534,995.06</b>
<b>Total Income</b>	<b>\$ 2,260,982.85</b>
<b>Expenses</b>	
4130 Executive	145.60

4141 Election Wages	3,490.00
4156 Personnel Administration- Wages	53,055.40
<b>Total 4130 Executive</b>	<b>\$ 56,691.00</b>
4140 Election, Regstrn, Vital Stats	764.80
4150 Financial Administration	19,559.61
4152 Revaluation of Property	15,481.00
4153 Legal Expense	20,537.46
4155 Personnel Administration	15,457.00
4157 Payroll Taxes	14,615.25
4314 NH Retirement System Contrib	8,325.04
<b>Total 4155 Personnel Administration</b>	<b>\$ 38,397.29</b>
4191 Planning & Zoning	2,872.26
4194 General Govt Buildings	35,320.30
4195a General Govt Buildings Wages	2,412.00
<b>Total 4194 General Govt Buildings</b>	<b>\$ 37,732.30</b>
4196 Cemeteries - 4195	8,000.00
4215 Ambulance	36,542.00
4299 Dispatch	14,682.74
4312 Highways & Streets	152,024.28
4313 Highways & Streets-Wages	138,948.27
<b>Total 4312 Highways &amp; Streets</b>	<b>\$ 290,972.55</b>
4316 Street Lights	2,155.34
4323 Transfer Station	58,098.64
4324 Transfer Station Wages	12,307.96
<b>Total 4323 Transfer Station</b>	<b>\$ 70,406.60</b>
4411 Health Administration	45.00
4420 Vendor Payments - 4445	5,006.00
4999 School District Payments	765,396.40
5005 Warrant Article 5	5,000.00
5006 Warrant Article 6	25,000.00
5007 Warrant Article 7	20,000.00
5008 Warrant Article 8	25,000.00
5009 Warrant Article 9	164,820.99
5010 Warrant Article 10	47,718.76
5011 Warrant Article 11	25,366.24
5012 Warrant Article 12	90.00
5013 Warrant Article 13	4,313.46
6000 County Tax	343,670.00
62800 Facilities and Equipment	183.04
65100 Other Types of Expenses	0.00
65130 Bank Fees	75.25
<b>Total 65100 Other Types of Expenses</b>	<b>\$ 75.25</b>
69700 Debt Service	59,488.23
69800 Uncategorized Expenses	0.00

Total Expenses	<div><div>\$</div><div>2,105,968.32</div></div>
Net Operating Income	<div><div>\$</div><div>155,014.53</div></div>
Other Expenses	
80000 Ask My Accountant	<div><div></div><div>32.99</div></div>
Total Other Expenses	<div><div>\$</div><div>32.99</div></div>
Net Other Income	<div><div>-\$</div><div>32.99</div></div>
Net Income	<div><div>\$</div><div>154,981.54</div></div>

### **SELECT BOARD**

Amie Freak, Chair  
Susan Kimball, Vice-Chair  
Edward Spiker  
Carl Newton  
Kimberlee Burkhamer

**Meets Every 2nd & 4th TUESDAY**

**Email: TCBOSADMN2@GMAIL.COM**

### **ZONING BOARD**

Brenda Williams, Chair  
Dominic Dimaggio  
Brenda Williams  
Adam Kimball  
Chris Gardner

Barabara Kresse, Alternate

David Doremus, Alternate

**MEETS BY APPOINTMENT ONLY**

### **FIRE WARDEN-BURN PERMITS**

Jason Rook-863-6916

### **Croydon School Board**

Kevin Morris  
Aaron McKeon  
Amanda Leslie

### **TOWN CLERK / TAX COLLECTOR**

Paul Michael Freitas  
phone: 863-7830  
email: townclerk@croydon-nh.com  
879 NH RTE 10  
Croydon, NH 03773  
Monday-Wednesday 12:00-6:00

### **ROAD AGENT**

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

### **HEALTH OFFICER**

Andrew Alliotta

### **PLANNING BOARD**

Jim Morgan, Chair  
Aaron McKeon, Vice Chair  
Larry Rawls  
John P Rab  
Kimberlee Burhamer, ex-Officio

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

### **POLICE**

State Police  
Dispatch 863-5116  
**EMERGENCY 911**

### **Croydon School**

Sue Blair, Principal  
Phone 863-2081

### **TRANSFER STATION**

Mason Jewhurst  
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 the Town Office.

## **Trustees of the Trust Funds**

### **2024 Bookkeeper's Report**

#### **Certificates of Deposit:**

The interest rates on the Certificates of Deposit held in Mascoma Bank continued to earn 2% during 2024. This again yielded us over \$10,000 in interest income during the year. This is where the Capital Reserve Funds are invested.

#### **Perpetual Care Funds:**

These are also held in Mascoma Bank in a Money Market account and continue to earn a small amount of interest each year.

#### **Henry J Sawyer Funds:**

These funds are invested in Mutual Funds through Vanguard Funds as well as FDIC insured Certificates of Deposit (through Vanguard). The Certificates of Deposit have returned over 4.5% this year. With the upcoming change in administration, I expect to see some volatility in both Certificates of Deposit and Mutual Funds. The Mutual Funds have returned good interest and dividends throughout the year. These are funds which may be spent. The Funds also continue to grow both through general market increases and the addition of Capital Gains.

#### **MS9 and MS10**

This is the second year of the new format for these documents as mandated by the NH Department of Revenue Administration. The MS9 provides information on the individual Capital Reserve Funds and the Perpetual Care Funds. It also covers the Sawyer and Ruger Funds. The MS10 provides overall information for the Capital Reserve Funds and Perpetual Care funds in total.

## 2024 Financial Summary Sawyer Fund

<b>Income to Prime Money Market</b>		<b>Y/E 2024</b>
Interest earned		\$ 56,570.87
Dividends earned		\$ 19,644.38
Total income		<u><u><b>\$ 76,215.25</b></u></u>
2024 balance forward		\$118,479.63
2024 Warrant articles		\$ (6,000.00)
2024 Income		\$ 76,215.25
Total Available Balance		<u><u><b>\$188,694.88</b></u></u>
<b>Income to Treasury Money Market</b>		
Interest		<u>\$442.74</u>
Total income		<u><u>\$442.74</u></u>
2024 Balance forward		\$8,442.09
2024 income		\$442.74
Total Available balance		<u><u><b>\$8,884.83</b></u></u>
<b>Combined Total of Accounts Available for Expenditures</b>		
Prime Money Market		\$188,694.88
Treasury Money Market		<u>\$8,884.83</u>
Total Available Balance		<u><u>\$197,579.71</u></u>

<b>Estimated 2025 Income</b>	
Money Market & CD Interest	\$25,000.00
Stock Dividends	<u>\$15,000.00</u>
	<u><u>\$40,000.00</u></u>





*For reporting year Jan 1, 2024 through Dec 31, 2024.*

**Trustees**

<b>Name</b>	<b>Position</b>	<b>Term Expires</b>
Susan Edwards	Bookkeeper	3/15/2026
Kent Randell	Chairperson	3/15/2027
Brenda Williams	Trustee	3/15/2025

**Ledger Summary**

Number of Fund Records	33
Ledger End of Year Balance	\$2,853,800.45

*This ledger was reviewed for accuracy and submitted electronically under penalty of perjury on January 26, 2025 by Susan Edwards on behalf of the Trustees of Trust Funds of Croydon.*



### Donated Funds: Income-only Trust Funds

Name		Purpose					Creation Date			BOY Balance	Change	EOY Balance	
ALBERT PARLIN		Ministerial					1928			10,202.38	165.58	10,367.96	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	10,000.00	0.00	0.00	0.00	10,000.00		202.38	165.58	367.96		10,367.96	0.00	10,367.96
CLINTON BARTON		Ministerial					1951			2,040.47	33.12	2,073.59	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	2,000.00	0.00	0.00	0.00	2,000.00		40.47	33.12	73.59		2,073.59	0.00	2,073.59
HENRY J SAWYER-VANGUARD SINGLE INVESTMENT ACCOUNT		Multiple Purposes					2000			2,128,875.06	106,302.47	2,235,177.53	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	2,001,953.34	0.00	35,644.48	0.00	2,037,597.82		126,921.72	70,657.99	197,579.71		2,235,177.53	385,592.05	2,620,769.58
Donated Funds: Income-only Trust Funds Total End of Year Balance:												\$2,247,619.08	

### Taxpayer Funds: Capital Reserve (RSA 34 / RSA 35) Funds

Name		Purpose					Creation Date			BOY Balance	Change	EOY Balance	
BRIDGES		Maintenance and Repair					2017			120,003.50	(73,069.87)	46,933.63	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	114,698.00	25,000.00	0.00	93,487.86	46,210.14		5,305.50	(4,582.01)	723.49		46,933.63	0.00	46,933.63
SCHOOL BUILDING		Maintenance and Repair					1999			21,740.57	391.86	22,132.43	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	18,575.40	0.00	0.00	0.00	18,575.40		3,165.17	391.86	3,557.03		22,132.43	0.01	22,132.44
SCHOOL FUND		Maintenance and Repair					1804			827.33	3.14	830.47	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	150.00	0.00	0.00	0.00	150.00		677.33	3.14	680.47		830.47	0.00	830.47
SPECIAL ED TUITION		Educational Purposes					1988			141,119.48	2,848.81	143,968.29	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	135,040.04	0.00	0.00	0.00	135,040.04		6,079.44	2,848.81	8,928.25		143,968.29	0.00	143,968.29
TOWN OFFICE BUILDINGS		Maintenance and Repair					2008			114,435.04	(4,866.50)	109,568.54	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	105,220.00	0.00	0.00	7,000.00	98,220.00		9,215.04	2,133.50	11,348.54		109,568.54	0.00	109,568.54
TOWN REVALUATION		Discretionary/Benefit of the Town					1993			34,320.19	5,716.42	40,036.61	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	32,266.35	5,000.00	0.00	0.00	37,266.35		2,053.84	716.42	2,770.26		40,036.61	0.00	40,036.61
TOWN VEHICLES AND EQUIPMENT		Capital Reserve (Other)					2019			83,415.44	1,227.53	84,642.97	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	81,900.00	25,000.00	0.00	25,366.24	81,533.76		1,515.44	1,593.77	3,109.21		84,642.97	0.00	84,642.97
TUITION RESERVE GENERAL EDUCATION		Educational Purposes					2009			54,533.12	1,114.18	55,647.30	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	52,814.68	0.00	0.00	0.00	52,814.68		1,718.44	1,114.18	2,832.62		55,647.30	0.00	55,647.30
VAN SANTFORD FUND SCHOOL		Discretionary/Benefit of the Town					2015			13,441.46	(1,099.08)	12,342.38	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	12,554.93	0.00	0.00	1,349.65	11,205.28		886.53	250.57	1,137.10		12,342.38	0.00	12,342.38
Taxpayer Funds: Capital Reserve (RSA 34 / RSA 35) Funds Total End of Year Balance:												\$516,102.62	

### Cemetery Funds

Name		Purpose					Creation Date			BOY Balance	Change	EOY Balance	
ALBERT BARTON		Cemetery Perpetual Care					1950			645.47	3.31	648.78	
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		445.47	3.31	448.78		648.78	0.00	648.78
ALMON COON		Cemetery Perpetual Care					1928			266.89	1.66	268.55	
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		166.89	1.66	168.55		268.55	0.00	268.55
ASA DAVIS		Cemetery Perpetual Care					1903			392.92	2.48	395.40	
Principal	BOY Balance	Additions	Gains/Losses	Withdrawals	EOY Balance	Income	BOY Balance	Change	EOY Balance	Market	Cost Basis	Unrealized	EOY Value
	150.00	0.00	0.00	0.00	150.00		242.92	2.48	245.40		395.40	0.00	395.40
BAIN/KIDDER		Cemetery Perpetual Care					1976			1,524.65	8.28	1,532.93	
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		1,024.65	8.28	1,032.93		1,532.93	0.00	1,532.93



New Hampshire  
Department of  
Revenue Administration

2025  
MS-9

Cemetery Funds

Name							Purpose			Creation Date		BOY Balance	Change	EOY Balance
BALDWIN HUMPHREY							Cemetery Perpetual Care			1920		234.76	1.66	236.42
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		134.76	1.66	136.42		236.42	0.00	236.42	
CHWOROWSKY FUND							Cemetery Perpetual Care			1995		6,334.16	57.46	6,391.62
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		2,864.16	57.46	2,921.62		6,391.62	0.00	6,391.62	
DEWITT BARTON - 3 LOTS							Cemetery Perpetual Care			1951		499.38	3.31	502.69
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		299.38	3.31	302.69		502.69	0.00	502.69	
GILMAN WHIPPLE							Cemetery Perpetual Care			1911		636.39	3.31	639.70
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		436.39	3.31	439.70		639.70	0.00	639.70	
HANNAH STEVENS							Cemetery Perpetual Care			1913		211.76	1.66	213.42
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		111.76	1.66	113.42		213.42	0.00	213.42	
HARRIET COOPER							Cemetery Perpetual Care			1924		266.89	1.66	268.55
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		166.89	1.66	168.55		268.55	0.00	268.55	
HILLARD SANBORN							Cemetery Perpetual Care			1930		1,491.43	8.28	1,499.71
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		991.43	8.28	999.71		1,499.71	0.00	1,499.71	
JANE CHWOROWSKY							Cemetery Perpetual Care			1995		1,869.37	16.56	1,885.93
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		869.37	16.56	885.93		1,885.93	0.00	1,885.93	
JOHN A BARTON							Cemetery Perpetual Care			1950		266.89	1.66	268.55
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		166.89	1.66	168.55		268.55	0.00	268.55	
JOSHUA DUNBAR							Cemetery Perpetual Care			1983		209.09	1.66	210.75
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		109.09	1.66	110.75		210.75	0.00	210.75	
KATE CLARK							Cemetery Perpetual Care			1917		200.91	1.66	202.57
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		100.91	1.66	102.57		202.57	0.00	202.57	
LOUIS HOLBRITTER - 2 LOTS							Cemetery Perpetual Care			1973		1,951.01	8.28	1,959.29
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		1,451.01	8.28	1,459.29		1,959.29	0.00	1,959.29	
LOUISA BAILEY							Cemetery Perpetual Care			1941		192.02	1.24	193.26
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		117.02	1.24	118.26		193.26	0.00	193.26	
ORA/ELEANOR BARTON							Cemetery Perpetual Care			2002		669.34	8.28	677.62
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		169.34	8.28	177.62		677.62	0.00	677.62	
ORRIN PILLSBURY							Cemetery Trust (Other)			1968		11,085.04	82.79	11,167.83
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		6,085.04	82.79	6,167.83		11,167.83	0.00	11,167.83	
WALTER NELSON							Cemetery Perpetual Care			1969		248.18	1.66	249.84
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		148.18	1.66	149.84		249.84	0.00	249.84	
WILLIAM RUGER FUND-VANGUARD SINGLE INVESTMENT FUND							Cemetery Trust (Other)			2004		57,649.82	3,015.52	60,665.34
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		9,998.00	3,015.52	13,013.52		60,665.34	0.00	60,665.34	

Cemetery Funds Total End of Year Balance:

\$90,078.75



*For reporting year Jan 1, 2024 through Dec 31, 2024.*

**Trustees**

<b>Name</b>	<b>Position</b>	<b>Term Expires</b>
Susan Edwards	Bookkeeper	3/15/2026
Kent Randell	Chairperson	3/15/2027
Brenda Williams	Trustee	3/15/2025

**Ledger Summary**

Number of Fund Records	2
Ledger End of Year Balance	\$557,957.54
Total Brokerage Fees	\$0.00
Total Brokerage Expenses	\$0.00

*This ledger was reviewed for accuracy and submitted electronically under penalty of perjury on January 26, 2025 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	\$516,102.62
Principal	BOY Balance	Purchases	Cash Cap Gains	Sale Proceeds	Sale Gain/Loss	EOY Balance
	\$553,219.40	\$55,000.00	\$0.00	\$0.00	(\$127,203.75)	\$481,015.65
Income	BOY Balance			Income	Expended	EOY Balance
	\$30,616.81			\$10,982.30	\$6,512.14	\$35,086.97
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	\$41,854.92
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
	\$16,344.40			\$415.52	\$0.00	\$16,759.92
Principal Only	BOY Fair Value			Unrealized Gains		EOY Fair Value
	\$0.00			\$0.00		\$0.00



TOWN OF CROYDON  
ELECTION RESULTS AND TOWN MEETING MINUTES

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-10, in said Croydon NH on Tuesday, the 12th day of March 2024, 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 16th 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

Article 01. Town Election of Officers – March 12, 2024 11:00 AM – 7:00 PM

To choose two Selectmen for three years, one Selectmen for 2 years and one Selectmen for 1 year, one Town Clerk/Tax Collector for three years, one Supervisor of the Checklist for six years, one Trustee of the Trust funds and Cemeteries for three years and all such officers and agents that may be necessary for the transaction of the Town business for the ensuing year.

Moderator Russell Edwards calls to open the polls at 11:00 AM and reads Article 1 to those present. Supervisors of the checklist present were Sue Gromis, William Smith and Lynn Touchette. Ballot Clerks present were Brenda Williams, Angi Beaulieu, Kanesha Campbell, and Julie Hall. Absentee ballots were opened and processed at 1:00 PM. Polls closed at 7 PM. Counting of the school ballots were assisted by residents Jim Peschke and Steven Burkhamer, with the ballot clerks. Ballots were totaled and reconciled by Angi Beaulieu and Kanesha Campbell.

The result of the Town Election are as follows:

Ballots Cast: 260

Number of Voters before Election: 628

Number of Voters Registered: 3

Total number of Voters after Election: 631

Selectboard 3 Years	
Shawn Douglas	93
<b>Susan Kimball</b>	158
<b>Edward Spiker</b>	132
Joe Marko	42
Ryan Shackett	1
Brenda Willams	2
Angi Beaulieu	1
Tom Leslie	1
Undervote	90
Overvote	0
Selectboard 2 Years	
<b>Carl Newton</b>	205
James Wicks	1
Nick Eisel	5
Joe Marko	10
"Joe"	1
Ryan Ball	31
Susan Kimball	1
Thomas Leslie	1
Jason Rook	2
NOTA	1



TOWN OF CROYDON  
ELECTION RESULTS AND TOWN MEETING MINUTES

Selectboard 1 Year

<b>Kimberlee Burkhamer</b>	219
Ryan Ball	5
Joe Marko	8
Ron Swanson	1
Ryan Shackett	1
Undervote	25
	259

Town Clerk / Tax Collector 3 Years

<b>Paul Michael Freitas</b>	251
John Smith	1
Kim Lussier	1
Undervote	7
Overvote	0

Town Moderator 2 Years

<b>Russell Edwards</b>	251
Willis Ballou	1
Undervote	8
Overvote	0

Trustee of the Trust Fund &  
Cemeteries

<b>Kent Randell</b>	236
Undervote	24
Overvote	0

Supervisor of the Checklist 6 Years

<b>Amy Campbell</b>	234
Cathy Peschke	1
William Smith	1
Jacob Trombly	1
Overvote	0
Undervote	23

**Second Session of Annual Meeting - March 16, 2024**

**Moderator Russell Edwards calls the meeting to order at 9:00 AM in the Croydon Town Hall located at 879 NH-10 in Croydon, New Hampshire.**

**Article 02. Paving of Cash Street**

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).

**MOTION** to move the question.

(Made by Amie Freak; seconded by Kimberlee Burkhamer.)



TOWN OF CROYDON  
ELECTION RESULTS AND TOWN MEETING MINUTES

**Discussion:** CASSANDRA ABARE-HOYT of CASH STREET expressed concerns over grading on the road and the impacts to property owners. Road Agent, JOE BEAULIEU Sr. shared info about the goals and scope of the project.

*Cloture.*

**Voting opens for the warrant from 9:21AM to 10:22 AM.**

**Ballot Vote Results:** *Passes* by ballot vote. 97 YES, 9 NO.

**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).

**MOTION** to move the question.

(Made by Amie Freak; seconded by Edward Spiker.)

**Discussion:** ANGI BEAULIEU of BARTON ROAD expresses concerns about the size of the budget for the Road Agent with the need for increasing the abilities of the road crews. Road Agent, JOE BEAULIEU Sr. agrees that more material on hand would be a benefit. JIM MORGAN of CROYDON TURNPIKE ROAD expresses concern for adding money to the budget outside of the budgeting process due to increases present in the budget for the Road Agent/Highway Department existing already. CLOIE BRIDGEO of CROYDON TURNPIKE ROAD expresses concerns with the Backhoe Rental. Moderator Edwards informs her that is covered under a different Article (11).

**Motion to Amend:** Made by ANGI BEAULIEU of BARTON ROAD, seconded by BARRY WALKER of BRIGHTON LANE.

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)~~ **Seven Hundred Fifteen Thousand Three Hundred Fifty-Three Dollars (\$715,353)** for general municipal operations. This article does not include appropriations contained in special or individual articles addressed separately. (Recommended by Select Board).

Amendment *passes* by verbal yes/no vote.

HOPE DAMON of OLD SPRINGFIELD ROAD expresses concerns of the increase in the line item on the budget for legal services. Moderator Edwards informs her of impending legal action the town may have to take. *Cloture.*

**Amended motion passes by verbal yes/no vote.**

**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).

**MOTION** to move the question.

(Made by Amie Freak; seconded by Kimberlee Burkhamer.)

**Discussion:** none. *Cloture.*

**Motion passes with a verbal yes/no vote.**





TOWN OF CROYDON  
ELECTION RESULTS AND TOWN MEETING MINUTES

**Article 05. Adding 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).

**MOTION** to move the question.

(Made by Amie Freak; seconded by Edward Spiker.)

**Discussion:** CHRIS PROST of CAMEL HUMP ROAD was interested in seeing the fund balance of the trust fund funding this article. SUSAN EDWARDS of PINE HILL ROAD, Trustee of the Trust Fund and Cemeteries, shares the amount included in the town report. HOPE DAMON of OLD SPRINGFIELD ROAD, questions the amount required for the last town-wide evaluation. ANGELA NELSON of HAYWARD ROAD questions the report and SUSAN EDWARDS provides clarification. JIM MORGAN of CROYDON TURNPIKE ROAD states the cost of the town-wide revaluation was based on pre-pandemic proposals. *Cloture.*

**Motion passes with a verbal yes/no vote.**

**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).

**MOTION** to move the question.

(Made by Amie Freak; seconded by Kimberlee Burkhamer.)

**Discussion:** none. *Cloture.*

**Motion passes with a verbal yes/no vote.**

**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).

**Petition received** prior to Town Meeting under RSA 40:4-a to hold Secret Ballot for this Article: Signed by DOMINIC DIMAGGIO of DESTINY COURT, BRENDA G WILLIAMS of CROYDON TURNPIKE ROAD, JIM MORGAN of CROYDON TURNPIKE ROAD, MELISSA PRUNIER of RICHARDS LANE and BRENDA MCGUIRE of CROYDON TURNPIKE ROAD.

**Discussion:** AMIE FREAK, Chair of the Croydon Select Board, of CROYDON TURNPIKE ROAD spoke to why this Article is not recommended by the Select Board after the increase to a similar Article last year. Her goal to not suggest from the Selectmen was for voters to have the sole influence on the decision. CASSANDRA ABARE-HOYT asks if the ballots used in this vote are distinctly different from other ballots previously used. Moderator EDWARDS informs her that they are different colors.

**MOTION** to move the question.

(Made by Amie Freak; seconded by Edward Spiker.)

**Discussion:** JASON ROOK, Chief of the Croydon Volunteer Fire Department, speaks to the expenditures, revenues from the managed funds of the CVFD, Croydon's current contracts with other outside Emergency Services, member



TOWN OF CROYDON  
ELECTION RESULTS AND TOWN MEETING MINUTES

reimbursement. CVFD Captain SHAWN DOUGLAS of OLD SPRINGFIELD ROAD speaks to pay rates from other towns. BRENDA WILLIAMS of CROYDON TURNPIKE ROAD asks about the ‘private’ designation. CVFD Chief ROOK explains the rough numbers of similar sized communities. KIM MCKINNEY of CASH STREET asks about funding through grants. MELANIE WARBUTON of LOVERIN HILL ROAD asks about the other town’s and how specific items are funded, by either the town or the CVFD. HOPE DAMON recognizes the need for CVFD and volunteers both locally and nationally. LYNN TOUCHETTE of HAYWARD ROAD asks for more information from CVFD in future Town Reports, Cpt. DOUGLAS agrees. KEVIN MORRIS of SAND HILL ROAD asks about Mutual Aid compensation. SUSAN EDWARDS of PINE HILL ROAD asks about billing insurance and how to offset costs. JILL JANAS of CASH STREET shared a personal story of her experience with CVFD. JIM PESCHKE of BARTON ROAD shares his concerns about grant funding and the importance of the pursuing those options and the ‘arrangement’ of the private/public designation. Cpt. DOUGLAS shares his experience with grant writing for CVFD. *Cloture.*

**MOTION** to move the question.

(Made by Angi Beaulieu, seconded by Cassandra Abare-Hoyt.)

Petition received for secret ballot vote under RSA 40:4-A

**Secret Ballot Vote Results:** *Passes* by ballot vote. 74 YES, 28 NO.

**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).

**MOTION** to move the question.

(Made by Amie Freak; seconded by Kimberlee Burkhamer.)

**Discussion:** none.

*Cloture.*

**Ballot Vote Results:** *Passes* by ballot vote. 109 YES, 0 NO.

**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).

**MOTION** to move the question.

(Made by Amie Freak; seconded by Ed Spiker.)



TOWN OF CROYDON  
ELECTION RESULTS AND TOWN MEETING MINUTES

**Discussion:** BRENDA WILLIAMS asks about the other damaged bridges in town. Chairman FREAK responds with the updated repair schedule for the bridges.

**Cloture.**

**Ballot Vote Results:** *Passes* by ballot vote. 109 YES, 0 NO.

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 vote required). (Recommended by Select Board).

**MOTION** to move the question.

(Made by Amie Freak; seconded by Ed Spiker.)

**Discussion:** Chair FREAK speaks to the warrant and outlines the need for this project to maintain the work that was done the previous year.

**Cloture.**

**Vote Results:** *Passes* by majority of 3/5 counted vote.

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).

**MOTION** to move the question.

(Made by Amie Freak; seconded by Kimberlee Burkhamer.)

**Discussion:** ANGLA ANELSON of HAYWARD RD asks about the option to rent versus buy this equipment. JIM MORGAN provides information about the lease schedule and the purpose of leveling tax impact over the life of the lease. Chair FREAK explains the notion of keeping equipment up to date and maximizing equity held. KIM MCKINNEY asks about the condition of the current backhoe. Road Agent BEAULIEU Sr. responds that the town is getting \$75k for the trade-in value. MELANIE Warburton asks about the difference between the other warrant and the relationship with this one. SUSAN EDWARDS of PINE HILL ROAD wants to thank the road crew for their efforts in maintaining our equipment to get high trade-in value.

**Cloture.**

**Vote Results:** *Passes* by majority of 3/5 counted vote.



TOWN OF CROYDON  
ELECTION RESULTS AND TOWN MEETING MINUTES

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).

**MOTION** to move the question.

(Made by Amie Freak; seconded by Ed Spiker.)

**Discussion:** HOPE DAMON asks about the history of the Master Plan and its purpose. JIM MORGAN, acting Chair of Planning Board, explains the legal need, process and goal of having an up-to-date Master Plan. JIM PESCHKE shares his concern about over-regulation and expresses concerns over changes in the town's government. KIM MCKINNEY shares she would like to see the Master Plan include Nation Flood Insurance Plan data to better protect homes. She asks whether the Master Plan is binding to future Boards. CHRISTOPHER PROST, member of the Planning Board shares his thought on the dangers of comparing Croydon to other cities in this situation. PAUL MICHAEL FREITAS, Croydon Town Clerk Tax Collector shares that the last Master Plan was completed in 1981, not 1989 as stated. MELANIE Warburton asks about the process and KIMBERLEE BURKHAMER explains further. KIM MCKINNEY asks if the Master Plan includes information about schools. KRISTI MCKEON asks if the plan is binding and what is the recourse if the plan is violated.

*Cloture.*

**Motion passes with a verbal yes/no vote.**

Article 13.     **Upgrading Town Clerk's 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)

**MOTION** to move the question.

(Made by Amie Freak; seconded by Ed Spiker.)

**Discussion:** Chair FREAK asks if the upgrade would include accepting credit cards at the town hall. KRISTI MCKEON of CROYDON TURNPIKE ROAD, Deputy Town Clerk Tax Collector, states that the office is in desperate need of updating and the cost of time spent doing some function would be eliminated. LYNN TOUCHETTE stated that she supports this warrant.

**Motion passes with a verbal yes/no vote.**

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).



TOWN OF CROYDON  
ELECTION RESULTS AND TOWN MEETING MINUTES

**MOTION** to move the question.

(Made by Amie Freak; seconded by Kimberlee Burkhamer.)

**Discussion:** JIM MORGAN, acting Chair of Planning Board, shared the history of the Planning Board and the importance of protecting the community from unfettered growth and relates to the Master Plan. HOPE DAMON, New Hampshire State Representative, shared her experience in Special Committee for Housing and the desperate need of homes in the state. JIM PESHCKE shared his interaction with the Planning Board. Finds the proposed warrant unnecessary, shared concern about protecting individuals' property rights and was dismayed to have gotten more than one 'answer' from the Planning Board hearing on the warrant article in November of '23. CHRIS PROST shares that the Planning Board did not have the authority to craft ordinances to protect the character of the town and that this only empowers the board and does not mean that those are accepted; they must be further voted on by the public to pass. CASSANDRA ABARE-HOYT asks if this is something that could impede ADU's and other short-term rentals in town. JIM MORGAN clarifies the intent of the warrant and further explains the implications of not adopting RSA 647:43 and having measured development.

**MOTION** to move the question.

(Made by Cassandra Abare-Hoyt; seconded by Amanda Leslie.)

**Motion passes with a verbal yes/no vote.**

Article 15.     **Adopt Zoning Board Amendments**

Shall the Town Adopt the Zoning Board Amendments 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. The 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).

**MOTION** to move the question.

(Made by Amie Freak; seconded by Kimberlee Burkhamer.)

**Discussion:** KIMBERLEE BURKHAMER shares that this warrant was crafted by the late BRUCE JASPER and works to sort out the ambiguities of the current zoning ordinances to set clear process and to empower the selectboard to make appointments to the boards when needed.

**Motion passes with a verbal yes/no vote.**



TOWN OF CROYDON  
ELECTION RESULTS AND TOWN MEETING MINUTES

Article 16.     **Transact other Business**

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

**Discussion:** HOPE DAMON wishes to recognize the efforts of the individuals that helped make Town Meeting happen. SUSAN EDWARDS wants to thank those that came out to vote on Tuesday. BRENDA reminds people that the Zonig Board and others are looking for alternates. KIM MCKINNEY shared concerns about the space in the Town Hall for Town Meeting. PAUL MICHAEL FREITAS thanked everyone who helped with elections and the voters. AMANDA LESLIE shared that the school's meeting immediately follows.

**Motion to adjourn, made by SUSAN KIMBALL, seconded by AMIE FREAK.**

**Meeting Adjourned.**

**A TRUE COPY ATTEST.**

Paul Michael Freitas

Croydon Town Clerk / Tax Collector

**(The remainder of this page is intentionally left blank.)**



# CROYDON HIGHWAY DEPARTMENT REPORT

We started off the spring with mud season as usual, plenty of it! We worked on ditching and grading the roads throughout the summer. Also working on brush and tree removal where it was needed. Eventually the bridge on Brighton road was repaired by Hanson bridge work and they will be replacing the bridge on Bouldervale this coming summer. Croydon Brook Road was top coated with pavement. In the fall we replaced a major culvert on Cash Street along with four others to prepare for the paving this coming summer, there are many more to replace in the spring as well.



We also maintained the grounds of the dump, town hall and historical building during the summer months. I took over the road Agent position after working under my father for three years since November. I have put together a dirt road plan and would like to start working on one dirt road a year by replacing culverts and adding 3 inches of gravel to get our gravel roads to where they should be.

-Joe Beaulieu Jr, Town of Croydon Road Agent

DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT BIRTH REPORT

01/01/2024 - 02/10/2025

-- CROYDON--

Child's Name	Birth Date	Birth Place	Father's/Parent's Name	Mother's/Parent's Name
GREENWOOD, ALIYAH GRACE	01/30/2024	LEBANON, NH	GREENWOOD, DEREK CHRISTOPHER	STONE, CASSANDRA LYNNANN
ALIOTTA, MAEVE ELIZABETH	07/04/2024	HANOVER, NH	ALIOTTA, ANDREW DOMINIC	ALIOTTA, ERIN ELIZABETH
JOHNSTON, TRISTAN PATRICK	09/05/2024	LEBANON, NH	JOHNSTON, DANIEL FRANCIS	JOHNSTON, LAURYN KATHRYN
COURCHESNE, BROOKLYN JANE	09/20/2024	LEBANON, NH	COURCHESNE, NICHOLAS SAWYER	DUSTIN, CHEYENNE JADE
ROCCA, OLIVER HAYES	11/11/2024	LEBANON, NH	ROCCA, CHRISTIAN ADAM	CARTI, ANGELINA MARIE
DOUGLAS, REAGAN AVI	12/07/2024	LEBANON, NH	DOUGLAS, SHAWN PATRICK	DOUGLAS, ERICA SUE
Total number of records 6				



DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION  
RESIDENT MARRIAGE REPORT

01/01/2024 - 02/10/2025

-- CROYDON --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
WALSH, MICHAEL TIMOTHY CROYDON, NH	BAGNI, KELLY ANNE GRANTHAM, NH	CROYDON	CROYDON	06/22/2024
LEO, MEGAN ELIZABETH CROYDON, NH	COTE, BENJAMIN NOEL CROYDON, NH	CROYDON	WINDSOR	09/21/2024

Total number of records 2



DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT DEATH REPORT

01/01/2024 - 02/10/2025

--CROYDON, NH --

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
SMITH, BEATRICE A	02/16/2024	CROYDON	HILTZ, JAMES	GREENE, ELLA	N
JACKSON, MADELINE M	04/03/2024	CROYDON	SHEDD, ROBERT	BENNETT, AGNES	N
CHAPMAN, JOHN FLOYD	04/26/2024	CLAREMONT	CHAPMAN, GRANVILLE	BEATON, FLORENCE	N
WELCH, MARY B	05/25/2024	LEBANON	BURKE, CHARLES	TIERNEY, JACQUELINE	N
BENNETT, THOMAS WATSON	05/26/2024	LEBANON	BENNETT, CARL	WATSON, WINIFRED	N
PAGE, BRIAN GEORGE	06/01/2024	CROYDON	PAGE, RUSSELL	TOMKO, MARY	N
YOUNG, ANNA JANE	09/28/2024	UNITY	DETTREY, GRANT	DILLENSNYDER, CECILIA	N
MARRAH-DIMAGGIO, PATRICIA ANNETTE	10/11/2024	LEBANON	JONES, WILLIAM	VONLIEBERMAN, ANNETTE	N
██████████	██████████	██████████	██████████	██████████	█
BOURASSA, DONALD PETER	12/10/2024	CROYDON	BOURASSA, JOSEPH	HAMEL, LUCILLE	Y

Total number of records 10



## 2024 CROYDON HISTORICAL SOCIETY

Last year, this report started out with rain, rain, rain. This year I'm reporting HOT, HOT, HOT! It's being recorded as the warmest in NH history. Several days of 90 degrees in a row starting in June, record-breaking heat, high humidity and severe storms. Tornadoes hitting Lyme, Dublin and Milford with winds up to 110 mph. Some flooding occurred in the western White Mountains. Snow came early in November, and some coverage right through December, so yes, we did have a white Christmas with cool temperatures. Cold and flu season also started early, never welcome.

We had the **yard sale** earlier in June, missing the rain and high temp. Our parking lot was spread with a nice amount of usable and saleable items that brought us a good return toward our museum's annual expenses. Thank you all.

The **memory walkway** is growing adding a nice touch to the entry into the museum. **Bricks can be purchased regularly**, through a downloaded form from our website [www.croydonhistoricalsociety.org](http://www.croydonhistoricalsociety.org) or you can pick up an order card at the town office or at the museum when we are there. Please stop by and see your memory brick and come into the



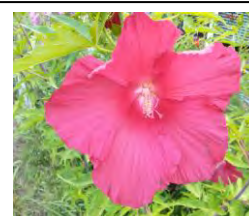
museum if you haven't been for a while to see new displays.

In memorium we remember the lovely Bea Smith who passed this year just short of her 105<sup>th</sup> birthday. Bea had served this town in many capacities. As well as the oldest resident the past 10 years.



A new computer was purchased for the historical society to aid in our archival needs. Kent and Barb continue weekly on this effort. Barb responds to genealogy requests, and this year had a large number of family history donated.

An intriguing one involves two families living here in the late 1800's. Emma's first and second husbands were Croydon boys. Research uncovered birthing twelve children and life dealing with sickness and poverty. The 1880 census revealed one child lived in Croydon with grandparents while a servant of the Lemuel Cooper farm. Husband two lived with Ruel Durkee, both husbands did building and maintaining of roads. One daughter in her teens was a cook and model for Augustus St. Gauden, sculptor in Cornish. Emma married Curtis Goodhue and lived on Pine Hill Rd near the Edwards current home. The descendant seeking this info, came and we were allowed to metal detect the cellar hole and found an antique spoon.



## CROYDON HISTORICAL SOCIETY 2024



This year we recognized our current Oldest Croydon Resident, Jennett Willis at age 94. We had a dinner at the fire station hall for her friends and family at the same time as our veteran dinner. She and her husband Albert came to their home on Rocky Bound Pond full time after retiring. They raised their family in Newport, but had purchased a cottage on the pond, later demolishing it for the home she lives in today.

Jennett(Sherman) was born in Grantham on the family farm just off route 10. Her sister, Meme Newcomb, wife of Harry, many of us here remember well. You can read about Jennett and family in our website, [www.croydonhistorical society.org](http://www.croydonhistorical society.org).



That said, her brother-in-law, **Harry Newcomb is our oldest veteran**. He was in attendance at the dinner as both a veteran and a relative of Jennett, as their families overlap relatives. Harry turned 94 a few months after Jennett. The veteran dinner event was pick-up again, with some vets coming in to the hall and joining others for some good ol' chats.



## CROYDON HISTORICAL SOCIETY 2024

The Coniston store closed in November, Roxanne and Joe took to traveling south this winter. Joe retired as the town's **road agent**. His son Joe Beaulieu, Jr. took over in this role along with a helper for him was hired on. Big shoes for him to fill, but a good role model in his father, Jr. should serve us well.



At town meeting this year, a **selectboard** of five were put into place. This should spread the work load and help with decision making that needs to be made timely. Russ Edwards was voted in as town moderator as well as school moderator. Several boards saw new members from checklist supervisors, ballot clerks, planning, zoning, dump attendant and the **school board** had a great shuffling including a new superintendent. A lot of changes for our little town, which is growing as a results of new property sales. Population 801.



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.

CROYDON, NEW HAMPSHIRE  
TWO VILLAGES  
UNDER THE MOUNTAIN:  
FOUR CORNERS AND EAST VILLAGE



MARY LOU MCGUIRE

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. We will make a home for anything Croydon related and Thank you so much! Books for sale \$10 at town office or museum.

A NEW ENGLAND  
INHERITANCE



By  
Elizabeth Fitchand Adams  
And  
Helen Davis Lamb

## CROYDON HISTORICAL SOCIETY 2024

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We have a number of past collectible ornaments for sale, individuals to fill your collection can be pursed 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, [www. croydonhistoricalsociety.org](http://www.croydonhistoricalsociety.org). for an appointment.

Regards,

Jane Dearden, CHS, Pres.

Barbara Kresse, Archivist



## Croydon School District

889 NH Route 10  
Croydon, NH 03773

### Enrollment SY 25

October 1, 2024

#### **Croydon Village School**

Kindergarten: 4

First: 2

Second: 9

Third: 5

Fourth: 2

**TOTAL: 22**

#### **Sunapee School District**

Fifth: 2

Sixth: 5

Seventh: 4

Eighth: 3

Ninth: 1

Tenth: 2

Eleventh: 2

Twelfth: 0

**TOTAL: 19**

#### **Newport School District**

Fifth: 0

Sixth: 1

Seventh: 0

Eighth: 0

Ninth: 3

Tenth: 4

Eleventh: 3

Twelfth: 4

**TOTAL: 15**

**Claremont School District**

K: 1

First:1

Second:1

Fifth: 1

Seventh: 2

Eighth: 1

**TOTAL: 7**

**Newport Montessori**

Kindergarten: 1

Fifth: 1

Sixth: 1

Seventh: 2

Eighth: 3

**TOTAL: 8**

**Grantham Preschool Academy**

Preschool: 5

**Kimball Union**

Eleventh: 1

Twelfth: 1

**TOTAL: 2**

**Mount Royal**

Eleventh: 1

Twelfth:1

**TOTAL: 2**

**VLAC**

Seventh: 2

**ATI**

Eleventh: 1

**Lebanon**

Eleventh: 1

**Granite Hill**

Seventh: 1

**Ledyard**



Twelfth: 1

**Indian River**

Eighth: 1

**Homeschoolers**

Tenth: 1

**Grand Total: 88 STUDENTS PREK-12**

*"The Croydon School District strives to empower each student to reach their full potential as an independent, responsible, educated, community-minded citizen and lifelong learner."*

# SY 24 Report of the Senior Education Officer

Croydon School District  
Croydon, New Hampshire 03773

It is my honor to submit this Annual Report for the 2023-24 school year on behalf of the Croydon School District. At the time of this report, the Croydon School District is supported by a new leadership model. As the SEO of the District, my intent is to capture the highlights of the District operations and the performance measures utilized during the 2023-2024 school year.

As the Superintendent and Director of Special Education, Dr. Frank Perotti oversaw and managed the following aspects which are impactful and meaningful in a small district. The focal areas included the tuitioning of Croydon students in grade 5-12, the management of the various tuition agreements associated with Croydon's Parent Choice tuition model. There has been an emphasis on creating a Strategic Plan that focuses on the critical issues of increasing security, and how to meet the staffing needs of the school. It is the belief that the work associated with the Strategic Plan will help preserve the school for future students.

Dr Perotti reported during a school board meeting that the most significant item to report is that Claremont has agreed to enter into a long term contract with the Croydon School District to be Croydon School District's anchor school. This is a five year agreement with the Claremont School District and the school of record for the town of Croydon. This does not have any effect on our other districts and partner schools. The NHDOE Input Based Accountability System and the RSA 193-E:3-b Accountability for the Opportunity for an Adequate Education outlines the information that Croydon School Board needs to have as the Board certifies that private, independent and online schools meet the standards and requirements required to pay the tuition. Public Schools report this information to the state DOE on a regular basis and are automatically qualified.

With regard to Special Education, the year began with several referrals from Pathways regarding children with disabilities who turned three years of age during the school year and would require special education services. Overall, the number of identified children increased during the school year. As reported at a school board meeting, Dr Perotti was concerned that the district's ability to provide services was "running a little thin, but at this point all services are being provided". At this time, the Croydon School District has seven (7) students in the age 3 to 5 category, seven (7) students in grades K through 4

and with nine (9) students in grades 5 through 12. This is in comparison to five years ago, when the District supported a total of seventeen (17) students of which there were zero Pre-K students who qualified for services. It was reported and reinforced that Croydon should consider the inclusion of pre-school either in its own program or through a contract with a private provider. "The experiences a child receives in the developmental period of ages 3 and 4 are critical for behavior, language and mathematical conceptual development".

The state regulations regarding grants changed dramatically this year. A Comprehensive Elementary and Secondary Education Act (ESEA) Title application was completed and submitted by June 1 of this year for the upcoming school grant awarding year even though those funds are not available until individual specific activities are identified by school districts. In past years we applied for the grants in Croydon as our needs arose and we knew there was not local funding available. There has also been an enormous change in the State's interpretation of the laws. This has been to the disadvantage of Croydon. Due to our small numbers, the drop in the number of students who would qualify for Free or Reduced priced lunch, our percentage (%) of children considered to be in poverty changes drastically. For the upcoming school year, the District will not qualify for Title 1 funds. A consequence of not qualifying for Title I funds is that we will not be eligible for Title IV A funds, which is essential for continuation of the Summer Academic Camp, Winter Program and the recent enhancement of our Instrumental Music Program. An important aspect to remember is for every family to make sure they complete and return the free and reduced lunch form to the school. I know for some it feels like a real invasion of privacy, but the unintentional outcomes can be difficult to manage.

The Croydon School District received two applications for conducting a survey of our building needs to bring Little Red up to educational standards and building codes. It was determined that Banwell Associates would provide the Croydon School Board with the scope of work and desired outcomes for Little Red and Big White. The School Board worked with Banwell Associates to develop a plan of renovations necessary for "Little Red" and the replacement of "Big White" that will be brought before the Citizens of Croydon at its District Meeting on March 22nd 2025.

As the 2023-2024 school year came to a close, the Croydon School Board hired Dr. Perotti's successor. As part of the transition, I had the opportunity to meet with Dr. Perotti and Principal Lackie. Our discussion included the many different aspects of what the Superintendent's job is in a small school district when there is no support staff. We also discussed the parameters of the position which includes everything from changing air filters, configuring bus routes, writing grants, negotiating contracts and

following up with families while monitoring all of the students tuitioned to the various partner schools.

As part of his final report for the Croydon School Board, Dr. Perotti wrote, "I want to thank the Croydon Community for the privilege of an amazing five plus years. We have seen all kinds of challenges, but the strength of the community and the support of families to maintain the tradition of a small thriving rural school as the center of town life has only grown stronger and better. Even in the most difficult situations, our students have performed extremely well. My thanks and admiration go out to the teachers and staff who have given far above and beyond expectations to create this very special place called Croydon Village School".

Respectfully submitted on this seventh day of February 2025,

Susan A. Blair  
Senior Education Leader/ LEA/ Principal  
Croydon School District  
Croydon, NH 03773

Croydon School District Annual Meeting  
Location: Croydon Fire Department  
March 16, 2024

Meeting called to order by Moderator, Russell Edwards shortly after 1 pm.  
School board members and district administration introduced themselves.

Article 1 read by Moderator; noted as decided by voting on Tues., March 12.

Article 2 read by Moderator.

Aaron McKeon moved to accept as read.

Angi Beaulieu seconded.

Beth Bierwirth presented the budget via slideshow; Aaron McKeon added a note at the end, clarifying an increase to special ed since budget hearing due to an unexpected change.

Hope Damon spoke about several state bills that could impact school funding and highlighted NH as ranking last in the nation for state support of education.

Lynn Touchette mentioned the continuous struggle to fund education in Croydon, noting the 40 year old mandate to educate all students.

Chloe Bridgeo asked for clarification on whether the vote was on Articles 2 & 3 or just 2. The clarification was made that the discussion and voting was on Article 2 only.

Samantha O'Day pointed out that the increase is partly driven by special ed. but that any cuts to the budget [at the meeting] would impact the general population, not special ed. expenditures because SpEd funding is federally mandated.

Kim McKinney asked for clarification re. major increases in the budget; Beth Bierwirth noted several changes related to personnel, such as one person taking benefits who previously did not. Aaron McKeon added a note re. the interventionist, who was previously grant-funded but is now built into the budget.

Samantha O'Day stated that voting against the budget will not impact salary, considering our need for teachers and the shortage within the state and country.

Rachel Wicks asked how many teachers are employed at CVS. Beth Bierwirth said that we budgeted for 3 full time teachers. Angi Beaulieu commented that we are in our 2nd year of not filling a teaching role.

Article 2, as written and read, Passes.

Article 3 read by Moderator.

Aaron McKeon moved to accept as read.

Kevin Morris seconded.

Aaron McKeon provided a concise summary of the Strategic Planning Committee's process and work, noting the draft plan available online, the handout provided, and the focus on facilities options. He highlighted that every option will have a significant cost; hence the warrant article.

Chloe Bridgeo noted the establishment of a Capital Reserve Fund (CRF) as an excellent idea, adding that \$95,000 more from taxes is hard to think of, on top of an increase to the budget.

Susan Edwards proposed an amendment that would change how much came from the surplus; Kevin Morris noted the impossibility of this, since Article 2 already passed. Beth Bierwirth added that this reconfiguration would impact taxes in the same way. Susan withdrew her proposed amendment.

Brooke Broderick inquired as to the checks and balances and whether the money could be used elsewhere, if put into the CRF.

Aaron McKeon noted that the wording prevents that, which Beth Bierwirth expanded on.

Jane Deardan stated that it was remiss to provide the pamphlet of options without including the clear cost of each; Aaron McKeon noted that the scheduled meetings are for that deeper discussion. Beth Bierwirth noted that even just the renovation would easily cost \$100,000.

Kim Burkehamer asked what the timeline is and whether the school board could work with the BOS relative to the Master Plan [which was much discussed at the morning town meeting].

Aaron McKeon noted that collaboration could happen; Kevin added that establishing a CRF will help set off eventual cost, even if the work is done somewhat later.

Jim Peschke showed two flyers he brought to the meeting and tried to illegally distribute before commenting on the Strategic Planning Committee's work in early 2023, referencing a community meeting held then as a "sham."

Brooke Broderick asked if there is a sense of the different options' popularity.

Amanda Leslie noted that there were limited responses to a recent survey, which indicated a preference for an addition to Little Red. Additionally, she mentioned the early 2023 community meeting as collaborative and genuinely intended for information and idea gathering.

Samantha O'Day motioned to move the question.

Shawn Douglas seconded.

Angi Beaulieu clarified that the article is two-fold: it establishes the CRF and funds it.

Amie Freak asked to discuss further.

Jim Peschke asserted that we already know what the public wants.

The motion to cease debate failed.

Jim Morgan proposed an amendment to the amount in the article—\$100,000 down to \$60,000, noting this could help with repairs needed between now and the special meeting being planned for September. He also mentioned the possibility of LCHIP grants if Little Red is registered as a historic building, which could save \$100,000s in taxes.

James Wicks seconded.

Chris Prost asked whether money put into a CRF could be used for historic registration;

Aaron McKeon said no but mentioned the board is already discussing the issue with the architects who have been hired, Banwell.

Kevin Morris noted that the BOS has to be involved, since the school building is owned by the town.

Jane Deardan noted that she has done LCHIP grants through the historical society and that there is no guarantee of receiving one. She further noted possible restrictions on the building if registered, and asked whether doing so would be in the town's best interest, further commenting that a new school has been discussed in the past.

Kevin Morris stated that holding a special meeting in September would offer some protection for the decision, since ½ of registered voters would need to attend for any business to occur.

Lynn Touchette noted that two separate ideas—the establishment and funding of a CRF, as well as facilities options—were being meshed together.

Bev Lapointe stated that we will be hit harder down the road if we don't put money away now.

Melanie Warburton asked if the cost of repairs is known yet; Angi Beaulieu answered that the board is currently working with Banwell Architects.

Aaron McKeon added that we don't know the cost, but it will certainly be closer to \$100,000 than \$60,000; the important thing is to establish a fund and put some money in it.

Sharon Grader asked whether the ballpark figures previously shared could be shared again.

Beth Bierwirth cautioned that the estimates were "bare bones."

Aaron McKeon stated \$515,000 for the "Status Quo," \$215,000 for just "Little Red," and 3.1 million for "Big Red."

Hope Damon asked whether money spent in the next six months would fund repairs that would be part of the long-term plan; Aaron McKeon noted nothing would be done immediately, until a broader vision was developed.

Melanie Warburton asked how long do we have left with Big White.

Kevin Morris stated that it has lived its usable life; Jason Rook added that he inspects it annually, and it barely passes. Beth Bierwirth added that mold has been an issue from the foundation up, which has been mitigated per state request, and that there are other notable issues too.

Cassie Hoyt asked what would happen if Big White didn't pass inspection; Aaron McKeon answered that education for any displaced students would still have to be funded.

Jim Peschke asked why the Board wants to frontload money if even the cheapest plan requires bonding. Aaron McKeon explained that bonds have interest attached, so this is a way to decrease the amount that will accrue interest.

The vote on the amended amount was called and passes.

Discussion of the main article resumed.

Angi Beaulieu motioned to amend the article to \$5,000 from the June 30, 2024 unassigned fund balance.

Amie Freak seconded.

The amendment passes.

Chris Prost moved to call the question.

Brooke Broderick seconded.

Article 3, as amended and read, Passes.

Article 4 read by Moderator.

Sharon Grader asked about the interest on bonds relative to the facilities options; Beth Bierwirth noted that numbers are not at all firm yet and that interest would be determined by a bond schedule.

Jim Morgan moved to close reconsideration of the articles.

Kim Burkehamer seconded.

Ed Spiker, Erika Philibert, and Angi Beaulieu also supported the motion, which was then voted on and passed.

Cassie Hoyt requested the creation of an email list for the school district.

Jen Ballou agreed and asked that information be made available online.

James Wicks asked how the facilities vote will be conducted, given the three options; Aaron McKeon answered that the order of the warrant articles will shape the voting process.

Susan Edwards motioned to adjourn.

Paul Freitas offered thanks to Aaron McKeon as the outgoing member of the school board, as well as to the Supervisors of the Checklist.

Amanda Leslie seconded the motion.

Meeting adjourned at 3:15 pm

A handwritten signature in black ink, appearing to read "Amanda Leslie", with a stylized flourish at the end.

Minutes Respectfully submitted by Amanda Leslie 3/21/2024





## Croydon Local School

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

Date: Saturday March 15, 2025  
Time: 1:00PM  
Location: Croydon Fire Hall  
Details: School District Meeting to deliberate and vote on the 2024-2025 Croydon School Warrant

### GOVERNING BODY CERTIFICATION

We certify and attest that on or before February 18, 2025, a true and attested copy of this document was posted at the place of meeting and at the Croydon Town Hall and that an original was delivered to the School District Clerk.

Name	Position	Signature
Kevin Morris	School Board Chair	<i>Kevin Morris</i>
Amanda Leslie	School Board Vice Chair	<i>Amanda Leslie</i>
Aaron McKeon	School Board Member	<i>Aaron McKeon</i>



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**Article 01     Hear Report of Agents**

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

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**Article 02     Single School Room Renovation**

To see if the school district will vote to raise and appropriate the sum of \$353,000 (gross budget) for the design, permitting, construction and equipping of a renovation to the single room school house (the "Project") and to authorize the issuance of not more than \$353,000 in bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the Croydon School Board to issue and negotiate such bonds or notes and to determine the date, maturities, rate of interest, and other details of such bonds or notes; to authorize the School Board to apply for, accept, and expend any federal, state, or private funds that may become available in respect of the Project to reduce the amount that must be bonded or to pay debt service on such bonds or notes; and further to raise and appropriate the sum of \$8,825 to make the first debt service payment due in the upcoming fiscal year. Croydon School Board recommends this action. (3/5 ballot vote required).

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**Article 03     Additional Classrooms**

To see if the school district will vote to raise and appropriate the sum of \$1,244,986 (gross budget) for the design, permitting, construction and equipping of an addition to the single-room schoolhouse that will include two additional classrooms (the "Project") and to authorize the issuance of not more than \$1,244,986 in bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the Croydon School Board to issue and negotiate such bonds or notes and to determine the date, maturities, rate of interest, and other details of such bonds or notes; to authorize the School Board to apply for, accept, and expend any federal, state, or private funds that may become available in respect of the Project to reduce the amount that must be bonded or to pay debt service on such bonds or notes; and further to raise and appropriate the sum of \$31,124.65 to make the first debt service payment due in the upcoming fiscal year. Croydon School Board **does not** recommend this action (1 in favor, 2 not in favor). (3/5 ballot vote required).

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**Article 04     Operating Budget**

To see if the school district will vote to raise and appropriate the amount of Two Million One Hundred Thirteen Thousand Three Hundred Eighty-Two Dollars (\$2,113,382) 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. Croydon School Board recommends this action. (Majority vote required)

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**Article 05     Grade Four - Tuition Proposal**

To see if the school district will vote to tuition grade 4 students to area schools offering grade 4 programming with whom the district has tuition agreements in place beginning in the 2026-2027 school year. Croydon School Board recommends this action. (Majority Vote Required)



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**Article 06      Preschool**

To see if the school district will authorize the School Board to offer preschool services at Croydon Village School. Families will pay tuition at a competitive market rate to be determined by the School Board. A free or reduced tuition rate will be offered to families qualifying for the free and reduced lunch program. This warrant article will only take effect if warrant article 05 is passed. Croydon School Board recommends this action. (Majority Vote Required)

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**Article 07      Fund Balance Retention**

To see if the school district will vote to authorize, indefinitely until rescinded, to retain year-end unassigned general funds in an amount not to exceed, in any fiscal year, 5 percent of the current fiscal year's net assessment, in accordance with RSA 198:4-b, II. Croydon School Board recommends this action (Majority vote required)

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**Article 08      Moderator Term of Office**

To see if the district will change the term of the school district Moderator to two (2) years. Croydon School Board recommends this action. (Majority Vote Required)

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**Article 09      Transact other business**

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



Proposed Budget  
**Croydon Local School**

Appropriations and Estimates of Revenue for the Fiscal Year from:  
July 1, 2025 to June 30, 2026

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

This form was posted with the warrant on: February 18, 2025

**SCHOOL BOARD 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
Kevin Morris	School Board Chair	<i>Kevin Morris</i>
Amanda Leslie	School Board Vice Chair	<i>Amanda Leslie</i>
Aaron McKeon	School Board Member	<i>Aaron McKeon</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

<https://www.revenue.nh.gov/about-dra/municipal-and-property-division/municipal-bureau>



Proposed Budget

Account	Purpose	Article	Expenditures for period ending 6/30/2024	Appropriations for period ending 6/30/2025	Appropriations for period ending 6/30/2026 (Recommended)	Appropriations for period ending 6/30/2026 (Not Recommended)
<b>Instruction</b>						
1100-1199	Regular Programs	04	\$951,134	\$1,161,209	\$1,212,193	\$0
1200-1299	Special Programs	04	\$169,313	\$286,482	\$387,291	\$0
1300-1399	Vocational Programs		\$0	\$0	\$0	\$0
1400-1499	Other Programs		\$0	\$0	\$0	\$0
1500-1599	Non-Public Programs	04	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	04	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs		\$0	\$0	\$0	\$0
1800-1899	Community Service Programs		\$0	\$0	\$0	\$0
<b>Instruction Subtotal</b>			<b>\$1,120,447</b>	<b>\$1,447,691</b>	<b>\$1,599,484</b>	<b>\$0</b>
<b>Support Services</b>						
2000-2199	Student Support Services	04	\$6,903	\$10,500	\$10,700	\$0
2200-2299	Instructional Staff Services	04	\$750	\$950	\$500	\$0
<b>Support Services Subtotal</b>			<b>\$7,653</b>	<b>\$11,450</b>	<b>\$11,200</b>	<b>\$0</b>
<b>General Administration</b>						
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0
2310-2319	Other School Board	04	\$27,213	\$10,900	\$25,600	\$0
<b>General Administration Subtotal</b>			<b>\$27,213</b>	<b>\$10,900</b>	<b>\$25,600</b>	<b>\$0</b>
<b>Executive Administration</b>						
2320 (310)	SAU Management Services	04	\$161,851	\$170,344	\$195,008	\$0
2320-2399	All Other Administration		\$0	\$0	\$0	\$0
2400-2499	School Administration Service	04	\$50,947	\$50,009	\$58,756	\$0
2500-2599	Business		\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	04	\$39,056	\$41,262	\$99,502	\$0
2700-2799	Student Transportation	04	\$75,963	\$77,693	\$80,282	\$0
2800-2999	Support Service, Central and Other		\$0	\$0	\$0	\$0
<b>Executive Administration Subtotal</b>			<b>\$327,817</b>	<b>\$339,308</b>	<b>\$433,548</b>	<b>\$0</b>
<b>Non-Instructional Services</b>						
3100	Food Service Operations	04	\$11,659	\$12,025	\$14,525	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0
<b>Non-Instructional Services Subtotal</b>			<b>\$11,659</b>	<b>\$12,025</b>	<b>\$14,525</b>	<b>\$0</b>
<b>Facilities Acquisition and Construction</b>						
4100	Site Acquisition		\$0	\$0	\$0	\$0
4200	Site Improvement		\$0	\$0	\$0	\$0
4300	Architectural/Engineering		\$0	\$0	\$0	\$0
4400	Educational Specification Development		\$0	\$0	\$0	\$0



**New Hampshire**  
**Department of**  
**Revenue Administration**

**2025**  
**MS-26**

**Proposed Budget**

4500	Building Acquisition/Construction	\$0	\$0	\$0	\$0
4600	Building Improvement Services	\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction	\$0	\$0	\$0	\$0
<b>Facilities Acquisition and Construction Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Other Outlays**

5110	Debt Service - Principal	\$0	\$0	\$0	\$0
5120	Debt Service - Interest	\$0	\$0	\$0	\$0
<b>Other Outlays Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Fund Transfers**

5220-5221	To Food Service	04	\$8,796	\$10,025	\$12,525	\$0
5222-5229	To Other Special Revenue		\$0	\$0	\$0	\$0
5230-5239	To Capital Projects		\$0	\$0	\$0	\$0
5254	To Agency Funds		\$0	\$0	\$0	\$0
5310	To Charter Schools		\$0	\$0	\$0	\$0
5390	To Other Agencies	04	\$98,070	\$7,500	\$16,500	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0	\$0
<b>Fund Transfers Subtotal</b>			<b>\$106,866</b>	<b>\$17,525</b>	<b>\$29,025</b>	<b>\$0</b>

**Total Operating Budget Appropriations**

**\$2,113,382**

**\$0**



Proposed Budget

Account	Purpose	Article	Appropriations for	Appropriations for
			period ending 6/30/2026 (Recommended)	period ending 6/30/2026 (Not Recommended)
4600	Building Improvement Services	02	\$353,000	\$0
	<i>Purpose: Single School Room Renovation</i>			
4600	Building Improvement Services	03	\$1,244,986	\$0
	<i>Purpose: Additional Classrooms</i>			
5120	Debt Service - Interest	02	\$8,825	\$0
	<i>Purpose: Single School Room Renovation</i>			
5120	Debt Service - Interest	03	\$31,125	\$0
	<i>Purpose: Additional Classrooms</i>			
5251	To Capital Reserve Fund		\$0	\$0
5252	To Expendable Trust Fund		\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0
Total Proposed Special Articles			\$1,637,936	\$0



**Proposed Budget**

Account	Purpose	Article	Appropriations for	
			period ending 6/30/2026 (Recommended)	period ending 6/30/2026 (Not Recommended)
Total Proposed Individual Articles			\$0	\$0





**New Hampshire**  
Department of  
Revenue Administration

**2025**  
**MS-26**

**Proposed Budget**

Account	Source	Article	Actual Revenues for Period ending 6/30/2024	Revised Estimated Revenues for Period ending 6/30/2025	Estimated Revenues for Period ending 6/30/2026
<b>Local Sources</b>					
1300-1349	Tuition		\$0	\$0	\$0
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	04	\$242	\$500	\$500
1600-1699	Food Service Sales	04	\$2,863	\$2,000	\$2,000
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Services Activities		\$0	\$0	\$0
1900-1999	Other Local Sources		\$10,665	\$0	\$0
<b>Local Sources Subtotal</b>			<b>\$13,770</b>	<b>\$2,500</b>	<b>\$2,500</b>
<b>State Sources</b>					
3210	School Building Aid		\$0	\$0	\$0
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Special Education Aid		\$0	\$0	\$0
3240-3249	Vocational Aid		\$0	\$0	\$0
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition		\$0	\$0	\$0
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$1,619	\$0	\$0
<b>State Sources Subtotal</b>			<b>\$1,619</b>	<b>\$0</b>	<b>\$0</b>
<b>Federal Sources</b>					
4100-4539	Federal Program Grants	04	\$84,914	\$2,500	\$2,000
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition		\$0	\$0	\$0
4570	Disabilities Programs	04	\$13,156	\$5,000	\$7,500
4580	Medicaid Distribution		\$0	\$0	\$0
4590-4999	Other Federal Sources (non-4810)	04	\$0	\$0	\$7,000
4810	Federal Forest Reserve		\$0	\$0	\$0
<b>Federal Sources Subtotal</b>			<b>\$98,070</b>	<b>\$7,500</b>	<b>\$16,500</b>
<b>Other Financing Sources</b>					
5110-5139	Sale of Bonds or Notes	02, 03	\$0	\$0	\$1,597,986
5140	Reimbursement Anticipation Notes		\$0	\$0	\$0
5221	Transfers from Food Service Special Revenues Fund	04	\$8,796	\$10,025	\$12,525
5222	Transfer from Other Special Revenue Funds		\$0	\$0	\$0
5230	Transfer from Capital Project Funds		\$0	\$0	\$0
5251	Transfer from Capital Reserve Funds		\$0	\$0	\$0
5252	Transfer from Expendable Trust Funds		\$1,350	\$0	\$0



**Proposed Budget**

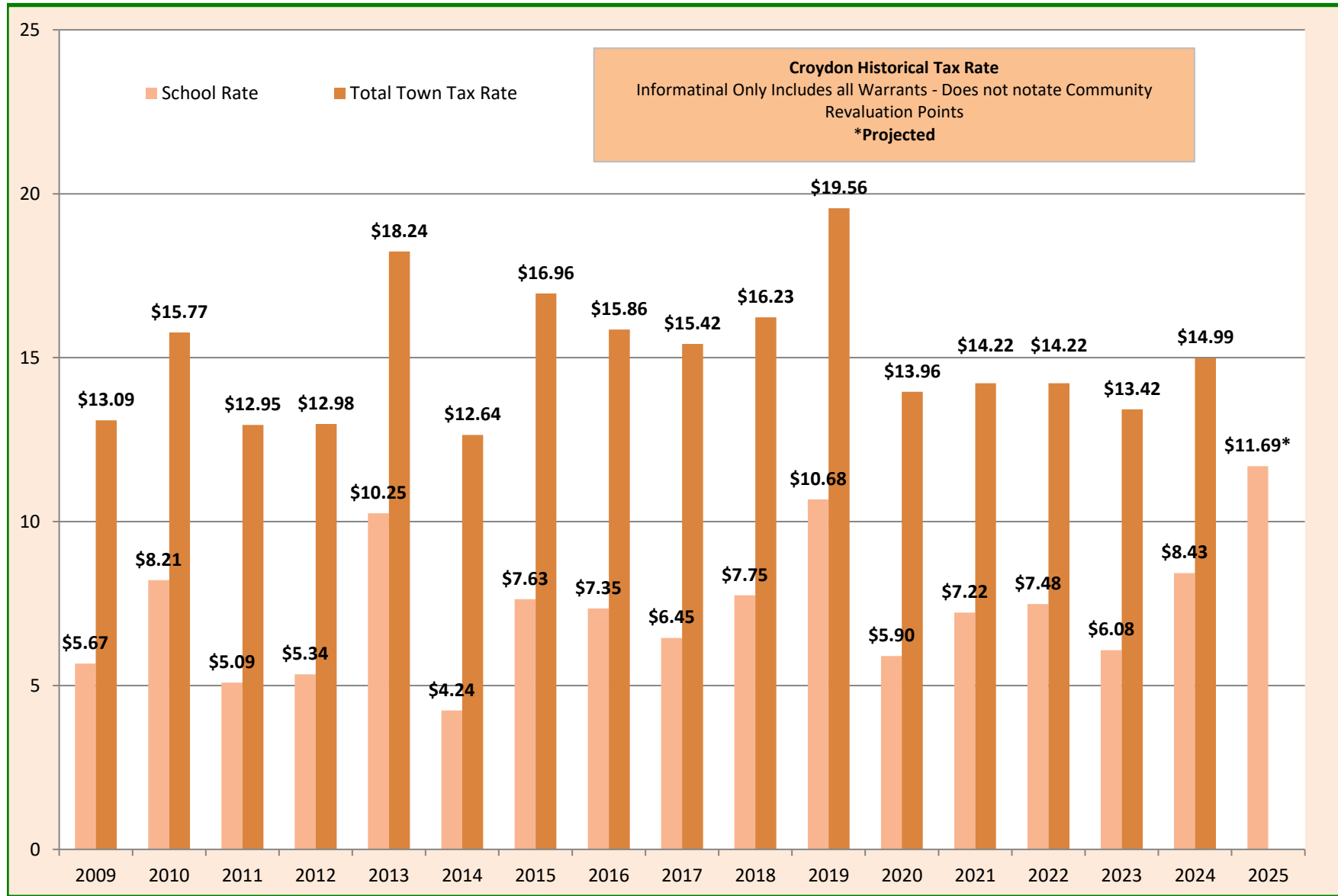
5253	Transfer from Non-Expendable Trust Funds	\$0	\$0	\$0
5300-5699	Other Financing Sources	\$0	\$0	\$0
9997	Supplemental Appropriation (Contra)	\$0	\$0	\$0
9998	Amount Voted from Fund Balance	\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes	04	\$386,981	\$0
				\$93,649
	<b>Other Financing Sources Subtotal</b>	<b>\$397,127</b>	<b>\$10,025</b>	<b>\$1,704,160</b>
<b>Total Estimated Revenues and Credits</b>		<b>\$510,586</b>	<b>\$20,025</b>	<b>\$1,723,160</b>



**Proposed Budget**

<b>Item</b>	<b>Period ending 6/30/2026</b>
Operating Budget Appropriations	\$2,113,382
Special Warrant Articles	\$1,637,936
Individual Warrant Articles	\$0
Total Appropriations	\$3,751,318
Less Amount of Estimated Revenues & Credits	\$1,723,160
Less Amount of State Education Tax/Grant	\$515,153
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$1,513,005</b>

# Croydon Village School Historical Tax Data 2009-2024



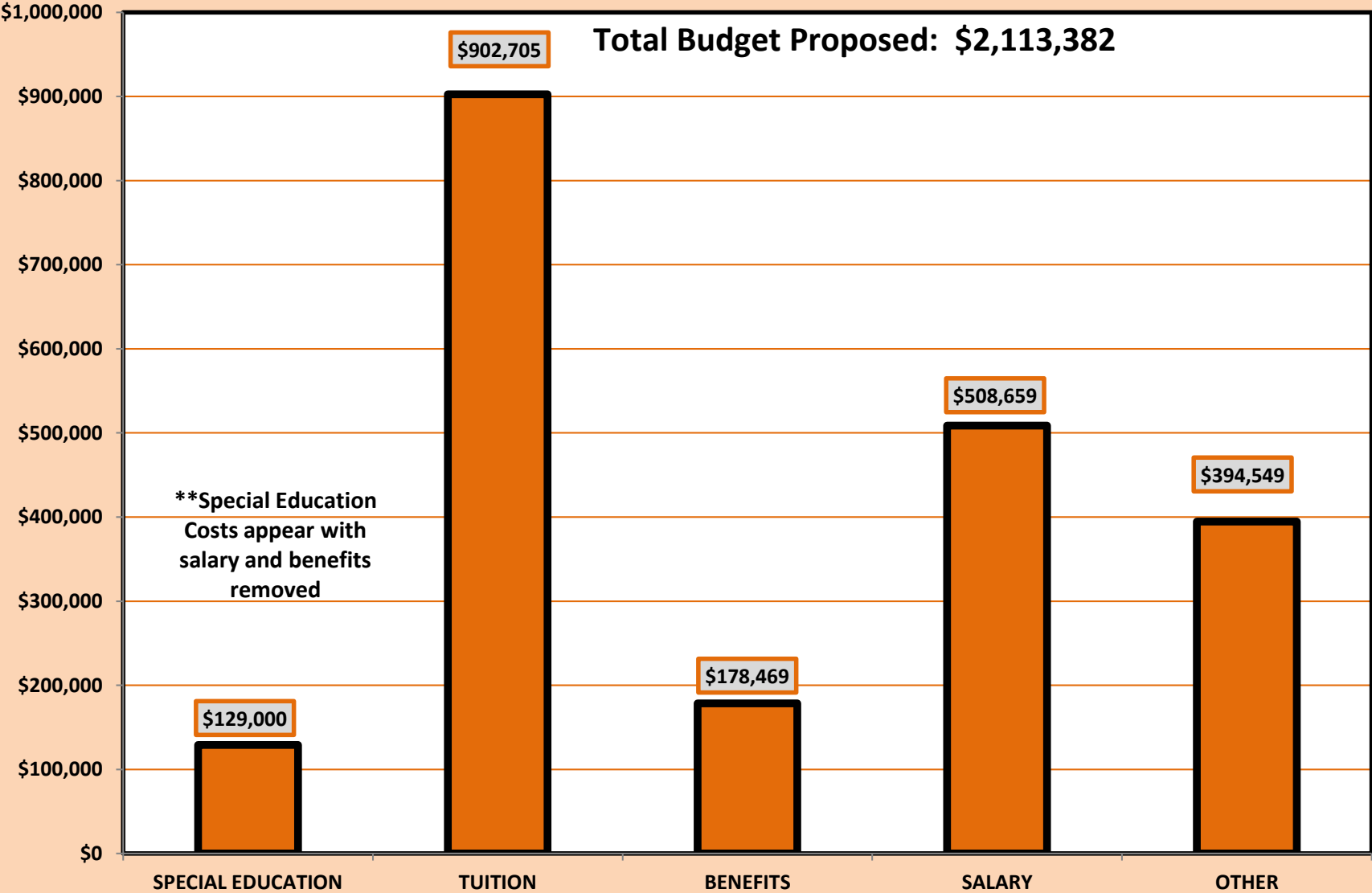
## Croydon Village School FY26 Draft 1 Revenue Budget School Board Adopted 2/4/25

	Category:	2021/2022	2022/2023	2023/2024	2024/2025	2024/2025	2025/2026	2025/2026
		Audited	Audited	Non-Audited	OFFICIAL	TOTAL YEAR	BUDGET	Increase or
		Budget	Budget	Budget	BDGT (MS-24)	ESTIMATE	Proposed	(Decrease)
	<b>LOCAL SOURCES:</b>							
A.	Prior Year Surplus or (Deficit)	138,954	243,257	386,981	200,565	200,565	93,649	(106,916)
B.	Interest Income		206	242	500	500	500	-
C.	Food Service Revenues	1,380	2,840	2,863	2,000	2,000	2,000	-
D.	Prior Year Surplus or (Deficit)				-	-	-	-
E.	Tuition Revenues				-	-	-	-
F.	Transfer in Food Service	8,426	8,912	8,796	10,025	12,337	12,525	2,500
G.	Transfer from Reserve Funds			1,350	-	63,000	-	-
H.	Transfer from Bld Maint Reserve Fund					-	-	-
I.	Transfer from Non-Expendable Trust				-	-	-	-
J.	Deficit/Supplemental Approp						-	-
K.	Capital Project Bond				-	-	-	-
L.	Other	9,199	1,307	10,665	-	-	-	-
M.	Total Local	157,960	256,522	410,896	213,090	278,401	108,674	(104,416)
	<b>STATE SOURCES:</b>							
A.	NH Adequacy Grant	413,336	413,336	377,910	377,910	377,910	337,596	(40,314)
B.	NH Kindergarten Aid			-	-	-	-	-
C.	Catastrophic Aid			-	-	-	-	-
D.	Child Nutrition			-	-	-	-	-
	Supplemental State Aid		24,015	1,619	809	809		
E.	NH State Education Tax (To Town)	177,205	177,205	174,445	182,592	182,592	177,557	(5,035)
F.	Total State	590,541	614,556	553,974	561,311	561,311	515,153	(46,158)
	<b>FEDERAL SOURCES:</b>							
A.	Federal Grant Programs	47,481	60,775	98,070	7,500	7,500	16,500	9,000
B.	OEP Capital Improvement Grant	-					-	
C.	Prior Year Surplus or (Deficit)	-			-	-	-	-
D.	Child Nutrition	-			-	-	-	-
E.	Medicaid	-			-	-	-	-
F.	Other	-	-		-	-	-	-
G.	Total Federal	47,481	60,775	98,070	7,500	7,500	16,500	9,000
	<b>TOTAL NON-TAX REVENUES</b>	795,982	931,853	1,062,940	781,900	847,212	640,327	(141,573)
	<b>Property Tax Dollars Needed</b>	849,292	849,292	744,279	1,061,997	1,061,997	1,473,056	411,059
	<b>TOTAL REVENUE BUDGET</b>	1,645,274	1,781,145	1,807,219	1,843,898	1,909,209	2,113,382	269,486
	<b>TOTAL REVENUES</b>	1,645,274	1,781,145	1,807,219	1,843,898	1,909,209	2,113,382	
	<b>TOTAL EXPENDITURES</b>	1,402,017	1,394,164	1,606,655	1,843,899	1,815,561	2,113,382	
	<b>SURPLUS OR (DEFICIT)</b>	243,257	386,981	200,565	0	93,649	-	

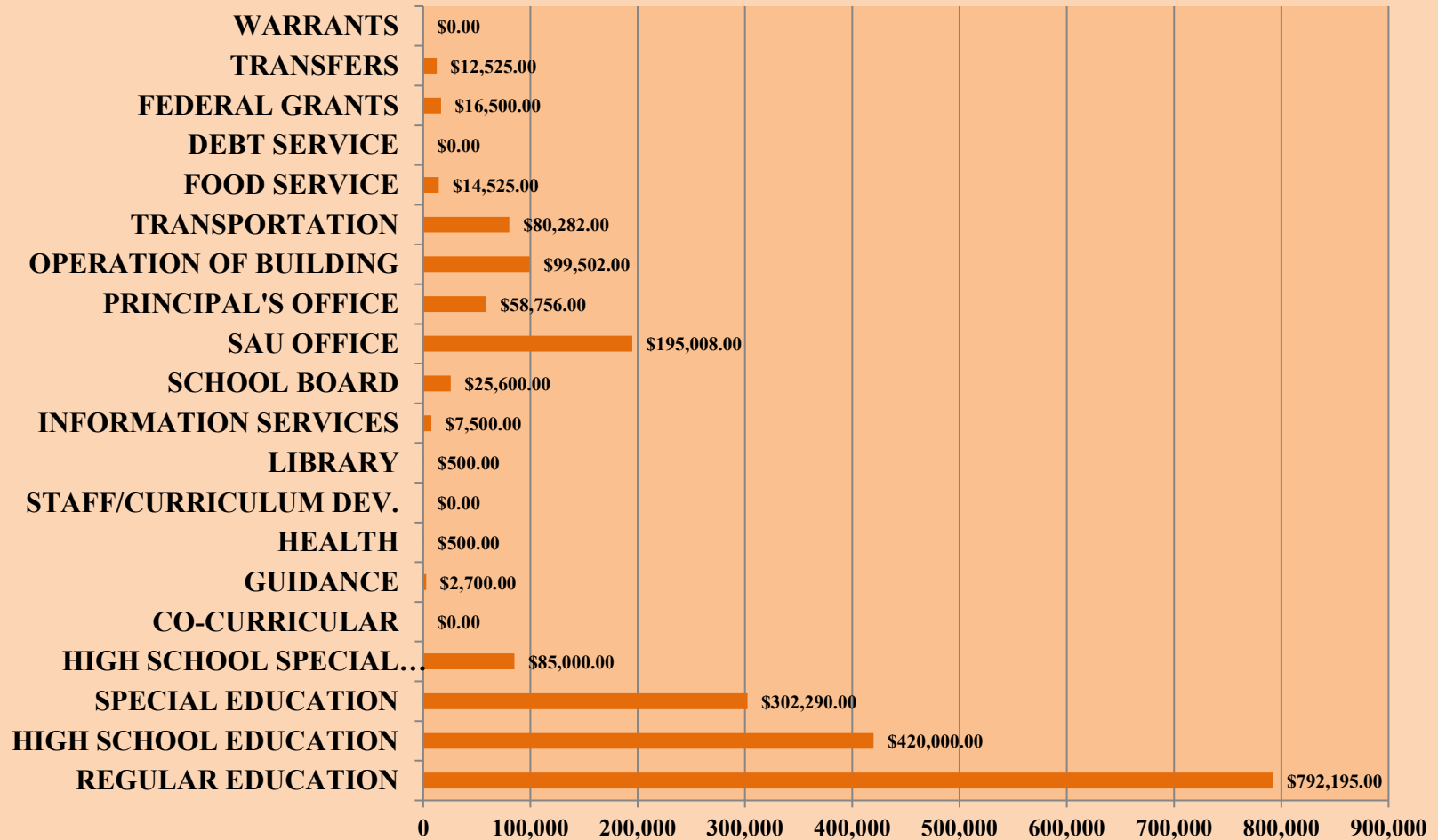
**Projected 2025 Local School Tax Rate for FY26 Local School Budget**

		<b>FY24 Assessed</b>	<b>FY24 Local</b>		
		<b>Valuation</b>	<b>School Tax Rate</b>		
		<b>126,046</b>	<b>8.43</b>		
<b>ARTICLE</b>	<b>AMOUNT</b>		<b>FY24 TAX RATE</b>	<b>CUMULATIVE</b>	<b>Per ARTICLE</b>
				<b><u>EFFECT On</u></b>	<b><u>EFFECT</u></b>
#4 Operating Budget	2,113,382	2,113,382		<b><u>Overall Rate</u></b>	
(Offsetting Revenue)		(640,327)			
		1,473,055	<b>\$ 11.69</b>	3.26	<b>11.69</b>
#2 Schoolhouse Renovation	8,825	2,122,207			
		(640,327)			
		1,481,880	<b>\$ 11.76</b>	3.33	<b>0.07</b>
#3 Classroom Addition	31,124	2,153,331			
		(640,327)			
		1,513,004	<b>\$ 12.00</b>	3.57	<b>0.25</b>
<b>School District Budget Warrant</b>					
<b>Proposed Tax Change</b>					
<b>Operating Budget #4</b>					
100,000	\$325.66				
200,000	\$651.33				
300,000	\$976.99				
400,000	\$1,302.66				
<b>Operating Budget Plus #2</b>					
100,000	\$332.67				
200,000	\$665.33				
300,000	\$998.00				
400,000	\$1,330.66				
<b>Operating Budget Plus #3</b>					
100,000	\$357.36				
200,000	\$714.72				
300,000	\$1,072.08				
400,000	\$1,429.43				
<b>FY25 Rate*</b>	<b>\$11.69</b>				
<b>FY24 Rate</b>	<b>\$8.43</b>				
<b>Change</b>	<b>\$3.26</b>				
<b>*Operating Budget Only</b>					

CVS BUDGET BOARD PROPOSED - FISCAL YEAR 2026 - MAJOR OBJECT EXPENSES

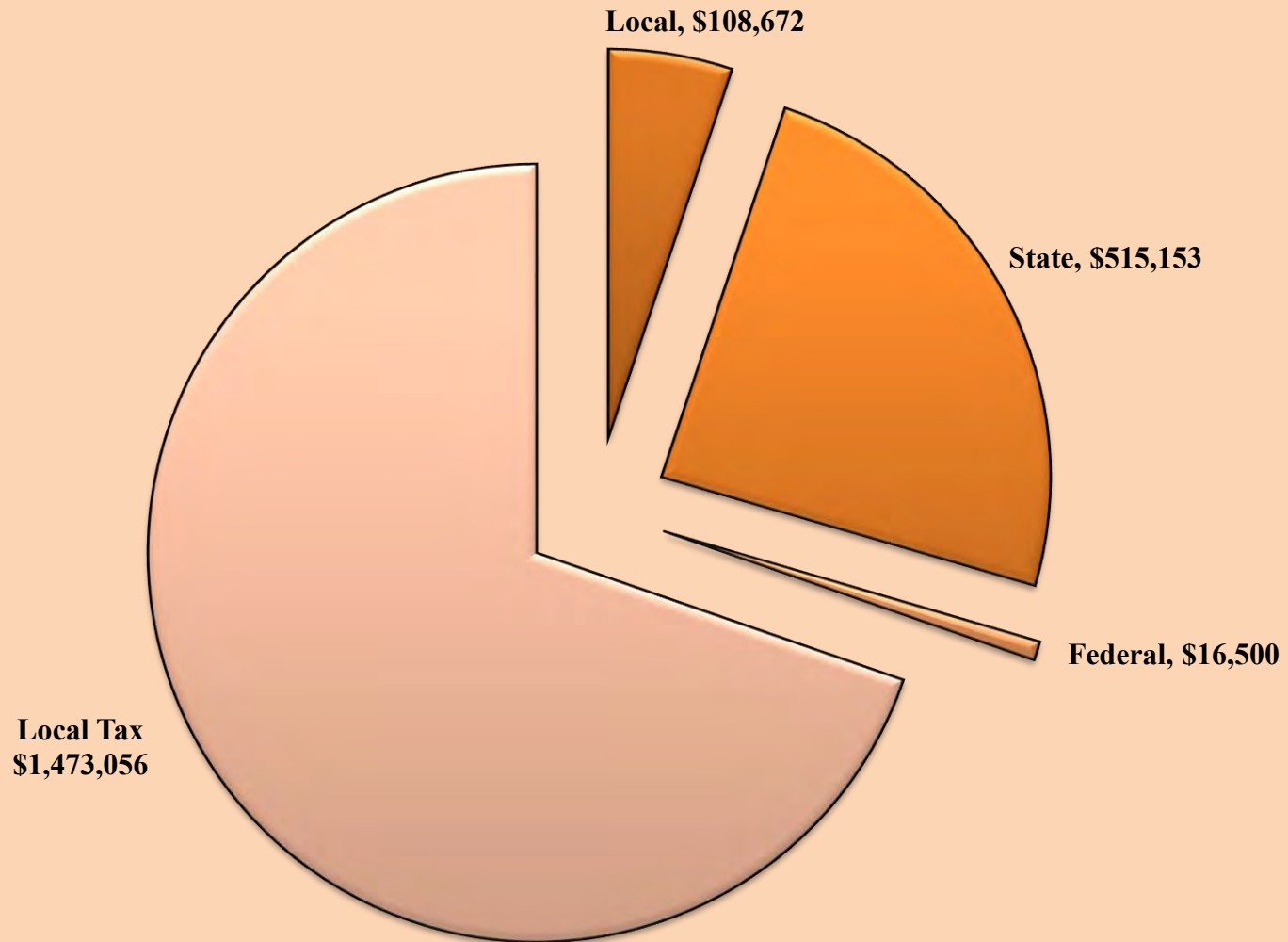


## FY26 Expense Budget School Board Approved 2-4-25





**FY26 Revenue  
Projected 2-4-25**



**FY26 School Board Projected Revenue Budget**

**FY26 Revenue  
Projected 2-4-25**

Column1	Column2
Makeup of Local Funds	
Prior Year Surplus	\$168,850
Interest Income	\$500
Food Service Revenue	\$2,000
Food Service Transfer	\$10,025
Total	\$181,375

FY26 Revenue  
Projected 2-4-25

Makeup of Local Funds	
Prior Year Surplus	\$192,196
Interest Income	\$500
Food Service Revenue	\$2,000
Food Service Transfer	\$9,025
Total	\$204,221

Column1	Column2
Makeup of Local Funds	
Prior Year Surplus	\$168,850
Interest Income	\$500
Food Service Revenue	\$2,000
Food Service Transfer	\$10,025
Total	\$181,375

- Local
- State
- Federal
- Tax

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