

**TOWN OF LITCHFIELD  
NEW HAMPSHIRE**



**Annual Reports**

**Year ending December 31, 2023**

**also**

**Annual Report of the School District**

**Year ending 2023**



### **INCORPORATED 1734**

The town of Litchfield is comprised of two historically significant tracts of land, both of which were originally part of the Naticook lands. The first tract is called Brenton's Farm. William Brenton, then Governor of Rhode Island, purchased the land from the town of Billerica, Massachusetts, in 1656. Brenton's Farm was bounded to the north by the Souhegan River and extended to the south one quarter mile into present day Hudson. It encompassed the land on both sides of the Merrimack River. The second parcel, which was known historically as Naticook, was bounded by the Souhegan River to the south and extended three miles to the north into the present day city of Manchester. This piece extended one and one half miles to the east and west on both sides of the Merrimack River with Reid's Islands being the center point. This land was granted to Chief Passaconaway, Chief of the Naticooks, by the Massachusetts General Court in 1662.

In 1728, the proprietors of Brenton's Farm, then 16 in number, made an application to divide their land. The Brenton's Farm land and surrounding area were part of Dunstable, Massachusetts. In 1734, an application was made to the Massachusetts General Court for incorporation as the town of Litchfield, named in honor of the Earl of Litchfield, George Henry Lee. In 1741, the colonies of New Hampshire and Massachusetts settled a long running border dispute. Litchfield was granted a new charter by the Province of New Hampshire in 1746, and the Passaconaway land became incorporated into the town at that time.

As early as 1740, a ferry had been established between Litchfield and Merrimack by Jonathan Cummings, a resident of Litchfield. The ferry was later owned by the Honorable Matthew Thornton, a signer of the Declaration of Independence.

Litchfield's most notable early resident was Wyseman Clagett, who served as the last Attorney General for the King of England, in the colony of New Hampshire; then as the first Attorney General for the State of New Hampshire. He is buried in the old Church Graveyard.

According to the town's first census taken in 1767, the population at that time was 229 residents.

*Information courtesy of the Litchfield Historical Society.*

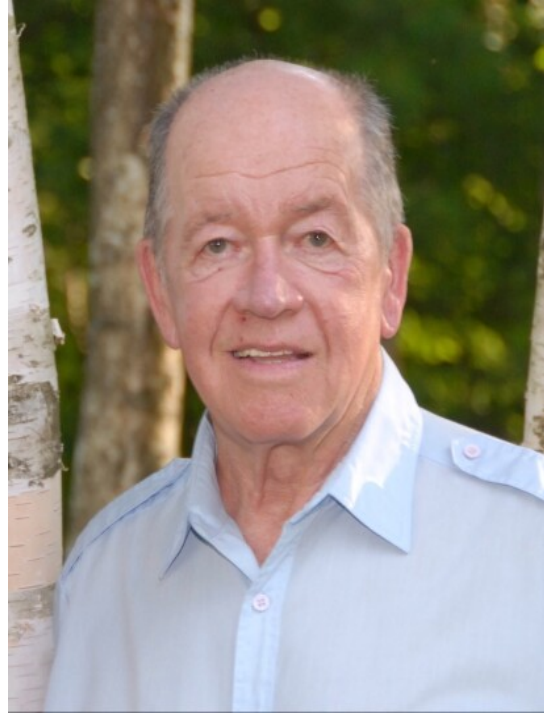
## IN MEMORIAM

In 2023, the Litchfield Transfer station lost two of its valued team members.



James Dennis Briggs - 10/6/1949 - 9/2/2023

Jim was born on October 6, 1949, in Boston, MA, son of the late Henry James Briggs, Jr. and the late Theresa Marie Briggs (Hennessy). Jim contributed 15 years of work to the Town of Litchfield, before this he served as a Nasuha police officer for 20 years. During retirement, Jim was an avid fisherman. He spent many years fishing on the Androscoggin River in New Hampshire as well as in the Florida Keys.



Herve G. Faucher 9/19/1938 — 11/15/2023

Herve was born in Black Lake, Canada to Sinai Faucher and Claire Aldea Gagnon. He was a carpenter for most of his life and enjoyed working with different types of wood. After retirement he worked for the Town of Litchfield Transfer Station for several years. Herve was also a long time parishioner of St. Francis of Assisi Parish in Litchfield.

Jim and Herve were popular within the community they served and will be missed especially by coworkers.

**TABLE OF CONTENTS**

<b>Officials and Employees of the Town</b>	
Town Officials.....	5
Employee Earnings.....	6-10
<b>Executive Summary</b>	
Board of Selectmen.....	11
Town Administrator .....	12
Annual Meeting, Election Results .....	13-17
<b>Excerpts from Previous Town Reports.....</b>	<b>18</b>
<b>Department, Committee, and Agency Reports</b>	
Conservation Commission.....	19-21
Highway Department.....	22-24
Transfer Station/NRRA Report.....	25-39
Police Department.....	40-42
Litchfield Fire.....	43-50
S.E. NH Hazardous Materials.....	51-52
Health Officer/Building.....	53
Planning Board.....	54-55
Heritage Commission.....	56
Recreation Commission.....	57-59
Zoning Board of Adjustment.....	
60-63	
Cemetery Trustees.....	64
Nashua Regional Planning Commission.....	65-68
StormWater Management.....	69-75
Town Clerk/Tax Collector Annual Report.....	76-78
Town Clerk - Vital Statistics.....	79-85
<b>Financial Reports</b>	
Financial Report of the Tax Collector.....	86-91
Financial Report of the Town Clerk.....	92
Tax Rate Calculation.....	93-97
Summary of Inventory (MS-1).....	
98-103	
Impact Fee Summary Sheet.....	104
Schedule of Town Property.....	105-108
Detail Expense Reports.....	109-122
Comparative Statement.....	123-126
Treasurer’s Summary.....	127
Library.....	128-131
Library Trustees.....	132-135
Trustees of the Trust Fund.....	136-138
<b>Warrant</b>	
MS-7 Budget of the Town.....	
139-151	
Deliberative Session.....	152-174
Town Warrant.....	175-180
<b>Appendix I</b>	
Auditors Report	181-233
<b>School District</b>	
School Report.....	S1

**TOWN OFFICIALS**  
**BOARD OF SELECTMEN**

F. Robert Leary, Chairman-2025

Kimberly Queenan (Vice) - 2026      Steven J. Webber - 2025      Kevin A. Lynch - 2025      G. Stephen Gannon - 2026

**TOWN ADMINISTRATOR**

Kimberly Kleiner

**FINANCE DIRECTOR/ASSISTANT TOWN ADMINISTRATOR**

Karen White

---

<b>DIRECTOR OF LIBRARY SERVICES</b>	<b>POLICE CHIEF</b>	<b>FIRE CHIEF</b>	<b>ROAD AGENT/HWY</b>
Vicki L. Varick	Michael French/Administor Daniel Jones Incoming Chief	Douglas Nicoll	Kevin Brown

---

**TOWN CLERK/TAXCOLLECTOR**

Theresa L. Briand - 2026

**DEPUTY TOWN CLERK/TAX COLLECTOR**

Laura Mills - 2026

**MODERATOR**

Steve Perry - 2024

**ASSISTANT MODERATOR**

John Brunelle - 2024

**HEALTH OFFICER**

Jeffrey Blackwell - 2025

**DEPUTY HEALTH OFFICER**

Paul Kelley - 2025

**TRANSFER STATION DIR.**

David Mellen

**TREASURER**

Debra Hogencamp - 2024

**DEPUTY TREASURER**

Karen Psaledas - resigned

**CHECKLIST SUPERVISORS**

Robert Redding - 2028

Joan McKibben - 2026

Maureen Lascelles - 2024

**ZONING BOARD OF ADJUSTMENT**

Laura Gandia (Chair) - 2025

Albert Guilbeault (Vice) - 2025

John Brunelle (clerk) - 2024

John R. Devereaux - 2026

Jerry Sorenson - 2026

Jeffrey Blackwell - Building Insp.

**ZONING ADMINISTRATOR**

Jeffrey Blackwell

**PLANNING BOARD**

Michael Croteau, ESQ (Chair) - 2026

Kate Stevens (Vice)- 2025

Jared O'Connell - 2024

Ronald Stevens - 2025

Sam Terrill - 2024

Jeremy Robitaille - 2026

Joan McKibben - staff  
Kimberly Queenan - (BOS Rep)

**TRUSTEES OF TRUST FUND**

John Poulos Jr. - 2024

Steven P. Calawa - 2025

Christine Trembley - 2026

**CEMETERY TRUSTEES**

Jody Fraser - 2026

Warren W. Adams - 2025

Steven P. Calawa - 2024

**BUDGET COMMITTEE**

Jon David Son (Chair)- 2026

Kate Stevens (Vice) - 2026

Keri Douglas - 2026

William Hayes - 2025

Brian Bourque - 2025

Scott Taylor - 2024

Derek Barka - 2024

Andrew Cutter - (School Rep)

F. Robert Leary - (BOS Rep)

**RECREATION COMMISSION**

Peter Ames (Chair) -2026

Andrew Ruggles (Vice) - 2024

Judy Brennen (Secretary) - 2025

Michael Boschi - 2025

Chris Burns - 2024

Jeff Towne - 2024

Steven Webber - (BOS Rep)

**LIBRARY TRUSTEES**

Donna Ferguson (Chair) - 2026

Laura Dionne - 2024

Jeffrey Larson - 2026

Alan Sandler - 2025

Jennifer Ford (Alt)- 2025

**CONSERVATION COMMISSION**

Jayson Brennan (Chair) - 2025

Joan McKibben (Vice) - 2026

Diane Plansky (Sec) - 2025

Michael Croteau - 2026

Harry Menzigan - 2026

Matt Hoffman - 2024

Andrew Thompson (Alt) - 2024

Frederick French (Alt) - 2024

George Lavash (Alt) - 2026

Kevin Lynch - (BOS Rep)

**HERITAGE COMMISSION**

Karl Franck (Chair) - 2026

Steven Calawa - 2024

Marion Colby - 2025

Gail Barringer - 2025

G. Stephen Gannon - (BOS Rep)

**ECONOMIC DEVELOPMENT COMMITTEE**

Kimberly Queenan - (Chair) - 2024

Laura Gandia (Zoning Rep.) - 2024

Peter Ames (Recreation) -2024

Diane Plansky (Conservation) - 2024

Jeremy Robitaille (Planning) - 2024

Petter Plansky (SB Rep) - 2024

Kimberly Kleiner (non Voting) - TA

**ENERGY COMMITTEE**

George Wolff - 2024

Eric Olson - 2024

Sam Terrill - 2024

Fred French - 2024

Matt Shoemaker (SB Rep)

Kimberly Kleiner (non Voting) - TA

Karen White (non Voting) - FN

**CAPITAL IMPROVEMENT COMMITTEE**

Michael Croteau (Chair) - 2026

Peter Stone - 2026

Marion Colby - 2025

Kim Queenen - (BOS rep)

Keri Douglas - (budget rep)

Andrew Cutter - (SB Rep)

Jay Minkarah (Non voting) - NRPC

**2023 TOWN OFFICERS AND EMPLOYEE EARNINGS**

	Base Pay	Overtime	Other	Wages
<b>SELECTMEN'S OFFICE</b>				
F. Robert Leary	1,200.00	0.00	0.00	1,200.00
Queenan Dr., Kimberly	1,200.00	0.00	0.00	1,200.00
Webber, Steven J	1,200.00	0.00	0.00	1,200.00
Lascelles, Richard W	300.00	0.00	0.00	300.00
Lynch, Kevin A	1,200.00	0.00	0.00	1,200.00
G. Stephen Gannon	900.00	0.00	0.00	900.00
Kleiner, Kimberly	102,551.60	0.00	0.00	102,551.60
White, Karen	88,953.60	0.00	5,000.00	93,953.60
Baril, Donna M	44,404.88	141.20	0.00	44,546.08
Snaman, Heather R	53,020.41	37.70	1,035.20	54,093.31
<b>Total Selectmen's Office</b>	<b>294,930.49</b>	<b>178.90</b>	<b>6,035.20</b>	<b>301,144.59</b>
<b>TOWN CLERK/TAX COLLECTOR'S OFFICE</b>				
Briand, Theresa L.	84,224.80	0.00	3,260.00	87,484.80
Textor, Patricia A.	50,494.78	0.00	0.00	50,494.78
Mills, Laura E	60,056.46	820.6	0.00	60,877.06
Oliva, Nicholas	15,117.24	0.00	0.00	15,117.24
<b>Total Town Clerk/Tax Collector's Office</b>	<b>209,893.28</b>	<b>820.60</b>	<b>3,260.00</b>	<b>213,973.88</b>
<b>INFORMATION TECHNOLOGY</b>				
Brunelle, John	27,456.56	0.00	0.00	27,456.56
<b>TOWN TREASURER</b>				
Hogencamp, Debra L	9,000.00	0.00	0.00	9,000.00
Psaledas, Karen	1,500.00	0.00	0.00	1,500.00
<b>Total Treasurer</b>	<b>10,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,500.00</b>
<b>TRUSTEES OF TRUST FUNDS</b>				
Falzone, Michael	25.00	0.00	0.00	25.00
Poulos Jr., John J	200.00	0.00	0.00	200.00
<b>Total Trustees of Trust Funds</b>	<b>225.00</b>	<b>0.00</b>	<b>0.00</b>	<b>225.00</b>
<b>VOTER REGISTRATION &amp; ELECTIONS</b>				
Perry, Steven D	41.60	0.00	0.00	41.60
Brunelle, John R	171.60	0.00	0.00	171.60
Audet, Michelle L	124.15	0.00	0.00	124.15
Briand, Leo T	85.95	0.00	0.00	85.95
McKibben, Joan A	500.00	0.00	0.00	500.00
Gagnon, Rebecca D	210.11	0.00	0.00	210.11
Gandia, Laura J	133.70	0.00	0.00	133.70

Hodgdon, Craig W	57.30	0.00	0.00	57.30
Redding, Robert	500.00	0.00	0.00	500.00
Reed, Shirley Ann	375.00	0.00	0.00	375.00
<b>Total Voter Registration &amp; Elections</b>	<b>2,199.41</b>	<b>0.00</b>	<b>0.00</b>	<b>2,199.41</b>
<b>CUSTODIANS TOWN HALL/RECREATION</b>				
Pilon, Gerald F	5,447.33	0.00	0.00	5,447.33
<b>Total Custodians</b>	<b>5,447.33</b>	<b>0.00</b>	<b>0.00</b>	<b>5,447.33</b>
<b>CABLE PEG OPERATORS</b>				
Blanchette, Russell T	8,262.00	0.00	0.00	8,262.00
Blanchette, Shawn	10,004.00	0.00	0.00	10,004.00
Caliri, William	227.00	0.00	0.00	227.00
Fay Jr, Robert J	1,030.00	0.00	0.00	1,030.00
Hirte, Oskar B	12,690.00	0.00	0.00	12,690.00
Sullivan, Declan	178.00	0.00	0.00	178.00
<b>Total Cable Peg Operators</b>	<b>32,391.00</b>	<b>0.00</b>	<b>0.00</b>	<b>32,391.00</b>
<b>PLANNING BOARD</b>				
McKibben, Joan A.	18,712.12	0.00	0.00	18,712.12
<b>POLICE DEPARTMENT</b>				
<i>Does not include Special Detail</i>				
<i>Includes Community Detail</i>				
<i>Includes uniform allowance &amp; cleaning</i>				
Sargent, Benjamin E	51,060.02	0.00	0.00	51,060.02
Scotti, Thomas	98,164.79	0.00	4,886.05	103,050.84
Brown, Anthony P.	0.00	0.00	0.00	0.00
Clater, Michael J	69,610.93	32,015.85	4,741.64	106,368.42
Dezotell, Taylor S	2,806.34	154.10	2,262.50	5,222.94
Frulla, Rebecca	17,214.00	580.86	250.00	18,044.86
Ivas III, George J	82,342.05	19,997.35	3,956.39	106,295.79
Morgan, Brian D	81,780.79	13,725.88	1,720.20	97,226.87
Rasmussen, Slade C	76,204.31	17,839.21	689.33	94,732.85
Ricard, Jason	7,954.80	0.00	353.30	8,308.10
Rider, Christopher	50,917.15	16,698.91	4,633.36	72,249.42
Savage, Heath H.	72,202.01	25,321.16	26,928.93	124,452.10
Tessier Jr., Dennis M	88,152.03	25,288.03	20,776.82	134,216.88
Sweet, Matthew	20,238.00	1,889.26	250.00	22,377.26
Donnelly, David A	43,024.17	3,296.94	537.70	46,858.81

Boda Jr, Robert I	0.00	10,919.86	150.00	11,069.86
Forgione, Peter A.	4,146.49	464.00	150.00	4,760.49
Boda Jr, Robert I (Dispatch)	56,505.45	4,384.64	2,880.08	63,770.17
Lemieux, Kayleigh	42,482.19	3,670.58	7,505.94	53,658.71
Baril, Andrea K	41,800.27	0.00	0.00	41,800.27
<b>Total Police Department</b>	<b>906,605.79</b>	<b>176,246.63</b>	<b>82,672.24</b>	<b>1,165,524.66</b>
<b>FIRE DEPARTMENT</b>				
<i>Does not include Special Detail</i>				
Nicoll, Douglas M.	66,177.20	11,433.18	10,225.46	87,835.84
Kelly, Paul M	70,506.40	13,040.72	2,100.00	85,647.12
Enright, Sean L	21,766.92	1,612.50	0.00	23,379.42
Adams, Warren W.	99.90	0.00	0.00	99.90
Baxley, Jeffrey M	411.36	0.00	0.00	411.36
Cartier, Craig A	13,286.37	0.00	0.00	13,286.37
Covel, Sean P	4,342.23	0.00	0.00	4,342.23
DiFranza, Ryan M	16,914.18	0.00	0.00	16,914.18
Dube, Steven W	5,578.59	0.00	0.00	5,578.59
Earle, Derek J	1,352.75	0.00	0.00	1,352.75
Fecteau, Corey J	10,237.68	0.00	0.00	10,237.68
Glancy, Edward C.	31,674.77	1,026.49	0.00	32,701.26
Hubbard, Jason M	10,184.47	0.00	0.00	10,184.47
Hughes, Kevin P	397.75	0.00	0.00	397.75
Inamorati, Joseph S	1,844.69	0.00	0.00	1,844.69
Kelly, Paul J	1,795.50	0.00	0.00	1,795.50
Kimball, Brian S	7,359.88	0.00	0.00	7,359.88
Lambert, Aaron W	840.84	0.00	0.00	840.84
Lepore, Matthew	1,886.59	0.00	0.00	1,886.59
Makarawicz, Keith W	638.28	0.00	0.00	638.28
Malone, Samuel P	3,714.34	0.00	0.00	3,714.34
Morin, Corey L	1,179.36	0.00	0.00	1,179.36
Nadar, Cory J	600.25	0.00	0.00	600.25
Newell, Jeffrey A.	11,687.49	0.00	0.00	11,687.49
Nicoll, Jason R	3,505.02	0.00	0.00	3,505.02
Parenteau, Michael E	2,229.50	0.00	0.00	2,229.50
Rea Jr, James E	2,649.41	0.00	0.00	2,649.41
Ricard, Jason	5,848.08	0.00	0.00	5,848.08



Silva, Dylan T	1,412.98	0.00	0.00	1,412.98
Shepherd, Justin C	490.00	0.00	0.00	490.00
Somers, James R	3,729.88	0.00	0.00	3,729.88
Soulard II, John J	1,643.68	0.00	0.00	1,643.68
Stringer, Brian C	430.75	0.00	0.00	430.75
Sylvain, James M	2,446.74	0.00	0.00	2,446.74
Thomas, Cory J	1,926.56	0.00	0.00	1,926.56
Thomas, Ernest R	4,708.24	0.00	0.00	4,708.24
Travis Jr., John F.	55.06	0.00	0.00	55.06
Tropiano, Matthew R	782.28	0.00	0.00	782.28
<b>Total Fire Department</b>	<b>316,335.97</b>	<b>27,112.89</b>	<b>12,325.46</b>	<b>355,774.32</b>
<b>BUILDING DEPARTMENT/ HEALTH OFFICER</b>				
Blackwell, Jeffrey C	74,618.00	0.00	2,881.60	77,499.60
<b>HIGHWAY DEPARTMENT</b>				
Brown, Kevin P	81,242.40	14,751.09	3,133.60	99,127.09
Douillette, Joshua J	51,086.80	6,941.31	1,995.20	60,023.31
Cabral, Joseph J	2,887.50	0.00	0.00	2,887.50
MacKay, William S	1,025.00	0.00	0.00	1,025.00
Hartwell, Jake	31,730.00	1,803.00	1,565.60	35,098.60
<b>Total Highway Department</b>	<b>167,971.70</b>	<b>23,495.40</b>	<b>6,694.40</b>	<b>198,161.50</b>
<b>SOLID WASTE DISPOSAL</b>				
Mellen, David L.	81,242.40	2,668.76	4,700.40	88,611.56
Worster, David E.	43,235.45	0.00	3,039.60	46,275.05
Arria, Roy	5,725.80	0.00	0.00	5,725.80
Beebie, Russell J	20,145.84	0.00	0.00	20,145.84
Berg, William D	6,796.44	0.00	0.00	6,796.44
Michon, Kevin A	6,614.72	0.00	0.00	6,614.72
Miller, Reed L.	2,204.72	0.00	0.00	2,204.72
Minervini, Derek J	10,073.36	0.00	0.00	10,073.36
Wagnor, Jordan A	16,235.48	0.00	0.00	16,235.48
Walsh, David M	72.24	0.00	0.00	72.24
<b>Total Solid Waste Disposal</b>	<b>192,346.45</b>	<b>2,668.76</b>	<b>7,740.00</b>	<b>202,755.21</b>
<b>ANIMAL CONTROL OFFICER</b>				
Pilon, Gerald F.	7,499.96	0.00	1,100.00	8,599.96

<b>LIBRARY</b>				
Varick, Vicki L.	65,659.07	0.00	0.00	65,659.07
Antosca, Kerri A	2,725.01	0.00	0.00	2,725.01
Degraw, Regina M	6,902.88	0.00	0.00	6,902.88
Depietro, Russell E	3,612.00	0.00	0.00	3,612.00
DeStefano, Amelia L	732.56	0.00	0.00	732.56
MacDonald-Britton, Alexis M	39,275.69	0.00	0.00	39,275.69
Phillips, Tina	1,585.18	0.00	0.00	1,585.18
Richardson, Lynn M	32,503.85	0.00	0.00	32,503.85
Sandquist, Jaedyn N	3,987.47	0.00	0.00	3,987.47
Stinson, Benjamin R	35,484.80	0.00	0.00	35,484.80
<b>Total Library</b>	<b>192,468.51</b>	<b>0.00</b>	<b>0.00</b>	<b>192,468.51</b>
<b>Total Wages</b>	<b>2,459,601.57</b>	<b>230523.18</b>	<b>122708.90</b>	<b>2,812,833.65</b>

## REPORT OF THE BOARD OF SELECTMEN

As Chairman of the Board of Selectmen, I would like to thank our department heads, elected officials, staff, volunteer boards and committee members and residents for their many contributions to the Town of Litchfield. One of our Town's greatest strengths is our ability to work together to identify solutions to challenges and make great things happen for our residents.

In 2023, we gained new leadership within two key departments, Litchfield Fire and Litchfield Police. In May, the Board of Selectmen were pleased to appoint Doug Nicoll as Part-time Fire Chief of the Litchfield Fire department. With over 30 years of experience within the department, Mr. Nicoll will provide our staff with continued training and mentoring, and ensure the residents of Litchfield continue to receive the same level of service the department has delivered for many years. In December, after a very thorough recruitment process, the Board of Selectmen extended an offer to Daniel Jones, to become the Litchfield Police Chief. Mr. Jones has spent the majority of his career working for an agency with over 700 employees in a diverse community before becoming Chief of Police for a 30 officer department in Maine. Chief Jones earned a Bachelor's Degree in Criminal Justice from Husson University and attended the 250th Session of the FBI National Academy. He has taught defensive driving, firearms, patrol procedures, defensive tactics, ethics and stress management for police academies and his own agencies. Mr. Jones will join the Litchfield Police department in January of 2024.

During the summer of 2023, the Board of Selectmen identified two key initiatives for further exploration and established two working committees, the Litchfield Energy Committee and the Litchfield Economic Development Committee.

The Board of Selectmen recruited local residents and appointed them to the Litchfield Energy Committee who was charged with investigating Community Power for the Town and drafting a local plan. Community Power refers to a program where a town purchases electricity on behalf of residential and business customers. One of the benefits of Community Power can be a reduction in utility costs because the town is pooling customers together for more competitive pricing. Other benefits include local control over where electricity is sourced and the ability to increase the amount of electricity coming from renewable energy sources. Litchfield residents will have the opportunity to vote on the plan in March of 2024.

The Selectmen also formed the Economic Development committee with representatives from each town committee and commission to draft a survey or data collection model that will accurately reflect the feedback and desire of all townspeople and establish recommendations to the Planning Board and Board of Selectmen on updates/changes to Chapter Six, the Economic Development chapter, of the Master Plan. A survey is expected to be issued in early March of 2024.

The Board of Selectmen continues to plan for the future of our town through responsible policy creation and conservative fiscal management. The Board of Selectmen, town department heads and staff continue to look for grants and opportunities to provide relief to the residents of Litchfield from rising costs. Thoughtful analysis on the spending of unanticipated revenues helps to fund projects which enhance the quality of life for all Litchfield residents.

The Board welcomes all resident's comments and suggestions during public comment held during each meeting, scheduled the 2nd and 4th Monday of the month at Town Hall at 6:30 pm.

Thank you all for your continued support and input.

Respectfully submitted,  
F. Robert Leary, Chairman  
Litchfield Board of Selectmen

## TOWN ADMINISTRATOR'S REPORT

It has been a privilege to serve as the Town Administrator for the past year and to submit my second annual report to the residents. I would like to thank everyone in Litchfield for being extremely helpful and supportive, especially the Board of Selectmen and the Town department heads. The Town of Litchfield is fortunate to have an experienced, dedicated and knowledgeable administrative staff.

During the past year we realized the need for better communication with our residents. The Board of Selectmen approved a proposal for a new Town website which will give residents access to services and information anytime. Meeting agendas, minutes and videos will be organized on one searchable page. A news section will provide clear details on upcoming events or initiatives. The calendar will provide easy access to Town events and meetings with links to detailed information. CivicPlus has been the leader in municipal websites and the Town staff is working diligently to ensure the website also reflects the culture of Litchfield. Residents interested in sharing photos of places within Town may send them to [kkleiner@litchfieldnh.gov](mailto:kkleiner@litchfieldnh.gov). We also welcome and appreciate ideas from residents on the new site.

Over the past few months much of my time was working on the 2024 proposed budget and preparing for the 2024 Town Deliberative session. The initial budget projections proposed by Department Heads was \$8,291,896 which represented a 7.94% increase and was \$313,495 over the tax cap. The Board of Selectmen and Department heads were able to reduce the budget by \$408,742 which included a health insurance redesign of plan options for employees that reduced the 15.9% increase proposed by Healthtrust. The 2024 operating budget recommended by the Budget Committee and Board of Selectmen was \$7,883,051, an increase of \$201,222 or 2.62% over the 2023 approved budget. I am pleased to report that the 2023 preliminary year end budget expenditures were \$8,107,118.28, which is approximately \$450,354.62 less than the 2023 approved budget with warrant articles of \$8,557,472.90. It also appears that revenues exceeded budget estimates by as much as \$123,503. Although the budget will not be officially closed until our Auditors finalize year end financial statements, most of the savings were due to increased interest on investments, managing costs, turnover and unfilled positions.

In addition to working on budget issues, I have been working with the Highway Department and Planning Board on updating all of our Stormwater ordinances and requirements. Working with our Road Agent Kevin Brown, we have secured a grant with Granite State Clean Fleets in the amount of \$299,875 (\$239,900k state / \$59,975k town) to purchase a new 2024 Plow Truck. This truck will replace a 2000 International truck that has over 144,564 miles and 10,000 hours. The current truck only gets 3 miles to the gallon resulting in high diesel usage and does not meet 2023 emissions standards.

In closing, I look forward to working with the Selectmen, board and committee members, staff and residents to continue to make Litchfield, NH a great place to live. Please do not hesitate to contact me with your ideas, concerns or questions by email [KKleiner@LitchfieldNH.gov](mailto:KKleiner@LitchfieldNH.gov), phone 603-424-4046 ext 1250, or stop by my office anytime.

Sincerely,

*Kim Kleiner*

Town Administrator

**TOWN OF LITCHFIELD MEETING  
ELECTION RESULTS  
MARCH 14, 2023  
THE STATE OF NEW HAMPSHIRE**

Election of Officers

Selectmen:	<b>Steve Gannon</b>	<b>778</b>	<b>ELECTED three-year term</b>
	Rich Lascelles	620	
	<b>Kimberly M. Queenan</b>	<b>798</b>	<b>ELECTED three-year term</b>
Budget Committee	<b>Keri Douglas</b>	<b>661</b>	<b>ELECTED three-year term</b>
	Tara Hershberger	592	
	<b>John David Son</b>	<b>757</b>	<b>ELECTED three-year term</b>
	<b>Katharine Stevens</b>	<b>604</b>	<b>ELECTED three-year term</b>
	Peter Stone	480	
Cemetery Trustee	<b>Jody Illg Fraser</b>	<b>1019</b>	<b>ELECTED three-year term</b>
Library Trustee	<b>Donna Ferguson</b>	<b>820</b>	<b>ELECTED three-year term</b>
	<b>Jeffrey Larson</b>	<b>488</b>	<b>ELECTED three-year term</b>
	Alan R. Sandler	430	ELECTED three-year term
	<b>Laura Dionne</b>	<b>1007</b>	<b>ELECTED two-year term</b>
Town Clerk/Tax Collector	<b>Theresa L. Briand</b>	<b>1101</b>	<b>ELECTED three-year term</b>
Trustee of Trust Funds	<b>Christina Tremblay</b>	<b>56</b>	<b>Write in votes ELECTED three-year term</b>

**Warrant Articles**

**ARTICLE 2 - ZONING AMENDMENT No. 1**      Demolition Review Ordinance

Amend Section 1040.00, Demolition Review Ordinance, to make the ordinance applicable to buildings that are 60 years old or older rather than to buildings built prior to 1960.

Amend Section 1042.00, Demolition Review Ordinance, to read as follows (language to be added is shown in italics, language to be removed is shown in strikethrough):

1042.00 Criteria

Any building or part of a building in the Town of Litchfield will fall under the terms of this article where:

- a. The proposed demolition is greater than five hundred (500) square feet of gross floor area;
- AND

b. The building was constructed prior to 1960 60 years or earlier at time of submission of Demolition Permit Application.

*Recommended by the Planning Board (5-0-0)*

**Passed**                    **Yes: 974**  
**No: 336**

**ARTICLE 3 - OPERATING BUDGET**

Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth in the budget posted with the warrant or as amended by the vote of the first session, for the purposes set forth therein, totaling **\$7,681,829**. Should this article be defeated, the default budget shall be **\$7,716,898** which is the same as last year with certain adjustments required by previous action of the Town of Litchfield or by Law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. Estimated 2023 tax rate impact: **\$0.11**.

*Recommended by Board of Selectmen (5-0-0)*

*Recommended by Budget Committee (8-1-0)*

**Passed**                    **Yes: 1072**  
**No: 261**

**ARTICLE 4 - AMENDING THE TAX CAP**

Shall we adopt the provisions of RSA 32:5-b, and amend the tax cap whereby the budget committee shall not submit a recommended budget that increases the amount to be raised by local taxes, based on the prior fiscal year's actual amount of local taxes raised, by no more than **5%** rather than the existing \$175,000. Estimated 2023 tax rate impact **\$0.00**

*Recommended by Board of Selectmen (5-0-0)*

*Recommended by Budget Committee (5-4-0)*

**Passed**                    **Yes: 846**  
**No: 459**

**ARTICLE 5 - HUMAN SERVICES AND HEALTH AGENCIES**

Shall the Town vote to raise and appropriate the sum of **\$20,600** to support Human Services and Health Agencies providing services to the Town of Litchfield. Estimated 2023 tax rate impact: **\$0.02**

*Recommended by Board of Selectmen (5-0-0)*

*Recommended by Budget Committee (9-0-0)*

**Passed**                    **Yes: 963**  
**No: 354**

**ARTICLE 6 - FIRE ENGINE PURCHASE**

Shall the Town vote to "raise and appropriate" the sum of **\$656,899** for the purpose of purchasing a fire engine with equipment and attachments for the Fire Department and to utilize funds received from the American Rescue Plan Act (ARPA) for this purpose. Estimated 2023 tax rate impact: **\$0.00**

*Recommended by Board of Selectmen (4-0-0)*

*Recommended by Budget Committee (9-0-0)*

**Passed**                    **Yes: 1075**  
**No: 255**

**ARTICLE 7 - PROPERTY REVALUATION EXPENDABLE TRUST FUND**

Shall the Town vote to raise and appropriate **\$25,000** to be placed in the Property Revaluation Expendable Trust Fund as previously established? This sum to come from the unassigned fund balance and no amount to be raised from new

taxation. Estimated 2023 tax rate impact: **\$0.00.**

*Recommended by Board of Selectmen (4-1-0)*

*Recommended by Budget Committee (8-1-0)*

**Passed**                    **Yes: 966**  
**No: 333**

**ARTICLE 8 - FIRE WEEKEND COVERAGE**

Shall the Town vote to raise and appropriate the sum of **\$24,320** to fund the fire station approximately 32 hours per weekend effective April 1, 2023. These hours would be filled with on call firefighters therefore there would be no associated benefits or other related costs. Estimated 2023 tax rate impact: **\$0.02.**

*Recommended by Board of Selectmen (5-0-0)*

*Recommended by Budget Committee (9-0-0)*

**Passed**                    **Yes: 1057**  
**No: 269**

**ARTICLE 9 - GENERAL ASSISTANCE EXPENDABLE TRUST FUND**

Shall the Town vote to raise and appropriate **\$10,000** to be placed in the General Assistance Expendable Trust Fund as previously established? This sum to come from the unassigned fund balance and no amount to be raised from new taxation. Estimated 2023 tax rate impact: **\$0.00**

*Recommended by Board of Selectmen (5-0-0)*

*Recommended by Budget Committee (9-0-0)*

**Passed**                    **Yes:1020**  
**No: 273**

**ARTICLE 10 - FIRE VEHICLE AND EQUIPMENT REPAIR EXPENDABLE TRUST FUND**

Shall the Town vote to raise and appropriate **\$40,000** to be placed in the Fire Vehicle and Equipment Repair Expendable Trust Fund as previously established? This sum to come from the unassigned fund balance and no amount to be raised from new taxation. Estimated 2023 tax rate impact: **\$0.00**

*Recommended by Board of Selectmen (5-0-0)*

*Recommended by Budget Committee (9-0-0)*

**Passed**                    **Yes: 1119**  
**No: 202**

**ARTICLE 11 - PUBLIC WORKS EXPENDABLE TRUST FUND**

Shall the Town vote to raise and appropriate the sum of **\$60,000** to be placed in the Public Works Expendable Trust Fund as previously established? This sum to come from the unassigned fund balance and no amount to be raised from new taxation. Estimated 2023 tax rate impact: **\$0.00**

*Recommended by Board of Selectmen (5-0-0)*

*Recommended by Budget Committee (9-0-0)*

**Passed**                    **Yes: 1047**  
**No: 261**

**ARTICLE 12 - ADDITIONAL ASSISTANT LIBRARIAN HOURS**

Shall the Town vote to increase the weekly hours of the Assistant Librarian #2 position from 8 hours per week to 24 hours per week effective April 1, 2023 for an estimated annual wage, benefit and other related costs of **\$13,312** and further vote to raise and appropriate the sum of **\$9,920** for wage, benefit and other related costs for the period of April 1, 2023 to December 31, 2023. Estimated 2023 tax rate impact: **\$.01**.

<b>Wages &amp; Benefits</b>	<b>2023</b>	<b>2024</b>
Wages	\$9,215	\$12,366
SSI	\$571	\$767
Medicare	\$134	\$179
<i>Total</i>	<i>\$9,920</i>	<i>\$13,312</i>

*Not Recommended by Board of Selectmen (2-3-0)*

*Not Recommended by Budget Committee (3-6-0)*

**Failed**                      **Yes: 647**  
**No: 687**

**ARTICLE 13 - STREET DISCONTINUANCE**

Class VI Road Discontinuance

To see if the Town will vote to completely discontinue Parcel 20-18 Road, a Class VI road. If discontinued, the owners of property abutting the road will continue to have private rights to use the road to access their property.

*Recommended by Board of Selectmen (5-0-0)*

**Passed**                      **Yes: 1041**  
**No: 242**

**ARTICLE 14 - VETERANS TAX CREDIT**

Optional Veterans' (72:28,II)

Shall the Town of Litchfield Readopt the OPTIONAL VETERANS' TAX CREDIT in accordance with RSA 72:28, II, for an annual tax credit on residential property of \$750? (Majority vote required)

NOTE: This article is required because the legislature expanded the eligibility criteria for this credit to include individuals who have not yet been discharged from service in the armed forces.

*Recommended by Board of Selectmen (5-0-0)*

**Passed**                      **Yes: 1168**  
**No: 173**

**ARTICLE 15 - VETERANS TAX CREDIT**

All Veterans' (72:28-b)

Shall the Town of Litchfield readopt the ALL VETERANS' TAX CREDIT in accordance with RSA 72:28-b, for an annual tax credit on residential property which shall be equal the same amount as the standard or optional veterans' tax credit voted by the the Town of Litchfield under RSA 72:28? (Majority vote required)

NOTE: This article is required because the legislature expanded the eligibility criteria for this credit to include individuals who have not yet been discharged from service in the armed forces.

*Recommended by Board of Selectmen (5-0-0)*

**Passed**                      **Yes: 1159**  
**No: 182**



**A true report of the 2023 Town of Litchfield election results, attest:**

**Theresa L. Briand  
Town Clerk  
March 21, 2023**

## EXCERPTS FROM PREVIOUS TOWN REPORTS

≈2013≈

**Litchfield Highway Department** “....New Fuel Station was built at the Town Garage by the Highway Department ....”

**Police Department** “....The first annual Litchfield WinterFest was held at Darrah Pond with the Recreation Commission hosting. The Police Department members enjoyed a friendly hockey game against some local residents and participated in the chili cook-off. The event also included sled dog rides and other family activities. ....”

**Recreation Commission** “....In 2013 the LRC opened the new field space at the Tennis Courts on Albuquerque Way. . The complex was named Litchfield Park at Sawmill. The space accommodates the youth soccer and lacrosse programs which were in great need of field space. We would like to thank Litchfield Troop 11 Boy Scout Harrison Hidalgo who constructed the entrance sign to the park as well as a message center at the entrance of the fields as his Eagle Scout project. He put in many hours of hard work and did an outstanding job. ....”

≈2003≈

**Selectmen’s Report** “....The northern segment of Albuquerque Ave connecting April Drive and the Charles Bancroft Highway was completed....”

**Aaron Cutler Memorial Library** “....Disaster struck in August when the Young Readers Room, located on the lower level, was flooded during a period of heavy rains. Rain water came in through the emergency door and went under the plywood subfloor. To dry the room and prevent mold and mildew, the subfloor had to be removed. Removal of the subfloor required boxing up all materials and moving the shelving. Once the shelving had been moved other issues were revealed. A week later, the exterior wall of the furnace room began leaking and water was now entering the children’s room from both ends of the building.....”

≈1983≈

**Selectmen’s Report** “....Special recognition is given to Sanders Associates, Inc. as the first substantial industrial organization to build a facility in the Town of Litchfield. The expansion of their site on Route 102 and the addition of other corporate citizens will help in minimizing the tax burden placed on land owners....”

≈1973≈

**Recreation Commission** “....In March the Recreation Commission put its newly purchased athletic equipment to use with a “Saturday of Fun” at the Griffin School Gym. Field Hockey, Basketball and Volleyball was enjoyed by both Girls and Boys ....”

**Litchfield Visitors** “ .... Autumn spilled its cornucopia of color and mellow weather on October 10th when 37 Visitors from the Old World came calling in Town. That tour was special to Litchfield residents. Most of the Visitors were from Litchfield, England

## **2023 Town Report**

### **Litchfield Conservation Commission**

The Litchfield Conservation Commission is an all-volunteer advisory board established by the Town pursuant to NH RSA Chapter 36-A, “for the proper utilization and protection of the natural resources and for the protection of watershed resources”. The Conservation Commission holds meetings on the first Thursday of every month at 6:30 p.m (typically in Town Hall), and is currently comprised of six appointed commission members, two alternate members, and one Selectmen’s representative.

The Conservation Commission manages hundreds of acres of land spread across over a dozen properties, with key properties including Moore’s Falls, the Muster Field, the River Access parcel, Stage Crossing, the Community Garden, and lands surrounding the Litchfield State Forest. The year 2023 was an energetic and action-packed year for the Conservation Commission with significant time being put towards land management and planning for the future. In 2023, we welcomed our ninth member of the Commission, George Lavash, who has brought new ideas and energy to the Commission.



Looking Over the Merrimack River from the Moores Falls Property

Key accomplishments of the Litchfield Conservation Commission in 2023 include:

- **The Community Garden Opens** - After over a year of planning, we were able to finalize a lease with the land owner and open the Community Garden. Several residents took advantage of the garden plots created and a few generous folks in town donated chairs, picnic tables, and provided a water source. The field is well maintained and the area is being enjoyed by many. We are looking to expand the Community Garden in 2024.
- **Muster Field Restoration** - A significant effort was put-forth to resurrect the old Muster Field, which is across the street from the old fire station. In 2023, the upper field was cleared and mowed. In 2024, we are hoping to remove stumps and complete more clearing work, with the hope of full restoration and addition of historical signage.
- **Moore's Falls Improvements** - A new trail was created at Moore's Falls to create a larger "loop" trail. The trail begins near the riverfront "beach" behind St. Francis and loops back to the old trolley tracks. In addition, significant trail maintenance was completed including trail clearing, removing downed trees, and maintaining the upper field and main trail. A big thanks goes to volunteers that help maintain the property.
- **The Fishing Derby Was a Hit** - The fishing derby was back for 2023. Commissioner Harry Menzigian put in a significant effort, and partnered with the Recreation Commission to make it happen. It was held at Parker Park and approximately 50 youngsters attended. It was a tremendous success and a good time was had by all.
- **Hundreds of Hours of Maintenance Performed by Volunteers** - 134 maintenance activities were performed on our properties in 2023 based on information stored within our "maintenance tracking database". This includes hundreds of hours of mowing, cutting, clearing, invasive species removal, maintaining equipment, and trail/field maintenance. We take pride in our properties and try to keep them maintained.
- **Conservation Commission Online Problem Reporting Form** - In an effort to easily allow users of conservation properties to report problems and maintenance issues, an online problem reporting form is available. Users can access the form via signs with QR codes located at kiosks. In addition the form is also available on the Town's website.
- **Visiting Neighboring Conservation Commissions** - To help us learn about what our neighbors are doing, we visited Conservation Commission meetings in Londonderry and Merrimack. It was good to hear how other Conservation Commissions operate and conduct business.
- **Invasive Species Plant Talk** - We hosted an invasive species plant talk in 2023. It was given by the UNH Cooperative Extension and focused on invasive species identification and removal. We are looking to give additional talks in 2024.
- **Conservation Commission Weather Station** - The Commission's weather station continues to operate on-top of Town Hall. Here's the weather summary for 2023.
  - High Temp        99 on 7/6/2023
  - Low Temp:        -14 on 2/4/2023
  - High Wind:       38 mph in May 2023
  - Rain:             9.5" in July 2023

Real-time weather updates -> <https://www.wunderground.com/dashboard/pws/KNHLITCH34>.

- **Zoning Board & Planning Board Input** - In 2023, the Conservation Commission reviewed several development/site plans presented to the Planning and Zoning Boards and provided input to both boards regarding environmental impact.
- **Route 3A Cleanup** - The Commission conducted two cleanups of Route 3A, from Hillcrest Road to Pinecrest Road. One in the spring and one in the fall. In total, over two dozen bags trash were collected and disposed of.
- **Equipment Maintenance** - A significant amount of time was spent maintaining our equipment, which includes trimmers, saws, a brush mower, and compact tractor.

**Thank You to Volunteers that Helped** - The Commission owes a great deal of gratitude to members of the public who supported us this year through donations of material, equipment, and time.

**2024 Outlook** - Looking forward to 2024, we are hoping to make strides with the Muster Field restoration, Community Garden, perform milfoil treatment on Darrah Pond, provide new trail options, and host a few community hikes or educational sessions. Citizens are welcome and encouraged to attend our meetings and take an active role in conservation/environmental projects in town. Please feel free to reach us at (603) 424-2131 or at [conservation@litchfieldnh.gov](mailto:conservation@litchfieldnh.gov).

Respectfully submitted,

Jayson Brennen - Chair  
Joan McKibben - Vice Chair  
Dianne Plansky - Secretary  
Harry Menzigian - Member  
Michael Croteau - Member  
Matt Hoffman - Member  
Frederick French - Alternate  
George Lavash - Alternate  
Kevin Lynch - Selectmen's Rep



A Nice View of the Community Garden

# Litchfield Highway Department

The Highway Department continues the everyday maintenance of town roads and properties working with other town departments, groups and boards to keep Litchfield's roads safe and clear. Working within the town's six year Capital Improvement Plan we are investing in repaving and maintaining our roads. 2023 was a busy year for the Highway Department. The town received one State Block Grant allowing us to pave 6 roads and repair two river culverts. For 2024 we are proposing to repave 6 more in 2024 if funding is approved. On top of the paving we completed 13,000 linear feet of double yellow and 27,000 linear feet of white line striping along with hundreds of stop bars and lettering.. This year we were able to add a new Caterpillar backhoe to the fleet paid for by Federal Grant money.

## **2024 Proposed Projects**

Chase Brook Circle  
Goffe Drive  
Leary Drive  
Pilgrim (partial)  
Century Lane (partial)  
Pearson Street

## **2023 Completed Projects**

Robyn Avenue  
Ivy Way  
Midway Avenue  
Brickyard Drive (partial)  
Albuquerque Avenue (partial)  
Chase Brook Culvert Repair

We have been cleaning, marking and numbering our catch basins in town working with the Town Administrator to be in compliance with state and federal stormwater management regulations. In 2023 we applied and received a grant for GIS software and engineering assistance for stormwater asset management. The department received training on inputting GPS coordinates and GIS mapping of our catch basins, piping and outflows. This past year we completed cleaning and numbering over 300 catch basins, out flows and piping.

On the winter side we had 17 plowing and salting events. We currently have a great group of subcontractors complimenting our 9 town trucks who are helping to keep our roads clear. The Highway Department is dedicated to keeping Litchfields roads safe.

Please remember, it is the policy of the Town of Litchfield to remove any encumbrance (i.e. fencing, basketball hoops, posts, etc) from the Town's Right-of Way Pursuant to RSA 236:32. If the Road Agent determines that an object is an encumbrance, the owner of the encumbrance will be notified by certified mail that the encumbrance shall be removed within 14 calendar days. Any person who shall place any obstruction or encumbrance in any town road or highway shall be subject to civil liability to the Town of Litchfield pursuant to the provisions of RSA 236:39, for all damages and costs which the Town shall be compelled to pay any person injured by such obstruction, defect, insufficiency or repair.

I want to thank the Board of Selectmen, Town Administrator, Department Heads and staff that continue to provide support and assistance throughout the year.

Respectfully submitted,  
Kevin P. Brown,  
Road Agent / Highway Manager

## **A RESIDENT'S GUIDE TO WINTER STORM & ICE OPERATIONS AND PROCEDURES**

The Town of Litchfield Highway Department is pleased to issue ***"A Residents Guide to Winter Snow & Ice Operations and Procedures"***. The intent of this pamphlet is to advise Litchfield residents of the Highway Department's winter snow plowing and anti-icing/deicing objectives and to obtain your assistance so that Litchfield roads can be restored to "normal conditions" as promptly and efficiently as possible after a storm. Your cooperation is essential for the Highway Department to achieve this objective. With your assistance and patience, we will be able to provide you with the important functions of our winter maintenance operation i.e., get roads open, keep traffic flowing, and restore roads to safe traveling conditions quickly. We thank you for your anticipated cooperation.

### **SNOW PLOWING OPERATIONS**

The following is a general description of the Highway Department's snow and ice operational plan. As you are aware, each storm is different, but we will try to follow our snow and ice operations policy as closely as possible.

Our SNOW & ICE PROGRAM entails three (3) steps:

1. Anti-icing operation
2. Plowing Operation
3. De-icing operation

### **Anti-Icing Operation**

As the snowstorm begins, the Highway Department initiates its anti-icing operations by spreading salt when necessary, first on the primary and collector roads, hills and school bus routes and lastly all local roads, the Albuquerque bike path and sidewalks. This serves two main purposes; it prevents the snow from bonding and compacting to the pavement and it keeps traffic moving. When fully operational, 5 de-icing material spreader trucks are used for this operation.

### **Plowing Operation**

Plowing operations begin when a minimum of 2 to 3 inches of snow accumulates on the ground. The Highway Department has 10 vehicles equipped to plow snow. The main objective during the snowstorm is to keep roads passable. At the end of the storm, the plows begin to push back the amassed snow to the edge of the pavement.

**Residents may want to wait until the roads have been plowed clear, before clearing the entrance of their driveways.** If snow banks need to be pushed back further because of heavy build-up on the road side, we will attempt to do so following a storm given the availability of manpower and equipment.

**No person other than an employee in the service of the Highway Department or any employee in the service of an independent contractor acting for the Highway Department shall pile, push or plow snow or ice into a Town way so as to impede the flow of traffic on such way. Whoever violates this section shall be punished by a fine of not more than one hundred dollars.**

**Parking of cars or other vehicles on Town roads between the hours of 11:00 PM and 7AM is prohibited between November 15 and April 15 as well as during any other time during a snowstorm or snow removal operations.**

The Highway Department staff and contractors are well trained and dedicated to plow "around the clock" if necessary, keeping the roads open and passable. If a plow truck is riding with its plow up, it may be returning to the garage for fuel or repairs. Please be advised that Route 3A is maintained by the New Hampshire Department of Transportation and not by the Town of Litchfield.

Residents should not be alarmed if they do not see their road plowed during the early part of the snow storm. The Highway Department follows an assigned route plan. Please be patient, all Town-owned roads will eventually be plowed.

Another area of concern is mailboxes. We do not “deliberately” knock over or damage mailboxes. Remember, anything installed within the Town’s right-of-way (i.e., fence, mailbox, etc.) is placed there at the owner’s risk. Generally, the Town’s right-of-way extends 25 feet from the centerline of the road (this distance does vary; if you have a question about your specific road, please contact Town Hall.) Residents are encouraged to place mailboxes at the maximum allowable distance from the pavement. Please be aware that the Highway Department does not reimburse for mailboxes damaged during snow plowing operations. Mailboxes should be inspected regularly to ensure that they are secured properly and that posts are sturdy.

Additional obstacles to our snow and ice operation are basketball hoops that are placed in Town roads. These hoops are difficult to see when it is snowing and are capable of snagging and damaging our snow plow trucks. In the event that this happens and damage is caused to the vehicle, the owner will be held responsible for the damage. So please take the time to remove the hoops during the winter months. Your cooperation is greatly appreciated.

### **De-Icing Operation**

Once the snowfall has stopped and all roads are clear of snow, post storm de-icing operations commence. All roads are again treated with salt when necessary to improve traction and melt remaining snow and ice (*the exception to this policy will only be when material supplies are extremely low and main roads, hills and bus routes become more of a priority than secondary roads*). Bear in mind, that at temperatures below 20 degrees Fahrenheit, salt will not melt existing ice .

### **Residents Can Help:**

Residents can assist the Highway Department during a snowstorm by heeding these suggestions:

1. *Observe all winter parking bans.*
2. *Reduce your speed and drive cautiously.*
3. *Remain off the streets during snow storms unless absolutely necessary.*
4. *Do not allow children to make “snow forts” at edge of roads.*
5. *Do not plow, blow or throw snow into the road.*
6. *Before final clean-up of your driveway, check the road. If it does not appear to be widened out, a plow will most likely be returning to plow again, and may push snow back into the entrance of your driveway more than once.*
7. *During plowing operations, some lawn areas located within the Town’s right of way will inadvertently be damaged. To help prevent this from occurring, we recommend that you maintain reflectors at the edge of your lawn (not within the Town’s right of way) as a guide for our plow operators. Please avoid placing reflectors and other metal bars within the Town’s right of way.*
8. *Finally, please have patience. Snow plowing is a time consuming and arduous job covering approximately 74 miles of roads and 10 miles of sidewalk. Some residents will have their road plowed first and some will be last, but in the end, all town roads will be cleared.*

---

The Highway Department is devoted to providing the residents of Litchfield with dependable snow and ice operation in the shortest and most efficient time possible. With your cooperation we will all benefit during a snowstorm. If you have any questions concerning the snow and ice operations as it is explained, please call your Road Agent at (603-424-4046) or e-mail at [kbrown@litchfieldnh.gov](mailto:kbrown@litchfieldnh.gov). We will try to assist you in any possible way.



**TOWN OF LITCHFIELD  
LITCHFIELD TRANSFER STATION**

Dave Mellen  
Manager  
29 years State of New Hampshire, Lic#002697

David Worster  
Assistant Manager  
21 years State of New Hampshire, Lic#002733

Derek Minervini  
Lead Attendant  
11 years State of New Hampshire, Lic#008500

Kevin Michon  
Attendant  
5 years State of New Hampshire, Lic#005933

Russ Beebie  
Attendant  
8 years State of New Hampshire, Lic#004831

Jordan Wagner  
Safety Coordinator  
State of New Hampshire, Lic#006815

Reed Miller  
Attendant  
State of New Hampshire, Lic#007422

Roy Arria  
State of New Hampshire, Lic# 006590

Hey Mr. Scientist please save us from a warming world  
Your counterpart in the magic art is manufacturing the end of days  
There's a warm wind blowing in from the west  
It brings famine, drought and plague.  
That's at least what they say  
The earth is changing not in the best of ways  
Average temperatures 2023 58.96 degrees  
Average temperatures 2022 57.00 degrees

## Introduction

This report highlights how the Town of Litchfield benefits from its participation in the Nashua Region Solid Waste Management District’s (NRSWMD) Household Hazardous Waste Program. This program is funded by municipal assessments, user fees, and a grant received by the Nashua Regional Planning Commission from the NH Department of Environmental Services. The following charts and figures reflect data from waste collection events held during 2023.

## Collection Overview

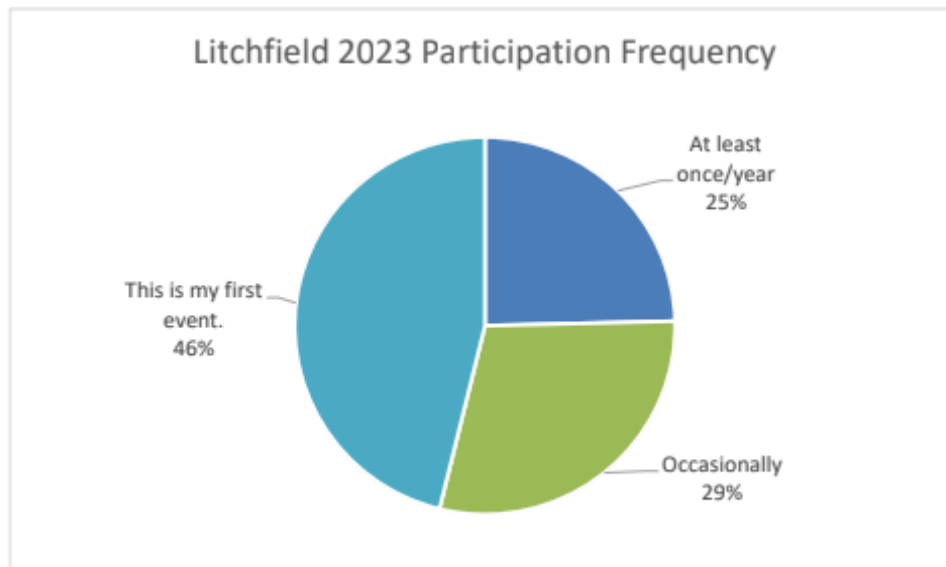
Six events were held during 2023: five in Nashua and one satellite event in Pelham. Residents from any of the eleven NRSWMD member municipalities could participate in any event. In even-numbered years, the satellite event is typically held in Milford.

Saturday April 22, 8am-12pm, in Nashua	Saturday August 26, 8am-12pm, in <b>Pelham</b>
<b>Thursday</b> June 1, <b>3pm-7pm</b> , in Nashua	Saturday October 7, 8am-12pm, in Nashua
Saturday August 5, 8am-12pm, in Nashua	Saturday November 4, 8am-12pm, in Nashua

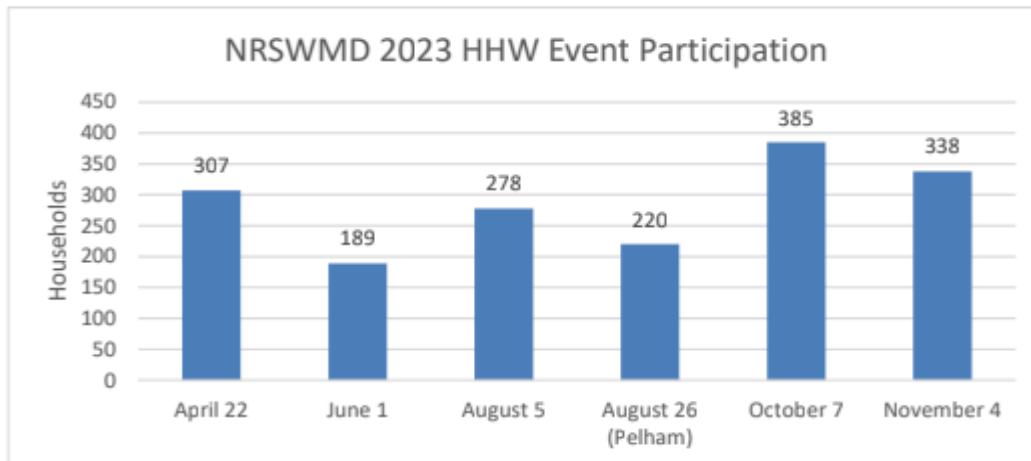
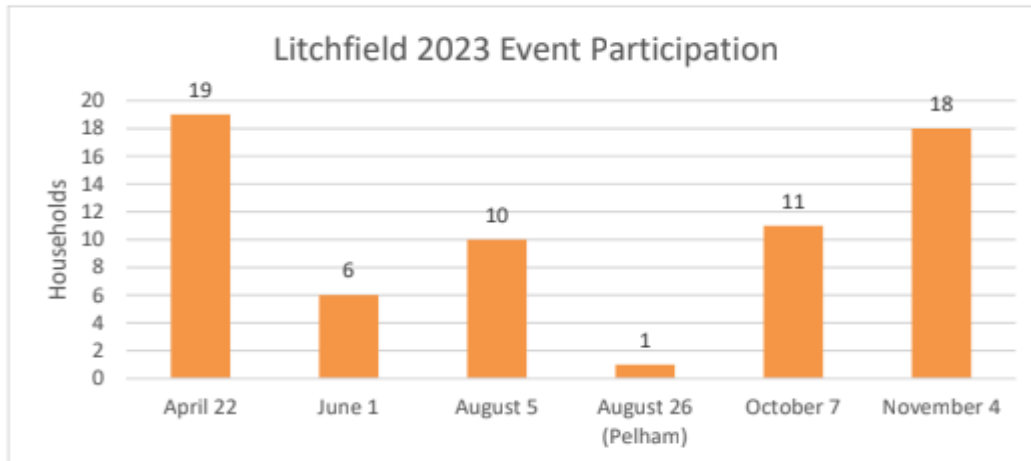
## Total Participation

In 2023, a total of 1,717 households participated in the HHW collections. Of those, 3.8%, or 65 households, came from Litchfield. According to the NH Office of Planning and Development’s 2022 population estimates, the population of the NRSWMD region is approximately 231,812. The 2022 estimates show a population of 8,585 for the Town of Litchfield, which is 3.7% of the district’s total population. Litchfield residents utilized the collection events at a rate consistent with its share of the regional population. The most popular event for Litchfield residents was on April 22.

46% of the participants from Litchfield indicated this was their first HHW event, 29% attend an event every few years, while 20% reported attending an event every year.



Households	Apr 22	June 1	Aug 5	Aug 26 (Pelham)	Oct 7	Nov 4	Total	Share of Region
<b>Litchfield</b>	19	6	10	1	11	18	65	3.7%
<b>NRSWMD</b>	307	189	278	220	385	338	1717	100%
<b>Share of Event</b>	6.2%	3.2%	3.6%	0.5%	2.9%	5.3%	3.8%	

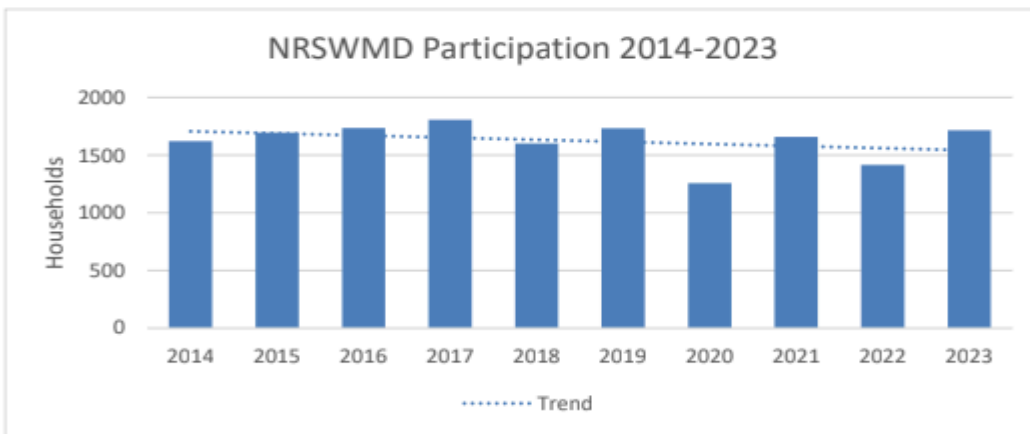
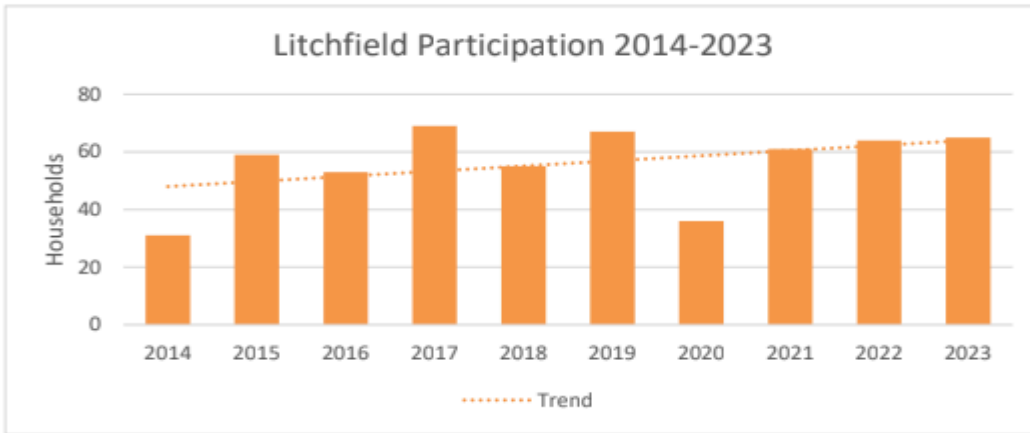


### Historic Participation Trends

NRSWMD began charging a \$10 user fee per vehicle in 2008, which was raised to \$15 in 2019. While participation rates trended consistently upward between 2014 and 2017, they have fluctuated up and down since 2018. The district held seven events in 2016 and 2017, and only four events in 2020 due to the Covid-19 pandemic. The last three years have shown participation rates similar to pre-2020 years, although waste volumes have continued to increase. For Litchfield, attendance was about the same as last year.

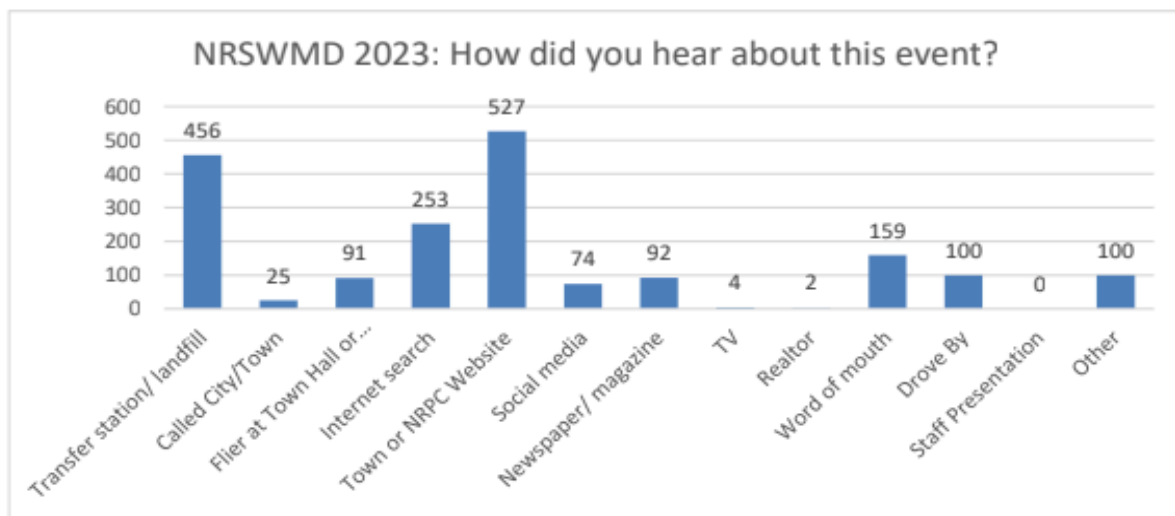
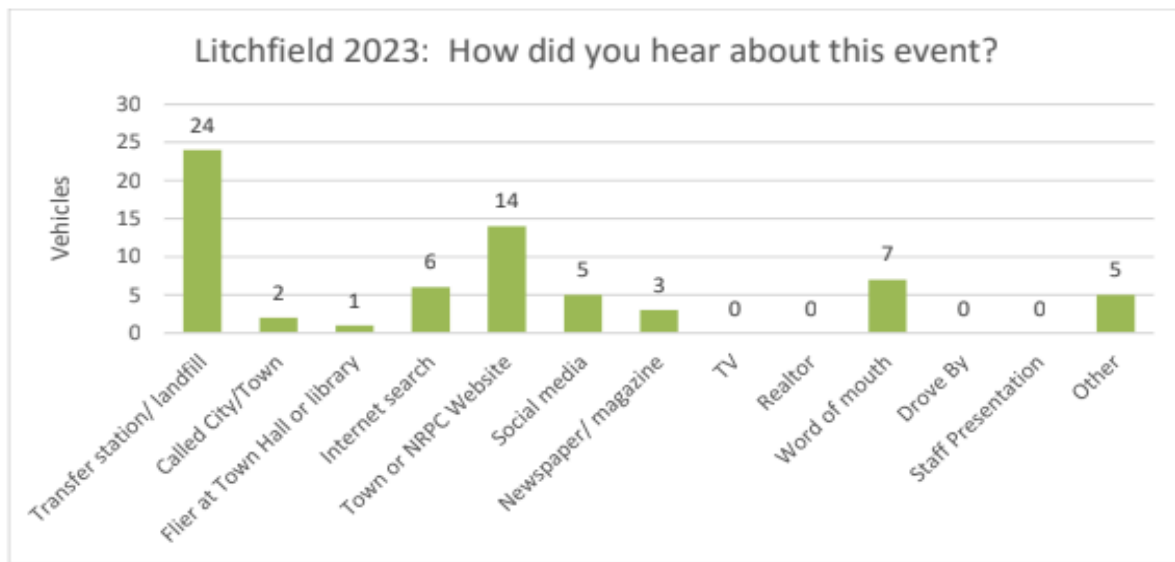
### A Decade in a Glance

Households	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Litchfield	31	59	53	69	55	67	36	61	64	65
District	1,623	1,696	1,736	1,808	1,603	1,734	1,258	1,659	1,416	1,717
Litchfield % of Total	1.9%	3.5%	3.1%	3.8%	3.4%	3.9%	2.9%	3.7%	4.5%	3.8%



### Marketing & Outreach

By tracking how participants learn about HHW events, the district can better target its marketing and outreach. In 2023, most Litchfield participants learned about the collection events from the transfer station (24 vehicles) or the town or NRPC website (14 vehicles).



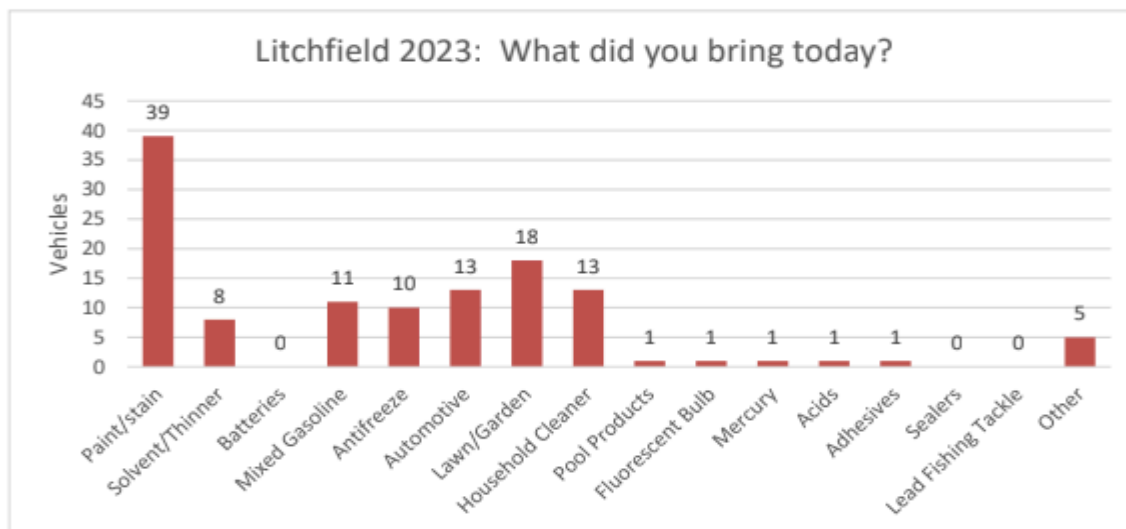
### Materials Collected

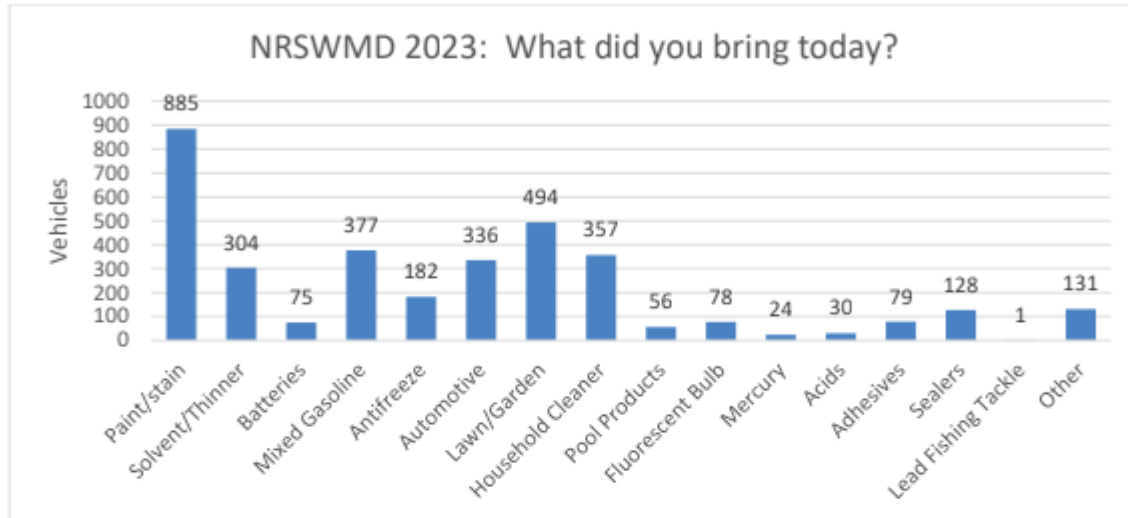
The district manifested a total of 158,598 pounds of waste during the 2023 collection season. Of this, 141,278 pounds were hazardous, and 17,320 pounds were universal wastes. This is an increase of 22,862 pounds from the 2022 total (135,736 total pounds of waste in 2022: 121,857 pounds hazardous and 13,879 pounds universal).

2023 Volume by Event (Pounds)			
Date	Haz	Non-Haz	Total
4/22	23,944	4,489	28,433
6/1	13,475	2,415	15,890
8/5	34,926	2,505	37,431
8/26	23,583	1,390	24,973
10/7	26,811	4,445	31,256
11/4	18,539	2,076	20,615
<b>2023 Totals</b>	<b>141,278</b>	<b>17,320</b>	<b>158,598</b>

Participant surveys provide more detailed information on the types of waste being collected from each community. The types of waste collected in 2023, as reported on participant surveys, are shown in two charts below: one highlighting Litchfield and the other with data from the entire district.

Litchfield households reported paint/stain (39 vehicles), lawn/garden (18), household cleaner (13 vehicles), and automotive (13 vehicles) as the most common types of waste. District-wide, paint/stain continues to be the most common item reported: more than 800 vehicles in the district brought paint/stain to a collection event. Lawn/garden was the second most common item reported this year (494 vehicles), followed by mixed gasoline (377 vehicles).





### Conclusions

Total event attendance and volume of waste both increased since last year, while the number of Litchfield attendees remained steady. Labor shortages, rising costs, and waste stream delays have put pressure on our communities and environmental contractor. The proper disposal of household hazardous waste is enormously important as it decreases our impact on the environment and the risks of accidental poisonings in the home. The dedication of our members and professional expertise of our environmental contractor have been vital to the success of this program: Thank you.

### Litchfield Representatives to the NRSWMD:

Dave Mellen, Facility Manager, Transfer Station/Recycling Center

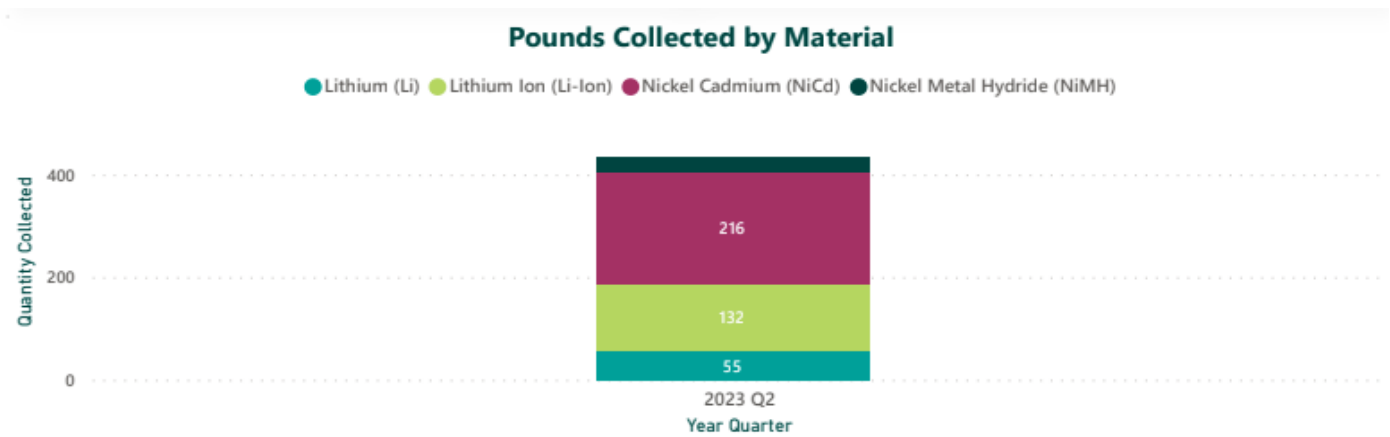
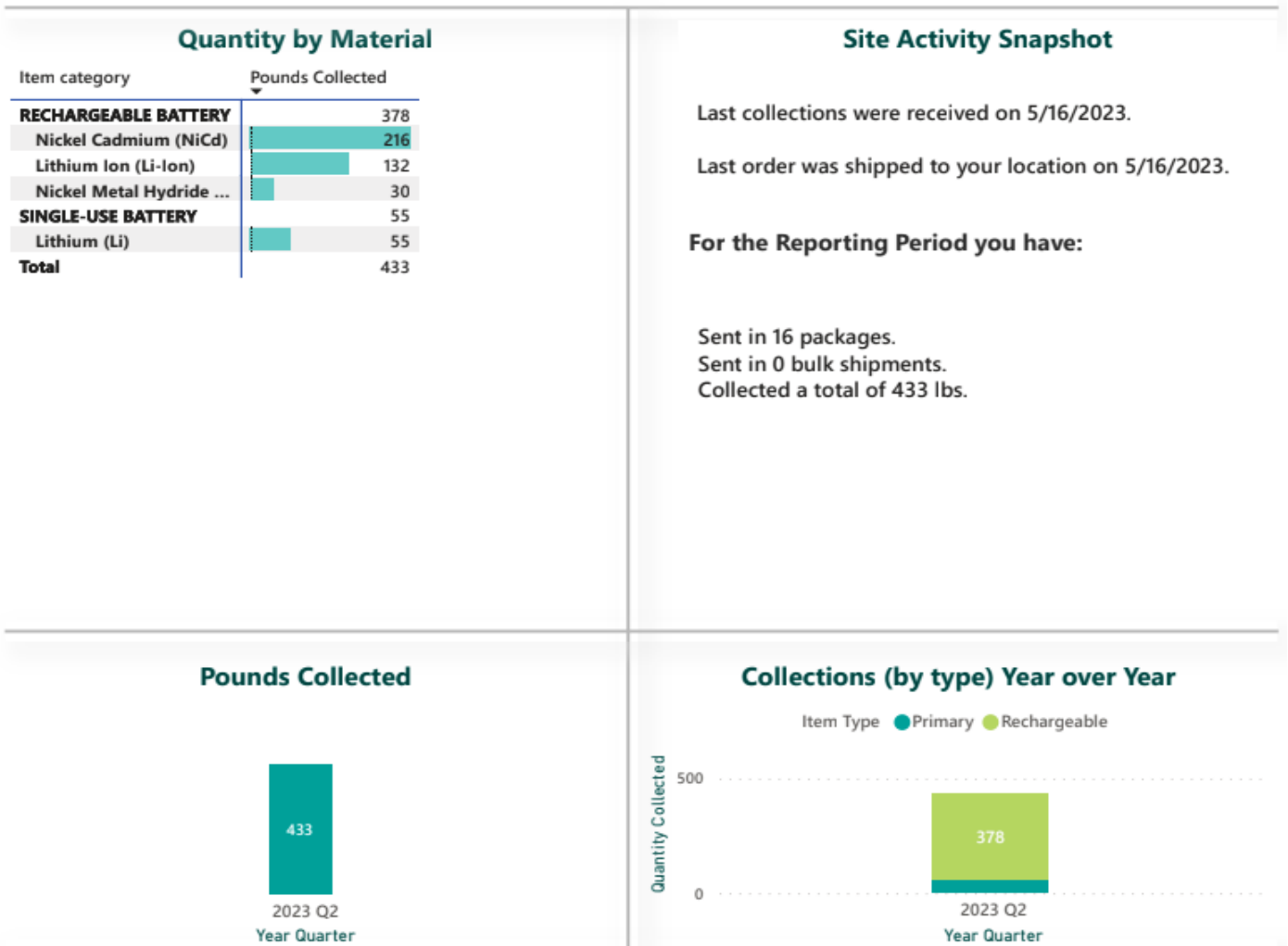
# Litchfield Transfer Station

Call2Recycle ID:115735

2 Liberty Way, Litchfield, NH, United States, 03052-2345



## Batteries/Materials Collected From 1/1/2023 To 12/31/2023



Call2Recycle Account Manager: Joe Bittner JBittner@call2recycle.org





# SHIPPING STATEMENT

01/01/2023 To 12/31/2023

Recycling Associates Inc.  
 1 Whipple Street  
 Nashua, NH 03060  
 877-886-4344, FAX 603-886-0222  
**FOR:**

Town Of Litchfield  
 2 Liberty Way  
 Litchfield, NH 03052

TRADE NO.	SHIP DATE	REL #	PICKUP #	EQUIP. #	DESCRIPTION	WEIGHT(ST)	UNITS	PRICE	AMOUNT
<b>PICKUP - LITCHFIELD</b>									
140213	01/10/23		8003		Mixed Paper	3,300	Loose	-25.00/ST	-82.50
					<b>Subtotal:</b>	<b>3,300</b>			<b>-82.50</b>
140080	01/11/23	FB01230130	335		OCC	21,500	20 Bales	30.00/ST	645.00
					<b>Subtotal:</b>	<b>21,500</b>			<b>645.00</b>
143097	02/01/23		3001		Mixed Paper	3,990	Loose	-25.00/ST	-99.75
					<b>Subtotal:</b>	<b>3,990</b>			<b>-99.75</b>
141882	02/23/23		3001		Mixed Paper	4,535	Loose	-25.00/ST	-113.38
					<b>Subtotal:</b>	<b>4,535</b>			<b>-113.38</b>
142974	04/10/23	FB04230286			OCC	19,880	Bales	40.00/ST	795.20
					<b>Subtotal:</b>	<b>19,880</b>			<b>795.20</b>
143118	04/11/23		30 no #		Mixed Paper	4,410	Loose	-25.00/ST	-110.25
					<b>Subtotal:</b>	<b>4,410</b>			<b>-110.25</b>
143803	05/02/23		no #		Mixed Paper	3,730	Loose	-25.00/ST	-93.25
					<b>Subtotal:</b>	<b>3,730</b>			<b>-93.25</b>
144154	05/15/23		no #		Mixed Paper	2,320	Loose	-25.00/ST	-58.00
					<b>Subtotal:</b>	<b>2,320</b>			<b>-58.00</b>
144238	05/23/23	FB05231008			OCC	22,070	32 Bales	45.00/ST	993.15
					<b>Subtotal:</b>	<b>22,070</b>			<b>993.15</b>
144692	06/01/23	144692			Aluminum Cans	6,152		0.54/LBS	6644.16
144692	06/01/23	144692			HAUL CHARGE	0,000		-600.00/EA	-600.00
					<b>Subtotal:</b>	<b>6,152</b>			<b>6044.16</b>
145039	06/09/23		no #		Mixed Paper	3,750	Loose	-25.00/ST	-93.75
					<b>Subtotal:</b>	<b>3,750</b>			<b>-93.75</b>
145578	06/29/23		3001		Mixed Paper	3,660	Loose	-25.00/ST	-91.50
					<b>Subtotal:</b>	<b>3,660</b>			<b>-91.50</b>



# SHIPPING STATEMENT

TOWN OF LITCHFIELD  
01/01/2023 To 12/31/2023

Page 2

Recycling Associates Inc.  
1 Whipple Street  
Nashua, NH 03060  
877-886-4344 FAX 603-888-0222

TRADE NO.	SHIP DATE	REL #	PICKUP #	EQUIP. #	DESCRIPTION	WEIGHT(ST)	UNITS	PRICE	AMOUNT
<b>PICKUP - LITCHFIELD</b>									
146318	07/25/23		8003		Mixed Paper	4.025	Loose	-25.00/ST	-100.63
					<b>Subtotal:</b>	<b>4.025</b>			<b>-100.63</b>
147002	08/16/23		3001		Mixed Paper	3.360	Loose	-15.00/ST	-50.40
					<b>Subtotal:</b>	<b>3.360</b>			<b>-50.40</b>
147446	08/28/23		30 no #		Mixed Paper	2.300	Loose	-15.00/ST	-34.50
					<b>Subtotal:</b>	<b>2.300</b>			<b>-34.50</b>
147466	09/14/23	FB09230303	4813		OCC	20.790	Bales	65.00/ST	1351.35
					<b>Subtotal:</b>	<b>20.790</b>			<b>1351.35</b>
147858	09/14/23		30 yarder		Mixed Paper	2.650	Loose	-5.00/ST	-13.25
					<b>Subtotal:</b>	<b>2.650</b>			<b>-13.25</b>
148076	09/29/23	FB09230472	4578		OCC	22.200	32 Bales	65.00/ST	1443.00
					<b>Subtotal:</b>	<b>22.200</b>			<b>1443.00</b>
148586	10/11/23		3001		Mixed Paper	4.550	Loose		0.00
					<b>Subtotal:</b>	<b>4.550</b>			<b>0.00</b>
149245	11/01/23		3001		Mixed Paper	3.730	Loose	5.00/ST	18.65
					<b>Subtotal:</b>	<b>3.730</b>			<b>18.65</b>
149958	11/22/23		3001		Mixed Paper	4.920	Loose	5.00/ST	24.60
					<b>Subtotal:</b>	<b>4.920</b>			<b>24.60</b>
150139	12/01/23	FB12230273			OCC	19.330	22 Bales	85.00/ST	1643.05
					<b>Subtotal:</b>	<b>19.330</b>			<b>1643.05</b>
150148	12/07/23	150148			Aluminum Cans	6.348		0.50/LBS	6348.00
150148	12/07/23	150148			HAUL CHARGE	0.000		-600.00/EA	-600.00
					<b>Subtotal:</b>	<b>6.348</b>			<b>5748.00</b>
150366	12/08/23		3001		Mixed Paper	5.260	Loose	10.00/ST	52.60
					<b>Subtotal:</b>	<b>5.260</b>			<b>52.60</b>
150989	12/29/23		3001		Mixed Paper	3.670	Loose	10.00/ST	36.70
					<b>Subtotal:</b>	<b>3.670</b>			<b>36.70</b>
					<b>Location Subtotal:</b>	<b>202.430</b>			<b>17854.30</b>
					<b>Total:</b>	<b>202.430 ST</b>			<b>USD 17,854.30</b>



**SUMMARY ACCOUNT STATEMENT**

01/01/2023 To 12/31/2023

1 Whipple Street  
 Nashua, NH 03060  
 877-886-4344, FAX 603-886-0222

**FOR:**  
 Town Of Litchfield  
 2 Liberty Way  
 Litchfield, NH 03052

DESCRIPTION	WEIGHT (ST)	UNITS	PRICE	AMOUNT (USD)
<b>PICKUP - LITCHFIELD</b>				
OCC-BALES	125.770	106	54.63	6,870.75
MIXED PAPER-LOOSE	64.160		-12.60	-808.61
ALUMINUM CANS	12.500		1,039.37	12,992.16
HAUL CHARGE	0.001		-600.00	-1,200.00
<b>Total PICKUP - LITCHFIELD:</b>	<b>202.431</b>	<b>106</b>	<b>94.13</b>	<b>\$ 17,854.30</b>
<b>Supplier Totals:</b>	<b>202.431</b>	<b>106</b>	<b>94.13</b>	<b>\$ 17,854.30</b>

### Litchfield, NH NRRA 2023 Annual Customer Activity Report

Product: Product Name ↑	Pickup Date	Release Number	Net Lbs	Gross/Net Tons	Quantity	Customer Price	Report Transportation	Customer Revenue	Customer Expense
Baling Wire	7/27/2023	702835	0	0	6	\$105.4400	\$230.0000		\$632.6400
<b>Subtotal</b>	Sum		0	0	6		\$230.0000	\$0.0000	\$632.6400
Bulbs-Bulk 2'	11/30/2023	705294	0	0	416	\$0.0940			\$39.1000
<b>Subtotal</b>	Sum		0	0	416		\$0.0000	\$0.0000	\$39.1000
Bulbs-Bulk 4'	11/30/2023	705294	0	0	7640	\$0.0940			\$718.1600
<b>Subtotal</b>	Sum		0	0	7640		\$0.0000	\$0.0000	\$718.1600
Bulbs-Bulk 8'	11/30/2023	705294	0	0	960	\$0.0940			\$90.2400
<b>Subtotal</b>	Sum		0	0	960		\$0.0000	\$0.0000	\$90.2400
Bulbs-Circular Fluor. Lamps	11/30/2023	705294	0	0	17	\$0.6050			\$10.2900
<b>Subtotal</b>	Sum		0	0	17		\$0.0000	\$0.0000	\$10.2900
Bulbs-Compact Fluor. Lamps	11/30/2023	705294	0	0	898	\$0.6050			\$543.2900
<b>Subtotal</b>	Sum		0	0	898		\$0.0000	\$0.0000	\$543.2900
Bulbs-Surcharge	11/30/2023	705294	0	0	1	\$196.4900			\$196.4900
<b>Subtotal</b>	Sum		0	0	1		\$0.0000	\$0.0000	\$196.4900
Bulbs-U-tube Lamps	11/30/2023	705294	0	0	24	\$0.6050			\$14.5200
<b>Subtotal</b>	Sum		0	0	24		\$0.0000	\$0.0000	\$14.5200
C&D-Facility Fee	9/29/2023	704390	0	0	1	\$30.5400			\$30.5400
	10/20/2023	704901	0	0	1	\$34.8300			\$34.8300
	11/14/2023	705418	0	0	1	\$34.9000			\$34.9000
	11/30/2023	705792	0	0	1	\$37.8200			\$37.8200
<b>Subtotal</b>	Sum		0	0	4		\$0.0000	\$0.0000	\$138.0900
C&D-Fuel Surcharge	8/18/2023	703467	0	0	1	\$37.7400	\$325.0000		\$37.7400
	9/12/2023	704040	0	0	1	\$43.4900			\$43.4900
<b>Subtotal</b>	Sum		0	0	2		\$325.0000	\$0.0000	\$81.2300
C&D-IB Mixed C&D	11/30/2023	705792	8040	4.02	1	\$115.6900	\$375.0000		\$465.0700
<b>Subtotal</b>	Sum		8040	4.02	1		\$375.0000	\$0.0000	\$465.0700
C&D-White Wood IB Wood	8/18/2023	703467	10380	5.19	1	\$90.5500			\$469.9500
	9/12/2023	704040	11960	5.98	1	\$90.5500	\$325.0000		\$541.4900
	9/29/2023	704390	8400	4.2	1	\$90.5500	\$325.0000		\$380.3100
	10/20/2023	704901	9580	4.79	1	\$90.5500	\$375.0000		\$433.7300
	11/14/2023	705418	9600	4.8	1	\$90.5500	\$375.0000		\$434.6400
<b>Subtotal</b>	Sum		49920	24.96	5		\$1,400.0000	\$0.0000	\$2,260.1200
Glass-PGA	1/18/2023	699219	25520	12.76	1	\$40.0000	\$575.0000		\$510.4000
	3/22/2023	700190	25520	12.76	1	\$40.0000	\$575.0000		\$510.4000
	5/19/2023	701431	25520	12.76	1	\$40.0000	\$575.0000		\$510.4000
	8/2/2023	702880	25520	12.76	1	\$40.0000	\$575.0000		\$510.4000
	9/20/2023	704242	25520	12.76	1	\$40.0000	\$575.0000		\$510.4000
	11/15/2023	705568	25520	12.76	1	\$40.0000	\$575.0000		\$510.4000
<b>Subtotal</b>	Sum		153120	76.56	6		\$3,450.0000	\$0.0000	\$3,062.4000
Scrap-Al Fe Mid Grade 50%+	8/11/2023	703307	2000	0.8929	1	\$0.1450	\$242.2500		\$290.0000
<b>Subtotal</b>	Sum		2000	0.8929	1		\$242.2500	\$290.0000	\$0.0000

### Litchfield, NH NRRRA 2023 Annual Customer Activity Report

Product: Product Name ↑	Pickup Date	Release Number	Net Lbs	Gross/Net Tons	Quantity	Customer Price	Report Transportation	Customer Revenue	Customer Expense
Scrap-Facility Fee	1/6/2023	698985	0	0	1	\$59.8200	\$265.1000		\$59.8200
	1/27/2023	699384	0	0	1	\$68.7500	\$261.2900		\$68.7500
	2/17/2023	699685	0	0	1	\$52.8600	\$263.1900		\$52.8600
	3/17/2023	700198	0	0	1	\$61.5200	\$255.5800		\$61.5200
	4/4/2023	700531	0	0	1	\$57.0500			\$57.0500
	4/11/2023	700641	0	0	1	\$60.0000			\$60.0000
	4/18/2023	700778	0	0	1	\$55.8900			\$55.8900
	4/26/2023	700976	0	0	1	\$39.3800			\$39.3800
	5/3/2023	701156	0	0	1	\$45.3600			\$45.3600
	5/11/2023	701299	0	0	1	\$48.6600			\$48.6600
	5/18/2023	701432	0	0	1	\$49.6400			\$49.6400
	6/2/2023	701773	0	0	1	\$58.5700			\$58.5700
	6/7/2023	701912	0	0	1	\$64.0200			\$64.0200
	6/16/2023	702078	0	0	1	\$54.5500			\$54.5500
	6/29/2023	702373	0	0	1	\$59.9100			\$59.9100
	7/6/2023	702527	0	0	1	\$52.0500			\$52.0500
	7/24/2023	702812	0	0	1	\$68.2100			\$68.2100
	7/28/2023	703022	0	0	1	\$53.3000			\$53.3000
	8/10/2023	703309	0	0	1	\$75.6300			\$75.6300
	8/11/2023	703307	0	0	1	\$20.0000			\$20.0000
	8/17/2023	703456	0	0	1	\$52.8600			\$52.8600
	8/31/2023	703778	0	0	1	\$72.5000			\$72.5000
	9/13/2023	703960	0	0	1	\$59.3800			\$59.3800
	9/21/2023	704244	0	0	1	\$64.5500			\$64.5500
	9/28/2023	704389	0	0	1	\$50.0900			\$50.0900
	10/11/2023	704696	0	0	1	\$62.9500			\$62.9500
	10/18/2023	704902	0	0	1	\$55.8000			\$55.8000
	10/27/2023	705128	0	0	1	\$44.6400			\$44.6400
	11/1/2023	705219	0	0	1	\$48.4800			\$48.4800
	11/9/2023	705419	0	0	1	\$44.9100			\$44.9100
	11/16/2023	705567	0	0	1	\$39.5500			\$39.5500
	11/28/2023	705777	0	0	1	\$65.0900			\$65.0900
	12/6/2023	706014	0	0	1	\$52.0500			\$52.0500
	12/14/2023	706173	0	0	1	\$60.9800			\$60.9800
	12/28/2023	706464	0	0	1	\$52.3200			\$52.3200
<b>Subtotal</b>	<b>Sum</b>		<b>0</b>	<b>0</b>	<b>35</b>		<b>\$1,045.1600</b>	<b>\$0.0000</b>	<b>\$1,931.3200</b>
Scrap-Light Iron	1/6/2023	698985	13400	5.9821	1	\$123.0000		\$735.8000	
	1/27/2023	699384	15400	6.875	1	\$133.0000		\$914.3800	
	2/17/2023	699685	11840	5.2857	1	\$133.0000		\$703.0000	
	3/17/2023	700198	13780	6.1518	1	\$143.0000		\$879.7100	
	4/4/2023	700531	12780	5.7054	1	\$143.0000	\$253.6800	\$815.8700	

## Litchfield, NH NRRRA 2023 Annual Customer Activity Report

Product: Product Name ↑	Pickup Date	Release Number	Net Lbs	Gross/Net Tons	Quantity	Customer Price	Report Transportation	Customer Revenue	Customer Expense
	4/11/2023	700641	13440		6	\$143.0000	\$253.6800	\$858.0000	
	4/18/2023	700778	12520	5.5893	1	\$143.0000	\$251.7700	\$799.2700	
	4/26/2023	700976	8820	3.9375	1	\$133.0000	\$251.7700	\$523.6900	
	5/3/2023	701156	10160	4.5357	1	\$133.0000	\$251.7700	\$603.2500	
	5/11/2023	701299	10900	4.8661	1	\$133.0000	\$249.8700	\$647.1900	
	5/18/2023	701432	11120	4.9643	1	\$133.0000	\$247.9700	\$660.2500	
	6/2/2023	701773	13120	5.8571	1	\$133.0000	\$246.0600	\$778.9900	
	6/7/2023	701912	14540	6.4911	1	\$133.0000	\$246.0600	\$863.3200	
	6/16/2023	702078	12220	5.4554	1	\$133.0000	\$244.1600	\$725.5700	
	6/29/2023	702373	13420	5.9911	1	\$133.0000	\$244.1600	\$796.8200	
	7/6/2023	702527	11660	5.2054	1	\$133.0000	\$244.1600	\$692.3200	
	7/24/2023	702812	15280	6.8214	1	\$133.0000	\$242.2500	\$907.2500	
	7/28/2023	703022	11940	5.3304	1	\$133.0000	\$242.2500	\$708.9400	
	8/10/2023	703309	16940	7.5625	1	\$133.0000	\$242.2500	\$1,005.8100	
	8/17/2023	703456	11840	5.2857	1	\$133.0000	\$246.0600	\$703.0000	
	8/31/2023	703778	16240	7.25	1	\$133.0000	\$249.8700	\$964.2500	
	9/13/2023	703960	13300	5.9375	1	\$133.0000	\$249.8700	\$789.6900	
	9/21/2023	704244	14460	6.4554	1	\$133.0000	\$249.8700	\$858.5700	
	9/28/2023	704389	11220	5.0089	1	\$133.0000	\$251.7700	\$666.1800	
	10/11/2023	704696	14100	6.2946	1	\$133.0000	\$253.6800	\$837.1800	
	10/18/2023	704902	12500	5.5804	1	\$133.0000	\$253.6800	\$742.1900	
	10/27/2023	705128	10000	4.4643	1	\$133.0000	\$251.7700	\$593.7500	
	11/1/2023	705219	10860	4.8482	1	\$133.0000	\$251.7700	\$644.8100	
	11/9/2023	705419	10060	4.4911	1	\$133.0000	\$251.7700	\$597.3200	
	11/16/2023	705567	8860	3.9554	1	\$133.0000	\$251.7700	\$526.0700	
	11/28/2023	705777	14580	6.5089	1	\$133.0000	\$249.8700	\$865.6800	
	12/6/2023	706014	11660	5.2054	1	\$133.0000	\$249.8700	\$692.3200	
	12/14/2023	706173	13660	6.0982	1	\$133.0000	\$249.8700	\$811.0600	
	12/28/2023	706464	11720	5.2321	1	\$153.0000	\$247.9700	\$800.5100	
<b>Subtotal</b>	<b>Sum</b>		<b>428340</b>	<b>191.2234</b>	<b>34</b>		<b>\$7,471.3200</b>	<b>\$25,712.0100</b>	<b>\$0.0000</b>
Tires-Passenger	5/22/2023	701429	5300	2.65	212	\$3.5000	\$0.0000	\$742.0000	
	10/10/2023	704699	5275	2.6375	211	\$3.5000	\$0.0000	\$738.5000	
<b>Subtotal</b>	<b>Sum</b>		<b>10575</b>	<b>5.2875</b>	<b>423</b>		<b>\$0.0000</b>	<b>\$0.0000</b>	<b>\$1,480.5000</b>
Tires-Truck, Trailer & Farm Tractor	10/10/2023	704699	855	0.4275	19	\$21.0000		\$399.0000	
<b>Subtotal</b>	<b>Sum</b>		<b>855</b>	<b>0.4275</b>	<b>19</b>		<b>\$0.0000</b>	<b>\$0.0000</b>	<b>\$399.0000</b>
<b>Total</b>	<b>Sum</b>		<b>652850</b>	<b>303.3713</b>	<b>10492</b>		<b>\$14,538.7300</b>	<b>\$26,002.0100</b>	<b>\$12,062.4600</b>

Confidential Information - Do Not Distribute  
 Copyright © 2000-2024 salesforce.com, inc. All rights reserved.






# Northeast Resource Recovery Association

"Partnering to make recycling strong through economic and environmentally sound solutions"

## LITCHFIELD, NH, TOWN OF CONGRATULATIONS FOR BEING SUCH ACTIVE RECYCLERS!

Recycling isn't just good for your wallet, it's great for the environment, saving energy and resources.

The Northeast Resource Recovery Association – your recycling nonprofit – helped market the recyclable materials listed below to be processed into raw materials, ready to be remanufactured into new products!

RECYCLABLE MATERIAL	2023 RECYCLED AMOUNTS	ENVIRONMENTAL IMPACT!
GLASS	153,120 LBS	Here is just one benefit of recycling materials, rather than manufacturing new products from virgin resources.  You saved about <b>917</b> trash bags from ending up in a landfill!
SCRAP METAL	430,340 LBS	 You saved <b>641,207</b> pounds of iron ore!
TIRES	11,430 LBS	 You saved <b>272</b> gallons of oil!

### AVOIDED EMISSIONS



Recycling uses much less energy than making products from virgin resources, and using less energy means fewer greenhouse gases emitted into the atmosphere.

By recycling the materials above, you avoided about **2,133,888 lbs. of carbon dioxide emissions**. This is equivalent to removing **216 passenger cars** from the road for an entire year!

\*\*The above data was calculated using the U.S. Environmental Protection Agency's Waste Reduction Model (WARM).

2101 Dover Road, Epsom, NH 03234 | 603.736.4401 | [info@nrrarecycles.org](mailto:info@nrrarecycles.org) | [www.nrrarecycles.org](http://www.nrrarecycles.org) | [f /NRRAreCycles](https://www.facebook.com/NRRAreCycles)

## Litchfield Police Department



The Litchfield Police Department is a full-service law enforcement agency which provides coverage 24 hours per day, 365 days a year. Dispatch service is available Monday through Friday 7AM to 11 PM with overnight and weekend coverage provided on a contractual basis through the Hillsborough County Sheriff's Office.

The Litchfield Police Department faced many challenges in 2023, but they remained committed to serving their community with pride and dedication. Despite the difficulties, the department continued to uphold its mission to protect and serve the citizens of Litchfield.

One of the biggest changes in 2023 was the departure of Chief Benjamin Sargent, who had served the department for 12 years. His leadership and dedication to the community will be greatly missed. Captain Thomas Scotti also left the department after 4 years of service, and Detective Christopher Rider after 2 years, both going on to other agencies within the state. These personnel changes brought about a period of transition for the department, but they were determined to continue serving the community to the best of their abilities.

The department also said goodbye to longtime part-time patrol officer Steve Harris after 32 years of service and part-time animal control officer Gerry Pilon after 26 years of service. Their contributions to the department and the community will not be forgotten.

Dispatcher Kayleigh Lemieux, who had served the department for 7 years, left to pursue other opportunities within the state. Administrative Secretary Andrea Baril ended her 15-year tenure with the department as well. The loss of these dedicated individuals was felt by the entire department, but they were grateful for their years of service and wished them the best in their future endeavors.



One significant retirement in 2023 was that of Sergeant Heath Savage, who had served the department for 24 years. Sgt Savage had started as a part time officer in 1998 and had worked his way up to the position of sergeant, serving as a detective, master patrol officer, corporal, and school resource officer during his tenure.

We were saddened by the loss of Interim Police Administrator Michael French. Mr. French passed away on December 24th after a brief illness. Mr. French had worked for the Goffstown Police Department for 35 years before retiring as chief. After retirement, Mr. French continued to share his expertise as a consultant. He acted as the Police Administrator for the Litchfield Police Department for a year and a half. Our condolences go out to his family, friends and many colleagues.

Despite the losses, the Litchfield police department also saw growth and promotion within its ranks. In December, Dennis Tessier was promoted to the rank of Captain. Captain Tessier has been with the department since 2008 and has served in various roles, starting as a part time officer and eventually becoming a sergeant in 2017.

The department also welcomed new members to their team, including Officer Matthew Sweet, who came to the agency as a certified officer from Massachusetts. Officer Sweet had served as a Sergeant with the Simmons University Police Department before joining the Litchfield Police Department. Additionally, Officer Rebecca Frulla joined the department, beginning her career in law enforcement.

Despite the challenges and changes faced in 2023, the Litchfield Police Department remained committed to their duty of protecting and serving the community. They continued to work tirelessly to maintain the safety and well-being of the citizens of Litchfield, and their dedication and hard work did not go unnoticed. The department looks forward to the future and the opportunities that lie ahead, as they continue to proudly serve the community and uphold their mission. The department will continue to uphold its standards of excellence and professionalism, and the promotions within its ranks show the strong leadership and potential for future growth within the agency.

<b>CALLS</b>	<b>2022</b>	<b>2023</b>		<b>2022</b>	<b>2023</b>
Arrests	71	50	Illegal Dumping	3	2
Reportable Accidents	58	54	Internet Offenses	6	3
Offense Reports	478	376	Juvenile Complaints	38	92
			Larceny / Forgery / Fraud	0	18
911 Hang ups	15	23	Missing person	7	10
Abandoned MV	24	17	Motor Vehicle Accidents	68	62
Alarms	125	112	Motor Vehicle Complaint	123	103
Animal Involved Incidents	211	213	Motor Vehicle Stops	820	345
Annoying Phone Calls	4	4	Motor Vehicle Theft	0	1
Assaults - Reported	10	2	MV Repossession	15	15
Assist Citizen	1197	705	Neighborhood Dispute	5	19
Assist EMS	255	249	Neighborhood Patrol	1458	1668
Assist other Agency	308	243	Noise Complaint	15	26

<b>CALLS</b>	<b>2022</b>	<b>2023</b>		<b>2022</b>	<b>2023</b>
Attempt to Locate	6	4	Off-Road Vehicle Complaint	22	8
Attempted Burglary	1	1	Open Door / Unsecured Building	7	8
Building Check	7	4	Paperwork Service	128	124
Burglary	1	3	Parking Complaint	5	9
Business Check	14601	16093	Rape	1	0
Community Relations	325	130	Restraining Order Violation	11	5
Complaint	60	43	Road Hazard	68	53
Criminal Threatening	7	5	Road Rage	4	2
Criminal Trespass	8	2	Scam Telephone	20	22
Directed Patrol	204	447	Serve Legal Papers	53	34
Disturbance	30	27	Sex Offender Registration	20	21
Domestic Disturbance	45	28	Shooting Activity	14	11
DUI - Reported	1	0	Soliciting	1	0
DUI Enforcement	4	0	Suspicious Activity	201	179
Equipment Maintenance	188	431	Theft	15	17
Fight	1	0	Traffic Control	7	7
Fingerprinting	34	44	Traffic Enforcement	1459	938
Fireworks Complaint	3	4	Transport	9	4
Follow up	238	167	Trees / Wires Down	31	61
Found/Lost Property	79	61	Unsecured Property	1	0
General Information	375	443	Untimely Death	1	0
Harassment	11	9	Unwanted Subject	6	18
Hit and Run	1	8	Vacant Property Check	101	89
Identity Theft	25	14	Vandalism	10	23
			Vehicle off the Road	20	15
			Walk-In	261	229
			Welfare Check	104	91
			<b>Total calls logged in IMC</b>	<b>20,426</b>	<b>21,559</b>



# LITCHFIELD FIRE RESCUE

10 Liberty Way, Litchfield, NH 03052

## 2023 Fire Department Report

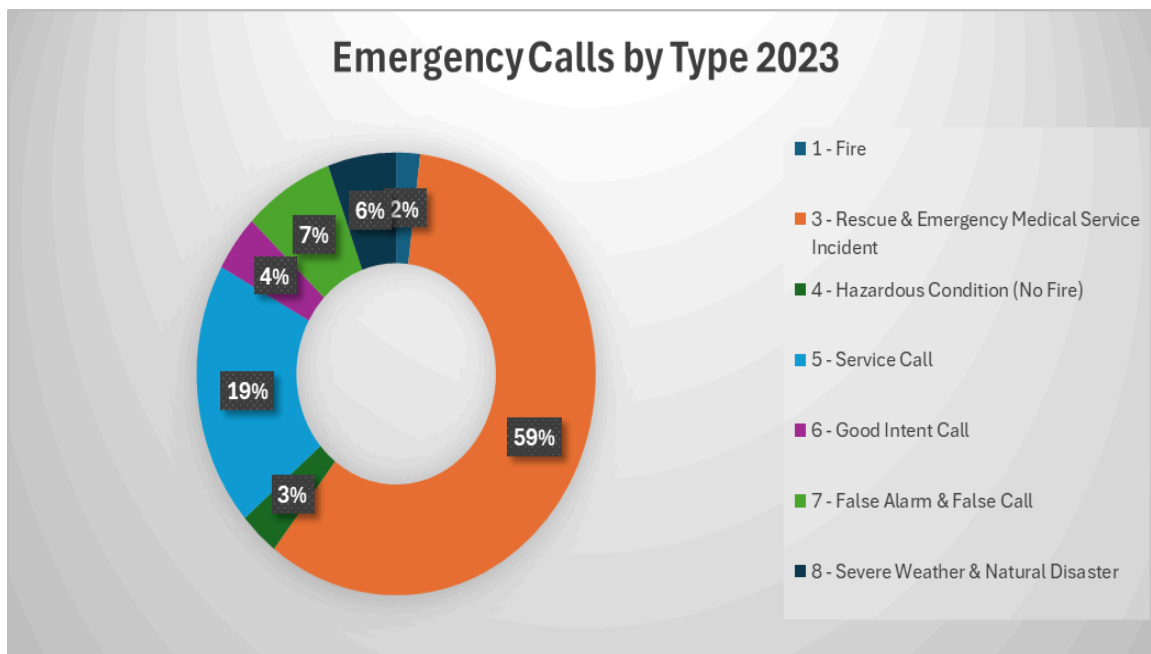
Ladies and Gentlemen:

It is my pleasure to present the 38th annual report of Litchfield Fire Rescue.

During 2023, the department responded to 776 incidents of various types and durations. This is a 48 call increase of emergency responses from last year.

Litchfield Fire Rescue is an ALL HAZARDS fire department. We handle any type of emergency with members of the department cross trained in many different disciplines of firefighting, medical, rescue and hazardous materials. 2023 presented many challenges for the fire department. As mentioned last year, Fire Chief Francis Fraitzl left the organization in December 2022. Doug Nicoll was appointed Interim Fire Chief by the Board of Selectmen to temporarily fill the vacancy in his absence. Interim Chief Nicoll was officially appointed the Fire Chief by the Board of Selectmen at the end of May during this year's 2023 Memorial Day celebration.

### (2023) 776 Emergency Calls



Total number of Emergency Calls: **776**

**Fire - 15**    **Rescue & Emergency Medical - 455**    **Hazardous Condition - 25**    **Service Call - 150**    **Good Intent Call - 32**    **False Alarm & False Call - 57**    **Severe Weather & Natural Disaster - 43**

**The 2023 year in review:**

On January 9, 2023, I received the worst news ever imaginable, active Litchfield Firefighter /Paramedic Todd Berube was tragically killed in a motorcycle accident on Route 102 in Hudson. Todd was Litchfield Fire’s department training officer. Todd had a love of training and spent countless hours during his three year tenure ensuring Litchfield Firefighter’s were trained to the highest level possible. Firefighter Berube earned Litchfield “Firefighter of the Year Award 2021”. Todd was very dedicated to the department and frequently covered full-time shifts for vacation, meetings and third man coverage. Todd was a full-time Lieutenant with the Hudson Fire Department and worked with our members frequently at medical calls in Litchfield when responding with the Hudson Ambulance. Todd was looked up to by many members of the department and is a tremendous loss and is sorely missed by us all.



January and February saw the design and lettering of the 2022 Chevy Silverado Fire Chief Command vehicle to the Litchfield Fire Rescue specifications. The vehicle is black, requiring a different design pattern from the standard lettering used on fire department apparatus.

During the March Town Meeting Litchfield voters approved the expenditure of Federal American Rescue Plan Grant monies to purchase the new Engine-2, a 2023 E-One (demo) Typhoon pumper. This new fire truck replaced a 28 year old, 1995 Engine that needed extensive work. Many of the components were hard to find or became obsolete. This new purchase was paid entirely without raising any money through local taxation. By a miracle, the truck was found while still in production being built as a demonstration model on the assembly line. The truck was purchased for \$656,899 at a substantial savings to the town of over \$200,000. It was delivered the following month instead of the customary year and a half build time for fire trucks. Thank you to the Board of Selectmen, Budget committee, CIP committee and to the voters for their support of this much needed vehicle purchase.



Litchfield experienced two major house fires in 2023. The first fire occurred in February at a home on Winter Circle. The 2-alarm fire engulfed the home and threatened a nearby house due to high winds. The cause of the fire is believed to be by a lithium ion battery from an electric bicycle. At the end of April, another 2-alarm fire occurred at a home on Naticook Ave. Heavy torrential rain and high winds hampered firefighting efforts. Both houses were well involved in flames upon arrival, firefighters were able to save both homes but with substantial damage. No injuries were reported at either fire. Litchfield received mutual aid from several towns for both fires and we would like to thank our mutual aid partners for their assistance in providing apparatus and manpower to help extinguish both of these large fires.

Last year **Litchfield provided mutual aid** to (5) surrounding communities. The breakdown per community is below:

**Mutual Aid given by Litchfield:**

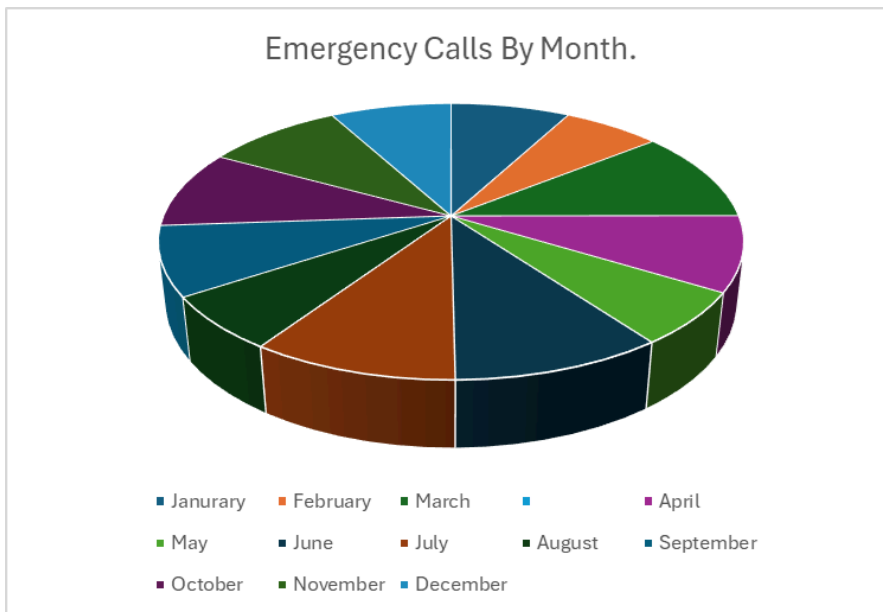
Londonderry (12), Bedford (1), Windham (2), New Boston (1), Manchester (1).

Last year Litchfield received mutual aid from (8) communities for both the two building fires, as well as responding to multiple emergency medical calls during those fire incidents while covering the Litchfield Fire Station.

**Mutual Aid received in town from (8) communities.**

Londonderry (4), Bedford (2), Windham (1), Hudson (3), Manchester (2), Derry (2), Merrimack (2), Auburn (1)

Our fire department is equally busy any day of the week responding to various types of emergencies and requests for assistance. During March 2023 Litchfield voters approved weekend coverage for the fire station.



**Emergency Calls Received by Month:**

**January- 61 February- 50 March- 83 April- 68 May- 47 June- 77 July- 75 August- 49**  
**September- 63 October- 71 November- 70 December- 62**

The fire station is now manned 7 days a week from 8am until 4pm with two Firefighter /EMT's, with one of the two EMT's at either the advanced level of AEMT or Paramedic level. This manning provides a response time from the fire

station of between 1-7 minutes to the majority of the town. This time is also dependent on current weather conditions. Weekend emergency calls alone for 2023 totaled 207 incidents out of the 776 total calls. This is a very slight increase from last year.

Department members give much of their free time to our community on top of holding down their full-time jobs and supporting their families. We provide assistance to multiple organizations throughout the year for different events including the Easter Bunny Breakfast, Ride to School on Fire Truck raffles, CHS Mock DWI Accident demo, CHS Graduation, Boy & Girl Scout tours, Memorial Day Parade, Litchfield School Team Sports victory parade escorts, Library Summer Reading Program special events, St. Francis "Fun in the Sun" Program, Spirit of Litchfield 4th of July event, Touch A Truck events, Daycare tours, School Fire Prevention Week Safety Classes, Fire Prevention Parade, Halloween Safety Glow Stick Drive, Halloween Trunk or Treat, Santa Breakfast Delivery, and the Spirit of Litchfield Christmas Parade.

The majority of our department members attended over 306 hours of in-house certified monthly medical training and twice a month firefighting training covering various subjects. In April, our department sponsored a three day active shooter training and live drill held at Campbell High School. The Active Shooter training was 100% grant funded through Louisiana State University. The grant paid everything including instructors from out of state to teach the class, hotel accommodations for the instructors, all drill props were trucked in from out of state and the reimbursement of pay for all participating first responders who attended. Litchfield Fire Rescue provided lunch for the practical day portion of the live evolutions. Area police, fire and ambulance personnel participated with Litchfield crews. I would like to thank and express my gratitude to Litchfield Fire Captain / Training Officer Jason Hubbard and Deputy Chief Ed Glancy for their hard work obtaining this grant. We would also like to thank the many volunteers from the community who played victims for the event and were key to its realism and success.

The department is excited that we were also awarded (3) other grants during 2023. As the Town's Emergency Management Director we applied for and received a \$7,000 grant to update the Town's Emergency Hazard Mitigation Plan. This plan is required to be updated every 5 years in order for the Town of Litchfield to be compliant to receive Federal grant funding. This grant was completed this past fall. I would like to thank all the department heads and Town Administrator Kleiner who composed the Emergency management team and helped to accomplish this work. The final grant received this year was from the National Volunteer Fire Council. The Emergency Drinking Water for Wildland Firefighters program, a partnership of Anheuser-Busch and the National Volunteer Fire Council (NVFC). To be eligible, departments must respond to wildfires annually, be over 50 percent volunteer, and serve a population of 25,000 or less. Firefighter / EMT Jason Ricard applied for and gathered all the required documentation for the department to receive 1 pallet (2,352 cans) of drinking water to be used at emergency incidents and wildfires. Thank you Jason!

The department found itself extremely busy and short staffed at the end of April with the full-time retirement of Doug Nicoll serving the Town of Litchfield and community for 33 years out of 35 years he spent on the department. Deputy Fire Chief Ed Glancy stepped up and was appointed Interim Fire Chief to lead the organization which now had two vacancies, the part-time Fire Chief and a full-time Firefighter position (Nicoll's).

On-Call Firefighters and per-diem employees of the department stepped up to cover the open full-time shifts for many months until the position was filled. Full-time Firefighter / Paramedic Paul Kelly, Lieutenant Craig Cartier and Firefighter/Mechanic Corey Fecteau were instrumental in mounting, outfitting and organizing the new Engine-2 to get the truck in service.



At the end of May, working with the Town Administrator and the Board of Selectmen, a three year contract was worked out and recently retired Doug Nicoll was asked to come back in a part-time appointed position as the Fire Chief, which he accepted. He is very happy to be back and continue his service to the residents of Litchfield. Chief Nicoll would personally like to thank Ed Glancy for all the extra hours he put in to keep the department running on track while he was gone. Glancy also did a commendable job commanding a multiple alarm fire as the interim Fire Chief during extreme weather conditions of high winds, torrential rain while having minimal manpower. He is truly a great asset to the town and the fire department!

In June, 24 year fire service veteran and 8 year member Litchfield Firefighter Paul Kelly was promoted to the rank of full-time Fire Captain to oversee the day to day operations of the department. This role was formerly assigned to Mr. Nicoll as in the past he served both as a Captain and then Deputy Chief performing these tasks along with other duties. Captain Kelly, as the senior Paramedic also oversees the department's medical training, policies and equipment. The new Engine 2 received its lettering, then on Sunday June 11th the department held a public dedication, push in and wash down ceremony to officially put the new engine in service. An open house was held to invite the public to come see the new truck they approved at town voting. The Board of Selectmen, town committees and all past Litchfield Fire Chief's were invited to attend.

The following week, the 2022 Ford Utility four door pickup truck was marked and lettered in the traditional Litchfield Fire markings. This vehicle serves many roles in the department and is used on a daily basis for department business as well as non-emergent and emergency responses.



The department is always actively looking for town residents to hire to be part of our paid on-call force. One of our most senior members put together a fire department recruitment video over the course of several months this past year which can be found on the town website under the fire department.

Through local advertising over the last year we were able to interview and fill 10 positions for the paid on call department and per-diem shift coverage. We are still looking for town residents interested in serving the community. No experience is necessary, only your time and a commitment. You can train to be a Firefighter / EMT or strictly an EMT. If you are interested in joining please stop by the fire station or complete an application on the town website [Litchfieldnh.gov/fire-department](http://Litchfieldnh.gov/fire-department). You can also follow us on Facebook <https://www.facebook.com/LitchfieldFire/>.

Thank you to Firefighter / EMT Jason Ricard for his efforts in putting together the video and to the hiring / interview committee represented by the FT staff of Captain Kelly, On-call Captain Hubbard and Lieutenants Difranza and Cartier.

On September 13, 2023, the longest member of Litchfield Fire Rescue was recognized by the NH Fire Service and Emergency Medical Services COMMITTEE OF MERIT for a Lifetime Achievement Award. Warren Adams, a lifelong resident of town, was recognized for 50 YEARS of service to Litchfield Fire Rescue. Warren has dedicated most of his life to the protection of our town. Through the years Warren started as a young teenager volunteering to help his dad at brush fires. His father was one of the charter members of the Litchfield Fire Department when it was officially formed in 1946. As Warren got older he continued responding to emergencies and would close his business to respond to help those in need. Warren has not only always helped out, he has used his autobody business to build, repair or paint Litchfield fire equipment. Warren still helps now when he can by being available to guide mutual aid towns when they come to give aid to our town.

Thank you Warren Adams for your 50 years of service to the community and congratulations on your hard and well earned award!



With the exception of the newest members, all firefighters are Nationally Registered EMTs with 6 members certified at the Paramedic level. Your fire department provides advanced level medical services carrying all necessary life saving equipment on our trucks. Our ambulance services are provided contractually by the Hudson Fire Department. We may not transport, but we provide all the life saving care until their arrival. The Hudson Ambulance response time average is 8 minutes to most parts of town depending on weather conditions and if the ambulance is coming from the Hudson Robinson Road station. South Litchfield ambulance responses may be slightly faster. In most cases, Litchfield medical personnel arrive before the ambulance to assess and provide treatment, patient care.



The men and women of Litchfield Fire Rescue are your neighbors, friends, family and co-workers who give much of their free time to protect you and your families while still holding down regular full time jobs. They spend 100's of hours a year obtaining & maintaining certified fire and medical classes with almost weekly fire dept training to keep their skills honed. The majority of the department are Litchfield taxpayers like you. We are all very mindful of what purchases we make or when we request to add additional services. This is all in an effort to provide the town a very cost efficient and adequate emergency response to those who live and travel through our Litchfield community.

*In closing, I would like to thank all Litchfield residents for your continued support of Litchfield Fire Rescue. Thank you to all the members of the department, their spouses and families for allowing them to give their time, commitment and dedication to the community.*

*I am honored to lead such a great group of dedicated firefighters who selflessly give of themselves to protect the community 24 hours a day 7 days a week, 365 days a year.*

Yours in Safety,

Douglas Nicoll  
Fire Chief

## Report of Forest Fire Warden and State Forest Ranger

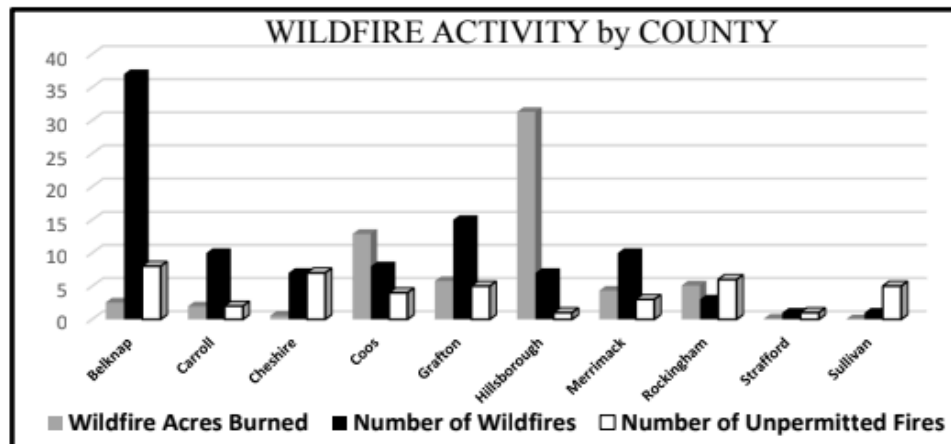
This past year we observed wet weather in late spring and throughout the summer. This led to reduced wildfire activity throughout the state and allowed many of our state firefighting resources to respond to Nova Scotia and Quebec to assist our Canadian neighbors with their record wildfire season. We were also able team up with local fire departments and provide many wildfire trainings throughout the state.

This time of year, we see fires caused by the careless disposal of woodstove ashes. Before dumping your woodstove ashes, you should place them in a covered metal container until they are out cold. Many homes in New Hampshire are located in the wildland urban interface, which is the area where homes and flammable wildland fuels intermix. Every year New Hampshire sees fires which threaten or destroy structures, a constant reminder that wildfires burn more than just trees. Even with the lower wildfire threat in New Hampshire in 2023, properties within the Wildland Urban Interface were still impacted, with 8 structures threatened and 3 destroyed by wildfires. Homeowners should take measures to prevent a wildfire from spreading to their home. Precautions include keeping your roof and gutters clear of leaves and pine needles and maintaining adequate green space around your home free of flammable materials. Additional information and homeowner recommendations are available at [www.firewise.org](http://www.firewise.org). Please help Smokey Bear, your local fire department, and the state's Forest Rangers by being fire wise and fire safe! We ask everyone to remember Smokey's message about personal responsibility and follow his ABC's: **Always Be Careful** with fire. If you start a fire, put it out when you are done. **"Remember, Only You Can Prevent Wildfires!"**

As we prepare for the 2024 fire season, please remember to contact your local Forest Fire Warden or Fire Department to determine if a fire permit is required before doing ANY outside burning. Under State law (RSA 227-L:17) a fire permit is required for all outside burning unless the ground is completely covered with snow. Fire permits are also available online in most towns and may be obtained by visiting [www.NHfirepermit.com](http://www.NHfirepermit.com). The burning of household waste is prohibited by the Air Resources Division of the Department of Environmental Services. You are encouraged to contact the local fire department for more information. Safe open burning requires your diligence and responsibility. Thank you for helping us to protect New Hampshire's forest resources. For more information, please contact the Division of Forests & Lands at (603) 271-2214, or online at [www.nh.gov/nhdf/](http://www.nh.gov/nhdf/). For up-to-date information, follow us on X and Instagram: [@NHForestRangers](https://www.instagram.com/NHForestRangers)



### 2023 WILDLAND FIRE STATISTICS



Year	Number of Wildfires	Wildfire Acres Burned	Number of Unpermitted Fires*
2023	99	64.5	42
2022	59	203	48
2021	66	86	96
2020	113	89	165
2019	15	23.5	92

\*Unpermitted fires which escape control are considered Wildfires.

### CAUSES OF FIRES REPORTED

Railroad operations & maintenance	Firearm & explosives use	Undetermined	Recreation & ceremony	Debris & open burning	Natural	Other causes	Power generation, transmission, distribution	Smoking	Arson	Misuse of fire by a minor	Equipment & vehicle use
0	0	22	3	80	4	4	10	1	2	0	4

# 2023 Annual Report of the Southeastern New Hampshire Hazardous Materials Mutual Aid District

**Bruce Breton**  
Selectman, Windham  
Chairman, Board of Directors



**Chief Thomas McPherson, Jr.**  
Windham Fire Department  
Chairman, Operations Committee

## **About the District:**

The Southeastern New Hampshire Hazardous Materials Mutual Aid District's membership is comprised of 15 communities, covering approximately 360 square miles with a population of over 195,000 people. The district was formed in 1993 to develop a regional approach for dealing with the increasing amounts of hazardous materials being used and transported within these communities.

The district draws its funding from an annual assessment from each community as well as from grants and donations. The FY 2023 operating budget for the district was \$163,900.00. Additionally, in 2023 the district applied for and received federal and other grants for equipment, training, and operational expenses totaling \$170,699.00. These grant awards included funding for equipment maintenance plans, replacement of the Technician trailer, new downrange radios and accessories, new spill control equipment, electric ventilation fans, sampling kit enhancements and a new gas analyzer instrument. This District was able to also sponsor a grant to train HazMat technicians for air monitoring as well as numerous other training programs for team members. The Fire Chiefs from each member community make up the Operations Committee of the District. The Operations Committee is overseen by a Board of Directors consisting of elected representatives from each community. It is the Board of Directors who approves the budget and any changes to the bylaws of the district. The Executive Board of the Operations Committee, which consists of the Chairman, Vice-Chairman, Treasurer, Technical Team Liaison, and one Member-at-Large, manages the operations of the district within the approved budget.

## **District Facility**

The district maintains a facility in Windham that provides space to house several of its response vehicles and trailers, as well as provide office and meeting space for the District Administrator. In addition, the district is able to utilize the facility for monthly training for the Emergency Response Team as well as meeting throughout fire departments within the district.

## **The Emergency Response Team:**

The district operates a Technical Emergency Response Team. This Response Team is overseen by one of the member communities Chief fire officers who serves in the Technical Team Liaison position. The Team maintains a three-level readiness response posture to permit it to immediately deploy an appropriate response to a District community's request for help involving an unplanned release of potentially dangerous chemicals within their jurisdiction. While the Team primarily prepares for response to unplanned accidental chemical releases it is also equipped and trained to deal with a variety of Weapons of Mass Destruction (WMD) scenarios. The team maintains a host of specialized response equipment to deal with chemical and environmental emergencies.

The Emergency Response Team is made up of 30 members drawn from the ranks of the fire departments within the district. The Team consists of six Technician Team Leaders, 21 Hazardous Materials Technicians, and 3 Communication Specialists. In addition to these personnel, the team also includes an industrial chemist from a local industry.

## **District Resources**

The district's response resources include HazMat 1 which is the primary response vehicle and carries chemical detection and identification instruments, containment supplies, plugging, patching and intervention supplies, communication equipment, computer-based and other chemical reference guides as well as chemical protective equipment. The Team's other vehicles consist of a Command Support Unit (CSU), Rehab Truck, two Spill Trailers, a Technician Trailer, an Operations/Spill Trailer, a Firefighting Foam Trailer, an offroad UTV for downrange and remote deployment, an Air Supply/Lighting Trailer, and an SUV command vehicle.

The CSU, HazMat 1 along with the Technician Trailer, the UTV and SUV are housed in our Windham facility, while spill trailers are in Derry and Sandown allowing for rapid deployment of spill control materials throughout the district. The Foam Trailer is housed by Salem Fire, the Operations Trailer is housed by Hooksett Fire and the Air Supply trailer is housed at Chester Fire. Activation of the team is made at the request of the local Incident Commander through the Derry Fire Department Dispatch Center.

The Rehab truck which serves as a firefighter rehabilitation unit is also housed at our Windham facility. This unit is available to our member departments and is equipped with refrigerated cases of water and sports drinks and can serve hot beverages. The truck is also equipped with a heated inflatable shelter to provide first responders with a place to get out of the weather. To remove carcinogens from firefighters as soon as possible, this truck is also equipped with garden hoses, soap, and brushes to assist with the decontamination of firefighters at the scene of a fire or other incident. Staffing of this vehicle is done with a team of dedicated volunteers recruited from some of the district's fire departments along with the Derry Community Emergency Response Team (CERT).

## **Response Team Training**

The Emergency Response Team members have completed 861 hours of training this calendar year. This training consisted of in-person training programs covering hazardous materials incident review, fire foam properties techniques and applications, Palmtop Emergency Action for Chemicals (PEAC) review, hazardous materials simulation equipment, chemical protective clothing, sampling methodologies and decontamination, waterway protection and booming, evidence collection, New Hampshire State Police Bomb Squad overview, radiological monitoring, suspicious package protocols, community target hazard site visits, electric vehicle and lithium battery incident management, leak control techniques, as well full-scale response drills with confined space rescue and hazard monitoring. Team leaders attended the International Association of Fire Chiefs HazMat conference in Baltimore, MD. In addition, through grant funding, the district was able to host approximately 20 hazmat technicians from its member communities in an "Air Monitoring" HazMat training class covering meters, chemical identification and limitations for Haz-Mat incidents. The annual New Hampshire HazMat Conference, sponsored by the New Hampshire Hazardous Materials Collaboration Council provided 21 Team members with nationally recognized speakers and subject matter experts discussing topics such as EV battery incidents and mitigation among others.

## **Emergency Responses**

In 2023 to date, the Hazardous Materials Team responded to 30 incidents. These included an explosion at a business which required firefighting foam protection, a clandestine laboratory mixing toxic chemicals and spill trailer responses for hydrocarbon fuel spills petroleum station incidents, from motor vehicle crashes and home heating oil tank leaks. Other responses included propane emergencies, identifying unknown substances, as well as requests for technical assistance for member departments where a Response Team Leader provided consultation to the fire departments on the handling of an incident. The REHAB team responded to 19 incidents including fire scenes and large-scale training events.

For further information about the Southeastern New Hampshire Hazardous Materials Mutual Aid District, please visit our website at [www.senhazmat.org](http://www.senhazmat.org).

## Building and Health

The demand for homes in southern NH and in particular Litchfield remains high with housing inventory being low. While the construction of new single families has remained the same as last year with 2, 16 new townhouse units were permitted at the Corning Farm at River Edge project which is approved for a total of 66 units. The number of Accessory Dwelling Units (In-Law) decreased slightly with only 2 Accessory Dwellings being permitted. The town continues to see a significant amount of permits for home improvement projects of all types from additions and alterations/remodels to decks, porches, and sheds and barns. The number of solar array permits doubled from last year to 53 presumably due to the significant increased cost of electricity. Overall the residents of Litchfield continue to invest in their homes and property.

In an effort to provide healthy drinking water in more areas of town due to the contamination of PFOA/PFAS in the groundwater, a project to extend the public water system in the town began in the fall. The waterline will be extended along Hillcrest and on Rocky Hill Dr., Shirley Way, Muscovy Dr., and Tamarack Ln. Seasonal rises in COVID cases continue as will continue to be anticipated. Other than that it was a relatively quiet year for health issues in Litchfield.

### Building Permits Issued in 2023

Building	117
(Additions, Alterations, Garages, Sheds)	
Decks & Porches	26
Electrical	200
Plumbing	103
Mechanical	163
Propane Tanks	43
Septic	17
Solar	55
Driveway	3
Well (Irrigation)	3
Demolition	8
Sign	1
Swimming Pools	14
-----	
Total Permits	753

**Total Permit Fees Collected - \$38,716.80**

### **New Homes Permitted**

- 2** Single Family
- 16** Multi-family Townhouses
- 3** Accessory Dwelling Units

## Litchfield Planning Board

In 2023, the Litchfield Planning Board held a total of 22 meetings. Beginning in January with review of a site plan by Thereux Development LLC at 522 Charles Bancroft Highway, Tax Map 22 Lot 11, to construct a gas station and convenience store in the Northern Commercial District, and the back of the property to include nine self-storage units totaling 22,900 square feet. The Board conditionally approved this site plan in March.

In February, the Board also reviewed a Subdivision Review for an expansion of Olson's Mobile Home Park for 55 units of residential housing on the existing 40 acres in the Southern Commercial/Industrial Service District, Map 1, Lot 32. 13 Charles Bancroft Highway. This project received conditional approval by the Board.

In April, the Board reviewed a site plan application from Michael Brennan 30 Charles Bancroft Highway (Map 1, Lot 9) in the Southwestern Commercial District with plans to open a woodworking retail storefront to create and sell home décor and furniture products. The Board granted conditional approval.

In May, the Board held a workshop taking up Impact Fees and Changes to the Home Occupation Zoning Ordinance.

In June, the Board received an application from Richard Charbonneau, Map 20, Lots 18 and 19 457 Charles Bancroft Highway to consolidate lots 18 and 20 and subdivide one lot into three lots with frontage on Charles Bancroft Highway in the Northern Commercial Zone.

In July, the same applicant also submitted an application to the Board for 255 Derry Road, LLC, Tax Map 2, Lot 8 to construct 172 two-bedroom multi-family units in 30 buildings on the former BAE property: 80 acres located in Litchfield and 10 acres in Hudson. This parcel is located in the Highway Commercial District with a Multi-Family Residential Overlay District.

In August and September, the Board entertained a site-plan amendment by Theroux Properties, LLC, Tax Map 20, Lot 29, 16 Colby Road to reflect an as-built plan of the improvements. The Board also took up the issue of impact fees.

In October, the Board received an application from Signature Homes, LLC for a conservation open space development. This would consolidate three lots into one lot and a subdivision of one lot into twenty-eight single family residential lots at Tax Map 18, Lot 62, 64, and 4.8 acres of Lot 68 adjacent to Pearson and Morrill Streets

In late November, the Board conditionally approved the site plan for 255 Derry Road, LLC, Tax Map 2, Lot 8 and held a public hearing with respect to the Town's Capital Improvement Plan.

The first meeting in December dealt with public hearings to changes to the Home Occupation Zoning Ordinance and FloodPlain Conservation District.

The last meeting in December saw acceptance of a subdivision application for Tallarico Street (Formerly Morrill Street Extension) by Signature Homes LLC regarding a conservation open space development at Tax Map 18, Lot 62, 64, and Lot 68 adjacent to Pearson and Morrill Streets.

The Planning Board lost members in 2023, with the resignations of member James Boffetti in April, and member Ronald Stephens in July. It was a pleasure to work with them and thank them both for their service. The Board picked up two new members in 2023: Jeremy Robitaille and Jared O'Connell. We thank them for their service to the

Town. As Chair, I would like to take this opportunity to thank our Town Administrator, Kim Kleiner, for providing assistance and guidance to the Board in 2023. I also want to thank our NRPC Circuit Rider, Jay Minkarah, Administrative Assistant Joan McKibben, and Town Engineer, Lou Caron, for their assistance in helping to review applications and provide technical expertise and guidance in the process.

I thank the Planning Board for all your hard work and dedication. I look forward to working with all of you in 2024.

Sincerely,  
Michael R. Croteau, Esquire, Chair  
Litchfield Planning Board

Planning Board Members:

Kate Stevens, Vice-Chair

Dr. Kimberly Queenan, Ex Officio Member, Board of Selectmen

Jeremy Robitaille, Member

Sam Terrill, Member

Jared O'Connell, Member

## HERITAGE COMMISSION

The Litchfield Heritage Commission was established in accordance with RSA 673 and 674, and as a result of two warrant articles approved by the voters on March 13, 2018. The purpose of the Commission is to assure the proper protection of resources that are valued for their historic, cultural, aesthetic or community significance. One of our major roles is to review demolition permit requests for buildings built before 1960 and document relevant historic and cultural details prior to demolition. If necessary public hearings are held so that the community can weigh in with suggestions of alternate ideas instead of demolition. However, any actions taken by the commission are advisory in nature and non-binding.

In the past year we received notification of a demolition permit application for a property at 152 Charles Bancroft Highway, owned by Wilson Farms. The house was determined to be structurally sound and was historically, architecturally and culturally significant. A public hearing was held, but we were unable to develop a plan acceptable to the owners to save the house and it was ultimately demolished.

In November we received notice of an application for a demolition permit for a house at 540 Charles Bancroft Highway at the site of the former Darcol Horse Farm. The house is culturally, historically and architecturally significant. We are currently working through the process for handling this application.

We reviewed several other demolition permit applications for properties that we did not find to be historically, culturally or architecturally significant and we informed the Code Enforcement Office of our findings.

We participated in the town's process of developing a Metal Detecting Policy, by working with the Board of Selectmen and the Conservation Commission. We provided a list of historically and architecturally significant town properties and will share our input when permits for these areas are requested.

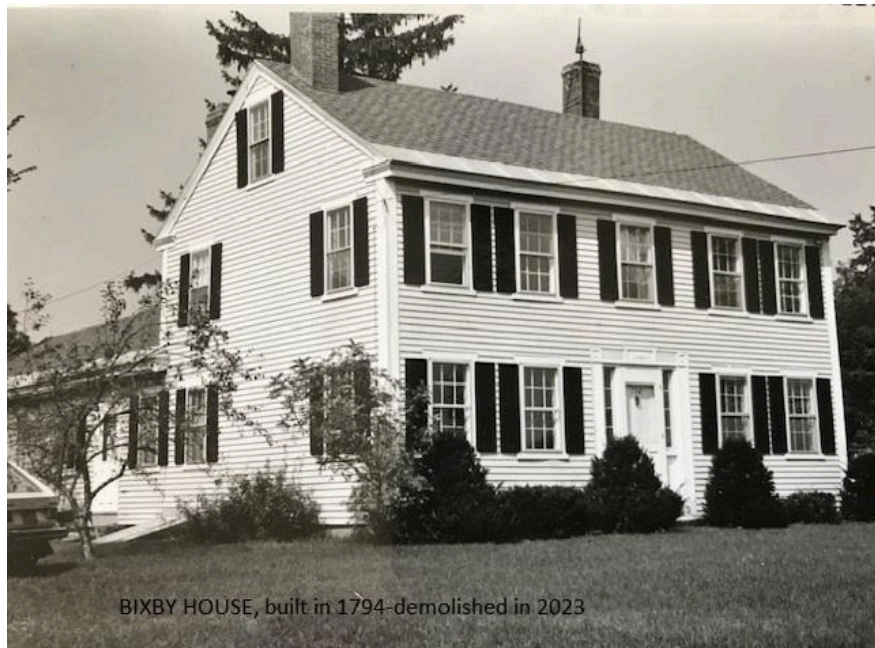
In 2023 we began an educational series on historic buildings in town and started with a history of the Litchfield Community Church Presbyterian, which is on the State of New Hampshire Historic Register.

In April, 2023 we welcomed Steve Gannon as our Selectman's Representative.

We have changed our meeting night to the third Thursday of the month in the Town Hall Meeting Room. We welcome input and participation from the public.

Respectfully Submitted,  
Marion Colby, Chairman  
Karl Franck, Vice Chairman  
Steven Calawa, Member  
Gail Barringer, Member

Steve Gannon,  
Member/Selectmen's  
Representative



BIXBY HOUSE, built in 1794-demolished in 2023



## Litchfield Recreation Commission

The Litchfield Recreation Commission (LRC) is dedicated to providing safe, accessible, and enjoyable recreational opportunities to all people in Litchfield. LRC was established by the Town in 2000, pursuant to State law RSA 35-B. The LRC is a voluntary commission, with members appointed by the Selectboard. It is composed of 6 full members, a Selectboard ex-officio with vote, and four alternates. The current schedule for meetings is the second and fourth Tuesday of each month at 7:00 in Town Hall.

The LRC establishes policy for the maintenance, use, and oversight of the Town's recreational properties and facilities. Litchfield does not employ any recreational staff and so most of the duties and activities are carried out by volunteers, recreational organizations, and contracted services. We would like to acknowledge and thank these volunteers and organizations for their service and commitment to improving recreational opportunities in the Town. Additionally, the Town Administrator and staff provide excellent support to the Commission and we are grateful for their service.



In 2023, a number of projects and activities were undertaken and supported by the LRC. Chief among these was the development and construction of pickleball courts at Sawmill Park. The Litchfield Pickleball Association (LPA) has been active in town for many years, using the tennis courts and Talent Hall for their activities, but they did not have a true home in town. With leadership provided by LRC members Judy Brennen and Chris Burns, LRC reviewed options to use impact fees to build pickleball courts. Options for the courts were developed in partnership with LPA and construction began in the spring, using only impact fees and services donated by a generous local vendor. Additionally, several other projects of note were accomplished in 2023, including:

- An irrigation well was added to the fields at Roy Memorial Park.
- Sawmill Park parking lot was paved by the donation of a local vendor.
- Security cameras were added at Roy Memorial Park.
- New mulch was added to the playground by Roy Memorial Park, which was donated by a local vendor and spread by volunteers.
- Cleanup of fallen trees in and around the Darrah Pond beach.



In addition to park maintenance, the Recreation Commission sponsored or cosponsored several community events. These events were led by volunteers and included:

- Fishing derby at Parker Park
- Memorial Day Parade
- Holiday Concert by Ridiculously Single
- Spirit of Litchfield Holiday Event
- Tour of Lights

Although not as visible to residents, much of the work of the Commission is to ensure the maintenance and safety of existing recreational assets. Talent Hall is used almost daily during the winter months and is a vital source for recreational opportunities. However, the aging facility continues to have a number of challenges related to the HVAC system, water pipes, and the flooring. While the maintenance and repair efforts are helpful in mitigating disruptions, the challenge of keeping the facility open and usable is a constant focus.

Field maintenance and mowing, major repairs, and professional services are managed by authorized contractors. The field maintenance itself makes up about two-thirds of the Recreation budget and the fields are a point of pride for the town. They were in excellent shape in 2023, used by baseball, softball, soccer, lacrosse, and other recreational organizations.

The Recreation Commission often receives requests from for-profit organizations, or nonprofits located outside of Litchfield, for use of fields or facilities. While we aim to accommodate these requests as they provide opportunities to residents, we also acknowledge that they must be balanced with the impact of the use. The Recreation Commission has long had a hierarchy for approving requests to give preference to Litchfield based recreational and nonprofit organizations, but in 2023 we added a fee policy for field and facility use. While modest, these fees generate revenue to support our maintenance work and require out of town or for-profit entities to support taxpayers when town assets are used. Litchfield-based recreational organizations are not assessed a fee under the new policy.

In 2023, the Recreation Commission voted to rename the Corning fields as “Kurt Schaefer Memorial Fields.” Kurt served on the Recreation Commission as the Selectboard representative for several years and was very active in the Litchfield Recreational Baseball League. He led the efforts to improve the Justin Bissett Memorial Fields and was generous in his time and labor to bring the fields to where they are today. The Recreation Commission and the town owe a debt of gratitude to Kurt and his family and we are proud to have a field dedicated to him in memorial.

The Litchfield Recreation Commission welcomes the feedback and engagement from all residents and we encourage you to attend a meeting or contact us at [rc@litchfield.gov](mailto:rc@litchfield.gov).

-Submitted by the 2023 Litchfield Recreation Commission

Peter Ames, Chair

Andrew Ruggles, Vice Chair

Judy Brennen, Secretary

Steve Webber, Selectboard Representative

Mike Boschi, Member

Chris Burns, Member

Jeff Towne, Member

## Litchfield Zoning Board of Adjustment

The Litchfield Zoning Board of Adjustment (ZBA) consists of 5 members and up to 5 alternates appointed by the Board of Selectmen. The Board meets at 7 P.M. on the third Monday of each month in the Town Hall meeting room.

Appeals to the Board of Adjustment concerning any matter within the Board's power as set forth in RSA 674:33 may be taken by any person aggrieved with standing or by any officer, department, board, or bureau of the municipality affected by a decision of the administrative officer. See RSA 676:5.

The Board has the authority to act in four separate and distinct categories as outlined below:

1. **Appeal of Administrative Decision:** An appeal involving an alleged error in any order, requirement, decision, or determination made by an administrative official involving construction, interpretation or application of the terms of the ordinance adopted pursuant to RSA 674:16.
2. **Special Exception:** A request to use land or building(s) that is permitted, subject to meeting specific criteria and conditions that are set forth in the ordinance.
3. **Equitable Waiver of Dimensional Requirement RSA 674:33-a:** When a lot or other division of land, or structure, is discovered to be in violation of a physical layout or dimensional requirement imposed by a zoning ordinance, an applicant may be granted an equitable waiver of dimensional requirement if the Board finds: (1) the violation was not noticed or discovered until after the structure in violation was substantially completed or until after a lot or other division of land in violation was subdivided by conveyance to a bona fide purchaser for value; (2) the violation was not an outcome of the ignorance of the law, failure to inquire, obfuscation, misrepresentation, or bad faith on the part of the owner or owner's agent but was instead caused by either a good faith error in measurement or calculation or by an error in ordinance interpretation or applicability made by a municipal officer; (3) the physical or dimensional violation does not constitute a public or private nuisance, nor diminish the value of other properties in the area, nor interfere with or adversely affect any present or permissible future uses of any such property; and (4) that due to the degree of past construction or investment made in ignorance of the facts, the cost of correction far outweighs any public benefit to be gained.
4. **Variance:** A request for a relaxation or a waiver of any provision of the zoning ordinance authorizing the landowner to use his or her land in a manner that would otherwise violate the ordinance, and may be granted if the applicant can establish to the satisfaction of the Board, the following five criteria for the granting of a variance pursuant to RSA 674:33:
  1. The variance will not be contrary to the public interest;
  2. The spirit of the ordinance is observed;
  3. Substantial justice is done;
  4. The values of surrounding properties are not diminished; and
  5. Literal enforcement of the provisions of the ordinance would result in unnecessary hardship.

(A) For purposes of this subparagraph, “unnecessary hardship” means that owing to special conditions of the property that distinguish it from other properties in the area:

(i)

No fair and substantial relationship exists between the general public purposes of the ordinance provision and the specific application of that provision to the property; and

(ii) The proposed use is a reasonable one.

(B) If the criteria in subparagraph (A) are not established, an unnecessary hardship will be deemed to exist if, and only if, owing to the special conditions of the property that distinguish it from other properties in the area, the property cannot be reasonably used in strict conformance with the ordinance, and a variance is therefore necessary to enable a reasonable use of it.

A public hearing is required before the Board can take action on any application. The public hearing provides anyone with an interest in the application to hear the facts in the case and offer comments for the Board’s consideration. Notices are sent to abutters via certified mail according to state statute. At the hearing, the Board considers each application as presented. Every case is unique with different facts and circumstances and is viewed accordingly. The Board has the authority to attach conditions when issuing a decision. The concurring vote of three members shall be necessary to reverse any action of an administrative official or to decide in favor of the applicant on any matter on which it is required to act.

**Section 1: Membership and Assignments**

The members of the zoning board are appointed by the Board of Selectman. Election of officers occur each January for the positions of Chair, Vice-Chair and Clerk in accordance with by-laws.

Laura Gandia – Chair	2024
Al Guilbeault – Vice Chair	2022
John Brunelle – Clerk	2024
John Devereaux	2026

\*\* The Board welcomes new members \*\*

**Section 2: Case Load and Decisions**

In 2023 the Board heard testimony and made decisions on twenty-two applications.

Case #	Property Location	Case Type	Decision
01/16/23-1	Map 9 Lots 41,65, & 88 and Map 15 Lots	1. Special Exception from LZO Article 1200, Section 1208 for temporary wetland impact for equipment access and replacement of utility structures	Granted with conditions

	2,6,6-2,14-15,17,21 & 49		
06/19/23-1	255 Derry Road – Map 2 Lot 8	2. Special Exception from LZO Article 1200, Section 1208 to construct streets, roads, and other access ways and utility ROW easements within the WCD	Granted with conditions
06/19/23-2	255 Derry Road - Map 2 Lot 8	3. Variance Special Exception from LZO Article 1100 Floodplain Conservation District, Section 1103.a for the erection of new residential buildings and structures and the alteration of the surface configuration of land within the WCD	Granted with conditions
07/17/23-1	9 Woodhawk Way – Map 8 Lot 124	4. Variance from LZO Article 310 to construct within the 20 ft building setback CHANGED to Variance from LZO 310 to construct within the 50 ft building setback from ROW – Motion for rehearing pending	Denied
08/21/23-1	33 Wren Street – Map 11 Lot 32	5. Variance from LZO Article 1200 Section 1207.02 to construct within the 75 ft building setback and section 1207.03 to construct within the 50 ft wetland buffer	Withdrawn by the Applicant
08/21/23-2	ROW along Hillcrest Rd & back of 9 Tamarack Lane – Map 22 Lot 11	6. Special exception from LZO Article 1200, Section 1208 to install an extension of the public waterline in a utility ROW easement in the WCD	Granted with conditions

09/18/23-1	446 Charles Bancroft Highway – Map 20 Lot 13	7. Variance from LZO Article 800, Section 801.00 to permit parking in the Northern Commercial District where parking is not a permitted use – Motion for rehearing pending	Granted with conditions – rehearing request pending
09/18/23-2	442 Charles Bancroft Highway – Map 20 Lot 12	8. Variance from LZO Article 800, Section 801.00 to permit parking in the Northern Commercial District where parking is not a permitted use – Motion for rehearing pending	Granted with conditions – rehearing request pending
10/16/23-1	13 Charles Bancroft Highway – Map 1 Lot 32	9. Variance from LZO Article 1500.00, Section 1503.01 to permit a sign to be located within 10 ft. from a property line	Granted as presented
10/16/23-2	65 Charles Bancroft Highway – Map 3 Lot 1	10. Variance from LZO Article 1000, Section 1001 to permit Contractor Services (Landscaping) in the Southern Commercial/Industrial District where Contractor Services (Landscaping) is not a permitted use	Granted

12/18/23-1	Off Pearson Street – Map 18 Lots 62, 64 & 68	11. Special Exception from LZO Article 1200.00 Wetlands Conservation District, Section 1208.00 a. To construct streets, roads, and other access ways and utility right-of-way easements within the WCD	Granted with conditions
12/18/23-2	25 Courtland Ave – Map 22 Lot 80	12. Variance from LZO Article 310 to construct a two-family dwelling with less than 200 ft. of frontage and a minimum of 1.5 acres of contiguous dry lot size and with less than 0.8 acres unencumbered by floodplain, building setbacks, and any easements as required by Section 502.01	Denied as to section 502.01 and withdrawn as to section 310

**Section 3: Budget**

o Refer to Town Budget Report

The Board would like to once again thank the Town’s building inspector Jeffrey Blackwell who has provided invaluable guidance and assistance throughout the past year. The Board also thanks Jerry Sorenson, former ZBA member who resigned this past year, for his service to the Town.

The Board encourages the public to attend all board meetings.

Respectfully submitted,

Laura Gandia - Chairperson  
Litchfield Zoning Board of Adjustment

## Cemetery Trustees

There were 7 burials during the year in the Pinecrest and Hillcrest cemeteries.

In April, Gravestone Services of New England (Kai Nalenz) reset 12 gravestones in Hillcrest Cemetery. We anticipate repairs to broken gravestones in Pinecrest Cemetery will be done in 2024.

Dalmatian Landscaping of Litchfield did an excellent job mowing, cleaning, and shrub pruning at all three cemeteries throughout the season.

Cemetery Lawn Care Services were put out to bid in October, and the submissions were reviewed by the Town Administrator and Trustees.

The Trustees are available for the purchase of grave lots in Pinecrest and Hillcrest cemeteries. Contact the Town Hall Office to reach the Trustees.

A handbook of rules and regulations for the three cemeteries in Litchfield is available for residents at the Town Clerk's office.

Respectfully,

Jody L. Fraser  
Cemetery Trustee



**Nashua Regional Planning Commission  
2023 Annual Report – Town of Litchfield, NH**

---

The Nashua Regional Planning Commission (NRPC) serves 13 communities in southern New Hampshire including Amherst, Brookline, Hollis, Hudson, Litchfield, Lyndeborough, Mason, Merrimack, Milford, Mont Vernon, Nashua, Pelham, and Wilton. NRPC provides its member communities with comprehensive planning services addressing transportation, environmental, land use, and regional planning issues as well as offering mapping and data services that utilize the latest technologies.

**Highlights of 2023 regional initiatives of benefit to all NRPC communities include:**

**Brownfields Assessment Program:** NRPC’s Brownfields Assessment program provides funding to conduct environmental assessments on sites with known or suspected contamination to safeguard public health and encourage the redevelopment of sites into economically viable uses. Through funding from the EPA, NRPC can cover 100% of the cost of conducting environmental assessments, testing, and reuse planning on qualifying sites. Since the initiation of the current funding round in October of 2022, assessment work has been conducted on several properties including sites in Merrimack, Milford, and Nashua.

FY23 NRPC Revenue Sources	
Special Services & Misc. Revenue	4%
Local Contracts	9%
State of NH Grants	2%
Local Dues	8%
Federal Grants	9%
HHW Program Support	11%
Federal Transportation Funds	60%
	100%

**Community Transportation Service Provider Lookup:**

NRPC developed a comprehensive dashboard that enables users to find transportation options in their locality using an interactive map and connect with service providers directly. View the interactive dashboard at [Gallery \(arcgis.com\)](https://arcgis.com)

**Complete Streets:** NRPC collaborates with communities throughout the region that are working to develop local bicycle and pedestrian infrastructure, complete streets, and multi-use trail projects. Activities in 2023 included helping communities pursue grant funding and the bicycle and pedestrian counting program.

**Greater Nashua Regional Coordination Council for Community Transportation (RCC7):**

The Greater Nashua Regional Coordination Council for Community Transportation (RCC7) works to leverage the efforts and resources of many organizations and individuals to work collaboratively on coordinated strategies to improve community transportation services for all residents in need of assistance. Some RCC7 activities in 2023 included continued collaboration with the Statewide Coordination Council (SCC) and continued support of the regional transportation providers. Since the start of Mobility Management at NRPC, 215 requests for transportation assistance have been processed and 154 outreach events have occurred. For more information, please contact Donna Marceau at [donnam@nashuarpc.org](mailto:donnam@nashuarpc.org) or call (603)417-6571.

**Household Hazardous Waste (HHW) Collection:** On behalf of the Nashua Region Solid Waste Management District (NRSWMD), NRPC held six HHW Collection events in 2023: 5 in Nashua and 1 in Pelham. The events are held for residents to properly dispose of hazardous household products such as oil-based paints, solvents, auto products, antifreeze, pesticides, and cleaners. In 2023, the District collected 158,598 pounds of waste from over 1,700 households.

**MPO Project Mapper:** In support of the Long Range Transportation Plan, NRPC updated the MPO Project Mapper and offered the public an opportunity to provide feedback on transportation issues facing the region using a map-based survey. These GIS applications and others can be viewed at [nashuarpc.maps.arcgis.com/home/gallery.html](https://nashuarpc.maps.arcgis.com/home/gallery.html).

## Nashua Regional Planning Commission 2023 Annual Report – Town of Litchfield, NH

---

**Nashua MPO Transportation Project Planning Process:** As the transportation policy-making organization for the region, the MPO administers the federal transportation process to acquire and spend federal money on transportation improvements in the NRPC region. In 2023, NRPC assisted several communities in identifying and refining bicycle, pedestrian, transit, bridge, and highway improvement projects for funding through the state’s Ten-Year Transportation Improvement Program. The MPO also adopted the FY2023-26 Transportation Improvement Program (TIP) and the FY2023-50 Metropolitan (long-range) Transportation Plan (MTP) in 2023. The TIP and the MTP are the primary transportation planning documents that are required by the Federal Highway Administration (FHWA) and the Federal Transit Administration (FTA). *The TIP* is a four-year work program that lists all regionally significant and federally funded projects, as required by federal transportation legislation. The TIP contains an agreed-upon list of specific transportation improvement projects and associated financial information for the Nashua Regional Planning Commission (NRPC) Metropolitan Planning Organization (MPO). *The MTP* is a comprehensive, multimodal “blueprint” for transportation systems and services aimed at both meeting mobility needs and improving the overall quality of life of residents in the region through the next 25+ years.

**NH Lower Merrimack Valley Stormwater Coalition:** NRPC continues to serve as the fiscal agent of the Coalition’s municipal pooled funds, as well as the physical and virtual meeting host for the Coalition’s monthly meetings.

### **Regional Housing Needs Assessment**

In March of 2023, NRPC completed the Regional Housing Needs Assessment (RHNA). The RHNA is intended to assess “the regional need for housing for persons and families of all levels of income” as required under RSA 36:47, II. In addition to meeting statutory obligations, the RHNA is meant to aid communities in developing their master plans while providing actionable, realistic solutions for municipalities, businesses, developers, and others on ways to help meet the housing needs of their communities. See the report at [nashuarpc.org/land\\_use/housing.php](https://nashuarpc.org/land_use/housing.php)

**Souhegan River Corridor Management Plan Renewal:** The Souhegan River Corridor Management Plan guides the Souhegan River Local Advisory Committee (SoRLAC) and the communities within the corridor, including Amherst, Merrimack, Milford, Wilton. NRPC will be working with SoRLAC to update the plan, thanks to a 604(b) grant from NHDES.

## Services Provided to Litchfield in 2023

NRPC provides comprehensive transportation, land use, environmental, and economic development planning services and delivers extensive mapping and data assistance. As an NRPC member, the Town of Litchfield accessed a wide range of benefits in 2023, including:

**Bicycle and Pedestrian Counting:** NRPC deployed mobile counters to conduct pedestrian counts at two locations on Albuquerque Avenue.

**Development Review and Planning Services:** The Town of Litchfield utilizes Circuit Rider services to assist the Town Planning Department with written reviews of submissions to the Planning Board, grant applications, administrative tasks, and attendance at hearings and work sessions.

**Discounted N.H. Planning and Land Use Regulation Books:** In conjunction with the NH Office of Strategic Initiatives, NRPC offers the annual NH Planning and Land Use Regulation Book to

**Nashua Regional Planning Commission  
2023 Annual Report – Town of Litchfield, NH**

---

communities at a sizable discount over the retail price. Litchfield's Total Cost Savings in 2023: **\$1,008.70**

**Hazard Mitigation Planning:** NRPC worked with Litchfield's Hazard Mitigation team to complete an update to the Town's Hazard Mitigation Plan. The Federal Emergency Management Agency (FEMA) requires that municipalities update their hazard mitigation plans every 5 years to maintain eligibility for federal mitigation grants. The 2023 update identified critical facilities and areas of concern throughout Litchfield, analyzed potential natural hazards and risks to these facilities, and prioritized mitigation measures to address the hazards.

**Household Hazardous Waste (HHW) Collection:** [nashuarpc.org/hhw](http://nashuarpc.org/hhw)  
NRPC held six HHW Collection events in 2023 for residents to properly dispose of hazardous household products. **65 Litchfield households** participated in these events.

**Impact Fee Assessment:** Litchfield engaged the services of NRPC to assist the town with an assessment and update of its Impact Fee Schedules in 2022. The assessment was completed in April 2023 and included recommendations for updates to the Police, Fire, and School impact fee schedules.

**Litchfield Capital Improvement Program (CIP):** In 2023, NRPC worked with the Capital Improvement Committee to update the Capital Improvement Program (CIP). The CIP serves as a guide to the Board of Selectmen and Budget Committee and includes a list of all Town and School District capital projects for the next six years including cost, year of expenditure, and priority. The 2024-2029 CIP was adopted on November 27, 2023.

**Online GIS and Tax Mapping:** [nrpcnh.mapgeo.io](http://nrpcnh.mapgeo.io), [nashuarpc.org/TaxMapLit](http://nashuarpc.org/TaxMapLit)  
MapGeo, NRPC's Live Maps App, is the Town's public GIS property viewer. NRPC also maintains Litchfield's tax maps, which are legally required under NH RSA 31:95-a.

NRPC extends heartfelt thanks to citizens and staff who support regional planning, including:

- **NRPC Commissioners:** Ralph Boehm, Michael Croteau, and Kimberly Queenan
- **Transportation Technical Advisory Committee (TTAC) Members:** Kevin Brown and Kim Kleiner
- **Nashua Regional Solid Waste Management District (NRSWMD) Member:** Dave Mellen

---

**Nashua Regional Planning Commission Staff**

***Administration***

Jay Minkarah, Executive Director  
Camille Pattison, Assistant Director  
Nicole Kingsbury, Project Accountant  
Kathy Kirby, Admin./Communications Assistant

***GIS Team***

Sara Siskavich, GIS Manager  
Ryan Friedman, Senior GIS Planner  
Tyrel Borowitz, GIS Analyst

***Land Use Team***

Mary Brundage, Regional Planner  
Cassie Cashin, Regional Planner III  
Emma Rearick, Environmental Planner III

***Transportation Team***

Matt Waitkins, MPO Coordinator  
Donna Marceau, Mobility Manager  
Ned Connell, Senior Planner



FY24 Dues: \$6,602.40

*Respectfully Submitted – Jay Minkarah, Executive Director*

**Nashua Regional Planning Commission  
2023 Annual Report – Town of Litchfield, NH**

---

Nashua Regional Planning Commission  
30 Temple Street, Suite 310, Nashua, NH 03060  
(603) 417-6570 | [nashuarpc.org](http://nashuarpc.org)

## Stormwater Pollution

### What is stormwater runoff?

Stormwater runoff occurs when precipitation from rain or snowmelt flows over the ground. Impervious surfaces like driveways and streets prevent stormwater from naturally soaking into the ground.

### Why is stormwater runoff a problem?

Stormwater can pick up debris, chemicals, dirt and other pollutants and flow directly into a lake, stream, river or wetland. Anything that enters a storm drainage system is discharged untreated into the water bodies we use for swimming, fishing and providing drinking water. The effects of stormwater pollution Polluted stormwater runoff can have many adverse effects on plants, fish, animals and people.

Polluted stormwater runoff can have many adverse effects on plants, fish, animals and people. Sediment can cloud the water and make it difficult or impossible for aquatic plants to grow. Sediment also can destroy aquatic habitats.

Excess nutrients can cause algae blooms. When algae die, they sink to the bottom and decompose in a process that removes oxygen from the water. Fish and other aquatic organisms can't exist in water with low dissolved oxygen levels.

Bacteria and other pathogens can wash into swimming areas and create health hazards, often making beach closures necessary.

Debris (such as plastic bags, six-pack rings, bottles, cigarette butts) washed into waterbodies can choke, suffocate, or disable aquatic life, like ducks, fish, turtles and birds.

Household hazardous wastes, like insecticides, pesticides, paint, solvents, used motor oil and other auto fluids, can poison aquatic life. Land animals and people can become sick or die from eating diseased fish and shellfish or ingesting polluted water.

Polluted stormwater often affects drinking water sources, affecting human health.

### What is a MS4 permit?

The MS4 permit is a regulation that will require certain "regulated communities" to clean up what are termed "impaired waterways." The Town of Litchfield is required to comply with the requirements of the EPA 2017 NPDES Phase II Municipal Separate Storm Sewer System (MS4) General Permit. The Permit requirements include the development, implementation, and enforcement of a Stormwater Management Program to reduce the discharge of pollutants to the MS4 to the maximum extent practicable. The 2017 MS4 Permit became effective on July 1, 2018.

Annually we report to the EPA, as required, on our Best Management Practices (BMPs) for the following six minimum control measures.

Public education and outreach;

Public involvement and participation;

Illicit Discharge Detection and Elimination (IDDE) Program;

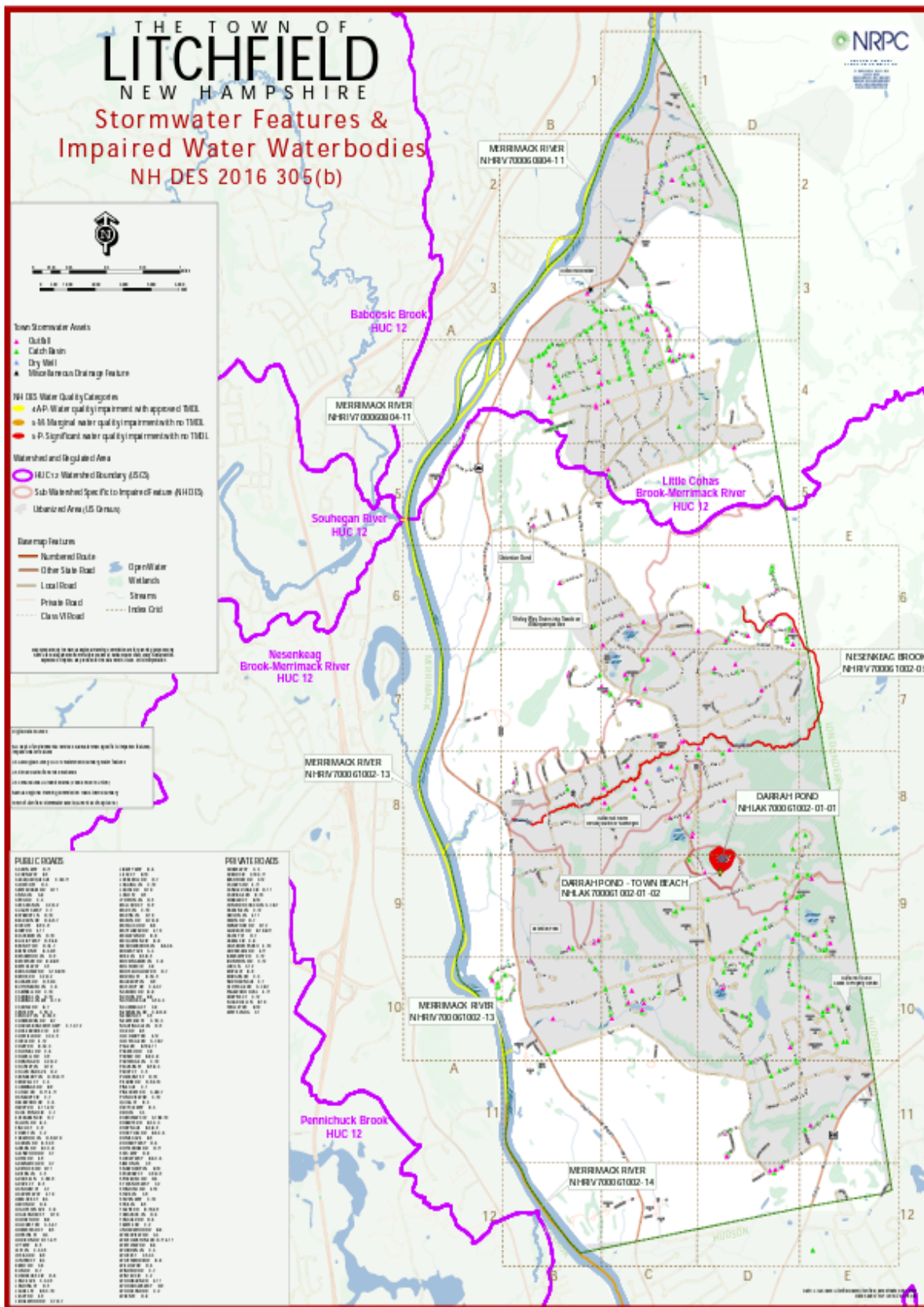
Construction site stormwater runoff control;

Post-construction stormwater management in new development or redevelopment; and

Good housekeeping and pollution prevention for permittee-owned facilities.

Contacts - Kevin Brown, Road Agent & Kim Kleiner, Town Administrator

If you have questions, call the Town Office at 603.424.4046



# Green Grass & Clear Water

## Water-quality friendly lawn care and fertilizer recommendations for northern New England

According to a recent survey, it's likely that you and your neighbors believe having a lawn that is safe for the environment is very important.<sup>1</sup> However, some lawn care practices can create water quality problems. Plants need nutrients to grow, but excess nutrients (including nitrogen and phosphorous found in fertilizers) that run off our properties into local waterbodies can trigger algal blooms that cloud water and rob it of oxygen.

Many of us enjoy the time we spend working on our lawns and are willing to try new practices as long as our lawns continue to look good.<sup>1</sup> Here are some easy practices for creating and maintaining a truly healthy lawn that is both attractive and safer for the environment.



For additional fact sheets and videos, please visit:

[www.extension.unh.edu/tags/home-lawn-care](http://www.extension.unh.edu/tags/home-lawn-care)

## Simple Recommendations for Every Lawn

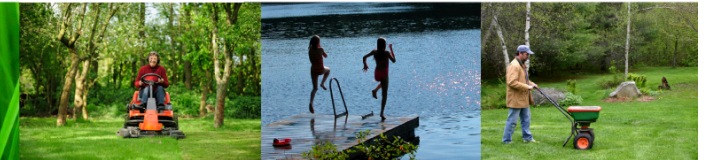
### 1. Choose the Right Grass Seed

Consider limiting lawn area to locations where grass will grow easily and will actually be used for outdoor activities.

Choose grass varieties that require less maintenance. For northern New England, choose seed mixes with higher percentages of turf-type tall fescues, compact-type tall fescues and/or fine fescues. Choose mixes with smaller percentages of Kentucky bluegrass and/or perennial ryegrass. Overseed bare spots.

In shaded areas, select shade-tolerant turf grasses like fine-leaf and tall fescues.

Up to 10% of total seed mix can be white clover to help fix nitrogen in soil naturally. Avoid clover if anyone in the household is allergic to bee stings.



### 2. Don't Overwater

1" of water per week (from rain or irrigation) is usually enough. Overwatering can cause excess nutrients to move out of the root zone and into waterbodies or groundwater.

### 3. Test Your Soil

To have your soil tested, please visit this site:

[extension.unh.edu/programs/soil-testing-services](http://extension.unh.edu/programs/soil-testing-services).

Sometimes adjusting the soil pH or organic matter are the only treatments needed to improve a lawn. If your soil test results are acceptable but your lawn is not, check for other problems like pests, grass variety, or sun/shade conditions.

### 4. Mow Smart

Mow grass no shorter than 3" high. Cut no more than one-third ( $\frac{1}{3}$ ) of the blade each time you mow to encourage longer, stronger roots. Leave the clippings after mowing so they can return nutrients to the soil. NEVER dispose of clippings in drainage areas, storm drains, or waterbodies!

# Recommendations for Lawns That Need Fertilizer

## 1. Determine How Much to Apply

Measure the dimensions of the area where you plan to apply. The square footage of the area will determine how much fertilizer to purchase and use.

Only use what you need. Nearly half of homeowners mistakenly use the entire bag whether it is needed or not.<sup>1</sup> Seal and store opened fertilizer bags in an airtight container or share excess with others.

Lawns older than 10 years usually need less nitrogen than newer lawns, especially if the clippings are left, so apply only half of the amount directed on the bag. Only apply more if there's no improvement over time in turf color and density. Staying under four applications per season at this reduced rate helps keep the overall application at the recommended level<sup>2</sup> for water-quality friendly practices.

Lawns less than 10 years old may need the full amount of nitrogen as indicated on the fertilizer instructions. Apply less than four times per year.

## 2. Know When & Where to Apply

Avoid applying fertilizers mid-summer when turf growth naturally subsides or before a big rain when it can run off into nearby waterways or leach into ground water.

In northern New England, apply no earlier than spring green-up and no later than mid-September to ensure the proper soil temperature for grass to take up the nutrients.

Know your local and state laws related to fertilizer application. For example, do not apply any fertilizers within 25 feet of water bodies in New Hampshire.

## 3. Choose the Right Fertilizer

Avoid combination products that include both pesticide and fertilizer unless confident you need both. Unnecessary applications of fertilizers and pesticides can lead to soil and water contamination.

Select lawn fertilizers with low or no phosphorus unless your soil test indicates otherwise. The fertilizer formula (e.g., 20-0-15) tells the relative percentages of nitrogen (N), phosphorous (P) and potassium (K), in that order.

## 3. Choose the Right Fertilizer, cont.

Slow release formulations (>50% water insoluble nitrogen, "WIN") are generally preferable. Only use quick release products when there is a need to grow turf very quickly, for example, to prevent erosion of bare soil during a new seeding. Check the product label to see what type of nitrogen it contains.

Organic fertilizers are typically slow release and contain micronutrients that are beneficial to soil. They are not petroleum-based like most synthetic fertilizers. Overapplying any type of fertilizer or over-irrigating fertilized turf can lead to water quality problems.

**For more home lawn care information:**  
[www.extension.unh.edu/tags/home-lawn-care](http://www.extension.unh.edu/tags/home-lawn-care)

### Contact:

UNH Cooperative Extension Education Center  
329 Mast Road, Suite 115  
Goffstown, NH 03045  
answers@unh.edu  
(877) 398-4769

### Authors:

Julia Peterson  
Water and Marine Resources Extension Specialist  
NH Sea Grant & UNH Cooperative Extension  
julia.peterson@unh.edu  
(603) 862-6706

Margaret Hagen, Retired Field Specialist in  
Agricultural Resources, Hillsborough County

<sup>1</sup>Survey references from:

*Changing Homeowner's Lawn Care Behavior to Reduce Nutrient Losses in New England's Urbanizing Watersheds: the Report of Findings from Social Science Research.* Eisenhauer, B.W. and B. Gagnon. 2008.  
USDA CSREES project # 2006-51130-03656

<sup>2</sup>Recommendations adapted from:

*New England Regional Nitrogen and Phosphorus Fertilizer and Associated Management Practice Recommendations for Lawns Based on Water Quality Considerations.* 2008. Karl Guillard (ed.). Turfgrass Nutrient Management Bulletin B-0100. College of Agriculture and Natural Resources, University of Connecticut. USDA CSREES project # 2006-51130-03656.

This material is based upon work supported by the National Institute of Food and Agriculture, U.S. Department of Agriculture, under Agreement No. 2006-51130-03656. Any opinions, findings, conclusions, or recommendations expressed in this publication are those of the author(s) and do not necessarily reflect the view of the U.S. Department of Agriculture.

Designed by: Rebecca Zeiber  
NH Sea Grant Science Writer  
Publication #: UNHMP-IS-SG-13-27

Updated April 2019 (A. Brickett)







## PROTECT YOUR FAMILY

If your septic system gets clogged with too much solid waste, it can force the wastewater to back up into your house... it can also overwhelm your leach field, which will turn your yard into a soggy mess. The bacteria in wastewater are not just smelly – they are also a health hazard!

## PROTECT YOUR COMMUNITY

If a septic system fails, untreated wastewater can run off into local lakes, ponds or streams, negatively impacting water quality, wildlife and community enjoyment of the water body.

## PROTECT YOUR WALLET

Getting your tank pumped costs about **\$250-\$500** every **3-5 years**. If you have a failure, it could cost you **\$6,000-\$15,000** to **replace** or **repair** your system.

## WHY SHOULD I PUMP?

Every home generates wastewater – via toilets, showers, sink drains, and dish and clothes washers – which must be treated and disposed of properly to protect human health and the environment.

## WHEN SHOULD I PUMP?

Don't wait for a failure! Septic tanks should be inspected or pumped every **3-5 years**. Get Pumped today!

Only contact a NHDES-licensed septage hauler.

Visit [getpumpednh.com](http://getpumpednh.com) to find a New Hampshire Association of Septage Haulers (NHASH) member in your area.

## COMMUNITY MESSAGE

Our community cares about clean water and is doing its part to help prevent water pollution in local waterways. This outreach message helps our community meet US Environmental Protection Agency (EPA) requirements (including as part of the MS4 program) to share pollution prevention information with its residents.

Produced in partnership:



[nhash.com](http://nhash.com)

[www.des.nh.gov](http://www.des.nh.gov)

# GET PUMPED! New Hampshire

Don't wait for a **failure** to schedule a septic system pumpout



## DO I HAVE A SEPTIC SYSTEM?

You most likely have a septic system if:

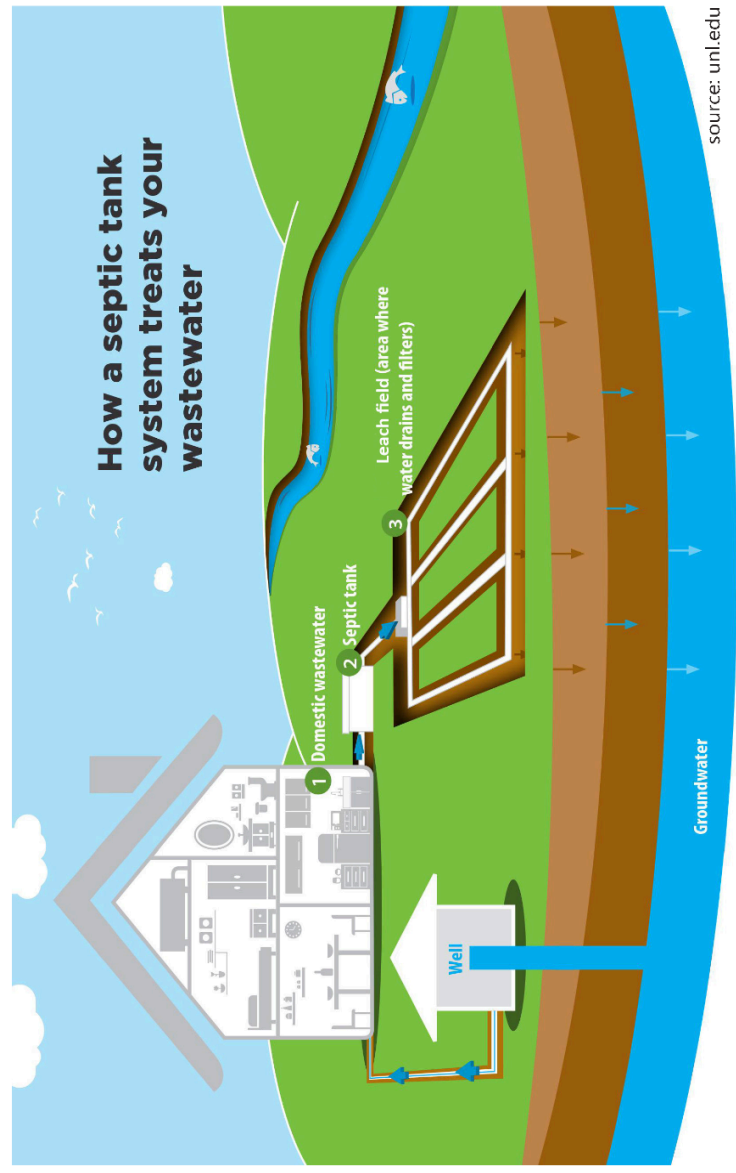
- You are on well water and you don't pay a water or sewer utility bill.
- Your neighbors have septic systems.

## HOW DO I FIND MY SEPTIC?

- Check your yard for lids or manhole covers.
- Have a NHDES-licensed septage hauler to help you find the system. Find one here: [https://www.des.nh.gov/organization/divisions/water/wweb/documents/nh\\_septage\\_haulers.pdf](https://www.des.nh.gov/organization/divisions/water/wweb/documents/nh_septage_haulers.pdf)
- Request records through the NHDES Subsurface Systems File and Archive online form: <https://onlineforms.nh.gov/?FormTag=NHDES-W-05-010>



## HOW DOES IT WORK?



### How a septic tank system treats your wastewater

- 1 Whatever goes down the drain is your **domestic wastewater**. All drains in your house lead to one large drainage pipe that empties into your septic tank.
- 2 The **septic tank** is a buried, water-tight container, usually made of concrete or polyethylene. It holds the wastewater long enough for solids to settle to the bottom, while oils and grease float to the top. Special compartments keep the solids from flowing into the leach field.
- 3 Liquid wastewater leaves the tank and enters the **leach field**, where special pipes allow the water to slowly seep into the surrounding soil, naturally removing harmful bacteria, viruses and nutrients before it reenters the groundwater.

- ### SEPTIC SYSTEM MAINTENANCE
- It's not just about pumping! Here are every-day things you can do to help maintain your system.
- **Conserve water** Fix leaky faucets and toilets to prevent washing away the healthy bacteria your system needs.
  - **Space out water use** Spreading out washing machine loads and other large water uses (showers, dishwashers, etc.) gives your system a chance to work between loads.
  - **Only flush human waste and toilet paper** "Flushable" may only mean that it fits down the drain... if in doubt, throw it out.
  - **Don't park or drive on your system** This can easily damage the septic system.



# EVERY DROP

Small Changes. Big Difference.

We love our dogs! But dog waste carries harmful bacteria that can make our waters unsafe for drinking or swimming. So always pick it up and throw it in the trash!

# EVERY DROP

Small Changes. Big Difference.

## Take the Pledge to Scoop the Poop!

Visit [stateofnorestuaries.org/everydrop/petpledge](http://stateofnorestuaries.org/everydrop/petpledge) or just scan the QR code to let your town know that you're doing your part by scooping the poop!



Many NH towns have over 1,000 dogs living in them, and each dog "goes" once or twice a day. That's a lot of poop! Not only is it gross when it's left around, but it can be dangerous. Harmful bacteria and parasites - such as Giardia or Salmonella - that lives in pet waste, can come in contact with other people and pets or wash into nearby waterways or storm drains. **Picking up our dog's waste and throwing it out is a small change that can make a big difference in keeping our waters clean.**

## 5 Small Changes that Make a Big Difference:

1. Always carry a plastic bag when you walk your dog.
2. Always pick up that poop.
3. Always dispose of it in a trashcan.
4. Never put bagged or unbagged waste in a storm drain.
5. Take the Pledge to tell your town you're making a difference!

## TOWN CLERK/TAX COLLECTOR

**Motor Vehicle Registrations:** Residents of Litchfield have many options when it comes time to renew registrations. You may come to the office and pay with either cash, check or credit card (a fee of 3.25% will be charged by the credit card company to use your credit card), surf to [www.litchfieldnh.gov](http://www.litchfieldnh.gov) and renew online using your checking account or Credit Card (your decals are mailed to you), or renew by mail using a check. In January 2023 the Town Clerk's office went paperless. If you are looking for your renewal notice they are now sent out via email. If we do not have your email address on file be sure to come in and fill out a form.

Residents only have to write one check to the Town of Litchfield for registrations.

When registering a new vehicle the individual listed first on the title paperwork **MUST** be present when processing the first registration.

When renewing a registration the State requires that you present your driver's license.

**VANITY PLATES** - We are pleased to inform you that you can apply for your vanity plates at the clerk's office.

To register a Title Exempt Vehicle for the first time the law (RSA 261:2-a) requires that ***in addition to a bill of sale*** a person registering a 1999 Model Year vehicle (or older) must present additional documentation on the vehicle. The owner must present **one** of the following additional documents: a previously issued NH Registration (a photocopy is okay), a valid NH or Out of State Title (a photocopy is okay), or a completed "Verification of Vehicle Identification" form (Form 19A) which can be obtained from the Town Clerk's office, Police Department, or a local inspection station. All vehicles year 2000 and newer **must have a title**.

Inspection stickers for a vehicle renewal need to be in place by the 10<sup>th</sup> day of the following month of your renewal due date. Late renewals do not get a 10-day grace period. Motorcycles are to be inspected by June 1 of each year and will get an inspection sticker with a number 6. All other trailers, such as utility trailers or snowmobile trailers, are inspected by birth month like regular vehicle registrations.

**Boat Registration** – The Town Clerk's office can register your boats, bring us your State Renewal notice and for a \$5.00 Municipal Agent fee we can provide you with your new decals.

**NH Hunting/Fishing Licenses and OHRV:** January 2008 the Town Clerk's office started issuing New Hampshire Hunting and/or Fishing License. In October 2009 we started issuing OHRV Licenses.

**Elections:** Voting is the most fundamental right in a democracy because it is through voting that citizens protect all other rights by carefully selecting the public servants who guide and direct our self-governance. You can come to the Town Clerk's office to register to vote. You may also

register to vote on Election Day at the polls. You are eligible to vote if you are 18 years of age or older on Election Day, are a US citizen and are domiciled in New Hampshire. A person can have several residences, but may have only one voting domicile. You have to provide your driver license, Passport at the time of registration. If you are currently on the checklist please check to update your information. Voter registration cards are required by the State of NH to show place of birth and driver's license or social security number. Any change of address, name change, or party affiliation change should be updated with the Supervisors on Election Day or at the Town Clerk's office. NH law requires that a State approved photo id be shown when voting. If you do not have your ID you will be asked to fill out an affidavit form and have your photo taken by either the Moderator or the Town Clerk. Voting will take place at Campbell High School from 7:00 am – to 7:00 pm.

**Dogs:** There were 1,966 dogs licensed in 2023. **DOG TAGS EXPIRE APRIL 30 OF EACH YEAR.** Residents can renew dog licenses starting January 2nd. If we have your current phone number and or e-mail address you will receive a phone call or e-mail reminder from our office. There is a minimum of a \$25.00 fine for failure to register your dog in a timely manner plus monthly late charges. **If you no longer have your dog please drop us a quick note or Email (townclerk@litchfieldnh.gov) to let us know or call us at 424-4045.**

**IMPORTANT:** Review your previous license to make sure that your dog's rabies vaccination is up-to-date. You may renew your dog's license via the mail or the internet as long as the rabies vaccine is up to date. To register by mail please include: a check made payable to the Town of Litchfield (**NO CASH PLEASE**), and a self-addressed-stamped envelope for return of your new license and dog tag. To register via the internet go to [www.litchfieldnh.gov](http://www.litchfieldnh.gov) and click on the appropriate box. If you have questions please call the office. We will be more than happy to walk you through the process.

License fees: Puppies (3-7 months) or spayed/neutered over 7 months	\$7.50
Male / Female (not spayed/neutered)	\$10.00
Senior owner (over 65)	(for one dog)\$2.00

**Vital Records:** The fee for a marriage license this year has increased to \$50.00. There is a fee of \$15.00 for the first copy of a death, birth or marriage certificate and \$10.00 each for extra copies.

**Town Clerk/Tax Collector News:** As Town Clerk/Tax Collector for the Town of Litchfield, I completed four years of the state certification program in 2007. In 2020 I was recertified until 2025. I am now a Certified Town Clerk/Tax Collector in the State of New Hampshire. In 2009 I was nominated by the NH Tax Collectors Association as the Conference Coordinator for the State. In 2019 I was nominated to be the Vice President of the NH Tax Collectors' Association and in 2020 and 2021 I was the President of the NH Tax Collectors' Association. It is a pleasure and honor to be a resident and public servant for Litchfield. I am very proud of where I grew up and currently reside. I am so proud to represent Litchfield at the meetings and conferences that I am required to attend throughout New Hampshire. My door is always open to anyone that has a suggestion. Thank you for this wonderful opportunity.

In 2022 we welcomed a new Deputy - Laura Mills. Laura previously worked in Manchester as the Deputy Tax Collector for 4 years. Laura moved to Litchfield in 2016 with her husband and two

children. In 2023 Laura completed her 2nd year of the NHCTCA/NHTCA Certification Program. I truly believe that Laura will be a great asset to the town.

**Town Clerk / Tax Collector Office Hours:**

Monday - Friday 8:00 AM to 4:00 PM

Address: 2 Liberty Way, Suite 3, Litchfield, NH 03052

Phone:(603) 424-4045

Fax: (603) 424-3014

Email: [townclerk@litchfieldnh.gov](mailto:townclerk@litchfieldnh.gov)

**Respectfully Submitted**

Theresa L. Briand, Town Clerk/Tax Collector

DIVISION OF VITAL RECORDS ADMINISTRATION  
RESIDENT MARRIAGE REPORT

01/01/2023 - 12/31/2023

-- LITCHFIELD --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
BELANGER, ZACHARY STEVEN LITCHFIELD, NH	THORPE, EMILY CHRISTINE MANCHESTER, NH	LITCHFIELD	LITCHFIELD	05/15/2023
HEINSTROM, MEGAN LEE LITCHFIELD, NH	PAULENKA, CLINTON WILLIAM LITCHFIELD, NH	LITCHFIELD	CANDIA	05/26/2023
ROUTHIER, BRUNO ALLEN LITCHFIELD, NH	BRENNAN, ALYSHA TAYLOR LITCHFIELD, NH	LITCHFIELD	CONCORD	06/09/2023
DAVIDSON, RILEY ANNE LITCHFIELD, NH	BRENNAN, COLLIN PATRICK LITCHFIELD, NH	LITCHFIELD	LITCHFIELD	06/10/2023
RICHARDSON, MICHAEL EDWARD LITCHFIELD, NH	STEVENS, SAMANTHA ANN DERRY, NH	LITCHFIELD	HUDSON	06/18/2023
CYR, REBECCA FRANCES LITCHFIELD, NH	ROE, DEVIN GAVRIEL LONDONDERRY, NH	LITCHFIELD	LONDONDERRY	08/12/2023
CATES, MEGAN MARIE LITCHFIELD, NH	COUTURIER, NICHOLAS ARTHUR LITCHFIELD, NH	LITCHFIELD	ANDOVER	08/12/2023
BRETON, JESSICA ASHLEY LITCHFIELD, NH	FORKAN, THOMAS JOSEPH TOWNSHIP OF WA, NEW JERSEY	LITCHFIELD	HAMPSTEAD	08/13/2023
GUERIN, DANIEL ROBERT LITCHFIELD, NH	HUGHES, AMANDA VERA LITCHFIELD, NH	LITCHFIELD	SUGAR HILL	08/20/2023
FLYNN, BRENDAN HOUGHTON LITCHFIELD, NH	STRAW, JENNIFER PARKER LITCHFIELD, NH	LITCHFIELD	WINDHAM	09/16/2023
ANDERSON, DOUGLAS RICHARD LITCHFIELD, NH	KING, LAUREN ASHLEY HUDSON, NH	LITCHFIELD	LITCHFIELD	09/30/2023
TRIMM, LEAH ANN LITCHFIELD, NH	BARGER, JEREMY SCOTT LITCHFIELD, NH	LITCHFIELD	LITCHFIELD	10/07/2023
GOSSELIN, ZACHARY TYLER NASHUA, NH	SCHOFIELD, ASHLEY ELIZABETH LITCHFIELD, NH	NASHUA	HAMPSTEAD	10/07/2023
GANNON, MADISON LEIGH LITCHFIELD, NH	KOCHANEK, CODY FRANCIS LITCHFIELD, NH	LITCHFIELD	HUDSON	10/14/2023
BROCK, MICHAEL JOHN LITCHFIELD, NH	GOULD, BRIANNA CATHERINE LITCHFIELD, NH	LITCHFIELD	HAMPTON	10/14/2023
POULIOT, JASON FREDERICK MANCHESTER, NH	RUPERTO, ALEXANDRA RENEE' LITCHFIELD, NH	MERRIMACK	MERRIMACK	10/28/2023

01/16/2024

DIVISION OF VITAL RECORDS ADMINISTRATION  
RESIDENT MARRIAGE REPORT

01/01/2023 - 12/31/2023

-- LITCHFIELD --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
BUMBACA, JAKE MICHAEL LITCHFIELD, NH	MARTEL, MIRANDA MARIE LITCHFIELD, NH	LITCHFIELD	LITCHFIELD	11/12/2023

Total number of records 17



DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION

## RESIDENT BIRTH REPORT

01/01/2023 - 12/31/2023

-- LITCHFIELD--

Child's Name	Birth Date	Birth Place	Father's/Parent's Name	Mother's/Parent's Name
MICHAUD, DANIEL JOSEPH	01/06/2023	MANCHESTER, NH	MICHAUD, REMY GEORGE	MICHAUD, KATELIN SUZANNE
PINCENCE, CAYDEN THOMAS	01/09/2023	NASHUA, NH	PINCENCE, ANDREW THOMAS	ZUPKOSKY, CAITLYN JEAN
GIGUERE, SCARLETT KIANA	01/17/2023	NASHUA, NH	GIGUERE, JOSEPH ROGER	GIGUERE, BRIANNA LYNN
TSOUPRAKOS, RYLEE MADELINE	03/01/2023	NASHUA, NH	TSOUPRAKOS, GEORGE KYRIAKOULIS	TSOUPRAKOS, DANIELLE MARIE
DIAZ, ISABELLA VANESSA	03/01/2023	NASHUA, NH	DIAZ, IZIAH TOMAS	BRANCH, VERONIKA JENENE
D'URSO, BENJAMIN GENNARO	03/08/2023	MANCHESTER, NH	D'URSO, KYLE CURTIS	D'URSO, KAITLIN CLEVELAND
MEHMETI, VIJONA	03/30/2023	NASHUA, NH	MEHMETI, VALON	MEHMETI, VIOLANDA KOIKU
GUU, MILES	04/05/2023	MANCHESTER, NH	GUU, WESLEY	GUU, GINA NICOLE
LYNCH, COLSON JAMES	04/18/2023	NASHUA, NH	LYNCH, COREY RICHARD	LYNCH, MEREDITH MARIE
BLANCHETTE, CONNOR RUSSELL	05/04/2023	MANCHESTER, NH	BLANCHETTE, SHAWN THOMAS	BLANCHETTE, CAITLYN ELIZABETH
POUSLAND, WILLIAM RYKER	05/08/2023	NASHUA, NH	POUSLAND, WILLIAM SAMUEL	POUSLAND, ASHLEY TERESE
THIBODEAU, DREW BRIAN	06/03/2023	MANCHESTER, NH	THIBODEAU, TYLER ROBERT	MILLER, MADISON EDITH
HEAVEY, ISABELLA MARY	06/29/2023	MANCHESTER, NH	HEAVEY, GREGORY PAUL	BELZIL, DANIELLE PAIGE
MURRAY, WAYLON JAMES	06/30/2023	MANCHESTER, NH	MURRAY, OWEN EDWARD	O'DONNELL, SHAYLA PAIGE
GENSEE, MILANI CHANEL	07/03/2023	NASHUA, NH	GENSEE, MIGUEL NAMEDKA	HAWKINS, CHANEL ELANA
JOHNSON, ELLIE MAE	07/10/2023	MANCHESTER, NH	JOHNSON, GREGORY SCOTT	JOHNSON, CASSANDRA ELIZABETH
BEAMON, CARMEN JO	07/14/2023	MANCHESTER, NH	BEAMON, TREVOR GEORGE	BEAMON, JOELLE KATHLEEN
ROEHM, OLIVIA JERI	07/17/2023	NASHUA, NH	ROEHM, DAVID ALLEN	ROEHM, DANIELLE JERI
RACKLIFFE, HARLOW GARDNER	07/17/2023	MANCHESTER, NH	RACKLIFFE, MICHAEL BALDWIN	RACKLIFFE, GINGER ELIZABETH
MCLAVEY, MASON JOHN	07/20/2023	NASHUA, NH	MCLAVEY, ANDREW WILLIAM	MCLAVEY, JESSICA ELIZABETH
CELLI, TUCKER LOUIS	07/30/2023	MANCHESTER, NH	CELLI, TRISTIN LOUIS	HILL, SYDNEY ROSA
HOLLERAN, LENNOX RUTH	08/01/2023	MANCHESTER, NH	HOLLERAN, WELLS DAVID	HOLLERAN, CHRISTINE MOORE-YOUNG
STREETTER, MILES WILLIAM	08/02/2023	MANCHESTER, NH	STREETTER, LUCAS PHILIP	STREETTER, REANNA JENE
LAVOIE, MACI LAYNE	08/10/2023	MANCHESTER, NH	LAVOIE, KYLE JOSEPH	LAVOIE, ELIZABETH LYNN
JOHNSON, MADISON ELIZABETH	08/12/2023	MANCHESTER, NH	JOHNSON, ADAM MICHAEL	MELANSON, KATHERINE ELIZABETH
TAMBURINO, GRACE DIANE	08/22/2023	MANCHESTER, NH	TAMBURINO, ERIC JOSEPH	TAMBURINO, CHANTAL THERESE
MARCOTTE, DANTE JOSEPH	09/03/2023	MANCHESTER, NH	MARCOTTE, DOMANIC ROBERT	MARCOTTE, SAMANTHA MARIE
BEAUCHESNE, NIYAH ROSE	09/19/2023	NASHUA, NH	BEAUCHESNE, JACK EDWARDS	BEAUCHESNE, AMANDA MARIE
MORANI, FAITH ISABELLA	09/20/2023	NASHUA, NH	MORANI JR, GEORGE WILLIAM	MORANI, JENNIFER ANN MARIE
SMITH, TESSA JANE	09/26/2023	NASHUA, NH	SMITH, DANIEL EDWARD	COLE, KALSEE ANN
BOUJIN, LIYA ROSE	10/15/2023	NASHUA, NH	BOUJIN, DYLAN JOSEPH	BOUDREAU, SHAYNA MACKENZIE
DENAMUR, BRIAR DAHLIA	10/29/2023	MANCHESTER, NH	DENAMUR, CHASE MICHAEL	DENAMUR, JILLIAN SUSAN

DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT BIRTH REPORT  
01/01/2023 - 12/31/2023

-- LITCHFIELD--

Child's Name	Birth Date	Birth Place	Father's/Parent's Name	Mother's/Parent's Name
FOSTER, ELIJAH DAVID	11/20/2023	MANCHESTER, NH	FOSTER, DAVID MICHAEL	FOSTER, MADELINE ROSE
SHAPIRO, HARVEY ALAN	11/30/2023	NASHUA, NH	SHAPIRO, JOSEPH JAMES	SHAPIRO, BRIDGET ANNE
LAFLAMME, EVELYN MAE	12/08/2023	NASHUA, NH	LAFLAMME, MATTHEW ADAM	LAFLAMME, KRISTA LYNN
LAIRD, KENNETH DAVID	12/13/2023	NASHUA, NH	LAIRD, MATTHEW HENRY	LAIRD, RACHEL MARY
WALTERS, TABITHA BERYL	12/25/2023	EXETER, NH	WALTERS, ERIC ROY	WALTERS, ELIZABETH ANNE WEISS
MCQUESTEN, QUINN JUDE	12/26/2023	NASHUA, NH	MCQUESTEN, DENTON PATRICK	FOLLANSBEE MCQUESTEN, KRISTLE-LYNN

Total number of records 38

01/16/2024



DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT DEATH REPORT

01/01/2023 - 12/31/2023

--LITCHFIELD, 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
HOITT II, ROBERT	01/01/2023	NASHUA	HOITT, STEPHEN	LUND, ANNE	N
DASTOUS, THERESE C	01/01/2023	MERRIMACK	JUTRUS, ARTHUR	LAFOREST, REGINA	N
FORTIER, JANET G	01/04/2023	MANCHESTER	GAGNE, ALPHONSE	RICHARD, CLAIRE	N
MINIHANE, ROSEMARIE	02/02/2023	LONDONDERRY	LEBLANC, ARTHUR	NADEAU, SADIE	N
MINER, PATRICIA ANN	02/13/2023	MANCHESTER	MATHES, WILLIAM	STERN, HAZEL	N
SPERBERG, DAVID JOSEPH	02/17/2023	LITCHFIELD	SPERBERG, DANIEL	MINER, MARGUERITE	N
SEAMAN, DANIEL AMBROSE	02/25/2023	NASHUA	SEAMAN, WILLIAM	GOVE, JOANN	N
BOUCHER, JOHN BAPTIST	03/19/2023	MANCHESTER	BOUCHER, ALBERT	ARSENAULT, MARY	Y
DEAN, BERENICE JOSEPHINE	03/28/2023	NASHUA	BUCKETT, HAROLD	CRONIN, NORA	N
DIMARTINO, ROBERT RICHARD	03/30/2023	LITCHFIELD	DIMARTINO, JOSEPH	ZACCONE, CATHERINE	Y
SKOTIS, KATINA GENEVEIVE	04/13/2023	MANCHESTER	SKOTIS, WILLIAM	SAVANI, MARYANNE	N
HOBDEN, LOUISE T	04/15/2023	LITCHFIELD	LAROCHE, ARMAND	DEMERS, ALICE	N
BEAN, CYNTHIA PETERSON	04/19/2023	MERRIMACK	PETERSON, PRESCOTT	NORD, EDITH	N
GRIFFIN, IRENE CECELIA	05/09/2023	MERRIMACK	BUSSIÈRE, PETER	MEHEGAN, MARGARET	N
LALAMA, RODERICK A	05/27/2023	LITCHFIELD	LALAMA, ANTHONY	INFASELLI, IDA	N
MCINNIS, GARY	06/10/2023	NASHUA	MCINNIS, NORMAN	CARROLL, DOROTHY	N
CREED, ROBERT ARTHUR	07/04/2023	ANDOVER	CREED, ARTHUR	QUINN, BRIDGET	Y
MARTINEAU, ROBERT W	07/06/2023	MERRIMACK	MARTINEAU, OSCAR	UNKNOWN, EVA	N

01/16/2024



DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT DEATH REPORT

01/01/2023 - 12/31/2023

--LITCHFIELD, 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
MADDEN, THOMAS MICHAEL	07/08/2023	NASHUA	MADDEN, MICHAEL	HANLEY, MARY	Y
LAVOIE, BARBARA JEAN	07/09/2023	LITCHFIELD	POWER, DUSTON	DOLLIVER, RUTH	N
CAVANAUGH, ELIZABETH A	07/13/2023	LITCHFIELD	CHICOINE, ALBERT	GLENNON, GERTRUDE	N
GRIFFIN, DANIEL JOSEPH	07/16/2023	LITCHFIELD	GRIFFIN, FRANCIS	JOHNSTON, JANE	Y
DEPLOEY JR, EDWARD PETER	07/25/2023	LITCHFIELD	DEPLOEY, EDWARD	O'BRIEN, THERESA	Y
HAMILTON, LINDA ANN	08/01/2023	LITCHFIELD	HAMILTON, THOMAS	COVEY, PATRICIA	N
GIBSON, JAMES M	08/16/2023	NASHUA	GIBSON JR, JAMES	RUITER, HELEN	N
HARTWELL, NANCY ANN	09/16/2023	NASHUA	BENNETT, EDWARD	RICHARDSON, JOYCE	N
POUNDS, JACQUELINE	09/22/2023	LITCHFIELD	DEWEY, ROBERT	MCCALPIN, MARY	N
BOWER, CAROLE R	09/30/2023	BEDFORD	MARSLAND, GEORGE	SEFSICK, AGNES	N
TURCOTTE, SUZANNE	10/01/2023	DOVER	FRASER, ERNEST	AUBERT, DORIS	N
BAND, NANCY ELAINE	10/26/2023	LITCHFIELD	BATCHELDER, GERALD	MORRISON, ELAINE	N
SPELLER, JEFFREY	10/30/2023	MANCHESTER	SPELLER, LUTHER	CHERRY, JOSEPHINE	N
FAUCHER, HERVE G	11/15/2023	LITCHFIELD	FAUCHER, SINAI	GAGNON, CLAIRE	N
TREMBLAY, LUCILLE JEANNETTE	11/15/2023	GOFFSTOWN	LAVIGNE, LUCIEN	BELLEROSE, JEANNETTE	N
POUNDS, JON GIBSON	11/22/2023	LITCHFIELD	POUNDS, WILLY	GIBSON, NELL	Y
BOISVERT, GERALD E	11/30/2023	MANCHESTER	BOISVERT, RAOUL	CHICOYNE, YVONNE	N
MORRIS JR, THOMAS BRYANT	12/10/2023	LITCHFIELD	MORRIS SR, THOMAS	SCHNEIDER, MARTHA	Y

01/16/2024



DEPARTMENT OF STATE

DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT DEATH REPORT

01/01/2023 - 12/31/2023

--LITCHFIELD, NH --

Decedent's Name

STOKES, PATRICIA ANN

Death Date

12/14/2023

Death Place

MANCHESTER

Father's/Parent's Name

FLEURY, WILFRED

Mother's/Parent's Name Prior to

First Marriage/Civil Union

DALEY, NORMA

Military

N

Total number of records 37



### Tax Collector's Report

For the period beginning  and ending

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

#### Instructions

**Cover Page**

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

**For Assistance Please Contact:**

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

#### ENTITY'S INFORMATION

Municipality:  County:  Report Year:

#### PREPARER'S INFORMATION

First Name  Last Name

Street No.  Street Name  Phone Number

Email (optional)



**Debits**

Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years)		
			Year: 2022	Year: 2021	Year: 2020
Property Taxes	3110		\$279,661.50		
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Other Taxes	3189				
Property Tax Credit Balance					
Other Tax or Charges Credit Balance					

Taxes Committed This Year	Account	Levy for Year of this Report	2022	Prior Levies	
Property Taxes	3110	\$24,948,758.00			
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185	\$1,551.84			
Excavation Tax	3187	\$2,962.82			
Other Taxes	3189				

Overpayment Refunds	Account	Levy for Year of this Report	2022	2021	2020
Property Taxes	3110	\$7,590.48			
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Interest and Penalties on Delinquent Taxes	3190	\$4,426.96	\$6,912.37		
Interest and Penalties on Resident Taxes	3190				
<b>Total Debits</b>		<b>\$24,965,290.10</b>	<b>\$286,573.87</b>	<b>\$0.00</b>	<b>\$0.00</b>



Credits				
Remitted to Treasurer	Levy for Year of this Report	2022	Prior Levies	
			2021	2020
Property Taxes	\$24,632,428.91	\$228,293.70		
Resident Taxes				
Land Use Change Taxes				
Yield Taxes	\$1,551.84			
Interest (Include Lien Conversion)	\$4,358.96	\$5,712.37		
Penalties	\$68.00	\$1,200.00		
Excavation Tax	\$2,962.82			
Other Taxes				
Conversion to Lien (Principal Only)		\$51,045.80		
<div style="border: 1px solid black; width: 100%; height: 15px; margin-bottom: 5px;"></div>				
Discounts Allowed				

Abatements Made	Levy for Year of this Report	2022	Prior Levies	
			2021	2020
Property Taxes	\$2,194.00	\$322.00		
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
<div style="border: 1px solid black; width: 100%; height: 15px; margin-bottom: 5px;"></div>				
Current Levy Deeded				





Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	Prior Levies		
		2022	2021	2020
Property Taxes	\$321,725.57			
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
Property Tax Credit Balance				
Other Tax or Charges Credit Balance				
<b>Total Credits</b>	<b>\$24,965,290.10</b>	<b>\$286,573.87</b>	<b>\$0.00</b>	<b>\$0.00</b>

For DRA Use Only	
Total Uncollected Taxes (Account # 1080 - All Years)	\$321,725.57
Total Unredeemed Liens (Account # 1110 - All Years)	\$39,300.43



Lien Summary

Summary of Debits

	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2022	Year: 2021	Year: 2020
Unredeemed Liens Balance - Beginning of Year			\$32,370.43	\$3,709.52
Liens Executed During Fiscal Year		\$53,705.88		
Interest & Costs Collected (After Lien Execution)		\$868.50	\$5,405.14	\$571.79
<b>Total Debits</b>	<b>\$0.00</b>	<b>\$54,574.38</b>	<b>\$37,775.57</b>	<b>\$4,281.31</b>

Summary of Credits

	Last Year's Levy	Prior Levies		
		2022	2021	2020
Redemptions		\$20,872.86	\$25,903.02	\$3,709.52
Interest & Costs Collected (After Lien Execution) #3190		\$868.50	\$5,405.14	\$571.79
Abatements of Unredeemed Liens				
Liens Deeded to Municipality				
Unredeemed Liens Balance - End of Year #1110		\$32,833.02	\$6,467.41	
<b>Total Credits</b>	<b>\$0.00</b>	<b>\$54,574.38</b>	<b>\$37,775.57</b>	<b>\$4,281.31</b>

For DRA Use Only

Total Uncollected Taxes (Account #1080 - All Years)	\$321,725.57
Total Unredeemed Liens (Account #1110 - All Years)	\$39,300.43



LITCHFIELD (263)

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

Preparer's First Name      Preparer's Last Name      Date

**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

**Annual Financial Report**  
**Litchfield, NH Town Clerk**  
 January 1, 2023 through December 31, 2023.

Dogs Licenses - Town_____	\$10,086.00
State of New Hampshire _____	\$4,622.00
Duplicate Tags _____	\$ 3.00
Fines and Penalties_____	\$1,205.00
Dredge and Fill Permits_____	\$10.00
Voter Checklists _____	\$482.00
Incorporation Filings_____	\$0.00
Motor Vehicles Registrations_____	\$1,890,656.00
State of New Hampshire_____	\$598,662.00
Municipal Agent Fees_____	\$34,408.00
Titles _____	\$3,484.00
Boats _____	\$16,332.00
Pole Permits _____	\$ 0.00
Postage_____	\$ 9,891.00
Hunting & Fishing Licenses _____	\$746.00
State of New Hampshire_____	\$14,316.00
Returned-Check Fees_____	\$514.00
UCCs_____	\$1,770.00
Vital Records Town_____	\$1,753.00
State of New Hampshire_____	\$2,992.00
<b>Total Receipts</b>	<b>\$2,591,932.00</b>

A true record of Town Clerk receipts, attest:

Theresa L. Briand  
 Town Clerk  
 January 16, 2024



**New Hampshire**  
 Department of  
 Revenue  
 Administration

**2023**  
**\$20.94**

## Tax Rate Breakdown Litchfield

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$4,958,211	\$1,211,105,492	<b>\$4.09</b>
County	\$1,426,483	\$1,211,105,492	<b>\$1.18</b>
Local Education	\$16,903,008	\$1,211,105,492	<b>\$13.96</b>
State Education	\$1,985,321	\$1,159,921,192	<b>\$1.71</b>
<b>Total</b>	<b>\$25,273,023</b>		<b>\$20.94</b>

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

Tax Commitment Calculation	
Total Municipal Tax Effort	\$25,273,023
War Service Credits	(\$321,018)
Village District Tax Effort	
<b>Total Property Tax Commitment</b>	<b>\$24,952,005</b>

 Sam Greene Director of Municipal and Property Division New Hampshire Department of Revenue Administration	10/18/2023
--	------------

## Appropriations and Revenues

### Municipal Accounting Overview

Description	Appropriation	Revenue
Total Appropriation	\$8,518,648	
Net Revenues (Not Including Fund Balance)		(\$3,786,375)
Fund Balance Voted Surplus		(\$135,000)
Fund Balance to Reduce Taxes		\$0
War Service Credits	\$321,018	
Special Adjustment	\$0	
Actual Overlay Used	\$39,920	
<b>Net Required Local Tax Effort</b>	<b>\$4,958,211</b>	

### County Apportionment

Description	Appropriation	Revenue
Net County Apportionment	\$1,426,483	
<b>Net Required County Tax Effort</b>	<b>\$1,426,483</b>	

### Education

Description	Appropriation	Revenue
Net Local School Appropriations	\$24,463,271	
Net Cooperative School Appropriations		
Net Education Grant		(\$5,574,942)
Locally Retained State Education Tax		(\$1,985,321)
<b>Net Required Local Education Tax Effort</b>	<b>\$16,903,008</b>	
State Education Tax	\$1,985,321	
State Education Tax Not Retained	\$0	
<b>Net Required State Education Tax Effort</b>	<b>\$1,985,321</b>	

## Valuation

### Municipal (MS-1)

Description	Current Year	Prior Year
Total Assessment Valuation with Utilities	\$1,211,105,492	\$1,211,165,195
Total Assessment Valuation without Utilities	\$1,159,921,192	\$1,155,580,795
Commercial/Industrial Construction Exemption	\$0	\$0
Total Assessment Valuation with Utilities, Less Commercial/Industrial Construction Exemption	\$1,211,105,492	\$1,211,165,195

### Village (MS-1V)

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

# Litchfield

## Tax Commitment Verification

### 2023 Tax Commitment Verification - RSA 76:10 II

Description	Amount
Total Property Tax Commitment	\$24,952,005
1/2% Amount	\$124,760
Acceptable High	\$25,076,765
Acceptable Low	\$24,827,245

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 2023 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.

Litchfield	Total Tax Rate	Semi-Annual Tax Rate
Total 2023 Tax Rate	\$20.94	\$10.47

### Associated Villages

No associated Villages to report

## Fund Balance Retention

<b>Enterprise Funds and Current Year Bonds</b>	<b>\$0</b>
<b>General Fund Operating Expenses</b>	<b>\$28,833,460</b>
<b>Final Overlay</b>	<b>\$39,920</b>

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

[1] The National Advisory Council on State and Local Budgeting (NACSLB), (1998), *Framework for Improved State and Local Government Budgeting: Recommended Budget Practices (4.1)*, pg. 17.  
 [2] Government Finance Officers Association (GFOA), (2015), *Best Practice: Fund Balance Guidelines for the General Fund*.  
 [3] Government Finance Officers Association (GFOA), (2011), *Best Practice: Replenishing General Fund Balance*.

2023 Fund Balance Retention Guidelines: Litchfield	
Description	Amount
<b>Current Amount Retained (8.74%)</b>	<b>\$2,518,950</b>
17% Retained <i>(Maximum Recommended)</i>	\$4,901,688
10% Retained	\$2,883,346
8% Retained	\$2,306,677
5% Retained <i>(Minimum Recommended)</i>	\$1,441,673



**Contact:** Board of Selectmen Office  
 Kim Kleiner, Town Administrator

**Phone :** (603) 424-4046

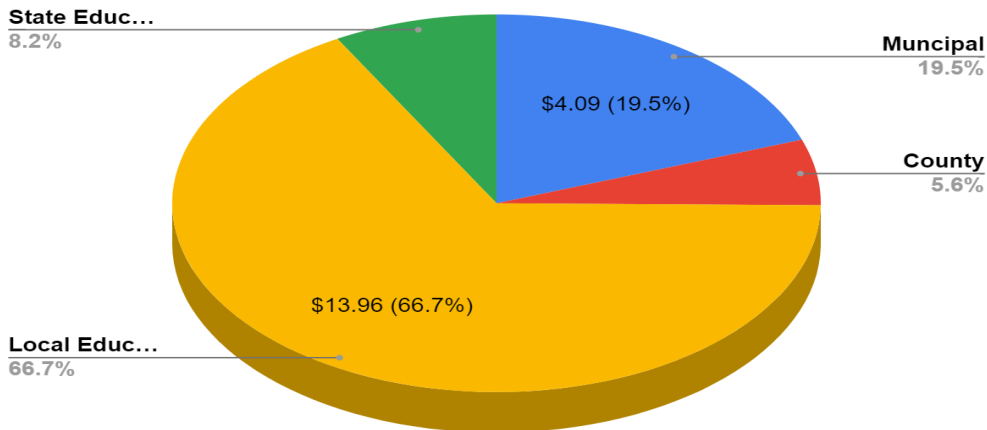
## Press Release - TOWN OF LITCHFIELD 2023 TAX RATE SET

October 18, 2023 - The Town of Litchfield’s 2023 property tax rate was set by the New Hampshire Department of Revenue Administration. The 2023 rate will be \$20.94 per \$1,000 of assessed property valuation. This represents an increase of \$1.91 per thousand compared to 2022, as illustrated in the chart below.

	2023	2022	Tax Rate Increase 2022 to 2023	2021	2020
Municipal	\$4.09	\$3.98	\$0.11	\$3.81	\$3.92
County	\$1.18	\$1.04	\$0.14	\$0.97	\$0.96
Local Education	\$13.96	\$12.78	\$1.18	\$11.97	\$11.99
State Education	\$1.71	\$1.23	\$0.48	\$1.69	\$1.71
<b>TOTAL</b>	<b>\$20.94</b>	<b>\$19.03</b>	<b>\$1.91</b>	<b>\$18.44</b>	<b>\$18.58</b>

The Litchfield tax bill has four components as illustrated below :

### 2023 Tax Rate





**Litchfield**  
**Summary Inventory of Valuation**

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

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

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

Assessor	
Loren Martin (Avitar)	

Municipal Officials		
Name	Position	Signature
F. Robert Leary Sr.	Chairman	
Dr. Kimberly Queenan	Vice-Chair	
Steven J. Webber	Selectmen	
Kevin A. Lynch	Selectmen	
G. Stephen Gannon	Selectmen	

Preparer		
Name	Phone	Email
Karen White	424-4046	kwhite@litchfieldnh.gov
Preparer's Signature		



Land Value Only		Acres	Valuation	
1A	Current Use RSA 79-A	2,118.89	\$281,026	
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	4,069.19	\$403,861,100	
1G	Commercial/Industrial Land	875.19	\$17,857,100	
<b>1H</b>	<b>Total of Taxable Land</b>	<b>7,063.27</b>	<b>\$421,999,226</b>	
1I	Tax Exempt and Non-Taxable Land	1,905.13	\$19,974,700	
Buildings Value Only		Structures	Valuation	
2A	Residential	0	\$689,239,066	
2B	Manufactured Housing RSA 674:31	0	\$7,959,900	
2C	Commercial/Industrial	0	\$47,311,700	
2D	Discretionary Preservation Easements RSA 79-D	0	\$0	
2E	Taxation of Farm Structures RSA 79-F	0	\$0	
<b>2F</b>	<b>Total of Taxable Buildings</b>	<b>0</b>	<b>\$744,510,666</b>	
2G	Tax Exempt and Non-Taxable Buildings	0	\$34,578,434	
Utilities & Timber			Valuation	
3A	Utilities		\$51,184,300	
3B	Other Utilities		\$0	
4	Mature Wood and Timber RSA 79:5		\$0	
<b>5</b>	<b>Valuation before Exemption</b>		<b>\$1,217,694,192</b>	
Exemptions		Total Granted	Valuation	
6	Certain Disabled Veterans RSA 72:36-a	1	\$493,900	
7	Improvements to Assist the Deaf RSA 72:38-b V	0	\$0	
8	Improvements to Assist Persons with Disabilities RSA 72:37-a	0	\$0	
9	School Dining/Dormitory/Kitchen Exemption RSA 72:23-IV	0	\$0	
10A	Non-Utility Water & Air Pollution Control Exemption RSA 72:12	0	\$0	
10B	Utility Water & Air Pollution Control Exemption RSA 72:12-a	0	\$0	
<b>11</b>	<b>Modified Assessed Value of All Properties</b>		<b>\$1,217,200,292</b>	
Optional Exemptions		Amount Per	Total	Valuation
12	Blind Exemption RSA 72:37	\$15,000	2	\$30,000
13	Elderly Exemption RSA 72:39-a,b	\$0	44	\$6,064,800
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
<b>20</b>	<b>Total Dollar Amount of Exemptions</b>			<b>\$6,094,800</b>
<b>21A</b>	<b>Net Valuation</b>			<b>\$1,211,105,492</b>
<b>21B</b>	<b>Less TIF Retained Value</b>			<b>\$0</b>
<b>21C</b>	<b>Net Valuation Adjusted to Remove TIF Retained Value</b>			<b>\$1,211,105,492</b>
<b>21D</b>	<b>Less Commercial/Industrial Construction Exemption</b>			<b>\$0</b>
<b>21E</b>	<b>Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction</b>			<b>\$1,211,105,492</b>
<b>22</b>	<b>Less Utilities</b>			<b>\$51,184,300</b>
<b>23A</b>	<b>Net Valuation without Utilities</b>			<b>\$1,159,921,192</b>
<b>23B</b>	<b>Net Valuation without Utilities, Adjusted to Remove TIF Retained Value</b>			<b>\$1,159,921,192</b>



**Utility Value Appraiser**  
 Avitar

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

<b>Electric Company Name</b>	<b>Distr.</b>	<b>Distr. (Other)</b>	<b>Gen.</b>	<b>Trans.</b>	<b>Valuation</b>
NEW ENGLAND HYDRO TRANSMISSION CORP	\$0	\$0	\$0	\$1,926,000	\$1,926,000
NEW ENGLAND POWER COMPANY	\$0	\$0	\$0	\$11,565,500	\$11,565,500
PSNH DBA EVERSOURCE ENERGY	\$7,882,200	\$2,400	\$0	\$13,743,400	\$21,628,000
	<b>\$7,882,200</b>	<b>\$2,400</b>	<b>\$0</b>	<b>\$27,234,900</b>	<b>\$35,119,500</b>

<b>Gas Company Name</b>	<b>Distr.</b>	<b>Distr. (Other)</b>	<b>Gen.</b>	<b>Trans.</b>	<b>Valuation</b>
LIBERTY UTILITIES (ENERGYNORTH NATURAL GAS) CORP	\$1,633,000	\$0	\$0	\$0	\$1,633,000
	<b>\$1,633,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,633,000</b>

<b>Water Company Name</b>	<b>Distr.</b>	<b>Distr. (Other)</b>	<b>Gen.</b>	<b>Trans.</b>	<b>Valuation</b>
PENNICHUCK EAST UTILITY INC	\$14,412,700	\$19,100	\$0	\$0	\$14,431,800
	<b>\$14,412,700</b>	<b>\$19,100</b>	<b>\$0</b>	<b>\$0</b>	<b>\$14,431,800</b>



Veteran's Tax Credits	Limits	Number	Est. Tax Credits
Veterans' Tax Credit RSA 72:28	\$750	312	\$233,130
Surviving Spouse RSA 72:29-a	\$700	0	\$0
Tax Credit for Service-Connected Total Disability RSA 72:35	\$700	31	\$21,700
All Veterans Tax Credit RSA 72:28-b	\$750	89	\$66,188
Combat Service Tax Credit RSA 72:28-c	\$0	0	\$0
		<b>432</b>	<b>\$321,018</b>

**Deaf & Disabled Exemption Report**

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

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

**Elderly Exemption Report**

First-time Filers Granted Elderly Exemption for the Current Tax Year		Total Number of Individuals Granted Elderly Exemptions for the Current Tax Year and Total Number of Exemptions Granted				
Age	Number	Age	Number	Amount	Maximum	Total
65-74	0	65-74	12	\$85,000	\$1,020,000	\$957,900
75-79	0	75-79	12	\$140,000	\$1,680,000	\$1,519,800
80+	0	80+	20	\$190,000	\$3,800,000	\$3,587,100
			<b>44</b>		<b>\$6,500,000</b>	<b>\$6,064,800</b>

Income Limits	
Single	\$45,500
Married	\$55,000

Asset Limits	
Single	\$300,000
Married	\$300,000

**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	707.31	\$217,925
Forest Land	762.89	\$43,490
Forest Land with Documented Stewardship	180.24	\$11,079
Unproductive Land	120.08	\$2,187
Wet Land	348.37	\$6,345
	<b>2,118.89</b>	<b>\$281,026</b>

**Other Current Use Statistics**

Total Number of Acres Receiving 20% Rec. Adjustment	<b>Acres:</b>	49.61
Total Number of Acres Removed from Current Use During Current Tax Year	<b>Acres:</b>	8.11
Total Number of Owners in Current Use	<b>Owners:</b>	59
Total Number of Parcels in Current Use	<b>Parcels:</b>	102

**Land Use Change Tax**

Gross Monies Received for Calendar Year		\$62,390
Conservation Allocation	<b>Percentage: 80.00%</b> <b>Dollar Amount:</b>	\$0
Monies to Conservation Fund		\$49,912
Monies to General Fund		\$12,478

**Conservation Restriction Assessment Report RSA 79-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
<i>This municipality has no Discretionary Preservation Easements.</i>				

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

Revenues Received from Payments in Lieu of Tax	Revenue	Acres
State and Federal Forest Land, Recreational and/or land from MS-434, account 3356 and 3357	\$181.00	330.00
White Mountain National Forest only, account 3186	\$0.00	0.00

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

Other Sources of Payments in Lieu of Taxes (MS-434 Account 3186)	Amount
HUDSON, TOWN OF	\$25,494
	<b>\$25,494</b>

**Notes**

2023 IMPACT FEES

TOWN OF LITCHFIELD IMPACT SUMMARY		TOWN OF LITCHFIELD IMPACT SUMMARY		TOWN OF LITCHFIELD IMPACT SUMMARY		TOWN OF LITCHFIELD IMPACT SUMMARY	
LIBRARY IMPACT FEE		RECREATION IMPACT FEE		MUNICIPAL IMPACT FEE		ELEMENTARY IMPACT FEE	
Encumbered \$31,115 06/27/22 Pavilion collected 6/29/16-02/05/21		Encumbered \$28,000 11/23/20 Ball Field collected 11/16/17-12/12/17		Use or Return Date: December 28, 2022		Encumbered \$15,200 2/26/22 Upgrade System collected 5/17/23-11/17/21	
Encumbered \$16,500 06/27/22 Pavilion collected 02/05/21-10/28/22		Encumbered \$122,000 Pickleball Courts 12/17/17-7/22/22		Use or Return Date: October 28, 2028		Use or Return Date: March 22, 2028	
Use or Return Date: August 8, 2029		Use or Return Date: October 28, 2028		Use or Return Date: September 12, 2024		Use or Return Date: March 22, 2028	
Collected	Map Lot Date Amount	Collected	Map Lot Date Amount	Collected	Map Lot Date Amount	Collected	Map Lot Date Amount
Roc's Building	5 166-1 8/8/23 \$494.38	Roc's Building	5 166-1 8/8/23 \$1,613.24	Roc's Building	5 166-1 8/8/23 \$2,966.28	Roc's Building	5 166-1 8/8/23 \$2,966.28
Theresa Properties	20 29 9/12/23 \$806.40	Signature Homes	8 35 9/20/23 \$1,728.56	Theresa Properties	20 29 9/12/23 \$1,433.60	Signature Homes	8 35 9/20/23 \$390.32
Signature Homes	8 35 9/20/23 \$529.72			Signature Homes	8 35 9/20/23 \$390.32		
<b>Beginning Balance 1/1/2023</b>	<b>\$55,442.34</b>	<b>Beginning Balance 1/1/2023</b>	<b>\$131,851.36</b>	<b>Beginning Balance 1/1/23</b>	<b>\$43,967.68</b>	<b>Beginning Balance 1/1/23</b>	<b>\$30,865.97</b>
Impact Fees Collected 2023	\$1,004.10	Impact Fees Collected 2023	\$3,341.80	Impact Fees Collected 2023	\$2,188.20	Impact Fees Collected 2023	\$6,144.80
Interest 2023	\$1,495.35	Interest 2023	\$2,280.98	Interest 2023	\$1,354.13	Interest 2023	\$998.71
Expended in 2023 Funds Collected 06/29/16-10/28/22	-\$1,933.79	Expended in 2023 Funds Collected 11/15/17-06/01/2021	-\$128.50	Expended in 2023 Funds Collected 2023	-\$34,035.09	Expended in 2023 Funds Collected 2023	-\$56,144.80
7/8/23 Adwood Development-2008 Refund	-\$198.41	3/10/23 Parking Signs, Trash Cans	-\$34,035.09	Expended in 2023 Funds Collected between 11/11/20-05/13/21	-\$25,000.00	Expended in 2023 Funds Collected between 11/11/20-05/13/21	-\$25,000.00
10/12/23 Scott Taylor-2008 Refund	-\$14,562.29	6/12/23 DG Contracting Inc	-\$65,878.00	06/22/2022 NH Municipal Bond Bank (Fire Station Bond Payment)	-\$25,000.00	06/22/2022 NH Municipal Bond Bank (Fire Station Bond Payment)	-\$25,000.00
9/21/23 Nowak Landscape	-\$33,072.75	6/9/23 Fences Unlimited	-\$2,272.68	<b>Total Fund Balance Dec 31, 2023</b>	<b>\$38,510.68</b>	<b>Total Fund Balance Dec 31, 2023</b>	<b>\$38,510.68</b>
11/30/23 Nowak Landscape		8/30/23 Image 4 Concepts	-\$950.00				
		12/6/23 Industrial Lines					
<b>Total Fund Balance Dec 31, 2023</b>	<b>\$8,194.39</b>	<b>Total Fund Balance Dec 31, 2023</b>	<b>\$34,096.67</b>				
TOWN OF LITCHFIELD IMPACT SUMMARY		TOWN OF LITCHFIELD IMPACT SUMMARY		TOWN OF LITCHFIELD IMPACT SUMMARY		TOWN OF LITCHFIELD IMPACT SUMMARY	
ROAD IMPACT FEE		FIRE IMPACT FEE		MIDDLE SCHOOL IMPACT FEE		POLICE IMPACT FEE	
Use or Return Date: July 22, 2028		Use or Return Date: May 13, 2027		Use or Return Date: August 8, 2029		Use or Return Date: June 08, 2026	
Collected	Map Lot Date Amount	Collected	Map Lot Date Amount	Collected	Map Lot Date Amount	Collected	Map Lot Date Amount
Roc's Building	5 166-1 8/8/23 \$2,237.72	Roc's Building	5 166-1 8/8/23 \$1,353.04	Roc's Building	5 166-1 8/8/23 \$3,096.38	Roc's Building	5 166-1 8/8/23 \$494.38
Theresa Properties	20 29 9/12/23 \$5,196.80	Theresa Properties	20 29 9/12/23 \$2,060.80	Signature Homes	8 35 9/20/23 \$3,317.72	Theresa Properties	20 29 9/12/23 \$806.40
Signature Homes	8 35 9/20/23 \$2,397.68	Signature Homes	8 35 9/20/23 \$1,449.76	Signature Homes	8 35 9/20/23 \$529.72	Signature Homes	8 35 9/20/23 \$529.72
<b>Beginning Balance 1/1/23</b>	<b>\$27,883.44</b>	<b>Beginning Balance 1/1/23</b>	<b>\$57,260.83</b>	<b>Beginning Balance 1/1/2023</b>	<b>\$24,110.59</b>	<b>Beginning Balance 1/1/2023</b>	<b>\$24,110.59</b>
Impact Fees Collected 2023	\$9,832.20	Impact Fees Collected 2023	\$4,863.60	Impact Fees Collected 2023	\$1,830.50	Impact Fees Collected 2023	\$1,830.50
Interest 2023	\$943.71	Interest 2023	\$1,386.25	Interest 2023	\$755.04	Interest 2023	\$755.04
Expended in 2023 Funds Collected 2023		Expended in 2023 Funds Collected between 11/11/20-05/13/21	-\$25,000.00	Expended in 2023 Funds Collected between 05/13/2021-10/28/2022	-\$52,148.00	Expended in 2023 Funds Collected between 05/13/2021-10/28/2022	-\$52,148.00
<b>Total Fund Balance Dec 31, 2023</b>	<b>\$38,758.35</b>	<b>Total Fund Balance Dec 31, 2023</b>	<b>\$38,510.68</b>	<b>Total Fund Balance Dec 31, 2023</b>	<b>\$7,108.39</b>	<b>Total Fund Balance Dec 31, 2023</b>	<b>\$26,896.13</b>
TOWN OF LITCHFIELD IMPACT SUMMARY		TOWN OF LITCHFIELD IMPACT SUMMARY		TOWN OF LITCHFIELD IMPACT SUMMARY		TOWN OF LITCHFIELD IMPACT SUMMARY	
CAMPBELL HS IMPACT FEE		CAMPBELL HS IMPACT FEE		CAMPBELL HS IMPACT FEE		CAMPBELL HS IMPACT FEE	
Use or Return Date: December 31, 2023		Use or Return Date: December 31, 2023		Use or Return Date: December 31, 2023		Use or Return Date: December 31, 2023	
Collected	Map Lot Date Amount	Collected	Map Lot Date Amount	Collected	Map Lot Date Amount	Collected	Map Lot Date Amount
Roc's Building	5 166-1 8/8/23 \$364.28	Roc's Building	5 166-1 8/8/23 \$364.28	Roc's Building	5 166-1 8/8/23 \$364.28	Roc's Building	5 166-1 8/8/23 \$364.28
Theresa Properties	20 29 9/12/23 \$1,433.60	Theresa Properties	20 29 9/12/23 \$1,433.60	Theresa Properties	20 29 9/12/23 \$1,433.60	Theresa Properties	20 29 9/12/23 \$1,433.60
Signature Homes	8 35 9/20/23 \$390.32	Signature Homes	8 35 9/20/23 \$390.32	Signature Homes	8 35 9/20/23 \$390.32	Signature Homes	8 35 9/20/23 \$390.32
<b>Beginning Balance 1/1/23</b>	<b>\$43,967.68</b>	<b>Beginning Balance 1/1/23</b>	<b>\$43,967.68</b>	<b>Beginning Balance 1/1/23</b>	<b>\$43,967.68</b>	<b>Beginning Balance 1/1/23</b>	<b>\$43,967.68</b>
Impact Fees Collected 2023	\$2,188.20	Impact Fees Collected 2023	\$2,188.20	Impact Fees Collected 2023	\$2,188.20	Impact Fees Collected 2023	\$2,188.20
Interest 2023	\$1,354.13	Interest 2023	\$1,354.13	Interest 2023	\$1,354.13	Interest 2023	\$1,354.13
Expended in 2023 Funds Collected 2023	-\$43,967.68	Expended in 2023 Funds Collected 2023	-\$43,967.68	Expended in 2023 Funds Collected 2023	-\$43,967.68	Expended in 2023 Funds Collected 2023	-\$43,967.68
<b>Total Fund Balance Dec 31, 2023</b>	<b>\$43,967.68</b>	<b>Total Fund Balance Dec 31, 2023</b>	<b>\$43,967.68</b>	<b>Total Fund Balance Dec 31, 2023</b>	<b>\$43,967.68</b>	<b>Total Fund Balance Dec 31, 2023</b>	<b>\$43,967.68</b>



**SCHEDULE OF TOWN PROPERTY**

Map-Lot	Location	Acres	Land	Building	Total
01-78	24 Amsterdam Cr	1.10	50,900	0	50,900
01-79	26 Amsterdam Cr	1.01	50,600	0	50,600
01-80	25 Amsterdam Cr	1.10	50,900	0	50,900
01-92	22 Amsterdam Cr	1.35	51,500	0	51,500
02-43	286 Derry Road	0.28	300	0	300
02-83	31 Cutler Road	0.99	13,300	0	13,300
02-87	51 Cutler Road	4.20	223,300	0	223,300
02-106	7 Rotterdam Dr	1.00	154,800	0	154,800
02-107	9 Rotterdam Dr.	1.10	155,100	0	155,100
02-110	10 Rotterdam Dr.	1.10	155,100	0	155,100
02-111	8 Rotterdam Dr.	1.10	155,100	0	155,100
02-115	15 Amsterdam Cr	1.10	155,100	0	155,100
02-120	14 Amsterdam Cr	2.43	158,400	0	158,400
02-128	27 Cutler Road	4.10	141,100	0	141,100
02-132	18 Amsterdam Cr	1.35	51,500	0	51,500
02-133	46 Cutler Road	7.06	148,100	0	148,100
04-32	111 Page Road	21.60	162,800	0	162,800
05-133	12 Cranberry Ln	1.50	116,400	0	116,400
05-136	8 Cranberry Ln	1.01	147,000	0	147,000
05-142	57 Page Road	1.00	15,500	0	15,500
05-144	60 Page Road	0.16	8,300	0	8,300
05-147	ALbuquerque Ave	0.96	119,300	0	119,300
05-150	9 Albuquerque Ave	12.25	155,700	0	155,700
05-164	BL16 Cardinal Ln	2.97	34,600	0	34,600
05-196	75 Page Road	8.00	331,300	0	331,300
05-237	BL3 Page Road	8.00	9,500	0	9,500
05-274	Off Albuquerque	21.60	162,900	0	162,900
07-06	21 Birch St	6.00	123,600	0	123,600
07-07	22 Birch St.	4.00	16,500	0	16,500
07-59	25 Campbell Drive	17.10	24,500	0	24,500
07-62	81 Talent Road	4.10	148,100	0	148,100
07-64	83 Talent Road	6.77	191,900	0	191,900
07-119	2 Grouse	1.41	156,900	21,900	178,800
07-121	4 WoodHawk	12.12	407,500	320,100	727,600

Map-Lot	Location	Acres	Land	Building	Total
07/124	BL19 Birch St.	17.00	9,500	0	9,500
07-125	BL17 Birch St	26.50	28,300	0	28,300
07-126	BL15 Birch St	14.00	23,700	0	23,700
08-02	17 Foxwood Ln	25.73	142,800	0	142,800
08-95	26 WoodHawk	1.34	147,900	0	147,900
08-129	4 Grouse Ln	1.78	158,700	13,900	172,600
08-130	6 Grouse Ln	1.57	207,700	0	207,700
09-18	210 CBH	2.09	108,500	0	108,500
09-21	211 CBH	12.23	264,200	0	264,200
09-30	17 Pinecrest Rd	5.20	169,400	0	169,400
09-32	19.5 Pincrest Rd	1.10	132,500	0	132,500
09-42	13.5 Brickyard Dr	4.70	149,500	6,000	155,500
09-74	11 McElwain	0.91	13,100	0	13,100
10-60	23.5 Nesenkeag	3.11	136,500	0	136,500
11-10	BL129 Wren St	5.47	13,000	0	13,000
11-15	BL149 Pinecrest	16.00	26,800	0	26,800
12-12	250 CBH	8.80	260,500	0	260,500
12-14	255/7 CBH	2.10	187,800	657,600	845,400
12-18	264 CBH	1.80	142,600	0	142,600
12-19	268 CBH	0.40	9,800	0	9,800
12-22	269 CBH	1.70	196,100	414,300	610,400
12-22A	269A CBH	0.26	8,200	0	8,200
12-23	275 CBH	15.70	248,500	0	248,500
12-25	B273 Albuquerque	51.10	341,300	0	341,300
12-33	258 CBH	0.84	22,100	0	22,100
13-6	Nathan Dr	3.67	4,400	0	4,400
13-10	9A Nathan Dr	3.00	151,300	0	151,300
13-51	BL13 Muscovy Dr	4.20	9,500	0	9,500
13-54	BL12 Muscovy Dr	3.86	4,600	0	4,600
13-60	Albuquerque Ave	8.70	142,400	0	142,400
13-70	4 Greenwich Rd	21.12	151,000	0	151,000
13-86	1 Carlisle Dr.	0.32	10,400	0	10,400
14-21	143 Pinecrest	5.65	248,300	0	248,300
14-36	27 LockeMill Dr	43.07	218,500	0	218,500
14-48	5 Hillcrest Rd	5.80	112,400	0	112,400

Map-Lot	Location	Acres	Land	Building	Total
14-49	9 Rookery Way	19.00	136,100	0	136,100
14-66	Hillcrest Rd	32.50	244,900	0	244,900
14-67	24 Hillcrest Rd	25.39	38,000	0	38,000
14-125	BL11 Evergreen	18.5	128,600	0	128,600
14-138	49 Tanager Way	0.93	158,000	0	158,000
15-7-1	314 CBH	2.73	137,800	0	137,800
15-10	321 CBH	0.97	139,800	0	139,800
15-22	296 CBH	13.62	563,100	0	563,100
15-28	151 Hillcrest	35.35	371,600	453,300	824,900
15-30	155 Hillcrest	2.51	133,800	0	133,800
15-31	152 Hillcrest	2.8	150,400	0	150,400
16-09	BL119 Hillcrest	19.56	40,900	0	40,900
16-42	2 Liberty Way	20.5	1,154,300	1,962,800	3,117,100
17-02	BL41 Heron Dr	21.00	206,000	0	206,000
17-04	BL98 Hillcrest	23.46	48,000	0	48,000
17-05	BL55 Aldrich St.	55.50	227,300	0	227,300
17-10	17 Colonial	52.90	153,000	0	153,000
17-38	BL138 Tanager	1.34	3,200	0	3,200
18-79	2 Pearson St.	2.76	160,700	33,600	194,300
18-134	17 Sybil Ln	1.32	16,300	0	16,300
18-136	15 Sybil Ln	1.06	15,700	0	15,700
18-137	13 Sybil Ln	1.09	15,700	0	15,700
18-150	25 Garden Dr.	0.29	9,100	0	9,100
19-77	56 Century	1.92	14,300	0	14,300
19-101	BL123 Aldrich	15.00	158,900	0	158,900
19-102	55 Brenton St.	9.31	20,400	0	20,400
19-132	16 Nesmith St	4.79	17,000	0	17,000
19-142	17 Garden Dr	2.77	15,900	0	15,900
19-244	58 Brenton St.	34.77	225,300	0	225,300
19-245	85 Brenton St	17.47	144,800	0	144,800
20-44	13 Jeff Ln	1.09	155,000	13,500	168,500
20-45	15 Jeff Ln	1.09	155,000	7,100	162,100
20-46	17 Jeff Ln	1.09	156,500	14,400	170,900
20-117	9 Sybil Ln	1.04	15,600	0	15,600

Map-Lot	Location	Acres	Land	Building	Total
20-119	11 Sybil Ln	1.07	15,700	0	15,700
21-59	15 Jeff Ln	1.11	155,100	0	155,100
22-10	BL520 CBH	13.45	178,400	0	178,400
22-13	528 CBH	19.50	192,400	900	193,300
22-23	12 Brook Rd	5.30	189,800	23,300	213,100
22-98	Off CBH	0.70	13,000	0	13,000
<b>Total</b>		<b>968.29</b>	<b>\$14,324,600.00</b>	<b>\$3,942,700.00</b>	<b>\$18,267,300.00</b>

<b>DETAIL EXPENSE REPORT 2023</b>			
<b>EXECUTIVE</b>			
Appropriation			155,973.00
Expended:			
	Town Administrator	102,840.00	
	Selectmen's Salaries	6,000.00	
	Health Insurance	29,141.76	
	Dental Insurance	1,584.00	
	Long Term Disability	0.00	
	Life Insurance	108.00	
	Website Support	49,563.97	
	Selectmen's Allowance	501.03	
	Clerical Support	13,700.00	
	Dues & Subscriptions	416.20	
	Books & Periodicals	0.00	
	Mileage & Tolls	558.54	
	BOS Training	1,065.27	
	Background Checks	30.00	
	Total	205,508.77	
Surplus/(Deficit)			(49,535.77)
<b>TOWN MEETING</b>			
Appropriation			8,396.00
Expended:			
	Ballot Clerks	611.21	
	Moderator	1,463.20	
	Annual Town Report	370.93	
	Election Provisions	227.54	
	Optech Programmng Support	996.00	
	Equipment Maint Contract	779.00	
	New Equipment	1,009.54	
	Ballots	2,627.00	
	Total	8,084.42	
Surplus/(Deficit)			311.58
<b>TOWN CLERK</b>			
Appropriation			148,322.00
Expended:			
	Deputy Town Clerk	30,050.83	
	Clerk Wages	32,791.38	

	Town Clerk Salary	45,396.20	
	Overtime Deputy	410.74	
	Health Insurance	29,141.76	
	Dental Insurance	1,724.52	
	Software Support	5,642.95	
	Dues & Subscriptions	20.00	
	Dog Tags & License Forms	682.00	
	Printer Cartridges	359.98	
	Postage	3,016.84	
	Mileage & Tolls	269.30	
	Seminars & Conventions	705.00	
	Total	150,211.50	
Surplus/(Deficit)			(1,889.50)

**ACCOUNTING & AUDITING**

Appropriation			290,254.00
Expended:			
	Sec/Bookkeeping Staff	192,519.29	
	Stipend-Treasurer & Deputy	10,500.00	
	Stipend-Trustees of TF	225.00	
	Overtime Sec/Bookkeeping	178.90	
	Health Insurance	50,728.40	
	Dental Insurance	869.40	
	Software Support	5,798.85	
	Printing	847.84	
	Dues & Subscriptions	88.00	
	Office Supplies	2,616.60	
	Postage	1,548.98	
	Mileage & Tolls	2,952.70	
	Seminars	180.00	
	Auditing Services	30,150.00	
	Total	299,203.96	
Surplus/(Deficit)			(8,949.96)

**INFORMATION TECHNOLOGY**

Appropriation			190,557.00
Expended:	IT Wages	27,466.92	
	Telephone & Data	59,170.38	
	Software Support	47,444.85	
	Equipment & Maintenance	34,127.65	

	Equipment Purchase	18,690.71	
	Equipment Lease	2,072.77	
		188,973.28	
Surplus/(Deficit)			1,583.72

**TAX COLLECTOR**

Appropriation			146,779.00
Expended:			
	Deputy Tax Collector	30,050.83	
	Clerk Wages	32,791.38	
	Tax Collector Salary	42,136.20	
	Overtime	409.86	
	Health Insurance	29,141.76	
	Dental Insurance	1,724.64	
	Property Title Research	623.00	
	Recording Fees	103.99	
	Software Support	4,015.00	
	Dues & Subscriptions	40.00	
	Postage	5,630.82	
	Mileage & Tolls	145.92	
	Seminars & Convention	669.00	
	Total	147,482.40	
Surplus/(Deficit)			(703.40)

**REVALUATION OF PROPERTY**

Appropriation			27,330.00
Expended:			
	Assessing Services	25,396.50	
	Assessing Software	3,847.00	
	Total	29,243.50	
Surplus/(Deficit)			(1,913.50)

**LEGAL EXPENSE**

Appropriation			25,721.00
Expended:			
	Town Attorney Legal Services	33,546.02	
Surplus/(Deficit)			(7,825.02)

<b>PERSONNEL ADMINISTRATION</b>			
Appropriation			841,044.00
Expended:			
	Employee Life	616.50	
	Short Term Disability	14817.11	
	Flex Spending Admin	316.25	
	Social Security Taxes	85,449.63	
	Medicare Taxes	36,859.92	
	Employee Retirement	129,227.08	
	Firefighter Retirement	50,406.00	
	Police Retirement	281,777.58	
	Unemployment	1,833.56	
	Workers Compensation	68,032.62	
	Total	669,336.25	
Surplus/(Deficit)			171,707.75
<b>PLANNING BOARD</b>			
Appropriation			40,580.00
Expended:			
	Admin. Assistant	19,403.70	
	Public Notices & Ads	155.50	
	NRPC Planner	10,018.20	
	Postage	0.00	
	Books & Periodicals	68.98	
	Mileage & Tolls	24.11	
	Seminars	0.00	
	Total	29,670.49	
Surplus/(Deficit)			10,909.51

<b>ZONING BOARD OF ADJUSTMENT</b>			
Appropriation			2,330.00
Expended:			
	Public Notices & Ads	469.06	
	Books & Periodicals	75.99	
	Seminars	15.32	
	Total	560.37	
Surplus/(Deficit)			1,769.63



<b>GENERAL GOVERNMENT BUILDINGS</b>			
<b>FACILITIES</b>			
Appropriation			275,766.00
Expended:			
	Custodian	9,554.67	
	Electricity	22,265.16	
	Propane Gas	9,238.53	
	Water Charges	3,120.28	
	Meeting House Electricity	438.48	
	Building Maint. & Repairs	7,370.98	
	Trash Container Service	3,680.04	
	Eqt. Repair & Maint.	3,630.02	
	Gasoline	51,939.63	
	Generator Diesel Fuel	277.99	
	Custodial Maint Supplies	3,141.10	
	Furniture/Fixture Purchase	219.98	
	Equipment Lease	150,889.74	
	Total	265,766.60	
Surplus/(Deficit)			9,999.40
	<b>CEMETERIES</b>		
Appropriation			13,887.00
Expended:			
	Groundskeeping	12,845.00	
	Pinecrest Water	231.41	
	Hillcrest Bldg/Monument Repr	385.00	
	Total	13,461.41	
Surplus/(Deficit)			425.59
	<b>INSURANCE</b>		
Appropriation			85,886.00
Expended:			
	General Liability	78,835.52	
	Insurance Deductables	1,200.00	
	Total	80,035.52	
Surplus/(Deficit)			5,850.48

<b>ADVERTISING &amp; REGIONAL ASSNS</b>			
Appropriation			16,757.00
Expended:			
	Printing	963.63	
	Public Notice & Ads	1,088.50	
	Dues & Subscriptions	14,724.40	
		16,776.53	
Surplus/(Deficit)			(19.53)
<b>POLICE DEPARTMENT</b>			
<b>ADMINISTRATION</b>			
Appropriation			1,819,361.00
Expended:			
	PD Salary-Administration	232,828.33	
	PD Wages-Officers	623,480.95	
	Wages-Admin Asst.	40,280.11	
	Part-Time Officers	56,444.95	
	Overtime-Officers	131,486.96	
	PD Wages-Court OT	0.00	
	Overtime Training	17,038.12	
	Uniform Allowance	4,512.50	
	Community Detail	11,592.74	
	Health Insurance	197,512.35	
	Dental Insurance	11,191.34	
	Long-term Disability	2,748.51	
	Life Insurance	603.00	
	Prosecutor Contracted Services	63,360.00	
	Uniforms & Accessories	19,776.11	
	Emergency Response Team	5,000.00	
	Shredding Service	305.00	
	Dues & Subscriptions	325.00	
	Software Support	77,570.22	
	Child Advocacy Center	2,750.00	
	Pre-Employment Screening	4,822.71	
	Community Relations	586.69	
	Office Supplies	1,394.07	
	Books & Periodicals	1,378.46	
	Equipment Purchase	16,298.64	
	Cruiser Purchase	43,683.37	
	Ammunition/Supplies	5,915.95	

	General Supplies	2,482.48	
	Equipment Maint. & Repair	1,951.34	
	Printing	973.74	
	Vehicle Repair & Maintance	20,439.22	
	Seminars & Conventions	5,262.29	
	Total	1,603,995.15	
Surplus/(Deficit)			215,365.85
<b>SUPPORT SERVICES</b>			
Appropriation			172,944.00
Expended:			
	Sec/Dispatcher Wages	105,604.87	
	Sec/Dispatcher Overtime	8,055.22	
	Uniform Allowance	912.50	
	Health Insurance	18,888.17	
	Dental Insurance	1,206.63	
	Uniforms & Accessories	478.88	
	Dispatch Service Contract	27,384.00	
	Total	162,530.27	
Surplus/(Deficit)			10,413.73
<b>AMBULANCE</b>			
Appropriation			74,000.00
Expended:			
	Ambulance Service Charges	84,209.62	
	Bad Debt	9,043.12	
	Total	93,252.74	
Surplus/(Deficit)			(19,252.74)

<b>FIRE DEPARTMENT</b>			
<b>ADMINISTRATION</b>			
Appropriation			652,726.00
Warrant Article #8			24320.00
Expended:			
	Wages-Fire Chief	37,076.00	
	Wages-FT Firefighter/EMT	143,603.70	
	Wages-Call Firefighter	86,390.41	
	Wages-Training	30,572.13	
	Saturday/Sunday Coverage	23,626.14	
	Fire Inspector	5,471.83	
	Overtime-Firefighter/EMT	18,351.07	
	Overtime-Training-FF	8,399.00	

	Dispatch Service Contract	8,640.00	
	Instructor Services	7,347.86	
	Electricity	15,628.36	
	Heat	10,353.38	
	Water	4,850.81	
	Station Repairs & Maint.	14,438.59	
	General Supplies	426.33	
	Community Relations Supplies	609.21	
	Equipment Repair & Maint	22,141.05	
	Vehicle Fuel	9,229.56	
	Custodial Maintenance	457.42	
	Vehicle Repairs & Maint	26,839.67	
	Medical Supplies	7,611.40	
	Provisions	593.45	
	Equipment Leases	386.93	
	FD Seminars & Conventions	5,323.97	
	Short Term Disability	3,828.00	
	Long Term Disability	96.90	
	Computer Software Contract	1,456.00	
	Dental Insurance	2,340.71	
	FD Health	47,805.20	
	FD Uniforms Allowance	233.33	
	FD Uniforms & Accessories	6,211.56	
	Pre-employment Phy/Tests	4,816.00	
	Dues & Subscriptions	10,013.83	
	Office Supplies	634.36	
	Postage	91.39	
	FD Books & Periodicals	1,552.50	
	Protective Gear	22,209.42	
	Equipment Purchases	19,981.79	
	Total	609,639.26	
Surplus/(Deficit)			67,406.74

FIRE HYDRANTS			
Appropriation			422,740.00
Expended:			
	FD Hydrants	422,199.38	
Surplus/(Deficit)			540.62

<b>CODE ENFORCEMENT</b>			
Appropriation			94,103.00
Expended:			
	Code Enforce. Salary	76,066.40	
	Dental Insurance	449.64	
	Health Insurance	10,793.40	
	Printing	422.99	
	Dues Licenses & Subscript	5,222.00	
	Books & Periodicals	1,338.91	
	Vehicle Repair/Maint	139.98	
	Uniforms	162.17	
	Seminars & Conventions	1,864.25	
	Totals	96,459.74	
Surplus/(Deficit)			(2,356.74)
<b>EMERGENCY MANAGEMENT</b>			
Appropriation			7,227.00
Expended:			
	Emergency Management Director	750.00	
	Software Support	4,975.68	
	Equipment Repair & Maint	1,215.63	
	Equipment Purchases	375.00	
	Total	7,316.31	
Surplus/(Deficit)			(89.31)
<b>HIGHWAY AND STREETS</b>			
<b>Road Agent's Office</b>			
Appropriation			26,769.00
Expended:			
	Road Agent Salary	1,000.00	
	Consulting Engineer Serv	14,176.93	
	Electricity	2,799.62	
	Propane Heat	2,061.23	
	Bldg Maint/Repair	2,581.39	
	Total	22,619.17	
Surplus/(Deficit)			4,149.83

<b>ROAD MAINTENANCE</b>			
Appropriation			906,296.00
Expended:			
	Workmen Wages	174,729.22	
	Workmen Overtime	23,509.66	
	Health Insurance	47,863.87	
	Dental Insurance	1,584.00	
	Contractor Services	102,200.46	
	Catch Basin Clean Outs	10,832.87	
	Catch Basin Replacement	15,690.98	
	Pavement Striping/Markings	11,245.09	
	Tree Removal	4,750.00	
	Road Sweeping	7,900.00	
	Culvert Replacement	0.00	
	Road Maint/Improvement	9,476.20	
	General Supplies	9,846.05	
	Vehicle Fuel	16,391.48	
	Vehicle Repair/Maintenance	50,529.52	
	Safety Equipment Purchase	5,242.90	
	Gravel Purchase	2,659.33	
	Sand	1,448.26	
	Salt	121,678.13	
	Asphalt/Cold Patch Purchase	3,037.45	
	Signs, Posts & Accessories	813.39	
	HW Block Grant Road Impvm	200,000.00	
	Equipment Purchase	9,530.96	
	Vehicle Lease	28,564.06	
	Equipment Rental	610.50	
	Seminars & Conventions	820.50	
	Total	860,954.88	
Surplus/(Deficit)			45,341.12
<b>STREET LIGHTING</b>			
Appropriation			8,800.00
Expended:			
	Street Lights-Utility Fees	5,505.47	
Surplus/(Deficit)			3,294.53

<b>SANITATION</b>			
<b>ADMINISTRATION</b>			
Appropriation			475,108.00
Expended:			
	Facility Manager	85,988.40	
	Wages-Staff	113,915.49	
	Overtime	2,559.79	
	Health Insurance	21,586.56	
	Dental Insurance	869.40	
	Dues/Northeast Resource	9,127.62	
	Electricity	8,025.93	
	Buiding Repair & Maintance	3,231.41	
	General Supplies	1,063.93	
	Equipment Repair & Maint	4,924.29	
	Diesel Fuel	959.65	
	Uniforms & Accessories	1,242.89	
	Demolition Material Disposal	115,246.99	
	Solid Waste Disposal	115,793.23	
	Recyclables Direct Disposal	738.80	
	<b>Total</b>	<b>485,274.38</b>	
Surplus/(Deficit)			(10,166.38)
<b>HEALTH DEPARTMENT</b>			
Appropriation			2,085.00
Expended:			
	Health Officer Salary	1,500.00	
	Dues & Subscriptions	0.00	
	Seminars & Conventions	0.00	
	<b>Total</b>	<b>1,500.00</b>	
Surplus/(Deficit)			585.00
<b>MOSQUITO DISTRICT</b>			
Appropriation			28,600.00
Expended:			
	Contracted Services	27,765.00	
	General Supplies	0.00	
Surplus/(Deficit)		27,765.00	835.00

<b>ANIMAL CONTROL</b>			
Appropriation			20,504.00
Expended:			
	Animal Control Officer	7,211.50	
	Mileage Allowance	1,100.00	
	Electricity	870.76	
	Heating	1,226.28	
	Total	10,408.54	
Surplus/(Deficit)			10,095.46
<b>WELFARE</b>			
<b>VENDOR PAYMENTS</b>			
Appropriation			0.00
Expended:			
	Prescriptions/Medical	0.00	
	Electricity	350.87	
	Heating Oil/Gas	509.90	
	Groceries, household items	100.00	
	Housing (rent)	17,198.66	
	Funeral	750.00	
	Transportation	219.25	
	Total	19,128.68	
Surplus/(Deficit)			(19,128.68)
<b>PARKS AND RECREATION</b>			
<b>ADMINISTRATION &amp; PROGRAMS</b>			
Appropriation			138,540.00
Expended:			
	Wages-Custodian	3,461.35	
	General Supplies	263.54	
	Electricity	7,165.84	
	Chem Toilet Rental	6,292.00	
	Equipment Repair/Maint	816.56	
	Field Maintenance	89,249.47	
	Water	1,160.59	
	Building Repair & Maint.	3,487.75	
	Propane-Talent Hall	7,811.34	
	Trash Container Services	5,471.58	
	Program Expenses	1,565.98	
	Total	126,746.00	



Surplus/(Deficit)			11,794.00
<b>LIBRARY</b>			
Appropriation			320,203.00
Expended:			
	Library Appropriation	320,203.00	
	Total	320,203.00	
Surplus/(Deficit)			0.00
<b>PATRIOTIC PURPOSES</b>			
Appropriation			2,000.00
Expended:			
	Mem Day Gen Supplies	1,976.41	
Surplus/(Deficit)			23.59
<b>CONSERVATION</b>			
Appropriation			2,821.00
Expended:			
	Property Management	444.18	
	Dues & Subscriptions	500.00	
	General Supplies	1,068.43	
	Mileage & Tolls	34.98	
	Seminars & Annual Meeting	120.00	
	Youth Fishing Derby	652.30	
	Total	2,819.89	
Surplus/(Deficit)			1.11
<b>DEBT SERVICE</b>			
Appropriation			235,559.00
Expended:		235,557.50	
Surplus/(Deficit)			1.50
<b>2022 Encumbrances</b>			
Appropriation			38,824.90
Expended:			
	Protective Clothing FD	15,350.87	
	Engine 4 Repair FD	23,474.03	
		38,824.90	
Surplus/(Deficit)			0.00

	<b>2022 Warrant Articles</b>		
Appropriation			812,499.00
Expended:	Article #5 Human Services	20,600.00	
	Article #6 Fire Truck Purchase	656,899.00	
	Article #7 Property Revaluation TTF	25,000.00	
	Article #9 General Assistance TTF	10,000.00	
	Article #10 Fire Vehicle Equipment TTF	40,000.00	
	Article #11 Public Works TTF	60,000.00	
		812,499.00	
Surplus/(Deficit)			0.00

<b>COMPARATIVE STATEMENT-REVENUE</b>			
<b>Year Ending December 31, 2023</b>			
	<b>2023</b>	<b>2023</b>	<b>2024</b>
<b>Source</b>	<b>MS-4</b>	<b>Actual</b>	<b>Anticipated</b>
<b>TAXES</b>			
Land Use Change Tax (20%)	10,000.00	0.00	35,000.00
Timber Taxes	2,000.00	1,552.00	2,000.00
Payment in Lieu of Taxes	25,494.00	28,732.00	25,494.00
Excavation Taxes	4,000.00	2,963.00	4,000.00
Penalties & Interest on Taxes	22,500.00	15,500.00	22,500.00
<b>Total</b>	<b>63,994.00</b>	<b>48,747.00</b>	<b>88,994.00</b>
<b>BUSINESS LICENSES &amp; PERMITS</b>			
Hawkers & Peddlers	100.00	700.00	100.00
Home Occupation Permits	525.00	300.00	525.00
Junk Yard Permits	25.00	25.00	25.00
UCC Filings	1,200.00	1,770.00	1,200.00
Misc Town Clerk	0.00	95.00	0.00
<b>Total</b>	<b>1,850.00</b>	<b>2,890.00</b>	<b>1,850.00</b>
<b>MOTOR VEHICLE PERMIT</b>			
Municipal Agent	34,500.00	34,408.00	36,000.00
Motor Vehicle Registration	1,860,000.00	1,890,184.00	1,848,000.00
Motor Vehicle Title	3,500.00	3,484.00	3,500.00
<b>Total</b>	<b>1,898,000.00</b>	<b>1,928,076.00</b>	<b>1,887,500.00</b>
<b>BUILDING PERMITS</b>			
Building Permits	16,000.00	23,052.00	30,000.00
Demolition Permit	0.00	200.00	0.00
Electrical Permits	3,000.00	5,660.00	3,000.00
Mechanical Permits	4,500.00	6,210.00	4,500.00
Plumbing Permits	200.00	1,085.00	200.00
Well Permits	50.00	40.00	50.00
Septic System Permits	1,000.00	1,650.00	1,000.00
Swimming Pool Permits	1,000.00	700.00	1,000.00
Sign Permits	0.00	0.00	0.00
Burner Permits	50.00	120.00	50.00
<b>Total</b>	<b>25,800.00</b>	<b>38,717.00</b>	<b>39,800.00</b>

	<b>2023</b>	<b>2023</b>	<b>2024</b>
<b>Source</b>	<b>MS-4</b>	<b>Actual</b>	<b>Anticipated</b>
Other License Permits & Fees			
Dog License Fees	10,000.00	10,065.00	10,000.00
Dog Fines & Penalties	400.00	1,205.00	400.00
Marriage Licenses	200.00	175.00	200.00
Certified Copies	1,100.00	1,753.00	1,100.00
Hunting & Fishing Licenses	300.00	746.00	300.00
Dredge & Fill	0.00	10.00	0.00
Pole Permits	0.00	0.00	0.00
Boat Registrations	18,500.00	16,332.00	18,500.00
Pistol Permit Fees	800.00	500.00	800.00
Sex Offender Registration Fees	0.00	60.00	0.00
<b>Total</b>	<b>31,300.00</b>	<b>30,846.00</b>	<b>31,300.00</b>
FEDERAL GOVERNMENT			
Fish & Wildlife	350.00	375.00	350.00
	350.00	375.00	350.00
STATE OF NEW HAMPSHIRE			
Meals & Room	805,580.00	805,580.00	800,000.00
Highway Block Grant	203,115.00	203,089.00	200,000.00
Grant Reimbursement	0.00	0.00	0.00
Forest Land Reimbursement	162.00	162.00	162.00
<b>Total</b>	<b>1,008,857.00</b>	<b>1,008,831.00</b>	<b>1,000,162.00</b>

CHARGES FOR SERVICES			
Tax Map Update Fees	325.00	0.00	325.00
Wetland Decals	0.00	0.00	0.00
Conditional Use Permit	0.00	0.00	0.00
Planning Subdivision Applications	1,000.00	3,125.00	1,000.00
Sign Permit Application	0.00	100.00	0.00
Site Plan Reviews	2,500.00	13,850.00	2,500.00
Planning Board Abutter Notices	100.00	228.00	100.00
Planning Advertising Fees	1,350.00	400.00	1,350.00
ZBA Variance Applications	1,750.00	1,200.00	1,750.00
TC Postage Reimbursement	8,500.00	9,890.00	8,500.00
TC Return Check Charges	350.00	1,378.00	350.00
TC Copier Charge	0.00	0.00	0.00
Duplicate Dog Tag	4.00	0.00	4.00
Duplicate Tax Bills	0.00	0.00	0.00

	<b>2023</b>	<b>2023</b>	<b>2024</b>
<b>Source</b>	<b>MS-4</b>	<b>Actual</b>	<b>Anticipated</b>
Landlord Fee	5.00	0.00	5.00
FD Copies Fire Report	0.00	10.00	0.00
Police Reports	800.00	150.00	800.00
Witness & Jury Fees	0.00	0.00	0.00
Town Office Copier Charges	0.00	0.00	0.00
PB Staff/Secretarial Reimbursement	0.00	300.00	0.00
Welfare Assistance Reimbursement	240.00	240.00	240.00
Voter Checklist Sales	349.00	482.00	349.00
SW Other Materials	0.00	0.00	0.00
<b>Total</b>	<b>19,296.00</b>	<b>33,376.00</b>	<b>19,297.00</b>
<b>MISCELLANEOUS</b>			
Seymour Resitiution	400.00	1,026.00	400.00
Meeting House Lease	1.00	1.00	1.00
Meeting House Electricity	650.00	476.00	650.00
Rents/Leases Munic Property	1,000.00	1,000.00	1,000.00
Detail Workers Comp	0.00	492.00	0.00
Detail Unemployment	0.00	65.00	0.00
Fire Detail Admin Fees	500.00	0.00	500.00
Police Detail Admin Fees	1,000.00	441.00	1,000.00
School Reimbursement	10,000.00	8,912.00	10,000.00
Miscellaneous	500.00	2,627.00	500.00
<b>Total</b>	<b>14,051.00</b>	<b>15,040.00</b>	<b>14,051.00</b>
<b>TRANSFER FROM SPECIAL REVENUE</b>			
	0.00	0.00	0.00
	0.00	0.00	0.00
<b>SALE OF MUNICIPAL PROPERTY</b>			
Recovered Property	0.00	0.00	0.00
Sale of Town Property	1.00	64,157.00	1.00
	1.00	64,157.00	1.00
Sale of Cemetery Lots	0.00	13,200.00	0.00
<b>INTEREST</b>			
Interest on Investments	68,000.00	152,616.00	88,000.00
Special Funds	0.00	67.00	
<b>Total</b>	<b>68,000.00</b>	<b>152,683.00</b>	<b>88,000.00</b>

	<b>2023</b>	<b>2023</b>	<b>2024</b>
<b>Source</b>	<b>MS-4</b>	<b>Actual</b>	<b>Anticipated</b>
<b>FINES &amp; FORFEITS</b>			
Restitution Property Damage	0.00	400.00	0.00
PD Fines	0.00	0.00	0.00
PD Parking Tickets	0.00	0.00	0.00
	0.00	400.00	0.00
<b>INSURANCE DIVIDENDS &amp; REIMBURSE</b>			
Property/Liability Ins Refunds	0.00	0.00	0.00
<b>TOTAL ALL SOURCES</b>	<b>3,131,499.00</b>	<b>3,337,338.00</b>	<b>3,171,305.00</b>
			166,033.00
			101,876.00

## Treasurer's Report

General Fund Account	\$14,570,699.59		
Certificate of Deposit	\$0.00		
<b>ESCROW ACCOUNTS</b>		<b>SUB ACCOUNTS</b>	
Charbonneau Page Road	\$4,372.40	Ambulance Revolving	\$9,999.10
Continental Paving Quarry	\$5,548.82	Cable Revolving	\$121,527.01
Continental Paving Inc.	\$0.00	Conservation Education	\$4,237.34
Continental 124 Hillcrest	\$0.00	Conservation Fund	\$1,050,069.34
Corning Farm At River Edge	\$1,961.77	Conservation LUCT Fund	\$14.75
255 Derry Road LLC	\$7,447.41	Highway Block Grant	\$156,127.60
Fleldstone Land Consultants	\$2,720.34	FEMA Grant Fund	\$662.04
Maurice B. Morin	\$1,830.36	Fire Special Detail	\$13,012.66
Maurice B. Morin	\$15,951.28	Footbridge Fund	\$18,486.85
Mels Funway Park	\$1,966.55	Industrial Development	\$4,431.61
Patriot Properties Management	\$5,992.39	NH State Grants	\$94.20
Pinecreek Ashwood	\$0.00	Recreation Comm Revolving	\$23,312.93
Theroux Properties	\$9,745.02	Police Special Detail	\$28,612.55
L&J Vigeant	\$0.00	SB Recreation Fund	\$9,107.14
Signature Homes, LLC	\$6,755.32	Solid Waste Revolving	\$45,299.30
VAB Properties LLC	\$1,083.51	275th Anniversary	\$2,084.57
Tall Glass Vineyards	\$0.00	Unanticipated Revenue	\$21,363.91
VAB Properties LLC	\$1,116.37	ARPA	\$50,967.09
<b>IMPACT FEES</b>			
Campbell High School	\$38,004.28		
LMS/CHS	\$7,108.39		
Elementary School	\$22,118.39		
Fire	\$38,510.68		
Library	\$8,194.39		
Municipal	\$47,510.01		
Police	\$26,896.13		
Recreation	\$34,090.67		
Road	\$38,758.35		

---

## AARON CUTLER MEMORIAL LIBRARY

### 2023 ANNUAL LIBRARY DIRECTOR'S REPORT

Submitted by Vicki Varick

#### Commitment to Service

Cutler Memorial Library may be short on square footage, but it's also big on services. The Library Board of Trustees and Library Staff are committed to offering the community educational and cultural resources, programs and services in order to provide the opportunity for personal growth and development, support for Litchfield students, and enriching cultural experiences.

To this end, the library provided patrons of all ages with:

- the opportunity to study a variety of subjects for personal edification;
- pleasure reading to promote lifelong learning;
- exposure to early literacy experiences;
- avenues to gather information needed to complete assignments; and
- a variety of programs and events to engage the mind, entertain, and spark creativity.

To keep patrons and residents informed about library services and happenings, a weekly newsletter was emailed to subscribers and posts were made to Facebook and Instagram.

- Subscribe to newsletter  
<https://tinyurl.com/ACML-news>
- Follow us on Facebook  
<https://www.facebook.com/cutler.library>
- Follow us on Instagram  
<https://www.instagram.com/cutlerlibrary>
- Library website  
<https://acmlnh.blogspot.com>

#### Community Value Through Library Use

Weighing the 2023 taxpayer investment \$320,203 against the cost for patrons to purchase the items and services provided to them of \$513,508, taxpayers enjoyed a return on investment of \$193,305 or 60%. (Based on *Public Library Value Calculator*)

#### Library Personnel

The library welcomed two new employees, Tina Phillips and Amelia DeStefano as Library Pages, and said good-bye to Russ De Pietro (Custodian), Jaedyn Sandquist (Library Page), and Kerri Antosca (Assistant Librarian).

#### Children's Services

This year the Children's Room held three very well attended weekly Storytimes: Tuesdays for infants and toddlers, Wednesdays for preschool age children, and Thursdays for newborns to twelve months. Each week the children and Ms. Alexis read stories, danced, and sang. These activities were coupled with learning important pre-literacy and social skills such as taking turns, sharing, following directions, and learning letters, numbers and colors. Fridays continued as drop-in Stay and Play for friends and families to gather, connect, and play.

Baby Steps Storytime was introduced after reading recent research about pre-literacy skills beginning at birth, coupled with research showing new parents feel disconnected and isolated during those early newborn months. As new families come to Baby Steps Storytime, not only do their infants build pre-literacy and social skills, but young parents and caregivers are developing friendships and gaining a sense of community and connection.

The Children's Room also added a monthly Kids Create Club for a previously underserved group of children ages 6-8. Kids Create Club has been well received with programs like Create Your Own Library Totes and Cupcake Wars.

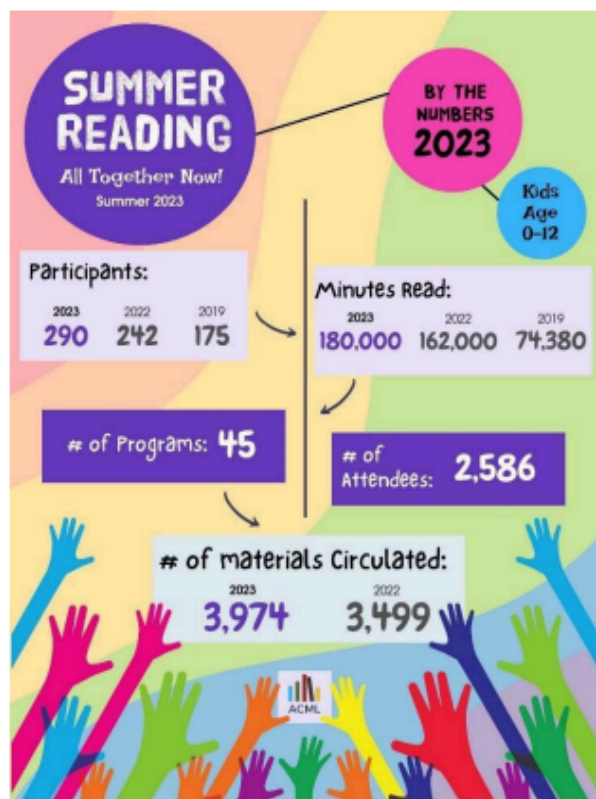
February and April school vacation weeks featured daily events in the Children's Room inviting families to gather, participate in crafts, and STEM play. In the Spring, the Children's Room partnered with the Spirit of Litchfield group for its annual Town Egg Hunt and was a place for young families to stop and



enjoy the library with treats scattered across the lawn.

By Spring, Alexis, Ben and Lynn were deep into planning for the Summer Reading Challenge. Preparations, contacting performers, soliciting donors, and applying for grants were all under way. We were unable to secure grant funding this year relying heavily on donations from local partners and the Library Board of Trustees. These donations gave the library the ability to offer programs and prizes along with a 20' x 30' tent to house the summer events.

The Children's Summer Reading Challenge of 2023 saw record numbers in the reading program registration, program attendance, and most importantly, the number of hours read. See the attached infographic below for more information. Alexis, Lynn, Regina, and Jaedyn, along with a student volunteer, all did an amazing job to make reading fun and rewarding all summer long for the children of Litchfield.



Fall Storytimes brought some new families to the library, and many old friends came back for all the excitement. On most Tuesday and Wednesday

mornings parking at the library was hard to come by with over 30 patrons at Storytime, plus our adult knitting club and chair yoga participants. The library was bursting at the seams!

Ms. Alexis was seen on Sunday, October 29th in the CHS parking lot performing a Halloween Storytime for 102 Trunk-or-Treaters. This community event, which included Regina and Alexis at a Library information table, is always a great way to promote the Library and its services. Halloween at the Library is always a fun week of Storytimes with costumes and parades through the library for treats, no tricks.

The Children's Room rounded out the year with a special New Year's Eve Countdown Kit for over 100 patrons to enjoy at their New Year's Eve parties. Kits included a confetti craft, noise maker, and party hat!

Alexis, and the staff that supports her in the Children's Room, want to extend her gratitude to the families and friends that continue to support the services supplied by the Children's Department daily. It is a delight to help emerging readers find materials, help new parents connect with each other, and watch the Library continue to grow into a community hub for gathering, learning and connecting with each other.

### Adult & Teen Services

The library offered a variety of adult programs this year from crafts to nature, entertainment to history, and fitness to music. The most notable event was the Owl and Raptor Encounter. The library partnered with Litchfield Community Church Presbyterian and used their Fellowship Hall. It's a good thing we did because the place was packed! Other popular programs included Black Bear Happenings in NH, Gardening with Native Plants, Fall ModPodge Pumpkins, and our two summer concerts with folk duo New Leaves and the high school band Ridiculously Single. Regularly occurring activities included book discussion groups, knitting groups, chair yoga, and one-on-one tech help for our digital services.

Activities for Teens and tweens included Cupcake Wars, video gaming, and Escape From the Library. They also made Sock Gnomes, decorated mugs, and built bridges with the high school robotics team, Potential Energy.

“Bridging” programs for tweens (defined as 9-12 years old) continued to be held as a means of retaining more of them as regular patrons as they age into the teen collection and programs. In addition to those activities listed above, Tween LEGO Club meets monthly along with DIY Makerspace activities.

Both Winter and Summer Reading Challenges were held for teens and adults using reading related Bingo cards and other challenges to earn chances to win prizes donated by area businesses. Participation in both programs continued to grow.

Interlibrary Loan brought 894 items to the library from others around the state, while we loaned 416 items out to other libraries. This is a great resource to our community.

Finally, the north room of the library was rearranged giving teens better access to their materials.

### **The Library Collection**

As of year-end 2023 the library collection included 17,132 holdings including books, audiobooks, DVDs, kids’ music, magazines, newspapers, activity passes, etc.

Patrons used Koha, the library’s online catalog and account management system to manage their library accounts, search the catalog, place holds, renew items, create reading lists, comment and rate what they read, receive email reminders of items coming due, etc.

- Access catalog  
<https://tinyurl.com/ACML-catalog>

### **The Virtual Library Collection**

With library card number and password, patrons had free access to the online resources below. Visit our website for links to these resources.

- **Libby / New Hampshire Downloadable Books**—Access to a state-wide collection of 35,218 downloadable audiobooks, ebooks, and magazines.
- **Hoopla**—Access to over 1.3 million downloadable audiobooks, ebooks, comics, magazines, music, movies, and TV series.

- **LinkedIn Learning**—Over 16,000 courses in 7 different languages teaching the latest software, creative, and business skills with bite-sized tutorials or comprehensive courses from expert instructors at your own pace. Topics include management, leadership, marketing, multimedia, design, web development, social media skills, and more. Certificates of Completion are available. New courses added weekly.
- **Mango Languages**—70 language courses ranging from Spanish to Swahili, English to Icelandic, and Shakespeare to Pirate.
- **Novelist Plus and Novelist Plus K-8**—Provides information on titles and authors, recommendations on fiction and non-fiction titles, series info, read-alikes, book award lists, and much more.
- **Heritage Quest**—Genealogy resources, including full text of historic texts and genealogies, Census, revolutionary War records, Persi, etc.

### **Friends, Donors, Grantors, and Volunteers**

The Friends of the Library funded activity passes to the SEE Science Center (Manchester) and the Museum of Science (Boston).

Generous community partners gave a total of \$1,750 toward library programming. These funds helped the library to provide a robust summer of activities. Funding was received from Continental Paving, New England Small Tube, Optimum Building Systems, DLB Paving, Tim’s Turf, Linda Jacobson CPA, and Litchfield Community Church. Summer Reading Challenge prizes and other services were donated by local and area businesses including Mel’s Funway Park, Rocco’s Pizza, McDonald’s (Napoli Group), Let’s Play Music & Make Art, City Moose Catering, Chunky’s, Lix Ice Cream, Market Basket, Bittersweet Bake Shoppe, Chuckster’s, Papa Gino’s, Newbury Comics, Clark’s Bears, NH Extension, Altitude, Chick-fil-A, Cowabunga’s, Dairy Queen, SEE Science Center, Greater Nashua Smart Start Coalition, Santa’s Village,, Hannaford, and Janie’s Uncommon Cafe. We offer our gratitude to each of these partners and donors. We couldn’t do it without them.

In addition, the library received donations in memory of former Assistant Librarian Florence Hamilton, grants from NH Humanities, and contributions from Litchfield Community Church.

We are also grateful to those individuals and groups who lent us a hand throughout the year.

- Catrina Ledoux of Cadouxdle Dance Studio provided weekly Chair Yoga & Meditation classes at no charge to the library.
- Nashua Department of Health.
- Garden group members Kate Stevens, Stacy Lamontagne, Ada Allen, and others who maintained the library gardens.

Finally, on behalf of Alexis, Ben, Lynn, Regina, Tina, and Amelia, I'd like to express our gratitude to our many wonderful library patrons. We enjoy helping you find what you need, ordering what you desire, and sharing a sense of community with you.

Respectfully submitted by,  
Vicki Varick, Library Director

You can find the library on Facebook and Instagram and at <https://acmlnh.blogspot.com>.

## 2023 Library Statistics

<b>General Physical Holdings</b> Books, audiobooks, DVDs, music, magazines, newspapers, activity passes, etc.	17,132
<b>Holdings Added or Removed</b> Purchased additions Donated additions Withdrawals	1,012 131 152
<b>Item and Resource Use</b> Physical items Digital items Total	28,502 <u>12,672</u> 41,174
<b>Activities and Attendance</b> Activities Attendance	419 10,096
<b>Registered Borrowers</b> Total borrowers New borrowers	2,646 260
<b>Patrons Visits</b> At library: 39% increase Virtual: 35% decrease Total	21,525 <u>3,094</u> 24,619

## 2023 Report of the Aaron Cutler Memorial Library Board of Trustees

On behalf of the Aaron Cutler Library Trustees, I am pleased to submit this report. Many thanks to our wonderful and hard-working staff Alexis Britton, Lynn Richardson, Ben Stinson, Regina DeGraw and our Pages Tina Philips, Amelia DeStefano and Jaedyn Sandquist. Above all so many thanks to Vicki Varick our Library Director for her guidance and leadership during this past year. In September Vicki celebrated 25 years of employment. What an accomplishment!

Highlights from the past year include the following.

Pavilion update.... Due to the 2-year time frame for the Pavilion to be approved, the project needed to be requoted. The new quote of \$58,349 was approved by the Board of Selectman using \$47,635 of Library Impact fees, \$8,188 from ARPA funds interest and the balance of \$2,426 from Library Fines and fee account. Nowalk Landscaping and Design was the General contractor for this project and his team started in October and were completed in November except for the painting, staining and handicap acceptable walkway all to be completed in the Spring of 2024. We can't wait for the Staff to begin using the Pavilion and for the community to enjoy its use. It looks fantastic and we are so excited!

The Board approved the following: Patron code of Behavior policy in April, updating the library's interior security system and the purchase of a new Materials return box as the present one is in rough shape and could become unable. The Board also voted to change the monthly Library Trustee meeting hours held the 2nd Monday of each month from 7 to 6 pm.

We met with the Capitol Improvement Committee (CIP) and requested a threshold of \$5,000 to \$7000 for projects for the library as not all our projects meet the \$50,000 threshold he established. We also submitted a list of 7 capital improvement projects for the library to the committee in July.

With the resignation of Board Member Erika Charbonneau in August, Jeff Larson was approved by the Board to take over as Vice Chair/Treasurer and Alternate Alan Sandler was approved by the Board of Selectman to serve as a Trustee, filling Erika's remaining 2-year term.

I would like to take this opportunity to thank my fellow Board Members for their work and support throughout the year, Jeff Larson Vice Chair/Treasurer, Jennifer Ford, Secretary, Laura Dionne and Alan Sandler.

We encourage the community to stop by, meet our staff, obtain a library card, take part in the numerous programs for children and adults, read a book under the Pavilion. We hope to see you there.

Respectfully submitted,  
Donna Ferguson, Chairperson  
Aaron Cutler Memorial Library Trustee

**Account 11-4550.20 Aaron Cutler Memorial Library  
2023 Year End Town Appropriation Income & Expense**

LINE #	DESCRIPTION	2023 Budget	2023 Actual	2023 Encumbered	2023 Total	2023 Difference
<b>INCOME</b>						
	Town Appropriation		320,203.00		320,203.00	
					0.00	
					0.00	
	<b>Total Income</b>	<b>0</b>	<b>320,203.00</b>	<b>0.00</b>	<b>320,203.00</b>	<b>-</b>
<b>EXPENSES</b>						
110	Salary - Library Director	65,497	63,016.00	3,139.56	66,155.56	(658.56)
120	Wages - Children's Librarian	38,922	37,722.19	1,470.64	39,192.83	(270.83)
121	Wages - Adult Services Libr	35,459	34,073.96	1,349.46	35,423.42	35.58
123	Wages - Assistant Librarian	41,152	36,027.76	1,514.30	37,542.06	3,609.94
126	Wages - Custodian	4,618	3,564.00	0.00	3,564.00	1,054.00
127	Wages - Page	12,790	10,323.71	480.32	10,804.03	1,985.97
140	Health Insurance Opt-Out	10,794	10,229.59	415.16	10,644.75	149.25
210	Health Insurance	39,935	39,934.80	0.00	39,934.80	0.20
211	Dental Insurance	2,033	2,033.64	0.00	2,033.64	(0.64)
220	Social Security	12,972	12,055.44	518.91	12,574.35	397.65
225	Medicare	3,034	3,019.60	121.35	3,140.95	(106.95)
290	Flexible Spending Account	0	0.00	0.00	0.00	-
	<b>Payroll</b>	<b>267,206</b>	<b>252,000.69</b>	<b>9,009.70</b>	<b>261,010.39</b>	<b>6,195.61</b>
341	Telephone	438	438.48	0.00	438.48	(0.48)
342	Software Purch. & Licenses	3,431	3,676.20	0.00	3,676.20	(245.20)
360	Janitorial Service	0	0.00	250.00	250.00	(250.00)
410	Electricity	6,579	4,581.40	393.80	4,975.20	1,603.80
411	Heating Oil	3,222	2,720.46	573.43	3,293.89	(71.89)
412	Water Usage	446	386.95	33.65	420.60	25.40
430	Equipment Maint. Contracts	2,798	2,465.16	68.26	2,533.42	264.58
434	Water Supplies	49	15.89	0.00	15.89	33.11
442	Trash Container Services	1,044	1,279.26	0.00	1,279.26	(235.26)
560	Dues and Subscriptions	1,025	812.30	169.00	981.30	43.70
613	Community Programs	2,167	1,758.50	763.72	2,522.22	(355.22)
625	Postage	167	161.79	0.00	161.79	5.21
626	Library Supplies	2,350	1,632.37	948.74	2,581.11	(231.11)
627	Automation Supplies	0	0.00	0.00	0.00	-
630	Building Maint. & Repair	1,976	3,025.43	45.96	3,071.39	(1,095.39)
631	Equipment Maint. & Repair	2,931	1,493.93	1,433.00	2,926.93	4.07
640	Custodial Maint. Supplies	450	834.61	29.21	863.82	(413.82)
641	Septic Tank Cleaning	325	325	0.00	325.00	-
650	Grounds Maintenance	1,708	1,685.30	10.50	1,695.80	12.20
670	Books and Media	18,556	15,071.47	4,950.36	20,021.83	(1,465.83)
671	Periodicals	974	939.97	0.00	939.97	34.03
741	Equipment Purchases	150	336.35	4,343.75	4,680.10	(4,530.10)
750	Furniture/Fixture Purchases	0	0.00	0.00	0.00	-
810	Mileage & Tolls	731	358.80	0.00	358.80	372.20
811	Seminars	610	318.56	0.00	318.56	291.44
834	Teen Program Supplies	200	20.98	167.37	188.35	11.65
835	Children's Program Supplies	645	426.65	221.05	647.70	(2.70)
899	Background Checks	25	25.00	0.00	25.00	-
	<b>Other</b>	<b>52,997</b>	<b>44,790.81</b>	<b>14,401.80</b>	<b>59,192.61</b>	<b>(6,195.61)</b>
	<b>Income Grand Total</b>	<b>0</b>	<b>320,203.00</b>		<b>320,203.00</b>	
	<b>Expenses Grand Total</b>	<b>320,203</b>	<b>296,791.50</b>	<b>23,411.50</b>	<b>320,203.00</b>	<b>-</b>

**2023 Aaron Cutler Memorial Library Year End Financial Report:  
Appropriation Account**

BEGINNING BALANCE 12/31/2022	\$ 25,896.58
<b>INCOME</b>	
Appropriation	\$ 320,203.00
Interest	\$ 458.09
<b>Total Income</b>	<b>\$ 320,661.09</b>
<b>EXPENSES</b>	
2023 Appropriation	\$ 296,791.50
2022 Encumbered Expenses	\$ 24,418.11
<b>Total Expense</b>	<b>\$ 321,209.61</b>
ENDING BALANCE 12/31/23	\$ 25,348.06

**2023 Aaron Cutler Memorial Library Year End Financial Report:  
Trustee Fines and Fees Checking**

BEGINNING BALANCE 1/1/23	\$ 16,577.93
<b>INCOME</b>	
Computer Printing	\$ 6.00
Donations--General	\$ 73.57
Donations--Hamilton Memorial Fund	\$ 500.00
Donations--Programming	\$ 1,950.00
FAX	\$ 1.00
Grants--NH Humanities	\$ 300.00
Interest	\$ 106.06
Non-Resident Library Card	\$ 60.00
Photocopies	\$ 28.00
Replacement Material Fees	\$ 201.02
<b>Total Income</b>	<b>\$ 3,225.65</b>
<b>EXPENSES</b>	
Activity Passes	\$ 300.00
Books and Media--Multiple Copies	\$ 81.78
Books and Media--Replacement Copies	\$ 325.43
Gifts, Awards, and Memorials	\$ 694.92
Pavilion Construction	\$ 426.00
Programs--Monthly	\$ 400.00
Programs--Summer Reading Challenge	\$ 4,105.61
Training	\$ 97.66
<b>Total Expense</b>	<b>\$ 6,431.40</b>
ENDING BALANCE 12/31/23	\$ 13,372.18

**2023 Aaron Cutler Memorial Library Year End Financial Report:  
Trustee Savings Account**

BEGINNING BALANCE 1/1/23	\$ 1,014.15
<b>INCOME</b>	
Interest	\$ 0.46
Total Income	\$ 0.46
<b>EXPENSES</b>	
Furniture and Fixtures	\$ 117.95
Total Expense	\$ 117.95
ENDING BALANCE 12/31/23	\$ 896.66

## Trustee of Trust Funds

As required by the statutes, two accounts are established, one for Town Expendable Funds and one for Donated Funds. Both accounts are held in M&T Bank.

Town Expendable Funds ended the year with a total of \$1,518,469.95, an increase of \$476,980.73. There was one new fund established in October, the School Employee Benefits Reserve fund (\$100,000), and there were deposits made in August and October, totaling \$260,000 which were dispersed across the Public Works, Fire Vehicle & Equipment, General Assistance, Property Revaluation and School Capital Improvement funds. There were also a few expenditures in November and December, totaling just over \$35,000, from the Public Works, Beautification and Technology & Communication funds.

Private Donated Funds decreased by \$4,156.64, primarily due to payouts for scholarships to Campbell students. However, there were some donations and expenditures made under the Aaron Cutler Library Maintenance and Memorial funds throughout the year. There was one new Pinecrest Cemetery fund established in December.

Submitted by the Trustees of Trust Funds

John J. Poulos Jr.  
Christine Tremblay  
Dr. Steven Calawa



<u>Account Name</u>	Month End		DEC 2023		<u>Interest</u>	<u>Ending Balance</u>
	<u>Starting Balance</u>	<u>Deposits</u>	<u>Withdrawals</u>	<u>Interest</u>		
<b><i>Town Expendable Trust Funds</i></b>						
Earned Time Accrual Expendable Trust	\$ 60,232.51	\$ -	\$ -	\$ 178.25	\$ 60,410.76	
Town Celebration Fund	\$ 2,499.04	\$ -	\$ -	\$ 7.40	\$ 2,506.44	
Farmland/Development Fund	\$ 163,729.72	\$ -	\$ -	\$ 484.54	\$ 164,214.26	
Fire Facilities Fund	\$ -	\$ -	\$ -	\$ -	\$ -	
School Building Maintenance Cap Reserve Fd	\$ 232,829.50	\$ -	\$ -	\$ 689.03	\$ 233,518.53	
School Education Fund	\$ 160,697.18	\$ -	\$ -	\$ 475.56	\$ 161,172.74	
School Technology Capital Reserve Fund	\$ 78,558.47	\$ -	\$ -	\$ 232.48	\$ 78,790.95	
Public Works Expendable Trust Fund	\$ 77,872.81	\$ -	\$ -	\$ 230.45	\$ 78,103.26	
Library Vacation Accrual Expendable Trust Fund	\$ -	\$ -	\$ -	\$ -	\$ -	
Building Systems Trust Fund	\$ 61,349.54	\$ -	\$ -	\$ 181.56	\$ 61,531.10	
Library Earned Time Accrual Expendable Trust Fund	\$ 8,336.24	\$ -	\$ -	\$ 24.67	\$ 8,360.91	
Fire Vehicle and Equip Repair Fund	\$ 73,766.54	\$ -	\$ -	\$ 218.30	\$ 73,984.84	
Beautification Expendable Trust Fund	\$ 111.07	\$ -	\$ -	\$ 0.33	\$ 111.40	
Technology & Communication Exp Trust Fd	\$ 51,133.51	\$ -	\$ 8,435.20	\$ 151.32	\$ 42,849.63	
School Class Size Reduction Exp Trust Fund	\$ 101,125.28	\$ -	\$ -	\$ 299.27	\$ 101,424.55	
General Assistance Exp Trust Fund	\$ 20,299.72	\$ -	\$ -	\$ 60.07	\$ 20,359.79	
School Capital Improvement Exp Trust Fund	\$ 253,128.11	\$ -	\$ -	\$ 749.10	\$ 253,877.21	
Property Revaluation Expendable Trust Fund	\$ 76,194.05	\$ -	\$ -	\$ 225.49	\$ 76,419.54	
School Employee Benefits Reserve	\$ 100,536.50	\$ -	\$ -	\$ 297.52	\$ 100,834.02	
	<b>\$ 1,522,399.81</b>	<b>\$ -</b>	<b>\$ 8,435.20</b>	<b>\$ 4,505.34</b>	<b>\$ 1,518,469.95</b>	

Town of Litchfield, NH  
Trustees of Trust Funds

Page 2 of 2

<i>Donated Funds</i>	Month End	DEC 2023		continued		Ending Balance
	<u>Starting Balance</u>	<u>Deposits</u>	<u>Withdrawals</u>	<u>Interest</u>	<u>Ending Balance</u>	
Gravestone Repair	\$ 2,904.61	\$ -	\$ -	\$ 8.60	\$ 2,913.21	
Hillcrest Cemetery Funds	\$ 4,206.22	\$ -	\$ -	\$ 12.46	\$ 4,218.68	
Pinecrest Cemetery Funds	\$ 22,905.96	\$ 150.00	\$ -	\$ 67.85	\$ 23,123.81	
Aaron Cutler Library Memorial Fund	\$ 1,993.58	\$ -	\$ -	\$ 5.91	\$ 1,999.49	
Aaron Cutler Library Maintenance Fund	\$ 63,998.51	\$ -	\$ 1,200.00	\$ 189.56	\$ 62,988.07	
Selah Bixby Library Fund	\$ 117.78	\$ -	\$ -	\$ 0.35	\$ 118.13	
John Kennard Library Fund	\$ 577.40	\$ -	\$ -	\$ 1.71	\$ 579.11	
Robert Chase Library Fund	\$ 189.98	\$ -	\$ -	\$ 0.56	\$ 190.54	
School Joyce Choate Memorial Scholarship Fund	\$ 5,116.72	\$ -	\$ -	\$ 15.16	\$ 5,131.88	
School Hesser Scholarship Fund	\$ 4,096.17	\$ -	\$ -	\$ 12.13	\$ 4,108.30	
	<b>\$ 106,106.93</b>	<b>\$ 150.00</b>	<b>\$ 1,200.00</b>	<b>\$ 314.29</b>	<b>\$ 105,371.22</b>	



Proposed Budget  
Litchfield

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

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: January 29, 2024

BUDGET COMMITTEE 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
Derek Bailin	Budget Committee Member	<i>[Signature]</i>
WILLIAM G HAYES	BUDGET COMMITTEE MEMBER	<i>[Signature]</i>
F. Robert HEARY	Selectmen Ref. Budget Comm.	<i>[Signature]</i>
John David Sun	Budget Committee Chair	<i>[Signature]</i>
Scott Joyler	Budget Committee Member	<i>[Signature]</i>
Keri Douglas	Budget Comm. Member	<i>[Signature]</i>
Brian Bourque	Budget Comm. Member	<i>[Signature]</i>
Kate Stevens	Budget Comm. Member	<i>[Signature]</i>

ORIGINAL

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:  
<https://www.proptax.org/>

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



**New Hampshire**  
 Department of  
 Revenue Administration

**2024**  
**MS-737**

**Appropriations**

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2023	Appropriations for period ending 12/31/2023	Selectmen's Appropriations for period ending 12/31/2024 (Recommended)	Selectmen's Appropriations for period ending 12/31/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Not Recommended)
<b>General Government</b>								
4130	Executive	05	\$213,593	\$164,369	\$253,007	\$0	\$253,007	\$0
4140	Election, Registration, and Vital Statistics	05	\$150,212	\$148,322	\$154,735	\$0	\$154,735	\$0
4150	Financial Administration	05	\$635,659	\$627,590	\$610,596	\$0	\$610,596	\$0
4152	Property Assessment	05	\$29,244	\$27,330	\$27,522	\$0	\$27,522	\$0
4153	Legal Expense	05	\$33,546	\$25,721	\$20,500	\$0	\$20,500	\$0
4155	Personnel Administration	05	\$669,336	\$941,044	\$842,272	\$0	\$842,272	\$0
4191	Planning and Zoning	05	\$28,192	\$42,910	\$49,412	\$0	\$49,412	\$0
4194	General Government Buildings	05	\$265,767	\$275,766	\$289,836	\$0	\$289,836	\$0
4195	Cemeteries	05	\$13,461	\$13,887	\$15,457	\$0	\$15,457	\$0
4196	Insurance Not Otherwise Allocated	05	\$80,036	\$85,886	\$93,436	\$0	\$93,436	\$0
4197	Advertising and Regional Associations	05	\$16,777	\$16,757	\$17,065	\$0	\$17,065	\$0
4198	Contingency		\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government		\$0	\$0	\$0	\$0	\$0	\$0
<b>General Government Subtotal</b>			<b>\$2,135,823</b>	<b>\$2,269,582</b>	<b>\$2,373,838</b>	<b>\$0</b>	<b>\$2,373,838</b>	<b>\$0</b>
<b>Public Safety</b>								
4210	Police	05	\$1,766,525	\$1,992,305	\$2,062,569	\$0	\$2,062,569	\$0
4215	Ambulances	05	\$93,253	\$74,000	\$93,650	\$0	\$93,650	\$0
4220	Fire	05	\$1,031,839	\$1,099,786	\$1,118,706	\$0	\$1,118,706	\$0
4240	Building Inspection	05	\$96,460	\$95,964	\$98,138	\$0	\$98,138	\$0
4290	Emergency Management	05	\$7,316	\$7,227	\$19,026	\$0	\$19,026	\$0
4299	Other Public Safety		\$0	\$0	\$0	\$0	\$0	\$0
<b>Public Safety Subtotal</b>			<b>\$2,995,393</b>	<b>\$3,269,282</b>	<b>\$3,392,089</b>	<b>\$0</b>	<b>\$3,392,089</b>	<b>\$0</b>



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2023	Appropriations for period ending 12/31/2023	Selectmen's Appropriations for period ending 12/31/2024 (Recommended)	Selectmen's Appropriations for period ending 12/31/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Not Recommended)
<b>Airport/Aviation Center</b>								
4301	Airport Administration		\$0	\$0	\$0	\$0	\$0	\$0
4302	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
4309	Other Airport		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Airport/Aviation Center Subtotal</b>		\$0	\$0	\$0	\$0	\$0	\$0
<b>Highways and Streets</b>								
4311	Highway Administration	05	\$22,619	\$26,769	\$26,539	\$0	\$26,539	\$0
4312	Highways and Streets	05	\$860,955	\$906,296	\$863,363	\$0	\$863,363	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	05	\$5,505	\$8,800	\$8,000	\$0	\$8,000	\$0
4319	Other Highway, Streets, and Bridges		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Highways and Streets Subtotal</b>		\$889,079	\$941,865	\$897,902	\$0	\$897,902	\$0
<b>Sanitation</b>								
4321	Sanitation Administration	05	\$485,274	\$475,108	\$488,467	\$0	\$488,467	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0	\$0	\$0
4324	Solid Waste Disposal		\$0	\$0	\$0	\$0	\$0	\$0
4325	Solid Waste Facilities Clean-Up		\$0	\$0	\$0	\$0	\$0	\$0
4326	Sewage Collection and Disposal		\$0	\$0	\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Sanitation Subtotal</b>		\$485,274	\$475,108	\$488,467	\$0	\$488,467	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2023	Appropriations for period ending 12/31/2023	Selectmen's Appropriations for period ending 12/31/2024 (Recommended)	Selectmen's Appropriations for period ending 12/31/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Not Recommended)
<b>Water Distribution and Treatment</b>								
4331	Water Administration		\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0
4335	Water Treatment		\$0	\$0	\$0	\$0	\$0	\$0
4338	Water Conservation		\$0	\$0	\$0	\$0	\$0	\$0
4339	Other Water		\$0	\$0	\$0	\$0	\$0	\$0
<b>Water Distribution and Treatment Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Electric</b>								
4351	Electric Administration		\$0	\$0	\$0	\$0	\$0	\$0
4352	Generation		\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0
<b>Electric Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Health</b>								
4411	Health Administration	05	\$29,265	\$30,685	\$31,240	\$0	\$31,240	\$0
4414	Pest Control		\$10,409	\$20,504	\$0	\$0	\$0	\$0
4415	Health Agencies and Hospitals		\$20,600	\$20,600	\$0	\$0	\$0	\$0
4419	Other Health		\$0	\$0	\$0	\$0	\$0	\$0
<b>Health Subtotal</b>			<b>\$60,274</b>	<b>\$71,789</b>	<b>\$31,240</b>	<b>\$0</b>	<b>\$31,240</b>	<b>\$0</b>



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2023	Appropriations for period ending 12/31/2023	Selectmen's Appropriations for period ending 12/31/2024 (Recommended)	Selectmen's Appropriations for period ending 12/31/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Not Recommended)
<b>Welfare</b>								
4441	Welfare Administration		\$0	\$0	\$0	\$0	\$0	\$0
4442	Direct Assistance		\$0	\$0	\$0	\$0	\$0	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445	Vendor Payments		\$19,129	\$0	\$0	\$0	\$0	\$0
4449	Other Welfare		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Welfare Subtotal</b>		<b>\$19,129</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Culture and Recreation</b>								
4520	Parks and Recreation	05	\$126,624	\$138,540	\$139,755	\$0	\$139,755	\$0
4550	Library	05	\$320,203	\$320,203	\$325,466	\$0	\$325,466	\$0
4583	Patriotic Purposes	05	\$1,976	\$2,000	\$2,000	\$0	\$2,000	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Culture and Recreation Subtotal</b>		<b>\$448,803</b>	<b>\$460,743</b>	<b>\$467,221</b>	<b>\$0</b>	<b>\$467,221</b>	<b>\$0</b>
<b>Conservation and Development</b>								
4611	Conservation Administration	05	\$2,820	\$2,821	\$3,620	\$0	\$3,620	\$0
4612	Purchase of Natural Resources		\$0	\$0	\$0	\$0	\$0	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0	\$0	\$0
4631	Redevelopment and Housing Administration		\$0	\$0	\$0	\$0	\$0	\$0
4632	Other Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651	Economic Development Administration		\$0	\$0	\$0	\$0	\$0	\$0
4652	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
4659	Other Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Conservation and Development Subtotal</b>		<b>\$2,820</b>	<b>\$2,821</b>	<b>\$3,620</b>	<b>\$0</b>	<b>\$3,620</b>	<b>\$0</b>



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2023	Appropriations for period ending 12/31/2023	Selectmen's Appropriations for period ending 12/31/2024 (Recommended)	Selectmen's Appropriations for period ending 12/31/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Not Recommended)
<b>Debt Service</b>								
4711	Principal - Long Term Bonds, Notes, and Other Debt	05	\$110,000	\$110,000	\$110,000	\$0	\$110,000	\$0
4721	Interest - Long Term Bonds, Notes, and Other Debt	05	\$125,558	\$125,558	\$118,673	\$0	\$118,673	\$0
4723	Interest on Tax and Revenue Anticipation Notes	05	\$0	\$1	\$1	\$0	\$1	\$0
4790	Other Debt Service Charges		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Debt Service Subtotal</b>		<b>\$235,558</b>	<b>\$235,559</b>	<b>\$228,674</b>	<b>\$0</b>	<b>\$228,674</b>	<b>\$0</b>
<b>Capital Outlay</b>								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$656,899	\$656,899	\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Capital Outlay Subtotal</b>		<b>\$656,899</b>	<b>\$656,899</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Operating Transfers Out</b>								
4911	To Revolving Funds		\$0	\$0	\$0	\$0	\$0	\$0
4912	To Special Revenue Funds		\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Funds		\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Airport Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Electric Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914O	To Other Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Sewer Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914W	To Water Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4919	To Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Operating Transfers Out Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Operating Budget Appropriations</b>			<b>\$7,883,051</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,883,051</b>	<b>\$0</b>





Special Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2024 (Recommended) (Not Recommended)	Selectmen's Appropriations for period ending 12/31/2024 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0
4916	To Expendable Trusts	09	\$25,000	\$0	\$25,000	\$0
			<i>Purpose: Property Revaluation Expendable Trust Fund</i>			
4916	To Expendable Trusts	10	\$25,000	\$0	\$25,000	\$0
			<i>Purpose: Establish ETF, Add Funds &amp; Name Agents</i>			
<b>Total Proposed Special Articles</b>			<b>\$50,000</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$0</b>



Individual Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for Appropriations for period ending 12/31/2024 (Recommended) (Not Recommended)	Selectmen's Appropriations for Appropriations for period ending 12/31/2024 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 12/31/2024 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 12/31/2024 (Recommended) (Not Recommended)
4210	Police	11	\$42,012	\$0	\$42,012	\$0
			<i>Purpose: Police Contract</i>			
4210	Police	12	\$70,000	\$0	\$0	\$70,000
			<i>Purpose: Replacement Police Cruiser</i>			
4312	Highways and Streets	13	\$75,945	\$0	\$75,945	\$0
			<i>Purpose: Addition of Fulltime Highway Worker</i>			
4415	Health Agencies and Hospitals	06	\$22,350	\$0	\$22,350	\$0
			<i>Purpose: Human Services and Health Agencies</i>			
4550	Library	08	\$10,696	\$0	\$0	\$10,696
			<i>Purpose: Additional Assistant Librarian Hours</i>			
4902	Machinery, Vehicles, and Equipment	07	\$29,567	\$0	\$29,567	\$0
			<i>Purpose: Plow Truck Lease Purchase</i>			
<b>Total Proposed Individual Articles</b>			<b>\$250,570</b>	<b>\$0</b>	<b>\$169,874</b>	<b>\$80,696</b>



**New Hampshire**  
 Department of  
 Revenue Administration

**2024**  
**MS-737**

**Revenues**

Account	Source	Article	Actual Revenues for period ending 12/31/2023	Selectmen's Estimated Revenues for period ending 12/31/2024	Budget Committee's Estimated Revenues for period ending 12/31/2024
<b>Taxes</b>					
3120	Land Use Change Taxes for General Fund	05	\$0	\$35,000	\$35,000
3180	Resident Taxes		\$0	\$0	\$0
3185	Yield Taxes	05	\$1,552	\$2,000	\$2,000
3186	Payment in Lieu of Taxes	05	\$28,732	\$25,494	\$25,494
3187	Excavation Tax	05	\$2,963	\$4,000	\$4,000
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	05	\$15,500	\$22,500	\$22,500
			<b>\$48,747</b>	<b>\$88,994</b>	<b>\$88,994</b>
<b>Licenses, Permits, and Fees</b>					
3210	Business Licenses and Permits	05	\$2,890	\$1,850	\$1,850
3220	Motor Vehicle Permit Fees	05	\$1,928,076	\$1,887,500	\$1,887,500
3230	Building Permits	05	\$38,717	\$39,800	\$39,800
3290	Other Licenses, Permits, and Fees	05	\$30,846	\$31,300	\$31,300
			<b>\$2,000,529</b>	<b>\$1,960,450</b>	<b>\$1,960,450</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>\$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	05	\$805,580	\$800,000	\$800,000
3353	Highway Block Grant	05	\$203,089	\$200,000	\$200,000
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement	05	\$162	\$162	\$162



**New Hampshire**  
 Department of  
 Revenue Administration

**2024**  
**MS-737**

**Revenues**

Account	Source	Article	Actual Revenues for period ending 12/31/2023	Selectmen's Estimated Revenues for period ending 12/31/2024	Budget Committee's Estimated Revenues for period ending 12/31/2024
<b>State Sources</b>					
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	05	\$657,274	\$350	\$350
	<b>State Sources Subtotal</b>		<b>\$1,666,105</b>	<b>\$1,000,512</b>	<b>\$1,000,512</b>
<b>Charges for Services</b>					
3401	Income from Departments	05	\$31,353	\$17,273	\$17,273
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>\$31,353</b>	<b>\$17,273</b>	<b>\$17,273</b>
<b>Miscellaneous Revenues</b>					
3500	Special Assessments		\$0	\$0	\$0
3501	Sale of Municipal Property	05	\$77,357	\$1	\$1
3502	Interest on Investments	05	\$152,683	\$88,000	\$88,000
3503	Other		\$0	\$0	\$0
3504	Fines and Forfeits		\$400	\$0	\$0
3506	Insurance Dividends and Reimbursements		\$0	\$0	\$0
3508	Contributions and Donations		\$0	\$0	\$0
3509	Revenue from Misc Sources Not Otherwise Classified	05	\$15,040	\$14,051	\$14,051
	<b>Miscellaneous Revenues Subtotal</b>		<b>\$245,480</b>	<b>\$102,052</b>	<b>\$102,052</b>
<b>Interfund Operating Transfers In</b>					
3911	From Revolving Funds		\$0	\$0	\$0



Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2023	Selectmen's Estimated Revenues for period ending 12/31/2024	Budget Committee's Estimated Revenues for period ending 12/31/2024
<b>Interfund Operating Transfers In</b>					
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		\$0	\$0	\$0
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
	<b>Interfund Operating Transfers In Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Financing Sources</b>					
3934	Proceeds from Long-Term Notes/Bonds/Other Sources		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	09, 10, 07	\$135,000	\$79,567	\$79,567
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
	<b>Other Financing Sources Subtotal</b>		<b>\$135,000</b>	<b>\$79,567</b>	<b>\$79,567</b>
	<b>Total Estimated Revenues and Credits</b>		<b>\$4,127,214</b>	<b>\$3,248,848</b>	<b>\$3,248,848</b>



Budget Summary

Item	Selectmen's Period ending 12/31/2024 (Recommended)	Budget Committee's Period ending 12/31/2024 (Recommended)
Operating Budget Appropriations	\$7,883,051	\$7,883,051
Special Warrant Articles	\$50,000	\$50,000
Individual Warrant Articles	\$250,570	\$169,874
Total Appropriations	\$8,183,621	\$8,102,925
Less Amount of Estimated Revenues & Credits	\$3,248,848	\$3,248,848
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$4,934,773</b>	<b>\$4,854,077</b>



Supplemental Schedule

<b>1. Total Recommended by Budget Committee</b>	<b>\$8,102,925</b>
<b>Less Exclusions:</b>	
2. Principal: Long-Term Bonds & Notes	\$0
3. Interest: Long-Term Bonds & Notes	\$0
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (Sum of Lines 2 through 5 above)	\$0
<b>7. Amount Recommended, Less Exclusions (Line 1 less Line 6)</b>	<b>\$8,102,925</b>
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$810,293
<b>Collective Bargaining Cost Items:</b>	
9. Recommended Cost Items (Prior to Meeting)	\$42,012
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
<b>12. Bond Override (RSA 32:18-a), Amount Voted</b>	<b>\$0</b>
<b>Maximum Allowable Appropriations Voted at Meeting:</b>	
<b>(\$8,913,218)</b>	
<i>(Line 1 + Line 8 + Line 11 + Line 12)</i>	

**Town of Litchfield, NH  
Deliberative Session  
February 3, 2024  
Campbell High School**

**Date Approved:** 2/15/2024

**In Attendance:**

**Moderator:** John Brunelle, presiding

**Select Board Members:** Robert Leary, Chair; Kim Queenan, Vice Chair; Stephen Gannon; Kevin Lynch; and Steven Webber

**Town Administrator:** Kim Kleiner

**Town Clerk:** Terri Briand

**Attorney for the Town:** Naomi Butterfield

**Budget Committee Members:** John David Son, Chair; Kate Stevens, Vice Chair; Derek Barka; Brian Bourque; Keri Douglas; William Hayes; Scott Taylor; Robert Leary, Select Board Representative; Andrew Cutter, School Board Representative

**A. Call to Order:**

Mr. Brunelle called the meeting to order at 10:00 am, followed by the Pledge of Allegiance.

Mr. Brunelle said Mr. Perry was away on business, so he was asked to fill in. Mr. Brunelle noted that this was his first time moderating and asked the residents to excuse any mistakes. He welcomed everyone to the deliberative session for the Town of Litchfield.

Mr. Brunelle mentioned that smoking is not permitted anywhere on school property. The restrooms are located outside these doors to the front of the building on the right-hand side. The emergency exits are where the residents come through to the back door and the two sides. Mr. Brunelle noted that food and drinks are not allowed in the auditorium, but special consideration would be granted to people who must speak and are on stage.

Mr. Brunelle asked that people turn off their cell phones or silence them.

Mr. Brunelle commented that only those allowed to vote might sit in the center or on the left. Those not allowed to vote must sit to the right as they enter.

Mr. Brunelle invited Chairman Leary to introduce the Select Board members.

Selectman Robert Leary, Chair, introduced the Select Board:

- a. Robert Leary, Chair
- b. Kim Queenan, Vice-Chair
- c. Stephen Gannon
- d. Kevin Lynch,
- e. Steven Webber



Mr. Leary also introduced the following:

- a. Attorney Naomi Butterfield from The Mitchell Municipal Group
- b. Kim Kleiner, Town Administrator
- c. Karen White, Finance Director/Assistant Town Administrator
- d. Terri Briand, Town Clerk/Tax Collector
- e. Daniel Jones, Police Chief
- f. Dennis Tessier, Police Captain
- g. Doug Nicoll, Fire Chief
- h. Kevin Brown, Road Agent
- i. David Mellen, Transfer Station Manager
- j. John Brunelle, IT Director
- k. Vicki Varick, Librarian
- l. Litchfield Community Television Staff (LCTV)

Mr. Leary introduced the Budget Committee:

- a. John David Son, Chair
- b. Kate Stevens, Vice-Chair
- c. Derek Barka
- d. Brian Bourque
- e. Keri Douglas
- f. William Hayes
- g. Scott Taylor
- h. Robert Leary, Selectman Representative
- i. Andrew Cutter, School Board Representative

Mr. Brunelle went over the rules and procedures of the Deliberative Session.

- a. The goal of today is to review, discuss, and amend as necessary the warrant articles presented by the Select Board and the Budget Committee for the taxpayers' votes on voting day.
- b. Mr. Brunelle read the Moderator's rules and announced that the election would be held on March 12, 2024, from 7:00 am to 7:00 pm at the CHS gymnasium.
- c. If they make no amendments to these warrant articles, they will appear on the ballot as you see today.
- d. If they do make amendments, they will appear on the ballot as you amend them today for this deliberative session,
- e. If someone wishes to speak, they must come up to the microphone and provide their name and address for the record.
- f. If the Board and Committee members wish to talk, they must come up to the podium; if they want to provide a comment or amendment as a citizen, they must go to the microphone on the floor.

Note: The Deliberative Session's business order is sometimes conducted out of the warrant articles' numeric sequence. Recording activity in chronological order would make the minutes challenging to follow; therefore, the articles will be listed, with action taken thereon, in the order in which they were listed on the warrant.

As customary, Mr. Brunelle asked voters if they favored allowing non-voters and employees of the Town who were in attendance to comment during the meeting.

The majority favored allowing non-voters and Town employees to comment during the Deliberative Session.

**B. Business**

**Article 1 - Election of Officers**

Mr. Brunelle read off the positions that would show up on the ballots.

Position	Positions	Term Length
Town Moderator	1	Three years
Selectmen	1	Three years
Budget Committee	2	Three years

Cemetery Trustee	1	Three years
Checklist Supervisor	1	Six years
Trustee of Trust Funds	1	Three years
Library Trustee	1	Three years
Library Trustee	1	One year

**Article 2 - Zoning Amendment No. 1**

Are you in favor of adopting Amendment No. 1 as proposed by the Planning Board for the Town of Litchfield Zoning Ordinance as follows?

Amend Section 504.00 Home Occupations to provide clearer standards for all home occupations, to distinguish between home occupations that require Planning Board approval and those that do not require Planning Board approval, and to provide specific standards for family and adult day care-related home businesses.

**NOTE:**

Recommended by the Planning Board (5-0-0)

Kate Stevens, Vice-Chair of the Planning Board, mentioned that she would speak a little about this amendment. She noted that the Planning Board put the article forward to clarify some questions on home occupations. Ms. Stevens stated that a Home Occupation is a business that can be operated on a residential property under certain conditions to provide opportunities for residents to pursue their economic interests while protecting the area’s residential character. She mentioned that the amendment is intended to provide more precise standards for all Home Occupations and distinguish between Home Occupations that require Planning Board approval and those that do not require Planning Board approval. It also will provide standards for family and adult daycare businesses. Ms. Stevens commented that daycares typically involve more traffic and often include outdoor activities.

No questions were asked.

Mr. Brunelle mentioned that Article 2 would be presented as written.

**Article 3 - Zoning Amendment No. 2**

Are you in favor of adopting Amendment No. 2 as proposed by the Planning Board for the Town of Litchfield Zoning Ordinance as follows?

Amend Section 1100.00 Floodplain Conservation District to address changes to the National Flood Insurance Program related to Floodplain Development as recommended by the NH Office of Planning and Development.

**NOTE:**

Recommended by the Planning Board

Ms. Stevens stated that Litchfield’s Floodplain Conservation District Ordinance is an overlay intended to ensure that floodplain areas will not endanger other residents and businesses within the floodplain and will not result in increased flood levels during a flood event. She noted that the Town must have an up-to-date floodplain ordinance by the Federal Emergency Management Agency or FEMA, for the Town’s residents and businesses to obtain flood insurance.

The amendment addresses recent changes to the National Flood Insurance program related to floodplain development. The New Hampshire Office of Planning and Development identified the changes during the review.

No questions were asked.

Mr. Brunelle mentioned that Article 3 would be presented as written.

**Article 4 – Zoning Amendment No. 3**

Are you in favor of adopting Amendment No. 3 as proposed by the Planning Board for the Town of Litchfield Zoning Ordinance as follows?

Amend Section 2200.00 Stormwater Management Ordinance to establish minimum stormwater management requirements and procedures to minimize damage to public and private property and infrastructure; safeguard the public health, safety, environment, and general welfare; protect aquatic resources and wildlife habitat; protect the quality and health of water resources; conserve groundwater supplies; and, foster climate change resiliency.

**NOTE:**

Recommended by Planning Board

Ms. Stevens commented that the proposed stormwater management ordinance would be a new ordinance that would apply to all development that disturbs one acre of land or more. This ordinance aims to establish stormwater management requirements to minimize damage to public and private property, protect the quality and health of Litchfield wetlands, ponds, streams, and the Merrimack River, help conserve groundwater supplies, and foster climate change resilience.

Ms. Stevens noted that the proposed ordinance would require a stormwater management permit for any land-disturbing activity, including clearing, grading, or excavation that results in disturbance to one acre of land or more, and authorize the Planning Board to administer the ordinance. She mentioned that the ordinance would not apply to normal maintenance and improvement in agricultural land, existing residential landscaping, gardens, or lawn areas, or the installation of fencing that will not substantially alter existing terrain or drainage patterns.

Ms. Stevens added that regular maintenance and improvements to town roads and drainage systems, emergency repairs, and any stormwater management system by the Town. This is something that the Highway Department and the Town offices have been working very hard to get into place.

No questions were asked.

Mr. Brunelle mentioned that Article 4 would be presented as written.

**Article 5 – Operating Budget**

Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth in the budget posted with the warrant or as amended by the vote of the first session, for the purposes set forth therein, totaling **\$7,883,051**. Should this article be defeated, the default budget shall be **\$7,874,828**, which is the same as last year, with certain adjustments required by previous action of the Town of Litchfield or by Law, or the governing body may hold one special meeting in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only—estimated 2024 tax rate impact: **\$0.09**.

**NOTE:**

Recommended by Board of Selectmen **(5-0-0)**

Recommended by Budget Committee **(9-0-0)**

John David Son, Chairman of the Budget Committee, commented that he would walk the residents through the process they used to get to the proposed Operating Budget.

- a. The Select Board began its budget process in August after receiving the proposed budget from the Department Heads. The proposed budget was \$8,291,896. This represented a 7.94% increase and **\$313,495** over the Tax Cap. Total reductions made by the Board of Selectmen during their process was **\$408,742**.
- b. The Budget Review process began with Town reviews on the following dates:
  - 1. 9/28/23
  - 2. 10/5/23

- c. The Select Board delivered a budget to the Budget Committee after the Select Board meeting on 10/13/23 for **\$7,996,915**, which was over the tax cap by \$530.
- d. This represented a **4.10% increase over FY2023's** approved budget of **\$7,681,829**.
- e. The Budget Committee voted on the Town Budget on 10/19/23.  
 Actions taken included:
  - i. Police Administration: **(\$70,000)**
  - ii. Fire Department: **(\$14,000)**
  - iii. Parks and Recreation **(\$8,000)**
  - iv. Library **(\$6,550)**
  - v. Information Technology **(\$2,400)**
- f. The Budget Committee reduced additional various budget lines by a total of **(\$12,915)** Total Budget Committee Reductions were **\$113,865**.
- g. The total revised Town Budget was **\$7,883,051**.

**Budget Hearing**

- a. The Budget Committee must legally present an operating budget below the tax cap at the annual Budget Hearing.
- b. The Committee can only recommend passing warrant articles that, combined with the operating budget, do not exceed the tax cap.

**Town Deliberative**

- a. If a warrant article with appropriations is amended at Town Deliberative, the Committee will revise its recommendation
  - i. An amended operating budget at Deliberative is no longer the Budget Committee's presented budget.
  - ii. The Committee will revoke their recommendation of the article.
    - 1. In that case, the Committee may vote to recommend the amended budget regardless of the tax cap.

**Overall**

- a. The Town Budget is **\$7,883,051**
- b. 2.62% over the 2023 Approved Budget of **\$7,681,829**
- c. The budget is **(\$141,334)** under Tax Cap

Article	Tax Impact	No Tax Impact	Balance
Operating Budget as Proposed	\$7,883,051	\$0.00	-\$141,334
6 - Health Agencies	\$22,350.00	\$0.00	-\$118,984
7 - Plow Truck Lease	\$0.00	\$29,567.00	-\$118,984
8 - Additional Librarian Hours	\$10,696.00	\$0.00	-\$108,288
9 - Property Revaluation	\$0.00	\$25,000.00	-\$108,288
10 - Recreation Expendable Trust	\$0.00	\$25,000.00	-\$108,288
11 - Police Contract	\$42,012.00	\$0.00	-\$66,276
12 - Police Cruiser and Upfit	\$70,000.00	\$0.00	-\$3,724
13 - Fulltime Highway Worker	\$75,945.00	\$0.00	-\$79,669
14 - Litchfield Community Power	\$0.00	\$0.00	\$0.00
15 - Easement	\$0.00	\$0.00	\$0.00
<b>Total Gross Appropriation</b>	<b>\$8,104,054</b>	<b>\$79,567.00</b>	

Mr. Son asked if there were any questions.

- a. Vicki Varick, Library Director, 23 Brenton Street  
 Ms. Varick said that she wanted to amend the article and add **\$4,523** to the Operating Budget specifically for the library to bring the new total to **\$7,887,574**.

Mr. Brunelle read the amendment to everybody. Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth in the budget posted with the warrant or as amended by the vote of the first session, for the purposes set forth therein, totaling **\$7,887,574**. Should this article be defeated, the default budget shall be **\$7,874,828**, which is the same as last year with certain adjustments required by previous action of the Town of Litchfield or by Law, or the governing body may hold one special meeting in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only—estimated 2024 tax rate impact: \$0.09.

Ms. Varick commented that, as they saw previously, during the budget process, the Budget Committee reduced the number of % of the Town Budgets by a straight 2%. It was her understanding that this was done mainly to leave enough money under the tax cap for the Budget Committee to be able to support a number of warrant articles.

Ms. Varick mentioned that 2% for the library amounted to **\$6,550**. She and the Library Board of Trustees were able to find places to reduce the budget by **\$2,297** without affecting services. Ms. Varick and the Board requested support to add the remaining **\$4,523** for the library to the Town operating budget. This would prevent them from impacting the community by cutting services. If the money is not added back into the budget, then the library, print, and digital materials will be reduced by 24%, programming by 36%, and Patriot communication platforms, which include the weekly newsletter and the option for people to attend programs virtually by 100%.

Ms. Varick stated that they understand the Town operating budget is a bottom-line budget, and should the amendment pass, the Select Board could, in theory, use the money for another purpose. She noted that this has never happened in the 25 years that she has served at the library.

b. Greg Richardson, 14, Mike Lane

Mr. Richardson said his question was regarding why Litchfield is constantly fighting over the Town's operating and School District budgets. He noted that the Town appears to be running against the tax cap every year, needs to improve, and all Departments are being cut. He asked the Budget Committee and the Select Board to devise a plan to get ahead of the issue.

Mr. Richardson acknowledged that the costs for services are increasing every year. The same service last year is going to cost more this year. He asked if there were expenditures that the Town could make that would reduce how much the services cost.

Selectman Leary stated that the Town has a tax cap they cannot go over. He noted that the Select Board could go over the tax cap, but the Budget Committee must cut it back down. Mr. Leary pointed out that the Budget Committee does its job; they do it every year. Mr. Leary added that he supported the amendment and hoped the residents would support it.

Mr. Brunelle asked for a vote on the amendment. Most of the residents in attendance voted to support the amendment.

c. William Barrett, 53, Pilgrim Drive.

Mr. Barrett asked the Committee to put the slide up that showed the over and under. He said his question was regarding the budget and what would happen if they ended up over the tax cap.

Mr. Son mentioned that his understanding, based on the slide, is that their obligation as a Budget Committee is to bring forward a budget that is under the tax cap, which they have done. He asked for the Town or legal counsel to provide their input regarding the Budget Committee's legal obligation regarding the vote that just occurred.

Ms. Butterfield, the legal counsel, said that if the budget is amended, the approval by the Budget Committee is rescinded, but as the legislative body, the taxpayers can pass a budget over the tax cap. It is their budget.

Mr. Barrett commented that the slide provided great information but added that it would not be on the ballot. He was concerned with how people would vote without seeing the slide. Mr. Brunelle mentioned that there would be a voter's guide with the information.

Mr. Son commented that he wanted to take a second and recognize some members who were up there but would not be returning. He recognized Mr. Barka for his service to the Budget Committee for the last three years and thanked him for his dedication to the Town. He recognized Mr. Webber and thanked him for his service and dedication to the Select Board and the Town over the last few years.

Mr. Brunelle mentioned that Article 5 would be presented as amended.

**Article 6 – Human Services & Health Agencies**

Shall the Town vote to raise and appropriate \$22,350 to support Human Services and Health Agencies providing services to the Town of Litchfield? Estimated 2024 tax rate impact: \$0.02 (Majority Vote required)

**NOTE:**

Recommended by Board of Selectmen(5-0-0)

Recommended by Budget Committee (8-1-0)

Selectman Webber commented that Article 6 was an article they bring forth every year to help the under-resourced individuals and families within the community. He noted that they get agency requests from the Town every year. They have, under warrant, a Committee put together: a Welfare Officer, a Health Officer, and a citizen. The Committee looks at the requests from these agencies, and they decide how the funds are used to help Litchfield residents. The Committee will come before the Select Board and recommend how the funds should be distributed. He noted that the funds would be used for mental health, housing, food, and heating.

Human Services & Health Agencies			
American Red Cross	\$2,500	Greater Nashua Mental Health	\$2000
Big Brothers & Sisters	\$500	Home Care & Hospice	\$6,500
Bridges	\$1,200	Lamprey Health Care	\$800
CASA	\$750	Meals on Wheels	\$2,600
Family Promise	\$5,000	United Way 211	\$500
		<b>Total</b>	<b>\$22,350</b>

a. Tim McFadden, 31 Wood Hawk Way

Mr. McFadden asked if the amount requested this year was like last year's request and wanted to know if the amount was included in the budget that the taxpayers will vote on. Mr. Webber said the amounts are similar, but the amount is not included in the budget; it is a warrant article.

Mr. Brunelle said that Article 6 would be presented as written.

**Article 7 – Plow Truck Lease**

To see if the Town will vote to authorize the Selectmen to enter into a six-year lease-purchase agreement for the sum of \$177,402.00 for a lease-purchasing A plow truck with equipment attachments for the Highway Department and to raise and appropriate the sum of \$29,567 for the first year's payment for that purpose. The first year's fee of 29,567 shall come from the unassigned fund balance, and taxes will raise no amount. The lease agreement contains an escape clause. The estimated tax impact for 2024 is zero cents. The estimated tax impact in 2025 is \$0,02. A majority vote is required.

**NOTE:**

Recommended by Board of Selectmen(5-0-0)

Recommended by Budget Committee (7-2-0)

Selectman Lynch mentioned that the truck replaced one of the old trucks. He noted that every year, they try to get a new truck. Mr. Lynch commented that they have trucks that do not require a CDL but are big enough to do what they need. He stated that one of the issues is that they cannot get the drivers who have their CDL.

a. Tim McFadden, 31 Wood Hawk Way

Mr. McFadden asked how many trucks the Town has. Mr. Lynch said they had eight trucks, but they were not all big trucks. Mr. McFadden asked how much the actual purchase price of the truck is and how much of it is the leasing cost. Mr. Lynch said the cost of the truck is approximately \$177,000.

Town Administrator Kim Kleiner commented that the total amount being financed is \$149,659.50. The financing cost is the difference between the \$177,402 and the \$149,659.50.

Mr. Brunelle said that Article 7 would be presented as written.

**Article 8 – Additional Assistant Librarian Hours**

Shall the Town vote to increase the weekly hours of the Assistant Librarian #2 position from 8 hours per week to 24 hours per week, effective April 1, 2024, for an estimated annual wage, benefit, and other related costs of \$14,563 and further vote to raise and appropriate the sum of \$10,696 for wage, benefit, and other related costs for the period of April 1, 2024, to December 31, 2024. Estimated 2024 tax rate impact: \$.01 (Majority Vote required)

Wages and Benefits	2024	2025
Wages	\$9,936	\$13,612
SSI	\$616	\$844
Medicare	\$144	\$197
Total	\$10,696	\$14,653

**NOTE:**

Recommended by Board of Selectmen (5-0-0)

Recommended by Budget Committee (4-5-0)

Donna Ferguson, Library Trustee, mentioned that the library assistant library position of eight hours per week is primarily spent filling in for other staff during illnesses and vacations, supporting all other Departments during busy times, and functioning as senior staff, when the librarians are not in the building.

Ms. Ferguson stated that increasing the position to 24 hours per week will allow the assistant to provide hours to children’s services where the need for additional help has become critical as attendance numbers continue to increase.

Ms. Ferguson commented that using the assistant librarian’s additional hours will allow the library to provide additional story time during the week and help alleviate some crowds by dispersing some families to another storytime. The extra hours will allow children’s services to offer programs for 6- to 8-year-olds.

Ms. Ferguson mentioned that the outreach to the greater community promotes the library and its services and demonstrates the importance of literacy beginning at a young age. It also puts an assistant librarian at the Children’s desk on some evenings, where they can assist patrons without limitations.

Ms. Ferguson noted that the library in Litchfield is a continuous hub of activity and social connections. It is a gathering place for residents and a haven for many new families. It is where children and adults make their first connections to the community and form long-lasting bonds.

a. William Barrett, 53, Pilgrim Drive

Mr. Barrett commented that one of the things he enjoys about the slides is the supporting info of the recommendations or not recommendations. He asked to hear from the Budget Committee members who did not support the warrant article

and why they did not support it.

Mr. Son commented that part of our not recommending the warrant article had to do with the tax cap they discussed earlier and trying to stay under that tax cap. He noted that the Town would have been under the tax cap by \$1,000 if everything had passed. It would have put us over that tax cap if they had supported this article. So, when they were going through all the articles, they had to decide what they could and could not support. He acknowledged that there is value to the warrant article, but the legal obligations meant that they could not support it.

Mr. Brunelle mentioned that this was one of those examples where the taxpayers, as the voters, have the right to say "yes," which would allow the article to pass. He added that it is essential that if the residents support the article, they come out and vote.

b. Greg Richardson, 14 Mike Lane.

Mr. Richardson stated that this is an example of those strategic options and supporting staffing to allow additional session opportunities instead of a different amendment to increase the building size. He noted that he would happily support this article.

Mr. Brunelle said that Article 8 would be presented as written.

#### **Article 9 – Property Revaluation Expendable Trust Fund**

Shall the Town vote to raise and appropriate \$25,000 to be placed in the Property Revaluation Expendable Trust Fund as previously established? This sum will come from the unassigned fund balance; no amount will be raised from new taxation. Estimated 2024 tax rate impact: \$0.00. (Majority Vote required)

#### **NOTE:**

Recommended by Board of Selectmen (4-1-0)

Recommended by Budget Committee (9-0-0)

Selectman Queenan stated that the constitution and statutes of the state of New Hampshire require that property subject to a tax based on value be revalued at least every five years. The purpose of this article is to maintain property values. She noted that the next property revaluation is due in the year 2025. The cost to do a property revaluation is approximately \$100,000.

Dr. Queenan pointed out that as of December 2023, the Property Revaluation Expendable Trust Fund had a balance of \$76,419.54. The goal is to establish a \$100,000 balance in this fund by 2024. She mentioned that level funding costs over four years would avoid a property tax spike. She commented that by placing \$25,000 into this account annually, the Town will have already set aside the \$100,000 needed to pay for the next property revaluation due in 2025. Without saving for the revaluation, the Town would be responsible for raising the \$100,000 at once, creating a tax spike.

No questions were asked.

Mr. Brunelle said that Article 9 would be presented as written.

#### **Article 10 – Establish a Recreation Expendable Trust Fund**

To see if the Town will vote to establish a Recreation expendable trust fund per RSA 31:19-a for the maintenance and repair of Recreation Equipment, Facilities, and Systems and to raise and appropriate the sum of \$25,000 to be placed in the fund; further to name the Selectmen as agents to expend from the fund. This sum will come from the unassigned fund balance, and no amount is to be raised from taxation. Estimated 2024 tax rate impact: \$0.00 (Majority Vote required)

#### **NOTE:**



Recommended by Board of Selectmen (5-0-0)  
Recommended by Budget Committee (8-1-0)

Peter Ames, Chairman of the Recreation Commission, stated that he appreciated the opportunity to speak to the residents regarding Article 10. Mr. Ames noted that the Recreation Commission is dedicated to ensuring that the fields and facilities in Litchfield are open, accessible, and safe for all residents. He pointed out that this article was proposed to help ensure that things stay in good condition and are safe and available to residents.

Mr. Ames commented that 2/3 of the Rec Commission's budget is dedicated solely to field maintenance. This means that only 1/3 of the budget goes to all the other operations of recreational facilities and assets in Town. Mr. Ames stressed that they have been able to use those funds well to manage issues. The facilities and fields become more vulnerable to an unanticipated significant or even moderate capital expenditure every year.

Mr. Ames acknowledged that the Rec Commission has benefited from much volunteer time. People have dedicated time and skill to help them maintain the recreational assets in Town, and they would not be where they are without the volunteers. He pointed out that the Commission recognizes the aging facilities, notably Talent Hall, and they remain in a spot where one anticipated unanticipated expense would put them in the position of having to close the facility.

Mr. Ames stressed that they are in the middle of winter, and Talent Hall is used daily. He noted that the building is used every day between December and April, and they want to keep it that way. Mr. Ames mentioned that the design of this fund is to be available only for expenses that come up that are not anticipated.

Mr. Ames acknowledged that the fund is not intended for minor maintenance issues they can handle but for something more moderate or significant.

No questions were asked.

Mr. Brunelle said that Article 10 would be presented as written.

**Article 11 - Public Works Expendable Trust Fund**

To see if the Town will vote to approve the cost items included in the collective bargaining agreement reached between the Selectmen and Council 93 of the American Federation of State, County, and Municipal Employees, which calls for the following increases in salaries and benefits at the current staffing level:

Fiscal Year	Estimated Increase
2024	\$42,012
2025	\$39,794
2026	\$36,860

Further, to raise and appropriate \$42,012 for the current fiscal year, such a sum represents the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. The estimated 2024 tax impact is \$0.03. Recommendations are required. (Majority vote required)

**NOTE:**

Recommended by Board of Selectmen (5-0-0)  
Recommended by Budget Committee (9-0-0)

Mr. Leary stated that this contract is for Litchfield's Police Officers, who have been through so much in the last few years. Mr. Leary noted that in their previous two contracts, the Police gave up much to the Town, including deferring their raises until halfway through the year. He mentioned that the Police have bent over backward at every turn for the Town, and the contract reflects the Town's commitment to them.

The contract comes in at 14% over three years. Mr. Leary noted that the first year is 5%, the second year is 4%, and the third year is 4%. He added that this contract did not keep up with inflation; there is a new stipend for the Detectives for added workloads and a uniform purchase, which is usually what they do for them.

Mr. Leary commented that the Police Officers provided insurance savings to the Town. The Town changed the insurance a little bit and now provides the Town with a lower cost. He mentioned that it is a three-year contract, and most is unchanged. He noted that the Union agreed to an MOU with their existing contract, allowing the healthcare changes to occur on January 1, 2024.

Mr. Leary also stated that they agreed to hold the 2023 buyout rate for the existing employees and to reduce the buyouts for employees hired after July 1; he stressed that this is all contingent upon the taxpayers' approval of the article.

a. William Barrett, 53 Pilgrim Drive

Mr. Barrett asked about the acronym MOU. Mr. Leary said that was a Memorandum of Understanding.

Mr. Brunelle said that Article 11 would be presented as written.

**Article 12 – Purchase of a Police Cruiser**

To raise and appropriate the sum of **\$70,000.00** to purchase and equip one new police model cruiser. Selection and purchase of said vehicle are to be the responsibility of the Board of Selectmen at their discretion if determined to be necessary and in the best interest of the Town—purchase of said vehicle to be by competitive bidding. The estimated 2024 tax impact is \$0.06. (Majority vote required)

**NOTE:**

Not Recommended by Board of Selectmen (5-0-0)

Not Recommended by Budget Committee (3-6-0)

Mr. Leary commented that the Police Department has an aging fleet and added that he did not believe they had bought a cruiser in the last three years. Mr. Leary mentioned that they stopped purchasing cruisers during COVID. He noted that it used to be in the budget every year and was on a 2-1-2 cycle.

Mr. Leary said they upgraded the vehicles to the Tahoes because they were more spacious for the officers riding with their computers and equipment. He discussed with the former Police Chief that they might go on one cruiser per year versus the staggered 2-1-2 approach.

Mr. Leary mentioned that due to budget constraints during COVID, they could not get it back into the budget. They are bringing this article forward because the Budget Committee could not recommend it because of the tax cap.

No questions were asked.

Mr. Brunelle said that Article 12 would be presented as written.

**Article 13 – Addition of Full-Time Highway Worker**

To see if the Town will vote to hire a full-time Highway Employee effective April 1, 2024, at an estimated annual salary and related costs of \$93,179 and further to vote to raise and appropriate the sum of \$75,945 for wages and benefits for the period of April 1, 2024, to December 31, 2024. If this article passes, it will reduce or eliminate expenditures from the Cemetery, Library Landscaping, and Highway Seasonal Work line items in the Operating Budget because the new employee will assume those duties. The estimated 2024 tax impact is \$0.06. (Majority vote required)

Wages & Benefits	2024	2025
Wages	\$42,666	\$58,594
NHRS	\$5,7873	\$7,928
Health	\$24,242	\$32,323
SSI	\$2,645	\$3,632
Medicare	\$619	\$849
Worker's Comp		\$1,846
<b>Total</b>	<b>\$75,945</b>	<b>\$105,172</b>

**NOTE:**

- Recommended by Library Trustees (3-0-0)
- Recommended by Cemetery Trustees (3-0-0)
- Recommended by the Board of Selectmen (3-2-0)
- Recommended by Budget Committee (5-4-0)

Selectman Gannon reviewed the following information:

- a. This would bring in a fourth full-time Highway Department employee,
- b. By working between Departments, they are attempting to lower outside contractor costs and use in-house workers to perform essential duties.
- c. Currently servicing trucks in-house to save costs and limit equipment downtime.
- d. Currently, the Highway department assists Cemeteries, Recreation, Conservation, and Town Hall.
- e. Increased duties required by the Town's existing EPA permit require more stormwater asset cleaning, oversight, and repairs.
- f. If the Article passes the existing Cemetery, Library, and Highway Seasonal money, it will fall into the fund balance for 2024 and then can be removed from the budget for 2025, resulting in \$32,323 in savings heading into 2025.

a. Jeff Towne, 14 Kokokehas Drive

Mr. Towne mentioned that if the cost is **\$93,000**, they will save **\$32,000**. So, the full-time employee's net worth is closer to **\$61,000**.

Mr. Son said that when this article was presented to the Budget Committee, some offsetting costs were shown from the cemetery, the library, and the town budget. Ms. Kleiner received feedback from legal and the state that the Town was not allowed to have that in the article, so the difference in cost you see here is because the position starts on April 1, 2024. Should this article pass?

b. William Barrett, 53 Pilgrim Drive

Mr. Barrett asked for the opinions of the Budget Committee and Select Board members, who did not recommend the article.

Mr. Taylor, Budget Committee, said he voted against the article because he initially voted for the warrant. He noted that in the 11th hour, there was a change in found revenue from additional interest, and to remain consistent, he would do the same thing again.

Mr. Son said the Budget Committee recommended the article because there was no tax cap impact.

Mr. Leary said he voted "no" for the same reason Mr. Taylor did. He added that the Select Board voted unanimously for the article initially. Mr. Leary noted that he suggested they bring the article back next year but said that Road Agent Kevin Brown needs the help.

Dr. Queenan said that she believes the Highway Department needs a full-time worker. She added that the Select Board had voted unanimously at first. Dr. Queenan noted that she did not like having the change made at the 11th hour. She mentioned having to step back and ask whether they were trying to build a Public Works Department behind the scenes. Dr. Queenan also wanted to know who would be using the Highway Department.

## c. Scott Taylor, 6. Lilac Court,

Mr. Taylor asked if they are hiring a person in 2024, why is there no worker compensation cost? Karen White, Finance Director, said they audit the worker's compensation at the end of the year. She noted that it was done for the prior year, and the proposed employee would not have any hours until the end of 2024.

## d. Matt Shoemaker, 20 Greenidge Road

Mr. Shoemaker said he appreciated the transparency aspect but was curious. He mentioned that the biggest concern is that for 2024, the Town has to show the cost of doing the work to offset the full-time employee. He asked if the Town would run into the same problem next year and if there was ever going to be an easy way to transition the funds to be transparent.

## e. Rick Charbonneau, 401 Charles Bancroft Highway

Mr. Charbonneau stated that he works with a lot of Highway Departments, and Litchfield has the most efficient and hardworking Highway Department. He noted that working with three people is very difficult, and bringing in contractors to do the other work will cost more.

Mr. Gannon said the DRA must approve all warrant articles, which is why things were done at the last moment.

Mr. Brunelle said that Article 13 would be presented as written.

**Article 14 - Litchfield Community Power**

To see if the Town will vote to adopt the Litchfield Community Power Plan, which authorizes the Selectboard to develop and implement Litchfield Community Power as described therein (pursuant to RSA 53-E:7). The program would provide a new default electric supply and new renewable energy supply options for customers in Litchfield. There is no cost to the Town budget and no obligation to participate. Customers can opt-out at any time and return to the utility default service. (Majority vote required).

**NOTE:**

Recommended by the Board of Selectmen (3-0-0)

Dr. Queenan stated that this was a lengthy article and reviewed the following information:

**Litchfield Community Power Plan:**

- a. This local plan was developed by the Litchfield Energy Committee, **not** the Community Power Coalition of New Hampshire.
- b. The goal of this program is to lower electricity rates for the residents of Litchfield.
- c. The program guarantees lower rates than what Eversource charges at launch.
  - i. It guaranteed initial savings at launch.
- d. The program can reduce utility costs because the Town is pooling customers together for more competitive pricing.
- e. Those currently on competitive supply are **not** automatically enrolled but can opt-in.
  - i. If a third-party energy provider already supplies you, you will NOT be opted in at launch.
- f. Utility programs for electric assistance and net metering customers will be unchanged.
- g. There is no effect on the municipal budget or incentives offered to the Town; there are only lower costs for our residents.
- h. Community Power would now be your supplier.
  - i. Eversource will continue to remain as your distributor.
  - j. Residents will have access to a direct phone number and website for easy opt-in or opt-out changes -- and to answer any questions.

**How "The Litchfield Community Power Plan" would work:**

- a. If adopted by a majority of Town voters, The Litchfield Community Power Plan would empower the Town to enter into Electric Services Agreements with Competitive Electric Power Suppliers to serve the electric supply needs of residents and small businesses in Litchfield.
- b. The intent is to pool our electricity demand and use the power of the competitive market for cost savings.
  - i. Strategy: Longer Term Contracts at Lowest Cost.
- c. The Town of Litchfield currently uses a similar contract for savings on municipal power.
- d. Program savings over the contract period and more renewable energy choices are the program's goal.
- e. Electricity supply savings are guaranteed at launch, but savings over the contract period cannot be guaranteed.
- f. This program would affect only the supply line on customers' electric bills.
- g. Transmission and distribution, emergency services, and billing all stay with the distribution utility.
  - i. You will still receive your bill from Eversource.
- h. One line on the bill will be changed, stating Community Power is your supplier. Also, a phone number will be added for you to call and ask questions, opt-in, opt-out, etc.
- i. The Litchfield Community Power Plan is an "opt-out" program.
- j. Eligible customers are automatically enrolled in the new program default following notification of program rates and an opt-out period.
- k. Litchfield will select the "lowest" price option as our default.
- l. There are no fees to opt-out, join, or change options within the program.
- m. Customers who opt out and rejoin the program may be charged a market rate.
- n. Customers currently on competitive supply are not automatically enrolled but can opt-in.
  - i. If voters pass this:
    1. Customers will be notified by mail if the warrant article is passed.
    2. Community Power will start going out to bid for the most competitive prices.
    3. Once rates are found, they can determine rates to offer Litchfield and seek approval from Litchfield's governing body.
    4. If the Board of Selectmen approves the rates, customers will be notified of the rates by mail, and customers can opt out at that time – before the program starts.
- o. If the Eversource price becomes lower than the program price after launch, it is easy to opt out of the program at any time by calling a direct phone number or visiting our Litchfield Community Power Website.
- p. Information about the Litchfield Energy Commission and the full text of the Litchfield Community Power Plan draft is available on the Town website.  
[www.litchfieldnh.gov](http://www.litchfieldnh.gov): Town Hall → Elected Officials → Energy Committee

**Questions**

- a. Greg Richardson, 14. Mike Lane

Mr. Richardson said this was an exciting idea, and he looked forward to how it played out. He wanted to know if the Litchfield Community Power website was going to be a burden to the Town and the future budgets. He would also like to understand the experience of other communities that undertook the same program.

Ms. Kleiner said that the website designed for Litchfield Community Power will be a dedicated website for that use, and there is no cost to the municipality. The site will have all the information that residents need at any time to reach anyone should someone need to opt in or out.

Emily Manns, Standard Power, mentioned that they are the company that helped Litchfield and the Committee in the Town build the presented plan. She commented that the company has been in business since 2010 doing regular energy brokering and services, energy services and now they are working with 29 communities in New Hampshire on Community Power. Litchfield's plan can stand alone, and Standard Power can price Litchfield alone. The company can also build Litchfield into a group of towns purchasing together. Ms. Manns commented that it is an individual decision, a contract, and timing. She noted that all of those decisions remain with the Town. She added that Standard Power builds and maintains the website for the Town. All the costs are in the program.

Ms. Manns stated that their first four programs launched in June 2023, and probably 75 communities in New

Hampshire are looking at Community Power, and about two dozen have launched. Keene, Swansea, Marlboro, and Wilton were their first group. Ms. Mann said that the program is working well.

b. Ronald O'Brien, 15, Riverview Circle

Mr. O'Brien stated that he commended the work done so far. He asked if the expectation was to have the contracted rates lower than Eversource. He also wanted to know how the customers were presented with the rates. Was it something provided every month?

Ms. Mann said the contracts are typically between 18 and 30 months. So, the program would have stable competitive rates over some time, normally two to four periods when the Eversource rate will change. She noted that the Litchfield Community Power program rate would stay the same, while Eversource would go up and down.

Ms. Mann stated they cannot predict Eversource's rates; they may go below the program rate at some point. The programs are successful for long-term savings over the contract period. They leveled the cost over a period and let you budget over a more extended period than six months for the Eversource rate.

Ms. Mann commented that the website would be updated when rates are updated, so the program rates would be updated at the beginning of the contract and stay the same for whatever the contract period is. Eversource's rates on the website will change, and the customers can see the comparison every six months when the Eversource rate changes.

c. Ray Lamar, 134 Talent Road

Mr. Lamar wanted to know if there is a penalty for not joining immediately.

Ms. Mann said that if a resident is currently on competitive supply, they are not eligible for automatic enrollment but can opt in. She mentioned that the resident would want to call their current competitive supplier and ask if they have early termination fees. The company is obligated to be truthful about that.

Mr. Lamar asked what percentage of residents in Litchfield use Eversource or some competitive companies. Ms. Mann said it is typically about 10%. Ms. Mann noted that they did a survey, and she believed the percentage for Litchfield was 15 to 20% because the Eversource rates were high.

d. Anja Duprat, 5 Ronisa Avenue

Ms. Duprat commented that she had a couple of questions. She wanted to know who the local members of the Energy Committee were, why the vote by the Selectman was 3-0-0 instead of 5-0-0, and how long they had been working on this. Ms. Duprat was concerned that the program was being introduced too quickly.

Ms. Kleiner commented that the initial plan was brought to the Select Board last spring, and they had been conversing about the subject. Ms. Kleiner informed Ms. Duprat that if she looked on the New Hampshire PUC website, she would see many communities also looking at these programs.

Ms. Kleiner noted that these programs have been around, as Ms. Mann said, for the last few years. Ms. Kleiner said they started conversing with Standard Power approximately a year ago. Standard Power presented in a public meeting, and the Select Board decided to designate a Litchfield Energy Committee.

Ms. Kleiner informed Ms. Duprat that the Committee comprises a School Board representative, a Select Board representative, and four citizen representatives. She added that Ms. Duprat could find that information on the Town website under the Energy Committee. She said the Committee also consists of herself and Ms. White, Finance Director.

Ms. Kleiner stated that the Committee has had members of Standard Power at each meeting, the meetings are on YouTube, and there are meeting minutes, which she may review at any time. Ms. Kleiner mentioned that they also had legal counsel from the Mitchell Group at a couple of the meetings. She said that the Committee had two public hearings, one in October

and one in November, and a survey to gain the residents' input for discussions regarding how the Committee drafted the plan. She added that the plan has been a lengthy process.

Dr. Queenan said it was initially voted 3-0-0 because they only had three members on the Select Board that night. She mentioned that the Board revoted it, which was 5-0-0.

e. Matt Shoemaker, 20 Greenidge Road

Mr. Shoemaker said that, in full disclosure, he was the School Board representative on the Committee. He commended the Select Board for putting this forward and for having this investigation done. He believes it is an excellent opportunity for people and added that there are two types of energy consumers. Some customers pay their Eversource bill monthly but do not know where the power comes from. Then, some people pay attention, enroll in programs, and go up and down. He added that for the people who don't know, they just paid a high bill last year with Eversource, and this is an opportunity for them to save money without having to learn about the subject.

Mr. Shoemaker added that if Eversource supplies Litchfield's energy, they do not have to be super competitive because they are the default provider.

f. Greg Richardson, 14. Mike Lane

Mr. Richardson asked if the Town could do this with any other utilities. There was no response.

g. Jeff, Jeff Towne, 14 Kokokehas Drive

Mr. Towne played the devil's advocate and asked what would be a motivation to vote "no." Mr. Towne added that the only thing he could think of was someone trying to prevent their neighbor from taking advantage of the program.

Mr. Brunelle said that Article 14 would be presented as written.

Mr. Brunelle reminded the residents that they could watch the meetings live on Comcast channel 16 or stream them on YouTube.

#### **Article 15 - Easement**

To see if the Town will vote to authorize the sale of an access easement to Public Service Company of New Hampshire, doing business as Eversource Energy, across the property located at 13.5 Brickyard Drive (Tax Map 9, Lot 42) under such terms and conditions as the Selectboard deems appropriate. (Majority vote required)

#### **NOTE:**

Recommended by the Board of Selectmen (5-0-0).

Mr. Gannon stated that everyone knows the Brickyard Drive / Scott Innes Field. He noted that the approval of this article would allow Eversource to have an easement onto that property to maintain the poles in the back. Mr. Gannon said that Eversource replaced the wooden poles with new metal ones last year. The company worked directly with the Recreation Commission to schedule this work to ensure that it would not impact the use of the fields. Eversource also knows what the fields are used for, and they will not be going onto the fields to do any damage. This article is to ensure that Eversource has access to its structures.

a. Linda Lascelles, 13 Brickyard Drive

Ms. Lascelles said she was the only one affected by this and wanted to know when her fence would go back up if this passed.

Ms. Kleiner stated that the Town and Eversource had agreed on a fence that would be put up. She noted that this would be at Eversource's cost. Ms. Kleiner pointed out that the problem they came to is that the legislative body must approve the easement. Once the voters approve the article, the Town will work with Eversource to build the new fence in the spring.

Ms. Kleiner acknowledged that they fully expected that the fence would be up. The problem they came up with was that an easement had to be approved by the Town by the legislative body.

Mr. Brunelle said that Article 15 would be presented as written.

**Article 16 - By Petition**

To see if the Town will reduce budget 01-4241.20 Code Enforcement and 01-4411.10 Health Department to \$1.00 annually. If they have been paid more than \$1.00 at the time of the vote, further payment will be immediately suspended. The new level is to be enacted immediately.

**NOTE:**

Not Recommended by the Budget Committee (1-7-1).

Mr. Brunelle asked the petitioner to introduce himself and present the petition article.

Win VanMourik, 2 Newstead Street

Mr. VanMourik said he was the former owner of Tall Glass Vineyards at 288 Charles Bancroft Highway. Mr. VanMourik wanted to address some social media comments regarding the article. He noted that someone posted that he had an axe to grind, and someone else posted that he was carrying someone else's water. He mentioned that the community has a problem and needs to help each other and stand together.

Mr. VanMourik said that many Litchfield residents need to deal with the situation because the town leadership refuses to do so. He acknowledged that he did not want to be there or do this. Mr. VanMourik stated that 47 residents had signed the petition, and there could have been more. He noted that people in the middle of projects did not want to get involved because of their concerns. He commented that social media had approximately two dozen comments of people having the same issues.

Mr. VanMourik thanked the person who signed the petition but did not like the way that Mr. VanMourik was doing this. He noted that the Town said they did not know there was an issue because nobody came forward to make a complaint. He mentioned that the Town had to have known because the situation lasted 2 ½ years. He stated that they have had meetings with the individual members of the Select Board, two different Town Administrators, the Town Engineer, the Building Inspector, the Fire Department, the Police Department, and the NRPC.

Mr. VanMourik stated that some people on social media wrote that the issue was that they did not follow the right process. According to social media, the right process was to go to the Zoning Board of Adjustment and plead their case. He commented that a specific process was enacted a few years ago but has not been voted into law in Litchfield.

Mr. VanMourik mentioned that the way that Litchfield does things is that residents go to the Select Board, and the Select Board resolves the problem. He noted that under New Hampshire State law, the Select Board can override anything that happens in Litchfield. He stated that they have been dealing with the issue so long that they have worked with two different Select Boards, Town Administrators, Police Chiefs, and Fire Chiefs.

Mr. VanMourik discussed how people told him the Select Board did not resolve the issue because he needed a construction manager. He noted that several projects in Town have construction managers and are still having the same problems. He added that they hired the best people in Southern New Hampshire. He noted that they purchased the property and were told that it was the best-growing soil in the entire state.

Mr. VanMourik stated that the Select Board recommended that the Building Inspector take classes to get up to speed. He noted that while taking the courses, he also felt confident working and passing judgment on the work of certified and licensed professionals in Town.

The Moderator asked Mr. VanMourik to talk about his warrant article.



Mr. VanMourik commented on why he wrote the petition article.

The Moderator requested that Mr. VanMourik not make personal attacks, especially against employees. Mr. VanMourik apologized and informed everyone that he had worked on the project for 2 ½ years and invested a lot of money.

a. Rick Charbonneau, 401 Charles Bancroft Highway

Mr. Charbonneau said that he would like to amend the motion. He amended Article 16 by petition to reduce the Budget 01-4241.20 Code Enforcement Officer to **\$98,137** and 01- 4411.10 Health Department to **\$17,184** annually.

Mr. Brunelle stated that the amendment is to reduce the budget for the Code Enforcement Officer to **\$98,137** and for the Health Department to **\$1,784** annually. Ms. Kleiner said that it was \$1 less than the budgeted amount.

b. Keri Douglas, 9 Pheasant Street

Ms. Douglas questioned the validity of the change because she believed the intent was clearly to reduce the position to the point where it could not be funded. She added that the amendment was to restore the funding so the position could be funded.

The motion was seconded.

Attorney Naomi Butterfield mentioned that someone could not change the subject, but the person could change the amount even if it changes it from a reduction to confirming the amount or increasing the amount. She stressed that it was within the scope of the subject of this petition warrant article.

c. Rick Charbonneau, 401 Charles Bancroft Highway

Mr. Charbonneau stated that Litchfield needs a Building Inspector, whether it's Mr. Blackwell or someone else, and they need to fund the Building Inspector. He commented that he does a lot of. I do a lot of building in Town. Mr. Charbonneau mentioned that Mr. Blackwell is more than capable and very thorough.

d. Reggie Moreau, 8. Westview Drive

Mr. Moreau mentioned that he was also a builder here in Town. He noted that he had been building in Litchfield for approximately 30-plus years. He has several projects in Town and has worked closely with Building Inspectors throughout the state. Mr. Moreau stated that from his experience, Mr. Blackwell is very professional. If there are any questions, the research is done, and the information is returned. He added that Building Inspectors do not have the flexibility to go outside of their realms.

e. Rene Theroux, 311 Charles Bancroft Highway

Mr. Theroux stated that he supported keeping Mr. Blackwell as the Building Inspector. He acknowledged having trouble building and getting a gas station approved in Litchfield. He agreed with Mr. Moreau that Mr. Blackwell is competent and insightful. Mr. Theroux added that if Mr. Blackwell doesn't know something, he checks it and gets back to me. He stressed that Building Inspectors are needed, but it is not if you need one, they are required.

f. Karl Franck, 253 Charles Bancroft Highway

Mr. Franck commented that he is a licensed architect. He has been a Code Official in the City of Manchester for 24 years. He wanted to know what this was going to be. What is this going to result in? He pointed out that if the position is defunded, then the Town, to comply with state law, is going to have to find the money from somewhere else to pay someone.

Mr. Franck noted that just because they have amended this line item to zero does not waive the Town's responsibility to enforce the New Hampshire State building code. He would like the Town to appoint the Building Code Board of Appeals, the way the building code spells out. Mr. Franck said an issue like this could have been resolved within a few months instead of waiting for as long as it has. He added that they have one in Manchester.

g. Ralph Boehm, 6 Gibson Drive

Mr. Boehm said they need a Building Inspector and a Code Enforcement Officer. He noted that this does not do away with one; it just means that the Select Board must find the money somewhere.

h. Eric Gibbons, 73 Nesenkeag Drive.

Mr. Gibbons said he has been in business for 30 years and has dealt with many Building Inspectors. He noted that the article does not say get rid of Mr. Blackwell. The article reads stop funding the position, but the Town of Litchfield needs an Inspector. Mr. Gibbons added that he was directly involved with this project and knows both sides. Mr. Gibbons said that he felt sympathetic to both sides. However, there is no way the Town should take a critical position and nullify it.

i. William Barrett, 53 Pilgrim Drive

Mr. Barrett asked if there was a reason why there was not a Select Board's recommendation. This issue has been brought to the Select Board, so why do they not have a recommendation?

Mr. Leary stated that they saw the article the night they were supposed to vote on it, and his position is not to vote on something the night it is presented to them. He added that the article does not remove the Building Inspector Code Enforcement Officer position; it is merely defunding a line item in the budget.

j. Steven Dion, 6 Leary Drive.

Mr. Dion said he has been a resident of Litchfield for over 30 years. I see a personal axe being grounded here. He noted that his brother was a former Building Inspector, and the Town needs a Building Inspector.

k. Ron O'Brien, 15 Riverview Circle

Mr. O'Brien believed that the petition did not do what it was intended to do. He mentioned Mr. Leary's comment about the Selectman not acting on it, but Mr. O'Brien assumed they would. Mr. O'Brien asked if they had the authority to withdraw the petition from consideration. Ms. Butterfield stated that the petition article is already on the warrant and cannot be withdrawn. She added that the article can be amended.

l. Keri Douglas, 9 Pheasant Street

Ms. Douglas stated that a message has been sent regardless of how the vote plays out, and she hoped that the Select Board would hear it.

Article 16 by Petition

To see if the Town will reduce budget 01-4241.20 Code Enforcement to \$98,137 and Health Department 01-4411.10 to \$1,784 annually. If they have been paid more than \$1.00 at the time of the vote, further payment will be immediately suspended. The new level is to be enacted immediately.

Mr. Charbonneau amended his amendment. The amendment was seconded. The new article reads:

To see if the Town will reduce budget 01-4241.20 Code Enforcement to \$98,137 and Health Department 01-4411.10 to \$1,784 annually.

m. Tim McFadden, 31 Wood Hawk Way

Mr. McFadden asked if there was a copy of the budget here and recommended that they have copies of the budget next year at the meeting.

Mr. Son said that the current line items in these two budgets for Code Enforcement are \$98,138, and for the Health Department is \$1,785.

n. Faye O'Brien, 15 Riverview Circle

Ms. O'Brien asked if there was a problem with the line in Article 16 that reads, "In the case they have been paid more than \$1.00 at the time of the vote; further payment will be immediately suspended. The new level is to be enacted, immediately." Mr. Brunelle stated that it was removed from the article.

o. Pierre Garand, 15 Chasebrook Circle

Mr. Garand stated that he has been in Litchfield for over 30 years. He has been a business owner in Town and has done work all over New Hampshire. There is a process to every project. Every project is different, and if you go through the process, you will know you will come to disagreements and agreements and try to find the correct answer. And I want to say that Mr. Blackwell is doing his job and is doing it well.

The amended motion passed.

Mr. Brunelle said that Article 16 would be presented as amended.

**C. Adjournment:**

Hearing no further discussion or business, the Moderator thanked all who attended and accepted a motion to adjourn.

A motion was made to adjourn the meeting at 12:13 pm. The motion was seconded. The motion passed.

**D. After Deliberative:**

**Budget Committee**

The Select Board revoted Articles 5 and 16.

**Article 5 - Operating Budget**

Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth in the budget posted with the warrant or as amended by the vote of the first session, for the purposes set forth therein, totaling \$7,887,574. Should this article be defeated, the default budget shall be \$7,874,828, which is the same as last year, with certain adjustments required by previous action of the Town of Litchfield or by Law, or the governing body may hold one special meeting in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only—estimated 2024 tax rate impact: \$0.09.

Motion to recommend Article 5

**Motion:** (A. Cutter / K. Stevens) So made.

**Discussion:** The difference between the Proposed and Default Budget is \$12,746 and \$3,496 over the tax cap. Ms. Douglas said that she had a problem with going over the tax cap

**Vote:** (6-3-0) The motion carried.

**Roll Call:**

- a. John David Son - Yes
- b. Kate Stevens - Yes
- c. Derek Barka - Yes
- d. Brian Bourque - Yes
- e. Keri Douglas - No
- f. William Hayes - No
- g. Scott Taylor - No
- h. Robert Leary - Yes
- i. Andrew Cutter - Yes

**Article 16**

To see if the Town will reduce budget 01-4241.20 Code Enforcement to \$98,137 and 01-4411.10 Health Department to \$1,784 annually.

Motion: (S. Taylor / B. Bourque) Motion to strike the Budget Committee recommendation as it does not have a tax impact.  
 Discussion: None  
 Vote: (9-0-0) The motion carried.

Roll Call:

- a. John David Son - Yes
- b. Kate Stevens - Yes
- c. Derek Barka - Yes
- d. Brian Bourque - Yes
- e. Keri Douglas - Yes
- f. William Hayes - Yes
- g. Scott Taylor - Yes
- h. Robert Leary - Yes
- i. Andrew Cutter - Yes

The Committee thanked Mr. Barka for his service to the Budget Committee.

Motion: (K. Douglas / R. Leary) So moved.  
 Discussion: None  
 Vote: (9-0-0) The motion carried.

**Select Board**

The Select Board revoted Articles 5 and 16.

**Article 5 - Operating Budget**

Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth in the budget posted with the warrant or as amended by the vote of the first session, for other purposes set forth therein, totaling \$7,687,574. Should this article be defeated, the default budget shall be \$7,874,828, which is the same as last year with certain adjustments required by previous action of the Town of Litchfield or by Law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. Estimated 2024 tax rate impact: \$0.11.

Motion: (K. Lynch / S. Gannon) So made.  
 Discussion: None  
 Vote: (5-0-0) The motion carried.

Roll Call:

- a. J. Leary - Yes
- b. K. Queenan - Yes
- c. S. Gannon - Yes
- d. K. Lynch - Yes
- e. S. Webber - Yes

**Article 16 – Petition Article**

To see if the Town will reduce budget 01-4241.20 Code Enforcement to \$98,137 and Health Department 01-4411.10 to \$1,784 annually.

Motion: (S. Gannon / S. Webber) So made.  
 Discussion: None  
 Vote: (4-0-1) The motion carried.

Roll Call:

- a. J. Leary - Yes

- b. K. Queenan - Abstain
- c. S. Gannon - Yes
- d. K. Lynch - Yes
- e. S. Webber - Yes

E. Adjournment 3:

Motion: (K. Lynch / S. Gannon) So moved.

Discussion: None

Vote: (5-0-0) The motion carried.

A true record of the Town of Litchfield Deliberative Session,  
Prepared by:

Matthew Sullivan

Matthew Sullivan  
Town Transcriptionist

A true record of the Town of Litchfield Deliberative Session,  
Attested by:

Theresa L. Briand

Theresa L. Briand  
Town Clerk

Submitted: February 3, 2024

**2024 TOWN OF LITCHFIELD WARRANT  
STATE OF NEW HAMPSHIRE**

To the inhabitants of the Town of Litchfield in the County of Hillsborough in said State, qualified to vote in Town Affairs:

You are hereby notified that the first session of the annual meeting of the Town of Litchfield will be held at Campbell High School, 1 Highlander Court, in said Litchfield on **February 3, 2024 at 10:00 a.m.** for explanation, discussion and debate of each warrant article. Warrant articles may be amended at this session per RSA §40:13, IV. You are hereby notified that the second session of the annual meeting of the Town of Litchfield will be held at Campbell High School, 1 Highlander Court, in said Litchfield on **March 12, 2024 at 7:00 o'clock** in the forenoon for the choice of Town Officers elected by official ballot to vote on questions required by laws to be inserted on the official ballot and to vote on all warrant articles from the first session on official ballot per RSA §40:13, VIII. The polls for the election of Town officers and other action required to be inserted on said ballot will be open on said date at 7:00 o'clock in the forenoon and will not close earlier than 7:00 o'clock in the evening.

**ARTICLE 1 - ELECTION OF OFFICERS**

Town Moderator	1 Position	Three (3) Year Term
Selectmen	1 Position	Three (3) Year Term
Budget Committee	2 Positions	Three (3) Year Term
Cemetery Trustee	1 Position	Three (3) Year Term
Checklist Supervisor	1 Position	Six (6) Year Term
Trustee of Trust Funds	1 Position	Three (3) Year Term
Library Trustee	1 Position	Three (3) Year Term
Library Trustee	1 Position	One (1) Year Term

**ARTICLE 2 - ZONING AMENDMENT No. 1**

Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the Town of Litchfield Zoning Ordinance as follows?

Amend Section 504.00 Home Occupations to provide clearer standards for all home occupations, to distinguish between home occupations that require Planning Board approval and those that do not require Planning Board approval, and to provide specific standards for

family and adult day care related home businesses.

***Recommended by the Planning Board***

**ARTICLE 3 - ZONING AMENDMENT No. 2**

Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board for the Town of Litchfield Zoning Ordinance as follows?

Amend Section 1100.00 Floodplain Conservation District to address changes to the National Flood Insurance Program related to Floodplain Development as recommended by the NH Office of Planning and Development.

***Recommended by the Planning Board***

**ARTICLE 4 - ZONING AMENDMENT No. 3**

Are you in favor of the adoption of Amendment No. 3 as proposed by the Planning Board for the Town of Litchfield Zoning Ordinance as follows?

Amend Section 2200.00 Stormwater Management Ordinance to to establish minimum stormwater management requirements and procedures in order to minimize damage to public and private property and infrastructure; safeguard the public health, safety, environment and general welfare; protect aquatic resources and wildlife habitat; protect the quality and health of water resources; conserve groundwater supplies; and, foster climate change resiliency.

***Recommended by the Planning Board***

**ARTICLE 5 - OPERATING BUDGET**

Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth in the budget posted with the warrant or as amended by the vote of the first session, for the purposes set forth therein, totaling **\$7,883,051**. Should this article be defeated, the default budget shall be **\$7,874,828** which is the same as last year with certain adjustments required by previous action of the Town of Litchfield or by Law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. Estimated 2024 tax rate impact: **\$0.09**.

***Recommended by Board of Selectmen (5-0-0)***

***Recommended by Budget Committee (9-0-0)***

**ARTICLE 6 - HUMAN SERVICES AND HEALTH AGENCIES**

Shall the Town vote to raise and appropriate the sum of **\$22,350** to support Human Services



and Health Agencies providing services to the Town of Litchfield. Estimated 2024 tax rate impact: **\$0.02**

***Recommended by Board of Selectmen (5-0-0)***  
***Recommended by Budget Committee (8-1-0)***

**ARTICLE 7 - PLOW TRUCK LEASE PURCHASE**

To see if the Town will vote to authorize the selectmen to enter into a six (6) year lease purchase agreement for the sum of \$177,402 for the purpose of lease purchasing a plow truck with equipment and attachments for the Highway Department and to raise and appropriate the sum of \$29,567 for the first year's payment for that purpose. The first year's payment in the amount of **\$29,567** shall come from the unassigned fund balance and no amount to be raised from taxation. This lease agreement contains an escape clause. Estimated 2024 tax rate impact: **\$0.00**. Estimated tax impact for 2025: \$0.02. (Majority vote required)

2024	2025	2026	2027	2027	2028	Total
\$29,567	\$29,567	\$29,567	\$29,567	\$29,567	\$29,567	<b>\$177,402</b>

***Recommended by the Board of Selectmen (5-0-0)***  
***Recommended by the Budget Committee (7-2-0)***

**NOTE: ESTIMATED payment to change slightly for interest rates**

**ARTICLE 8 - ADDITIONAL ASSISTANT LIBRARIAN HOURS**

Shall the Town vote to increase the weekly hours of the Assistant Librarian #2 position from 8 hours per week to 24 hours per week effective April 1, 2024 for an estimated annual wage, benefit and other related costs of \$14,563 and further vote to raise and appropriate the sum of **\$10,696** for wage, benefit and other related costs for the period of April 1, 2024 to December 31, 2024. Estimated 2024 tax rate impact: **\$0.01**.

<b>Wages &amp; Benefits</b>	<b>2024</b>	<b>2025</b>
Wages	\$9,936	\$13,612
SSI	\$616	\$844
Medicare	\$144	\$197
<i>Total</i>	<b>\$10,696</b>	<b>\$14,653</b>

***Recommended by Board of Selectmen (5-0-0)***  
***Not Recommended by Budget Committee (4-5-0)***

**ARTICLE 9 - PROPERTY REVALUATION EXPENDABLE TRUST FUND**

Shall the Town vote to raise and appropriate \$25,000 to be placed in the Property Revaluation Expendable Trust Fund as previously established? This sum is to come from the unassigned fund balance and no amount to be raised from taxation. Estimated 2024 tax rate impact: \$0.00.

*Recommended by Board of Selectmen (4-1-0)*

*Recommended by Budget Committee (9-0-0)*

**ARTICLE 10 - TO ESTABLISH A RECREATION EXPENDABLE TRUST FUND**

To see if the Town will vote to establish a Recreation expendable trust fund per RSA 31:19-a, for the maintenance and repair of Recreation Equipment, Facilities and Systems and to raise and appropriate the sum of \$25,000 to be placed in the fund; further to name the Selectmen as agents to expend from the fund. This sum is to come from the unassigned fund balance and no amount to be raised from taxation. Estimated 2024 tax rate impact: \$0.00

*Recommended by Board of Selectmen (5,0,0)*

*Recommended by Budget Committee (8-1-0)*

**ARTICLE 11 - POLICE CONTRACT**

To see if the town will vote to approve the cost items included in the collective bargaining agreement reached between the Selectmen and the Council 93 of the American Federation of State, County and Municipal Employees which calls for the following increases in salaries and benefits at the current staffing level:

<b>Fiscal Year</b>	<b>Estimated Increase</b>
<b>2024</b>	<b>\$42,012</b>
<b>2025</b>	<b>\$39,794</b>
<b>2026</b>	<b>\$36,860</b>

and further to raise and appropriate \$42,012 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. **Estimated 2024 tax impact \$0.03** Recommendations required. (Majority vote required)

*Recommended by Board of Selectmen (5-0-0)*

*Recommended by Budget Committee (9-0-0)*

**ARTICLE 12 - REPLACEMENT OF ONE POLICE CRUISER**

To raise and appropriate the sum of \$70,000.00 to purchase and equip one new police model cruiser. Selection and purchase of said vehicle to be the responsibility of the Board of Selectmen in their discretion, if determined to be necessary and in the best interest of the Town. Purchase of said vehicle to be by competitive bidding. Estimated 2024 tax impact \$0.06.

***Recommended by Board of Selectmen (5-0-0)***  
***Not Recommended by Budget Committee (3-6-0)***

**ARTICLE 13 - ADDITION OF FULLTIME HIGHWAY WORKER**

To see if the Town will vote to hire a full time Highway Employee effective 1 April, 2024 at an estimated annual salary and related costs of \$93,179 and further to vote to raise and appropriate the sum of **\$75,945** for wages and benefits for the period of April 1, 2024 to December 31, 2024. If this article passes, it will reduce or eliminate expenditures from the Cemetery, Library Landscaping, and Highway Seasonal Work line items in the Operating Budget because those duties will be assumed by the new employee. Estimated 2024 tax impact **\$0.06**.

<b>Wages &amp; Benefits</b>	<b>2024</b>	<b>2025</b>
Wages	\$42,666	\$58,594
NHRS	\$5,773	\$7,928
Health	\$24,242	\$32,323
SSI	\$2,645	\$3,632
Medicare	\$619	\$849
Workers Comp		\$1,846
Total	\$75,945	\$105,172

***Recommended by Library Trustees (3-0-0)***  
***Recommended by Cemetery Trustees (3-0-0)***

***Recommended by Board of Selectmen (3-2-0)***  
***Recommended by Budget Committee (5-4-0)***

**ARTICLE 14 - LITCHFIELD COMMUNITY POWER**

To see if the Town will vote to adopt the Litchfield Community Power Plan, which authorizes the Selectboard to develop and implement Litchfield Community Power as described therein (pursuant to RSA 53-E:7). The program would provide a new default electric supply and new renewable energy supply options for customers in Litchfield. There is no cost to the Town budget, and no obligation to participate. Customers can opt out at any time and return to utility default service. Majority vote required.

***Recommended by Board of Selectmen (3-0-0)***

**Article 15 - EASEMENT**

To see if the town will vote to authorize the sale of an access easement to Public Service Company of New Hampshire, doing business as Eversource Energy, across the property located at 13.5 Brickyard Drive (Tax Map 9, Lot 42) under such terms and conditions as the Selectboard deems appropriate.


***Recommended by Board of Selectmen (5-0-0)***

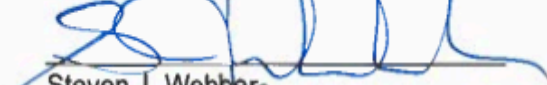
**Article 16 - BY PETITION**

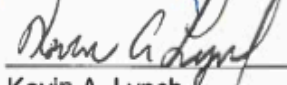
To see if the town will reduce budget 01-4241.20 Code Enforcement and 01-4411.10 Health Department to \$1.00 annually. In the case they have been paid more than \$1.00 at the time of the vote, further payment will be immediately suspended. The new level to be enacted immediately.

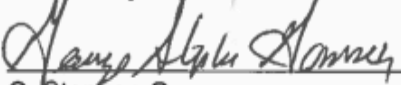
**GIVEN UNDER OUR HANDS AT SAID LITCHFIELD THIS 29th DAY OF JANUARY 2024**

  
\_\_\_\_\_  
F. Robert Leary Sr., Chairman

  
\_\_\_\_\_  
Kimberly M. Queenan, Vice Chairman

  
\_\_\_\_\_  
Steven J. Webber

  
\_\_\_\_\_  
Kevin A. Lynch

  
\_\_\_\_\_  
G. Stephen Gannon

**Litchfield Board of Selectmen**



## **TOWN OF LITCHFIELD, NEW HAMPSHIRE**

Financial Statements  
For the Year Ended December 31, 2022

(With Independent Auditor's Report Thereon)

## TABLE OF CONTENTS

	<u>Page</u>
<b>INDEPENDENT AUDITOR'S REPORT</b>	1
<b>MANAGEMENT'S DISCUSSION AND ANALYSIS</b>	4
<b>BASIC FINANCIAL STATEMENTS:</b>	
<b>Government-Wide Financial Statements:</b>	
Statement of Net Position	11
Statement of Activities	12
<b>Fund Financial Statements:</b>	
<b>Governmental Funds:</b>	
Balance Sheet	13
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities in the Statement of Net Position	14
Statement of Revenues, Expenditures, and Changes in Fund Balances	15
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	16
<b>Fiduciary Funds:</b>	
Statement of Fiduciary Net Position	17
Statement of Changes in Fiduciary Net Position	18
<b>Notes to Financial Statements</b>	19

**REQUIRED SUPPLEMENTARY INFORMATION:**

**Budget and Actual:**

Schedule of Revenues, Expenditures, and Other Financing Sources (Uses) – Budget and Actual – General Fund	45
Notes to the Required Supplementary Information for General Fund Budget	46

**Pension:**

Schedule of Proportionate Share of the Net Pension Liability	47
Schedule of Pension Contributions	48

**OPEB:**

Schedules of Proportionate Share and Contributions of the Net OPEB Liability	49
Schedules of Changes in the Total OPEB Liability	50

## INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen  
Town of Litchfield, New Hampshire

### Opinions

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Town of Litchfield, New Hampshire (the Town), as of and for the year then ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and the aggregate remaining fund information of the Town of Litchfield, New Hampshire, as of December 31, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinions

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

### Responsibilities of Management for the Financial Statements

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

---

Merrimack, New Hampshire  
Andover, Massachusetts  
Greenfield, Massachusetts  
Ellsworth, Maine

800.282.2440 | [melansoncpas.com](http://melansoncpas.com)



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

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

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



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

#### **Required Supplementary Information**

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

A stylized, handwritten-style signature of the word "Melanson" in a dark blue color.

Merrimack, New Hampshire  
June 27, 2023

## MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Town of Litchfield, New Hampshire (the Town) we offer readers this narrative overview and analysis of the financial activities of the Town for the year ended December 31, 2022.

### **Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to the basic financial statements. The basic financial statements comprise three components (1) government-wide financial statements, (2) fund financial statements, and (3) notes to financial statements. This report also contains required supplementary information in addition to the basic financial statements themselves.

#### ***Government-Wide Financial Statements***

The government-wide financial statements are designed to provide readers with a broad overview of our finances in a manner similar to a private-sector business.

The Statement of Net Position presents information on all assets, liabilities, and deferred outflows/inflows of resources with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position is improving or deteriorating.

The Statement of Activities presents information showing how the Town's net position changed during the most recent year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future periods (e.g., uncollected taxes and earned but unused vacation leave).

The governmental activities include general government, public safety, education, highways and streets, sanitation, health and welfare, culture and recreation, and conservation.

#### ***Fund Financial Statements***

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. The Town's funds can be divided into two categories: governmental funds and fiduciary funds.

#### ***Governmental Funds***

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-

term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the year. Such information may be useful in evaluating the Town's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the Town's near-term financing decisions. Reconciliations are provided to facilitate this comparison between governmental funds and governmental activities.

### ***Fiduciary Funds***

Fiduciary funds are used to account for resources held for the benefit of parties outside the Town. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Town's own programs.

The Town's fiduciary funds are custodial funds, which report resources that are held by the Town for other parties outside of the Town's reporting entity. The custodial funds include resources held in trust by the Town for the benefit of the Litchfield School District.

### ***Notes to Financial Statements***

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

### ***Required Supplementary Information***

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information which is required to be disclosed by accounting principles generally accepted in the United States of America.

### **Financial Highlights**

- As of the close of the current year, the total of assets and deferred outflows exceeded liabilities and deferred inflows by \$25,463,249 (i.e., net position), a change of \$442,296 in comparison to the prior year.
- As of the close of the current year, governmental funds reported combined ending fund balances of \$5,382,366, a change of \$(87,012) in comparison to the prior year.
- At the end of the current year, unassigned fund balance for the General Fund was \$2,805,835, a change of \$173,399 in comparison to the prior year.

## Government-Wide Financial Analysis

The following is a summary of condensed government-wide financial data for the current and prior year.

	<b>NET POSITION (in thousands)</b>	
	Governmental Activities	
	<u>2022</u>	<u>2021</u>
<b>Assets</b>		
Current and other assets	\$ 13,808	\$ 14,960
Capital assets	<u>28,549</u>	<u>28,714</u>
Total assets	42,357	43,674
<b>Deferred Outflows of Resources</b>	960	772
<b>Liabilities</b>		
Other liabilities	8,200	9,294
Long-term liabilities	<u>9,465</u>	<u>8,785</u>
Total liabilities	17,665	18,079
<b>Deferred Inflows of Resources</b>	188	1,346
<b>Net Position</b>		
Net investment in capital assets	24,997	24,868
Restricted	1,963	2,199
Unrestricted	<u>(1,496)</u>	<u>(2,046)</u>
Total net position	<u>\$ 25,464</u>	<u>\$ 25,021</u>

As noted earlier, net position may serve over time as a useful indicator of the Town's financial position. At the close of the most recent year, total net position was \$25,463,249, a change of \$442,296 in comparison to the prior year.

The largest portion of net position, \$24,996,548 reflects our investment in capital assets (e.g., land, buildings, machinery, equipment, and infrastructure), less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of net position, \$1,962,786 represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net

position reflects a deficit balance of \$(1,496,085) caused primarily by the recording of the unfunded net pension liability and accrued but unfunded other post-employment benefits.

**CHANGES IN NET POSITION (in thousands)**

	Governmental <u>Activities</u>	
	<u>2022</u>	<u>2021</u>
<b>Revenues</b>		
Program revenues:		
Charges for services	\$ 119	\$ 193
Operating grants and contributions	89	5
Capital grants and contributions	344	224
General revenues:		
Property taxes	4,518	4,398
Contributions not restricted to specific programs	933	3,491
Penalties, interest, and other taxes	109	444
Licenses and permits	2,016	2,064
Investment income	41	16
Miscellaneous	<u>314</u>	<u>469</u>
Total revenues	8,483	11,304
<b>Expenses</b>		
General government	1,977	1,963
Public safety	3,938	3,194
Education	321	188
Highways and streets	580	1,624
Sanitation	551	522
Health and welfare	50	52
Culture and recreation	494	481
Conservation	21	1
Interest expense	<u>107</u>	<u>115</u>
Total expenses	<u>8,039</u>	<u>8,140</u>
Change in net position	444	3,164
Net position - beginning of year	<u>25,021</u>	<u>21,857</u>
Net position - end of year	<u>\$ 25,465</u>	<u>\$ 25,021</u>

**Governmental Activities**

Governmental activities for the year resulted in a change in net position of \$442,296. Key elements of this change are as follows:

Decrease in pension expense from GASB 68	\$	55,989
Decrease in OPEB expense from GASB 75		317,142
Depreciation in excess of capital outlay		(164,258)
Other		<u>233,423</u>
Total	\$	<u>442,296</u>

**Financial Analysis of the Town's Funds**

As noted earlier, fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental Funds**

The focus of governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing financing requirements. In particular, unassigned fund balance may serve as a useful measure of the Town's net resources available for spending at the end of the year.

**General Fund**

The General Fund is the chief operating fund. At the end of the current year, unassigned fund balance of the General Fund was \$2,805,835 while total fund balance was \$3,433,657. The Town's unassigned balance increased by \$173,399 primarily from favorable budgetary results of \$418,144 (page 45), less \$142,000 of fund balance toward the Town's 2022 capital budget. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total General Fund expenditures. Refer to the table below.

<u>General Fund</u>	<u>12/31/22</u>	<u>12/31/21</u>	<u>Change</u>	<u>% of Total General Fund Expenditures</u>
Unassigned fund balance	\$ 2,805,835	\$ 2,632,436	\$ 173,399	36.8%
Total fund balance	\$ 3,433,657	\$ 3,281,088	\$ 152,569	45.1%

The total fund balance of the General Fund changed by \$152,569 during the current year. Key factors in this change are as follows:

Use of fund balance as a funding source	\$ (142,000)
Revenues in excess of budget	116,695
Expenditures less than budget	301,449
Other	<u>(123,575)</u>
Total	\$ <u>152,569</u>

Included in the total fund balance of the General Fund is the Town's capital reserve account with the following balance:

	<u>12/31/22</u>	<u>12/31/21</u>	<u>Change</u>
Capital reserve	\$ 480,444	\$ 406,276	\$ 74,168

*Nonmajor Governmental Funds*

The fund balance of the nonmajor governmental funds changed by \$(235,617) primarily from an increase in education expenditures in 2022 from impact fees that were recognized during 2021.

**General Fund Budgetary Highlights**

There were no differences between the original and final budget.

**Capital Assets and Debt Administration**

***Capital Assets***

Total capital assets for governmental activities at year-end amounted to \$28,549,478 (net of accumulated depreciation), a change of \$(164,258) from the prior year. These capital assets include buildings and improvements, machinery, equipment, furnishings, infrastructure, and land.

Major capital additions during the current year included the following:

- Construction of Firefly Way \$712,500
- Acquisition of deeded property \$362,393

Additional information on capital assets can be found in the Notes to Financial Statements.



***Long-Term Debt***

At the end of the current fiscal year, total bonded debt outstanding was \$3,095,000, all of which was backed by the full faith and credit of the Town.

Additional information on long-term debt can be found in the Notes to Financial Statements.

**Requests for Information**

This financial report is designed to provide a general overview of the Town's finances for all those with an interest in the Town's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Board of Selectmen  
Town of Litchfield  
2 Liberty Way, Suite 2  
Litchfield, New Hampshire 03052

TOWN OF LITCHFIELD, NEW HAMPSHIRE

Statement of Net Position  
December 31, 2022

	Governmental <u>Activities</u>
<b>Assets</b>	
Current:	
Cash and short-term investments	\$ 13,260,449
Investments	73,509
Receivables:	
Property taxes	328,634
Departmental and other	60,536
Other assets	<u>84,594</u>
Total Current Assets	13,807,722
Noncurrent:	
Capital assets:	
Nondepreciable capital assets	4,934,436
Other capital assets, net of accumulated depreciation	<u>23,615,042</u>
Total Noncurrent Assets	<u>28,549,478</u>
Total Assets	42,357,200
<b>Deferred Outflows of Resources</b>	
Related to pension	937,534
Related to OPEB	<u>22,444</u>
Total Deferred Outflows of Resources	959,978
<b>Liabilities</b>	
Current:	
Accounts payable	234,320
Accrued liabilities	97,687
Unearned revenues	904,623
Other liabilities	65,172
Due to external parties	6,899,341
Current portion of long-term liabilities:	
Bonds payable	135,000
Notes payable	<u>167,311</u>
Total Current Liabilities	8,503,454
Noncurrent:	
Bonds payable, net of current portion	2,960,000
Notes payable, net of current portion	290,617
Compensated absences liability	185,538
Net pension liability	4,996,228
Net OPEB liability	<u>730,406</u>
Total Noncurrent Liabilities	<u>9,162,789</u>
Total Liabilities	17,666,243
<b>Deferred Inflows of Resources</b>	
Related to pension	<u>187,686</u>
Total Deferred Inflows of Resources	187,686
<b>Net Position</b>	
Net investment in capital assets	24,996,548
Restricted for:	
Grants and other statutory restrictions	1,787,058
Permanent funds:	
Nonexpendable	38,800
Expendable	136,928
Unrestricted	<u>(1,496,085)</u>
Total Net Position	<u>\$ 25,463,249</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF LITCHFIELD, NEW HAMPSHIRE

Statement of Activities  
For the Year Ended December 31, 2022

	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expenses)</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Revenues</u>
<b>Governmental Activities</b>					<b>Governmental Activities</b>
General government	\$ 1,977,747	\$ 36,070	\$ 335	\$ -	\$ (1,941,342)
Public safety	3,937,906	59,901	84,111	-	(3,793,894)
Education	321,113	-	-	-	(321,113)
Highways and streets	580,148	-	-	-	(580,148)
Sanitation	550,537	21,856	-	-	(528,681)
Health and welfare	50,418	-	-	-	(50,418)
Culture and recreation	494,279	1,545	5,000	202,216	(285,518)
Conservation	21,373	-	-	142,000	120,627
Interest expense	107,188	-	-	-	(107,188)
<b>Total Governmental Activities</b>	<b>\$ 8,040,709</b>	<b>\$ 119,372</b>	<b>\$ 89,446</b>	<b>\$ 344,216</b>	<b>(7,487,675)</b>
<b>General Revenues and Contributions</b>					
					4,518,403
					933,431
					108,611
					2,015,851
					40,849
					312,826
					<u>7,929,971</u>
					Change in net position
					442,296
<b>Net Position</b>					
					<u>25,020,953</u>
					End of year
					<u>\$ 25,463,249</u>

The accompanying notes are an integral part of these financial statements.

**TOWN OF LITCHFIELD, NEW HAMPSHIRE**

Governmental Funds  
Balance Sheet  
December 31, 2022

	General <u>Fund</u>	Grants <u>Fund</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
<b>Assets</b>				
Cash and short-term investments	\$ 10,451,442	\$ 911,944	\$ 1,897,063	\$ 13,260,449
Investments	-	-	73,509	73,509
Receivables:				
Property taxes	328,634	-	-	328,634
Departmental and other	21,653	-	38,882	60,535
Due from other funds	57,938	-	-	57,938
Other assets	<u>84,594</u>	<u>-</u>	<u>-</u>	<u>84,594</u>
<b>Total Assets</b>	<b>\$ <u>10,944,261</u></b>	<b>\$ <u>911,944</u></b>	<b>\$ <u>2,009,454</u></b>	<b>\$ <u>13,865,659</u></b>
<b>Liabilities</b>				
Accounts payable	\$ 234,320	\$ -	\$ -	\$ 234,320
Accrued liabilities	97,687	-	-	97,687
Unearned revenues	-	904,623	-	904,623
Other liabilities	65,172	-	-	65,172
Due to other funds	27,300	22,080	8,558	57,938
Due to custodial funds	<u>6,899,341</u>	<u>-</u>	<u>-</u>	<u>6,899,341</u>
<b>Total Liabilities</b>	<b>7,323,820</b>	<b>926,703</b>	<b>8,558</b>	<b>8,259,081</b>
<b>Deferred Inflows of Resources</b>				
Unavailable revenues	186,784	-	37,428	224,212
<b>Fund Balances</b>				
Nonspendable	84,594	-	38,800	123,394
Restricted	23,959	-	1,924,668	1,948,627
Committed	480,444	-	-	480,444
Assigned	38,825	-	-	38,825
Unassigned	<u>2,805,835</u>	<u>(14,759)</u>	<u>-</u>	<u>2,791,076</u>
<b>Total Fund Balances</b>	<b><u>3,433,657</u></b>	<b><u>(14,759)</u></b>	<b><u>1,963,468</u></b>	<b><u>5,382,366</u></b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ <u>10,944,261</u></b>	<b>\$ <u>911,944</u></b>	<b>\$ <u>2,009,454</u></b>	<b>\$ <u>13,865,659</u></b>

The accompanying notes are an integral part of these financial statements.

**TOWN OF LITCHFIELD, NEW HAMPSHIRE**

Reconciliation of Total Governmental Fund Balances  
to Net Position of Governmental Activities  
in the Statement of Net Position  
December 31, 2022

<b>Total governmental fund balances</b>	\$ 5,382,366
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds.	28,549,478
Deferred outflows of resources related to pension to be recognized in pension expense in future periods.	937,534
Deferred outflows of resources related to OPEB to be recognized in OPEB expense in future periods.	22,444
Revenues are reported on the accrual basis of accounting and are not deferred until collection.	224,212
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in governmental funds:	
Bonds payable	(3,095,000)
Notes payable	(457,927)
Net pension liability	(4,996,228)
Net OPEB liability	(730,406)
Compensated absences liability	(185,538)
Deferred inflows of resources related to pension to be recognized in pension expense in future periods.	<u>(187,686)</u>
<b>Net position of governmental activities</b>	\$ <u>25,463,249</u>

The accompanying notes are an integral part of these financial statements.

**TOWN OF LITCHFIELD, NEW HAMPSHIRE**

Governmental Funds  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
For the Year Ended December 31, 2022

	General <u>Fund</u>	Grants <u>Fund</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
<b>Revenues</b>				
Property taxes	\$ 4,482,114	\$ -	\$ -	\$ 4,482,114
Penalties, interest, and other taxes	55,499	-	53,112	108,611
Licenses and permits	2,015,851	-	-	2,015,851
Intergovernmental	956,940	89,917	178,236	1,225,093
Charges for services	32,836	-	95,136	127,972
Investment income	22,245	6,310	12,294	40,849
Contributions	142,000	-	-	142,000
Miscellaneous	<u>26,277</u>	<u>-</u>	<u>286,520</u>	<u>312,797</u>
Total Revenues	7,733,762	96,227	625,298	8,455,287
<b>Expenditures</b>				
Current:				
General government	2,149,520	22,079	252,584	2,424,183
Public safety	3,179,732	78,112	92,848	3,350,692
Education	-	-	321,113	321,113
Highways and streets	897,560	-	30,841	928,401
Sanitation	472,258	-	78,626	550,884
Health and welfare	50,931	-	-	50,931
Culture and recreation	464,154	-	30,125	494,279
Conservation	2,003	-	19,370	21,373
Capital outlay	163,255	-	-	163,255
Debt service:				
Principal	130,000	-	-	130,000
Interest	<u>107,188</u>	<u>-</u>	<u>-</u>	<u>107,188</u>
Total Expenditures	<u>7,616,601</u>	<u>100,191</u>	<u>825,507</u>	<u>8,542,299</u>
Excess (deficiency) of revenues over expenditures	117,161	(3,964)	(200,209)	(87,012)
<b>Other Financing Sources (Uses)</b>				
Transfers in	35,408	-	-	35,408
Transfers out	<u>-</u>	<u>-</u>	<u>(35,408)</u>	<u>(35,408)</u>
Total Other Financing Sources (Uses)	<u>35,408</u>	<u>-</u>	<u>(35,408)</u>	<u>-</u>
Changes in Fund Balances	152,569	(3,964)	(235,617)	(87,012)
Fund Balance, at Beginning of Year, as reclassified	<u>3,281,088</u>	<u>(10,795)</u>	<u>2,199,085</u>	<u>5,469,378</u>
Fund Balance, at End of Year	<u>\$ 3,433,657</u>	<u>\$ (14,759)</u>	<u>\$ 1,963,468</u>	<u>\$ 5,382,366</u>

The accompanying notes are an integral part of these financial statements.

**TOWN OF LITCHFIELD, NEW HAMPSHIRE**

Reconciliation of the Statement of Revenues, Expenditures, and Changes  
in Fund Balances of Governmental Funds to the Statement of Activities  
For the Year Ended December 31, 2022

<b>Net changes in fund balances - total governmental funds</b>	\$ (87,012)
<p>Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:</p>	
Capital outlay	1,357,676
Depreciation	(1,521,934)
<p>The issuance of long-term debt (e.g., bonds and notes) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither transaction, however, has any effect on net position:</p>	
Repayments of general obligation bonds	130,000
Repayments of notes payable	162,715
<p>Revenues in the Statement of Activities that do not provide current financial resources are fully deferred in the Statement of Revenues, Expenditures, and Changes in Fund Balances. Therefore, the recognition of revenue for various types of accounts receivable (i.e., real estate and personal property, etc.) differ between the two statements. This amount represents the net change in unavailable revenue.</p>	
	27,720
<p>Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:</p>	
Change in net pension liability and related deferred outflows and inflows	55,989
Change in net OPEB liability and related deferred outflows and inflows	<u>317,142</u>
<b>Change in net position of governmental activities</b>	<b><u>\$ 442,296</u></b>

The accompanying notes are an integral part of these financial statements.

**TOWN OF LITCHFIELD, NEW HAMPSHIRE**

Fiduciary Funds  
Statement of Fiduciary Net Position  
December 31, 2022

	<u>Custodial Funds</u>
<b>Assets</b>	
Cash and short-term investments	\$ 568,126
Due from primary government	<u>6,899,341</u>
Total Assets	7,467,467
<b>Liabilities</b>	
Due to Litchfield School District	<u>6,899,341</u>
Total Liabilities	6,899,341
<b>Net Position</b>	
Restricted for other governments	<u>568,126</u>
Total Net Position	<u>\$ 7,467,467</u>

The accompanying notes are an integral part of these financial statements.



**TOWN OF LITCHFIELD, NEW HAMPSHIRE**

Fiduciary Funds

Statement of Changes in Fiduciary Net Position  
For the Year Ended December 31, 2022

	<u>Custodial Funds</u>
<b>Additions</b>	
Investment income	\$ 407
Taxes collected for Litchfield School District	18,413,464
Taxes collected for County of Hillsborough	<u>1,259,540</u>
Total Additions	19,673,411
<b>Deductions</b>	
Payments of taxes to Litchfield School District	18,413,464
Payments of taxes to County of Hillsborough	1,259,540
Payments of reserves to Litchfield School District	1,005,917
Other	<u>228</u>
Total Deductions	<u>20,679,149</u>
Change in Net Position before Transfers	(1,005,738)
<b>Transfers In</b>	<u>125,322</u>
Change in Net Position	(880,416)
<b>Net Position Restricted for Other Governments</b>	
Beginning of year	<u>1,448,542</u>
End of year	<u>\$ 568,126</u>

The accompanying notes are an integral part of these financial statements.

# TOWN OF LITCHFIELD, NEW HAMPSHIRE

## Notes to Financial Statements

### 1. Summary of Significant Accounting Policies

The accounting policies of the Town of Litchfield (the Town) conform to Generally Accepted Accounting Principles (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental and financial reporting principles. The following is a summary of the significant policies of the Town:

#### ***Reporting Entity***

The Town is a municipal corporation governed by an elected Board of Selectmen. As required by GAAP, these financial statements present the Town and applicable component units for which the Town is considered to be financially accountable. In 2022, it was determined that no entities met the component unit requirements of GASB 14 (as amended).

#### ***Government-Wide and Fund Financial Statements***

##### *Government-Wide Financial Statements*

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

##### *Fund Financial Statements*

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

## ***Measurement Focus, Basis of Accounting, and Financial Statement Presentation***

### ***Government-Wide Financial Statements***

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as *program revenues* include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

### ***Fund Financial Statements***

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers property tax revenues to be available if they are collected within 60 days of the end of the current period. All other revenue items are considered to be measurable and available only when cash is received. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, certain expenditures such as debt service, claims and judgments, compensated absences, OPEB, and pension are recorded only when payment is due.

The Town reports the following major governmental funds:

- The *General Fund* is the Town's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
- The *Grants Fund* accounts for revenue and expenditures related to federal, state, and local grants.

The fiduciary fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Under this method, revenues are recognized when earned and expenses are recorded when liabilities are incurred.

The Town reports the following fiduciary fund:

- The *Custodial Funds* account for fiduciary assets held by the Town in a custodial capacity as an agent on behalf of others are not required to be reported elsewhere on the financial statements. Custodial funds include taxes and fees collected on behalf of other governments.

***Cash and Investments***

Cash balances from all funds, except those required to be segregated by law, are combined to form a consolidation of cash. Cash balances are invested to the extent available, and interest earnings are recognized in the General Fund. Certain special revenue and fiduciary funds segregate cash, and investment earnings become a part of those funds.

Deposits with financial institutions consist primarily of demand deposit, and savings accounts. A cash and investment pool is maintained that is available for use by all funds. Each fund's portion of this pool is reflected on the financial statements under the caption "cash and short-term investments."

Investments generally are presented at fair value. Where applicable, fair values are based on quotations from national securities exchanges.

State and local statutes place certain limitations on the nature of deposits and investments available. Deposits in any financial institution may not exceed certain levels within the financial institution. Non-fiduciary fund investments can be made in securities issued by or unconditionally guaranteed by the U.S. Government or agencies that have a maturity of one year or less from the date of purchase and repurchase agreements guaranteed by such securities with maturity dates of no more than 90 days from the date of purchase.

***Interfund Receivables and Payables***

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the year are referred to as either "due from/to other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans).

***Capital Assets***

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in governmental activities in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial individual cost of more than \$10,000 and an estimated useful life in excess of five years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend

assets' lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	40
Building improvements	15 - 20
Infrastructure	40
Machinery, equipment, and furnishings	5 - 20

***Compensated Absences***

It is the Town's policy to permit employees to accumulate earned but unused vacation pay benefits. All vested vacation pay is accrued when incurred in the government-wide financial statements. A liability for this amount is reported in governmental funds only if it has matured, for example, as a result of employee resignations and retirements.

***Long-Term Obligations***

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities.

***Fund Equity***

Fund equity at the governmental fund financial reporting level is classified as "fund balance." Fund equity for all other reporting is classified as "net position."

***Fund Balance***

Generally, fund balance represents the difference between current assets/deferred outflows and current liabilities/deferred inflows. The Town has implemented GASB Statement No. 54 (GASB 54), *Fund Balance Reporting and Governmental Fund Type Definitions*, which enhances the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying existing governmental fund type definitions, as follows:

- *Nonspendable* represents amounts that cannot be spent because they are either (1) not in spendable form or (2) legally or contractually required to be maintained intact. This fund balance classification includes the principal portion of permanent trust funds.
- *Restricted* represents amounts that are restricted to specific purposes by constraints imposed by creditors, grantors, contributors, or laws or regulations of other governments, or constraints imposed by law through constitutional provisions

or enabling legislation. This fund balance classification includes the Library Fund, various special revenue funds, and the income portion of permanent trust funds.

- *Committed* represents amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Town's highest level of decision-making authority. This fund balance classification includes capital reserve funds set aside by Town Meeting vote for future capital acquisitions and improvements.
- *Assigned* represents amounts that are constrained by the Town's intent to use these resources for a specific purpose. This fund balance classification includes General Fund encumbrances that have been established by various Town departments for the expenditure of current year budgetary financial resources upon vendor performance in the subsequent budgetary period.
- *Unassigned* represents the residual classification for the General Fund and includes all amounts not contained in the other classifications. Temporary fund balance deficits are reported as negative amounts in the unassigned classification in other governmental funds. Positive unassigned amounts are reported only in the General Fund.

When an expenditure is incurred that would qualify for payment from multiple fund balance types, the Town uses the following order to liquidate liabilities: restricted, committed, assigned, and unassigned.

#### *Net Position*

Net position represents the difference between assets/deferred outflows and liabilities/deferred inflows. Net investment in capital assets, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on use either through enabling legislation adopted by the Town or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The remaining net position is reported as unrestricted.

#### *Use of Estimates*

The preparation of basic financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures for contingent assets and liabilities at the date of the basic

financial statements and the reported amounts of revenues and expenditures/expenses during the year. Actual results could vary from estimates that were used.

## 2. Stewardship, Compliance, and Accountability

### ***Budgetary Information***

The Town's budget is originally prepared by the Selectmen's Office with the cooperation of the various department heads. It is then submitted to the Budget Committee, in accordance with Municipal Budget Law. After reviewing the budget, the Budget Committee holds a public hearing for discussion.

The final version of the budget is then submitted for approval at the annual Town Meeting. The approved budget is subsequently reported to the State of New Hampshire on the statement of appropriation form in order to establish the current property tax rate.

The Selectmen cannot increase the total of the approved budget; however, they have the power to reclassify its components when necessary.

## 3. Deposits and Investments

### ***Custodial Credit Risk***

The custodial credit risk for deposits or investments is the risk that, in the event of the failure of the bank or counterparty to a transaction, the Town will not be able to recover the value of its deposits, investments, or collateral securities that are in possession of another party. The Town's policy on custodial credit risk is to ensure prior to deposit that funds be secured by collateral having a market value at least equal to 102% of the amount deposited or invested.

As of December 31, 2022, none of the Town's bank balance of \$13,982,556 was exposed to custodial credit risk as uninsured and/or uncollateralized. As of December 31, 2022, all of the Town's investments were subject to custodial credit risk disclosure because the related securities were held by a counterparty.

### ***Investments***

The following is a summary of the Town's investments as of December 31, 2022:

<u>Investment Type</u>	<u>Amount</u>
Corporate equities	\$ <u>73,509</u>

### ***Credit Risk***

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. State law employs the prudent person rule whereby

investments are made as a prudent person would be expected to act, with discretion and intelligence, to seek reasonable income, preserve capital, and, in general, avoid speculative investments.

All of the Town's investments were exempt from credit risk disclosure.

#### *Concentration of Credit Risk*

The Town places no limit on the amount the Town may invest in any one issuer. The Town's \$73,509 of investments in Computershare represent 100% of the Town's total investments and are subject to concentration of credit risk.

#### *Interest Rate Risk*

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Town's policy on interest rate risk is to schedule maturities to coincide with projected cash flow needs, provided that the term of any investment does not exceed 18 months.

As of December 31, 2022, the Town did not have any investments subject to interest rate risk.

#### *Foreign Currency Risk*

Foreign currency risk is the risk that changes in foreign exchange rates will adversely affect the fair value of an investment. The Town does not have formal investment policies related to foreign currency risk. At December 31, 2022, none of the Town's investments were exposed to foreign currency risk.

#### *Fair Value*

The Town categorizes its fair value measurements within the fair value hierarchy established by Governmental Accounting Standards Board Statement No. 72, *Fair Value Measurement and Application* (GASB 72).

The hierarchy is based on the valuation inputs used to measure the fair value of an asset or a liability and gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The hierarchy categorizes the inputs to valuation techniques used for fair value measurement into three levels as follows:

- Level 1 – inputs that reflect quoted prices (unadjusted) in active markets for identical assets or liabilities that are accessible at the measurement date.
- Level 2 – inputs other than quoted prices that are observable for an asset or liability either directly or indirectly, including inputs in markets that are not considered to be active. Because they must often be priced on the basis of transactions involving similar



but not identical securities or do not trade with sufficient frequency, certain directly held securities are categorized as Level 2.

- Level 3 – unobservable inputs based on the best information available, using assumptions in determining the fair value of investments and derivative instruments.

In instances where inputs used to measure fair value fall into different levels in the fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation.

The Town had the following fair value measurements as of December 31, 2022:

<u>Investment Type</u>	<u>Amount</u>	<u>Fair Value Measurements Using:</u>		
		<u>Quoted prices in active markets for identical assets (Level 1)</u>	<u>Significant observable inputs (Level 2)</u>	<u>Significant unobservable inputs (Level 3)</u>
Investments by fair value level:				
Corporate equities	\$ <u>73,509</u>	\$ <u>73,509</u>	\$ <u>-</u>	\$ <u>-</u>
Total	\$ <u>73,509</u>	\$ <u>73,509</u>	\$ <u>-</u>	\$ <u>-</u>

Equity securities classified in Level 1 are valued using prices quoted in active markets for those securities.

Debt securities classified in Level 2 are valued using either a bid evaluation or a matrix pricing technique. Bid evaluations may include market quotations, yields, maturities, call features, and ratings. Matrix pricing is used to value securities based on the securities relationship to benchmark quote prices. Level 2 debt securities have non-proprietary information that is readily available to market participants, from multiple independent sources, which are known to be actively involved in the market.

#### 4. Property Taxes Receivable

The Town bills property taxes semi-annually, in May and November. Property tax revenues are recognized in the year for which taxes have been levied. Property taxes are due on July 1 and December 1. Delinquent accounts are charged 8% interest. In March of the next year, a lien is recorded on delinquent property at the Registry of Deeds. The Town purchases all

the delinquent accounts by paying the delinquent balance, recording costs, and accrued interest. The accounts that are liened by the Town will be reclassified from property taxes receivable to unredeemed tax liens receivable. After this date, delinquent accounts will be charged interest at a rate of 14%. The Town annually budgets amounts (overlay for abatements) for property tax abatements and refunds.

Property taxes receivable at December 31, 2022 consisted of the following:

	Amount
Real estate taxes	\$ 279,662
Tax liens	<u>48,972</u>
Total	<u>\$ 328,634</u>

***Taxes Collected for Others***

The Town collects property taxes for the State of New Hampshire, the Litchfield School District, and the County of Hillsborough. Payments to the other taxing units are normally made throughout the year. The ultimate responsibility for the collection of taxes rests with the Town.

**5. Interfund Accounts**

***Receivables/Payables***

Although self-balancing funds are maintained, most transactions flow through the General Fund. In order to obtain accountability for each fund, interfund receivable and payable accounts must be utilized. The following is a schedule of the December 31, 2022 balances in interfund receivable and payable accounts:

<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ 57,938	\$ 6,926,641
Grants Fund	-	22,080
Nonmajor Governmental Funds:		
Special Revenue Funds	-	8,558
Custodial Funds	<u>6,899,341</u>	<u>-</u>
Total	<u>\$ 6,957,279</u>	<u>\$ 6,957,279</u>

***Transfers***

The Town reports interfund transfers between various funds. Most transfers result from budgetary or statutory actions, whereby funds are moved to accomplish various

expenditure purposes. The following is a schedule of major interfund transfers for the year ended December 31, 2022.

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 35,408	\$ -
Nonmajor Governmental Funds:		
Conservation Capital Fund	<u>-</u>	<u>35,408</u>
Total	<u>\$ 35,408</u>	<u>\$ 35,408</u>

## 6. Capital Assets

Capital asset activity for the year ended December 31, 2022 was as follows (in thousands):

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b>Governmental Activities</b>				
Capital assets, being depreciated:				
Buildings and improvements	\$ 6,239	\$ 396	\$ -	\$ 6,635
Machinery, equipment, and furnishings	4,070	249	-	4,319
Infrastructure	<u>43,021</u>	<u>712</u>	<u>-</u>	<u>43,733</u>
Total capital assets, being depreciated	53,330	1,357	-	54,687
Less accumulated depreciation for:				
Buildings and improvements	(1,818)	(177)	-	(1,995)
Machinery, equipment, and furnishings	(2,628)	(254)	-	(2,882)
Infrastructure	<u>(25,105)</u>	<u>(1,090)</u>	<u>-</u>	<u>(26,195)</u>
Total accumulated depreciation	<u>(29,551)</u>	<u>(1,521)</u>	<u>-</u>	<u>(31,072)</u>
Capital assets, being depreciated, net	23,779	(164)	-	23,615
Capital assets, not being depreciated:				
Land	<u>4,934</u>	<u>-</u>	<u>-</u>	<u>4,934</u>
Total capital assets, not being depreciated	<u>4,934</u>	<u>-</u>	<u>-</u>	<u>4,934</u>
Governmental activities capital assets, net	<u>\$ 28,713</u>	<u>\$ (164)</u>	<u>\$ -</u>	<u>\$ 28,549</u>

Depreciation expense was charged to functions of the Town as follows:

Governmental Activities:	
General government	\$ 43
Public safety	234
Highways and streets	1,181
Sanitation	47
Culture and recreation	<u>16</u>
Total	<u>\$ 1,521</u>

**7. Deferred Outflows of Resources**

Deferred outflows of resources represent the consumption of net assets by the Town that is applicable to future reporting periods. Deferred outflows of resources have a positive effect on net position, similar to assets. Deferred outflows of resources related to pension and OPEB, in accordance with GASB Statements No. 68 and 75, are more fully discussed in the corresponding pension and OPEB notes.

**8. Accounts Payable**

Accounts payable represents 2022 expenses/expenditures paid in 2023.

**9. Unearned Revenues**

Unearned revenues represent the receipt of ARPA funds that will be recognized as revenue in future years when eligible costs are incurred.

**10. Long-Term Debt**

***General Obligation Bonds***

The Town issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds outstanding are as follows:

<u>Governmental Activities</u>	Original	Serial	Interest	Amount
<u>General Obligation Bonds</u>	<u>Issue</u>	<u>Maturities</u>	<u>Rate %</u>	<u>Outstanding</u>
		<u>Through</u>		<u>as of</u>
				<u>12/31/22</u>
Direct Placement:				
Fire Station Bond	\$ 3,549,600	08/15/38	3.34%	\$ <u>3,095,000</u>
Total Governmental Activities				\$ <u><u>3,095,000</u></u>

**Future Debt Service**

The annual payments to retire all general obligation bonds outstanding as of December 31, 2022 are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>
2023	\$ 135,000	\$ 125,558
2024	145,000	118,673
2025	150,000	111,278
2026	160,000	103,628
2027	165,000	95,468
2028	175,000	87,053
2029	185,000	78,128
2030	190,000	68,693
2031	200,000	62,803
2032	205,000	56,603
2033 - 2037	1,135,000	174,386
2038	<u>250,000</u>	<u>9,313</u>
Total	<u>\$ 3,095,000</u>	<u>\$ 1,091,584</u>

**Notes Payable**

At December 31, 2022, the Town had bank notes payable for the financing of a plow truck and communication towers at interest rates ranging from 2.55% to 4.25%, maturity dates from October 1, 2023 to May 11, 2025, and payments as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>
2023	\$ 167,311	\$ 12,142
2024	143,479	7,411
2025	<u>147,138</u>	<u>3,752</u>
Total	<u>\$ 457,928</u>	<u>\$ 23,305</u>

**Changes in Long-Term Liabilities**

During the year ended December 31, 2022, the following changes occurred in long-term liabilities:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Less Current Portion</u>	<u>Equals Long-Term Portion</u>
<b>Governmental Activities</b>						
Bonds payable (direct placement) \$	3,225,000	\$ -	\$ (130,000)	\$ 3,095,000	\$ (135,000)	\$ 2,960,000
Notes payable (direct borrowing)	620,643	-	(162,715)	457,928	(167,311)	290,617
Compensated absences liability	185,538	-	-	185,538	-	185,538
Net pension liability	3,711,679	1,284,549	-	4,996,228	-	4,996,228
Net OPEB liability	<u>1,042,223</u>	<u>-</u>	<u>(311,817)</u>	<u>730,406</u>	<u>-</u>	<u>730,406</u>
Totals	<u>\$ 8,785,083</u>	<u>\$ 1,284,549</u>	<u>\$ (604,532)</u>	<u>\$ 9,465,100</u>	<u>\$ (302,311)</u>	<u>\$ 9,162,789</u>

### **Long-Term Debt Supporting Governmental Activities**

General obligation bonds, issued by the Town for various municipal projects are approved by Town Meeting and repaid with revenues recorded in the General Fund. All other long-term debt is repaid from the funds that the cost relates to, primarily the General Fund.

## **11. Deferred Inflows of Resources**

Deferred inflows of resources represent the acquisition of net assets by the Town that is applicable to future reporting periods. Deferred inflows of resources have a negative effect on net position, similar to liabilities. Deferred inflows of resources related to pension and OPEB will be recognized as expense in future years and are more fully described in the corresponding pension and OPEB notes. *Unavailable revenues* are reported in the governmental funds Balance Sheet in connection with receivables for which revenues are not considered available to liquidate liabilities of the current year.

## **12. Governmental Funds - Balances**

The Town's fund balances at December 31, 2022 were as follows:

	General Fund	Grants Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>Nonspendable</b>				
Permanent fund	\$ 84,594	\$ -	\$ 38,800	\$ 123,394
Total Nonspendable	84,594	-	38,800	123,394
<b>Restricted</b>				
Library fund	23,959	-	-	23,959
Special revenue funds				
Conservation fund	-	-	1,026,063	1,026,063
Impact fees fund	-	-	445,374	445,374
Other	-	-	316,303	316,303
Permanent fund	-	-	136,928	136,928
Total Restricted	23,959	-	1,924,668	1,948,627
<b>Committed</b>				
Capital reserve fund	480,444	-	-	480,444
Total Committed	480,444	-	-	480,444
<b>Assigned</b>				
Public safety	38,825	-	-	38,825
Total Assigned	38,825	-	-	38,825
<b>Unassigned</b>				
Unassigned	2,805,835	-	-	2,805,835
Deficits	-	(14,759)	-	(14,759)
Total Unassigned	2,805,835	(14,759)	-	2,791,076
Total Fund Balance	\$ 3,433,657	\$ (14,759)	\$ 1,963,468	\$ 5,382,366

### 13. New Hampshire Retirement System

The Town follows the provisions of GASB Statement No. 68 *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, with respect to the State of New Hampshire Retirement System (NHRS).

#### **Plan Description**

Full-time employees participate in the New Hampshire Retirement System (NHRS), a cost-sharing, multiple-employer defined benefit contributory pension plan and trust established in 1967 by RSA 100-A:2 and qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. NHRS provides service, disability, death, and vested retirement benefits to members and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters, and permanent police officers within the State of New Hampshire are eligible and required to participate in NHRS. Full-time employees of political subdivisions, including counties, municipalities, and school Towns, are also eligible to participate as a group if the governing body of the political subdivision has elected participation.

The New Hampshire Retirement System, a Public Employees Retirement System (PERS), is divided into two membership groups. State or local employees and teachers belong to *Group I*. Police officers and firefighters belong to *Group II*. All assets are held in a single trust and are available to each group. Additional information is disclosed in the NHRS annual report publicly available from the New Hampshire Retirement System located at 54 Regional Drive, Concord, New Hampshire 03301-8507 or from their website at [nhrs.org](http://nhrs.org).

#### **Benefits Provided**

Group I benefits are provided based on creditable service and average final salary for the highest of either three or five years, depending on when service commenced.

Group II benefits are provided based on age, years of creditable service, and a benefit multiplier depending on vesting status as of January 1, 2012. The maximum retirement allowance for Group II members vested by January 1, 2012 (45 years of age with 20 years of service or age 60 regardless of years of creditable service) is the average final compensation multiplied by 2.5% by creditable service. For Group II members not vested by January 1, 2012, the benefit is calculated in the same way, but the multiplier used in the calculation changes depending on age and years of creditable service, as follows:

Years of Creditable Service as of <u>January 1, 2012</u>	Minimum <u>Age</u>	Minimum <u>Service</u>	Benefit <u>Multiplier</u>
At least 8 but less than 10 years	46	21	2.40%
At least 6 but less than 8 years	47	22	2.30%
At least 4 but less than 6 years	48	23	2.20%
Less than 4 years	49	24	2.10%

**Contributions**

Plan members are required to contribute a percentage of their earnable compensation to the pension plan. Contribution rates are 7.00% for employees and teachers 11.55% for police and 11.80% for fire. The Town makes annual contributions to the pension plan equal to the amount required by Revised Statutes Annotated 100-A:16,III which are 13.75% for employees, 30.67% for police, and 29.78% for fire. The Town's contributions to NHRS for the year ended December 31, 2022 was \$498,050, which was equal to its annual required contribution.

Given the plan's contribution allocation procedure, if all actuarial assumptions are met (including the assumption of the plan earning 6.75% on the actuarial value of assets), it is expected that the unfunded actuarial accrued liability as of June 30, 2017 is expected to be fully paid off by June 30, 2039.

**Summary of Significant Accounting Policies**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pension, and pension expense, information about the fiduciary net position of the NHRS and additions to/deductions from NHRS' fiduciary net position have been determined on the same basis as they are reported by NHRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

At December 31, 2022, the Town reported a liability of \$4,996,228 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At December 31, 2022, the Town's proportion was 0.0871%, which was an increase of 0.0034% from its previous year proportion.



For the year ended December 31, 2022, the Town recognized pension expense of \$442,063. In addition, the Town reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 93,770	\$ 19,180
Changes of assumptions	265,759	-
Net difference between projected and actual investment earnings on pension plan investments	189,351	-
Changes in proportion and differences between contributions and proportionate share of contributions	136,516	168,506
Contributions subsequent to the measurement date	<u>252,138</u>	<u>-</u>
Total	<u>\$ 937,534</u>	<u>\$ 187,686</u>

The amount reported as deferred outflows of resources and deferred inflows of resources related to pension resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized as an increase (decrease) in pension expense as follows:

<u>Year</u>	<u>Amount</u>
2023	\$ 148,003
2024	138,556
2025	(79,678)
2026	<u>290,829</u>
Total	<u>\$ 497,710</u>

**Actuarial Assumptions**

The collective total pension liability in the January 1, 2022 actuarial valuation was determined using the following actuarial assumptions:

Price inflation	2.00% per year
Wage inflation	2.75% per year
Salary increases	5.40% average, including inflation
Investment rate of return	6.75%, net of pension plan investment expense, including inflation

Mortality rates were based on the Pub-2010 healthy retiree mortality tables with creditability adjustments for each group (police and fire combined) and projected fully generational mortality improvements using scale MP-2019.

The actuarial assumptions used in the January 1, 2022 valuation were based on the results of the actuarial experience study for the period from July 1, 2015 – June 30, 2019.

***Target Allocation***

The long-term expected rate of return on pension plan investments was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return net of investment expenses by the target asset allocation percentage and by adding expected inflation.

The following is a table presenting target allocations and geometric real rates of return for each asset class:

<u>Asset Class</u>	<u>Target Allocation Percentage</u>	<u>Weighted Average Average Long-Term Expected Real Rate of Return</u>
Broad US Equity	30.00 %	7.60%
Global Ex-US Equity	<u>20.00</u>	7.90%
Total Public Equity	50.00	
Real Estate Equity	10.00	6.60%
Private Equity	<u>10.00</u>	8.85%
Total Private Market Equity	20.00	
Private Debt	<u>5.00</u>	7.25%
Total Private Debt	5.00	
Core U.S. Fixed Income	<u>25.00</u>	3.60%
Total Fixed Income	<u>25.00</u>	
Inflation	<u>-</u>	2.25%
Total	<u>100.00 %</u>	

***Discount Rate***

The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that the plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the pension plan’s actuarial funding policy and as required by RSA 100-A:16. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

***Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate***

The following presents the Town’s proportionate share of the net pension liability calculated using the discount rate of 6.75%, as well as what the Town’s proportionate share

of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate:

1% Decrease <u>(5.75%)</u>	Current Discount Rate <u>(6.75%)</u>	1% Increase <u>(7.75%)</u>
\$6,703,679	\$4,996,228	\$3,576,641

***Pension Plan Fiduciary Net Position***

Detailed information about the pension plan’s fiduciary net position is available in the separately issued NHRS financial report.

**14. Other Post-Employment Benefits (GASB 75)**

GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, replaces the requirements of GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. This statement establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures. The statement identifies the methods and assumptions that are required to be used to project benefit payments, discounted projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service.

***Town OPEB Plan***

All the following OPEB disclosures for the Town OPEB Plan are based on a measurement date of December 31, 2022.

***General Information about the OPEB Plan***

***Plan Description***

The Town indirectly provides post-employment healthcare for retired employees through an implicit rate covered by current employees. Retirees of the Town who participate in this single-employer plan pay 100% of the healthcare premiums to participate in the Town’s healthcare program. Since they are included in the same pool as active employees, the insurance rates are implicitly higher for current employees due to the age consideration. This increased rate is an implicit subsidy the Town pays for the retirees.

The Town’s OPEB plan is not administered through a trust that meets the criteria in paragraph 4 of GASB 75.

*Benefits Provided*

The Town provides medical and prescription drug insurance to retirees and their covered dependents. All active employees who retire from the Town and meet the eligibility criteria will receive these benefits.

*Plan Membership*

The following employees were covered by the benefit terms:

Inactive employees or beneficiaries	
currently receiving benefit payments	12
Active employees	<u>22</u>
Total	<u>34</u>

*Funding Policy*

The Town's funding policy includes financing the implicit subsidy on a pay-as-you-go basis, as required by statute.

**Actuarial Assumptions and Other Inputs**

The total OPEB liability was determined using the alternative method as of December 31, 2022, in accordance with the parameters of GASB Statement No. 75. Alternative measurement method valuations of an ongoing plan are allowed for a sole employer with fewer than one hundred total plan members and involve estimates of the value of reported amount and assumptions about the probability of occurrence of events far into the future, similar to broad measurement steps as would be used by an actuarial valuation for plans whose members exceed one hundred. Examples include assumptions about future employment, mortality, and the healthcare cost trend. The alternative measurement method used the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Amortization Period	20 years
Salary increases	3.00%, average, including inflation
Discount rate	3.28%, previously 1.83%
Healthcare cost trend rates	4.70% for 2022, fluctuating 0.10% to an ultimate rate of 4.20%
Retirees' share of benefit-related costs	100%

The discount rate was based on the Fidelity General Obligation AA 20 Year Bond at December 31, 2022. Mortality rates were based on the Pub-2010 Public Retirement Plans Mortality Tables, with mortality improvement projected for 10 years. The actuarial assumptions used in the December 31, 2022 valuation were based on the results of the most recent actuarial experience study.

Discount Rate

The discount rate used to measure the total OPEB liability was 3.28%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate.

Total OPEB Liability

The Town's total OPEB liability of \$345,501 was measured as of December 31, 2022 and was determined by the alternative method.

Changes in the Total OPEB Liability

The following summarizes the changes to the total OPEB liability for the past year:

Balance, beginning of year	\$	661,367
Changes for the year:		
Service cost		40,189
Interest		15,284
Changes of benefit terms		(12,419)
Changes in assumptions		(33,487)
Changes in economic/demographic gains or losses		<u>(325,433)</u>
Net Change		<u>(315,866)</u>
Balance, end of year	\$	<u>345,501</u>

Changes of assumptions reflect a change in the discount rate from 1.83% in 2021 to 3.28% in 2022. All other assumptions were the same as those used in the previous measurement.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current discount rate:

	Current	
1% Decrease	Discount Rate	1% Increase
<u>(2.28%)</u>	<u>(3.28%)</u>	<u>(4.28%)</u>
\$ 376,339	\$ 345,501	\$ 318,999

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability, as well as what the total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage-point lower or one percentage-point higher than the current healthcare cost trend rates:

1% Decrease (3.70%)	Current Healthcare Cost Trend Rates (4.70%)	1% Increase (5.70%)
\$ 319,455	\$ 345,501	\$ 375,467

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2022, the Town recognized a reduction in OPEB expense of \$(303,447). At December 31, 2022, the Town did not have any deferred outflows or inflows of resources related to the total OPEB liability.

**New Hampshire Retirement System Medical Subsidy Plan Description**

All of the following OPEB disclosures for the New Hampshire Medical Subsidy Plan are based upon an actuarial valuation performed as of June 30, 2021, using a measurement date of June 30, 2022.

*Plan Description*

In addition to the OPEB plan discussed above, the Town participates in the New Hampshire Retirement System (NHRS) Medical Subsidy. The NHRS administers a cost-sharing, multiple-employer other post-employment benefit plan (OPEB Plan) for retiree health insurance subsidies. Benefit amounts and eligibility requirements are set by state law, and members are designated by type. The four membership types are Group II Police Officer and Firefighters, Group I Teachers, Group I Political Subdivision Employees and Group I State Employees. Collectively, they are referred to as the OPEB Plan.

NHRS issues publicly available financial reports that can be obtained by writing to them at 54 Regional Drive, Concord, New Hampshire 03301-8507 or from their website at [www.nhrs.org](http://www.nhrs.org).

*Benefits Provided*

The OPEB Plan provides a medical insurance subsidy to qualified retired members. The medical subsidy is a payment made by NHRS to the former employer or their insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certifiably dependent children with a disability who are living in the household and being cared for by the retiree. Under specific conditions, the qualified beneficiaries of members who die while in service may also be eligible for the medical

subsidy. The eligibility requirements for receiving OPEB Plan benefits differ for Group I and Group II members. The OPEB plan is closed to new entrants. The monthly Medical Subsidy rates are:

1 Person - \$375.56  
 2 Person - \$751.12  
 1 Person Medicare Supplement - \$236.84  
 2 Person Medicare Supplement - \$473.68

*Contributions*

Pursuant to RSA 100-A:16, III, and the biennial actuarial valuation, funding for the Medical Subsidy payment is via the employer contributions rates set forth by NHRS. Employer contributions required to cover that amount of cost not met by the members' contributions are determined by a biennial actuarial valuation by the NHRS actuary using the entry age normal funding method and are expressed as a percentage of gross payroll. The Town contributed 0.31% of earnable compensation for Group I employees and 3.21% for Group II employees. Employees are not required to contribute. The State Legislature has the authority to establish, amend, and discontinue the contribution requirements of the Medical Subsidy plan.

*Actuarial Assumptions*

Actuarial assumptions for the collective total OPEB liability are the same as the New Hampshire Retirement System footnote.

*Net OPEB Liability, Expense, and Deferred Outflows and Inflows*

The Town's proportionate share of the net NHRS Medical Subsidy (net OPEB liability) as of the measurement date of June 30, 2022 was \$384,905, representing 0.1019%, which was an increase of 0.0020% from its previous year proportion.

For the year ended December 31, 2022, the Town recognized a reduction in OPEB expense related to the NHRS Medical Subsidy of \$(40,877). At December 31, 2022, the Town reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Net difference between projected and actual OPEB investment earnings	\$ 1,052	\$ -
Contributions subsequent to the measurement date	<u>21,392</u>	<u>-</u>
Total	<u>\$ 22,444</u>	<u>\$ -</u>



The amount reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date and before the end of the fiscal year will be included as a reduction of the net OPEB liability in the year ending December 31, 2023. Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized as increases (decreases) in OPEB expense as follows:

<u>Year</u>	<u>Amount</u>
2023	\$ 175
2024	45
2025	(414)
2026	<u>1,246</u>
Total	\$ <u>1,052</u>

*Sensitivity of the Net NHRS Medical Subsidy OPEB Liability to Changes in the Discount Rate*

The following presents the net OPEB liability, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current discount rate:

<u>1% Decrease (5.75%)</u>	<u>Current Discount Rate (6.75%)</u>	<u>1% Increase (7.75%)</u>
\$ 417,880	384,905	\$ 356,187

*Healthcare Cost Trend Rate*

Healthcare cost trend rates are not applicable given that the benefits are fixed stipends.

*Consolidation of Total/Net OPEB Liabilities and Related Deferred Outflows and (Inflows)*

Below is a summary of all OPEB related items in the aggregate as of December 31, 2022. Details related to these items are presented separately for each plan on the previous pages.

	<u>Total/Net OPEB Liability</u>	<u>Total Deferred Outflows of Resources</u>	<u>Total Deferred Inflows of Resources</u>	<u>Total OPEB Expense</u>
Town OPEB Plan	\$ 345,501	\$ -	\$ -	\$ (303,447)
Proportionate share of NHRS Medical Subsidy Plan	<u>384,905</u>	<u>22,444</u>	<u>-</u>	<u>(40,877)</u>
Total	\$ <u>730,406</u>	\$ <u>22,444</u>	\$ <u>-</u>	\$ <u>(344,324)</u>

**15. Commitments and Contingencies**

***Outstanding Legal Issues***

On an ongoing basis, there are typically pending legal issues in which the Town is involved. The Town’s management is of the opinion that the potential future settlement of these issues would not materially affect its financial statements taken as a whole.

***Grants***

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor cannot be determined at this time, although the Town expects such amounts, if any, to be immaterial.

***Encumbrances***

At year-end, the Town’s General Fund had \$38,825 in encumbrances that will be honored in the next year.

**16. Beginning Fund Balance Reclassification**

The Town’s major governmental funds for fiscal year 2022, as defined by Governmental Accounting Boards Statement No. 34, Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments, have changed from the previous fiscal year. Accordingly, the following reconciliation is provided:

Fund Basis Financial Statements:

	<u>Grants Fund</u>	<u>Nonmajor Governmental Funds</u>
As previously reported	\$ -	\$ 2,188,290
Reclassify Grants Fund, which was not major in FY21	<u>(10,795)</u>	<u>10,795</u>
As reclassified	<u>\$ (10,795)</u>	<u>\$ 2,199,085</u>

**17. Subsequent Events**

Management has evaluated subsequent events through June 27, 2023, which is the date the financial statements were available to be issued.

At the March 14, 2023 Town Meeting, the Town voted to use \$135,000 of fund balance.

## **18. New Pronouncements**

Management is currently evaluating the impact of implementing the following GASB pronouncements.

The Governmental Accounting Standards Board (GASB) has issued GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements (P3s and APAs)*, and GASB Statement No. 96, *Subscription-Based Information Technology Arrangements (SBITAs)*, effective for the Town beginning with the year ending December 31, 2023. These statements establish new reporting and disclosure requirements for P3s, APAs, and SBITAs. Management is currently evaluating the impact of implementing these pronouncements.

**TOWN OF LITCHFIELD, NEW HAMPSHIRE**

Required Supplementary Information  
General Fund

Schedule of Revenues, Expenditures, and Other Financing Sources (Uses) - Budget and Actual  
For the Year Ended December 31, 2022  
(Unaudited)

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive <u>(Negative)</u>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	
<b>Revenues</b>				
Property taxes	\$ 4,436,457	\$ 4,436,457	\$ 4,482,114	\$ 45,657
Penalties, interest, and other taxes	65,594	65,594	73,649	8,055
Licenses and permits	1,996,850	1,996,850	2,015,851	19,001
Intergovernmental	954,696	954,696	956,940	2,244
Charges for services	16,523	16,523	25,498	8,975
Investment income	6,000	6,000	21,538	15,538
Miscellaneous	9,052	9,052	26,277	17,225
<b>Total Revenues</b>	<u>7,485,172</u>	<u>7,485,172</u>	<u>7,601,867</u>	<u>116,695</u>
<b>Expenditures</b>				
General government	2,224,910	2,224,910	2,149,520	75,390
Public safety	3,334,997	3,334,997	3,174,981	160,016
Highways and streets	848,365	848,365	837,560	10,805
Sanitation	478,348	478,348	472,258	6,090
Health and welfare	50,801	50,801	50,931	(130)
Culture and recreation	125,763	125,763	127,379	(1,616)
Conservation	2,016	2,016	2,003	13
Capital outlay	214,135	214,135	163,255	50,880
Debt service	237,189	237,189	237,188	1
<b>Total Expenditures</b>	<u>7,516,524</u>	<u>7,516,524</u>	<u>7,215,075</u>	<u>301,449</u>
Excess (deficiency) of revenues over expenditures	(31,352)	(31,352)	386,792	418,144
<b>Other Financing Sources (Uses)</b>				
Transfers out	(303,177)	(303,177)	(303,177)	-
Use of fund balance:				
Capital budget	142,000	142,000	142,000	-
Use of prior year encumbrances	192,529	192,529	192,529	-
<b>Total Other Financing Sources (Uses)</b>	<u>31,352</u>	<u>31,352</u>	<u>31,352</u>	<u>-</u>
Overall budgetary excess	\$ <u>-</u>	\$ <u>-</u>	\$ <u>418,144</u>	\$ <u>418,144</u>

See Independent Auditor's Report and Notes to the Required Supplementary Information.

**Notes to the Required Supplementary Information  
for General Fund Budget**

**Budgetary Basis**

The General Fund final appropriation appearing on the previous page represents the final amended budget after all reserve fund transfers and supplemental appropriations.

**Budget/GAAP Reconciliation**

The budgetary data for the General Fund is based upon accounting principles that differ from GAAP. Therefore, in addition to the GAAP basis financial statements, the results of operations of the General Fund are presented in accordance with budgetary accounting principles to provide a meaningful comparison to budget data.

The following is a summary of adjustments made to the actual revenues, expenditures, and other financing sources (uses), to conform to the budgetary basis of accounting.

<u>General Fund</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Other Financing Sources (Uses)</u>
GAAP basis	\$ 7,733,762	\$ 7,616,601	\$ 35,408
Remove effects of combining Capital Reserve Fund and Library Fund with the General Fund	(150,045)	(440,351)	(338,585)
Reverse beginning-of-year appropriation carryforwards from expenditures	-	-	192,529
Add end-of-year appropriation carryforwards from expenditures	-	38,825	-
To record use of fund balance	-	-	142,000
Other	<u>18,150</u>	<u>-</u>	<u>-</u>
Budgetary basis	<u>\$ 7,601,867</u>	<u>\$ 7,215,075</u>	<u>\$ 31,352</u>

See Independent Auditor's Report.

**TOWN OF LITCHFIELD, NEW HAMPSHIRE**  
 Required Supplementary Information  
 Schedule of Proportionate Share of the Net Pension Liability

(Unaudited)

New Hampshire Retirement System

Fiscal Year	Measurement Date	Proportion of the Net Pension Liability	Proportionate Share of the Net Pension Liability	Covered Payroll	Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position Percentage of the Total Pension Liability
December 31, 2022	June 30, 2022	0.0871%	\$4,996,228	\$2,140,755	233.39%	65.12%
December 31, 2021	June 30, 2021	0.0837%	\$3,711,679	\$1,999,105	185.67%	72.22%
December 31, 2020	June 30, 2020	0.0865%	\$5,533,861	\$1,967,309	281.29%	58.72%
December 31, 2019	June 30, 2019	0.0905%	\$4,353,593	\$1,923,079	226.39%	65.59%
December 31, 2018	June 30, 2018	0.0916%	\$4,412,258	\$1,901,692	232.02%	64.73%
December 31, 2017	June 30, 2017	0.0938%	\$4,614,687	\$1,845,191	250.09%	62.66%
December 31, 2016	June 30, 2016	0.0926%	\$4,923,838	\$1,796,395	274.10%	58.30%
December 31, 2015	June 30, 2015	0.0839%	\$3,325,930	\$1,593,643	208.70%	65.47%

*Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.*

See notes to the Town's financial statements for summary of significant actuarial methods and assumptions.

See Independent Auditor's Report.

**TOWN OF LITCHFIELD, NEW HAMPSHIRE**

Required Supplementary Information  
Schedule of Pension Contributions

(Unaudited)

New Hampshire Retirement System

Fiscal Year	Measurement Date	Contributions in Relation to the			Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
		Actuarially Determined Contribution	Actuarially Determined Contribution				
December 31, 2022	June 30, 2022	\$ 498,050	\$ (498,050)	\$ -	\$ 2,124,144	23.45%	
December 31, 2021	June 30, 2021	\$ 445,574	\$ (445,574)	\$ -	\$ 2,054,190	21.69%	
December 31, 2020	June 30, 2020	\$ 384,352	\$ (384,352)	\$ -	\$ 1,988,497	19.33%	
December 31, 2019	June 30, 2019	\$ 402,836	\$ (402,836)	\$ -	\$ 2,001,531	20.13%	
December 31, 2018	June 30, 2018	\$ 388,396	\$ (388,396)	\$ -	\$ 1,901,692	20.42%	
December 31, 2017	June 30, 2017	\$ 360,477	\$ (360,477)	\$ -	\$ 1,845,191	19.54%	
December 31, 2016	June 30, 2016	\$ 335,919	\$ (335,919)	\$ -	\$ 1,796,395	18.70%	
December 31, 2015	June 30, 2015	\$ 347,718	\$ (347,718)	\$ -	\$ 1,593,643	21.82%	

*Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.*

See notes to the Town's financial statements for summary of significant actuarial methods and assumptions.

See Independent Auditor's Report.

**TOWN OF LITCHFIELD, NEW HAMPSHIRE**  
 Required Supplementary Information  
 Schedules of Proportionate Share and Contributions of the Net OPEB Liability

(Unaudited)

**Schedule of Proportionate Share**  
 New Hampshire Retirement System Medical Subsidy

<u>Fiscal Year</u>	<u>Measurement Date</u>	<u>Proportion of the Net OPEB Liability</u>	<u>Proportionate Share of the Net OPEB Liability</u>	<u>Covered Payroll</u>	<u>Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position Percentage of the Net OPEB Liability</u>
December 31, 2022	June 30, 2022	0.1019%	\$384,905	\$2,140,755	17.98%	10.64%
December 31, 2021	June 30, 2021	0.0951%	\$380,856	\$1,999,105	19.05%	11.06%
December 31, 2020	June 30, 2020	0.0999%	\$437,160	\$1,967,309	22.22%	7.74%
December 31, 2019	June 30, 2019	0.1159%	\$508,217	\$1,923,079	26.43%	7.75%
December 31, 2018	June 30, 2018	0.1170%	\$535,684	\$1,901,692	28.17%	7.53%
December 31, 2017	June 30, 2017	0.0806%	\$368,572	\$1,845,191	19.97%	7.91%

**Schedule of Contributions**  
 New Hampshire Retirement System Medical Subsidy

<u>Fiscal Year</u>	<u>Valuation Date</u>	<u>Actuarially Determined Contribution</u>	<u>Contributions Relative to Actuarially Determined Contribution</u>	<u>Contribution Deficiency Excess</u>	<u>Covered Payroll</u>	<u>Contributions as a Percentage of Covered Employee Payroll</u>
December 31, 2022	June 30, 2022	\$42,891	(\$42,891)	\$ -	\$3,134,736	1.3682%
December 31, 2021	June 30, 2021	\$45,703	(\$45,703)	\$ -	\$2,827,453	1.6164%
December 31, 2020	June 30, 2020	\$46,359	(\$46,359)	\$ -	\$2,891,078	1.6035%
December 31, 2019	June 30, 2019	\$52,902	(\$52,902)	\$ -	\$3,274,797	1.6154%
December 31, 2018	June 30, 2018	\$51,753	(\$51,753)	\$ -	\$3,220,141	1.6072%
December 31, 2017	June 30, 2017	\$47,777	(\$47,777)	\$ -	\$2,150,334	2.2218%

*Schedules are intended to show information for 10 years. Additional years will be displayed as they become available.*

See notes to the Town's financial statements for summary of significant actuarial methods and assumptions.

See Independent Auditor's Report.



**TOWN OF LITCHFIELD, NEW HAMPSHIRE**  
 Required Supplementary Information  
 Schedules of Changes in the Total OPEB Liability

(Unaudited)

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>Total OPEB Liability</b>					
Service cost	\$ 40,189	\$ 40,189	\$ 40,189	\$ 40,189	\$ 58,162
Interest	15,284	16,431	15,483	14,377	18,468
Changes of benefit terms	(12,419)	-	-	-	-
Changes of assumptions	(33,487)	20,885	32,867	17,339	(80,833)
Change in economic/demographic gains or losses	<u>(325,433)</u>	<u>(123,471)</u>	<u>95,977</u>	<u>(46,888)</u>	<u>(50,875)</u>
Net change in total OPEB liability	(315,866)	(45,966)	184,516	25,017	(55,078)
Total OPEB liability - beginning	<u>661,367</u>	<u>707,333</u>	<u>522,817</u>	<u>497,800</u>	<u>552,878</u>
Total OPEB liability - ending	<u>\$ 345,501</u>	<u>\$ 661,367</u>	<u>\$ 707,333</u>	<u>\$ 522,817</u>	<u>\$ 497,800</u>

Above does not include New Hampshire Retirement System Medical Subsidy.

*Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.*

See notes to the Town's financial statements for summary of significant actuarial methods and assumptions.

See Independent Auditor's Report.

**ANNUAL REPORT**  
**of the**  
**LITCHFIELD**  
**NEW HAMPSHIRE**  
**SCHOOL DISTRICT**



**2023**

**LITCHFIELD SCHOOL DISTRICT  
ANNUAL REPORT – 2023**

**TABLE OF CONTENTS**

**Administration and Organization**

Table of Contents .....	SD- 2
District Officers .....	SD- 3
Litchfield School District 2023 Retirees .....	SD- 4
Litchfield School District 2023 Service Awards .....	SD- 5
Special Reports	
Report of Chair of the School Board .....	SD- 6
Report of the Superintendent of Schools .....	SD- 7
Report of the Business Administrator .....	SD- 9
Report of the Director of Special Services .....	SD- 11
Report of the Director of Curriculum and Instruction .....	SD- 13
Report of the Director of Technology.....	SD- 15
Report of the Director of Food Service .....	SD- 16
SAU/District Staff Roster .....	SD- 17

**Staff and Students**

Griffin Memorial School Principal's Report .....	SD- 18
GMS Staff Roster .....	SD- 20
Litchfield Middle School Principal's Report .....	SD- 22
LMS Staff Roster .....	SD- 24
Campbell High School Principal's Report .....	SD- 26
CHS Staff Roster .....	SD- 28
Campbell High School Graduating Class of 2023 .....	SD- 30
School Calendar 2023-24 .....	SD- 31
Enrollment/Projections .....	SD- 32

**Annual Meeting**

2023 Litchfield School District Warrant ... ..	SD- 33
Minutes from 2/11/2023 Deliberative Session.....	SD- 36
Elections Results from 3/14/23 Meeting .....	SD- 56
2024 Litchfield School District Warrant .....	SD- 59
Minutes from 2/10/24 Deliberative Session .....	SD- 64
2024 Amended Final Litchfield School District Warrant .....	SD- 86

**Finance**

Statement of Actual Expenditures for Special Ed Programs & Services	SD- 90
Student Census of Disabilities .....	SD- 90
MS-27 Budget/Revenue (2023-2024) .....	SD- 91
Default Budget (2023-2024) .....	SD-101
Report of the Auditor .....	SD-105
SAU/School Information .....	SD-170

# **SCHOOL DISTRICT OFFICERS**

## **MODERATOR**

Steve Perry

## **CLERK**

Theresa Briand

## **TREASURER**

Lynn Baddeley

## **SCHOOL BOARD**

Heidi Ames, Chair  
Term Expires March 2024

Tina Harrison, Vice-Chair  
Term Expires March 2025

Andrew Cutter  
Term Expires March 2025

Peter Plansky  
Term Expires March 2026

Elizabeth MacDonald  
Resigned August 2023

Matthew Shoemaker  
Term Expires March 2024

**LITCHFIELD SCHOOL DISTRICT  
2023 RETIREES**



**Barbara Bielawski**  
**Executive Assistant to Superintendent**  
**30 Years of Service**



**Lynne Ellis**  
**Guidance Counselor at Litchfield Middle School**  
**15 Years of Service**

## **2023 SERVICE AWARDS**

### **5 Years**

Griffin Memorial School

Jennifer Pelletier

Litchfield Middle School

Thomas Cantara, Eric Momnie, Lian Tumas,  
Wendy Egan, Marilena Stephens, Ronald Stephens

Campbell High School

Cari Bruner, Karrie Litchfield

SAU

Lisa Guillemette, Lauren Crowley, Mike Jette,  
Mary Widman

### **10 Years**

Griffin Memorial School

Danielle Peckham, Dolores Brink

Litchfield Middle School

Claire Chew

Campbell High School

Becky Barka, Dana Bourassa

### **15 Years**

Litchfield Middle School

Christine Rooney

Campbell High School

William Hicks

### **20 Years**

Griffin Memorial School

Donna Saunders, Angela Laplante,  
Kathrine McGarry

Litchfield Middle School

Robin Corbeil

Campbell High School

Linda Summit

### **50 Years**

Griffin Memorial School

Margaret Parent

# 2023 School Board Report

As we move ahead in 2024, the Litchfield School Board is incredibly proud of the accomplishments across the District this past year. We are honored to support each and every person who strives to make our schools exceptional, especially our dedicated staff and administration teams. The Board remains committed to creating an environment where our students can grow and excel, our employees enjoy a safe and supportive workplace, and there is collaboration and engagement amongst the District and Litchfield community.

As with any year, there have been some challenges - staff shortages, inflation, and budget constraints continue to plague our District and cause stress on our staff. The Board continues to work closely with our administrative team to creatively address these issues and collaborate with our employees. Capital projects remain a high priority as the improvements to the Litchfield Middle School near completion and the proposal for a new elementary school is on the March 2024 ballot. Post-pandemic, there continues to be an increased need for student supports and services. The District continues to focus on the “whole child” including academic, social, emotional, mental and physical wellness.

As you review the annual report, we hope it is clear that our schools are an integral part of the Litchfield community. Only by working together will our District, and therefore our town, become stronger. We look forward to working with you this year!

**On behalf of the Litchfield School Board,**

**Heidi Ames, School Board Chair**

## School Board Members

Heidi Ames, Chair

hames@litchfieldsd.org

Christina Harrison, Vice Chair

charrison@litchfieldsd.org

Matt Shoemaker (appointed September 20)

mshoemaker@litchfieldsd.org

Peter Plansky

pplansky@litchfieldsd.org

Andrew Cutter

acutter@litchfieldsd.org

Elizabeth MacDonald (January 1 - August 19)

**Appreciation  
and Thank you  
To Our:**

**Community  
Parents/Families  
Students  
Administrators  
Support Staff  
Educators**

## School District Goals, 2021-24

I. Love of Learning

II. Great Teachers & Great Staff

III. Post-Secondary Pathways

IV. Facility Improvements

V. Community Engagement



# LITCHFIELD SCHOOL DISTRICT ANNUAL REPORT



REPORT OF THE SCHOOL SUPERINTENDENT

## DISTRICT ENROLLMENT

Griffin Memorial- 446  
Middle School- 351  
Campbell HS- 382  
School District- 1179  
(October 1, 2023)

## HIGHLIGHTS

**New Litchfield Elementary School**  
Major time and energy went into developing a project to present to the voters on the 2024 warrant. After the land the voters funded in 2023 was no longer available for purchase, we had to pivot to a different option: Building on existing land while also resolving all concerns with the existing building.

**LMS Renovation Project -**  
After working over several years, the HVAC, energy, classroom space and kitchen project was completed for the start of the 2023-24 school year. The one remaining aspect of the project is the solar array. While the taxpayers are already protected by the PPA in terms of costs and budget, we continue to wait for the installation of the array and battery storage system.



LITCHFIELD 2023







# OVERVIEW

When I joined Litchfield School District in 2018, I learned that GMS and LMS were suffering from neglect of facility needs over many years. Much of my time and efforts has gone into creating a plan to address the needs of our facilities. We have succeeded at LMS, and now the voters have a plan for GMS that will settle that question once and for all.

In addition to creating safer physical spaces, we have been working on creating a safer, more inclusive environment in each of our three schools.

As we engage more with our community through social media (Facebook), we are better able to share the numerous positive events in our schools with both parents and community members.

I'll always remember Litchfield as a critical part of my own educational journey and wish everyone the best for a future bright with promise.



SUPERINTENDENT OF SCHOOLS  
MIKE JETTE

# Business and Finance Report

## Overview

The Business Office is staffed by Doug Totten, Business Administrator, and Ann Inamorati, Accountant and Assistant to the Business Administrator. The Business Office is responsible for oversight of financial operations, buildings and grounds, transportation, and food service.

---

## Monthly Financial Reports

The schools fiscal year runs from July through June. At the second school board meeting of the month, starting in September, a monthly report is submitted and made viewable to all. The goal of this report is to ensure that transparency exists and that all people can make informed decisions. The report includes various revenue and expense reports, a breakdown of fiscal year spending in the capital projects fund, transfers, end of month cash/bank balances, and balances in reserve and trust funds.

---

## Capital Projects

Similar to recent years, 2023 included the continuation of substantial updates at the middle school and further planning in regards to *Reimagining GMS*. The goal of this work continues to focus on improving the working and learning environments for our staff and students:

Phase II work at Litchfield Middle School started in the spring of 2022. Like other building projects across the country, this phase has been impacted by supply challenges. This pushed the completion of work into 2023. Overall, this work has included full building LED conversion, sealing and insulating of the buildings envelope, conversion of locker room space into classroom space, kitchen remodel, and full mechanical and HVAC renovation/replacement. North Branch Construction Management has served as the general contractors for this phase as well as phase I.

*Reimagining GMS* has remained a focus of the district. The district continues to engage Barker Architects and Vaysen Studio and has added Bonnett, Page, and Stone as the construction manager. While this year brought a change in where a new elementary school could be located, the goal continues to be to find a solution that best meets the needs of the students, staff, and town.

---

# Financial Statement Audit

The School District undergoes an independent financial statement audit every fiscal year. This year's audit is being conducted by Plodzick and Sanderson, P.A. from Concord, NH. The finalized financial statements are expected to be issued in February of 2024. All past audits can be found on the district site by choosing "District", then "Finance & Operations", and then "Business & Finance".

---

## Fiscal Year 2025 Budget

The budgeting process for the fiscal year 2025 began in August of 2023. Presentations to the School Board by District Administrators took place during November, with the Budget Committee members in attendance for two of these meetings. Meetings with the Budget Committee took place November through January (of 2024). Be sure to stay informed regarding the budget and remember that your vote is your voice on March 12, 2024. Residents are encouraged to reach out to the SAU or the School Board with questions and/or concerns regarding the budget.

---

**Business Administrator**

**Doug Totten**

**603-578-3574**

**[dtotten@litchfieldsd.org](mailto:dtotten@litchfieldsd.org)**

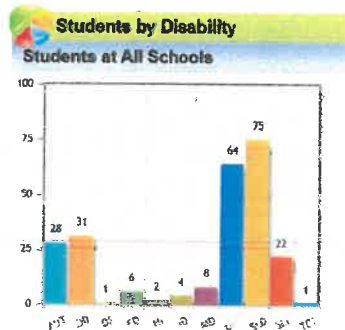
# 2023 LITCHFIELD SCHOOL DISTRICT ANNUAL REPORT



## Office of Special Services

### Overview

During the 2023/4 school year the Litchfield School District provided special education support and services to over 240 students in 5 distinct schools. Our services start at age 3 and continue for eligible students until they earn their high school diploma or they turn 21 inclusive (whichever comes first). As of December 2023, the chart below reflects the varying areas of educational disability that we currently serve in our community:



### Special Education Cont'd

No two students are the same. Therefore what they need varies in frequency, intensity and duration. All decisions are made collaboratively with parents/guardians. Team members work diligently to make student-centered decisions in order for students to be life/career/college ready, in addition to being productive members of our community.

Our English Language Learners (ELL) are expanding in the district. 29 total students qualify for the identification as of December 31st, 2023. 135 Students across all 3 schools access 504 accommodations to support their learning.

We are continuing to work toward meeting the needs of all learners. I would like to thank those in the community that have acknowledged the need to educate all students and ask for your continued support.

Special Educators- 18 full time special educators, and an additional 3 part time contracted for specific assignments

Speech Language Pathologist or Assistant-4- three full time and one contracted service Occupational Therapist-2- one full time and one 40% part time

Physical Therapist-1-part time contracted service

School Psychologist -1- full time district wide position

Social Worker-3- full time, one at each school

Mental Health Clinician-2-full time, one at LMS and one at CHS

Board Certified Behavior Analyst -1-part time contracted service

Paraeducators-60 of varying full and part time, with 27 vacant positions district wide

ELL Teacher -1 at 70% part time

In addition to these specific positions there are several specialty positions that that are student need driven such as Teacher of the Visually Impaired, Teacher of the Deaf, Orientation and Mobility specialists and others.

about learning. I'm beyond proud of everything that our district put into place to make sure that service delivery continues to meet all student need.

## Technology:

A multitude of high and low tech are used with students to help learn and/o assist in accessing their education. Chromebooks, iPad's, AAC systems and FM System's are just a few. Special education training and professional development has been maintained through Vector Solutions and this year welcomed specific training to our amazing paraeducators in the fall and follow up this March.

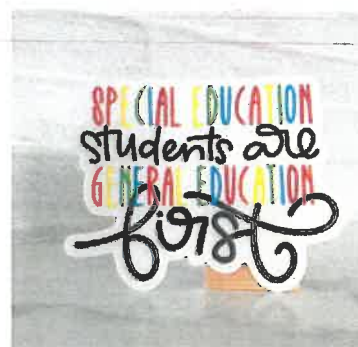
## Mental Health

By realigning the provision of service by the school psychologist, and bringing on an additional Mental Health Clinician, this has a afforded the district the expansion of services to students at LMS and maintained the same provision of service CHS. In the year to come, I would love to see that same expansion happen at GMS!

Thank you ! I would like to take this opportunity to thank all the special education and general education staff in providing for all the students enrolled in Litchfield School district. They work hard and are dedicated to meeting the needs of all students. This year required all of them to continue to think differently and bring their creativity to all new levels in order to keep students engaged and excited about learning. I'm beyond proud of everything that our district put into place to make sure that service delivery continues to meet all student need.

Director of Special Education  
Sophia Fowler

603-578-3570  
sfowler@litchfieldsd.org





# LITCHFIELD SCHOOL DISTRICT ANNUAL REPORT



REPORT OF THE DIRECTOR OF CURRICULUM, INSTRUCTION AND ASSESSMENT

## PROFESSIONAL LEARNING

Live2Learn  
Responsive Classroom  
New Teacher Orientation

## HIGHLIGHTS

Once again we held a successful two part Live2Learn Academy.

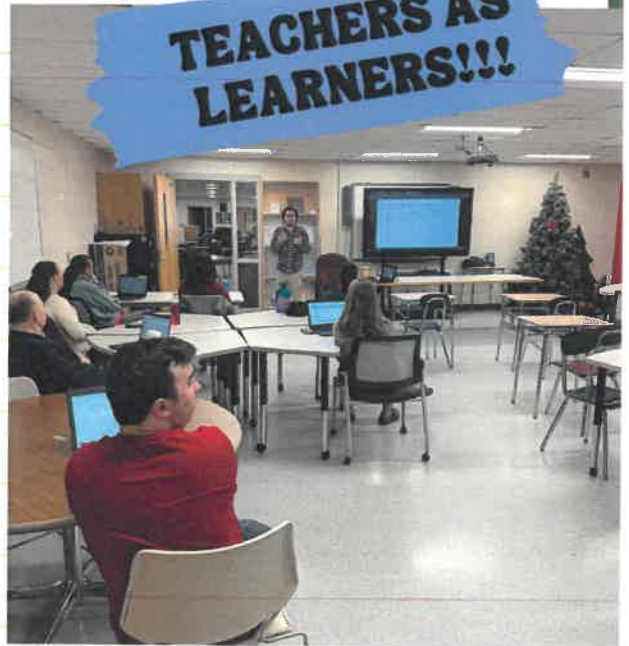
Some highlights-

- 28 staff attended in June.
- 33 staff attended in August
- The district administrative team met for our retreat as part of each week.
- All workshops were staff run.

We had 29 members of our EMS staff attend Responsive Classroom Training. The building is focusing on implementing these skills in all classrooms.

Our New teacher orientation not only got our teachers excited about joining the team in Litchfield, we took them back to focus on why they do what they do. What a refreshing energy!

## TEACHERS AS LEARNERS!!!





# OVERVIEW

As a district we have continued our focus on bringing rigorous, competency based instruction into our classrooms. We have a newly approved Social Studies Curriculum in place K-12 and newly adopted literacy programs K-5. As we look ahead, our focus is on completing our ELA and Science Curriculum alignment and continue providing high quality educational opportunities to ALL of our students.



## Assessment Scores

- SAS (3-8)
  - ELA 55% proficient
  - Math 39% proficient
  - Science 31% proficient



DIRECTOR OF CURRICULUM,  
INSTRUCTION AND ASSESSMENT

MARY WIDMAN

---

# 2023 LITCHFIELD SCHOOL DISTRICT ANNUAL REPORT TECHNOLOGY



## Overview

The district's technology team aims to create a technology-rich learning environment, preparing students for success in the digital era, while supporting educators in delivering high-quality instruction.

---

## Highlights

- Continue support of our Chromebook program for students doing over 300 repairs
  - Updating teacher laptops
  - Installing Newline interactive whiteboards. At this point almost every classroom in GMS and LMS have a Newline and for 2024 we will begin tackling CHS
  - Updates to infrastructure. I have been working on the backend structure updating servers, migrating as needed and updating our WiFi systems
    - Also includes updated security and more robust protocols
  - Professional development
    - Focusing on new tools specifically on the use of AI
- 

## Supporting Hardware

- 1800+ devices including
  - 1400 Chromebooks
  - 300 laptops
  - 4 computer labs
  - 5 physical servers, 34 Virtual servers and 14 virtual networks
  - Backup server, Firewall, over 15 switches
  - 2 Wifi controllers with over 120 Access points
  - 3 Camera systems
  - VOIP system.
- 

Christopher Jamrog, Director of Technology

[cjamrog@litchfieldsd.org](mailto:cjamrog@litchfieldsd.org)



---

# 2023 LITCHFIELD SCHOOL DISTRICT ANNUAL REPORT



## Dining Services

**Dining Services continues to find creative and new avenues to bring nutritious meals to the Litchfield School District students and staff**

---

- SY 22/23 was the first school year since COVID-19 without universally free meals. Dining Services served over 14,000 Breakfast and 85,000 Lunches during SY 22/23. This is over 10,000 Breakfasts and 2,000 Lunches more than SY 18/19 (pre-Covid).
  - Litchfield Middle School's brand new kitchen has served thousands of meals to students so far this year! The implementation of new equipment has given the staff the ability to explore new cooking techniques!
  - LMS's snack shack sales continue to lead overall sales of nearly \$10,000 for SY 23-24.
  - Griffin Memorial School is still exploring new dishes for the students to try!
  - GMS consistently holds the highest participation in the district for both breakfast and lunch, averaging 840 breakfasts and 3,700 lunches sold per month.
  - Campbell High School's new custom vending machine opened this year. Students and staff alike are excited about the range of healthy snacks and meals available to them after lunches have been served for the day.
  - Campbell has also increased breakfast participation by over 1,100 meals by adding a "Second Chance Breakfast" period each day.
  - Participation district-wide has been steadily increasing, despite decreasing student enrollment. Dining Services currently has a 43% Average Daily Participation.
-

## LITCHFIELD SCHOOL ADMINISTRATIVE UNIT #27 STAFF 2023-2024

<b>Last Name</b>	<b>First Name</b>	<b>Position</b>
CARNEY	CARA	TEACHER ESOL
CROWLEY	LAUREN	DIRECTOR OF FOOD SERVICE
DESJADON	KAREN	DIGITAL LEARNING SPECIALIST
FALZONE	HOLLIE	DIRECTOR OF HUMAN RESOURCES
FOWLER	SOPHIA	DIRECTOR SPECIAL SERVICES
GUILLEMETTE	LISA	HR/PAYROLL ADMINISTRATOR
INAMORATI	ANNMARIE	ACCT/ASST TO BUSINESS ADMINISTRATOR
JAMROG	CHRISTOPHER	DIRECTOR OF INFORMATION TECHNOLOGY
JETTE	MICHAEL	SUPERINTENDENT
MARTIN	LORI	EXECUTIVE ASST TO SPECIAL SERVICES
MCCARTNEY	JAMISON	TECHNOLOGY ASSISTANT
ROSS	DAVID	DIRECTOR OF FACILITIES
SCHULZ	DANIELLE	SCHOOL PSYCHOLOGIST
STERN	ANDREA	DATABASE ADMINISTRATOR
TOTTEN	DOUGLAS	BUSINESS ADMINISTRATOR
UNDERWOOD	JOSEPH	CUSTODIAL SUPERVISOR
WIDMAN	MARY	DIRECTOR CURR/INSTRUCTION/ASSESSMENT



# LITCHFIELD SCHOOL DISTRICT ANNUAL REPORT



GRIFFIN MEMORIAL SCHOOL

## ENROLLMENT

Prek  
K  
1  
2  
3  
4

41  
83  
75  
88  
79  
80

## HIGHLIGHTS

At the beginning of this school year, we had the distinct pleasure of recognizing Mrs. Margaret Parent for fifty years of service to the Litchfield School District. In addition to being a student here, Mrs. Parent has been a teacher of numerous grades and currently serves as a Math tutor. She was recognized with decrees from both the town and the state as well as the Commissioner of Education for New Hampshire.

Each classroom is now equipped with an interactive digital panel to increase technology integration into each lesson of learning.

Our Third and Fourth Grade Chorus has allowed close to 90 students each year to expand their creative talents and experience the power of performance.

As part of a community effort, each November we honor our Veterans through our Wall of Heroes. Through generous donations, these heroes are also recognized on a plaque that now hangs in our Main Lobby



# OVERVIEW

This year we had the privilege of educating 450 students in grades PreK-4. We did this in 25 classrooms ranging in sizes from 16 to 21 students.

Additionally, students were provided with 5 Unified Arts. Our staff of 65 dedicated professionals worked hard to deliver the best educational experience for the students of Litchfield.

**Report Card-** This year we introduced a revamped report card for grades 1-4. This report card represents students' progress on both grade level competencies as well as indicators. The goal is to accurately reflect student progress as well as acquisition of skills.

**Curriculum-** Grades 1-4 this year began using new programs in both Reading and Math. In reading, we are now using Into Reading, while in Math we have fully integrated Big Ideas Math. Both series align to the best and latest research in teaching, learning, and skill development.

**THRIVE-** Every year we operate under the guidance of our Mission Statement to THRIVE. Each of these letters represents a guiding principle that we follow. We are proud of the efforts we have taken to involve community, target resources, honor individuality, valuing traditions, and engaging all.



## Assessment Scores

### NHSAS Results

Math 52% proficient

3rd Grade 63%

4th Grade 38%

Reading 56% proficient

3rd Grade 59%

4th Grade 53%



## GRIFFIN MEMORIAL SCHOOL STAFF 2023-2024

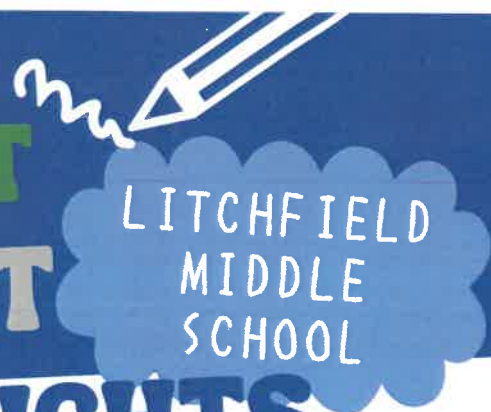
Last Name	First Name	Position
ADAMAKOS	KRISTIN	TEACHER - KINDERGARTEN
ALLARD	REBEL	PARAPROFESSIONALS
ALLEN	TRACY	TEACHER - GRADE 2
ALMEIDA	CINDY	PARAPROFESSIONALS
ANCTIL	JANINE	TEACHER - GRADE 1
ASHE	AMY	TEACHER - GRADE 4
BEACH	ERIN	TEACHER - GRADE 1
BELLINO	JENNIFER	MONITOR
BOISVERT	TAYLOR	PARAPROFESSIONAL
BOSTEELS	LYNDA	MONITOR
BRADISH	COURTNEY	TEACHER - PRE-KINDERGARTEN
BRENNAN	CHRISANDRA	PARA KIND CLASSROOM
BRETON	DEBRA	BUILDING SUB
BRINK	DOLORES	PARAPROFESSIONAL
CANTARA	THOMAS	CUSTODIAN FULL TIME
CARROLL	JESSICA	SOCIAL WORKER
CHAUDHRY	JOANNA	ADMINISTRATIVE ASSISTANT
CLINTON-JONES	MAURA	ASSISTANT PRINCIPAL
COAKLEY	TARA	TEACHER - SPECIAL EDUCATION
COHEN	JULIE	TEACHER - GRADE 4
COUGHLIN	KIMBERLY	PARAPROFESSIONAL
COUTURE	MEG	PARA KIND CLASSROOM
DEAN	ALLISON	SPEECH PATHOLOGIST
DIBENEDETTO	DONNA	PARA KIND CLASSROOM
DOUCETTE	SANDRA	TEACHER - GRADE 1
EDWARDS	KRISTEN	MONITORS
ELEY	ALLISON	TEACHER - SPECIAL EDUCATION
ELLIOTT	SHAUN	TEACHER - KINDERGARTEN
FARRELL	PATRICIA	PARAPROFESSIONAL
FISHER	STACY	MONITOR
FLETCHER	JENNIFER	FOOD SERVICE TECH
GEE	JANET	FOOD SERVICE TECH
GIRZONE	MELISSA	TEACHER - PHYSICAL EDUCATION
GOULD	AMANDA	TEACHER - KINDERGARTEN
HALL	LESLIE	TEACHER - KINDERGARTEN
HAYES	JENNIFER	GUIDANCE COUNSELOR
HEGARTY FOLLIS	KATHLEEN	OCCUPATIONAL THERAPIST
JOHNSON	AMY	FOOD SERVICE TECH
JOZITIS	SUSAN	TUTOR - WRITING
KZANGIAN	CHRISTINE	TEACHER - GRADE 4
KURR	JOAN	OCCUPATIONAL THERAPIST
LAPLANTE	ANGELA	TEACHER - GRADE 3
LEARY	STACEY	TEACHER - GRADE 4
LEBLANC	DIANA	PARAPROFESSIONAL
LEGASSE	HAILEY	TEACHER - SPECIAL EDUCATION
LEVESQUE	CAROL	TEACHER - GRADE 3
LLEWELLYN QUIMBY	SARAH	TEACHER - GRADE 2
LUNDSTEDT	MOLLY	TEACHER - SPECIAL EDUCATION
MACMULLIN	SANDRA	SET TEACHER

## GRIFFIN MEMORIAL SCHOOL STAFF 2023-2024

Last Name	First Name	Position
MAGOON	COURTNEY	TEACHER - MUSIC
MAGUE	DANIELLE	SPEECH PATHOLOGIST
MCCULLOUGH HEIN	MAURA	TUTOR - READING
MCLAUGHLIN	SEAN	CUSTODIAN FULL TIME
MICHALEWICZ	INGA	TEACHER - GRADE 2
MINERVINI	CHERYL	TEACHER - GRADE 2
MITCHELL	DANIEL	PRINCIPAL
NEFF	PATRICIA	MONITOR
O'BRIEN	KATHERINE	DAILY SUB - GMS
PARENT	MARGARET	TUTOR - MATH
PATTEN	KRISTEN	TEACHER - GRADE 3
PECKHAM	DANIELLE	TEACHER - SPECIAL EDUCATION
PELLETIER	JENNIFER	TUTOR - TITLE I MATH
PETERSON	JUDITH	TUTOR - READING
PREVEL-TURMEL	MELINA	LIBRARIAN
RIVERA	ALISON	PARAPROFESSIONAL
ROMANELLO	ALEXA	NURSE
SAUNDERS	DONNA	PARA KIND CLASSROOM
SIBONA	JESSICA	TEACHER - GRADE 3
SMART	JILLIAN	TUTOR - TITLE I READING
SMITH	REBECCA	TEACHER - GRADE 2
SMITH	MELANIE	TEACHER - PRE-KINDERGARTEN
SNYDER	CATHERINE	FOOD SERVICE LEAD
STARRETT	KRISTIN	TEACHER - ART
SWEETSER	TINA	TEACHER - KINDERGARTEN
TATE	STEPHANIE	LEAD CUSTODIAN
TATE	CHRISTINE	READING SPECIALIST
TESSIER	KEITH	CUSTODIAN FULL TIME
THERRIEN	MARCIA	RECEPTIONIST
WEBSTER	LISA	TEACHER - GRADE 1
WILCOX	JOYCE	ADMINISTRATIVE ASSISTANT
ZAYAS	MICHELLE	TUTOR - TITLE I MATH



# LITCHFIELD SCHOOL DISTRICT ANNUAL REPORT



LITCHFIELD MIDDLE SCHOOL

## HIGHLIGHTS

### ENROLLMENT

Grade 5	students-	88
Grade 6	students-	96
Grade 7	students-	78
Grade 8	students-	89
Total	students-	351

This school year, our primary focus at LMS has been on the reminder that "**Kindness Matters.**" We encourage our students to ask themselves three key questions before speaking or acting: Is it true? Is it helpful? Is it kind? By incorporating these guiding principles into their daily interactions, we aim to foster a compassionate and respectful school community.

We are delighted to inform you that students have been utilizing the beginning of BEST period for **Advisory** meetings with a trusted staff member. These meetings provide an opportunity for students to establish connections and build relationships with supportive adults within our school. We believe that these meaningful connections contribute to the overall emotional well-being and academic success of our students.

A significant number of our staff members received training in **Responsive Classroom** this past year. We have continued this training by engaging in common team planning sessions and a book study. Responsive Classroom strategies and techniques are designed to create a positive learning environment where social-emotional skills are emphasized alongside academic growth. We are enthusiastic about the positive impact this training will have on our students' well-being.

#### Athletics at LMS

- Fall-**  
Boys' and Girls' Soccer, Girls' Volleyball, and Cross Country
- Winter-**  
Boys' and Girls' Basketball and Cheerleading
- Spring-**  
Boys' and Girls' Lacrosse (1st Season 2023), Baseball, Softball, and Track and Field

#### Co-Curriculars at LMS

- Art Club
- Math Club
- Yearbook Club
- Green Lynx Recycling
- Comic Book Club (new this year)
- LEGO Robotics
- Drama Club- Spring and Fall Productions
- Library/Homework Club
- Crusaders' Club
- Jazz Band
- C-3PO/Student Council- (Creating a Culture and Climate for Positive Outcomes)
- Giving Back to OUR Community (Kindness Matters)
- LMS Cereal Box Challenge- Over 600 boxes of Cereal donated to 5 local food pantries.
- Wreaths Across America- With Veterans' Association raised enough to put a wreath on every Veteran's grave in Litchfield.
- Giving Tree- Raised \$2,166.75 for local children.
- Blood Drive- In April collected over 20 donors for Red Cross





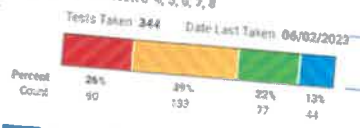
# OVERVIEW

- **Instructional MyPath on i-Ready:** Our students have been actively engaged in the instructional MyPath portion of i-Ready. This online platform allows them to practice math and reading lessons at their own personalized level. Teachers have been assigning content that aligns with the ongoing instruction to further support their learning.
- **Competency-Based Grading:** We are committed to using Competency-Based Grading to assess our students' progress. This means that both Summative Assessments and Formatives are counted towards their semester grades. By focusing on strong academics, we are confident that we will see continuous improvement in these assessments.
- **SAS Scores:** Last Spring, we received the results of the SAS Assessments in Reading, Math, and Science. While there is room for improvement, we are confident that with our collective efforts towards academic excellence, we will see positive growth in these third-party assessments. We commend our students for their hard work and dedication.

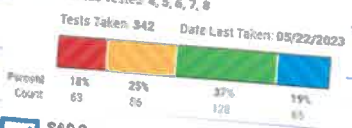


## Assessment Scores

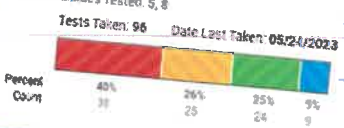
### SAS Summative Mathematics



### SAS Summative ELA



### SAS Summative Science



PRINCIPAL- JEN GRANTHAM  
ASSISTANT PRINCIPAL-  
MARTHA THAYER



## LITCHFIELD MIDDLE SCHOOL STAFF 2023-2024

Last Name	First Name	Position
ABNEY	MARTHA	TEACHER - SOCIAL STUDIES GR 7
BARRETT	JANICE	FOOD SERVICE TECH
BIEDRZYCKI	JOCELYN	SOCIAL WORKER
BISHOP	SHEALU	TEACHER - MATH GR 7
CANTARA	THOMAS	LEAD CUSTODIAN
CHAMBERS	KELLIE	NURSE
CHAMPAGNE	LUCILLE	PARAPROFESSIONAL
CHAPPLE	KIARA	ADMINISTRATIVE ASSISTANT
CHEW	CLAIRE	PARAPROFESSIONAL
CONNERS	MEGAN	TEACHER - SOCIAL STUDIES GR 8
CORBEIL	ROBIN	TEACHER - COMPUTERS
CUNNINGHAM	HEATHER	TEACHER - SPECIAL EDUCATION
DEENEY	ALEXIS	PARAPROFESSIONAL
DICHARD	KATHERINE	GUIDANCE COUNSELOR
DIONNE	LAURA	TEACHER - ART
DUFOURNY	DANIEL	TEACHER - PHYSICAL EDUCATION
DUYON	AMANDA	TEACHER - READING
EGAN	WENDY	PARAPROFESSIONAL
ELLIOTT	ANDREW	PARAPROFESSIONAL
FRASER	STEVEN	TEACHER - READING GR 5
FUCCI	RENEE	TEACHER - SPECIAL EDUCATION
GLAUDE	MEGHAN	TEACHER - ENGLISH GR 7
GRANTHAM	JENNIFER	PRINCIPAL
GUERRETTE	JESSICA	TEACHER - ENGLISH GR 8
GYMZIAK	DARLENE	FOOD SERVICE LEAD
HARTLING	SHERYL	PARAPROFESSIONAL
HOELZEL	STEPHANIE	TEACHER - SPECIAL EDUCATION
HOLDER	ELAINE	PARAPROFESSIONAL
KOTOWSKI	TAYLOR	TEACHER - SCIENCE GR 6
KRAMER	CAITLIN	READING SPECIALIST
LANGLEY	ALANNA	TEACHER - SPANISH
LEITE	CAROLYN	TEACHER - MUSIC
LOBBEN-KEANE	BERIT	PARAPROFESSIONAL
LOVE	HOLLY	TEACHER - SCIENCE GR 5
MACDONALD	EMILY	GUIDANCE COUNSELOR
MCCOLLEM	AUDRA	TEACHER SOCIAL STUDIES - GR 6
MCKIVERGAN	BRYAN	LEAD CUSTODIAN
MCSORLEY	MICHAEL	DAILY SUBSTITUTE
MERRILL	SUSANNE	TEACHER - MATH GR 6
MOMNIE	ERIC	TEACHER - TECH EDUCATION
PAIVA	JAMES	TEACHER - SCIENCE GR 8
PANTAZIS	GREGORY	MENTAL HEALTH CLINICIAN
PAQUIN	ANN	TEACHER - SPECIAL EDUCATION
POOLER	SARAH	TEACHER - SPECIAL EDUCATION
PROVENCAL	AMY	LIBRARIAN
QUIJANO	GABRIELLE	PARAPROFESSIONAL
ROCKENMACHER	LISA	TEACHER - ENGLISH GR 6
ROONEY	CHRISTINE	TEACHER - HEALTH
SHAW	LAURA	TEACHER - MUSIC
STEPHENS	MARILENA	FOOD SERVICE TECH

## LITCHFIELD MIDDLE SCHOOL STAFF 2023-2024

<b>Last Name</b>	<b>First Name</b>	<b>Position</b>
STEPHENS	RONALD	MONITOR
STOVER	MICHELLE	TEACHER - SCIENCE GR 7
SULZEN	COREY	TEACHER - MATH GR 5
SWEET	JESSICA	TEACHER - MATH GR 8
TAGGART-WILLIAMS	LESLIE	TEACHER - SOCIAL STUDIES GR 5
THAYER	MARTHA	ASSISTANT PRINCIPAL
TRENCH	DEBORA	PARAPROFESSIONAL
TUMAS	LIAN	TUTOR - MATH
YOUNG	DEBORAH	ADMINISTRATIVE ASSISTANT
YOUNG	MATTHEW	PARAPROFESSIONAL

# LITCHFIELD SCHOOL DISTRICT ANNUAL REPORT

CAMPBELL HIGH SCHOOL

## ENROLLMENT

Grade 9	-	86
Grade 10	-	87
Grade 11	-	94
Grade 12	-	115
Total:		382

## HIGHLIGHTS

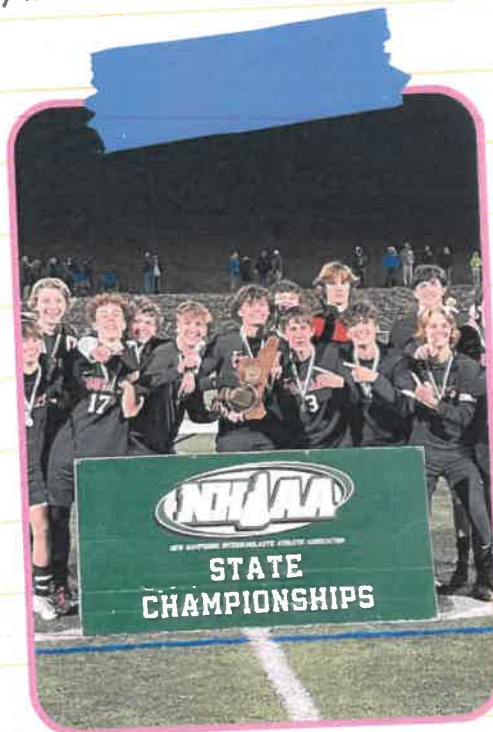
The big shift and focus at Campbell High School as we began the 23-24 school year was the change in our **Advisory Program**. Dubbed "CAG Time", Cougar Academic Growth Time, the focus was students and advisors building relationships and community on Mondays and Fridays while students then received directed academic support three days a week. We are also opening up opportunities for clubs to meet during the day and for students to explore some interests once a month. We have seen some great results and even reserve one Friday a month for a full-school assembly in the auditorium.

### Fall Sports:

- Girls Soccer - Quarterfinals
- Boys Soccer - State Champions
- Football - Runners Up
- Golf - Finished 8th at the finals
- Cross Country - Competed in the finals
- Volleyball - Semifinals

### Clubs Highlights

- FBLA - Attended Fall Conference
- Robotics - Winning alliance at Governor's Cup



# OVERVIEW

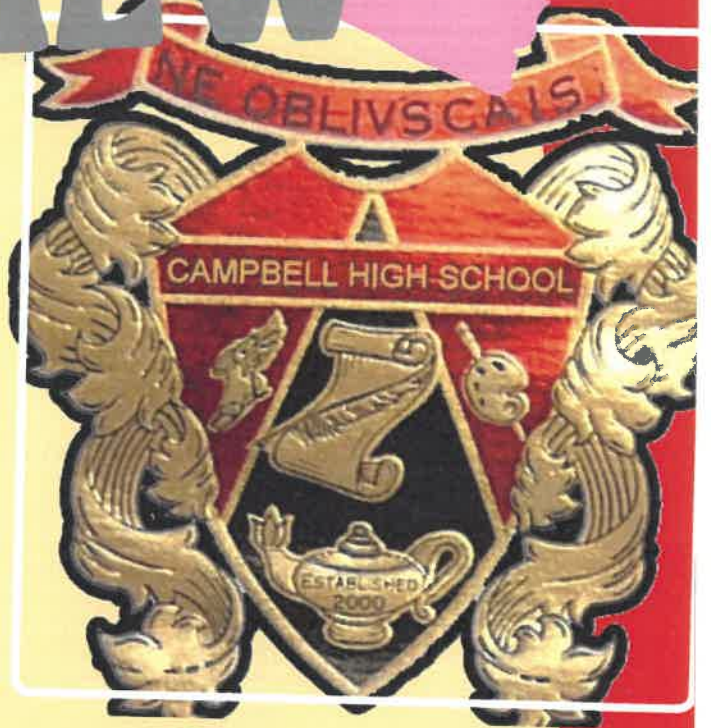
**Digital Portfolios** - Students and staff are approaching learning and reflection a little differently this year. With a focus on reflection, students and staff are utilizing Digital Portfolios to really slow down and take a look at the learning process.

Students can showcase examples of their work and reflect on the learning process as well as self-assess on our Work Study Practices. Teachers can provide evidence and artifacts to support their approach to teaching and growth as educators.

**PLC Time** - Teachers at Campbell have been very busy this year during their PLC time. We began the school year looking at revising and creating Competency Assessments. The work revolved around real-world application and ensuring the assessments were aligned with the content competencies.

In addition to this work, teachers have been collaborating with our Digital Learning Specialist and learning how to navigate Google Sites as the platform for Digital Portfolios. This work has allowed them to not only create their own portfolios but by becoming comfortable with the platform they are better able to assist the students as they create and update theirs during the school year.

Some great work happening all centered around creating quality work and reflecting on the learning process.



## Assessment Scores SAT 4-Year Look

	Class of 2021	Class of 2022	Class of 2023	Class of 2024
PSAT9				
PSAT10	468	450		
PSAT11	482	483	473	429
SAT11	528	499	474	481
Math	543		509	490
PSAT9		512	480	499
PSAT10	453			
PSAT11	461	423	456	
SAT11	482	453	446	421
	512	466	482	472
		508	530	471
				475



PRINCIPAL- JACOB HESS  
 ASSISTANT PRINCIPAL- DANA GIAMPAOLO  
 DIRECTOR OF COUNSELING - VAL NELSON  
 ATHLETIC DIRECTOR - JOSH KNIGHT

## CAMPBELL HIGH SCHOOL STAFF 2023-2024

Last Name	First Name	Position
ABDI	MARYAM	TEACHER - SOCIAL STUDIES
ANDERSON	JILLIAN	PARAPROFESSIONAL
ANGELINI	DIANE	TEACHER MATH
ARGEROPOULOS	SUSAN	LONG TERM SUBSTITUTE - SCIENCE
BARKA	BECKY	PARAPROFESSIONAL
BARRY	PAULA	TEACHER TECH/ART
BENOIT	NOAH	TEACHER - SOCIAL STUDIES
BLAKESLEE	KENELM	TEACHER - SCIENCE
BOURASSA	DANA	TEACHER - BUSINESS
BRUNER	CARI	PARAPROFESSIONAL
CHAPPLE	CHAPPLE	CUSTODIAN LEAD
COLANTUONI	LYNN	TEACHER - SPANISH
CONLEY	SEAN	TEACHER - MATH
DELGRECO	DANIEL	CUSTODIAN LEAD
DERHAK	CHRISTINE	TEACHER - MATH
DUPONT	KRISTEN	TEACHER - MATH
FAULHABER	JAMIE	MENTAL HEALTH CLINICIAN
FISHER	ANN	PARAPROFESSIONAL
FRASER	KELLY	PARAPROFESSIONAL
FREEMAN	DENISE	TEACHER - ART
GASPAR	AIMEE	TEACHER - ENGLISH
GIAMPAOLO	DANA	ASSISTANT PRINCIPAL
GINGRAS	DAVID	TEACHER - SOCIAL STUDIES
GORA	ANDREW	PARAPROFESSIONAL
GOSELIN	ARIANNE	TEACHER - SPECIAL EDUCATION
GREEN	JULIE	LIBRARIAN
HARTMANN	MEGAN	PARAPROFESSIONAL
HEATON	JACQUELINE	TEACHER - SPECIAL EDUCATION
HELBLING	ANNA	TEACHER - SPANISH
HESS	JACOB	PRINCIPAL
HICKS	WILLIAM	STUDENT SUPPORT COUNSELOR
IRELAND	SUSAN	FOOD SERVICE
JURUS	CARRIE	GUIDANCE COUNSELOR
KEEFE	PATRICK	TEACHER - ENGLISH
KNIGHT	JOSHUA	DIRECTOR OF CHS ATHLETICS
LAMY	NATHAN	TEACHER MUSIC
LAWRENCE	GINETTE	FOOD SERVICE
LINCOLN	MICHELLE	TEACHER - MATH
LITCHFIELD	KARRIE	FOOD SERVICE
MACDONALD	ELIZABETH	TEACHER - SPECIAL EDUCATION
MAHONEY	SAM	TEACHER - SOCIAL STUDIES
MCDONOUGH	SHAWN	TEACHER - COMPUTERS
MCGARRY	KATHRINE	SPEECH
MONOXELOS	RACHEL	PARAPROFESSIONAL
MOORE	LISA	TEACHER - SCIENCE
NELSON	VALERIE	DIRECTOR OF CHS GUIDANCE
NOURY	SABRINA	TEACHER - ENGLISH
O'SULLIVAN	MARY	PARAPROFESSIONAL
PARKER	DAWN	TEACHER - SPECIAL EDUCATION
PARSONS	JEFFREY	GUIDANCE COUNSELOR

## CAMPBELL HIGH SCHOOL STAFF 2023-2024

<b>Last Name</b>	<b>First Name</b>	<b>Position</b>
QUIGLEY	VIRGINIA	FOOD SERVICE
RAFFERTY	SUSAN	TEACHER - FACS
RILEY	SHANNON	TEACHER - SPECIAL EDUCATION
SANTOM	KAREN	ADMINISTRATIVE ASSISTANT
SEUL	JILLIAN	PARAPROFESSIONAL
SNELL	SHERRIE	BUILDING SUBSTITUTE
SOUCY	AMANDA	ADMINISTRATIVE ASSISTANT
ST JEAN	NICOLE	TEACHER - ENGLISH
STAPLES	TARYN	SOCIAL WORKER
SUMMIT	LINDA	PARAPROFESSIONAL
SZEPAN	SHANNON	TEACHER - PHYSICAL EDUCATION
URDA	HARRISON	TEACHER - PHYSICAL EDUCATION
YIANAKOPOLOS	JESSICA	TEACHER - SPECIAL EDUCATION
ZUCCHI	TIFFANY	NURSE

# Campbell High School Class of 2023 Graduates

Izabell Joy Allaire <sup>^</sup>	Avery Ann Fay <sup>^*M</sup>	Cameron D. Morin
Sofia Elizabeth Almeida <sup>^A</sup>	Nicolas James Fay <sup>D#*M</sup>	Keion B Owen
Alyvia Joy Ashe <sup>ID#**A+</sup>	Jordan Fletcher <sup>^</sup>	Evelyn Rose Page <sup>#**</sup>
Riley Barka	Sean Patrick Follis <sup>ID#**A</sup>	Thomas Gerald Patrick Parenti <sup>^</sup>
Trevor Les Benoit	Matthew Karl Franck <sup>#**</sup>	Dominic Peter Picone <sup>^A</sup>
Alexandra Olivia Biron <sup>ID#**</sup>	Jacqueline Hunter Gamache <sup>**A+</sup>	Brianna N. Portillo <sup>^</sup>
Sean James Bowen <sup>^A</sup>	Mirola Girgis	Delaney Grace Power
Kiley Vaughn Brennan	Dominic Michael Goodrich	Kailey Hannah Powers <sup>#**M</sup>
Tyler Charles Britt	Ryan Joseph Guerrette <sup>#^</sup>	Katie A. Riendeau <sup>D#^</sup>
Adin John Brown <sup>ID#**A</sup>	Kamden M. Guilmain	Anthony Joseph Risitano <sup>^</sup>
Nicholas Burbank	Kasey Guilmain <sup>^</sup>	Matthew R. Robedeau
Emma Abigail Burns <sup>#^</sup>	Justin P. Haley <sup>ID#**MA</sup>	Andrew Demetrius Robert <sup>^A</sup>
Skye Liang Burroughs <sup>D#^A</sup>	Allison Elizabeth Hancock <sup>**M</sup>	Jaedyn Nicole Sandquist <sup>^</sup>
Ansley Grace Buxton	Daniella Ann Hart	Elizabeth J. Schweida
Samuel M. Caliri <sup>^</sup>	Benjamin A Hebert <sup>^</sup>	Makenzie Pauline Shapiro <sup>#^</sup>
Caleb H. Carten <sup>A</sup>	Wyatt A. Hemming <sup>^+</sup>	John Quinn Shesterkin
Kristina Ann Castellano <sup>A+</sup>	Kiana Hope Henderson <sup>^A+</sup>	Ariana Ashley Silk
Cody Daniel Cayer	Ava Lenée Houle <sup>!#**A</sup>	Dominick M. Silva
Daniyal Joseph Chaudhry <sup>A</sup>	Nadya Jacqueline Johnson	Gavin Simonds <sup>^</sup>
Lydia Christ <sup>^</sup>	Adam Mitchell Jusczak <sup>ID#**A</sup>	Anais Jane Smith <sup>^</sup>
Matthew Clifford <sup>ID#**A</sup>	Jackson B. Kanaley <sup>^A+</sup>	Ava Lauren Soldner <sup>^</sup>
Natalie M. Cloutier	Nathaniel David Kasprzak <sup>**M</sup>	Joseph Timothy Sullivan IV <sup>^A</sup>
Tyler Anthony Coates	Gabrielle F.Kim-Levesque <sup>D#**A</sup>	Isabella Jayde Ternullo
Christopher William Corbett <sup>^</sup>	Madison Lily Lane	Aiden Tighe-Burke
Jayden Timothy Cosma	Emma Grace Leclercq <sup>^</sup>	Morgan Wagner <sup>**</sup>
Sean Coughlin	Devin James Lencki <sup>D#^A</sup>	Alex Kay Wallenmaier <sup>D#**</sup>
Abigail Grace Delia <sup>D#*A</sup>	Johanna Grace Leone	Ethan Edward Wallenmaier <sup>D#^</sup>
Mal Claire DeVries	Mia Rose Letizo	Parker Mark-Chen Weaver <sup>M</sup>
Nathan A. Dion	Michael Edmond MacDonald <sup>D#**A</sup>	Emily Eva West <sup>+</sup>
Phoebe Lin Drouin <sup>!#**A+</sup>	Ryan J Mackinnon <sup>ID#^</sup>	Evelina Serenity West <sup>^</sup>
Aiden Gerald Ducatelli	Anthony Joseph Mangiafico <sup>**A</sup>	
Emma Ann Ducharme <sup>D#^+</sup>	Brady Matthews	
Molly Rose Dyer <sup>#**+</sup>	Colton M. Martel	
Justin Edmonds <sup>#^A</sup>	Meghan Lynnae Medina <sup>^</sup>	
Ceyden Hayriye Erdemir	Alexander Moore <sup>^A</sup>	

Valedictorian- Alexandra Biron

Salutatorian- Adin Brown

<sup>!</sup> Top Ten <sup>D</sup> Diploma of Distinction <sup>#</sup> Academic Excellence Honors <sup>^</sup> New Hampshire Scholars

<sup>\*</sup> National Honor Society <sup>+</sup> Student Council <sup>M</sup> Tri M Music Honor Society

<sup>A</sup> New Hampshire Scholar Athlete

# LITCHFIELD SCHOOL DISTRICT 2023-2024 CALENDAR

School Board Approved 3/8/23

21-22 New Teacher Orientation  
23-25 **ALLSTAFF** Workshop

28 First Day for All Students  
(Pre-school starts 9/5/23)

4 days

AUGUST 2023						
S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

FEBRUARY 2024						
S	M	T	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29		

FEB 26 – MAR 1 Winter Break - NS

17 days

1 Friday Before Labor Day - NS  
4 Labor Day - NS  
5 First Day Pre-school

19 days

SEPTEMBER 2023						
S	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

MARCH 2024						
S	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

1 Winter Break cont. - NS

12 Professional Development - NS

19 days

6 Professional Development - NS  
9 Columbus Day - NS  
11 \*PSAT's – Early Release CHS  
Grades 9, 10, 11 – 12:30pm

20 days

OCTOBER 2023						
S	M	T	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

APRIL 2024						
S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

22 – 26 Spring Break - NS

17 days

8 Evening Parent Teacher Conf.  
9 Parent Teacher Conference –  
Daytime - NS

10 Veterans Day - NS

22 – 24 Thanksgiving Break

17 days

NOVEMBER 2023						
S	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

MAY 2024						
S	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

10 \*Senior Project Evaluation –  
Early Release CHS Grades  
9, 10, 11 – 12:30pm

27 Memorial Day - NS

22 days

25 – Jan 1 Holiday Break - NS

16 days

DECEMBER 2023						
S	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

JUNE 2024						
S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

7 Graduation (tentative)

12 180<sup>th</sup> day

18 Last day for students with  
4 snow days.

8 days

1 Holiday Break cont. - NS

15 Martin Luther King/Civil Rights  
Day - NS

21 days

JANUARY 2024						
S	M	T	W	Th	F	S
	1	2	3	4	5	6
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				



Teacher Workshops – No School Students

First Day of School

No School Days - Teachers and Students

\*CHS Grade 9, 10 & 11 – Early Release Day

End of Quarters

**Any Cancellation Days will be made up in June unless remote learning days.**

SEPT thru JAN - 97 DAYS      FEB thru JUNE - 83 DAYS  
180 Total Student School Days – 190 School, Snow & TW Days



**LITCHFIELD SCHOOL DISTRICT**

**ENROLLMENT - PROJECTIONS  
ELEMENTARY SCHOOL**

Grade	Enrolled October 1, 2022	Enrolled October 1, 2023	Projected October 1, 2024
Pre-K	45	41	40
Kindergarten	66	83	77
1	87	75	91
2	75	88	75
3	80	79	89
4	86	80	82
<b>Total</b>	<b>439</b>	<b>446</b>	<b>454</b>

**ENROLLMENT - PROJECTIONS  
MIDDLE SCHOOL**

Grade	Enrolled October 1, 2022	Enrolled October 1, 2023	Projected October 1, 2024
5	95	88	83
6	82	96	86
7	87	78	95
8	91	89	80
<b>Total</b>	<b>355</b>	<b>351</b>	<b>344</b>

**ENROLLMENT - PROJECTIONS  
HIGH SCHOOL**

Grade	Enrolled October 1, 2022	Enrolled October 1, 2023	Projected October 1, 2024
9	90	86	88
10	95	87	85
11	118	94	85
12	109	115	91
<b>Total</b>	<b>412</b>	<b>382</b>	<b>349</b>

<b>Combined Totals</b>	<b>1206</b>	<b>1179</b>	<b>1147</b>
----------------------------	-------------	-------------	-------------

**2023 LITCHFIELD SCHOOL DISTRICT WARRANT  
STATE OF NEW HAMPSHIRE**

To the inhabitants of the School District of the Town of Litchfield in the County of Hillsborough and the State of New Hampshire, qualified to vote upon district affairs:

**FIRST SESSION OF ANNUAL MEETING (DELIBERATIVE)**

You are hereby notified that the first session of the annual meeting of the School District of the Town of Litchfield will be held at Campbell High School, 1 Highlander Court, in said Litchfield on Saturday, February 11, 2023, at 10:00 o'clock in the forenoon for explanation, discussion, and debate of warrant articles number 1 through number 5. Warrant articles may be amended subject to the following limitations: (a) warrant articles whose wording is prescribed by law shall not be amended, (b) warrant articles that are amended shall be placed on the official ballot for a final vote on the main motion, as amended, and (c) no warrant article shall be amended to eliminate the subject matter of the article.

**SECOND SESSION OF ANNUAL MEETING (VOTING)**

You are hereby notified that the second session of the annual meeting of the School District of the Town of Litchfield will be held at Campbell High School, 1 Highlander Court, in said Litchfield on Tuesday, March 14, 2022, at 7:00 o'clock in the forenoon for the choice of School District Officers elected by official ballot, to vote on questions required by law to be inserted on the official ballot, and to vote on all Warrant Articles from the first session on official ballot per RSA 40:13, VII. The polls for the election of School District Officers and other action required to be inserted on said ballot will open on said date at 7:00 o'clock in the forenoon and will not close earlier than 7:00 o'clock in the evening.

**ARTICLE A**

To elect by ballot the following School District Officers:

- |                               |             |
|-------------------------------|-------------|
| (1) School Moderator          | 3-Year Term |
| (1) School District Clerk     | 3-Year Term |
| (1) School District Treasurer | 3-Year Term |
| (1) School Board Member       | 3-Year Term |

**ARTICLE 1**

Shall the Litchfield School District vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by the vote at the first session of the annual school district meeting, for the purposes set forth herein, totaling \$25,920,283? Should this article be defeated, the default budget shall be \$25,127,836 which is the same as last year, with certain adjustments required by previous action of the Litchfield School District or by law; or the School Board may hold one special meeting, in accordance with RSA 40:13 X and XVI, to take up the issue of a revised operating budget only.

*Operating Budget: Estimated Tax Impact (per \$1000): Increase of \$1.22*

*Default Budget: Estimated Tax Impact (per \$1000): Increase of \$0.56*

*Recommended by the School Board  
Vote 5-0-0*

*Recommended by the Budget Committee  
Vote 5-4-0*

**ARTICLE 2**

Shall the Litchfield school District raise and appropriate the sum of four hundred ninety-seven thousand dollars (\$497,000.00) for the purchase of approximately thirty-five (35) acres of land with no buildings or improvements thereon, shown as Tax Map 15, Lot Number 8 on Litchfield tax maps (the parcel is also known as BL114 Albuquerque Ave, Litchfield, New Hampshire) and further approve the seller's condition of the sale which is that the district will name the school to be constructed thereon the "Robin Reilly Elementary School"? This warrant article will be a special non-lapsing appropriation per RSA 32:7, VI and will not lapse until the closing on the property takes place once the construction of a new school is funded and approved by voters or by June 30, 2029, whichever is sooner. If the closing does not occur the appropriation will lapse and all funds raised will be returned to the taxpayers.

*Estimated Tax Impact (per \$1000): \$0.41*

*Recommended by the School Board  
Vote 5-0-0*

*Recommended by the Budget Committee  
Vote 6-3-0*

**ARTICLE 3**

Shall the Litchfield School District vote to raise and appropriate 50% of the fund balance, up to a sum of \$125,000, to be added to the Building Maintenance Capital Reserve Fund established in 2005 for the purpose of funding school capital improvements, building maintenance and repairs in the Litchfield School District, with said funds to come from the June 30 unassigned fund balance available for transfer on July 1 of this year with no additional amount to be raised from taxation?

*Estimated Tax Impact (per \$1000): \$0.00*

*Recommended by the School Board  
Vote 5-0-0*

*Not Recommended by the Budget Committee  
Vote 4-5-0*

**ARTICLE 4**

Shall the Litchfield School District vote to raise and appropriate 40% of the fund balance, up to a sum of \$125,000, to be added to the Capital Improvements Expendable Trust Fund established in 2020 for the purpose of funding the study, planning and cost of new construction or renovation of existing facilities in the Litchfield School District with said funds to come from the June 30 unassigned fund balance available for transfer on July 1 of this year with no additional amount to be raised from taxation? This amount is consistent with the Capital Plan adopted by the Town of Litchfield in September 2020.

*Estimated Tax Impact (per \$1000): \$0.00*

*Recommended by the School Board  
Vote 5-0-0*

*Recommended by the Budget Committee  
Vote 6-3-0*

**ARTICLE 5**

Shall the school district establish a Reserve Fund under the provisions of RSA 35:1-c called "The Employee Benefits Reserve Fund" for the purpose of funding the payment of negotiated employee benefits including but not limited to: health insurance reimbursements, changes in coverage or policies chosen by employees, severance benefits and such other benefits as are from time to time negotiated and become contractual obligations of the district, and further to raise and appropriate 10% of the fund balance up to \$100,000 to be placed in this fund with said funds to come from the June 30 fund balance available for transfer on July 1 and further to name the school board as agents to expend from this fund?

*Estimated Tax Impact (per \$1000): \$0.00*

*Recommended by the School Board  
Vote 5-0-0*

*Recommended by the Budget Committee  
Vote 9-0-0*

**Litchfield School Board  
Deliberative Session  
February 11, 2023  
Campbell High School**

**In Attendance:**

**Moderator:** Steve Perry, presiding; John Brunelle & Steven Webber, Assisting

**School Board Members:** Elizabeth MacDonald, Chair; Heidi Ames, Vice-Chair; Andrew Cutter; and Christina Harrison

**Superintendent:** Michael Jette

**Business Administrator:** Doug Totten

**School District Clerk:** Terri Briand

**Attorney for the District:** Gordon Graham

**Budget Committee Members:** John David Son, Chair; Kate Stevens, Vice Chair; Derek Barka; Brian Bourque; Keri Douglas; William Hayes; Scott Taylor; Robert Leary, Select Board Representative; Tara Hershberger, School Board Representative.

**A. Call to Order:**

School Clerk Terri Briand called the meeting to order at 10:15 am. She mentioned that the first order of business was to elect a Moderator. Ms. Briand stated that she was the Moderator for the moment and also the School District Clerk. Ms. Briand said she would like to nominate Steve Perry as the Moderator pro tempore. There was a second, and the majority approved the nomination.

Mr. Perry welcomed everyone who attended the School District Deliberative Session. He introduced himself and followed that with the Pledge of Allegiance.

Mr. Perry mentioned that smoking is not permitted anywhere on school property. The restrooms are past the auditorium on the right; emergency exits are located in the back of the room, on the side of the stage, and at the back. Mr. Perry noted that food and drinks are not allowed in the auditorium, but special consideration would be granted to people who have to speak and are on stage.

Mr. Perry asked that people turn off their cell phones or silence them.

Mr. Perry commented that only those allowed to vote might sit in the center or on the left. Those present just to

attend must sit to the right as they enter.

**Elizabeth MacDonald, School Board Chair, introduced the School Board:**

- a. Elizabeth MacDonald, Chair
- b. Heidi Ames, Vice-Chair
- c. Andrew Cutter
- d. Christina Harrison
- e. Tara Hershberger (Absent)

**She also introduced:**

- a. Michael Jette, Superintendent
- b. Doug Totten, Business Administrator
- c. Gordon Graham, Legal Counsel

**John David Son introduced the Budget Committee:**

- a. John David Son, Chair
- b. Kate Stevens, Vice-Chair
- c. Derek Barka
- d. Brian Bourque
- e. Keri Douglas
- f. William Hayes
- g. Scott Taylor
- h. Robert Leary, Selectman Representative
- i. Tara Hershberger (Absent), School Board Representative

Ms. MacDonald, and Mr. Son stated that Tara Hershberger, a School Board member, could not attend.

Mr. Perry went over the rules and procedures of the Deliberative Session.

- a. The goal of today is to review, discuss and amend as necessary the warrant articles that have been presented by the School Board and the Budget Committee for the taxpayers' votes on voting day.
- b. Mr. Perry read the Moderator's rules and announced that the election would be held on March 14, 2023, from 7:00 am - 7:00 pm at CHS gymnasium.
- c. If no amendments are made to the warrant articles, they will appear on the ballot as written.
- d. If amendments are made to a warrant article, they will appear on the ballot as amended.
- e. If someone wishes to speak, they must come up to the microphone and provide their name and address for the record.
- f. If the Board and Committee members wish to talk, they must come up to the podium; if they want to provide a comment or amendment as a citizen, they must go to the microphone on the floor.

Mr. Perry mentioned that as the taxpayers entered the auditorium, they were given a yellow sheet of "yes/no" ballots. These are to be used if a secret ballot is needed. The ballots are not to be dropped on the floor or left behind. At the close of the meeting, the ballots should be turned over to the Moderator.

Note: The order of business of the Deliberative Session is sometimes conducted out of the warrant articles' numeric

TLO

sequence. Recording activity in chronological order would make the minutes challenging to follow; therefore, the articles will be listed, with action taken thereon, in the order in which they were listed on the warrant.

As customary, Mr. Perry asked voters if they favored allowing non-voters and employees of the Town who were in attendance to comment during the meeting.

The majority favored allowing non-voters and/or employees of the Town to comment during the Deliberative Session.

Dianne Plansky came to the podium and requested that all votes be done with the yellow sheets instead of by hand or voice. Mr. Perry asked her to submit a card in writing. Mr. Perry stressed that they only take votes on amendments. Ms. Plansky said she understood and altered the card to read "for amendment votes only." She then had Peter Plansky, Steve Webber, April Webber, Pete Stone and herself sign the card, which made all votes regarding amendments be done by secret ballot.

Mr. Perry informed the residents how the yellow sheets should be used.

**B. Business**

**a. Election of Offices:**

Mr. Perry reviewed the four positions that are open.

SCHOOL MODERATOR	SCHOOL DISTRICT CLERK	SCHOOL DISTRICT TREASURER	SCHOOL BOARD MEMBER
Three Year Term	Three Year Term	Three Year Term	Three Year Term
Vote for Not More Than One (1)	Vote for Not More Than One (1)	Vote for Not More Than One (1)	Vote for Not More Than One (1)

**b. Article 1:**

Mr. Perry read Article 1.

"Shall the Litchfield School District vote to raise and appropriate as an Operating Budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by the vote at the first session of the annual School District meeting, for the purposes set forth herein, totaling \$25,920,283? Should this article be defeated, the Default Budget shall be \$25,127,836, which is the same as last year, with certain adjustments required by the previous action of the Litchfield School District or by law, or the School Board may hold one special meeting, in accordance with RSA 40:13 X and XVI, to take up the issue of a revised operating budget only."

**Estimated Tax Impact (per \$1000):**

- a. Operating Budget            \$1.22
- b. Default Budget                \$0.56

TLP  
3

Recommended by the School Board (5-0-0)

Recommended by the Budget Committee (5-4-0)

Chair John David Son commented that the Budget Committee joined the School Board Budget Review sessions held on **November 1 and 3**. He mentioned that the Budget was delivered to the School Board and Budget Committee by **October 27**, and the total delivered General Fund Budget was **\$24,638,536**

Mr. Son said that the Budget Committee reviewed the budget details on November 10 and the voting on the School District Budget occurred from December 1, 2022, to January 5, 2023.

**The General Fund**

**The Superintendent's Budget - Changes Made By Administration**

**Reductions of the Following Positions (Total of \$362,172)**

- a. Two Special Education Teachers: \$189,757
- b. Two Receptionists: \$43,171
- c. One Music Teacher: \$94,878
- d. ELL Teacher from 1.0 to 0.7 \$34,366

**Schools Compared to Previous Year (Non-Personnel)**

- a. GMS: \$3,385
- b. LMS: \$353
- c. CHS: \$16,045

CHS increases of **\$12,581** in vocational tuition and **\$7,040** in athletics (transportation, supplies, game officials)

The Superintendent's Budget was **\$24,638,536**

<b>Total Superintendent's Budget:</b>	<b>\$24,638,536</b>
LMS Supplies:	\$294
District Phone:	\$16,500
Salaries Decrease (Attrition):	\$150,000
Addition of One Severance:	\$31,399
Actual Health & Dental:	\$82,060
Elected Benefits Pool:	\$50,000
GMS Electric & Propane:	\$65,850
CHS Electric & Propane:	\$103,625
Music Teacher (Added Back In)	<u>\$94,878</u>
Total reduction of:	<b>\$242,052</b>

School Board Budget was **\$24,396,484**

<b>Total School Board Budget:</b>	<b>\$24,396,484</b>
CHS Supplies:	\$1,450
District Position:	\$82,526
CHS Guidance Tuition:	\$10,700

TLB  
4



Special Education:	\$51,800
GMS Oil:	\$33,300
Elected Benefits Pool:	\$50,000
Gator (for grounds)	\$8,199
GASP Professional Serv	\$4,099
Snow Services	<u>\$4,070</u>
Budget Committee Total reductions of:	\$246,144

\*Correction of an entry mistake in regards to CHS PE Teacher \$29,988

Budget Committee School District Budget: \$24,180,328

**FY2024 General Fund Increased by \$820,712 compared to FY2023. The Major Drivers (with little to no control over)**

GMS Energy (Electric, Oil, & Propane):	\$97,425
CHS Energy (Electric & Propane):	\$60,375
LMS Municipal Lease:	\$168,037
Special Education Transportation:	\$107,474
Transportation (all other):	\$20,894
Out of District Tuition:	\$134,726
LEA Increases (from 2022 warrant)	\$364,665
LSSA Increases (from 2022 warrant)	<u>\$98,202</u>
Total of Above Major Drivers =	\$1,051,798

Note: LMS had an energy decrease of \$14,880 in energy costs.

Mr. Son summarized the Operating Budget, and Ms. Ames summarized the Default Budget.

2023-2024	Operating	Default
General Fund (GF)	\$24,180,328	\$23,858,386
Food Service	\$694,450	\$694,450
Grants	\$575,000	\$575,000
Capital Projects	\$470,505	\$0.00
<b>Total</b>	<b>\$25,920,283</b>	<b>\$25,127,836</b>
Estimated Tax Rate Impact (per \$1000)	+\$1.22	+\$0.56

Ms. Ames stated that a Default Budget could be reduced or increased due to legal obligations. In the proposed budget, six proposed positions are either eliminated or reduced. Therefore, the Default Budget has to reflect the reductions as well.

TJP  
5

Ms. Ames said that the Business Administrator, Doug Totten, spent a significant amount of time calculating the Default Budget. She added that these numbers were reviewed and discussed with the Budget Committee, especially with Vice-Chair Kate Stevens.

Ms. Ames mentioned that if Article 1 does not pass, the Default Budget for the General Fund would be \$23,858,386. If Article 1 fails, a total reduction of \$792,447 would need to be made to the Budget. In other words, a “No” vote on

Article 1 will cut programs, services, and staffing that will impact students and families. The School Board highly recommends the current proposed budget to ensure we can maintain the quality of the Litchfield School District.

**Positions that have been eliminated since June 2022**

District Wide Administrative Assistant	\$82,526
District Wide ELL Teacher from 1.0 to 0.7	\$34,366
GMS Kindergarten Teacher	\$89,004
GMS Grade 4 Teacher	\$89,004
LMS Special Education Teacher	\$94,878
LMS Receptionist	\$23,801
LMS Grade 7 Math Teacher	\$89,004
LMS Grade 8 ELA Teacher	\$89,004
CHS Special Education Teacher	\$94,878
CHS Receptionist	\$20,090
CHS Part Time Science	\$36,700
CHS Athletics Admin Assistant	\$14,680
CHS School Library Monitor	<u>\$14,090</u>
Total of:	\$772,025

- i. Dianne Plansky, 114 Talent Road - Ms. Plansky stated that last year's Default Budget came in approximately \$800,000 under budget. Ms. Plansky commented that she did not understand how the approximately \$800,000 could not have been used to save the positions that have been eliminated since June 2022. She asked if the \$470,505 for Capital Projects in the Operating Budget was part of the warrant articles raised and paid for or if it was another deficit to put in the FY2024 Budget.

Mr. Totten said that as the enrollment has been declining, the District wants to be responsible for the taxpayer's money. He noted that the elimination of positions had nothing to do with the surplus at the end of the year, it had to do with being responsible with the taxpayer's money.

- ii. Bill Spencer, 9 Cranberry Lane - Mr. Spencer congratulated the Budget Committee and the School Board for the best presentation that he has ever seen. Mr. Spencer asked why four members of the Budget Committee did not vote to recommend the Operating Budget.
  - a. Ms. Douglas said that she voted against it because of the increase of today's current inflation. She added that the taxpayers were told there was a GMP, yet it was not enough money. The School District should have come forward and been honest that there was an error. Ms. Douglas noted that the District should consider consolidating the school buildings.

6  
TUB

- b. Mr. Leary said he voted “No” because of the LMS Project. He reviewed the issues with the \$1.5 M and how the School District depleted funds from other accounts to make up for the \$1.5 M.
  - c. Mr. Taylor said that he voted “No,” and if Mr. Spencer could wait, he could explain why he chose to vote “No.”
- iii. Pete Stone, 17 Carlisle Drive - Mr. Stone commented that the Operating Budget is 60% higher than the Default Budget for a difference of \$792,447. He wanted to know if this was bad math or someone was not telling them something.
- Ms. Ames said the increase would be \$1.22, which raises the total amount due per thousand for the School District to \$14 on the Operating Budget. The Default Budget would be \$13.35. Mr. Son stated that the Default Budget does not include the \$470,505, and there is an approximate reduction of \$300,000.
- iv. Ralph Boehm, 6 Gibson Drive - Mr. Boehm asked the residents who attended the Deliberative Session if they knew how much they were paying in their weekly property taxes. He suggested that the residents take a look at their total tax bill.
- v. Matt Shoemaker, 20 Greenwich Road - Mr. Shoemaker asked if anyone could speak on enrollment projections. Mr. Totten said that the enrollment for FY2023 is 1,206, FY2024’s projection is 1,164, FY2025’s projection is 1,120, and FY2026’s projection is 1,097 students.
- vi. Scott Taylor, 6 Lilac Court - Mr. Taylor said his amendment is to take the Operating Budget and reduce it by \$300,000. He noted that all the other words on the card were exactly the same as the warrant article. Mr. Perry said that there was a motion and a second. He stressed that the motion would provide the School District with some consequences and some to the taxpayers.
- vii. Jim Norton, 24 Woodhawk Way - Mr. Norton asked what the \$300,000 reduction would look like in reducing jobs and teacher cuts. Ms. Ames stressed that the major expense regarding the School District Budget is personnel. If \$300,000 is removed from the Budget, then there would have to be some impact on the personnel. She showed the residents the major cost drivers regarding the increase in the General Fund.
- viii. Dianne Plansky, 144 Talent Road - Ms. Plansky commented that Articles 3, 4, and 5 total \$350,000 and is money that would be used if the District went under budget. She noted that the numbers did not make sense. Ms. Ames pointed out that if there is an underspend and the District does not have the warrant articles, the District could not do anything with the funds.

Mr. Perry took a moment to remind the speakers that they should speak to him; speaking to him helps to keep things calm.

Ms. Douglas stated that the ultimate question is whether one thinks \$1.22 will pass; if “yes,” then vote against the amendment. If people believe that taxpayers will balk at the \$1.22, they should vote in favor of the amendment.

7  
TUP

Mr. Spencer asked for the question to be moved.

Mr. Perry reminded the residents that the motion was to decrease the Operating Budget by \$300,000. He informed the residents that they needed to use the yellow sheet. Mark "Yes" to approve the amendment and "No" to not approve the amendment.

**Vote:** 42 - Yes and 49 - No The motion failed.

- ix. Peter Plansky, 144 Talent Road - Mr. Plansky said that he would like to further amend the article to remove the last couple of lines that include, "or the School Board may hold one special meeting, in accordance with RSA 40:13 X and XVI, to take up the issue of a revised operating budget only." Mr. Perry stated that Legal Counsel told him that the language is prescribed by statute and they cannot remove the text. Mr. Graham commented that it is part of the statutory language for adopting an Operating Budget.
- x. Robin Corbeil, 4 Nesmith Court - Asked if the worst case scenario was to occur and the Default Budget was passed and articles 3, 4, and 5 passed, could the money allocated towards those warrant articles be used to purchase supplies or whatever? Mr. Totten said that the School Board reserves the right to vote to encumber money for next year's use.

Mr. Graham said that Budgets are two-sided; you have revenues and expenditures. The School Board only has the authority to spend up to the bottom line of the Budget. If the District received more revenue from a variety of sources, that money would go automatically back to the fund balance at the end of the year.

- xi. Neil Gasper, 1 Evergreen Circle - Mr. Gasper asked about the tax impact of \$1.22 for the Operating Budget and \$0.56 for the Default Budget. He pointed out that there is an approximate difference of 3% between the Operating Budget and the Default Budget, but the tax impact is double. Legal Counsel went over how the calculation is made. The Budget Committee spent time explaining how the calculation was made and how the voters will have a choice in March whether to have a tax impact of \$1.22 or \$0.56 per \$1,000.
- xii. Kathleen Follis, 8 Mike Lane - Ms. Follis pointed out that the District has school buildings that need to be fixed, a kitchen that needs to be replaced, and they have school equipment. She is concerned that the District will try to save the positions and not complete the renovations on the kitchen and the schools.
- xiii. Ronald O'Blenis, 15 Riverview Circle - Mr. O'Blenis asked when Capital Projects are approved or authorized, is the full funding for the projects identified and authorized at some point, and specifically for this project, was that amount authorized and identified? Mr. Totten said that it should have been authorized, and a full revenue should have been known what was needed to match the full expenses. This was disclosed at the September 2022 meeting.

Mr. Totten noted that things could only be added to the Default Budget, which the legislative body "taxpayers of Litchfield" has voted on. Ms. Ames stressed that the School Board would make some very difficult decisions if the Operating Budget does not pass.

8  
TLB

- xiv. April Webber, 38 Charles Bancroft Highway – Asked the Budget Committee to clarify the grants. Mr. Son said that the Food Service and Grants are the same in the Operating Budget. The grants are federal dollars. The District receives IDEA (Individuals with Disabilities Education Act) grants for Special Education.

She mentioned that the District has several positions that have not been filled. What is happening with the money? Mr. Totten said that the District still has several open positions and is still hiring. He noted that the money for unfilled positions is being used on the increased energy costs and the LMS Project.

- xv. Jamie Reynolds, 12 Brandy Circle – Commented that when he hires a contractor to do work if the contractor does not do it correctly, he makes sure that the contractor fixes it at the contractor's cost. Mr. Reynolds wanted to know why the District is not questioning some of the charges. Mr. Totten said that the contractor that the District has now is not the same contractor that did the work 20, 30, or 40 years ago. He added that the compliance codes are likely different from those 20 years ago.

- xvi. Ronald O'Blenis, 14 Riverview Circle – Me. O'Blenis said that he would like to make an amendment to Article 1 and remove the Capital Project \$470,505 and require that the Capital cost go to vote by warrant article.

Mr. Perry mentioned to the residents that the motion was to decrease the Operating Budget by \$407,505. He informed the residents that they needed to use the yellow sheet. Mark "Yes" to approve the amendment and "No" to not approve the amendment.

**Vote:** 22 – Yes and 64 – No The motion failed.

- xvii. Corv Flindt, 123 Hillcrest – Mr. Flindt asked the School Board if they fully intend to go forward with the Capital Project and whether the amendment passes or fails. Mr. Cutter pointed out that the District has to pay the \$470,505 either way. He noted that it is important that they complete the project because they need to be responsible.

Mr. Flindt asked if it would be responsible to buy a boat; you like having the boat but do not have enough money to buy groceries for your family.

Mr. Perry commented that someone had left their yellow sheet. He noted that everyone would have to get up and hand in their ballot themselves from this point forward.

A resident called the question to article 1. Mr. Perry had the residents, who were in attendance, raise their hands if they favored calling article 1. The overwhelming majority voted "yes."

Ms. Ames made a motion to restrict the reconsideration of article 1. There was a second. Mr. Perry had the residents, who were in attendance, raise their hands if they favored restricting reconsideration of article 1. The overwhelming majority voted "yes."

Mr. Perry stated that warrant article 1 would be presented as written. He noted a significant two-alarm fire in Town; Mr. Perry asked that the residents keep the family and the firefighters in their thoughts.

9  
TJB

c. Article 2:

Mr. Perry read Article 2.

"Shall the Litchfield School District raise and appropriate the sum of four hundred ninety-seven thousand dollars (\$497,000.00) for the purchase of approximately thirty-five (35) acres of land with no buildings or improvements thereon, shown as Tax Map 15, Lot Number 8 on Litchfield tax maps (the parcel is also known as BL114 Albuquerque Ave, Litchfield, New Hampshire), and further approve the seller's condition of the sale which is that the District will name the school to be constructed thereon the "Robin Reilly Elementary School"? This warrant article will be a special non-lapsing appropriation per RSA 32:7, VI and will not lapse until the closing on the property occurs once the construction of a new school is funded and approved by voters or by June 30, 2029, whichever is sooner. If the closing does not occur, the appropriation will lapse, and all funds raised will be returned to the taxpayers."

Estimated Tax Impact (per \$1000): \$ 0.41

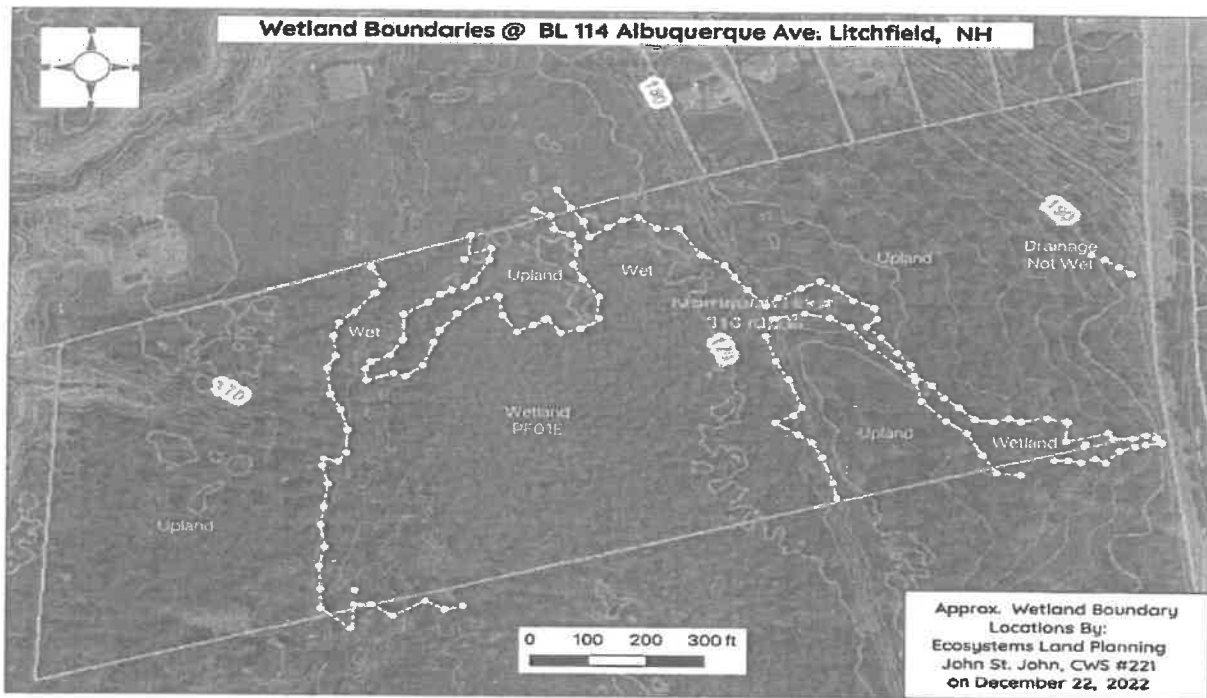
Recommended by the School Board (5-0-0)

Recommended by the Budget Committee (6-3-0)

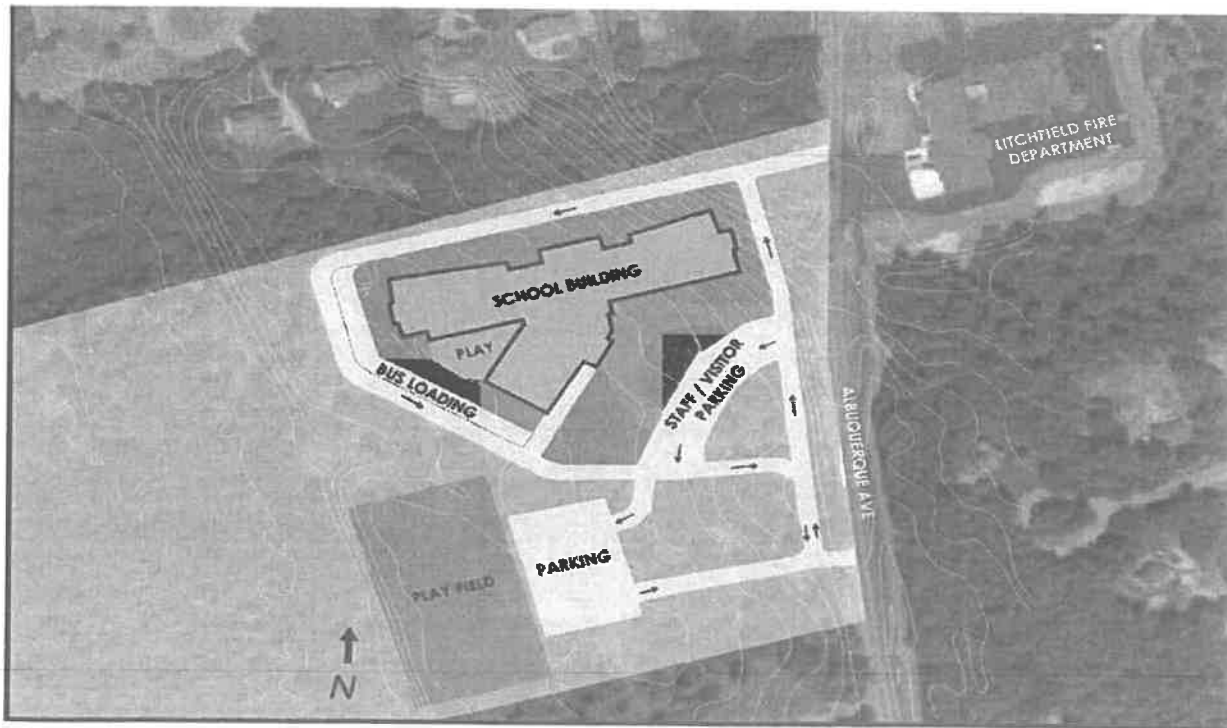
Chair Liz MacDonald commented that this is a parcel of land that the School District would like to use to build a new Litchfield Elementary School. The property is located off Albuquerque and directly across from the fire station. Ms. MacDonald noted that the owner of the property is Phyllis McQuesten Reilly. Ms. Reilly has no interest in developing the land for housing, and her sole interest is to have a school built to honor her daughter, Robin Reilly.

Ms. MacDonald spent time providing the history of Robin Reilly. Ms. Phyllis McQuesten Reilly has requested that the school be named after her daughter, Robin Reilly. Ms. Phyllis McQuesten Reilly is requesting \$497,000, but the property has been appraised at \$750,000.

10  
TJB



Ms. McDonald mentioned that the property is broken up into thirds. One-third is made up of wetlands, one-third is a steep drop-off, and the final third is buildable land. She noted that if the taxpayers have not approved the property purchase by June 30, 2029, the money will be returned to the taxpayers.

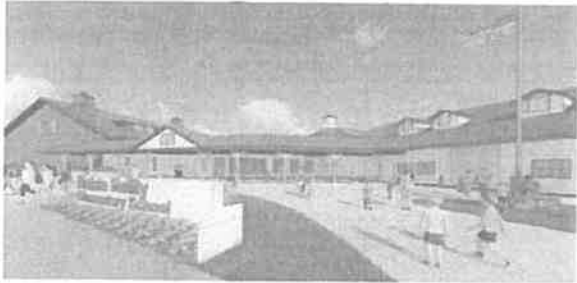



11  
TLB

What the Robin Reilly Elementary School would look like:


## LITCHFIELD SCHOOL DISTRICT

### Re-imagined GMS - Robin Reilly Elementary School





FRONT ENTRANCE & BUS DROP OFF

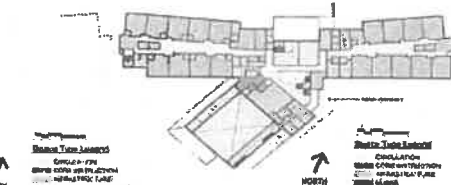
GYMNASIUM ENTRANCE & PLAYGROUND



SITE PLAN



LOWER FLOOR PLAN



UPPER FLOOR PLAN

**The Reimagined GMS will...**

1. Foster forward thinking and adoptable indoor & outdoor learning.
2. Be a hub for community activity and resiliency.
3. Honor and embody the agricultural, historical, and natural context of Litchfield.
4. Be high performing to most effectively utilize available resources.
5. Be Net Zero Energy using passive house principles.


## LITCHFIELD SCHOOL DISTRICT

### Re-imagined GMS - Robin Reilly Elementary School

**To**  
Reimagine Griffin Memorial School,

**In a way**  
That unearths potential and realizes the opportunities for learning, community, and operational and energy performance,

**So that**  
The current and future aspirations of the Litchfield Students and the School District can take root, grow, and thrive.



**Students' Ideas: School should ...**

**Be Playful**

- o Access to play structures, slides, jetpacks, fairies

**Be Functional**

- o Considerations for Lighting, Acoustics, Storage, Variety of Space (i.e. Gymnasium, Library, Classrooms, Cafeteria)

**Promote Independence**


- o Being able to reach, access, do things on their own.

**Be Flexible & Adaptable**


- o Reconfiguring space for variety of uses.

**Create Connections**


- o Bringing people and programs together. Building Empathy.



CLASSROOMS WITH OUTDOOR LEARNING



GRADE LEVEL COMMUNITY



GYMNASIUM

**For more information:** Scan the QR code to visit our Reimagining Griffin Memorial School webpage which shows and contains information, presentations, digital Community TV interviews and other helpful information about the project.

ii. John Latsha, 10 McElwain Drive - Mr. Latsha asked why the property cannot be paid through Building Aid if enough money is made available to the Litchfield School District. He wanted to know why the District was asking for the money now.

12  
TLB



Kyle Barker, the architect from Warrenstreet Architects, stated that Mr. Latsha was correct. Mr. Barker stated that Building Aid could be used to purchase land. He noted that the Town would need to vote to approve the purchase of the property. After the purchase of the property, the Town would be reimbursed through Building Aid.

Mr. Barker stated that the problem is that the Litchfield School District is ranked number five on the Building Aid list, which means four other School Districts receive available money before Litchfield. Mr. Latsha asked why the School District could not just wait.

Ms. Ames commented that the School District has many things coming up, and one of them is negotiating the School contracts. The School Board and Budget Committee spent time informing Mr. Latsha how the Building Aid is ranked.

- iii. Jayson Brennen, 27 Aldrich Street - Mr. Brennen acknowledged that he should have mentioned this months ago, but he wanted to know why the Town does not just purchase the property. If the School is not built, the property could remain vacant or be given to the Conservation Commission.

Mr. Totten stated that the last couple of sentences were added to the warrant article so that the taxpayers understood that if this did not happen, the taxpayers would receive their money back. He added that this was an excellent suggestion made by the Budget Committee.

- iv. Bill Spencer, 9 Cranberry Lane - Mr. Spencer commented that three members of the Budget Committee did not vote to recommend the article. He wanted to know who they were and why they voted against the article.
- a. Ms. Douglas mentioned that she did not vote to recommend the purchase because she had questions regarding the naming rights. Ms. Douglas added that she believes in consolidating the three school buildings into two. She believed that more information was needed.
  - b. Mr. Son said that he did not vote "No." He noted that the sentences Mr. Brennen commented on were added after the Budget Committee voted on the article. He added that after the meeting, the Budget Committee would revote Article 2.
  - c. Mr. Taylor stated that he voted "No" because of the lack, at the time, of the final line. He will reconsider his vote after the meeting.
  - d. Mr. Leary voted "No" because of the increased tax rate. He added that the Town has a nice little elementary school and would like to keep it and see it renovated.

- v. Dianne Plansky, 144 Talent Road - Ms. Plansky said the Purchase and Sales Agreement does not add up with the land purchase warrant article. Ms. Plansky noted that the property seller is 84 years old, and allowing the taxpayers to wait until 2029 to decide to purchase the property is not right.

Mr. Totten stated that Ms. Plansky was correct. The Purchase and Sales Agreement does say two years, but that number comes from state law for the Department of Revenue. If, after two years, the taxpayers did not agree to purchase the property, the District would need to renegotiate with the seller. At that point, the seller could choose to increase the purchase price or decide not to sell the property.

- vi. Matt Shoemaker, 20 Greenwich Road - Mr. Shoemaker commented that the taxpayers are looking at a \$750,000 piece of property being sold for approximately \$500,000. He noted that this was being done out of goodwill and wanting to see the Town go in the right direction. Mr. Shoemaker mentioned that it was painful to hear a Budget Committee member say that GMS is a nice little elementary school and only needs to be renovated. He feared that the Committee member did not pay any attention to the discussions regarding the existing site.
- vii. John Latsha, 10 McElwain Drive - Mr. Latsha asked if there were any contingencies, other than the naming rights, that the Town should be aware of. Mr. Graham commented that there are typical land contingencies. This means that the land is suitable for completing the school on it.

Mr. Latsha asked if the District had done many tests on the property. The District had a fatal flaw test to map out where they have buildable land versus non-buildable land. Mr. Graham noted that the Purchase and Sales Agreement allows the purchaser ("The School District") to complete a variety of tests prior to the closing.

- viii. William Zayas, 27 Weatherstone Road - Mr. Zayas thanked Mr. Mitchell for putting out a video highlighting issues at the school. Mr. Zayas noted the following issues:
- a. The oil tank is floating and requires a concrete slab to keep it down.
  - b. The grinders for the septic system.
  - c. 12.5% of the classrooms are not being used because the rooms are part of the building that is considered unusable.
  - d. The HVAC system needs repairs and is likely inadequate.
  - e. The dehumidifiers are in the classrooms in the warm months and housed in the classrooms when not in use.
  - f. In the winter, there are space heaters in the classrooms.
  - g. The smell from the farm is awful on warm days.
  - h. If a teacher is the only one in the room, the teacher has to give up the space heater to rooms with students.
  - i. Children are bringing blankets into the school to stay warm.
  - j. There is no heat in the staff bathrooms.
  - k. The school leaks when there is snow on the roof.
  - l. Students are being taught in the breakrooms, stage in the gymnasium, and hallways.
  - m. ALERT, LOCKDOWN, INFORM, COUNTER, EVACUATE (A.L.I.C.E.) drills are being taught in the schools. The problem is that the schools have bad cell phone service, which makes it hard to communicate with staff. If an active shooter enters the school, the staff in the hallways depend on the teachers in the classrooms to be warned if something is wrong.
  - n. The District is losing Teachers, Administrators, and other staff because they are underpaid, and the schools are not adequate.
- ix. Scott MacDonald, 46 Naticook Avenue - Mr. MacDonald acknowledged that his son is a graduating senior this year. Mr. MacDonald pointed out that GMS is located in a spot that the Town cannot renovate its way out of one of many issues. GMS is located approximately 100 feet away from Route 3A. He is amazed that a student has not been hit.

- x. Amber Flindt, 123 Hillcrest - Ms. Flindt agreed with the last two speakers. She added that the District continues to put a band-aid upon a band-aid. Ms. Flindt noted that she was very grateful that Phyllis McQuesten Reilly agreed to name the school after Robin.
- xi. John Latsha, 10 McElwain Drive - Mr. Latsha said that he believed "GMS can be reformed into a lively, efficient place of learning. You just have to give it a chance." He added that the school was not given a chance and reiterated that the building needs a chance.
- xii. Kathleen Follis, 8 Mike Lane - Ms. Follis reviewed the history of the state and GMS. She reminded everyone in attendance that the state would not provide money to renovate GMS because of the significant issues. She noted that the water tables are so high that it would be like throwing good money after bad.
 

Ms. Follis acknowledged that she works in GMS and that her kids went through GMS. She noted that her classroom alone had \$6,000 worth of damage caused by mold last summer. The cost to make sure the mold did not grow back was not part of the \$6,000.

She mentioned that GMS is a cute little school, but the building has problems with an annual mold issue, ceiling leaks, toilets that have to be flushed multiple times, and a forever list of issues.
- xiii. Pete Stone, 15 Carlisle Drive - Mr. Stone asked if they were there to advocate for things that have already been discussed at other Board meetings or to focus on Article 2.
- xiv. Dan Mitchell, GMS Principal - Mr. Mitchell stated that he typically sits quietly in the back of the auditorium. Mr. Mitchell noted that after 12 years of listening to "The Town and District just needs to give GMS a chance," it was enough.

The Pre-School is currently in a room designed for a Middle School Science Lab. For the past week and a half, his office has been used as a Special Education Room. Mr. Mitchell said the cafeteria corner is 63 feet from a major school highway.

Mr. Mitchell commented that if people look at their Social Media sites, they will see students working in the hallway and children working on Chromebooks in hallways and closets. The person will see students outside playing, and two hours later, an organized cluster of buses picking up the students. Last week, GMS needed Police Detail to effectively and safely bring students to their cars without exposing them to freezing weather.

Mr. Mitchell stressed that they are giving GMS a chance. He noted that the Teachers and Staff are creative in working through the issues of GMS. The problem is that the more time they spend trying to work through the issues, the less time the students receive from the Teachers and Staff. They have given GMS a chance, and on Monday morning, they will give it another chance.

xv. Bill Spencer, 9 Cranberry Lane - Mr. Spencer asked if the warrant article that the Budget Committee voted on differs from the one discussed today. Mr. Son said they were different, and the Committee would be meeting to vote on the warrant articles after the meeting.

xvi. Tara Coakley, 2 Waterview Circle -  
Asked to call the question.

Mr. Perry had the residents, who were in attendance, raise their hands if they favored calling article 2. The overwhelming majority voted "yes."

Mr. Perry stated that warrant article 2 would be presented as written.

**d. Article 3:**

Mr. Perry read Article 3.

"Shall the Litchfield School District vote to raise and appropriate 50% of the fund balance, up to a sum of \$125,000, to be added to the Building Maintenance Capital Reserve Fund established in 2005 for the purpose of funding school capital improvements, building maintenance and repairs in the Litchfield School District, with said funds to come from the June 30 unassigned fund balance available for transfer on July 1 of this year with no additional amount to be raised from taxation?"

Estimated Tax Impact (per \$1000): \$ 0.00

Recommended by the School Board	(5-0-0)
Not Recommended by the Budget Committee	(4-5-0)

Ms. Harrison reviewed Article 3.

Ms. Stevens said she originally voted against Article 4 because she would have liked to separate the Maintenance and Capital Improvements funds. Ms. Stevens realized that if Article 4 is not passed, the School District would not have funds for maintenance emergencies. She plans to vote to recommend Article 4 after the meeting.

Mr. Perry stated that warrant article 3 would be presented as written.

**e. Article 4:**

Mr. Perry read Article 4.

"Shall the Litchfield School District vote to raise and appropriate 40% of the fund balance, up to a sum of \$125,000, to be added to the Capital Improvements Expendable Trust Fund established in 2020 for the purpose of funding the study, planning, and cost of new construction or renovation of existing facilities in the Litchfield School District with said funds to come from the June 30 unassigned fund balance available for transfer on July 1 of this year with no additional amount to be raised from taxation? This amount is consistent with the Capital Plan adopted by the Town of Litchfield in September 2020."

Estimated Tax Impact (per \$1000): \$ 0.00

16  
TUB

Recommended by the School Board (5-0-0)

Recommended by the Budget Committee (6-3-0)

Ms. Harrison reviewed Article 4.

- i. Ronald O’Blenis, 15 Riverview Circle – Mr. O’Blenis asked what the School Board’s projection is for surplus amounts at the end of the Fiscal Year. Ms. Harrison stated that she did not have the numbers in front of her, but the Board is not projecting to have surplus money available at the end of the Fiscal Year.

Mr. Perry stated that warrant Article 4 would be presented as written.

Ms. Harrison motioned to restrict reconsideration of Articles 2, 3, and 4. The motion was seconded. The overwhelming majority voted “yes.”

**f. Article 5:**

Mr. Perry read Article 5.

“Shall the School District establish a Reserve Fund under the provisions of RSA 35:1-c called ‘The Employee Benefits Reserve Fund’ for the purpose of funding the payment of negotiated employee benefits including but not limited to: health insurance reimbursements, changes in coverage or policies chosen by employees, severance benefits and such other benefits as are from time to time negotiated and become contractual obligations of the District, and further to raise and appropriate 10% of the fund balance up to \$100,000 to be placed in this fund with said funds to come from the June 30 fund balance available for transfer on July 1 and further to name the School Board as agents to expend from this fund?”

Estimated Tax Impact (per \$1000): \$ 0.00

Recommended by the School Board (5-0-0)

Recommended by the Budget Committee (9-0-0)

Mr. Cutter reviewed Article 5.

Mr. Perry stated that warrant Article 5 would be presented as written.

**C. Adjournment:**

Mr. Perry said that Interim Fire Chief Doug Nicoll informed the Committee that there were no injuries to the people involved in the fire.

Mr. Perry asked that everyone turn in their ballot sheets.

Hearing no further discussion or business, the Moderator thanked all who attended and accepted a motion to adjourn.

A motion was made to adjourn the meeting at 1:05 pm. The motion was seconded. The motion passed.

17  
TLO

**D. After Deliberative Session:**

The Budget Committee revoted on Articles 1, 2, 3, and 4.

**Article 1**

“Shall the Litchfield School District vote to raise and appropriate as an Operating Budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by the vote at the first session of the annual School District meeting, for the purposes set forth herein, totaling \$25,920,283? Should this article be defeated, the default budget shall be \$25,127,836, which is the same as last year, with certain adjustments required by the previous action of the Litchfield School District or by law, or the School Board may hold one special meeting, in accordance with RSA 40:13 X and XVI, to take up the issue of a revised operating budget only.”

**Estimated Tax Impact (per \$1000):**

- a. Operating Budget                      \$1.22
- b. Default Budget                         \$0.56

Derek Barka motioned to recommend Article 1. Willian Hayes seconded. The motion passed (5-4-0).

Recommended by the Budget Committee                                      (5-4-0)

**Article 2**

“Shall the Litchfield School District raise and appropriate the sum of four hundred ninety-seven thousand dollars (\$497,000.00) for the purchase of approximately thirty-five (35) acres of land with no buildings or improvements thereon, shown as Tax Map 15, Lot Number 8 on Litchfield tax maps (the parcel is also known as BL114 Albuquerque Ave, Litchfield, New Hampshire), and further approve the seller’s condition of the sale which is that the District will name the school to be constructed thereon the “Robin Reilly Elementary School”? This warrant article will be a special non-lapsing appropriation per RSA 32:7, VI, and will not lapse until the closing on the property takes place once the construction of a new school is funded and approved by voters or by June 30, 2029, whichever is sooner. If the closing does not occur, the appropriation will lapse, and all funds raised will be returned to the taxpayers.”

Estimated Tax Impact (per \$1000): \$ 0.41

Derek Barka motioned to recommend Article 2. Heidi Ames seconded. The motion passed (6-3-0).

Recommended by the Budget Committee                                      (6-3-0)

**Article 3**

“Shall the Litchfield School District vote to raise and appropriate 50% of the fund balance, up to a sum of \$125,000, to be added to the Building Maintenance Capital Reserve Fund established in 2005 for the purpose of funding school capital improvements, building maintenance and repairs in the Litchfield School District, with said funds to come from the June 30 unassigned fund balance available for transfer on July 1 of this year with no additional amount to be raised from taxation?”

Estimated Tax Impact (per \$1000): \$ 0.00

Derek Barka motioned to recommend Article 3. Brian Bourque seconded. The motion passed (5-4-0).

Recommended by the Budget Committee (5-4-0)

**Article 4**

“Shall the Litchfield School District vote to raise and appropriate 40% of the fund balance, up to a sum of \$125,000, to be added to the Capital Improvements Expendable Trust Fund established in 2020 for the purpose of funding the study, planning, and cost of new construction or renovation of existing facilities in the Litchfield School District with said funds to come from the June 30 unassigned fund balance available for transfer on July 1 of this year with no additional amount to be raised from taxation? This amount is consistent with the Capital Plan adopted by the Town of Litchfield in September 2020.”

Estimated Tax Impact (per \$1000): \$ 0.00

Kate Stevens motioned to recommend Article 4. Brian Bourque seconded. The motion passed (6-3-0).

Recommended by the Budget Committee (6-3-0)

Keri Douglas motioned to adjourn the meeting at 1:13 pm. Heidi Ames seconded. The motion passed (9-0-0).

A true record of the Litchfield School District Deliberative Session,  
Prepared by:

x Jan Sullivan

Jan Sullivan  
School Board Secretary

A true record of the Litchfield School District Deliberative Session,  
Attested by:

x Terri Briand

Terri Briand  
School District Clerk

Submitted: February 11, 2023



**LITCHFIELD SCHOOL DISTRICT MEETING  
ELECTION RESULTS  
MARCH 14, 2023  
THE STATE OF NEW HAMPSHIRE**

Election of Officers

School Board: Peter Plansky 792 ELECTED three-year term  
Jeffrey Larson 376  
School Moderator Steve Perry 1109 ELECTED three-year term  
School District Clerk Theresa L. Briand ELECTED three-year term  
School District Treas. Lynn Clarke ELECTED three-year term

Warrant Articles

**ARTICLE 1**

Shall the Litchfield School District vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by the vote at the first session of the annual school district meeting, for the purposes set forth herein, totaling \$25,920,283? Should this article be defeated, the default budget shall be \$25,127,836 which is the same as last year, with certain adjustments required by previous action of the Litchfield School District or by law; or the School Board may hold one special meeting, in accordance with RSA 40:13 X and XVI, to take up the issue of a revised operating budget only.

*Operating Budget: Estimated Tax Impact (per \$1000): Increase of \$1.22*

*Default Budget: Estimated Tax Impact (per \$1000): Increase of \$0.56*

*Recommended by the School Board  
Committee  
Vote 5-0-0*

*Recommended by the Budget  
  
Vote 5-4-0*

**Passed Yes: 678  
No: 659**

**ARTICLE 2**

Shall the Litchfield school District raise and appropriate the sum of four hundred ninety-seven thousand dollars (\$497,000.00) for the purchase of approximately thirty-five (35) acres of land with no buildings or improvements thereon, shown as Tax Map 15, Lot Number 8 on Litchfield tax maps (the parcel is also known as BL114 Albuquerque Ave, Litchfield, New Hampshire) and further approve the seller's condition of the sale which is that the district will name the school to be constructed thereon the "Robin Reilly Elementary School"? This warrant article will be a special non-lapsing appropriation per RSA 32:7,VI and will not lapse until the closing on the property takes

place once the construction of a new school is funded and approved by voters or by June 30, 2029, whichever is sooner. If the closing does not occur the appropriation will lapse and all funds raised will be returned to the taxpayers.

*Estimated Tax Impact (per \$1000): \$0.41*

*Recommended by the School Board  
Vote 5-0-0*

*Recommended by the Budget Committee  
Vote 6-3-0*

**Passed**      **Yes: 705**  
**No: 641**

**ARTICLE 3**

Shall the Litchfield School District vote to raise and appropriate 50% of the fund balance, up to a sum of \$125,000, to be added to the Building Maintenance Capital Reserve Fund established in 2005 for the purpose of funding school capital improvements, building maintenance and repairs in the Litchfield School District, with said funds to come from the June 30 unassigned fund balance available for transfer on July 1 of this year with no additional amount to be raised from taxation?

*Estimated Tax Impact (per \$1000): \$0.00*

*Recommended by the School Board  
Vote 5-0-0*

*Recommended by the Budget Committee  
Vote 5-4-0*

**Passed:**      **Yes: 924**  
**No: 418**

**ARTICLE 4**

Shall the Litchfield School District vote to raise and appropriate 40% of the fund balance, up to a sum of \$125,000, to be added to the Capital Improvements Expendable Trust Fund established in 2020 for the purpose of funding the study, planning and cost of new construction or renovation of existing facilities in the Litchfield School District with said funds to come from the June 30 unassigned fund balance available for transfer on July 1 of this year with no additional amount to be raised from taxation? This amount is consistent with the Capital Plan adopted by the Town of Litchfield in September 2020.

*Estimated Tax Impact (per \$1000): \$0.00*

*Recommended by the School Board  
Committee  
Vote 5-0-0*

*Recommended by the Budget  
Vote 6-3-0*

**Passed:**      **Yes: 855**  
**No: 485**

**ARTICLE 5**

Shall the school district establish a Reserve Fund under the provisions of RSA 35:1-c called "The Employee Benefits Reserve Fund" for the purpose of funding the payment of negotiated employee benefits including but not limited to: health insurance reimbursements, changes in coverage or policies chosen by employees, severance benefits and such other benefits as are from time to time negotiated and become contractual obligations of the district, and further to raise and appropriate 10% of the fund balance up to \$100,000 to be placed in this fund with said funds to come from the June 30 fund balance available for transfer on July 1 and further to name the school board as agents to expend from this fund?

*Estimated Tax Impact (per \$1000): \$0.00*

*Recommended by the School Board  
Committee  
Vote 5-0-0*

*Recommended by the Budget  
Vote 9-0-0*

**Passed      Yes: 1019  
                  No: 322**

**A true report of the 2023 Litchfield School District election results, attest:**



**Theresa L. Briand  
School District Clerk  
March 21, 2023**



### Litchfield Local School

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

**First Session of Annual Meeting (Deliberative Session)**

Date: February 10, 2024  
Time: 10:00 AM  
Location: Campbell High School, 1 Highlander Ct  
Details: In the auditorium

**Second Session of Annual Meeting (Official Ballot Voting)**

Date: March 12, 2024  
Time: 7:00 AM - 7:00 PM  
Location: Campbell High School, 1 Highlander Ct  
Details: In the gymnasium

#### GOVERNING BODY CERTIFICATION

We certify and attest that on or before January 29, 2024, a true and attested copy of this document was posted at the place of meeting and at Town Hall and that an original was delivered to School District Clerk

Name	Position	Signature
ANDREW CUTLER	SCHOOL BOARD MEMBER	[Signature]
Heidi Ames	School Board Chair	[Signature]
Christina M. Harrison	School Board, Vice Chair	[Signature]
AETEL W. ALKROSIK	School Board Member	[Signature]
Matthew M. Shoemaker	School Board Member	[Signature]

ORIGINAL



**Article 01 Fund design, construction, original equipping and**

Shall the Litchfield School District vote to raise and appropriate the sum of \$44,290,000 to fund the design, construction, original equipping and related costs of a new Litchfield Elementary School on school district land near the current Griffin Memorial School; with \$38,617,870 of such sum to be raised by the issuance of bonds or notes in compliance with the Municipal Finance Act, RSA 33:1 et seq., as amended, with such bonds or notes to be issued in phases over multiple years in amounts to be determined by the school board, which amounts shall not in the aggregate exceed \$38,617,870; and with \$5,672,130 of such sum to come from state building aid; to authorize the school board to issue, negotiate, sell and deliver said bonds and notes and to determine the rate of interest thereon and the maturity or other terms thereof; to authorize the school board to apply for, obtain, accept and expend Federal or State aid, including state building aid, or other aid, if any, which may be available for said project; to authorize the school board to take any other action or to pass any other vote relative thereto; and finally to raise and appropriate the additional sum of \$53,950 for the first year's payment on the bond? This article is contingent on the award of state building aid and if such aid is not awarded to the district, this article will be null and void. 3/5ths ballot vote required to approve this article.

Estimated Tax Impact (per \$1000): \$0.04

Recommended by the School Board Vote 5-0-0  
Recommended by the Budget Committee Vote 5-4-0

**Article 02 Operating Budget**

Shall the Litchfield School District vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by the vote at the first session for the purposes set forth herein, totaling \$26,243,939? Should this article be defeated, the default budget shall be \$26,032,315 which is the same as last year, with certain adjustments required by previous action of the Litchfield School District or by law; or the School Board may hold one special meeting, in accordance with RSA 40:13 X and XVI, to take up the issue of a revised operating budget only. Majority Vote Required.

Operating Budget: Estimated Tax Impact (per \$1000): Reduction of -\$0.19

Default Budget: Estimated Tax Impact (per \$1000): Reduction of -\$0.36

Recommended by the School Board Vote 5-0-0  
Recommended by the Budget Committee Vote 7-2-0

ORIGINAL



**Article 03 Two (2) year LEA collective bargaining agreement.**

Shall the Litchfield School District vote to approve the cost items included in the collective bargaining agreement reached between the Litchfield School District and the Litchfield Education Association, which calls for the following increases in salaries and benefits at the current staffing level over those paid in the prior fiscal year:

Year: 2024 - 2025 Estimated Increase: \$679,707  
Year: 2025 - 2026 Estimated Increase: \$634,719

and further to raise and appropriate the sum of \$679,707 for fiscal year 2025, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. Majority Vote Required.

Estimated Tax Impact (per \$1000): \$0.56

Recommended by the School Board Vote 5-0-0  
Recommended by the Budget Committee Vote 8-1-0

**Article 04 Special Meeting if Collective Bargaining Agreement**

Shall the Litchfield School District, if Article 3 is defeated, authorize the Litchfield School Board to call one special meeting, at its option, to address Article 3 cost items only? Majority Vote Required.

Recommended by the School Board Vote 4-1-0

**Article 05 Two (2) year LSSA collective bargaining agreement.**

ORIGINAL



**Article 05** Shall the Litchfield School District vote to approve the cost items included in an agreement to modify the 2022-25 collective bargaining agreement reached between the Litchfield School District and the Litchfield Support Staff Association, which calls for the following increases in salaries and benefits at current staffing levels over the amount that would be paid under the existing contract:

Year: 2023 - 2024 (appropriation already in the FY 23-24 budget) Estimated Increase: \$170,951  
Year: 2024 - 2025 Estimated Increase: \$279,103

and further to raise and appropriate the sum of \$279,103 for fiscal year 2024-25, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. Majority Vote Required.

Estimated Tax Impact (per \$1000): \$0.23

Recommended by the School Board Vote 5-0-0  
Recommended by the Budget Committee Vote 5-3-1

**Article 06** **Special meeting if Collective Bargaining Agreement**

Shall the Litchfield School District, if Article 5 is defeated, authorize the Litchfield School Board to call one special meeting, at its option, to address Article 5 cost items only? Majority Vote Required.

Recommended by the School Board Vote 4-1-0

**Article 07** **Transfer from fund balance to Employee Benefits Re**

Shall the Litchfield School District vote to raise and appropriate the sum of \$178,756 to be added to the Employee Benefits Non-Capital Reserve Fund established in 2022 for the purpose of funding the payment of negotiated employee benefits including but not limited to: health insurance reimbursements, changes in coverage or policies chosen by employees, severance benefits and such other benefits as are from time to time negotiated and become contractual obligations of the district? This sum to come from the June 30 fund balance available for transfer on July 1 of this year with no additional amount to be raised from taxation. Majority Vote Required.

Estimated Tax Impact (per \$1000): \$0.00

Recommended by the School Board Vote 5-0-0  
Recommended by the Budget Committee Vote 9-0-0

ORIGINAL



**Article 08    Transfer from Fund Balance to Building Maintenance**

Shall the Litchfield School District vote to raise and appropriate 50% of the fund balance remaining after Article 7 is funded, up to a sum of \$125,000, to be added to the Building Maintenance Capital Reserve Fund established in 2005 for the purpose of funding school capital improvements, building maintenance and repairs in the Litchfield School District, with said funds to come from the June 30 fund balance available for transfer on July 1 of this year with no additional amount to be raised from taxation? Majority Vote Required.

Estimated Tax Impact (per \$1000): \$0.00

Recommended by the School Board Vote 5-0-0  
Recommended by the Budget Committee Vote 9-0-0

**Article 09    Transfer from Fund Balance to Capital Improvements**

Shall the Litchfield School District vote to raise and appropriate 50% of the fund balance remaining after Article 7 is funded, up to a sum of \$125,000, to be added to the Capital Improvements Expendable Trust Fund established in 2020 for the purpose of funding the study, planning and cost of new construction or renovation of existing facilities in the Litchfield School District with said funds to come from the June 30 fund balance available for transfer on July 1 of this year with no additional amount to be raised from taxation? This amount is consistent with the Capital Plan adopted by the Town of Litchfield in September 2020 and amended in November 2023. Majority Vote Required.

Estimated Tax Impact (per \$1000): \$0.00

Recommended by the School Board Vote 5-0-0  
Recommended by the Budget Committee Vote 6-3-1

ORIGINAL



**Litchfield School Board  
Deliberative Session  
February 10, 2024  
Campbell High School**

**In Attendance:**

**Moderator:** Steve Perry, presiding

**School Board Members:** Heidi Ames, Chair; Christina Harrison, Vice-Chair; Andrew Cutter; Peter Plansky; and Matt Shoemaker

**Superintendent:** Michael Jette

**Business**

**Administrator:** Doug Totten

**School**

**District Clerk:** Terri Briand

**Attorney for**

**the District:** Gordon Graham

**Budget Committee Members:** John David Son, Chair; Kate Stevens, Vice Chair; Derek Barka; Brian Bourque; Keri Douglas; William Hayes; Scott Taylor; Robert Leary, Select Board Representative; Andrew Cutter, School Board Representative.

**A. Call to Order:**

Moderator Steve Perry called the meeting to order at 10:07 am. Mr. Perry welcomed everyone who attended the School District Deliberative Session; he introduced himself and followed that with the Pledge of Allegiance.

Mr. Perry mentioned that smoking is not permitted anywhere on school property. The restrooms are past the auditorium on the right; emergency exits are in the back of the room, on the side of the stage, and at the back. Mr. Perry noted that food and drinks are not allowed in the auditorium, but special consideration would be granted to people who must speak and are on stage.

Mr. Perry asked that people turn off their cell phones or silence them.

Mr. Perry commented that only those allowed to vote might sit in the center or on the left. Those present just to attend must sit to the right as they enter.

**John David Son, Budget Committee Chair, introduced the Budget Committee:**

- a. John David Son, Chair (2026)
- b. Kate Stevens, Vice-Chair (2026)
- c. Derek Barka (2024)
- d. Keri Douglas (2026)
- e. William Hayes (2025)
- f. Scott Taylor (2024)
- g. Robert Leary, Selectman Representative
- h. Andrew Cutter, School Board Representative

Mr. Son said Brian Bourque (2025) could not attend the Deliberative.

TUB

**Heidi Ames, School Board Chair, introduced the School Board:**

- a. Heidi Ames, Chair (2024)
- b. Christina Harrison, Vice-Chair (2025)
- c. Andrew Cutter (2025)
- d. Peter Plansky (2026)
- e. Matt Shoemaker (2024)

**Ms. Ames also introduced:**

- a. Michael Jette, Superintendent
- b. Doug Totten, Business Administrator
- c. Gordon Graham, Legal Counsel

**John David Son, Budget Committee Chair, introduced the Budget Committee:**

- i. John David Son, Chair (2026)
- j. Kate Stevens, Vice-Chair (2026)
- k. Derek Barka (2024)
- l. Brian Bourque (2025)
- m. Keri Douglas (2026)
- n. William Hayes (2025)
- o. Scott Taylor (2024)
- p. Robert Leary, Selectman Representative
- q. Andrew Cutter, School Board Representative

Mr. Perry went over the rules and procedures of the Deliberative Session.

- a. The goal of today is to review, discuss, and amend as necessary the warrant articles presented by the School Board and the Budget Committee for the taxpayers' votes on voting day.
- b. Mr. Perry read the Moderator's rules and announced that the election would be held on March 12, 2024, from 7:00 am to 7:00 pm at the CHS gymnasium.
- c. If no amendments are made to the warrant articles, they will appear on the ballot as written.
- d. If amendments to a warrant article are made, they will appear on the ballot as amended.
- e. If someone wishes to speak, they must come up to the microphone and provide their name and address for the record.
- f. If the Board and Committee members wish to talk, they must come up to the podium; if they want to provide a comment or amendment as a citizen, they must go to the microphone on the floor.

Mr. Perry mentioned that the taxpayers were given a yellow sheet of "yes/no" ballots as they entered the auditorium. These are to be used if a secret ballot is needed. The ballots are not to be dropped on the floor or left behind. At the close of the meeting, the ballots should be turned over to the Moderator.

Note: The Deliberative Session's business order is sometimes conducted out of the warrant articles' numeric sequence. Recording activity in chronological order would make the minutes challenging to follow; therefore, the articles will be listed, with action taken thereon, in the order in which they were listed on the warrant.

As customary, Mr. Perry asked voters if they favored allowing non-voters and employees of the Town who were in attendance to comment during the meeting.

The majority favored allowing non-voters and/or employees of the Town to comment during the Deliberative Session.

**B. Business**

**a. Election of Offices:**

Mr. Perry reviewed the two open positions.

School Board Member(s)	Two Positions	Three Year Term
------------------------	---------------	-----------------

TJB

**b. Article 1:**

Mr. Perry read Article 1.

"Shall the Litchfield School District vote to raise and appropriate the sum of \$44,290,000 to fund the design, construction, original equipping and related costs of a new Litchfield Elementary School on school district land near the current Griffin Memorial School; with \$38,617,870 of such sum to be raised by the issuance of bonds or notes in compliance with the Municipal Finance Act, RSA 33:1 et seq., as amended, with such bonds or notes to be issued in phases over multiple years in amounts to be determined by the school board, which amounts shall not in the aggregate exceed \$38,617,870; and with \$5,672,130 of such sum to come from state building aid; to authorize the school board to issue, negotiate, sell and deliver said bonds and notes and to determine the rate of interest thereon and the maturity or other terms thereof; to authorize the school board to apply for, obtain, accept and expend Federal or State aid, including state building aid, or other aid, if any, which may be available for said project; to authorize the school board to take any other action or to pass any other vote relative thereto; and finally to raise and appropriate the additional sum of \$53,950 for the first year's payment on the bond? This article is contingent on the award of state building aid, and if such aid is not awarded to the District, this article will be null and void. A 3/5ths ballot vote is required to approve this article."

Recommended by the School Board	(5-0-0)
Recommended by the Budget Committee	(5-4-0)

Ms. Harrison acknowledged the complexity of Article One and reassured the community members that it would be explained comprehensively during the session. Additionally, it was mentioned that further details would be available in the upcoming voter guide.

Ms. Harrison commented on an article from 2004 regarding GMS. The article was about how the District had investigated renovating the Griffin building but decided the plan would not be cost-effective. The officials had been studying the District's elementary school and the need for space. The building was considered old and badly in need of renovations. The structure had no sprinkler system for fire protection and did not meet building code requirements.

Ms. Harrison stated that the septic system and boilers were outdated because of the water problems, dehumidifiers are needed in every classroom, and residents said that the Board should emphasize safety and health issues as they tried to convince voters to back the proposal for a new school. Several said the water and mold problems at Griffin should be stressed, along with the fact that a new facility would be more energy-efficient and could be built without interrupting educational programs. Ms. Harrison said the article was published in the New Hampshire Business Review in December 2004.

Ms. Harrison said that 20 years later, many taxpayer-funded studies, multiple School Boards, Budget Committees, Facilities Committees, Capital Planning Committees, engineers and architects, numerous parents, staff members, taxpayers, voters, and the New Hampshire Department of Education have reached the same conclusion. It's time for a new elementary school.

Ms. Harrison stated that Litchfield ranked second in the state for health, safety, and efficiency needs, which will receive high scores for unsafe conditions. She noted that this included fire safety, environmental conditions, traffic, and other categories. She said that unsuitable conditions comprised the building envelope, mechanical, electrical, plumbing, ADA compliance, educational spaces, overcrowding, operation, operating efficiency, and maintenance.

Ms. Harrison noted that Litchfield ranked fifth because its overall rank was due to receiving zero points for financial issues. She mentioned that the three main issues that should be focused on are:

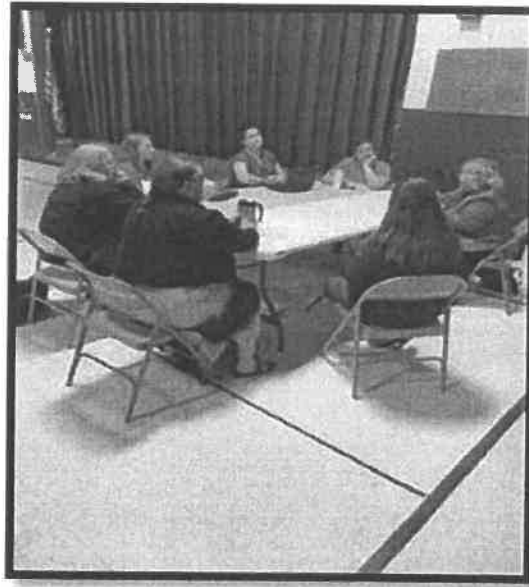
- i. Failing structures and systems.
- ii. Lack of adequate space.
- iii. Safety and proximity to Route 3A.

TCLB

**Limited Space**



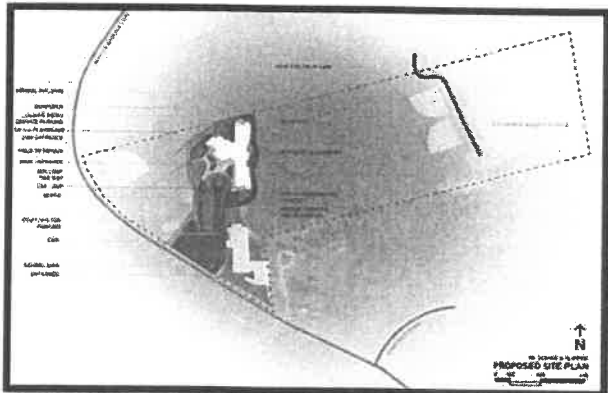
**No Staff Collaboration Space**



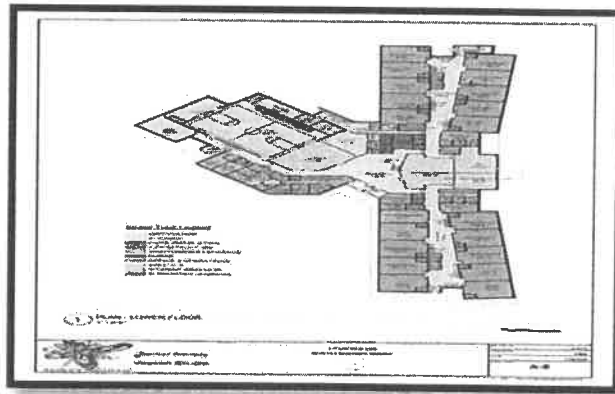
Ms. Harrison commented that GMS currently houses the highest population of students since the last time a new facility was proposed in 2008. She noted that six classrooms are temporary portable classrooms with no dedicated space for staff teams to collaborate.

GMS Principal Dan Mitchell mentioned that there is no question that something needs to be done. He noted that they brought a bond for consideration for a new elementary school on existing School District land. Mr. Mitchell pointed out that the last time a new school was presented to the voters was in 2008 for \$22.2 million. The warrant article failed, and the District had been performing the necessary upkeep to maintain the status quo of operations.

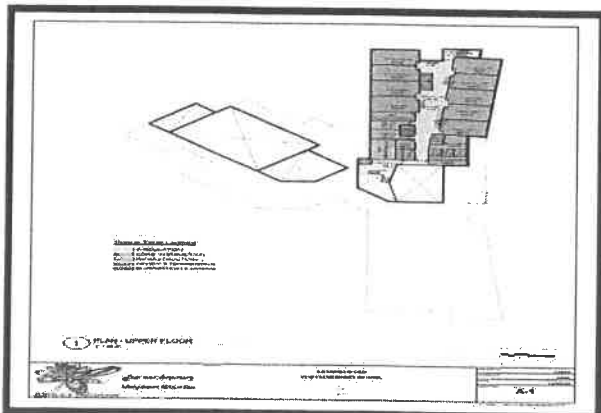
**Current and Proposed School**



**Location: First Floor**



**Location: Second Floor**



**Location: Exterior**



TLB

Mr. Mitchell mentioned the benefits of a new building and showed where everything would be located.

Ms. Harrison commented that in 2021, the process began to identify an architect who could lead the District through the project. He noted that after a lengthy RFP process, Kyle Barker was selected. They then went through a process to determine options that the Town should pursue, and they came up with five options.

- i. Do Nothing - repairs only as needed.
- ii. Renovations & Additions to GMS.
- iii. New School, Current Site.
- iv. New School on Upper Plateau (near LMS).
- v. New School, New Location.

In the summer of 2022, the Board voted 5-0 to pursue new land for a new school and put out an RFP for a construction manager. Bonnette, Page, and Stone were selected. In March 2023, the voters approved the purchase of land, endorsing a new school at a new location. After the purchase of the land fell through, the District chose to propose building a new elementary school on District property.

In spring 2023, the Board funded a study regarding consolidation options:

- i. Consolidate 7-12 at CHS and PreK - 6 at LMS
  - a. Extensive Additions & Renovations at LMS and CHS.
  - b. Need to retrofit LMS for younger student population.
  - c. It would be the second-largest elementary school in NH.
  - d. Impacts all students at all buildings for the length of the project.
  - e. Explored several iterations - a total of 9 options considered.
- ii. June 2023 - After careful review, the Board recommitted 5-0 to building a new school.

Mr. Cutter presented how Litchfield would pay for a new elementary school.

**The following projections are based on:**

They are using the New Hampshire Bond Bank (NHBB) estimated bond interest rates. Overall, the NHBB tends to be conservative in choosing their interest rates.

The School District only receives 80% of the maximum building aid they qualify for. If additional (over 80%) state building aid is received, these funds could be used to pay off the "final loan" and part of the equipment loan.

**State Aid Overview**

Warrant Article 1 Includes the following:

- a. "This article is contingent on the award of state building aid, and if such aid is not awarded to the District, this article will be null and void." Mr. Cutter stressed this point.
- b. State Aid Total: **\$7,090,164**
  - i. 80%: **\$5,672,131**
    - 1. Used in calculations as it is paid upfront, should warrant be approved.
  - ii. 20%: **\$1,418,033**
    - 1. It is not used in calculations as it is not guaranteed. If the building meets all criteria in the state aid application, this will be paid for at project completion.

**NH Bond Bank Interest Rates** (These amounts are less than what the District is projecting)

Bond Term	Our Estimated Rate	January 2024 Sale Rate	Lowest Rate Since 2018
5-years	3.00%	2.89%	0.57%
10-years	3.15%	2.72%	0.81%

TJB

20-years	3.50%	3.40%	1.58%
----------	-------	-------	-------

**Projected Loan Terms and Interest Rates**

Bond/Loan	Pre-Construction 5 Years	Construction 20-Years	Equipment 10-Years	Final 1-Year
Loan Amount	\$2,158,000	\$34,043,870	\$1,963,000	\$453,000
Total Interest	\$215,470	\$12,758,164	\$356,562	\$4,898
Total Cost	\$2,373,470	\$46,802,034	\$2,319,562	\$457,898

Bond/Loan	Chosen (Previous Slides)	One Loan 30-Years - 4.00%
Loan Amount	\$38,617,870	\$38,617,870
Total Interest	\$13,335,095	\$24,112,404
Total Cost	\$51,952,965	\$62,730,274

Savings of **\$10,777,310**

It is funding the project at the right time and only when funding is needed for the next stage. This means the project's total cost to the taxpayer would be \$51,952,965 (principal plus interest).

**Estimated Tax Impact**

School Fiscal Year	Total FY Payments	Tax Rate (Per Thousand)
2025	\$53,950	\$0.04
2026	\$1,391,417	\$1.15
2027	\$3,607,450	\$2.97
2028	\$3,979,501	\$3.28
2029	\$3,437,806	\$2.83
2031	\$2,856,821	\$2.35
2037	\$2,265,250	\$1.87
2042	\$1,967,750	\$1.62

**Estimated Tax Impact in \$**

School Fiscal Year	Assessed at \$250,000	Assessed at \$300,000	Assessed at \$350,000	Assessed at \$400,000
2025	11.12	13.34	15.57	17.79
2026	286.75	344.10	401.45	458.79
2027	743.43	892.12	1,040.81	1,189.49
2028	820.11	984.13	1,148.15	1,312.17
2029	708.47	850.17	991.86	1,133.56
2031	588.74	706.49	824.24	941.99
2037	466.83	560.19	653.56	746.93
2042	405.52	486.62	567.73	648.83

Mr. Cutter pointed out that there would be a spike in years three and four. Then, they would see it decline gradually as more money is paid to the principal. He pointed out that they did not want more than a 20-year bond because they did not want residents to pay more interest.

Mr. Shoemaker commented that it was time for a new elementary school.

- a. They need to do better for their students.
- b. They need to do better for their faculty and staff.
- c. They need to do better for their Town.
- d. They need to provide facilities that are healthier and safer for their children.
  - i. Health and safety are not a luxury - it's a necessity.
  - ii. Failure to meet this need is a liability to the Town.
  - iii. Examples: Proximity to 3A; No emergency lane; Ventilation / moisture issues; No fire suppression systems
- e. Health and safety are as necessary for our faculty/staff as our children.
  - i. Potential employer (Town) liability for substandard working conditions.
- f. Facility deficiencies make it unnecessarily more complicated to perform their jobs.
  - i. Educators ≠ Maintenance workers

TLB

- ii. Low staffing and poor physical layout = difficulty supervising children
- g. Employees deserve a reasonable level of comfort and cleanliness in the workplace.
  - i. (E.g., temperature regulated, free from mold, mildew, vermin, etc.).
- h. Staff recruitment and retention in education is a challenge nationwide. Our substandard facility compounds this issue.
  - i. Faculty/staff can't be forced to continue working in our District, and plenty of other options are available to them.
- i. Piecemeal solutions (1934, 1958, 1963, 1973, 1978, 1983) have led us to where they are today. They cannot continue to make the same mistakes.
- j. The cost to solve this issue has doubled since 2008 and will only continue to increase (we could have been nearing the end of a 20-year bond at a lower overall cost had this been addressed back then).
- k. Foregoing likely state aid would be a financial mistake, given the unpredictability of future state aid and increasing costs.
- l. There is NO cheap way out of this problem!
- m. Major structures and systems are aging and will require costly replacement. Making such investments into the largely obsolete building would be wasteful.
- n. The building is incredibly inefficient - they unnecessarily waste money on utilities daily.
- o. There is NO cheap way out of this problem!
- p. Major structures and systems are aging and will require costly replacement. Making such investments into the largely obsolete building would be wasteful.
- q. The building is incredibly inefficient - they unnecessarily waste money on utilities daily.

**Failure to act will be just as costly to the taxpayers, if not more costly.**

Mr. Shoemaker informed the residents that Kyle Barker, architect, from Barker Architects, and Keith McBey, president, from Bonnette, Page, and Stone (BPS), a construction management company, were present if there were some questions.

Moderator Perry said he would open the meeting for questions and comments. He reminded everyone to present the comments and questions to him. He would ensure that the questions were answered.

- i. Ralph Boehm, 6 Gibson Drive – He had a question about financing the new school. He asked how the Board came up with **\$5,672,131** because that was not 30% of the \$38M.

Mr. Barker said that the State Building Aid has certain thresholds and limitations. He noted that most schools do not receive the 30% allotted. He explained how the calculations are made and when. Mr. Barker added that it is unlikely that the cost of building a school would go down, and he was confident that the Town would receive the \$7M.

- ii. Keri Douglas, 9 Pheasant Street - Ms. Douglas asked if adjusting the first year's payment was possible. She suggested making the first payment of \$2.2M. She believed it would save the taxpayers money. Ms. Douglas wanted to know if requesting an adjustment from the floor was possible.

Mr. Graham said that Ms. Douglas could make an amendment, but she had to ensure she got the wording correct. Ms. Douglas submitted an amendment to Article 1.

The amended article reads, "Shall the Litchfield School District vote to raise and appropriate the sum of \$44,290,000 to fund the design, construction, original equipping and related costs of a new Litchfield Elementary School on school district land near the current Griffin Memorial School; with \$36,459,870 of such sum to be raised by the issuance of bonds or notes in compliance with the Municipal Finance Act, RSA 33:1 et seq., as amended, with such bonds or notes to be issued in phases over multiple years in amounts to be determined by the school board, which amounts shall not in the aggregate exceed \$36,459,870; and with \$5,672,130 of such sum to come from state building aid; to authorize the school board to issue, negotiate, sell and deliver said bonds and notes and to determine the rate of interest thereon and the maturity or other terms thereof; to authorize the school board to apply for, obtain, accept and expend Federal or State aid, including state building aid, or other aid, if any, which may be available for said project; to authorize the school board to take any other action or to pass any other vote relative thereto; and finally to raise and appropriate the additional sum of \$2,158,000 for the first year's payment on the bond? This article is contingent on the award of state building aid, and if such assistance is not awarded to the District, this article

TLB

will be null and void. A 3/5ths ballot vote is required to approve this article.”

*Estimated Tax Impact (per \$1000): \$1.78*

- iii. Janet Gee, 7 Century Lane – Ms. Gee said she has worked for the Litchfield School System for 22 years and has been a resident for 37 years. Ms. Gee added that she lived in a mobile home for 13 years, and her three children graduated from the District. Ms. Gee noted that she disapproved of spending the money, but it was great for the future.
- iv. Joe Iozotis, 29 Brenton Street – He wanted to know if anyone on the Budget Committee would change their vote because of Ms. Douglas' amendment. Ms. Douglas responded that the Town should vote on something financially sound. Ms. Douglas added that she wanted the article to pass financially soundly, even if she did not support it. Chairman Son said that he voted in favor of the project and would still vote in favor of the project.

Mr. Shoemaker pointed out that the project's cost is spread out over the municipal taxpayers. He mentioned that someone who will only be in Town for three years will pay more than someone who moves into Town in five years. He stressed that the District is trying to spread the cost over more taxpayers compared to the taxpayers this year. He commented that the entire Budget Committee is absent if they want to do a revote after the meeting.

- v. Caroline Bogart, 15 Center Street – Ms. Bogart wanted to know if the taxpayers could take the money that was supposed to be for the purchase of land and instead use it on a bond payment. Mr. Cutter said that she would see in Article 2 that there is a negative estimated tax impact. The negative amount is because the District is returning the funds from the land purchase. The funds cannot be repurposed for something else; they must be returned to the taxpayers.
- vi. Maureen Halligan, 11 Center Street – Ms. Halligan pointed out that the amendment changed the tax impact from \$0.04 to \$1.78. She wanted to know if the other amounts would also change. Mr. Cutter said that they would try to update the numbers now.
- vii. John Latsha, 10 McElwain Court – Asked if it was a legal requirement to have the Building Aid money in the warrant article. Moderator Perry reminded Mr. Latsha to direct his questions to the Moderator. Mr. Latsha repeated his question, and Attorney Graham said there was no requirement to add that to the warrant article.
- viii. Ralph Boehm, 6 Gibson Drive – Mr. Boehm pointed out that the Town of Derry is not putting Building Aid into their warrant article because they know they will not receive any aid. Mr. Boehm added that he would follow up with the DOE because he believes Litchfield should receive more help.
- ix. Bill Flemming, 36 Brickyard Drive - Mr. Flemming said the financially responsible thing to do would have been to build the school 15 years ago. Mr. Flemming pointed out that this article will take up almost the whole page of a ballot because of the number of addendums added to it. He discussed how no one knows what will happen in the next five years but added that the interest rates are likely to decrease. This would mean the interest rates are lower in five years.

Mr. Flemming mentioned that since they cannot take the money from the land purchase and make a payment toward the new school using it. He added that it would be illegal to do so. He noted that the Budget Committee must revote the article if the amendment passes.

- x. Janet Gee, 7 Century Lane – Ms. Gee told Moderator Perry that she voted “No” for the amendment.
- xi. William Zayas, 27 Weatherstone Road - Mr. Zayas commented that it sounded like the School Board was trying to have as many taxpayers pay for the new school as possible. He added that J.P. Morgan has forecasted

TUB



that the Fed's fund rate could go down to approximately 2-3% by 2026. He noted that everything he heard said the School District was doing the most financially responsible thing.

xii. Rina Petit, 132 Page Road - Ms. Petit said she opposed the amendment because the Budget Committee and School Board supported the warrant article.

xiii. Ron O'Blenis, 15 Riverview Circle - Mr. O'Blenis called the question.

Moderator Perry asked everyone in favor of the amendment to say "aye" and then asked everyone against the amendment to say "nay." The amendment failed.

Moderator Perry mentioned that the School District Clerk informed him that some people may have spoken when they should not. They revoted and did it by hand count.

**The amendment failed 62 to 22.**

xiv. Janet Gee, 7 Century Lane - Ms. Gee said that a lot of this was based on what occurred during COVID-19. She mentioned that one cannot base the finances now compared to what happened during COVID. She talked about how people's kitchens and refrigerators were overstocked, and CHS was a holding house. Ms. Gee added that she did not want a school right now.

xv. Ron O'Blenis, 15 Riverview Circle - Mr. O'Blenis commented about how he became involved with the School District and helped provide information regarding an elementary school.

Ms. Douglas stated that the ultimate question is whether one thinks \$1.22 will pass; if "yes," then vote against the amendment. If people believe that taxpayers will balk at the \$1.22, they should vote in favor of the amendment.

He discussed how his opinion changed after doing homework and talking with the School Board, Teachers, and GMS Principal Mitchell. He commented about the lack of space in GMS and SpecialServices' needs.

xvi. Joan McKibben, 2 Whittemore Drive - Ms. McKibben asked what the capacity of GMS was and what the capacity of a new school would be. Mr. Mitchell stated they are over capacity because the presence of the six portables tells them that the core building does not fit the number of students. He noted that they would be short one classroom if their population projections were correct for next year.

Mr. Mitchell said the new building would have nine classroom spaces per pair of grades. GMS has a capacity of 450, and the new building would be 600.

Ms. McKibben also wanted to know if the building would be built at a level because the water is high there, too. Mr. Barker mentioned that the answer is "yes." He noted that the ballfield is higher than the current GMS facility. They have wetlands mapping and geotechnical reports and intend to put underdrains under the foundation.

xvii. Brenda French, 1 Morrill Street - Ms. French said she was not against the school. She wanted to know the current students at GMS and the project's amount. She also wanted to see if they considered the percentage of people choosing home-schooling and private/charter schools. Ms. French wished to ensure that the District would not push things not regarded as academic onto students.

Mr. Mitchell said the current enrollment is 450 students, and they are steadily increasing. They are projecting 460 students for next year. She asked Mr. Mitchell to promise not to indoctrinate the students if the residents approved a new school. Mr. Mitchell said that indoctrination does not happen.

xviii. Janet Gee, 7 Century Lane - Ms. Gee asked Mr. Mitchell to confirm that they work together, and he agreed. Ms. Gee said Mr. Mitchell has been in the GMS kitchen, classrooms, and portables. She noted that the portables are

TUB

fantastic because they have air conditioning. She added that the students get to go outside from the portable. She stressed that the students get to walk on the sidewalk and get some exercise to enter the lunchroom.

Ms. Gee asked why they needed a new school now. She mentioned how the school is lovely, the staff is excellent, and it is an incredible place to work.

Mr. Mitchell agreed that they have a fantastic staff and that it is an incredible place to work. He stressed that the portables are GMS' best place to learn. He mentioned that the kindergarten students use the portables and the amount of learning time lost because of having to bundle the students up to go outside. He added that fresh air is nice, but whenever kindergarteners go outside, they are exposed to any threat outside the portables. All the students should be in one building.

xix. Caroline Bogart, 15 Center Street - Ms. Bogart mentioned that she agreed that staff and students deserve a safe and dry facility. Ms. Bogart said she did not understand how consolidating into one school would cost more than \$42M. She commented that only 400 students in CHS and 80 in the graduating class. Ms. Ames clarified that there are 114 students in the current graduating class. She added that the District thoroughly researched consolidating the schools. It was determined that the impact on the buildings, enrollment increases, and the cost of changing and retrofitting CHS to fit children of different sizes were all factors in deciding that consolidation did not work.

xx. John Latsha, 10 McElwain Court - Mr. Latsha said that a few days back, an alderman from Manchester said they had nothing but trouble with Bonnette, Page, and Stone. Mr. Latsha also mentioned that the City Council and School Board chose not to enter into a contract with BP&S. He asked Mr. McBey to elaborate on his comments.

Mr. McBey said that Laconia was a middle school, and they were hired to do the pre-construction work. He noted that Laconia ultimately went after a competitive bid on the project. He pointed out that they chose not to bid on the Laconia project. He added that Manchester goes back before his time with BP&S. He believed there was an issue with the design and noted that there were many meetings.

As for the last question regarding trust, Mr. McBey said he would not trust anyone who says he is honest. He stressed that they are committed to building schools and have built hundreds of schools.

Mr. Latsha asked Selectman Leary what effect Article 1 would have on town services. Mr. Leary said his concern would be the unassigned fund balance. He stated that the Town must pay the Police, Fire, and Highway, and the other town Departments. The Town also must provide different services. He acknowledged that the Town needs money to provide town services.

xxi. Faye O'Blenis, 15 Riverview Circle - Ms. O'Blenis commented that she and Mr. O'Blenis are fiscal conservatives. He looked at the project from an engineering point of view, and she looked at it from an educator's point of view. After months of research, she and Mr. O'Blenis were convinced this was correct for the Town. Ms. O'Blenis pointed out that a robust education system is suitable for property values.

xxii. Ron O'Blenis, 15 Riverview Circle - Mr. O'Blenis mentioned that the distraction of replacing GMS has hurt the Town in general. He noted that the School Board has spent an extraordinary amount of time working on this issue, and there will be a new Superintendent next year. Mr. O'Blenis hoped that all this would be resolved by the next school year and allow the Board to focus on education.

xxiii. Brianna MacLean, 19 Colonial Drive - Ms. Maclean stated that she has two children and believes the project should have already started. She noted that one of her children goes to GMS but is in a portable. She stressed how terrifying it is to see her son go from school to a portable.

Ms. MacLean asked if the District has anything or is doing something to help make the school less moist and moldy all the time. Mr. Mitchell commented that the school would be filled with antibacterial and Lysol sprays if an outbreak were to occur. The mold has been mitigated by using large industrial-size fans.

TUB

xxiv. William Zayas, 27 Weatherstone Road - Mr. Zayas pointed out that too many people are discussing personal conspiracies, opinions, and history. Mr. Zayas called the question, and there was a second. The motion carried.

xxv. Scott Taylor, 6 Lilac Court – Mr. Taylor wanted to know if the line with “\$38,617,870 of such sum to be raised by the issuance of bonds or notes in compliance with the Municipal Finance Act, RSA 33:1 et seq., as amended,” was part of the original article. Mr. Perry confirmed that the line was in what he read.

Ms. Ames requested Moderator Perry to restrict reconsideration on Article 1. The motion was seconded. The motion carried.

Mr. Perry stated that Article 1 would be on the as presented.

c. **Article 2:**

Mr. Perry read Article 2.

“Shall the Litchfield School District vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by the vote at the first session for the purposes set forth herein, totaling \$26,243,939? Should this article be defeated, the default budget shall be \$26,032,315, which is the same as last year, with certain adjustments required by previous action of the Litchfield School District or by law, or the School Board may hold one special meeting in accordance with RSA 40:13 X and XVI, to take up the issue of a revised operating budget only. Majority Vote Required.”

Operating Budget: Estimated Tax Impact (per \$1000): Reduction of -\$0.19  
Default Budget: Estimated Tax Impact (per \$1000): Reduction of -\$0.36

Recommended by the School Board (5-0-0)  
Recommended by the Budget Committee (7-2-0)

Mr. Cutter mentioned that he had Chairman Son with him to present Article 2. Mr. Cutter presented some slides from the School Board, and Mr. Son did the same with the Budget Committee.

Mr. Cutter commented that Article 2 has a reduction in the Operating and Default Budget because it is specifically related to the \$500,000 in land purchase funds being returned to the taxpayer this year. The funds are coming out of their Operating Budget and resulting in the negative people see here.

The General Fund Drivers

- a. Special Education Out of District Tuition \$336,045
- b. Special Education Transportation \$190,846
- c. 6.2% Increase in cost of Health Insurance \$199,776
- d. Special Education Professional Services \$137,181
- e. Regular Education Transportation (New Contract) \$ 40,500

School Board Reductions (Total of \$489,876)

- Total Superintendent’s Budget \$26,058,704
- a. Reduction of a bus route: \$80,132
- b. Health Ins (Actual < Expected): \$90,388
- c. Salaries Decrease (Attrition): \$150,000
- d. Special Ed Transportation: \$80,132
- e. Special Ed Out of District: \$67,046
- f. Special Ed (other multiple): \$23,108
- g. Propane & Oil: \$17,800

28

- h. GMS (multiple lines): \$6,680
- i. LMS (multiple lines): \$5,139
- j. CHS (multiple lines): \$4,450
- Total School Board Budget \$25,568,828

Position Changes:

- a. CHS Math \$95,067
- b. CHS Case Manager moved to GMS due to need.

**General Fund:**

Budget Committee Reductions (Total of \$641,563)

Total School Board Budget:	\$25,568,828
CHS Ground Service:	\$4,000
Legal Services:	\$10,000
Special Education District Level:	\$2,300
Special Education Bottom Line:	\$51,800
Salaries & Benefits Bottom Line:	\$243,089
IT Tech:	\$91,187
GMS Mental Health / Counselor:	\$104,187
Correction of a Double Appropriation:	\$135,000
Budget Committee Total:	<span style="border: 1px solid black; padding: 2px;">\$24,927,265</span>

Mr. Son summarized the Operating Budget.

2023-2024	Operating	Default
General Fund (GF)	\$24,927,265	\$24,758,278
Food Service	\$741,674	\$699,037
Grants	\$575,000	\$575,000
Total	\$26,243,939	\$26,032,315
Estimated Tax Rate Impact (per \$1000)	\$13.77	\$13.60

i. Janet Gee, 7 Century Lane – Ms. Gee asked why two Budget Committee members voted against Article 2. Ms. Douglas stated she voted “No” for a couple of reasons. One was that the Operating Budget included a significant increase in taxpayers’ funding programs intended to be self-funding. The goal of the Food Service program is to be self-funded by the system users. Unfortunately, it has been running in the red. Ms. Gee informed Ms. Douglas that she was incorrect.

Ms. Douglas added that taxpayers should have a say if the District moves from a self-funded to a funded program. She added that the District has many unfilled positions, and looking at the market, those positions will likely remain unfilled.

Mr. Leary said that he agreed with Ms. Douglas's reasons for voting "No." He added that he believed that the reduction in the tax impact was artificial because of the money that was raised to purchase the land. The School Board had an increase in the budget, so it's not a reduction. The third reason is regarding the new positions.

ii. Amber Flindt, 123 Hillcrest – Ms. Flindt appreciated the reductions this year. She pointed out that the Special Education Budget had significant cuts, and the students' IEPs are not being met now. Mr. Son said that as a Budget Committee member, he can say that Special Education is the most complex line item to review. He pointed out that the School District has to project how many students they have to serve in-house and Out-Of-District. Mr. Son said that the Budget Committee looks at historical figures.

TLB

Ms. Ames commented that the three cuts that were made on the School Board side toward Special Education were supported by the Director of Student Services. She added that the \$243,000 cut by the Budget

Committee was regarding Salaries and Benefits. Part of that cut was for the para positions that have gone unfilled.

- iii. John Latsha, 10 McElwain Court – Mr. Latsha commented on the percentage of funds invested in the Town.
- iv. Scott Sicard, 10 Brandy Circle – Mr. Sicard said he wanted to speak on behalf of the teachers and some parents about school counseling at GMS. He mentioned that a line item was cut, and GMS currently exceeds the state and federal recommendations for the ratio of counselors to students. The American School Counselors Association students recommend a ratio of 1 counselor to 250 students. The New Hampshire DOE recommends a ratio of one counselor to 400 students.

Mr. Sicard commented that the ratio is 1 to 185 students in the other schools in Litchfield. He noted that in GMS, they heard Mr. Mitchell talk about 450 students in that school, which has one School Counselor. He said that there is a significant disparity between the students and the needs of the students.

Mr. Sicard said that he is an Assistant Principal at an elementary school in Londonderry, and there is no way the school can run by only having one School Counselor for the needs. He noted that the world has changed since COVID, and those people's need for school counseling and services has dramatically increased.

LMS has two School Counselors and one Mental Health Counselor. CHS has 2.5 School Counselors and one Mental Health Counselor. GMS has one School Counselor and no Mental Health Counselors and has the highest student population in the Town.

Mr. Sicard commented that they heard that there are 450 students this year at GMS; next year's prediction by Mr. Mitchell was 460 students. If they build a new school, the capacity increases to 600 students. Litchfield cannot have one School Counselor for all those students.

Mr. Sicard motioned to add the line item for \$104,187 for a new School Counselor at GMS.

Mr. Perry said that the amendment would increase the total amount to \$26,348,126. The motion is to add \$104,187 to the budget to add a School Counselor at GMS. The motion was seconded.

- v. Leanne Romano, 7 Country Lane – Ms. Romano questioned why this needs to be put in the budget. Ms. Romano noted that she supported counseling but thought that was what health insurance was for. Mr. Mitchell commented that what Ms. Romano was talking about was a psychologist or mental health professional. The schools use a social worker who can help families find a mental health professional. The social worker would also help new students and students having trouble in school.
- vi. 1 to 1 GMS Counselor, Non-Resident – The staff member discussed her typical day.
- vii. Holly Neves, 1 Jeff Lane – Ms. Neves stated that she is a primary care provider and cares for newborns and older people. She stressed that there is zero mental health access in New Hampshire. She pointed out that if a child is struggling, they are typically sent to the ER. There are no follow-ups or open beds; a waitlist is months long. She commented that schools are the first place that students notice having issues and the first place students reach out for help.
- viii. Keri Douglas, 9 Pheasant Lane – Ms. Douglas stated that she supports the position but will vote "No." Mr. Shoemaker pointed out to Ms. Douglas that regarding a warrant article, "no means no." He commented that if the School Board put together a warrant article for a School Counselor and the voters did not approve it, they could not hire a School Counselor.

LB

Mr. Shoemaker mentioned that there are approximately 8,000 residents in Litchfield, and he pointed to an almost empty auditorium. He added that the School Board has open meetings for the public to attend; the

meetings are streamed on LCTV and can be viewed on YouTube. He acknowledged that they are having trouble getting the voters to watch or participate in the discussions.

Mr. Shoemaker said that if a resident does not watch or attend a School Board meeting and did not attend the Deliberative, how can they fully understand the need for certain positions?

- ix. Bill Flemming, 36 Brickyard Drive - Mr. Flemming asked if they are hiring a new guidance counselor or someone in administration, do they typically go to a warrant article? He mentioned that he supported the amendment because the 450 students now need to be serviced.

Mr. Son said the Budget Committee deals with the first question yearly. They reference an advisory warrant article from 2003 and 2004.

**2003 – Petition Warrant Article**

As a community operating under Senate Bill 2, RSA 40:13, we support the Litchfield School Board in creating separate warrant articles for new positions, increased staff hours, new equipment, and architectural work. The Litchfield School Board will then continue the past practice to provide voters with more excellent choices on increases in school spending. This is a petition warrant article.

Article passes - Yes: 1,077 and No: 529

**2004 – Warrant Article**

Shall the Litchfield School District support the School Board in placing those positions, agreed to by the Budget Committee, in the operating budget needed to meet the minimum state and federal standards or maintain services at current year levels? This is a non-binding, advisory warrant article.

Article passes - Yes: 1,073 and No: 921

Ms. Ames and Mr. Son explained how the warrant articles contradict one another, and the School Board and the Budget Committee need to agree.

- x. Kate Stevens, 9 Evergreen Circle - Ms. Stevens stated that she was speaking as a resident but acknowledged that she was on the Budget Committee. Ms. Stevens mentioned that she would not reiterate what Mr. Flemming said regarding a new position and what maintaining services are. She stressed that the School Board has the right to include these positions in the Operating Budget. She pointed out that if the position was for a nurse position, the School District should not be putting that to warrant. The School Board is charged with the responsibility for the safety and health of the students and maintaining it. These positions should not have to go toward a warrant article.

Ms. Stevens pointed out that the School Board should be supported in hiring health professionals in the Operating Budget. She expects the School Board to do its job and hire those health professionals as necessary. Ms. Stevens added that the school counselor is a health professional and noted that it is well known that the school shooting crisis in the country is essentially a mental health issue. She said hiring a school counselor is not an increase in services but rather a way to bring the services to the standard level required in the Litchfield School District, state, and federal policies.

- xi. Amy Ash, 5 Aaron Way - Ms. Ash stated that she is a teacher and a parent. She has taught fourth grade at GMS for 22 years. She noted that one counselor 20 years ago was enough, but two counselors now are not enough. Ms. Ash fully supports the amendment.

76

- xii. Nicole Barrett, 53 Pilgrim Drive –  
Ms. Barrett commented that she was attending as a resident, and her son graduated from CHS in 2012. Ms. Barrett has been a master's level social worker for 35 years, specifically in child protection. She commented that COVID alone has delayed students' social and developmental development.
- xiii. Derek Barka, 8 Simeon Lane –  
Mr. Barka said he ultimately agreed with Ms. Stevens and added that she hit the nail on the head. He noted that the School Board needs the latitude to make decisions like this. He stressed that the school counselor position is not even a new position. The District used to have a guidance counselor and a school psychologist at GMS. They are returning the level to what it used to be.
- xiv. Jeff Towne, 14 Kokokehas Drive –  
Mr. Towne motioned to call a question. The motion was seconded. The motion carried.

Mr. Perry said that the amendment was to add the line item of \$104,187 for a new School Counselor at GMS back into the budget. The motion carried, and Article 2 was amended.

- xv. Amber Flindt, 123 Hillcrest Road –  
Ms. Flindt said that she has been told that there is not enough money in the budget for IEP students. Ms. Flindt made a motion to add the amount of \$51,800 back to the budget.

Mr. Perry stated that this was a motion to amend Article 2 to add back \$51,800 for Special Education funding. The motion was seconded.

Ms. Douglas said it broke her heart that the School District informed parents that there was insufficient money in the Special Education for IEPs. Ms. Douglas questioned where the School District budget was being spent if insufficient money existed.

Mr. Perry said the amendment added \$51,800 for Special Education funding. The motion failed.

- xvi. Dan Harrison, 95 Pinecrest –  
Mr. Harrison wanted to know if the people remaining in the auditorium knew where Litchfield ranked against every other K – 12 District in the state based on cost per student. He said that Litchfield spends less money per student than 80% of the other Districts in New Hampshire. Mr. Harrison noted that per the DOE statistics, the Litchfield School District has been falling behind in the cost per student for the past six years.

Mr. Harrison acknowledged that the District should spend its entire budget to benefit the students.

- xvii. William Zayas, 27 Weatherstone –  
Mr. Zayas said that it was apparent that there are a lot of unfilled positions within the District. The TAs and paraprofessionals are significantly underpaid in Litchfield compared to other towns. He pointed out that they underspend on the students and the staff teaching them.

Mr. Shoemaker said that he wanted to respond to Ms. Douglas's comment. He noted that the underspend is coming from two areas:

- a. Unfilled positions
- b. Special Education is budgeted based on the projected needs of the students. These needs are legally required to be provided.

- xviii. Ron O'Blenis, 15 Riverview Circle –

Mr. O'Benis asked that the Budget Committee and the School Board agree on the ability to hire personnel. If they cannot agree, there should be a warrant article next year to let the residents resolve the issue.

Ms. Ames requested Moderator Perry to restrict reconsideration on Article 2. The motion was seconded. The motion carried.

Mr. Perry stated that Article 2 would be on the ballot as amended.

The Deliberative took a break at 1:07 pm.

The Deliberative reconvened at 1:15 pm.

**d. Article 3:**

Mr. Perry read Article 3.

Shall the Litchfield School District vote to approve the cost items included in the collective bargaining agreement reached between the Litchfield School District and the Litchfield Education Association, which calls for the following increases in salaries and benefits at the current staffing level over those paid in the prior fiscal year:

Year	Estimated Increase
2024 - 2025	\$679,707
2025 - 2026	\$634,719

Further, to raise and appropriate the sum of \$679,707 for the fiscal year 2025, such a sum represents the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. Majority Vote Required.

Estimated Tax Impact (per \$1000): \$0.56

Recommended by the School Board	(5-0-0)
Recommended by the Budget Committee	(8-1-0)

Ms. Ames reviewed Article 3.

**LEA Negotiation Team**

- a. Shawn McDonough - CHS Teacher, Chair
- b. Amy Ashe, GMS Teacher
- c. Noah Benoit, CHS Teacher
- d. Sandy Doucette, GMS Teacher
- e. Robin Corbeil, LMS Teacher
- f. Jessica Guerrette, LMS Teacher
- g. Corey Sulzen, LMS Teacher/LEA President
- h. Carolyn Leite, LMS Teacher/LEA Secretary

**Litchfield School District Negotiation Team**

- a. Heidi Ames - School Board Chair
- b. Tina Harrison - School Board Member
- c. Mike Jette - Superintendent
- d. Doug Totten - Business Administrator
- e. Hollie Falzone - Human Resources
- f. Assisted by Attorney Mike Elwell

**Year 1**

- a. Salaries, including FICA and retirement - \$630,732



b. Increase co-curricular stipends	-	\$ 33,000
c. Cost of new Co-Curricular and Special Assignments (LMS Curriculum Facilitators)	-	\$ 10,975
d. Estimated cost of GMS teachers covering lunch/recess duty up to five times a year: 40 teachers * \$25.00 * 5 times max =	-	\$5,000 max.
Total Year 1 Cost		- <span style="border: 1px solid black; padding: 2px;">\$679,707</span>

**Year 2**

Salary Step Increases, including FICA and retirement	-	<span style="border: 1px solid black; padding: 2px;">\$634,719</span>
--	---	---

Ms. Ames took a moment to thank the teachers for everything they did. She stressed that teachers are not "useless babysitters." The teachers deserve their support and respect.

- i. Principals: Dan Mitchell- GMS; Jen Grantham – LMS; and Jacob Hess, CHS –  
Mr. Mitchell said that the social media post regarding Litchfield teachers as "useless babysitters" did not warrant a reply because they were insulting and incendiary. He pointed out that if Litchfield wanted to follow that logic, the average pay for a babysitter in New Hampshire is \$16.48 per hour. This would mean that every educational professional would have a significant yearly salary. Mr. Mitchell said that Articles 1 and 2 should be considered a bargain.
- ii. Jim Norton, 24 Woodhawk Way –  
Mr. Norton thanked everyone who attended the Deliberative. He noted that it was February, 60 degrees, and sunny. He asked which member of the Budget Committee voted "no" to the warrant article. Mr. Hayes said he voted "no" because of the cost of the two-year contract compared to the previous contract. Mr. Hayes noted that he was representing the taxpayers.

Mr. Leary said that the teachers deserved a new contract, and if any article should be supported, this is the article. He noted that the previous agreements were subpar, and the teachers deserved their due.

Ms. Ames requested Moderator Perry to restrict reconsideration on Article 3. The motion was seconded. The motion carried.

Mr. Perry stated that Article 3 would be on the ballot, as presented.

**e. Article 4:**

Mr. Perry read Article 4.

"Shall the Litchfield School District, if Article 3 is defeated, authorize the Litchfield School Board to call one special meeting, at its option, to address Article 3 cost items only? Majority Vote Required."

Estimated Tax Impact (per \$1000): \$ 0.00

Recommended by the School Board (4-1-0)

Ms. Ames reviewed Article 4.

- i. Jim Norton, 24 Woodhawk Way –  
Mr. Norton asked which member of the School Board voted "no" to the warrant article. Mr. Plansky said he voted "no" because he is a big believer in the "no means no" thing.

Mr. Perry stated that Article 4 would be on the ballot, as presented.

**f. Article 5:**

Mr. Perry read Article 5.

20

"Shall the Litchfield School District vote to approve the cost items included in an agreement to modify the 2022-25 collective bargaining agreement reached between the Litchfield School District and the Litchfield Support Staff Association, which calls for the following increases in salaries and benefits at current staffing levels over the amount that would be paid under the existing contract:

Year	Estimated Increase
2023 - 2024 (appropriation already in the FY 23-24 budget)	\$170,951
2024 - 2025	\$279,103

Further, to raise and appropriate the sum of \$279,103 for the fiscal year 2024-25, such sum represents the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. Majority Vote Required."

Estimated Tax Impact (per \$1000): \$0.23

Recommended by the School Board	(5-0-0)
Recommended by the Budget Committee	(5-3-1)

Mr. Shoemaker reviewed Article 5. Mr. Shoemaker noted that he was the member of the Board that handled this negotiation and added that this was not a contract year for the LSSA. The District approached the LSSA to see if they would be willing to open negotiations for a new contract. Mr. Shoemaker pointed out that one of the reasons for this was that the District has been overwhelmed by vacancies.

**Vacancies**

- a. Paraprofessionals - 28 vacant positions.
- b. Custodians - 5 vacant positions.
- c. Grounds Maintenance - 1 vacant position.
- d. Administrative Assistants - 1 vacant position.
- e. Food Service Workers - 2 vacant positions.
- f. Lunch Monitors - 3 vacant positions.

Mr. Shoemaker pointed out that there is a contract with the LSSA but stressed that the agreement sets the terms of the employment, but there is nothing that binds the employees to stay here.

- i. John Latsha, 10 McElwain Court – Mr. Latsha suggested they consider why people do not want to work here.
- ii. Jim Norton, 24 Woodhawk Way – Mr. Norton informed Mr. Latsha that the reason why people do not want to work here is that they need to pay more than \$15 per hour.

Mr. Norton applauded the School Board for doing this.

- iii. Scott Sicard, 10 Brandy Circle – Mr. Sicard pointed out how vital the LSSA staff is. He questioned why someone would take a \$15 per hour job when they could work at Dunkin for \$16. He noted that even bringing the salaries up to \$16 per hour may not be enough to deal with a facility that is in shambles.
- iv. Lauren Crowley, Calawa Circle – Ms. Crowley mentioned that she is the Food Service Director. She pointed out that, like the paraprofessionals, the custodians and food service staff need certifications. Ms. Crowley added that she hoped Article 5 passes.
- v. Tara Oakley, 2 Waterview Circle – Ms. Oakley stated that she is a parent of three children with IEPs and a Special Education Teacher. She was glad that the School Board came forward to renegotiate the contract because this is a massive issue facing the country. She discussed how great the support staff is in Litchfield.

TLB

vi. Darlene Gymziak, 5 Arcadian Lane – Ms. Gymziak commented that she is the Food Service Lead at LMS and works as a custodian because the District is short-staffed and overwhelmed. Ms. Gymziak asked who on the Budget Committee voted “no” and why.

1. Mr. Taylor said he voted no for two reasons. The first reason was that positions like the custodian have not been filled, so why not eliminate the position and pay the other custodians more? The second reason was that it was not a contract year.
2. Mr. Leary said he voted no for the same reason as Mr. Taylor: it is not a contract year.
3. Mr. Hayes disapproved of the article because he believed it broke a contract.
4. Mr. Barka commented that he abstained from the vote because his wife is a paraprofessional.

Mr. Shoemaker requested Moderator Perry to restrict reconsideration on Article 5. The motion was seconded. The motion carried.

Mr. Perry stated that Article 5 would be on the ballot, as presented.

**g. Article 6:**

Mr. Perry read Article 6.

“Shall the Litchfield School District, if Article 5 is defeated, authorize the Litchfield School Board to call one special meeting, at its option, to address Article 5 cost items only? Majority Vote Required.

Recommended by the School Board (4-1-0)

i. Jim Norton, 24 Woodhawk Way –

Mr. Norton stated that he believes it is the School Board's job to have the best interests of the teachers, staff, and students. The Board members are not supposed to concern themselves with the Town or about special elections.

Mr. Perry stated that Article 6 would be on the ballot, as presented.

**h. Article 7:**

Mr. Perry read Article 7.

“Shall the Litchfield School District vote to raise and appropriate the sum of \$178,756 to be added to the Employee Benefits Non-Capital Reserve Fund established in 2022 to fund the payment of negotiated employee benefits including but not limited to health insurance reimbursements, changes in coverage or policies chosen by employees, severance benefits and such other benefits as are from time to time negotiated and become contractual obligations of the District? This sum will come from the June 30 fund balance available for transfer on July 1 of this year, with no additional amount to be raised from taxation. Majority Vote Required.”

Estimated Tax Impact (per \$1000): \$0.00

Recommended by the School Board (5-0-0)

Recommended by the Budget Committee (9-0-0)

Mr. Plansky reviewed Article 7.

Mr. Perry stated that Article 7 would be on the ballot, as presented.

**i. Article 8:**

Mr. Perry read Article 8.

TUB

"Shall the Litchfield School District vote to raise and appropriate 50% of the fund balance remaining after Article 7 is funded, up to a sum of \$125,000, to be added to the Building Maintenance Capital Reserve Fund established in 2005 to fund school capital improvements, building maintenance and repairs in the Litchfield School District, with said funds to come from the June 30 fund balance available for transfer on July 1 of this year with no additional amount to be raised from taxation? Majority Vote Required."

Estimated Tax Impact (per \$1000): \$0.00

Recommended by the School Board (5-0-0)

Recommended by the Budget Committee (9-0-0)

Mr. Harrison reviewed Article 8.

i. John Latsha, 10 McElwain Court -

Mr. Latsha asked how much money was put into GMS since 2005. Ms. Harrison said she did not have that dollar amount in front of her. Mr. Perry asked if Mr. Latsha meant how much money was put into the fund or the school. Mr. Latsha said he wanted to know how much was invested into the school.

Chair Ames explained to Mr. Latsha that there were approximately 20 years of information to retrieve. She noted that they would email him the answer. They agreed to have the information shared at the next School Board meeting.

Mr. Perry stated that Article 8 would be on the ballot, as presented.

j. Article 9:

Mr. Perry read Article 9.

"Shall the Litchfield School District vote to raise and appropriate 50% of the fund balance remaining after Article 7 is funded, up to a sum of \$125,000, to be added to the Capital Improvements Expendable Trust Fund established in 2020 to fund the study, planning, and cost of new construction or renovation of existing facilities in the Litchfield School District with said funds to come from the June 30 fund balance available for transfer on July 1 of this year with no additional amount to be raised from taxation? *This amount is consistent with the Capital Plan adopted by the Town of Litchfield in September 2020.* Majority Vote Required."

Estimated Tax Impact (per \$1000): \$0.00

Recommended by the School Board (5-0-0)

Recommended by the Budget Committee (6-3-0)

Ms. Harrison reviewed Article 9.

i. Scott Taylor, 6 Lilac Court - Mr. Taylor stated that he was against this article because it was funding a study planning for new construction. He noted that they had spent enough money regarding the GMS project. He commented that someone had stated that they should spend more money on the students, and this would be

\$125,000 that could go to the students. Mr. Taylor added that they had already done the LMS project and knew the cost of the GMS project.

Mr. Taylor suggested they spend this amount in the current budget for student needs or redirect it to the Special Education fund.

The Board discussed how the funds could be used.

Mr. Perry stated that Article 9 would be on the ballot, as presented.

TCS

C. Adjournment:

Mr. Perry informed everyone that they had completed all the articles and that voting was on March 12 at the CHS gymnasium from 7 am until 7 pm.

He asked that everyone turn in their ballot sheets.

Hearing no further discussion or business, the Moderator thanked all who attended and accepted a motion to adjourn.

A motion was made to adjourn the meeting at 1:57 pm. The motion was seconded. The motion passed.

TLB

A true record of the Litchfield School District Deliberative Session,  
Prepared by:

x Jan Sullivan  
Jan Sullivan  
School Board Secretary

A true record of the Litchfield School District Deliberative Session,  
Attested by:

x Terri Briand  
Terri Briand  
School District Clerk

Submitted: February 10, 2024

TUB

**2024 LITCHFIELD SCHOOL DISTRICT WARRANT**  
**STATE OF NEW HAMPSHIRE**  
*As Amended at Deliberative Session 2/10/2024*

To the inhabitants of the School District of the Town of Litchfield in the County of Hillsborough and the State of New Hampshire, qualified to vote upon district affairs:

**FIRST SESSION OF ANNUAL MEETING (DELIBERATIVE)**

You are hereby notified that the first session of the annual meeting of the School District of the Town of Litchfield will be held at Campbell High School, 1 Highlander Court, in said Litchfield on Saturday, February 10, 2024, at 10:00 a.m. for explanation, discussion, and debate of warrant articles number 1 through number 9. Warrant articles may be amended subject to the following limitations: (a) warrant articles whose wording is prescribed by law shall not be amended, (b) warrant articles that are amended shall be placed on the official ballot for a final vote on the main motion, as amended, and (c) no warrant article shall be amended to eliminate the subject matter of the article.

**SECOND SESSION OF ANNUAL MEETING (OFFICIAL BALLOT VOTING)**

You are hereby notified that the second session of the annual meeting of the School District of the Town of Litchfield will be held at Campbell High School, 1 Highlander Court, in said Litchfield on Tuesday, March 12, 2024, for the choice of School District Officers elected by official ballot, to vote on questions required by law to be inserted on the official ballot, and to vote on all Warrant Articles from the first session on official ballot per RSA 40:13, VII. The polls for the election of School District Officers and other action required to be inserted on said ballot will open on said date at 7:00 a.m. and will not close earlier than 7:00 p.m.

**ARTICLE A**

To elect by ballot the following School District Officers:

School Board Member	3-Year Term
School Board Member	3-Year Term

**ARTICLE 1**

Shall the Litchfield School District vote to raise and appropriate the sum of \$44,290,000 to fund the design, construction, original equipping and related costs of a new Litchfield Elementary School on school district land near the current Griffin Memorial School; with \$38,617,870 of such sum to be raised by the issuance of bonds or notes in compliance with the Municipal Finance Act, RSA 33:1 et seq., as amended, with such bonds or notes to be issued in phases over multiple years in amounts to be determined by the school board, which amounts shall not in the aggregate exceed \$38,617,870; and with \$5,672,130 of such sum to come from state building aid; to authorize the school board to issue, negotiate, sell and deliver said bonds and notes and to determine the rate of interest thereon and the maturity or other terms thereof; to authorize the school board to apply for, obtain, accept and expend Federal or State aid, including state building aid, or other aid, if any, which may be available for said project; to authorize the school board to take any other

action or to pass any other vote relative thereto; and finally to raise and appropriate the additional sum of \$53,950 for the first year's payment on the bond? This article is contingent on the award of state building aid and if such aid is not awarded to the district, this article will be null and void. *3/5ths ballot vote required to approve this article.*

*Estimated Tax Impact (per \$1000): \$0.04*

*Recommended by the School Board  
Vote 5-0-0*

*Recommended by the Budget Committee  
Vote 5-4-0*

**ARTICLE 2 (as amended at Deliberative Session 2/10/2024)**

Shall the Litchfield School District vote to raise and appropriate as an **operating budget**, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by the vote at the first session for the purposes set forth herein, totaling **\$26,348,126**? Should this article be defeated, the default budget shall be **\$26,032,315** which is the same as last year, with certain adjustments required by previous action of the Litchfield School District or by law; or the School Board may hold one special meeting, in accordance with RSA 40:13 X and XVI, to take up the issue of a revised operating budget only. Majority Vote Required.

**Operating Budget:** *Estimated Tax Impact (per \$1000): Reduction of -\$0.10*

**Default Budget:** *Estimated Tax Impact (per \$1000): Reduction of -\$0.36*

*Recommended by the School Board  
Vote*

*Recommended by the Budget Committee  
Vote 5-3-0*

**ARTICLE 3**

Shall the Litchfield School District vote to approve the cost items included in the collective bargaining agreement reached between the Litchfield School District and the Litchfield Education Association, which calls for the following increases in salaries and benefits at the current staffing level over those paid in the prior fiscal year:

<b>Year</b>	<b>Estimated Increase</b>
2024 - 2025	\$679,707
2025 - 2026	\$634,719

and further to raise and appropriate the sum of **\$679,707** for fiscal year 2025, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. Majority Vote Required.

*Estimated Tax Impact (per \$1000): \$0.56*

*Recommended by the School Board  
Vote 5-0-0*

*Recommended by the Budget Committee  
Vote 8-1-0*



**ARTICLE 4**

Shall the Litchfield School District, if Article 3 is defeated, authorize the Litchfield School Board to call one special meeting, at its option, to address Article 3 cost items only? Majority Vote Required.

*Recommended by the School Board*

*Vote 4-1-0*

**ARTICLE 5**

Shall the Litchfield School District vote to approve the cost items included in an agreement to modify the 2022-25 collective bargaining agreement reached between the Litchfield School District and the Litchfield Support Staff Association, which calls for the following increases in salaries and benefits at current staffing levels over the amount that would be paid under the existing contract:

<b>Year</b>	<b>Estimated Increase</b>
2023 - 2024 (appropriation already in the FY 23-24 budget)	\$170,951
2024 - 2025	\$279,103

and further to raise and appropriate the sum of **\$279,103** for fiscal year 2024-25, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. Majority Vote Required.

*Estimated Tax Impact (per \$1000): \$0.23*

*Recommended by the School Board*

*Vote 5-0-0*

*Recommended by the Budget Committee*

*Vote 5-3-1*

**ARTICLE 6**

Shall the Litchfield School District, if Article 5 is defeated, authorize the Litchfield School Board to call one special meeting, at its option, to address Article 5 cost items only? Majority Vote Required.

*Recommended by the School Board*

*Vote 4-1-0*

**ARTICLE 7**

Shall the Litchfield School District vote to raise and appropriate the sum of **\$178,756** to be added to the Employee Benefits Non-Capital Reserve Fund established in 2022 for the purpose of funding the payment of negotiated employee benefits including but not limited to: health insurance reimbursements, changes in coverage or policies chosen by employees, severance benefits and such other benefits as are from time to time negotiated and become contractual obligations of the district? This sum to come from the June 30 fund balance available for transfer on July 1 of this year with no additional amount to be raised from taxation. Majority Vote Required.

*Estimated Tax Impact (per \$1000): \$0.00*

*Recommended by the School Board*

*Vote 5-0-0*

*Recommended by the Budget Committee*

*Vote 9-0-0*

**ARTICLE 8**

Shall the Litchfield School District vote to raise and appropriate 50% of the fund balance remaining after Article 7 is funded, up to a sum of \$125,000, to be added to the Building Maintenance Capital Reserve Fund established in 2005 for the purpose of funding school capital improvements, building maintenance and repairs in the Litchfield School District, with said funds to come from the June 30 fund balance available for transfer on July 1 of this year with no additional amount to be raised from taxation? Majority Vote Required.

*Estimated Tax Impact (per \$1000): \$0.00*

*Recommended by the School Board  
Vote 5-0-0*

*Recommended by the Budget Committee  
Vote 9-0-0*

**ARTICLE 9**

Shall the Litchfield School District vote to raise and appropriate 50% of the fund balance remaining after Article 7 is funded, up to a sum of \$125,000, to be added to the Capital Improvements Expendable Trust Fund established in 2020 for the purpose of funding the study, planning and cost of new construction or renovation of existing facilities in the Litchfield School District with said funds to come from the June 30 fund balance available for transfer on July 1 of this year with no additional amount to be raised from taxation? *This amount is consistent with the Capital Plan adopted by the Town of Litchfield in September 2020.* Majority Vote Required.

*Estimated Tax Impact (per \$1000): \$0.00*

*Recommended by the School Board  
Vote 5-0-0*

*Recommended by the Budget Committee  
Vote 6-3-0*

GIVEN UNDER OUR HANDS AT SAID LITCHFIELD THIS 29th DAY OF JANUARY 2024.

\_\_\_\_\_  
Heidi Ames, Chair

\_\_\_\_\_  
Christina Harrison, Vice Chair

\_\_\_\_\_  
Andrew Cutter

\_\_\_\_\_  
Peter Plansky

\_\_\_\_\_  
Matthew Shoemaker

Litchfield School Board

**Litchfield School District**  
**Statement of Actual Expenditures for**  
**Special Education Programs & Services**

	<b>2021-2022</b>	<b>2022-2023</b>
<b>EXPENDITURES</b>		
Instruction	\$ 3,325,864.18	\$ 3,133,454.73
Related Services	\$ 914,359.18	\$ 959,760.95
Administration	\$ 242,579.73	\$ 244,534.11
Legal	\$ 2,261.83	\$ 865.80
Transportation	\$ 351,308.79	\$ 439,229.38
<b>Total Expenditures</b>	<b>\$ 4,836,373.71</b>	<b>\$ 4,777,844.97</b>
<b>REVENUES</b>		
NH Catastrophic Aid	\$ 29,924.00	\$ 114,590.17
IDEA Grant	\$ 300,259.00	\$ 408,327.26
Medicaid	\$ 2,127.71	\$ 75.62
<b>Total Revenues</b>	<b>\$ 332,310.71</b>	<b>\$ 522,993.05</b>

**Department of Special Services**  
**Student Census of Disabilities - December 2023**

DISABILITIES	IN-DISTRICT	OUT-OF-DISTRICT	TOTAL
Hearing Impaired, Speech/Language Impairment, Visual Impairment	21	2	23
Orthopedic Impairment, Other Health Impairment, Multiple Disabilities, Autism	95	2	97
Intellectual Disability, Developmental Delay	33	4	37
Specific Learning Disability	72	2	74
Emotional Disturbance	4	1	5
Deafness, Mental Retardation, Deaf/Blindness Traumatic Brain Injury, Acquired Brain Injury	2	0	2
<b>TOTAL</b>	<b>227</b>	<b>11</b>	<b>238</b>



**Proposed Budget**  
**Litchfield Local School**

For School Districts which have adopted the provisions of RSA 32:14 through RSA 32:24  
Appropriations and Estimates of Revenue for the Fiscal Year from:  
July 1, 2024 to June 30, 2025

Form Due Date: **20 Days after the Annual Meeting**  
This form was posted with the warrant on: January 29, 2024

**SCHOOL BUDGET COMMITTEE 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
Andrew Currier	School Board Member	<i>[Signature]</i>
Derek Barick	Budget Committee member	<i>[Signature]</i>
<u>WILLIAM G. HANES</u>	<u>BUDGET COMMITTEE MEMBER</u>	<i>[Signature]</i>
John David San	BUDGET COMMITTEE CHAIR	<i>[Signature]</i>
F. Robert Peaky	Secretary of Budget	<i>[Signature]</i>
Scott Taylor	Budget Committee Member	<i>[Signature]</i>
Keri Douglas	Budget Comm. member	<i>[Signature]</i>
Brian Bourque	Budget Comm member	<i>[Signature]</i>
Kate Stevens	Budget Comm Member VC	<i>[Signature]</i>

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:  
<https://www.proptax.org/>

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

**ORIGINAL**



Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2023	Appropriations as Approved by DRA for period ending 6/30/2024	School Board's Appropriations for period ending 6/30/2025 (Recommended)	School Board's Appropriations for period ending 6/30/2025 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Not Recommended)
<b>Instruction</b>								
1100-1199	Regular Programs	02	\$9,102,447	\$9,465,283	\$9,434,219	\$0	\$9,434,219	\$0
1200-1299	Special Programs	02	\$3,004,238	\$3,610,757	\$3,881,927	\$0	\$3,881,927	\$0
1300-1399	Vocational Programs	02	\$97,397	\$56,661	\$98,000	\$0	\$98,000	\$0
1400-1499	Other Programs	02	\$664,982	\$660,092	\$690,710	\$0	\$690,710	\$0
1500-1599	Non-Public Programs	02	\$0	\$0	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	02	\$0	\$0	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs		\$0	\$0	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Instruction Subtotal</b>		<b>\$12,789,064</b>	<b>\$13,792,793</b>	<b>\$14,104,856</b>	<b>\$0</b>	<b>\$14,104,856</b>	<b>\$0</b>
<b>Support Services</b>								
2000-2199	Student Support Services	02	\$1,911,049	\$2,106,528	\$2,137,969	\$0	\$2,137,969	\$0
2200-2299	Instructional Staff Services	02	\$799,872	\$944,435	\$944,258	\$0	\$944,258	\$0
	<b>Support Services Subtotal</b>		<b>\$2,710,921</b>	<b>\$3,050,963</b>	<b>\$3,082,227</b>	<b>\$0</b>	<b>\$3,082,227</b>	<b>\$0</b>
<b>General Administration</b>								
2310 (940)	School Board Contingency		\$0	\$0	\$0	\$0	\$0	\$0
2310-2319	Other School Board	02	\$96,956	\$106,116	\$97,135	\$0	\$97,135	\$0
	<b>General Administration Subtotal</b>		<b>\$96,956</b>	<b>\$106,116</b>	<b>\$97,135</b>	<b>\$0</b>	<b>\$97,135</b>	<b>\$0</b>

ORIGINAL



**Appropriations**

Account	Purpose	Article	Expenditures for period ending 6/30/2023	Appropriations as Approved by DRA for period ending 6/30/2024	School Board's Appropriations for period ending 6/30/2025 (Recommended)	School Board's Appropriations for period ending 6/30/2025 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Not Recommended)
<b>Executive Administration</b>								
2320 (310)	SAU Management Services	02	\$362,401	\$336,838	\$345,697	\$0	\$345,697	\$0
2320-2399	All Other Administration	02	\$244,534	\$248,153	\$257,193	\$0	\$257,193	\$0
2400-2499	School Administration Service	02	\$1,440,930	\$1,438,838	\$1,495,454	\$0	\$1,495,454	\$0
2500-2599	Business	02	\$330,007	\$317,012	\$328,587	\$0	\$328,587	\$0
2600-2699	Plant Operations and Maintenance	02	\$1,947,837	\$2,216,245	\$2,169,265	\$0	\$2,169,265	\$0
2700-2799	Student Transportation	02	\$1,196,041	\$1,297,307	\$1,549,347	\$0	\$1,549,347	\$0
2800-2999	Support Service, Central and Other	02	\$917,958	\$1,013,026	\$1,134,467	\$0	\$1,134,467	\$0
	<b>Executive Administration Subtotal</b>		<b>\$6,439,708</b>	<b>\$6,667,419</b>	<b>\$7,280,010</b>	<b>\$0</b>	<b>\$7,280,010</b>	<b>\$0</b>
<b>Non-Instructional Services</b>								
3100	Food Service Operations		\$0	\$0	\$0	\$0	\$0	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Non-Instructional Services Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Facilities Acquisition and Construction</b>								
4100	Site Acquisition		\$0	\$497,000	\$0	\$0	\$0	\$0
4200	Site Improvement		\$0	\$0	\$0	\$0	\$0	\$0
4300	Architectural/Engineering		\$0	\$0	\$0	\$0	\$0	\$0
4400	Educational Specification Development		\$0	\$0	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction		\$0	\$0	\$0	\$0	\$0	\$0
4600	Building Improvement Services		\$5,237,147	\$363,037	\$363,037	\$0	\$363,037	\$0
4900	Other Facilities Acquisition and Construction	02	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Facilities Acquisition and Construction Subtotal</b>		<b>\$5,237,147</b>	<b>\$860,037</b>	<b>\$363,037</b>	<b>\$0</b>	<b>\$363,037</b>	<b>\$0</b>
<b>Other Outlays</b>								
5110	Debt Service - Principal		\$0	\$0	\$0	\$0	\$0	\$0
5120	Debt Service - Interest		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Other Outlays Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2023	Appropriations as Approved by DRA for period ending 6/30/2024	School Board's Appropriations for period ending 6/30/2025 (Recommended) (Not Recommended)	School Board's Appropriations for period ending 6/30/2025 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Recommended) (Not Recommended)
<b>Fund Transfers</b>								
5220-5221	To Food Service	02	\$657,408	\$694,450	\$741,674	\$0	\$741,674	\$0
5222-5229	To Other Special Revenue	02	\$717,835	\$575,000	\$575,000	\$0	\$575,000	\$0
5230-5239	To Capital Projects		\$181,880	\$470,505	\$0	\$0	\$0	\$0
5254	To Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0
5300-5399	Intergovernmental Agency Allocation		\$0	\$0	\$0	\$0	\$0	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Fund Transfers Subtotal</b>		<b>\$1,557,123</b>	<b>\$1,739,955</b>	<b>\$1,316,674</b>	<b>\$0</b>	<b>\$1,316,674</b>	<b>\$0</b>
	<b>Total Operating Budget Appropriations</b>				<b>\$26,243,939</b>	<b>\$0</b>	<b>\$26,243,939</b>	<b>\$0</b>



Special Warrant Articles

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2025 (Recommended) (Not Recommended)	School Board's Appropriations for period ending 6/30/2025 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Not Recommended)
5251	To Capital Reserve Fund		\$0	\$0	\$0	\$0
5252	To Expendable Trust Fund		\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction	01	\$44,290,000	\$0	\$44,290,000	\$0
			<i>Purpose: Fund design, construction, original equipping and</i>			
5120	Debt Service - Interest	01	\$63,950	\$0	\$63,950	\$0
			<i>Purpose: Fund design, construction, original equipping and</i>			
5251	To Capital Reserve Fund	08	\$125,000	\$0	\$125,000	\$0
			<i>Purpose: Transfer from Fund Balance to Building Maintenance</i>			
5252	To Expendable Trusts/Fiduciary Funds	07	\$178,756	\$0	\$178,756	\$0
			<i>Purpose: Transfer from fund balance to Employee Benefits Re</i>			
5252	To Expendable Trusts/Fiduciary Funds	09	\$125,000	\$0	\$125,000	\$0
			<i>Purpose: Transfer from Fund Balance to Capital Improvements</i>			
<b>Total Proposed Special Articles</b>			<b>\$44,772,706</b>	<b>\$0</b>	<b>\$44,772,706</b>	<b>\$0</b>

ORIGINAL





Individual Warrant Articles

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2025 (Recommended) (Not Recommended)	School Board's Appropriations for period ending 6/30/2025 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Not Recommended)
1100-1199	Regular Programs	03	\$521,399	\$0	\$521,399	\$0
			<i>Purpose: Two (2) year LEA collective bargaining agreement.</i>			
1100-1199	Regular Programs	05	\$32,759	\$0	\$32,759	\$0
			<i>Purpose: Two (2) year LSSA collective bargaining agreement.</i>			
1200-1299	Special Programs	03	\$88,927	\$0	\$88,927	\$0
			<i>Purpose: Two (2) year LEA collective bargaining agreement.</i>			
1200-1299	Special Programs	05	\$148,760	\$0	\$148,760	\$0
			<i>Purpose: Two (2) year LSSA collective bargaining agreement.</i>			
2000-2199	Student Support Services	03	\$56,766	\$0	\$56,766	\$0
			<i>Purpose: Two (2) year LEA collective bargaining agreement.</i>			
2200-2299	Instructional Staff Services	03	\$12,615	\$0	\$12,615	\$0
			<i>Purpose: Two (2) year LEA collective bargaining agreement.</i>			
2400-2499	School Administration Service	05	\$12,565	\$0	\$12,565	\$0
			<i>Purpose: Two (2) year LSSA collective bargaining agreement.</i>			
2600-2699	Plant Operations and Maintenance	05	\$85,019	\$0	\$85,019	\$0
			<i>Purpose: Two (2) year LSSA collective bargaining agreement.</i>			
<b>Total Proposed Individual Articles</b>			<b>\$958,810</b>	<b>\$0</b>	<b>\$958,810</b>	<b>\$0</b>

ORIGINAL



New Hampshire  
Department of  
Revenue Administration

2024  
MS-27

Revenues

Account Source	Article	Revised Revenues for period ending 6/30/2024	School Board's Estimated Revenues for period ending 6/30/2025	Budget Committee's Estimated Revenues for period ending 6/30/2025
<b>Local Sources</b>				
1300-1349 Tuition	02	\$40,000	\$30,000	\$30,000
1400-1449 Transportation Fees		\$0	\$0	\$0
1500-1599 Earnings on Investments	02	\$2,000	\$5,000	\$5,000
1600-1699 Food Service Sales	02	\$562,505	\$474,674	\$474,674
1700-1799 Student Activities		\$0	\$0	\$0
1800-1899 Community Service Activities		\$0	\$0	\$0
1900-1999 Other Local Sources	02	\$68,200	\$5,000	\$5,000
		<b>\$672,705</b>	<b>\$514,674</b>	<b>\$514,674</b>
<b>Local Sources Subtotal</b>				
<b>State Sources</b>				
3210 School Building Aid	01	\$0	\$5,672,130	\$5,672,130
3215 Kindergarten Building Aid		\$0	\$0	\$0
3220 Kindergarten Aid		\$0	\$0	\$0
3230 Special Education Aid	02	\$127,089	\$100,000	\$100,000
3240-3249 Vocational Aid	02	\$4,500	\$4,500	\$4,500
3250 Adult Education		\$0	\$0	\$0
3260 Child Nutrition	02	\$5,000	\$5,000	\$5,000
3270 Driver Education		\$0	\$0	\$0
3290-3299 Other State Sources		\$0	\$0	\$0
		<b>\$136,589</b>	<b>\$5,781,630</b>	<b>\$5,781,630</b>
<b>State Sources Subtotal</b>				

ORIGINAL



New Hampshire  
Department of  
Revenue Administration

2024  
MS-27

Revenues

Account Source	Article	Revised Revenues for period ending 6/30/2024	School Board's Estimated Revenues for period ending 6/30/2025	Budget Committee's Estimated Revenues for period ending 6/30/2025
<b>Federal Sources</b>				
4100-4539 Federal Program Grants	02	\$145,000	\$145,000	\$145,000
4540 Vocational Education		\$0	\$0	\$0
4550 Adult Education		\$0	\$0	\$0
4560 Child Nutrition	02	\$126,945	\$127,000	\$127,000
4570 Disabilities Programs	02	\$430,000	\$430,000	\$430,000
4580 Medicaid Distribution		\$0	\$0	\$0
4590-4999 Other Federal Sources (non-4810)		\$0	\$0	\$0
4810 Federal Forest Reserve		\$0	\$0	\$0
		<b>\$701,945</b>	<b>\$702,000</b>	<b>\$702,000</b>
		<b>Federal Sources Subtotal</b>		
<b>Other Financing Sources</b>				
5110-5139 Sale of Bonds or Notes	01	\$0	\$38,617,870	\$38,617,870
5140 Reimbursement Anticipation Notes		\$0	\$0	\$0
5221 Transfer from Food Service Special Revenue Fund		\$0	\$0	\$0
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		\$0	\$0	\$0
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	09, 08, 07	\$0	\$428,756	\$428,756
9999 Fund Balance to Reduce Taxes	02	\$0	\$697,000	\$697,000
		<b>\$0</b>	<b>\$39,743,626</b>	<b>\$39,743,626</b>
		<b>Other Financing Sources Subtotal</b>		
		<b>\$1,511,239</b>	<b>\$46,741,930</b>	<b>\$46,741,930</b>
		<b>Total Estimated Revenues and Credits</b>		

ORIGINAL



**Budget Summary**

Item	School Board Period ending 6/30/2025 (Recommended)	Budget Committee Period ending 6/30/2025 (Recommended)
Operating Budget Appropriations	\$26,243,939	\$26,243,939
Special Warrant Articles	\$44,772,706	\$44,772,706
Individual Warrant Articles	\$958,810	\$958,810
Total Appropriations	\$71,975,455	\$71,975,455
Less Amount of Estimated Revenues & Credits	\$46,741,930	\$46,741,930
Less Amount of State Education Tax/Grant	\$7,516,797	\$7,516,797
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$17,716,728</b>	<b>\$17,716,728</b>

ORIGINAL



**Supplemental Schedule**

<b>1. Total Recommended by Budget Committee</b>	<b>\$71,975,455</b>
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$0
3. Interest: Long-Term Bonds & Notes	\$53,950
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (Sum of Lines 2 through 5 above)	\$53,950
<b>7. Amount Recommended, Less Exclusions (Line 1 less Line 6)</b>	<b>\$71,921,505</b>
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$7,192,151
<b>Collective Bargaining Cost Items:</b>	
9. Recommended Cost Items (Prior to Meeting)	\$958,810
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
<b>12. Bond Override (RSA 32:18-a), Amount Voted</b>	<b>\$0</b>
<b>Maximum Allowable Appropriations Voted at Meeting:</b> (Line 1 + Line 8 + Line 11 + Line 12)	<b>\$79,167,606</b>

ORIGINAL



Default Budget of the School District

Litchfield Local School

For the period beginning July 1, 2024 and ending June 30, 2025

RSA 40:13, IX (b) "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision.

This form was posted with the warrant on: January 29, 2024

SCHOOL BOARD OR BUDGET COMMITTEE 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
Andrew Connor	School Board Member	
Heidi Ames	School Board, Chair	
Christina M. Harrison	School Board, Vice Chair	
Peter W. Plausky	School Board Member	
Matthew S. Smeaker	School Board Member	

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:  
<https://www.proptax.org/>

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

ORIGINAL



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>Instruction</b>					
1100-1199	Regular Programs	\$9,465,283	(\$146,174)	\$0	\$9,319,109
1200-1299	Special Programs	\$3,610,757	\$559,034	\$0	\$4,169,791
1300-1399	Vocational Programs	\$56,661	\$0	\$0	\$56,661
1400-1499	Other Programs	\$660,092	\$1,747	\$0	\$661,839
1500-1599	Non-Public Programs	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	\$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>\$13,792,793</b>	<b>\$414,607</b>	<b>\$0</b>	<b>\$14,207,400</b>
<b>Support Services</b>					
2000-2199	Student Support Services	\$2,106,528	\$11,298	\$0	\$2,117,826
2200-2299	Instructional Staff Services	\$944,435	\$4,233	\$0	\$948,668
	<b>Support Services Subtotal</b>	<b>\$3,050,963</b>	<b>\$15,531</b>	<b>\$0</b>	<b>\$3,066,494</b>
<b>General Administration</b>					
2310 (840)	School Board Contingency	\$0	\$0	\$0	\$0
2310-2319	Other School Board	\$106,116	\$0	\$0	\$106,116
	<b>General Administration Subtotal</b>	<b>\$106,116</b>	<b>\$0</b>	<b>\$0</b>	<b>\$106,116</b>
<b>Executive Administration</b>					
2320 (310)	SAU Management Services	\$336,838	\$0	\$0	\$336,838
2320-2399	All Other Administration	\$248,153	\$0	\$0	\$248,153
2400-2499	School Administration Service	\$1,438,838	\$6,904	\$0	\$1,445,742
2500-2599	Business	\$317,012	\$0	\$0	\$317,012
2600-2699	Plant Operations and Maintenance	\$2,216,245	(\$75,810)	\$0	\$2,140,435
2700-2799	Student Transportation	\$1,297,307	\$216,718	\$0	\$1,514,025
2800-2999	Support Service, Central and Other	\$1,013,026	\$0	\$0	\$1,013,026
	<b>Executive Administration Subtotal</b>	<b>\$6,867,419</b>	<b>\$147,812</b>	<b>\$0</b>	<b>\$7,015,231</b>
<b>Non-Instructional Services</b>					
3100	Food Service Operations	\$0	\$0	\$0	\$0
3200	Enterprise Operations	\$0	\$0	\$0	\$0
	<b>Non-Instructional Services Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

ORIGINAL



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<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
4500	Building Acquisition/Construction	\$0	\$0	\$0	\$0
4600	Building Improvement Services	\$363,037	\$0	\$0	\$363,037
4900	Other Facilities Acquisition and Construction	\$0	\$0	\$0	\$0
	<b>Facilities Acquisition and Construction Subtotal</b>	<b>\$363,037</b>	<b>\$0</b>	<b>\$0</b>	<b>\$363,037</b>
<b>Other Outlays</b>					
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>
<b>Fund Transfers</b>					
5220-5221	To Food Service	\$694,450	\$4,587	\$0	\$699,037
5222-5229	To Other Special Revenue	\$575,000	\$0	\$0	\$575,000
5230-5239	To Capital Projects	\$470,505	\$0	(\$470,505)	\$0
5251	To Capital Reserve Fund	\$0	\$0	\$0	\$0
5252	To Expendable Trusts/Fiduciary Funds	\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
5254	To Agency Funds	\$0	\$0	\$0	\$0
5300-5399	Intergovernmental Agency Allocation	\$0	\$0	\$0	\$0
9990	Supplemental Appropriation	\$0	\$0	\$0	\$0
9992	Deficit Appropriation	\$0	\$0	\$0	\$0
	<b>Fund Transfers Subtotal</b>	<b>\$1,739,955</b>	<b>\$4,587</b>	<b>(\$470,505)</b>	<b>\$1,274,037</b>
	<b>Total Operating Budget Appropriations</b>	<b>\$25,920,283</b>	<b>\$582,537</b>	<b>(\$470,505)</b>	<b>\$26,032,315</b>

ORIGINAL





**Reasons for Reductions/Increases & One-Time Appropriations**

<b>Account</b>	<b>Explanation</b>
2200-2299	Increases of benefits (passed collective bargaining agreements).
1400-1499	Increases of benefits (passed collective bargaining agreements).
2600-2699	Decrease due to reduced energy costs and increases of benefits (passed collective bargaining agreements).
1100-1199	Decrease in severance (collective bargaining agreement), reduction of 1.0 teacher, and increases of benefits (passed collective bargaining agreements).
2400-2499	Increases of benefits (passed collective bargaining agreements).
1200-1299	Increased due to salary and benefits associated with passed collective bargaining agreements and areas associated with known IEP's.
2000-2199	Increases of benefits (passed collective bargaining agreements).
2700-2799	Increase driven by IEP's and mandated transportation (home to school and school to home).
5220-5221	Increases of benefits (passed collective bargaining agreements).

ORIGINAL

**LITCHFIELD SCHOOL DISTRICT**  
**ANNUAL FINANCIAL REPORT**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2023**

**LITCHFIELD SCHOOL DISTRICT  
ANNUAL FINANCIAL REPORT  
AS OF AND FOR THE FISCAL YEAR ENDED  
JUNE 30, 2023**

**TABLE OF CONTENTS**

	<u>PAGES</u>
<b>INDEPENDENT AUDITOR'S REPORT</b> .....	1 - 3
<b>MANAGEMENT'S DISCUSSION AND ANALYSIS</b> .....	4 - 10
 <b>BASIC FINANCIAL STATEMENTS</b> 	
<b>Government-wide Financial Statements</b>	
A Statement of Net Position .....	11
B Statement of Activities .....	12
<b>Fund Financial Statements</b>	
<i>Governmental Funds</i>	
C-1 Balance Sheet .....	13
C-2 Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position.....	14
C-3 Statement of Revenues, Expenditures, and Changes in Fund Balances.....	15
C-4 Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds to the Statement of Activities .....	16
<i>Budgetary Comparison Information</i>	
D Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Non-GAAP Budgetary Basis) – General Fund .....	17
<b>NOTES TO THE BASIC FINANCIAL STATEMENTS</b> .....	18 - 36
 <b>REQUIRED SUPPLEMENTARY INFORMATION</b> 	
E Schedule of the School District's Proportionate Share of Net Pension Liability.....	37
F Schedule of School District Contributions - Pensions.....	38
<b>NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION - PENSION LIABILITY</b> .....	39
G Schedule of the School District's Proportionate Share of Net Other Postemployment Benefits Liability .....	40
H Schedule of School District Contributions – Other Postemployment Benefits.....	41
I Schedule of Changes in the School District's Total Other Postemployment Benefits Liability and Related Ratios ..	42
<b>NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION - OTHER POSTEMPLOYMENT BENEFITS LIABILITY</b> .....	43
 <b>COMBINING AND INDIVIDUAL FUND SCHEDULES</b> 	
<b>Governmental Funds</b>	
<i>Major General Fund</i>	
1 Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis).....	44
2 Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis) .....	45
3 Schedule of Changes in Unassigned Fund Balance (Non-GAAP Budgetary Basis).....	46
<i>Nonmajor Governmental Funds</i>	
4 Combining Balance Sheet .....	47
5 Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances.....	48
<i>Student Activity Funds</i>	
6 Combining Balance Sheet .....	49
7 Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance .....	50

**LITCHFIELD SCHOOL DISTRICT  
ANNUAL FINANCIAL REPORT  
AS OF AND FOR THE FISCAL YEAR ENDED  
JUNE 30, 2023**

**TABLE OF CONTENTS**

**INDEPENDENT AUDITOR'S REPORTS AND  
SINGLE AUDIT ACT SCHEDULES**

		<u>PAGES</u>
<b>REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT  OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  WITH GOVERNMENT AUDITING STANDARDS.....</b>		51 - 52
<b>REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL  PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE  REQUIRED BY THE UNIFORM GUIDANCE.....</b>		53 - 54
I	Schedule of Findings and Questioned Costs.....	55
II	Schedule of Expenditures of Federal Awards.....	56
III	Summary Schedule of Prior Audit Findings.....	57
<b>NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS.....</b>		58



# PLODZIK & SANDERSON

*Professional Association/Certified Public Accountants*

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

## ***INDEPENDENT AUDITOR'S REPORT***

To the Members of the School Board  
Litchfield School District  
Litchfield, New Hampshire

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Litchfield School District, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Litchfield School District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Litchfield School District, as of June 30, 2023, and the respective changes in financial position and the respective budgetary comparison for the major general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Litchfield School District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Emphasis of Matter – Change in Accounting Principle***

As discussed in Note 2-C to the financial statements, in the year ending June 30, 2023, the School District adopted new accounting guidance, GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. Our opinion is not modified with respect to this matter.

#### ***Responsibilities of Management for the Financial Statements***

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

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

**Litchfield School District  
Independent Auditor's Report**

**Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

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

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

**Required Supplementary Information**

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

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

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

**Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Litchfield School District's basic financial statements. The combining and individual fund schedules and the Schedule of Expenditures of Federal Awards, as required by *Title 2 U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are presented for purposes of additional analysis and are not a required part of the basic financial statements.

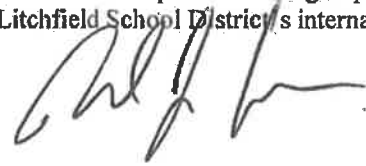
The combining and individual fund schedules and the Schedule of Expenditures of Federal Awards are the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and

***Litchfield School District  
Independent Auditor's Report***

other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund schedules and the Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated January 10, 2024 on our consideration of the Litchfield School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Litchfield School District's internal control over financial reporting and compliance.



January 10, 2024  
Concord, New Hampshire

PLODZIK & SANDERSON  
Professional Association

**LITCHFIELD SCHOOL DISTRICT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)**  
**OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2023**

The Superintendent of Schools and Business Administrator of New Hampshire School Administrative Unit #27, as management of the Litchfield School District ("District"), we offer readers of the District's Financial Statements this narrative overview and analysis of the financial activities of the District for the year ended June 30, 2023. We encourage readers to consider the information presented here in conjunction with the District's financial statements.

**1. Financial Highlights**

- The assets and deferred outflows of resources of the District exceeded its liabilities and deferred inflows of resources at the close of the most recent year by \$(6,497,466) (*net position*). Of this amount, \$(17,638,067) (*unrestricted net position*), had it been positive, may have been used to meet the government's ongoing obligations to citizens and creditors. The negative unrestricted net position is attributable to the reporting of the District's proportional share of the actuarially determined retirement system's unfunded pension liability as well as the District's proportional share of other postemployment benefits less the system's net position ("net pension liability"). Reporting the District's proportional share of the net pension liability does not impact the District's ability to meet its current obligations.
- The District's total net position changed by \$700,534.
- As of the close of the current fiscal year, the District's governmental funds reported a combined ending fund balance of \$2,061,675, a change of \$(4,014,742) in comparison with the prior year.
  - Contributing factor to the significant decrease in governmental fund balance can be attributed to the extent of the phase two work that was completed at the middle school. The majority of this work was expensed to the municipal lease which therefore significantly lowered the balance of the available funds in the lease.
- Net change in the unassigned fund balance for the General Fund was \$204,448 with an end of year balance of \$442,773. This balance represents amounts that are not obligated or specifically designated and is available to offset the amount of local school assessment for the subsequent fiscal year.
- Consistent with the prior fiscal year, due to the implementation of GASB Statement Nos 68 and 71, the District is required to record its related share of net pension liability of the New Hampshire Retirement System. The net pension liability is the District's proportionate share of the retirement system's actuarially determined unfunded pension liability less the system's net position. This amount is reported only on the government-wide financial statements and has no impact on the fund financial statements of the District. At the end of the most recent year, our net pension liability was \$19,799,649, an increase of \$4,748,001 or 31.5 % above prior year.
- The District did not issue any bonds in fiscal year 2023.



## 2. Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements are composed of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**Government-wide financial statements.** The *government-wide financial statements* are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the District's assets and deferred outflows of resources and liabilities and deferred inflows of resources, with the difference between the items reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The *statement of activities* presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the time of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods.

The governmental activities of the District include administration, instruction, support services, operations and maintenance, and transportation.

**Fund Financial Statements.** A *fund* is a group of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into two categories: governmental funds and fiduciary funds.

**Governmental funds.** *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The District maintains five (5) individual governmental funds. Information is presented in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the general fund and capital projects fund, which are

considered to be major funds. Data from the remaining funds (grants, food service, and student activities), are considered nonmajor, are combined and reported in aggregate. A separate schedule is provided in the financial statements to show the balances and activities in nonmajor funds.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

***Fiduciary funds.*** *Fiduciary funds* are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statements, because the resources of those funds are *not* available to support the District's own programs.

**Notes to the financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**Other information.** In addition to the basic financial statements and accompanying notes, this report also presents *required supplementary information* that is required to be disclosed by accounting principles generally accepted in the United States of America.

### **3. Government-wide Financial Analysis**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$(6,497,466) at the close of the most recent fiscal year.

The largest portion of the District's net position, \$10,993,296, reflects its investment in capital assets (e.g., land, buildings, and equipment), less any related debt used to acquire those assets that are still outstanding. Capital assets are reported net of accumulated depreciation. The District uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The following is a summary of condensed statements of net position and statement of activities for government-wide financial data for the current and prior fiscal years.

Litchfield School District's Condensed Statement of Net Position

	<u>Governmental Activities</u>	
	<u>2023</u>	<u>2022</u>
Current and other assets	\$ 3,069,465	\$ 7,590,854
Capital assets	15,695,347	11,351,191
Total assets	<u>18,764,812</u>	<u>18,942,045</u>
 Deferred outflows of resources	 <u>5,080,073</u>	 <u>5,269,757</u>
 Long-term liabilities outstanding	 964,240	 22,882,169
Other liabilities	27,254,947	1,494,206
Total liabilities	<u>28,219,187</u>	<u>24,376,375</u>
 Deferred inflows of resources	 <u>2,123,164</u>	 <u>7,033,427</u>
 Net position:		
Net investment in capital assets	10,993,296	6,401,191
Restricted	147,305	4,931,485
Unrestricted	(17,638,067)	(18,530,676)
Total net position	<u>\$ (6,497,466)</u>	<u>\$ (7,198,000)</u>

**Litchfield School District's Condensed Statement of Activities**

	<b>Governmental Activities</b>	
	<b>2023</b>	<b>2022</b>
<b>Revenues:</b>		
<b>Program revenues:</b>		
Charges for service	\$ 971,220	\$ 387,827
Operating grants and contributions	1,023,653	1,177,834
Capital grants and contributions	219,809	800,282
<b>General revenues</b>	<b>23,023,111</b>	<b>22,797,752</b>
<b>Total revenues</b>	<b>25,237,793</b>	<b>25,163,695</b>
 <b>Expenses:</b>		
Administration	2,636,515	2,199,641
Instruction	13,500,706	12,843,324
Support services	3,125,124	2,697,243
Operation and maintenance	2,439,844	2,544,952
Transportation	1,196,041	1,073,578
Other	943,179	1,138,478
Noninstructional services	695,850	627,145
Interest on long-term debt	-	20,495
<b>Total expenses</b>	<b>24,537,259</b>	<b>23,144,856</b>
 <b>Change in net position</b>	<b>700,534</b>	<b>2,018,839</b>
 <b>Net position - Beginning of year</b>	<b>(7,198,000)</b>	<b>(9,169,816)</b>
<b>Restatement</b>	-	<b>(47,023)</b>
<b>Net position - End of year</b>	<b>\$ (6,497,466)</b>	<b>\$ (7,198,000)</b>

**Government activities.** As noted above, governmental activities net position changed by \$700,534. Key elements of this change are as follows:

<b>Governmental Activities</b>	
General Fund	\$ 741,437
Capital Project Fund	(4,656,384)
Nonmajor Fund	(99,795)
Depreciation expense, net of capital asset transactions	4,344,156
Net change in net pension liability and OPEB obligations, net of deferred resources	41,554
Principal obligation on municipal lease	247,949
Accrued interest	1,342
Change in compensated absences	80,275
<b>TOTAL</b>	<b>\$ 700,534</b>

**4. Financial Analysis of the Government's Funds**

As noted earlier, fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements.

*Governmental funds.* The focus of the District's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the District's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$2,061,675, which is a change of \$(4,014,742) in comparison with the prior year. This decrease is mainly attributed to the spend down of the municipal lease as invoices were paid for work that occurred in FY23 at LMS. Key elements of this change are as follows:

<b>Governmental Activities</b>	
General Fund	\$ 741,437
Capital Project Fund	(4,656,384)
Nonmajor Fund	
Food Service Fund	(127,796)
Student Activity Funds	28001
<b>TOTAL</b>	<b>\$ (4,014,742)</b>

The general fund is the chief operating fund of the District. At the end of the current fiscal year, the unassigned fund balance of the general fund was \$442,773, while total fund balance was \$1,676,629. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 2.0 percent of total general fund expenditures, while total fund balance represents 7.5 percent of that same amount.

The total unassigned fund balance of the general fund changed by \$204,448 during the current fiscal year. Key elements of this change are as follows:

Surplus in Revenue over budget	\$ 374,598
Expenditures/Transfers Out less than budget	465,198
Use of fund balance as a funding source	(410,348)
Increase in committed fund balance	(225,000)
<b>Total</b>	<b><u>\$ 204,448</u></b>

**5. Capital Asset and Debt Administration**

**Capital Assets.** The District's investment in capital assets for its governmental activities as of June 30, 2023, amounted to \$15,695,347 (net of accumulated depreciation). This investment in capital assets includes land, buildings and building improvements, and equipment. The total change in the District's investment in total capital assets for the current year was \$4,344,156. The majority of the increases for this fiscal year are attributed to the phase two renovations at the middle school. For this past year this focussed on the replacement of HVAC equipment and the creation of two student spaces in what was locker room space.

Additional information on the District's capital assets can be found in the notes to the financial statements, see Note 6.

**6. Request for Information**

This financial report is designed to provide a general overview of the District's financing for all those with an interest in the District's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Business Administrator, C/O SAU #27, 1 Highlander Court, Litchfield, New Hampshire 03052.

***BASIC FINANCIAL STATEMENTS***

**EXHIBIT A**  
**LITCHFIELD SCHOOL DISTRICT**  
*Statement of Net Position*  
**June 30, 2023**

	Governmental Activities
<b>ASSETS</b>	
Cash and cash equivalents	\$ 2,357,750
Accounts receivables	15,084
Intergovernmental receivable	696,631
Capital assets, not being depreciated	8,435,129
Capital assets, net of accumulated depreciation	7,260,218
Total assets	18,764,812
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Amounts related to pensions	4,622,578
Amounts related to other postemployment benefits	457,495
Total deferred outflows of resources	5,080,073
<b>LIABILITIES</b>	
Accounts payable	117,423
Accrued salaries and benefits payable	640,637
Intergovernmental payable	47,647
Retainage payable	139,380
Accrued interest payable	19,153
Noncurrent obligations:	
Due within one year	516,701
Due in more than one year	26,738,246
Total liabilities	28,219,187
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Received in advance of eligible expenditures	62,703
Amounts related to pensions	383,889
Amounts related to other postemployment benefits	1,676,572
Total deferred inflows of resources	2,123,164
<b>NET POSITION</b>	
Net investment in capital assets	10,993,296
Restricted	147,305
Unrestricted	(17,638,067)
Total net position	\$ (6,497,466)

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



**EXHIBIT B**  
**LITCHFIELD SCHOOL DISTRICT**  
*Statement of Activities*  
**For the Fiscal Year Ended June 30, 2023**

	Expenses	Program Revenues			Net (Expense) Revenue and Change in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
Instruction	\$ 13,500,706	\$ 603,991	\$ 469,450	\$ -	\$ (12,427,265)
Support services:					
Student	2,175,049	-	185,415	-	(1,989,634)
Instructional staff	950,075	-	137,975	-	(812,100)
General administration	111,479	-	-	-	(111,479)
Executive administration	613,252	-	-	-	(613,252)
School administration	1,513,650	-	-	-	(1,513,650)
Business	398,134	-	-	-	(398,134)
Operation and maintenance of plant	2,439,844	2,670	39,665	219,809	(2,177,700)
Student transportation	1,196,041	-	6,123	-	(1,189,918)
Other	943,179	-	-	-	(943,179)
Noninstructional services	695,850	364,559	185,025	-	(146,266)
Total governmental activities	<u>\$ 24,537,259</u>	<u>\$ 971,220</u>	<u>\$ 1,023,653</u>	<u>\$ 219,809</u>	<u>\$ (22,322,577)</u>
General revenues and contributions:					
School district assessment					15,481,269
Grants and contributions not restricted to specific programs					7,502,870
Interest					18,790
Miscellaneous					20,182
Total general revenues and contributions					<u>23,023,111</u>
Change in net position					700,534
Net position, beginning, as restated (see Note 16)					(7,198,000)
Net position, ending					<u>\$ (6,497,466)</u>

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

**EXHIBIT C-1**  
**LITCHFIELD SCHOOL DISTRICT**  
**Governmental Funds**  
**Balance Sheet**  
**June 30, 2023**

	General	Capital Projects	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 1,740,245	\$ -	\$ 258,415	\$ 1,998,660
Accounts receivable	15,084	-	-	15,084
Intergovernmental receivable	566,491	-	130,140	696,631
Interfund receivables	72,739	-	-	72,739
Restricted assets:				
Cash and cash equivalents	-	359,090	-	359,090
Total assets	<u>\$ 2,394,559</u>	<u>\$ 359,090</u>	<u>\$ 388,555</u>	<u>\$ 3,142,204</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 29,646	\$ 72,405	\$ 15,372	\$ 117,423
Accrued salaries and benefits payable	640,637	-	-	640,637
Intergovernmental payable	47,647	-	-	47,647
Retainage payable	-	139,380	-	139,380
Interfund payable	-	-	72,739	72,739
Total liabilities	<u>717,930</u>	<u>211,785</u>	<u>88,111</u>	<u>1,017,826</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Received in advance of eligible expenditures	-	-	62,703	62,703
<b>FUND BALANCES</b>				
Restricted	-	147,305	-	147,305
Committed	916,491	-	-	916,491
Assigned	317,365	-	237,741	555,106
Unassigned	442,773	-	-	442,773
Total fund balances	<u>1,676,629</u>	<u>147,305</u>	<u>237,741</u>	<u>2,061,675</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 2,394,559</u>	<u>\$ 359,090</u>	<u>\$ 388,555</u>	<u>\$ 3,142,204</u>

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

**EXHIBIT C-2**  
**LITCHFIELD SCHOOL DISTRICT**  
**Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position**  
**June 30, 2023**

Total fund balances of governmental funds (Exhibit C-1)		\$ 2,061,675
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not current financial resources, therefore, are not reported in the governmental funds.		
Cost	\$29,798,254	
Less accumulated depreciation	<u>(14,102,907)</u>	15,695,347
Pension and other postemployment benefits (OPEB) related deferred outflows of resources and deferred inflows of resources are not due and payable in the current year, and therefore, are not reported in the governmental funds as follows:		
Deferred outflows of resources related to pensions	\$ 4,622,578	
Deferred inflows of resources related to pensions	(383,889)	
Deferred outflows of resources related to OPEB	457,495	
Deferred inflows of resources related to OPEB	<u>(1,676,572)</u>	3,019,612
Interfund receivables and payables between governmental funds are eliminated on the Statement of Net Position.		
Receivables	\$ (72,739)	
Payables	<u>72,739</u>	-
Interest on long-term debt is not accrued in governmental funds.		
Accrued interest payable		(19,153)
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the governmental funds.		
Note	\$ 4,702,051	
Compensated absences	1,138,340	
Net pension liability	19,799,649	
Other postemployment benefits	<u>1,614,907</u>	<u>(27,254,947)</u>
Net position of governmental activities (Exhibit A)		<u><u>\$ (6,497,466)</u></u>

**EXHIBIT C-3**  
**LITCHFIELD SCHOOL DISTRICT**  
**Governmental Funds**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**For the Fiscal Year Ended June 30, 2023**

	General	Capital Projects	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>				
School district assessment	\$ 15,481,269	\$ -	\$ -	\$ 15,481,269
Other local	275,951	-	734,241	1,010,192
State	7,625,667	-	11,425	7,637,092
Federal	76	217,725	891,439	1,109,240
Total revenues	<u>23,382,963</u>	<u>217,725</u>	<u>1,637,105</u>	<u>25,237,793</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	12,789,072	-	696,464	13,485,536
Support services:				
Student	1,911,097	-	185,415	2,096,512
Instructional staff	799,821	-	137,975	937,796
General administration	96,957	-	-	96,957
Executive administration	606,933	-	-	606,933
School administration	1,430,930	-	-	1,430,930
Business	383,536	-	-	383,536
Operation and maintenance of plant	1,947,841	-	39,665	1,987,506
Student transportation	1,196,041	-	-	1,196,041
Other	917,960	-	-	917,960
Noninstructional services	-	-	693,802	693,802
Facilities acquisition and construction	363,037	5,055,989	-	5,419,026
Total expenditures	<u>22,443,225</u>	<u>5,055,989</u>	<u>1,753,321</u>	<u>29,252,535</u>
Excess (deficiency) of revenues over (under) expenditures	<u>939,738</u>	<u>(4,838,264)</u>	<u>(116,216)</u>	<u>(4,014,742)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	181,880	16,421	198,301
Transfers out	(198,301)	-	-	(198,301)
Total other financing sources (uses)	<u>(198,301)</u>	<u>181,880</u>	<u>16,421</u>	<u>-</u>
Net change in fund balances	741,437	(4,656,384)	(99,795)	(4,014,742)
Fund balance, beginning, as restated (see Note 16)	935,192	4,803,689	337,536	6,076,417
Fund balances, ending	<u>\$ 1,676,629</u>	<u>\$ 147,305</u>	<u>\$ 237,741</u>	<u>\$ 2,061,675</u>

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

**EXHIBIT C-4**  
**LITCHFIELD SCHOOL DISTRICT**  
*Reconciliation of the Statement of Revenues, Expenditures, and*  
*Changes in Fund Balances - Governmental Funds to the Statement of Activities*  
*For the Fiscal Year Ended June 30, 2023*

Net change in fund balances of total governmental funds (Exhibit C-3)		\$(4,014,742)
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures, while governmental activities report depreciation expense to allocate those expenditures over the life of the assets. Capital outlay expenditures exceeded depreciation expense in the current year, as follows:		
Capitalized capital outlay	\$ 5,142,163	
Depreciation expense	<u>(609,576)</u>	
		4,532,587
The net effect of various miscellaneous transactions involving capital assets (i.e., sales and donations) is to increase/decrease net position.		(188,431)
Transfers in and out between governmental funds are eliminated on the Statement of Activities.		
Transfers in	\$ (198,301)	
Transfers out	<u>198,301</u>	
		-
Proceeds from issuing long-term liabilities provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of long-term liabilities is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.		
Principal repayment of note		247,949
Some expenses reported in the Statement of Activities do not require the use of current financial resources, therefore, are not reported as expenditures in governmental funds.		
Decrease in accrued interest expense	\$ 1,342	
Decrease in compensated absences payable	80,275	
Net change in net pension liability and deferred outflows and inflows of resources related to pensions	(284,328)	
Net change in net other postemployment benefits liability and deferred outflows and inflows of resources related to other postemployment benefits	<u>325,882</u>	
		<u>123,171</u>
Change in net position of governmental activities (Exhibit B)		<u>\$ 700,534</u>

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

**EXHIBIT D**  
**LITCHFIELD SCHOOL DISTRICT**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**General Fund**  
**For the Fiscal Year Ended June 30, 2023**

	Budgeted Amounts		Actual	Variance
	Original	Final		Positive (Negative)
<b>REVENUES</b>				
School district assessment	\$ 15,481,269	\$ 15,481,269	\$ 15,481,269	\$ -
Other local	30,500	30,500	216,854	186,354
State	7,437,499	7,437,499	7,625,667	188,168
Federal	-	-	76	76
Total revenues	<u>22,949,268</u>	<u>22,949,268</u>	<u>23,323,866</u>	<u>374,598</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	13,576,817	13,155,567	12,818,812	336,755
Support services:				
Student	1,854,776	1,841,108	1,911,097	(69,989)
Instructional staff	827,178	834,849	883,611	(48,762)
General administration	139,741	140,806	96,957	43,849
Executive administration	601,993	601,231	606,933	(5,702)
School administration	1,374,556	1,396,724	1,440,930	(44,206)
Business	281,884	289,184	326,107	(36,923)
Operation and maintenance of plant	1,944,467	1,954,416	1,973,632	(19,216)
Student transportation	1,168,239	1,168,599	1,196,041	(27,442)
Other	1,269,965	1,657,132	953,960	703,172
Facilities acquisition and construction	195,000	195,000	363,037	(168,037)
Total expenditures	<u>23,234,616</u>	<u>23,234,616</u>	<u>22,571,117</u>	<u>663,499</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(285,348)</u>	<u>(285,348)</u>	<u>752,749</u>	<u>1,038,097</u>
<b>OTHER FINANCING USES</b>				
Transfers out	<u>(125,000)</u>	<u>(125,000)</u>	<u>(323,301)</u>	<u>(198,301)</u>
Net change in fund balance	<u>\$ (410,348)</u>	<u>\$ (410,348)</u>	<u>429,448</u>	<u>\$ 839,796</u>
Increase in committed fund balance			(225,000)	
Unassigned fund balance, beginning, as restated (see Note 16)			238,325	
Unassigned fund balance, ending			<u>\$ 442,773</u>	

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

**LITCHFIELD SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2023**

	<u>NOTE</u>
<b>Summary of Significant Accounting Policies .....</b>	<b>I</b>
Reporting Entity .....	1-A
Government-wide and Fund Financial Statements .....	1-B
Measurement Focus, Basis of Accounting, and Financial Statement Presentation.....	1-C
Cash and Cash Equivalents.....	1-D
Restricted Assets.....	1-E
Receivables.....	1-F
Capital Assets .....	1-G
Interfund Activities.....	1-H
Accounts Payable .....	1-I
Deferred Outflows/Inflows of Resources .....	1-J
Long-term Obligations .....	1-K
Compensated Absences .....	1-L
Defined Benefit Pension Plan .....	1-M
Postemployment Benefits Other Than Pensions (OPEB) .....	1-N
Net Position/Fund Balances.....	1-O
Use of Estimates .....	1-P
 <b>Stewardship, Compliance, and Accountability .....</b>	 <b>2</b>
Budgetary Information.....	2-A
Budgetary Reconciliation to GAAP Basis.....	2-B
Accounting Change .....	2-C

***DETAILED NOTES ON ALL FUNDS***

<b>Cash and Cash Equivalents .....</b>	<b>3</b>
<b>Restricted Assets.....</b>	<b>4</b>
<b>Receivables.....</b>	<b>5</b>
<b>Capital Assets.....</b>	<b>6</b>
<b>Interfund Balances and Transfers .....</b>	<b>7</b>
<b>Deferred Outflows/Inflows of Resources .....</b>	<b>8</b>
<b>Long-term Liabilities .....</b>	<b>9</b>
<b>Defined Benefit Pension Plan .....</b>	<b>10</b>
<b>Postemployment Benefits Other Than Pensions (OPEB)</b>	
New Hampshire Retirement System (NHRS).....	11-A
Retiree Health Benefit Program.....	11-B
<b>Commitment .....</b>	<b>12</b>
<b>Encumbrances .....</b>	<b>13</b>
<b>Governmental Activities Net Position.....</b>	<b>14</b>
<b>Governmental Fund Balances .....</b>	<b>15</b>
<b>Prior Period Adjustments.....</b>	<b>16</b>
<b>Risk Management.....</b>	<b>17</b>
<b>Contingent Liabilities.....</b>	<b>18</b>
<b>Subsequent Events.....</b>	<b>19</b>

**LITCHFIELD SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2023**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the Litchfield School District, in Litchfield, New Hampshire (the School District), have been prepared in conformity with U.S. Generally Accepted Accounting Principles (GAAP) for governmental units as prescribed by the Governmental Accounting Standards Board (GASB) and other authoritative sources.

***1-A Reporting Entity***

The Litchfield School District is a municipal corporation governed by an elected 5-member School Board. In evaluating how to define the School District for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth by GASB Statement No. 14 (as amended). The School District has no component units to include in its reporting entity.

The following is a summary of the more significant accounting policies:

***1-B Government-wide and Fund Financial Statements***

***Government-wide Financial Statements*** – The Statement of Net Position and the Statement of Activities report information on all of the nonfiduciary activities of the primary government. Generally, the effect of interfund activity has been eliminated from these statements. Governmental activities normally are supported through assessments and intergovernmental revenues.

The *Statement of Net Position* presents the financial position of the School District at year-end. This Statement includes all of the School District's non-fiduciary assets, deferred outflows of resources, liabilities, and deferred inflows of resources, including capital assets and long-term liabilities.

The *Statement of Activities* demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. As in the Statement of Net Position the School District has not recorded depreciation expense nor other postemployment benefit expense in this statement. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Assessments and other items not meeting the definition of program revenues are reported instead as general revenues. Resources that are dedicated internally are reported as general revenue rather than program revenue.

***Fund Financial Statements*** – Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements. All remaining governmental funds are aggregated and reported as nonmajor governmental funds and are presented in the other governmental column of the fund financial statements.

In the governmental fund financial statements, expenditures are reported by function: instruction, support services, noninstructional, debt services or facilities acquisition and construction. Current expenditures are subclassified by object and are for items such as salaries, grants, supplies, and services. Capital outlay includes expenditures for equipment, real property, or infrastructure.

***Other Financing Sources (Uses)*** – These additions to and reductions from resources in governmental fund financial statements normally result from transfers from/to other funds. Transfers are reported when incurred as “transfers in” by the receiving fund and as “transfers out” by the disbursing fund.

***1-C Measurement Focus, Basis of Accounting, and Financial Statement Presentation***

***Measurement Focus and Basis of Accounting*** – The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when the liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources* measurement focus and the *modified accrual basis* of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the School District generally considers revenues to be available if they are collected within 60 days of the end of



**LITCHFIELD SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2023**

the current fiscal period, with the exception of reimbursement-based grants, which use a period of one year. District assessments, intergovernmental revenue, and other local sources associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. All other revenue items are considered to be measurable and available only when cash is received by the government.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

**Financial Statement Presentation** – A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is designed to report financial position and the results of operations, to demonstrate legal compliance, and to aid financial management by segregating transactions related to certain government functions or activities.

The School District reports the following major governmental funds:

**General Fund** – is the School District’s primary operating fund. The general fund accounts for all financial resources except those required to be accounted for in another fund. The primary revenue sources include district assessments, state and federal grants, and other local sources. The primary expenditures are for instruction, support services, debt service, and facilities acquisition and construction. Under GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* guidance, the District’s portion of student activity funds and expendable trust funds are consolidated in the general fund.

**Capital Projects Fund** – the capital project fund accounts for the activity pertaining to the construction/renovation of the Litchfield School District buildings.

**Nonmajor Funds** – The School District also reports three nonmajor governmental funds.

***1-D Cash and Cash Equivalents***

The School District considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. Deposits with financial institutions consist primarily of demand deposits. A cash pool is maintained that is available for use by all funds. Each fund’s portion of this pool is reflected on the combined financial statements under the caption “cash and cash equivalents.”

New Hampshire statutes require that the School District treasurer have custody of all money belonging to the School District and pay out the same only upon orders of the School Board. The treasurer shall deposit all such monies in participation units in the public deposit investment pool established pursuant to NH RSA 383:22 or in solvent banks in the State. Funds may be deposited in banks outside the State if such banks pledge and deliver to a third-party custodial bank or the Federal Reserve Bank, collateral security for such deposits, United States government or government agency obligations or obligations of the State of New Hampshire in value at least equal to the amount of the deposit in each case.

***1-E Restricted Assets***

Restricted assets occur when statutory limitation is placed on the use of the assets as they are earmarked for a specific purpose and are unavailable for general use.

***1-F Receivables***

Receivables in the government-wide and governmental fund financial statements represent amounts due to the School District at June 30, recorded as revenue, which will be collected in the future and consist primarily of accounts and intergovernmental receivables.

***1-G Capital Assets***

Capital assets are reported in the government-wide financial statements but are not reported in the fund financial statements. Capital assets are defined by the School District as assets with an initial individual cost of more than \$10,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

**LITCHFIELD SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2023**

Major outlays for capital assets and improvements are capitalized as projects are constructed. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

The accounting and reporting treatment applied to capital assets associated with a fund are determined by the fund’s measurement focus. General capital assets are assets of the School District as a whole. When purchased, such assets are recorded as expenditures in a governmental fund and capitalized as assets in the government-wide Statement of Net Position.

In the government-wide financial statements, the cost of property sold or retired, together with the related accumulated depreciation, is removed and any resulting gain or loss is included in income.

Capital assets of the School District are depreciated using the straight-line method over the following estimated useful lives:

Capital Asset Class:	<u>Years</u>
Land improvements	20
Buildings and building improvements	20-30
Equipment	5-15

***1-H Interfund Activities***

Interfund activities are reported as follows:

***Interfund Receivables and Payables*** – Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as “due to/from other funds” (i.e., the current portion of interfund loans). All other outstanding balances between funds are reported as “due to/from other funds.” Interfund receivables and payables between funds are eliminated in the Statement of Net Position.

***Interfund Transfers*** – Interfund transfers represent flows of assets without equivalent flows of assets in return and without a requirement for repayment. In governmental funds, transfers are reported as other financing uses in the funds making the transfers and other financing sources in the funds receiving the transfers. In the government-wide financial statements, all interfund transfers between individual governmental funds have been eliminated.

***1-I Accounts Payable***

Accounts payable represent the gross amount of expenditures or expenses incurred as a result of normal operations, but for which no actual payment has yet been issued to vendors/providers as of June 30, 2023.

***1-J Deferred Outflows/Inflows of Resources***

***Deferred outflows of resources***, a separate financial statement element, represents a consumption of net position or fund balance that applies to a future period(s) and thus will not be recognized as an outflow of resources (expenses) until that time. The School has two items that qualify for reporting in this category. Deferred outflows related to pensions and deferred outflows related to OPEB are reported in the government-wide Statement of Net Position for various estimate differences that will be amortized and recognized over future years.

***Deferred inflows of resources***, a separate financial statement element, represents an acquisition of net position or fund balance that applies to a future period(s) which will not be recognized as an inflow of resources (revenue) until that time. Although certain revenues are measurable, they are not available. Available means collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year. The School has three types of items which qualify for reporting in this category. Deferred inflows of resources related to pensions and OPEB are reported in the government-wide Statement of Net Position for various estimate differences that will be amortized and recognized over future years. In addition, unavailable revenue from grants arises when the related eligible expenditures will not be made until the subsequent period.

***1-K Long-term Obligations***

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities Statement of Net Position.

**LITCHFIELD SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2023**

In accordance with GASB Statement No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*, the School District utilizes the following classifications to categorize the financial transaction:

**Direct Borrowings** – financial transactions for a note or a loan where the School District negotiates certain terms with a single lender and are not offered for public sale.

***1-L Compensated Absences***

General leave for the School District includes vacation, retirement stipend and sick pay. General leave is based on an employee's length of employment and is earned ratably during the span of employment. Upon retirement or termination, employees are paid full value for any accrued general leave earned as set forth by the School District's personnel policy.

Vested or accumulated general leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated general leave that are not expected to be liquidated with expendable financial resources are maintained separately and represent a reconciling item between the governmental fund and government-wide presentations.

***1-M Defined Benefit Pension Plan***

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, and as amended by GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date* requires participating employers to recognize their proportionate share of collective net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense, and schedules have been prepared to provide employers with their calculated proportionate share of these amounts. The collective amounts have been allocated based on employer contributions during the respective fiscal years. Contributions from employers are recognized when legally due, based on statutory requirements.

The schedules prepared by New Hampshire Retirement System, and audited by the plan's independent auditors, require management to make a number of estimates and assumptions related to the reported amounts. Due to the inherent nature and uncertainty of these estimates, actual results could differ, and the differences may be material.

***1-N Postemployment Benefits Other Than Pensions (OPEB)***

The School District maintains two separate other postemployment benefit plans, as follows:

***New Hampshire Retirement System Plan*** – For the purposes of measuring the total other postemployment benefit (OPEB) liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the New Hampshire Retirement System OPEB Plan (the plan) and additions to/deductions from the plan's fiduciary net position has been determined on the same basis as they are reported by the New Hampshire Retirement System. For this purpose, the plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except money market investments and participating interest earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

***Single Employer Plan*** – For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information has been determined based on the School District's actuarial report. For this purpose, benefit payments are recognized when due and payable in accordance with benefit terms.

***1-O Net Position/Fund Balances***

Government-wide statements – Equity is classified as net position and displayed in three components:

**Net Investment in Capital Assets** – Consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, notes, or other debt attributable to the acquisition, construction, or improvement of those assets.

**Restricted Net Position** – Results when constraints placed on net position use are either externally imposed by a third party (statutory, bond covenant, or granting agency) or are imposed by law through constitutional provisions or enabling legislation. The School District typically uses restricted assets first, as appropriate opportunities arise, but reserves the right to selectively defer the use until a future period.

**LITCHFIELD SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2023**

**Unrestricted Net Position** – Consists of net position not meeting the definition of the preceding categories. Unrestricted net position is often subject to constraints imposed by management which can be removed or modified.

**Fund Balance Classifications** – GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, provides more clearly defined fund balance categories to make sure the nature and extent of the constraints placed on a government's fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

**Nonspendable** – Amounts that cannot be spent because they are either (a) not in spendable form; or (b) are legally or contractually required to be maintained intact.

**Restricted** – Amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

**Committed** – Amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the legislative body (School District Meeting). These amounts cannot be used for any other purpose unless the legislative body removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

**Assigned** – Amounts that are constrained by the School District's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the School Board or through the Board delegating this responsibility to the Superintendent or Business Administrator through the budgetary process.

**Unassigned** – The portion of fund balance that has not been restricted, committed, or assigned for a specific purpose.

When multiple net position/fund balance classifications are available for use, it is the School District's policy to utilize the most restricted balances first, then the next most restricted balance as needed. When components of unrestricted fund balance are used, committed fund balance is depleted first followed by assigned fund balance. Unassigned fund balance is applied last.

***1-P Use of Estimates***

The financial statements and related disclosures are prepared in conformity with accounting principles generally accepted in the United States. Management is required to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources, the disclosure of contingent assets and liabilities at the date of the financial statements, and revenues and expenses/expenditures during the period reported. These estimates include assessing the collectability of accounts receivable, the useful lives of capital assets, net pension liability, other postemployment benefit liability, and deferred outflows and inflows of resources related to both pension and other postemployment benefits, among others. Estimates and assumptions are reviewed periodically, and the effects of revisions are reflected in the financial statements in the period they are determined to be necessary. Actual results could differ from estimates.

***NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY***

***2-A Budgetary Information***

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the School District's operations. At its annual meeting, the School District adopts a budget for the current year for the general fund, as well as the nonmajor grants fund and food service funds. Except as reconciled below, the budget was adopted on a basis consistent with United States generally accepted accounting principles.

Management may transfer appropriations between operating categories as deemed necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at year-end unless encumbered.

**LITCHFIELD SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2023**

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year-end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures, and are therefore, reported as part of the assigned fund balance at year-end, and are carried forward to supplement appropriations of the subsequent year.

State statutes require balanced budgets but provide for the use of beginning unassigned fund balance to achieve that end. In the fiscal year 2023, \$285,348 of the beginning general fund unassigned fund balance was applied for this purpose. Additionally, \$125,000 was appropriated to fund the School District's capital reserve funds.

**2-B Budgetary Reconciliation to GAAP Basis**

While the School District reports financial position, results of operations, and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual is presented for each major governmental fund which had a budget. Differences between the budgetary basis and GAAP basis of accounting for the general fund are as follows:

Revenues:	
Per Exhibit D (budgetary basis)	\$23,323,866
Adjustment:	
Basis difference:	
GASB Statement No. 54:	
Interest earnings related to the blended expendable trust funds	2,436
Other local revenue of the blended funds	56,661
Per Exhibit C-3 (GAAP Basis)	\$23,382,963
Expenditures and other financing uses:	
Per Exhibit D (budgetary basis)	\$22,894,418
Adjustments:	
Basis differences:	
Encumbrances, beginning	60,229
Encumbrances, ending	(241,650)
GASB Statement No. 54:	
Expenditures of the blended expendable trust funds	53,529
To remove transfer from the general fund to the blended expendable trust fund	(125,000)
Per Exhibit C-3 (GAAP basis)	\$22,641,526

**2-C Accounting Change**

Governmental Accounting Standards Board Statement No. 96, *Subscription-Based Information Technology Arrangements*, was implemented during fiscal year 2023. The objective of this Statement is to better meet information needs of financial statement users by (a) establishing uniform accounting and financial reporting requirement for subscription-based information technology arrangements (SBITAs); (b) improving the comparability of financial statements among governments that have entered into SBITAs; and (c) enhancing the understandability, reliability, relevance, and consistency of information about SBITAs. This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription assets (an intangible asset), and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards of SBITA are based on the standards established in Statement No. 87, *Leases*, as amended.

The School District has assessed all potential agreements that may be applicable for reporting under GASB Statement No. 96 and have determined that none of the agreements have met the requirements of the pronouncement.

**LITCHFIELD SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2023**

**DETAILED NOTES ON ALL FUNDS**

**NOTE 3 – CASH AND CASH EQUIVALENTS**

The School District's deposits and certificates of deposit are entirely covered by Federal Depository Insurance Corporation (FDIC) or by collateral held by the School District's agent in the School District's name. The FDIC currently insures the first \$250,000 of the School District's deposits at each financial institution, per case custodian. Deposit balances over \$250,000 are insured by collateral. As of year-end, the carrying amount of the School District's deposits was \$2,357,750 and the bank balances totaled \$2,555,504.

**NOTE 4 – RESTRICTED ASSETS**

Restricted assets of the capital project fund of \$359,090 at June 30, 2023, represent funds being held in escrow on behalf of the School District.

**NOTE 5 – RECEIVABLES**

Receivables at June 30, 2023, consisted of accounts and intergovernmental amounts arising from grants, school lunch program, and expendable trust funds held by the Town of Litchfield Trustees of Trust Funds for the School District. Receivables are recorded on the School District's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and collectability.

**NOTE 6 – CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2023 consisted of the following:

	<u>Balance, beginning</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance, ending</u>
At cost:				
Not being depreciated:				
Land	\$ 460,792	\$ -	\$ -	\$ 460,792
Construction in progress	2,918,348	5,055,989	-	7,974,337
Total capital assets not being depreciated	<u>3,379,140</u>	<u>5,055,989</u>	<u>-</u>	<u>8,435,129</u>
Being depreciated:				
Land improvements	45,000	-	-	45,000
Buildings and building improvements	21,094,129	-	(499,576)	20,594,553
Equipment	637,398	86,174	-	723,572
Total capital assets being depreciated	<u>21,776,527</u>	<u>86,174</u>	<u>(499,576)</u>	<u>21,363,125</u>
Total capital assets	<u>25,155,667</u>	<u>5,142,163</u>	<u>(499,576)</u>	<u>29,798,254</u>
Less accumulated depreciation:				
Land improvements	(15,375)	(2,250)	-	(17,625)
Buildings and building improvements	(13,393,383)	(562,573)	311,145	(13,644,811)
Equipment	(395,718)	(44,753)	-	(440,471)
Total accumulated depreciation	<u>(13,804,476)</u>	<u>(609,576)</u>	<u>311,145</u>	<u>(14,102,907)</u>
Net book value, capital assets being depreciated	<u>7,972,051</u>	<u>(523,402)</u>	<u>(188,431)</u>	<u>7,260,218</u>
Net book value, all capital assets	<u>\$ 11,351,191</u>	<u>\$ 4,532,587</u>	<u>\$ (188,431)</u>	<u>\$ 15,695,347</u>

**LITCHFIELD SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2023**

Depreciation expense was charged to functions of the School District based on their usage of the related assets. The amounts allocated to each function are as follows:

Instruction	\$ 457,226
Support services:	
Operation and maintenance of plant	132,683
Other	19,667
Total depreciation/amortization expense	\$ 609,576

**NOTE 7 – INTERFUND BALANCES AND TRANSFERS**

Interfund receivable and payable balances consisting of overdrafts in pooled cash and budgetary transfers at June 30, 2023 are as follows:

Receivable Fund	Payable Fund	Amount
General	Nonmajor	\$ 72,739

Interfund transfers during the year ended June 30, 2023 are as follows:

	Transfers In:		
	Capital Projects Fund	Nonmajor Funds	Total
	Transfers out: General fund	\$ 181,880	\$ 16,421

Transfers are used to: (1) move revenues from the fund that is required to collect them to the fund that is required or allowed to expend them; and (2) use unrestricted revenue collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

**NOTE 8 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES**

Deferred outflows of resources at June 30, 2023 consist of the following:

	Governmental Activities
Amounts related to pensions, see Note 10	\$ 4,622,578
Amounts related to OPEB, see Note 11	457,495
Total deferred inflows of resources	\$ 5,080,073

Deferred inflows of resources at June 30, 2023 consist of the following:

	Governmental Activities	Nonmajor Governmental Funds
Amounts received in advance of eligible expenditures/expenses	\$ 62,703	\$ 62,703
Amounts related to pensions, see Note 10	383,889	-
Amounts related to OPEB, see Note 11	1,676,572	-
Total deferred inflows of resources	\$ 2,123,164	\$ 62,703

**LITCHFIELD SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2023**

**NOTE 9 – LONG-TERM LIABILITIES**

Changes in the School District's long-term liabilities consisted of the following for the year ended June 30, 2023:

	Balance July 1, 2022	Additions	Reductions	Balance June 30, 2023	Due Within One Year	Due In More Than One Year
Direct borrowing - Note payable	\$ 4,950,000	\$ -	\$ (247,949)	\$ 4,702,051	\$ 255,189	\$ 4,446,862
Compensated absences	1,218,615	172,590	(252,865)	1,138,340	261,512	876,828
Pension related liability	15,051,648	4,748,001	-	19,799,649	-	19,799,649
Net other postemployment benefits	1,661,906	-	(46,999)	1,614,907	-	1,614,907
Total long-term liabilities	<u>\$ 22,882,169</u>	<u>\$ 4,920,591</u>	<u>\$ (547,813)</u>	<u>\$ 27,254,947</u>	<u>\$ 516,701</u>	<u>\$ 26,738,246</u>

The long-term note is comprised of the following:

	Original Amount	Issue Date	Maturity Date	Interest Rate	Outstanding at June 30, 2023
Direct borrowing - Note payable:					
Energy Efficiency	\$ 4,950,000	2022	2039	2.33%	<u>\$ 4,702,051</u>

The annual requirements to amortize the general obligation note outstanding as of June 30, 2023, including interest payments, are as follows:

Fiscal Year Ending June 30,	Note - Direct Borrowing		
	Principal	Interest	Total
2024	\$ 255,189	\$ 107,848	\$ 363,037
2025	261,156	101,880	363,036
2026	267,263	95,773	363,036
2027	273,513	89,523	363,036
2028	279,910	83,127	363,037
2029-2033	1,500,848	314,333	1,815,181
2034-2038	1,684,739	130,444	1,815,183
2039	179,433	2,087	181,520
Totals	<u>\$ 4,702,051</u>	<u>\$ 925,015</u>	<u>\$ 5,627,066</u>

**NOTE 10 – DEFINED BENEFIT PENSION PLAN**

**Plan Description** – The New Hampshire Retirement System (NHRS or the System) is a public employee retirement system that administers one cost-sharing multiple-employer defined benefit pension plan (Pension Plan), a component unit of the State of New Hampshire, as defined in Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans* – an amendment of GASB Statement No. 25. The Pension Plan was established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The Pension Plan is a contributory, defined benefit plan providing service, disability, death and vested retirement benefits to members and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters and permanent police officers within the State are eligible and required to participate in the Pension Plan. The System issues a publicly available financial report that may be obtained by writing the New Hampshire Retirement System, 54 Regional Drive, Concord, NH 03301.

**Benefits Provided** – Benefit formulas and eligibility requirements for the Pension Plan are set by state law (RSA 100-A). The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II.

Group I benefits are provided based on creditable service and average final salary for the highest of either three or five years, depending on when service commenced.



**LITCHFIELD SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2023**

Group II benefits are provided based on age, years of creditable service and benefit multiplier depending on vesting status as of 1/1/12. The maximum retirement allowance for Group II members vested by 1/1/12 (45 years of age with 20 years of service or age 60 regardless of years of creditable service) is the average final compensation multiplied by 2.5% multiplied by creditable service. For Group II members not vested by 1/1/12 the benefit is calculated the same way, but the multiplier used in the calculation will change depending on age and years of creditable service as follows:

Years of Creditable Service as of 1/1/12	Minimum Age	Minimum Service	Benefit Multiplier
At least 8 but less than 10 years	46	21	2.4%
At least 6 but less than 8 years	47	22	2.3%
At least 4 but less than 6 years	48	23	2.2%
Less than 4 years	49	24	2.1%

Members of both groups may qualify for vested deferred allowances, disability allowances and death benefit allowances, subject to meeting various eligibility requirements. Benefits are based on AFC or earnable compensation and/or service.

**Contributions** – The System is financed by contributions from both the employees and the School District. Member contribution rates are established and may be amended by the State legislature while employer contribution rates are set by the System trustees based on an actuarial valuation. All employees are required to contribute 7% of earnable compensation. For fiscal year 2023, the School District contributed 19.48% for teachers and 13.75% for other employees. The contribution requirement for the fiscal year 2023 was \$2,020,487, which was paid in full.

**Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions** – At June 30, 2023, the School District reported a liability of \$19,799,649 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021. The School District’s proportion of the net pension liability was based on a projection of the School District’s long-term share of contributions to the pension plan relative to the projected contributions of all participating towns and school districts, actuarially determined. At June 30, 2022, the School District’s proportion was 0.35% which was an increase of .01% from its proportion measured as of June 30, 2021.

For the year ended June 30, 2023, the School District recognized pension expense of \$2,301,798. At June 30, 2023, the School District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion	\$ 426,923	\$ 307,881
Net difference between projected and actual investment earnings on pension plan investments	750,381	-
Changes in assumptions	1,053,183	-
Differences between expected and actual experience	371,604	76,008
Contributions subsequent to the measurement date	2,020,487	-
Total	<u>\$4,622,578</u>	<u>\$ 383,889</u>

The \$2,020,487 reported as deferred outflows of resources related to pensions results from the School District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending June 30,	
2023	\$ 831,077
2024	691,767
2025	(387,830)
2026	1,083,188
Totals	<u>\$2,218,202</u>

**LITCHFIELD SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2023**

**Actuarial Assumptions** – The collective total pension liability was determined by an actuarial performed as of June 30, 2020, rolled forward to June 30, 2021, using the following assumptions:

Inflation:	2.0% per year
Wage inflation:	2.75% per year (2.25% for Teachers)
Salary increases:	5.4% average, including inflation
Investment rate of return:	6.75% net of pension plan investment expense, including inflation

Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2015 – June 30, 2019.

**Long-term Rates of Return** – The long-term expected rate of return on pension plan investment was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and long-term rates of return for 2022:

Asset Class	Target Allocation	30 Year Geometric Return
Broad US Equity (1)	30.00%	7.60%
Global Ex-US Equity (2)	20.00%	7.90%
Total public equity	50.00%	
Real Estate Equity	10.00%	6.60%
Private Equity	10.00%	8.85%
Total private market equity	20.00%	
Private Debt	5.00%	7.25%
Core U.S. Fixed Income (3)	25.00%	3.60%
Inflation	0.00%	2.25%
<b>Total</b>	<b>100.00%</b>	<b>7.30%</b>

**Discount Rate** – The discount rate used to measure the collective total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the Pension Plan’s actuarial funding policy as required by RSA 100-A:16. Based on those assumptions, the Pension Plan’s fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on Pension Plan investment was applied to all periods of projected benefit payments to determine the collective total pension liability.

**Sensitivity of the School District’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate** – The following table presents the School District’s proportionate share of the net pension liability calculated using the discount rate of 6.75% as well as what the School District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.75%) or 1-percentage point higher (7.75%) than the current rate:

Actuarial Valuation Date	1% Decrease 5.75%	Current Single Rate Assumption 6.75%	1% Increase 7.75%
June 30, 2022	\$26,566,138	\$ 19,799,649	\$14,173,941

**LITCHFIELD SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2023**

**Pension Plan Fiduciary Net Position** – Detailed information about the pension plan’s fiduciary net position is available in the separately issued New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit Pension Plan financial report.

**NOTE 11 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)**

**11-A New Hampshire Retirement System (NHRS)**

**Plan Description** – The New Hampshire Retirement System (NHRS or the System) administers a cost-sharing multiple-employer other postemployment benefit plan medical subsidy healthcare plan (OPEB Plan). For additional system information, please refer to the 2022 Comprehensive Annual Financial Report, which can be found on the system’s website at [www.nhrs.org](http://www.nhrs.org).

**Benefits Provided** – Benefit amounts and eligibility requirements for the OPEB Plan are set by State law (RSA 100-A:52, RSA 100-A:52-a and RSA 100-A:52-b), and members are designated in statute by type. The four membership types are Group II, Police Officers, and Firefighters; Group I, Teachers; Group I, Political Subdivision Employees; and Group I, State Employees. The OPEB Plan provides a medical insurance subsidy to qualified retired members. The medical insurance subsidy is a payment made by NHRS to the former employer or its insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certified dependent children with a disability who are living in the household and being cared for by the retiree. If the health insurance premium amount is less than the medical subsidy amount, then only the health insurance premium amount will be paid. If the health insurance premium amount exceeds the medical subsidy amount, then the retiree or other qualified person is responsible for paying any portion that the employer does not pay.

Group I benefits are based on creditable service, age, and retirement date. Group II benefits are based on hire date, age, and creditable service. The OPEB plan is closed to new entrants.

Maximum medical subsidy rates paid during fiscal year 2022 were as follows:

For qualified retirees not eligible for Medicare, the amounts were \$375.56 for a single-person plan and \$751.12 for a two-person plan.

For those qualified retirees eligible for Medicare, the amounts were \$236.84 for a single-person plan and \$473.68 for a two-person plan.

**Contributions** – The OPEB Plan is funded by allocating to the 401(h) subtrust the lesser of: 25% of all employer contributions made in accordance with RSA 100-A:16 or the percentage of employer contributions determined by the actuary to be the minimum rate necessary to maintain the benefits provided under RSA 100-A:53-b, RSA 100-A:53-c, and RSA 100-A:53-d. For fiscal year 2022, the minimum rates determined by the actuary to maintain benefits were the lesser of the two options and were used to determine the employer contributions due to the 401(h) subtrust. The State Legislature has the authority to establish, amend and discontinue the contribution requirements of the OPEB Plan. Administrative costs are allocated to the OPEB Plan based on fund balances. For fiscal year 2023, the School District contributed 1.54% for teachers and 0.31% for other employees. The contribution requirement for the fiscal year 2023 was \$146,618, which was paid in full.

**OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB** – At June 30, 2023, the School District reported a liability of \$1,300,759 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2021. The School District’s proportion of the net OPEB liability was based on a projection of the School District’s long-term share of contributions to the OPEB plan relative to the projected contributions of all participating towns and school districts, actuarially determined. At June 30, 2022, the School District’s proportion was 0.34% which was same as its proportion measured as of June 30, 2021. For the year ended June 30, 2023, the School District recognized OPEB expense of \$77,004.

**LITCHFIELD SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2023**

At June 30, 2023, the School District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 3,555	\$ -
Contributions subsequent to the measurement date	146,618	-
Total	\$ 150,173	\$ -

The \$146,618 reported as deferred outflows of resources related to OPEB results from the School District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending June 30,	
2023	\$ 591
2024	154
2025	(1,398)
2026	4,208
Totals	\$3,555

**Actuarial Assumptions** – The total OPEB liability in this report is based on an actuarial valuation performed as of June 30, 2021 and a measurement date of June 30, 2022. The total OPEB liability was determined using the following actuarial assumptions applied to all periods included in the measurement, unless otherwise specified:

Price inflation:	2.0% per year
Wage inflation:	2.75% per year (2.25% for Teachers)
Salary increases:	5.4% average, including inflation
Investment rate of return:	6.75% net of OPEB plan investment expense, including inflation
Health care trend rate:	Not applicable, given that the benefits are fixed stipends

Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2015 – June 30, 2019.

**Long-term Rates of Return** – The long-term expected rate of return on OPEB plan investment was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation.

**LITCHFIELD SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2023**

Following is a table presenting target allocations and long-term rates of return for 2022:

Asset Class	Target Allocation	30 Year Geometric Return
Broad US Equity (1)	30.00%	7.60%
Global Ex-US Equity (2)	20.00%	7.90%
Total public equity	50.00%	
Real Estate Equity	10.00%	6.60%
Private Equity	10.00%	8.85%
Total private market equity	20.00%	
Private Debt	5.00%	7.25%
Core U.S. Fixed Income (3)	25.00%	
Inflation	0.00%	2.25%
Total	100.00%	7.30%

**Discount Rate** – The discount rate used to measure the total OPEB liability as of June 30, 2022 was 6.75%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made under the current statute RSA 100-A:16 and that plan member contributions will be made under RSA 100-A:16. Based on those assumptions, the OPEB Plan’s fiduciary net position was projected to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the collective total OPEB liability.

**Sensitivity of the School District’s Proportionate Share of the OPEB Liability to Changes in the Discount Rate** – The following table presents the School District’s proportionate share of the OPEB liability, calculated using the discount rate of 6.75% as well as what the School District’s proportionate share of the OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.75%) or 1-percentage point higher (7.75%) than the current rate:

Actuarial Valuation Date	1% Decrease 5.75%	Current Single Rate Assumption 6.75%	1% Increase 7.75%
June 30, 2022	\$ 1,412,195	\$ 1,300,759	\$ 1,203,706

**Sensitivity of the School District’s Proportionate Share of the OPEB Liability to Changes in the Healthcare Cost Trend Rate** – GASB No. 75 requires the sensitivity of the Net OPEB liability to the healthcare cost trend assumption. Since the medical subsidy benefits are a fixed stipend, there is no sensitivity to the change in the healthcare cost trend assumption.

**OPEB Plan Fiduciary Net Position** – Detailed information about the OPEB plan’s fiduciary net position is available in the separately issued New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit OPEB Plan financial report.

**11-B Retiree Health Benefit Program**

**Plan Description** – GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, requires governments to account for other postemployment benefits (OPEB) on an accrual basis, rather than on a pay-as-you-go basis. The effect is the recognition of an actuarially determined expense on the Statement of Activities when a future retiree earns their postemployment benefits, rather than when they use their postemployment benefit. The postemployment benefit liability is recognized on the Statement of Net Position over time. The School District OPEB plan is not administered through a trust that meets the criteria of paragraph 4 of GASB Statement No. 75.

The total OPEB liability is based on the School District offering retirees postemployment healthcare insurance governed by RSA 100-A:50. The retirees pay 100% of the premium cost to participate and are included in the same pool as the active members. The inclusion of the retirees in the same pool effects the insurance rates of the active employees as the rates for the retirees are assumed to be higher due to the age consideration, thereby creating an implicit rate subsidy.

**LITCHFIELD SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2023**

**Funding Policy** – The School District’s funding policy for the implicit rate subsidy is a pay-as-you-go basis.

**Benefits Provided** – The School District provides postemployment healthcare benefits for certain eligible retirees. The School District provides medical benefits to its eligible retirees.

**Employees Covered by Benefit Terms** – At July 1, 2022, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	3
Active employees	<u>101</u>
Total participants covered by OPEB plan	<u>104</u>

**Total OPEB Liability** – The School District’s total OPEB liability of \$314,148 was measured as of June 30, 2023. The School District contracts with an outside actuary to complete the actuarial valuation and schedule of changes in the total OPEB liability. Detailed information can be found in the separately issued report through request of the School District business office.

**Actuarial Assumptions and Other Inputs** – The total OPEB liability was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate:	3.54%
Healthcare Cost Trend Rates:	
Current Year Trend	7.00%
Second Year Trend	6.50%
Ultimate Trend	4.24%
Year Ultimate Trend is Reached	2090
Salary Increases:	3.00%

The discount rate was based on the index provided by *Bond Buyer 20-Bond General Obligation Index* based on the 20-year AA municipal bond rate as of June 30, 2022.

Mortality rates were based on Pub-2010 General Employees Headcount Weighted Mortality fully generational using Scale MP-2021, Pub-2010 General Retirees Headcount Weighted fully generational using Scale MP-2021, Pub-2010 Teachers Employees Headcount Weighted Mortality fully generational using Scale MP-2021, and Pub-2010 Teachers Retirees Headcount Weighted Mortality fully generational using Scale MP-2021.

**Changes in the Total OPEB Liability**

	June 30,	
	2022	2023
Total OPEB liability beginning of year	\$ 2,704,666	\$ 314,239
Changes for the year:		
Service cost	8,296	8,589
Interest	10,781	10,780
Assumption changes and difference between actual and expected experience	(2,390,709)	-
Benefit payments	<u>(18,795)</u>	<u>(19,460)</u>
Total OPEB liability end of year	<u>\$ 314,239</u>	<u>\$ 314,148</u>

**LITCHFIELD SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2023**

**Sensitivity of the School District's OPEB Liability to Changes in the Discount Rate** – The July 1, 2022 actuarial valuation was prepared using a discount rate of 3.54%. If the discount rate were 1% higher than what was used the OPEB liability would decrease to \$300,831 or by 1%. If the discount rate were 1% lower than what was used the OPEB liability would increase to \$327,726 or by 1%.

	Discount Rate		
	1% Decrease	Baseline 3.54%	1% Increase
Total OPEB Liability	\$ 327,726	\$ 314,148	\$ 300,831

**Sensitivity of the School District's OPEB Liability to Changes in the Healthcare Cost Trend Rates** – The July 1, 2022 actuarial valuation was prepared using an initial trend rate of 17.77%. If the trend rate were 1% higher than what was used the OPEB liability would increase to \$342,854 or by 1%. If the trend rate were 1% lower than what was used the OPEB liability would decrease to \$288,772 or by 1%.

	Healthcare Cost Trend Rates		
	1% Decrease	Baseline 17.77%	1% Increase
Total OPEB Liability	\$ 288,772	\$ 314,148	\$ 342,854

**OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB** – For the year ended June 30, 2023, the School District recognized OPEB benefit of \$237,042. At June 30, 2023, the School District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual investment earnings on OPEB plan investments	\$ 53,242	\$ 479,612
Changes in assumptions	254,080	1,196,960
Total	\$ 307,322	\$1,676,572

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending June 30,	
2024	\$ (321,475)
2025	(389,462)
2026	(433,099)
2027	(225,214)
2028-2032	-
Thereafter	-
Totals	\$(1,369,250)

**NOTE 12 - COMMITMENT**

The School District entered into a construction contract during the 2022 fiscal year to improve energy efficiency. As of June 30, 2023 the School District had outstanding construction contracts totaling \$720,591.

**LITCHFIELD SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2023**

**NOTE 13 - ENCUMBRANCES**

Encumbrances outstanding in the general fund at June 30, 2023 are as follows:

Current:	
Instruction:	
Regular programs	\$ 42,150
Support services:	
Instructional staff	86,500
School administration	10,000
Operation and maintenance of plant	67,000
Other	36,000
Total support services	199,500
Total encumbrances	\$241,650

**NOTE 14 - GOVERNMENTAL ACTIVITIES AND NET POSITION**

Net position reported on the government-wide and Statement of Net Position at June 30, 2023 include the following:

	Governmental Activities
Net investment in capital assets:	
Net book value of all capital assets	\$ 15,695,347
Less:	
General obligation note payable	(4,702,051)
Total net investment in capital assets	10,993,296
Restricted net position:	
Capital projects	147,305
Unrestricted	(17,638,067)
Total net position	\$ (6,497,466)

**NOTE 15 - GOVERNMENTAL FUND BALANCES**

Governmental fund balances at June 30, 2023 consist of the following:

	General Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>Restricted:</b>				
Capital projects	\$ -	\$ 147,305	\$ -	\$ 147,305
<b>Committed:</b>				
Expendable trust	566,491	-	-	566,491
Voted appropriations- March 2023	350,000	-	-	350,000
Total committed fund balance	916,491	-	-	916,491
<b>Assigned:</b>				
Encumbrances	241,650	-	-	241,650
Student activity funds	75,715	-	237,741	313,456
Total assigned fund balance	317,365	-	237,741	555,106
<b>Unassigned</b>	442,773	-	-	442,773
Total governmental fund balances	\$ 1,676,629	\$ 147,305	\$ 237,741	\$ 2,061,675



**LITCHFIELD SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2023**

**NOTE 16 – PRIOR PERIOD ADJUSTMENTS**

Net position/fund balance at July 1, 2022 was restated for the following:

	Government-wide Statements	General Fund (GAAP)	General Funds (Budgetary)
To restate for accounts payable items recorded after completion of the prior audit report.	\$ (30,688)	\$ (30,688)	\$ (30,688)
To account for prior period missclassified account	(16,335)	(16,335)	(16,335)
Net position/fund balance, as previously reported	(7,150,977)	982,215	285,348
Net position/fund balance, as restated	<u>\$ (7,198,000)</u>	<u>\$ 935,192</u>	<u>\$ 238,325</u>

**NOTE 17 – RISK MANAGEMENT**

The School District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. During fiscal year 2023, the School District was a member of the New Hampshire Public Risk Management Exchange (Primex<sup>3</sup>) Workers' Compensation and Property/Liability Programs.

The New Hampshire Public Risk Management Exchange (Primex<sup>3</sup>) Workers' Compensation and Property/Liability Programs are pooled risk management programs under RSAs 5-B and 281-A. Coverage was provided from July 1, 2022 to June 30, 2023 by Primex<sup>3</sup>, which retained \$2,000,000 of each workers' compensation loss, \$500,000 of each liability loss, and for each property loss it is based upon the District's property schedule on file with Primex<sup>3</sup>. The Board has decided to self-insure the aggregate exposure and has allocated funds based on actuarial analysis for that purpose. The workers' compensation section of the self-insurance membership agreement permits Primex<sup>3</sup> to make additional assessments to members should there be a deficiency in contributions for any member year, not to exceed the member's annual contribution. GASB Statement No. 10 requires members of a pool with a sharing risk to disclose if such an assessment is probable, and a reasonable estimate of the amount, if any. In fiscal year 2022-23 the School District paid \$56,623 and \$55,782, respectively, to Primex for workers' compensation and property/liability. At this time, Primex<sup>3</sup> foresees no likelihood of any additional assessment for this or any prior year.

The School District continues to carry commercial insurance for all other risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**NOTE 18 – CONTINGENT LIABILITIES**

There are various claims and suits pending against the School District which arose in the normal course of the School District's activities. In the opinion of management, the ultimate disposition of these various claims and suits will not have a material effect on the financial position of the School District.

The School District has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could result in a request for reimbursement from the grantor agency for costs disallowed under terms of the grant. Based on prior experience, the School District believes such disallowances, if any, will be immaterial.

**NOTE 19 – SUBSEQUENT EVENTS**

Subsequent events are events or transactions that occur after the balance sheet date, but before the financial statements are issued. Recognized subsequent events are events or transactions that provided additional evidence about conditions that existed at the balance sheet date, including the estimates inherent in the process of preparing the financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the balance sheet date but arose after the date. Management has evaluated subsequent events through January 10, 2024, the date the June 30, 2023 financial statements were available to be issued, and noted no events occurred that require recognition or disclosure.

***REQUIRED SUPPLEMENTARY INFORMATION***

**EXHIBIT E**  
**LITCHFIELD SCHOOL DISTRICT**  
**Schedule of the School District's Proportionate Share of Net Pension Liability**  
**New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan**  
**For the Fiscal Year Ended June 30, 2023**  
*Unaudited*

Fiscal year-end	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023
Measurement date	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
School District's proportion of the net pension liability	0.32%	0.31%	0.31%	0.31%	0.30%	0.33%	0.34%	0.35%	0.34%	0.35%
School District's proportionate share of the net pension liability	\$13,904,142	\$11,782,044	\$12,123,829	\$16,433,964	\$14,984,934	\$16,121,674	\$16,434,861	\$22,357,948	\$ 15,051,648	\$19,799,649
School District's covered payroll (as of the measurement date)	\$ 8,971,205	\$ 8,661,687	\$ 8,971,205	\$ 8,880,015	\$ 9,452,075	\$ 9,449,817	\$ 9,934,425	\$ 9,934,425	\$ 10,264,537	\$10,754,678
School District's proportionate share of the net pension liability as a percentage of its covered payroll	154.99%	136.02%	135.14%	185.07%	158.54%	170.60%	165.43%	225.06%	146.64%	184.10%
Plan fiduciary net position as a percentage of the total pension liability	66.32%	59.81%	65.47%	58.30%	62.66%	64.73%	65.59%	58.72%	72.22%	65.12%

The Note to the Required Supplementary Information – Pension Liability is an integral part of this schedule.

**EXHIBIT F**  
**LITCHFIELD SCHOOL DISTRICT**  
**Schedule of School District Contributions - Pensions**  
**New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan**  
**For the Fiscal Year Ended June 30, 2023**

*Unaudited*

Fiscal year-end	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023
Measurement date	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Contractually required contribution	\$ 803,320	\$ 1,018,324	\$ 1,026,726	\$ 1,106,639	\$ 1,116,234	\$ 1,415,091	\$ 1,486,422	\$ 1,559,761	\$ 2,001,627	\$ 2,020,487
Contributions in relation to the contractually required contributions	803,320	1,018,324	1,026,726	1,106,639	1,116,234	1,415,091	1,486,422	1,559,761	2,001,627	2,020,487
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School District's covered payroll (as of the fiscal year)	\$8,971,205	\$8,661,687	\$8,971,205	\$8,880,015	\$9,452,075	\$9,449,817	\$9,934,425	\$10,264,537	\$10,754,678	\$10,862,247
Contributions as a percentage of covered payroll	8.95%	11.76%	11.44%	12.46%	11.81%	14.97%	14.96%	15.20%	18.61%	18.60%

The Note to the Required Supplementary Information – Pension Liability is an integral part of this schedule.

**LITCHFIELD SCHOOL DISTRICT**  
**NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION –**  
**PENSION LIABILITY**  
**FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2023**

***Schedule of the School District's Proportionate Share of Net Pension Liability and  
Schedule of School District Contributions – Pensions***

***Changes in Benefit Terms*** – There were no changes in benefit terms for the current period.

***Changes in Assumptions*** – Salary increases changed from 5.4% to 5.6% in the current period.

***Methods and Assumptions Used to Determine Contribution Rates*** – A full list of the methods and assumptions used to determine the contribution rates can be found in the most recent actuarial valuation report. This report can be located at [www.nhrs.org](http://www.nhrs.org).

As required by GASB Statement No. 68, and as amended by GASB Statement No. 71, Exhibits E and F represent the actuarial determined costs associated with the School District's pension plan at June 30, 2023. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

**EXHIBIT G**  
**LITCHFIELD SCHOOL DISTRICT**  
*Schedule of the School District's Proportionate Share of the Net Other Postemployment Benefits Liability*  
*New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan*  
*For the Fiscal Year Ended June 30, 2023*  
**Unaudited**

Fiscal year-end	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023
Measurement date	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
School District's proportion of the net OPEB liability	0.39%	0.38%	0.31%	0.31%	0.35%	0.34%	0.34%
School District's proportionate share of the net OPEB liability (asset)	\$1,871,299	\$1,749,251	\$1,413,740	\$1,376,939	\$1,516,524	\$ 1,347,667	\$ 1,300,759
School District's covered payroll (as of the measurement date)	\$8,988,095	\$9,452,075	\$9,449,817	\$9,934,425	\$9,934,425	\$10,264,537	\$10,754,678
School District's proportionate share of the net OPEB liability (asset) as a percentag of its covered payroll	20.80%	18.51%	14.96%	13.86%	15.27%	13.13%	12.09%
Plan fiduciary net position as a percentage of the total OPEB liability	5.21%	7.91%	7.53%	7.75%	7.74%	11.06%	10.64%

The Notes to the Required Supplementary Information – Other Postemployment Benefits Liability is an integral part of this schedule.

**EXHIBIT H**  
**LITCHFIELD SCHOOL DISTRICT**  
*Schedule of School District Contributions - Other Postemployment Benefits*  
*New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan*  
*For the Fiscal Year Ended June 30, 2023*  
**Unaudited**

Fiscal year-end	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023
Measurement date	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Contractually required contribution	\$ 224,608	\$ 226,751	\$ 136,583	\$ 143,331	\$ 161,534	\$ 145,181	\$ 146,618
Contributions in relation to the contractually required contribution	224,608	226,751	136,583	143,331	161,534	145,181	146,618
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School District's covered payroll (as of the fiscal year)	\$ 8,880,015	\$ 9,452,075	\$ 9,449,817	\$ 9,934,425	\$ 10,264,537	\$ 10,754,678	\$ 10,862,247
Contributions as a percentage of covered payroll	2.53%	2.40%	1.45%	1.44%	1.57%	1.35%	1.35%

The Notes to the Required Supplementary Information – Other Postemployment Benefits Liability is an integral part of this schedule.

**EXHIBIT I**  
**LITCHFIELD SCHOOL DISTRICT**  
*Schedule of Changes in the School District's Total Other Postemployment Benefits Liability and Related Ratios*  
*For the Fiscal Year Ended June 30, 2023*  
**Unaudited**

	June 30,						
	2017	2018	2019	2020	2021	2022	2023
OPEB liability, beginning of year	\$ 1,375,726	\$ 1,932,339	\$ 2,047,474	\$ 2,183,549	\$ 2,572,802	\$ 2,704,666	\$ 314,239
Changes for the year:							
Service cost	82,071	115,689	118,001	143,665	146,840	8,296	8,589
Interest	60,076	68,450	72,661	53,275	56,074	10,781	10,780
Changes to benefit terms	-	-	-	-	-	-	-
Assumption changes	248,666	-	-	703,702	-	(1,877,050)	-
Difference between actual and expected experience	678,376	(28,322)	(18,911)	(441,875)	-	(513,659)	-
Change in actuarial cost method	(431,172)	-	-	-	-	-	-
Benefit payments	(81,404)	(40,682)	(35,676)	(69,514)	(71,050)	(18,795)	(19,460)
OPEB liability, end of year	<u>\$ 1,932,339</u>	<u>\$ 2,047,474</u>	<u>\$ 2,183,549</u>	<u>\$ 2,572,802</u>	<u>\$ 2,704,666</u>	<u>\$ 314,239</u>	<u>\$ 314,148</u>
Covered payroll	<u>\$ 8,547,438</u>	<u>\$ 8,321,649</u>	<u>\$ 8,488,082</u>	<u>\$ 7,084,973</u>	<u>\$ 7,226,672</u>	<u>\$ 13,042,498</u>	<u>\$ 13,694,622</u>
Total OPEB liability as a percentage of covered payroll	22.61%	24.60%	25.72%	36.31%	37.43%	2.41%	2.29%

The Notes to the Required Supplementary Information – Other Postemployment Benefits Liability is an integral part of this schedule.



**LITCHFIELD SCHOOL DISTRICT**  
**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION –**  
**OTHER POSTEMPLOYMENT BENEFITS LIABILITY**  
**FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2023**

***Schedule of the School District's Proportionate Share of Net Other Postemployment Benefits Liability and Schedule of School District Contributions – Other Postemployment Benefits***

***Changes in Benefit Terms*** – There were no changes in benefit terms for the current period.

***Changes in Assumptions*** – Salary increases changed from 5.4% to 5.6% in the current period.

***Methods and Assumptions Used to Determine Contribution Rates*** – A full list of the methods and assumptions used to determine the contribution rates can be found in the most recent actuarial valuation report. This report can be located at [www.nhrs.org](http://www.nhrs.org).

As required by GASB Statement No. 75, Exhibits G and H represent the actuarial determined costs associated with the School District's other postemployment benefits at June 30, 2023. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

***Schedule of Changes in School District's Total Other Postemployment Benefits Liability and Related Ratios***

***Changes in Benefit Terms*** – There were no changes in benefit terms for the current period.

***Changes in Assumptions*** – There were no changes in assumptions for the current period.

As required by GASB Statement No. 75, Exhibit I represents the actuarial determined costs associated with the School District's other postemployment benefits at June 30, 2023. The schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

***COMBINING AND INDIVIDUAL FUND SCHEDULES***

**SCHEDULE 1**  
**LITCHFIELD SCHOOL DISTRICT**  
**Major General Fund**  
*Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)*  
**For the Fiscal Year Ended June 30, 2023**

	Estimated	Actual	Variance Positive (Negative)
School district assessment:			
Current appropriation	\$ 15,481,269	\$ 15,481,269	\$ -
Other local sources:			
Tuition	27,500	65,681	38,181
Investment earnings	500	16,344	15,844
Miscellaneous	2,500	134,829	132,329
Total from other local sources	<u>30,500</u>	<u>216,854</u>	<u>186,354</u>
State sources:			
Adequacy aid (grant)	5,952,227	5,952,227	-
Adequacy aid (tax)	1,418,072	1,418,072	-
Special Education aid	64,200	114,590	50,390
Vocational aid	3,000	6,123	3,123
Other state aid	-	134,655	134,655
Total from state sources	<u>7,437,499</u>	<u>7,625,667</u>	<u>188,168</u>
Federal sources:			
Medicaid	-	76	76
Total revenues	22,949,268	<u>\$ 23,323,866</u>	<u>\$ 374,598</u>
Use of fund balance to reduce school district assessment	285,348		
Use of fund balance - appropriated	125,000		
Total revenues and use of fund balance	<u>\$ 23,359,616</u>		

See Independent Auditor's Report.

**SCHEDULE 2**  
**LITCHFIELD SCHOOL DISTRICT**  
**Major General Fund**  
*Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)*  
**For the Fiscal Year Ended June 30, 2023**

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
<b>Current:</b>					
<b>Instruction:</b>					
Regular programs	\$ 8,853	\$ 8,838,062	\$ 9,102,449	\$ 42,150	\$(297,684)
Special programs	3,557	3,657,278	3,004,242	-	656,593
Vocational programs	-	44,080	97,397	-	(53,317)
Other programs	-	616,147	584,984	-	31,163
Total instruction	<u>12,410</u>	<u>13,155,567</u>	<u>12,789,072</u>	<u>42,150</u>	<u>336,755</u>
<b>Support services:</b>					
Student	-	1,841,108	1,911,097	-	(69,989)
Instructional staff	2,710	834,849	799,821	86,500	(48,762)
General administration	-	140,806	96,957	-	43,849
Executive administration	-	601,231	606,933	-	(5,702)
School administration	-	1,396,724	1,430,930	10,000	(44,206)
Business	3,900	289,184	330,007	-	(36,923)
Operation and maintenance of plant	41,209	1,954,416	1,947,841	67,000	(19,216)
Student transportation	-	1,168,599	1,196,041	-	(27,442)
Other	-	1,657,132	917,960	36,000	703,172
Total support services	<u>47,819</u>	<u>9,884,049</u>	<u>9,237,587</u>	<u>199,500</u>	<u>494,781</u>
Facilities acquisition and construction	-	195,000	363,037	-	(168,037)
<b>Other financing uses:</b>					
Transfers out	-	125,000	323,301	-	(198,301)
<b>Total appropriations, expenditures, other financing uses, and encumbrances</b>	<u>\$ 60,229</u>	<u>\$ 23,359,616</u>	<u>\$ 22,712,997</u>	<u>\$ 241,650</u>	<u>\$ 465,198</u>

See Independent Auditor's Report.

**SCHEDULE 3**  
**LITCHFIELD SCHOOL DISTRICT**  
**Major General Fund**  
*Schedule of Changes in Unassigned Fund Balance (Non-GAAP Budgetary Basis)*  
*For the Fiscal Year Ended June 30, 2023*

Unassigned fund balance, beginning, as restated (see Note 16)		\$ 238,325
Changes:		
Unassigned fund balance used to reduce school district assessment		(285,348)
Unassigned fund balance appropriated for use in 2022-2023		(125,000)
2022-2023 Budget summary:		
Revenue surplus (Schedule 1)	\$374,598	
Unexpended balance of appropriations (Schedule 2)	<u>465,198</u>	
2022-2023 Budget surplus		839,796
Increase in committed fund balance		<u>(225,000)</u>
Unassigned fund balance, ending (Non-GAAP budgetary basis)		<u>\$ 442,773</u>

See Independent Auditor's Report.

**SCHEDULE 4**  
**LITCHFIELD SCHOOL DISTRICT**  
*Nonmajor Governmental Funds*  
**Combining Balance Sheet**  
**June 30, 2023**

	Special Revenue Funds			Total
	Grants	Food Service	Student Activities	
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ 20,674	\$ 237,741	\$ 258,415
Intergovernmental receivable	122,280	7,860	-	130,140
Total assets	<u>\$ 122,280</u>	<u>\$ 28,534</u>	<u>\$ 237,741</u>	<u>\$ 388,555</u>
<b>LIABILITIES</b>				
Accounts payable	\$ -	\$ 15,372	\$ -	\$ 15,372
Interfund payable	72,739	-	-	72,739
Total liabilities	<u>72,739</u>	<u>15,372</u>	<u>-</u>	<u>88,111</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Received in advance of eligible expenditures	49,541	13,162	-	62,703
<b>FUND BALANCES</b>				
Assigned	-	-	237,741	237,741
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 122,280</u>	<u>\$ 28,534</u>	<u>\$ 237,741</u>	<u>\$ 388,555</u>

See Independent Auditor's Report.

**SCHEDULE 5**  
**LITCHFIELD SCHOOL DISTRICT**  
*Nonmajor Governmental Funds*  
*Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances*  
*For the Fiscal Year Ended June 30, 2023*

	Special Revenue Funds			Total
	Grants	Food Service	Student Activities	
<b>REVENUES</b>				
Other local	\$ -	\$ 364,560	\$ 369,681	\$ 734,241
State	4,834	6,591	-	11,425
Federal	713,005	178,434	-	891,439
Total revenues	<u>717,839</u>	<u>549,585</u>	<u>369,681</u>	<u>1,637,105</u>
<b>EXPENDITURES</b>				
Current:				
Instruction	354,784	-	341,680	696,464
Support services:				
Student	185,415	-	-	185,415
Instructional staff	137,975	-	-	137,975
Operation and maintenance of plant	39,665	-	-	39,665
Noninstructional services	-	693,802	-	693,802
Total expenditures	<u>717,839</u>	<u>693,802</u>	<u>341,680</u>	<u>1,753,321</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(144,217)</u>	<u>28,001</u>	<u>(116,216)</u>
<b>OTHER FINANCING SOURCES</b>				
Transfers in	<u>-</u>	<u>16,421</u>	<u>-</u>	<u>16,421</u>
Net change in fund balances	<u>-</u>	<u>(127,796)</u>	<u>28,001</u>	<u>(99,795)</u>
Fund balances, beginning	<u>-</u>	<u>127,796</u>	<u>209,740</u>	<u>337,536</u>
Fund balances, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 237,741</u>	<u>\$ 237,741</u>

See Independent Auditor's Report.

**SCHEDULE 6**  
**LITCHFIELD SCHOOL DISTRICT**  
*Student Activity Funds*  
**Combining Balance Sheet**  
**June 30, 2023**

	Student Activity Funds			Total
	Campbell High School	Litchfield Middle School	Griffin Memorial School	
<b>ASSETS</b>				
Cash and cash equivalents	\$ 177,804	\$ 36,236	\$ 23,701	\$ 237,741
<b>FUND BALANCES</b>				
Assigned	\$ 177,804	\$ 36,236	\$ 23,701	\$ 237,741

See Independent Auditor's Report.



**SCHEDULE 7**  
**LITCHFIELD SCHOOL DISTRICT**  
**Student Activity Funds**  
*Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances*  
*For the Fiscal Year Ended June 30, 2023*

	Student Activity Funds			Total
	Campbell High School	Litchfield Middle School	Griffin Memorial School	
<b>REVENUES</b>				
Other local	\$ 267,885	\$ 81,262	\$ 20,534	\$ 369,681
<b>EXPENDITURES</b>				
Current:				
Instruction	253,700	73,733	14,247	341,680
Net change in fund balances	14,185	7,529	6,287	28,001
Fund balances, beginning	163,619	28,707	17,414	209,740
Fund balances, ending	<u>\$ 177,804</u>	<u>\$ 36,236</u>	<u>\$ 23,701</u>	<u>\$ 237,741</u>

See Independent Auditor's Report.

***INDEPENDENT AUDITOR'S REPORTS AND  
SINGLE AUDIT ACT SCHEDULES***



# PLODZIK & SANDERSON

Professional Association/Certified Public Accountants

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

## **REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

### **Independent Auditor's Report**

To the Members of the School Board  
Litchfield School District  
Litchfield, New Hampshire

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Litchfield School District as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Litchfield School District's basic financial statements, and have issued our report thereon dated January 10, 2024.

### ***Report on Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the Litchfield School District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Litchfield School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Litchfield School District's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

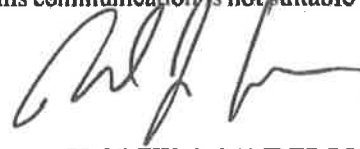
### ***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the Litchfield School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

***Litchfield School District  
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based  
on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards***

***Purpose of This Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Litchfield School District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Litchfield School District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**PLODZIK & SANDERSON  
Professional Association**

January 10, 2024  
Concord, New Hampshire



# PLODZIK & SANDERSON

Professional Association/Certified Public Accountants

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

## **REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

### **Independent Auditor's Report**

To the Members of the School Board  
Litchfield School District  
Litchfield, New Hampshire

### **Report on Compliance for Each Major Federal Program**

#### ***Opinion on Each Major Federal Program***

We have audited the Litchfield School District's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Litchfield School District's major federal programs for the year ended June 30, 2023. The Litchfield School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Litchfield School District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

#### ***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Litchfield School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Litchfield School District's compliance with the compliance requirements referred to above.

#### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Litchfield School District's federal programs.

#### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Litchfield School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect

***Litchfield School District  
Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance  
Required by the Uniform Guidance***

material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Litchfield School District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Litchfield School District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Litchfield School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Litchfield School District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

*Government Auditing Standards* requires the auditor to perform limited procedures on the Litchfield School District's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The Litchfield School District's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

***Report on Internal Control Over Compliance***

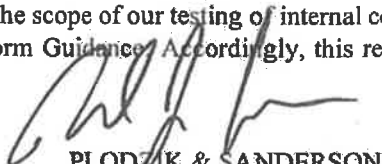
A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

January 10, 2024  
Concord, New Hampshire



PLODZIK & SANDERSON  
Professional Association

**SCHEDULE I**  
**LITCHFIELD SCHOOL DISTRICT**  
*Schedule of Findings and Questioned Costs*  
*For the Year Ended June 30, 2023*

**SECTION I - SUMMARY OF AUDITOR'S RESULTS**

***Financial Statements***

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:  
Unmodified opinions on governmental activities, each major fund, and aggregate remaining fund information.

Internal control over financial reporting:

- Material weakness(es) identified?            \_\_\_\_\_ yes       X  no
  - Significant deficiency(ies) identified?       \_\_\_\_\_ yes       X  none reported
- Noncompliance material to financial statements noted?    \_\_\_\_\_ yes       X  no

***Federal Awards***

Internal control over major programs:

- Material weakness(es) identified?            \_\_\_\_\_ yes       X  no
- Significant deficiency(ies) identified?       \_\_\_\_\_ yes       X  none reported

Type of auditor's report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?            \_\_\_\_\_ yes       X  no

Identification of major federal programs:

<u>Assistance Listing Numbers</u>	<u>Name of Federal Program or Cluster</u>
84.027/84.027X/84.173/84.173X 84.425D/84.425U	Special Education Cluster Education Stabilization Fund

Dollar threshold used to distinguish between type A and type B programs:            \_\_\_\_\_ \$750,000 \_\_\_\_\_

Auditee qualified as low-risk auditee?            \_\_\_\_\_ yes       X  no

**SECTION II - FINANCIAL STATEMENT FINDINGS**

**NONE**

**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

**NONE**

**SCHEDULE II**  
**Litchfield School District**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2023**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Federal Expenditures
<b>U.S. DEPARTMENT OF AGRICULTURE</b>				
Passed Through the State of New Hampshire Department of Education				
<b>CHILD NUTRITION CLUSTER</b>				
School Breakfast Program	10.553	N/A	\$ -	\$ 16,298
National School Lunch Program	10.555	N/A	-	162,136
<i>CLUSTER TOTAL</i>			-	178,434
<b>U.S. DEPARTMENT OF EDUCATION</b>				
Passed Through the State of New Hampshire Department of Education				
Title I Grants to Local Educational Agencies:				
Title I Part A	84.010	20220334	-	7,178
Title I Part A	84.010	20230347	-	85,409
<i>PROGRAM TOTAL</i>			-	92,587
<b>SPECIAL EDUCATION CLUSTER</b>				
Special Education Grants to States:				
IDEA	84.027	20211016	-	1,580
IDEA	84.027	20220243	-	78,603
IDEA	84.027	20230502	-	235,511
COVID-19 - ARP - IDEA	84.027X	20221209	-	57,195
Special Education Preschool Grants:				
Preschool	84.173	20220243	-	8,813
Preschool	84.173	20230502	-	7,957
COVID-19 - ARP - Preschool	84.173X	20221209	-	4,587
<i>CLUSTER TOTAL</i>			-	394,246
Supporting Effective Instruction State Grants:				
Title II Part A	84.367	20200161	-	12,804
Title II Part A	84.367	20211541	-	45,330
Title II Part A	84.367	20220543	-	25,572
Title II Part A	84.367	20230475	-	35,747
<i>PROGRAM TOTAL</i>			-	119,453
Student Support and Academic Enrichment Program:				
Title IV A	84.424	20200347	-	3,600
Title IV A	84.424	20211517	-	12,048
Title IV A	84.424	20221057	-	21,265
Title IV A	84.424	20230518	-	8,349
<i>PROGRAM TOTAL</i>			-	45,262
COVID-19 - Education Stabilization Fund:				
ESSER I	84.425D	20204933	-	2,413
ESSER III	84.425U	20220606	-	237,108
<i>PROGRAM TOTAL</i>			-	239,521
<b>Total Expenditures of Federal Awards</b>			<b>\$ -</b>	<b>\$ 1,069,503</b>

The accompanying notes are an integral part of this schedule.



**SCHEDULE III**  
**LITCHFIELD SCHOOL DISTRICT**  
*Summary Schedule of Prior Audit Findings*  
*For the Year Ended June 30, 2023*

---

**FINANCIAL STATEMENT FINDINGS**

**2022-001 Capital Project Fund Management (Material Weakness)**

**Status:** Resolved.

**LITCHFIELD SCHOOL DISTRICT**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

***Note 1. Basis of Presentation***

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of the Litchfield School District under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Litchfield School District, it is not intended to and does not present the financial position or changes in net position of the Litchfield School District.

***Note 2. Summary of Significant Accounting Policies***

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

***Note 3. Indirect Cost Rate***

The Litchfield School District has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

***Note 4. Food Donation***

Nonmonetary assistance is reported in the Schedule at the fair market value of the commodities on the date received. For the fiscal year ended June 30, 2023, the value of food donations received was \$36,394.

**Office of the Superintendent of Schools**

1 Highlander Court  
Litchfield, NH 03052  
603-578-3570

Michael R. Jette, Ph.D., Superintendent  
Douglas Totten, Business Administrator  
Mary Widman, Director Curriculum and Instruction  
Hollie Falzone, Director Human Resources  
Sophia Fowler, Director Special Services  
Christopher Jamrog, Director of Technology  
Lauren Crowley, Director Food Service

**Griffin Memorial School**

229 Charles Bancroft Highway  
Litchfield, NH 03052  
603-424-5931

Daniel Mitchell, Principal  
Maura Clinton-Jones, Assistant Principal

**Litchfield Middle School**

19 McElwain Drive  
Litchfield, NH 03052  
603-424-2133

Jennifer Grantham, Principal  
Martha Thayer, Assistant Principal

**Campbell High School**

1 Highlander Court  
Litchfield, NH 03052  
603-546-0300

Jacob Hess, Principal  
Dana Bourassa, Assistant Principal