



ANNUAL REPORT

**OF THE
TOWN OFFICERS
OF**

MASON, NEW HAMPSHIRE

For The Year Ending December 31

2013

The 2013 Town Report is dedicated to Kenneth Wilson in grateful recognition of his forty-five years of faithful service to the residents of the Town of Mason as the Building Inspector.

Front cover photos and collage design courtesy of Peter D. Goldsmith.

Inside back cover is an excerpt from Mason Bicentennial 1768-1968 by Elizabeth Orton Jones and Charles W. Anderson, copyright 1968 by Mason Historical Society, Inc.

Back cover photos courtesy of Selectman, R. Peter McGinnity.

Table of Contents

Board of Selectmen Report	1
Town Office Hours and Meetings	2
Elected Town Officers	3
Appointed Town Officers	4
Mason Town Warrant	7
2014 Proposed Budget	9
Statement of Revenues, Expenditures, and Fund Balance	21
Combined Balance Sheet	22
Bonds	23
Summary of Valuation	25
Trustees of Trust Funds' Report	26
Town Clerk and Tax Collector 2013 Annual Report	28
Town Clerk's Report	28
Tax Collector's Report	29
Highway Department Report	32
Police Department Report	32
Fire Department Report	33
First Responders' Report	34
Home Healthcare, Hospice & Community Services Report	35
Planning Board Report	36
Nashua Regional Planning Commission Report	37
Conservation Commission Report	39
Recreation Committee Report	40
Library Report	41
Library Financial Report	42
Report of the Building Inspector	43
Cemetery Trustees' Report	43
Town of Mason Statistics	44
Marriages	
Births	
Deaths	
Burials	
Town of Mason Election, March 12, 2013	45
Recount of Petition Warrant Article	46
Mason Town Meeting, March 16, 2013	47
Independent Auditor's Report	53

Board of Selectmen Report

This year marks our Town's 245th year of incorporation. As we move forward we give our thanks to Ken Wilson, who dutifully performed the Building Inspector's job for over 45 years here in Mason. Ken has seen our town grow and develop first hand and played a large role in maintaining our rural character. Ken developed the road numbering system in Mason and helped us convert to the 911 emergency systems over the last couple of years. Everyone knew not to "mess with the street numbers system" or you would have to deal with Ken. We wish Ken well in his retirement and welcome Eric Anderson, formally Ken's assistant, to the Building Inspector's position.

It has been a relatively quiet year with many of the programs and procedures put into place last year helping our town to operate more efficiently. The computer upgrade has allowed the Town Clerk's office to now accept registrations for boats, as well as all other vehicles. The Town Clerk's office also now through our Avitar program, allows residents to view and print real estate tax records online.

We continue to have a very active Conservation Committee that has now finalized the gift of the Mason Quarry and is in the process of creating guidelines for its use.

Our web site, <http://masonnh.us> has now developed into the information and communication platform we had hoped for under the direction of our new Webmaster, Alanna Casey. Alanna has taken the website and email communication to our residents to a whole new level. You can find a calendar of events, Selectmen's meetings minutes, town department pages, forms and well as many other informational links. We encourage all residents to sign up for the e-mail updates. This can be done from the website (right hand side of main page) or by e-mailing webmaster@masonnh.us and providing your e-mail address to sign up. This is a huge step in our effort to provide transparency and communication to events and decisions made in the Town of Mason. We are confident this will continue in the coming years.

We continue to see improvements in our roads and have committed with our road agent Fred Greenwood to continue this effort aggressively over this up-coming year. A new citizens' committee was formed to study the building of a new highway garage and its location.

Our volunteers and school children continue to reinforce our caring community character through the monthly Community Suppers at First Congregational Church and the Senior Breakfasts served at our elementary school.

As we move into 2014, we encourage citizens to become involved in the town, either as a volunteer or an elected or appointed position. We need your involvement and help to keep Mason the beautiful town that cherishes its rural character.

Respectfully submitted,
R. Peter McGinnity, Chairman
Charles Moser
Bernie O'Grady

TOWN OFFICE HOURS AND MEETINGS

SELECTMEN

Hours: Mann House, 11:00 AM - 3:00 PM
Tuesday, Wednesday, Thursday
Meetings: Mann House 7:30 PM
Second and Fourth Tuesday of the month.
Telephone: 878-2070 Fax: 878-4892
Email: Selectmen@masonnh.us
Website: www.masonnh.us

TOWN CLERK

Hours: Mann House, Tuesday 10:00 AM - 4:00 PM
Wednesday Evening 6:30 PM - 8:00 PM
Thursday 10:00 AM – 4:00 PM
Last Saturday of the month 10:00 AM – Noon
Email: TownClerk@masonnh.us
Telephone: 878-3768 Fax: 878-4892

PLANNING BOARD

Meetings: Mann House, 7:30 PM
Last Wednesday of the month
Call NRPC, 424-2240 x25
for an appointment

BUILDING INSPECTOR

Hours: Mann House, 7:00 PM
Tuesday, by appointment only
Telephone: 878-2070

BOARD OF ADJUSTMENT

Meetings: Mann House, 7:30 PM
Third Monday of the month

LIBRARY

Hours: Tues., Wed. 9:00 AM – 4:00 PM, 6:00 PM – 8:00 PM
Thurs. 9:00 AM – 4:00 PM
Sat. 9:00 AM – 12:00 PM
Telephone: 878-3867 Fax: 878-6146
Email: library@masonnh.us

WILTON RECYCLING CENTER

Hours: Tuesday 7:30 AM - 5:00 PM
Thursday 9:00 AM - 5:00 PM
Saturday 9:00 AM - 5:00 PM
Sunday 8:00 AM - 11:45 AM

ELECTED TOWN OFFICERS

MODERATOR 2 yr term

Catherine Schwenk

March 2014

TOWN CLERK/TAX COLLECTOR 3 yr term

Debra A. Morrison

March 2015

TREASURER 3 yr term

Patricia Letourneau

March 2015

SELECTMEN 3 yr term

R. Peter McGinnity

March 2014

Charles V. Moser

March 2015

Bernard O'Grady

March 2016

SUPERVISORS OF CHECK LIST 6 yr term

Kathleen C. Wile

March 2014

Dorothy Minior

March 2016

Wallace A. Brown

March 2018

LIBRARY TRUSTEES 3 yr term

Elena Kolbenson

March 2014

Lynn McCann

March 2015

Christine Weiss

March 2016

TRUSTEES OF CEMETERIES 3 yr term

Jeannine Phalon

March 2014

Robert Larochele

March 2015

Kenneth Spacht

March 2016

TRUSTEES OF TRUST FUNDS 3 yr term

Mark Calderan

March 2014

Charles Pierce

March 2015

George Schwenk

March 2016

APPOINTED TOWN OFFICERS

ASSISTANT MODERATOR

Mary McDonald	March 2014
---------------	------------

DEPUTY TOWN CLERK/TAX COLLECTOR

Suzanne M. Kelly	March 2014
------------------	------------

DEPUTY TREASURER

Garth Fletcher	March 2014
----------------	------------

FINANCIAL ADVISORY COMMITTEE

Robert Larochelle	March 2014
Louise Lavoie	March 2016
Brady Schulman	March 2014

PLANNING BOARD

Pamela Lassen, Chairman	March 2015
Mark McDonald	March 2014
Dorothy Millbrandt	March 2015
Bruce Mann	March 2013
Eric Anderson	March 2016
Linda Cotter-Cranston, Alternate	March 2015
Louise Lavoie, Alternate	March 2016
Lee Ann Currier, Alternate	March 2014
Charles Moser, Ex-officio	

NASHUA REGIONAL PLANNING COMMISSION

R. Peter McGinnity	March 2016
--------------------	------------

BOARD OF ADJUSTMENT

Timothy Kicza, Chairman	March 2015
Winthrop Bennett, Vice Chairman	March 2015
Tim Kelly	March 2016
Robert Bergeron	March 2016
Christine Brigham	March 2014
Michael Davieau, Alternate	March 2014
Kathy Sheldon, Alternate	March 2015
Patricia Letourneau, Alternate & Clerk	March 2015

HISTORIC DISTRICT COMMISSION

Board of Selectmen

CONSERVATION COMMISSION

Robert Larochele, Chairman	March 2015
Robert Dillberger	March 2014
Anna Faiello	March 2014
Elizabeth Fletcher	March 2014
Ann Moser	March 2016
Robert Doyle	March 2016
Barbara DeVore	March 2016
Charles Lanni, Alternate	March 2015

FORESTRY COMMITTEE

Matthew LeClair	March 2015
Eric Anderson	March 2014
William Downs, Town Forester	
R. Peter McGinnity, Ex-officio	

RECREATION COMMITTEE

Wallace A. Brown	March 2014
Linda O'Grady	March 2015
Jeannine Phalon	March 2014
Jennifer Messer	March 2016
Theresa Williams	March 2014

BALLOT CLERKS

Pauline Bergeron	March 2015
Kenneth Greene	March 2014
Lauren Mann	March 2015
Dorothy Dee Mitchell	March 2016

POLICE OFFICERS

Barry G. Hutchins	Police Chief
Kevin Maxwell	Sergeant
Aaron Thompson	Patrolman
John Dube	Part-time Patrolman
Erik Slocum	Part-time Patrolman
Rose Lyons	Administrative Assistant/Matron
Akih	K9

EMERGENCY SERVICES

David Baker	Fire Chief/Warden/First Responder
Frederick Greenwood	1st Asst. Chief/Deputy Warden/First Responder
Richard Griffith	2nd Asst. Chief/Deputy Warden/First Responder
Philip Phalon	Captain/Deputy Warden/EMT-B

Kenneth Spacht	1st Lieutenant/Deputy Warden/EMT-I
Dean Lambert	2nd Lieutenant
Ernie Sullivan III	2nd Lieutenant
Anne Richards	Firefighter
Christopher Greenwood	Firefighter
Michael Daly	Firefighter
Paul Alton	Firefighter/First Responder
Kirk Smith	Firefighter
Jim Fowler	Firefighter
Josh Harris	Firefighter
Mark Arsenault	Firefighter
Mark McDonald	Firefighter
Karl Mann	Firefighter
Eric Rantamaki	Firefighter
Josh Garfinkle	Firefighter
Bryan Herrin	Firefighter
Lee Lemoine	Firefighter
Brady Schulman	Firefighter
Jeff Partridge	EMT-B
Jeannine Phalon	EMT-B
Tabitha Davies	EMT-B
Meryl Sullivan	EMT-B
Rob Ziemiecki	EMT-B
Heidi Delorme	First Responder
Frederick Greenwood	Road Agent
Eric Anderson	Building Inspector/Deputy Health Officer
Lynn McCann	Health Officer
Eric Anderson	House Numbering Agent
William Downs	Town Forrester
Wallace Brown	Sexton

Mason Town Warrant The State of New Hampshire

The polls will be open from 11:00 AM to 7:00 PM at Mason Town Hall. To the inhabitants of the Town of Mason, in the County of Hillsborough, in said State, qualified to vote in Town affairs:

You are hereby notified to come to the polling place at the Town Hall in Mason at 11:00 AM on Tuesday, the 11th of March, 2014 for the election of Town Officers pursuant to Article 1 of this Warrant, bringing in your ballots for the following:

1. To choose all necessary Town Officers for the ensuing terms.

Selectman	3-year term
Moderator	2-year term
Supervisor of Checklist	6-year term
Library Trustee	3-year term
Trustee of the Cemetery	3-year term
Trustee of the Trust Funds	3-year term

And to cast your ballots pursuant to Article 2 regarding adopting the provisions of RSA 40:13 (known as SB 2), as petitioned. Article 2 was reviewed at a public hearing on February 11, 2014.

2. To see if the Town will vote to adopt the provisions of RSA 40:13 (known as SB2) to allow official ballot voting on all issues before the Town of Mason on the second Tuesday of March?(By petition, $\frac{3}{5}$ vote required)

The polls will be open continuously until 7:00 PM when they shall close. You are hereby notified also to meet at Mason Elementary School at 9:00 AM on Saturday the 15th day of March, 2014 to act upon Articles of this Warrant.

3. To see if the Town will vote to raise and appropriate the sum of One Million Seven Hundred Thousand Two Hundred Forty-eight Dollars(\$1,700,248), which represents the operating budget, or take any other action relative thereto. Said sum is exclusive of all Special or Individual Articles addressed. Recommended by the Selectmen.

4. To see if the Town will vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000) for the repair and maintenance of the Town's paved roads, or take any other action relative thereto. Recommended by the Selectmen.

5. To see if the Town will vote to raise and appropriate the sum of Ninety Thousand Five Hundred Dollars(\$90,500) to purchase the backhoe loader outfitted with a radio, lighting, associated equipment, and two spare rims, or take any other action relative thereto. Recommended by the Selectmen.

6. To see if the Town will vote to raise and appropriate the sum of Twenty-seven Thousand Dollars (\$27,000) for a fully equipped cruiser for the Police Department, with Seventeen Thousand Dollars (\$17,000) to be withdrawn from the capital reserve fund established for such purpose and Ten Thousand Dollars (\$10,000) to be withdrawn from the K-9 Expendable Trust Fund, or take any other action relative thereto. Recommended by the Board of Selectmen.
7. To see if the Town will vote to raise and appropriate the sum of Four Thousand Three Hundred Twenty Dollars (\$4,320) for the purchase of SCBA bottles for the Fire Department, or take any other action relative thereto. Recommended by the Selectmen.
8. To see if the Town will vote to raise and appropriate the sum of Nine Thousand Dollars (\$9,000) to be added to the Police Cruiser Capital Reserve Fund, previously established. Recommended by the Selectmen.
9. To see if the Town will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000) to be added to the Fire Department Building Reserve Fund, previously established. Recommended by the Selectmen.
10. To see if the Town will vote to accept the reports of agents, auditors, committees, or officers chosen as printed in the annual Mason Town Report.

2014 Proposed Budget		2013	2013	2014	% Change
		Actual	Budget	Budget	2013/2014
Revenues					
Charges for Services					
Income from Departments					
	4033 · Fees-Police Reports	190			
	4035 · Pistol Permits	620			
	4042 · Detail Payments	12,645			
	4043 · OHRV Fines	100			
	Total Income from Departments	13,555			
	Total Charges for Services	13,555	12,000	1,000	
From Federal Government					
	4050 · FEMA	14,406			
	Total From Federal Government	14,406	14,406	0	
From State					
	4037 · Rooms & Meals Tax Distribution	61,866	58,000	60,000	
	4038 · Highway Block Grant	64,388	64,700	66,800	
	4039 · State & Federal Forest Land Re.	336	572	336	
	4041 · Other State Revenue	20,666	21,000	2,000	
	4045 · Other PD Grants	8,032		5,000	
	Total From State	155,288	144,272	134,136	
Interfund Operating Tr. In					
	4075 · from Capital Reserve Funds			17,000	
	4076 · from Trust & Fiduciary Funds		500	10,500	
	4077 · Transfers from Con.Com.Funds	17,588	17,600	11,000	
	Total Interfund Operating Tr. In	17,588	18,100	38,500	
Licenses, Permits, Fees					
Building Permits					
	4024 · Permits, Building	4,428			
	4025 · Oil Burner Permits & Others	160			
	Total Building Permits	4,588	3,200	1,500	
Motor Vehicle Permit Fees					
	4020 · M. V. fees	242,877			
	4021 · Titles	608			
	4022 · M/A stickers	5,658			

2014 Proposed Budget		2013	2013	2014	% Change
		Actual	Budget	Budget	2013/2014
	4023 · Mail-in registrations	560			
	Total Motor Vehicle Permit Fees	249,703	225,000	225,000	
	Other Licenses, Permits & Fees				
	4026-01 · Mail in Dog License	27			
	4026 · Dog Licenses	2,082			
	4027 · State Dog Fees	938			
	4026-02 · Civil Forfeiture	237			
	4026 -03 · Late Penalty	29			
	4028 · Vital Records	540			
	4029 · Fees-BOA	200			
	Total 4026-4029	4,053			
	4030 · Fees-Planning Board				
	4030 · Fees-Planning Board - Other	1,788			
	4031 · Fees-HDC	155			
	Total 4030 · Fees-Planning Board	1,943			
	4034 · Fees-Returned Check	30			
	Total Other Licenses, Permits & Fees	6,026	5,200	5,000	
	Total Licenses, Permits, Fees	260,316	233,400	231,500	
	Miscellaneous Revenues				
	4061 · Interest Income	218	200	300	
	4067 · Other Income	15,480	5,000	5,500	
	Total Miscellaneous Revenues	15,699	5,200	5,800	
	Revenue-Taxes				
	4002 · Timber Taxes	22,880	18,500	8,000	
	4005 · Interest & Penalties on taxes	43,138	24,850	7,000	
	4006 · Costs on taxes	1,455	0	250	
	Total Revenue-Taxes	67,473	43,350	15,250	
	Total Revenue	544,325	470,728	426,186	
	* 4000 · Property Taxes	3,967,971			
	Capital Outlay				
	6032 · Machinery, Veh, & Equip.				
	6032-21 · WA # 5 FD Safety Gear	17,195	17,500		
	6032-22 · WA # 6 FD SCBA Bottles	4,225	4,225		

2014 Proposed Budget		2013	2013	2014	% Change
		Actual	Budget	Budget	2013/2014
6032-23 · WA # 7 PD Firearms			3,607		
6032-24 · WA # FD SCBA Bottles				4,320	
6032-25 · WA # Hwy Backhoe Loader				90,500	
6032-26 · WA # Police Cruiser				27,000	
Total 6032 · Machinery, Veh, & Equip.		21,420	25,332	121,820	
6034 · Imp. Other Than Buildings					
6034-18 WA # 4 HD Road Improvements		50,000	50,000		
6034-19 WA # HD Road Improvements				50,000	
Total 6034 · Imp. Other Than Buildings		50,000	50,000	50,000	
Total Capital Outlay		71,420	75,332	171,820	
Operating Transfers Out					
6036 · To Capital Reserve & Trust Fund					
6036-20· WA # 10 Police Cruiser Cap.Res.		9,000	9,000		
6036-21· WA # 9 FD Bldg Addition Cap.Res.		10,000	10,000		
6036-22· WA # 8 HD Barn/Garage Cap.Res. (FB)		14,815	14,815		
6036-23· WA # FD Bldg Addition Cap.Res.				10,000	
6036-24· WA # Police Cruiser Cap.Res.				9,000	
Total Operating Transfers Out		33,815	33,815	19,000	
Total Capital & Operating Transfers		105,235	109,147	190,820	
Operating Expenses					
Conservation					
6028-01 · Conservation Commission Exp.		13,303	688	688	
6028-02 · CC Railroad Trail Maint.		14,326	1,312	1,312	
6029-01 · Town Forests		400	1	1	
Total Conservation		28,029	2,001	2,001	0.0%
6024 · Parks & Recreation					
6024-01 · Parks Maint.		1,976	2,000	1,000	
6024-02 · Parks Electricity		28	100	100	
6024-03 · Toilet Facilities		340	500	400	
6024-04 · Activities/Rec.Com.		622	600	1,100	
6025-01 · Town Common Maint.		5,857	6,000	5,000	
6025-02 · TC Payroll Taxes		297	459	459	
6025-03 · TC Workers' Comp.		50	234	234	
6025-03 · TC Workers' Comp. 2013 Credit			-184		

2014 Proposed Budget		2013	2013	2014	% Change
		Actual	Budget	Budget	2013/2014
Total 6024 · Parks & Recreation		9,171	9,709	8,293	-14.6%
6026 · Library					
	6026-01 · Library Wages	39,619	39,407	40,589	
	6026-02 · Lib. Payroll Taxes	2,978	3,015	3,165	
	6026-13 · Lib. Retirement	1,175	1,200	1,260	
	6026-03 · Lib. Workers' Comp.	21	66	66	
	6026-03 · Lib. Workers' Comp. 2013 Credit		-45		
	6026-04 · Continuing Education	90	200	100	
	6026-05 · Travel	205	375	375	
	6026-06 · Telephone	877	825	900	
	6026-07 · Technology	922	900	1,325	
	6026-08 · Postage	46	100	100	
	6026-09 · Supplies	492	500	500	
	6026-10 · Dues & Fees	585	600	600	
	6026-11 · Programming	299	300	300	
	6026-12 · Books	3,395	3,400	3,400	
Total 6026 · Library		50,704	50,843	52,680	3.6%
	6027 · Patriotic Purposes	370	600	600	
Total Culture & Recreation		60,244	61,152	61,573	0.7%
Debt Service					
	6030-01 · Princ. Long Term Bonds & Notes	69,655	69,655	61,048	
	6030-02 · Interest Long Term Bonds & Note	10,960	10,976	7,640	
	6030-03 · Int. on Tax Anticipation Notes		9,000	10,000	
Total Debt Service		80,615	89,631	78,688	-12.2%
General Government					
6000 · Executive					
	6000-01 · Selectmen	2,925	2,925	2,925	
Total 6000 · Executive		2,925	2,925	2,925	0.0%
6001 · Election, Reg. & Vital Stats.					
	6001-01 · Moderator	210	250	500	
	6001-?? · Moderator Assistant			160	
	6001-02 · Election Expenses	2,142	3,000	3,000	
	6001-03 · Town Clerk/Tax Collector	26,875	26,368	27,159	
	6001-05 · TC/TX Deputy	8,817	10,200	10,200	

2014 Proposed Budget		2013	2013	2014	% Change
		Actual	Budget	Budget	2013/2014
6001-16 · TC/TX Payroll Tax		2,752	2,798	2,953	
6001-21 · TC/TX Workers' Comp.		21	69	69	
6001-21 · TC/TX Workers' Comp. 2013 Credit			-48		
6001-06 · Assoc. Dues		60	50	60	
6001-07 · State Dog Fees		938			
6001-08 · Conferences and Workshops		1,008	1,500	1,623	
6001-09 · Certification/Training		190	400	400	
6001-17 · TX Registry Fees		309	300	300	
6001-10 · Mileage		503	450	550	
6001-11 · Office Supplies		1,727	2,403	2,000	
6001-12 · Postage		1,707	2,100	1,900	
6001-13 · Software Maint./Update		4,107	4,107	4,236	
6001-14 · Telephone & Internet		1,100	990	990	
6001-20 · Equipment Replacement		0	500	500	
6001-00 · Tech Support		1,489	1,575	1,575	
6001-19 · Tax Lien Notice Fees		1,131	1,000	1,200	
Total 6001 · Election, Reg. & Vital Stats.		55,086	58,012	59,375	2.3%
6002 · Financial Administration					
6002-01 · Treasurer		550	550	550	
6002-02 · Auditor		10,500	9,500	9,500	
6002-03 · Admin. Salary		35,853	39,208	40,000	
6002-04 · Part-time Admin.		10,576	7,500	7,500	
6002-05 · Payroll Taxes		3,958	3,877	4,104	
6002-06 · Workers' Comp.		76	570	570	
6002-06 · Workers' Comp. 2013 Credit			-494		
6002-07 · Retirement Ins.		1,981	2,060	2,080	
6002-08 · Bank Service Charges		370	200	300	
6002-09 · Conferences		145	400	200	
6002-10 · Payroll Services		6,457	5,200	6,000	
6002-11 · Software Maint./Update		1,617	1,600	1,875	
6002-12 · Mileage		302	200	200	
6002-13 · Miscellaneous		655	250	250	
6002-14 · Postage		835	900	950	
6002-15 · Registry Fees		26	100	100	

2014 Proposed Budget		2013	2013	2014	% Change
		Actual	Budget	Budget	2013/2014
6002-16 · Repairs & Maint.-Equipment		592	530	500	
6002-18 · Office Supplies		1,890	1,800	1,500	
6002-19 · Advertising		0	225	225	
6002-20 · Town Office Equipment		275	250	250	
6002-21 · Telephone		598	550	550	
6002-22 · Town Reports		840	800	900	
6002-23 · Tech Support		1,479	1,600	1,600	
6002-24 · Town Website		184	100	2,975	
6002-25 · LGC Health & Wellness		400	500	500	
Total 6002 · Financial Administration		80,160	77,976	83,179	6.7%
6003 · Revaluation of Property					
6003-01 · Assessing		3,073	4,800	4,800	
6003-02 · Tax Map Update		700	700	700	
Total 6003 · Revaluation of Property		3,773	5,500	5,500	0.0%
6004 · Legal Expenses		8,097	7,500	7,500	0.0%
6005 · Personnel Administration					
6005-02 · STD & Life Insurance		3,126	3,000	3,150	
6005-03 · Health & Dental Insurance		230,109	233,128	233,128	
6005-03 · Health & Dental Ins. 2013 Credit			-7,583		
6005-04 · Unemployment Taxes		738	738	958	
6005-00 · Health & Safety		315	500	500	
Total 6005 · Personnel Administration		234,288	229,783	237,736	3.5%
6006 · Planning & Zoning					
6006-01 · PB Advertising		461	450	450	
6006-02 · PB Training		55	80	80	
6006-03 · PB Supplies		51	182	100	
6006-04 · PB Postage		0	200	100	
6006-05 · BOA Salaries		110	400	400	
6006-Planning & Zoning Other		25			
6006-07 · BOA Advertise		164	250	200	
6006-08 · BOA Postage		0	30	30	
6006-09 · BOA Supplies		0	152	152	
6006-10 · BOA Training		120	200	200	
6006-11 · Historic District Expense		155	110	110	

2014 Proposed Budget		2013		2013		2014		% Change
		Actual	Budget	Budget	Budget	Budget	2013/2014	
	6006-12 · NRPC Assistant	6,228	5,500		5,500			
Total 6006 · Planning & Zoning		7,370	7,554		7,322			-3.1%
6007 · Gen. Gov. Buildings								
	6007-01 · Custodial Expense	7,593	7,592		7,592			
	6007-02 · TB Supplies	558	1,100		750			
	6007-03 · TB Heat	7,666	7,000		7,800			
	6007-04 · TB Electricity	2,541	3,400		3,100			
	6007-05 · TB Repairs & Maint.	24,737	27,100		25,000			
	6007-?? · Gen. Gov. Buildings - Other	280						
	6007-06 · Records Preservation	0	2,000		2,000			
Total 6007 · Gen. Gov. Buildings		43,375	48,192		46,242			-4.0%
6008 · Cemeteries								
	6008-01 · Cem. Maintenance	1,570	1,700		1,500			
	6008-02 · Cem. Wages	8,688	10,000		9,000			
	6008-03 · Cem. Payroll Taxes	658	765		765			
	6008-04 · Cem. Workers' Comp.	59	273		273			
	6008-04 · Cem. Workers' Comp. 2013 Credit		-214					
Total 6008 · Cemeteries		10,975	12,524		11,538			-7.9%
6009 · Insurance								
	6009-01 · LGC-PLIT	19,992	26,500		21,568			
Total 6009 · Insurance		19,992	26,500		21,568			-18.6%
6010 · Advertising & Assoc.								
	6010-01 · NRPC	1,169	1,169		1,169			
Total 6010 · Advertising & Assoc.		1,169	1,169		1,169			0.0%
6011 · Other Gen. Gov.								
	6011-01 · LGC Membership	1,095	1,095		1,172			
	6011-02 · Abatements & Refunds	10,901	0		0			
Total 6011 · Other Gen. Gov.		11,996	1,095		1,172			7.0%
Total General Government		479,205	478,730		485,226			1.4%
Health								
	6022-01 · Health Officer	0	25		25			
	6022-02 · Animal Control	0	1,000		500			
	6022-03 · Health Agencies, Visiting Nurse	1,500	1,500		1,500			

2014 Proposed Budget		2013	2013	2014	% Change
		Actual	Budget	Budget	2013/2014
Total Health		1,500	2,525	2,025	-19.8%
Highways & Streets					
6018 · Highway Town Maintenance					
6018-01 · Road Agent Salary		53,510	52,500	54,075	
6018-02 · Equip. Operator		33,386	37,310	38,429	
6018-03 · Equip. Operator I		33,883	37,683	38,813	
6018-04 · Equip. Operator II		39,251	39,340	40,520	
6018-05 · Other Salaries		66,588	63,500	58,000	
6018-22 · FEMA - Other Salaries		1,187			
6018-06 · Overtime Wages		7,892	7,700	7,000	
6018-33 · FEMA - Overtime Wages		1,880			
6018-07 · Hwy Payroll Taxes		18,075	18,209	19,000	
6018-08 · Hwy Workers' Comp.		2,229	9,108	9,458	
6018-08 · Hwy Workers' Comp. 2013 Credit			-6,879		
6018-09 · Hwy Retirement		6,805	8,767	9,052	
6018-11 · Drug & Alc. Testing		694	700	700	
6018-12 · Consulting Engineer		0	500	500	
6018-13 · Paved Road Restoration		127,545	123,000	123,000	
6018-14 · Patch		5,838	5,000	5,000	
6018-15 · Culverts		5,244	2,900	2,400	
6018-16 · Calcium Chloride		4,460	4,500	4,500	
6018-17 · Signs		1,504	1,400	1,450	
6018-35 · FEMA - Signs		515			
6018-18 · Hired Plows		5,560	7,000	5,000	
6018-36 · FEMA - Hired Plows		2,350			
6018-19 · Salt		19,710	16,500	18,000	
6018-37 · FEMA - Salt		2,015			
6018-24 · Hired Equipment		15,000	10,000	8,000	
6018-38 · FEMA - Hired Equipment		1,485			
6018-27 · Tree Work		550	500	500	
6018-28 · Guard Rails		0	400	400	
6018-29 · Hired Sweeper		2,400	3,000	3,000	
6018-32 · Aggregate		338	7,000	6,000	
Total 6018 · Highway Town Maintenance		459,893	449,638	452,797	0.7%

2014 Proposed Budget		2013	2013	2014	% Change
		Actual	Budget	Budget	2013/2014
6019 - Hwy Dept. Expenses					
6019-01 · Building Maint.		5,485	7,000	4,000	
6019-02 · Electricity		2,577	2,400	2,500	
6019-03 · Telephone		2,082	2,000	2,200	
6019-04 · Dues & Education		113	500	217	
6019-05 · Equip. Maint.		53,699	44,000	40,000	
6019-06 · Edges for Plowing		2,572	2,500	2,500	
6019-07 · Tires		3,202	4,000	4,000	
6019-08 · Chains		0	700	400	
6019-09 · Chainsaw Repairs		0	200	300	
6019-10 · Radios		0	1,000	800	
6019-11 · Welding Equipment		667	500	600	
6019-12 · Safety Equipment		4,411	2,000	2,000	
6019-13 · Tools		1,489	500	500	
6019-14 · Vehicle Fuel		38,211	38,400	40,000	
6019-21 · FEMA - Vehicle Fuel		3,500			
6019-16 · Hwy Veh. & Equip.		9,862	9,862	0	
6019-19 · Heating Fuel		9,218	4,800	7,500	
Total 6019 · Hwy Dept. Expenses		137,087	120,362	107,517	-10.7%
6020 · Street Lighting		1,638	1,684	1,684	0.0%
Total Highways & Streets		598,618	571,684	561,998	-1.7%
Public Safety					
6012 · Police Department					
6012-20 · Police Chief Salary		78,295	79,950	82,348	
6012-21 · 1st Sergeant		44,987	45,000	46,350	
6012-22 · 2nd Patrolman		40,049	40,000	41,200	
6012-02 · Part-time Wages		23,666	30,392	30,000	
6012-03 · Overtime Wages		2,557	5,000	5,000	
6012-30 · FEMA Overtime Wages		1,475			
6012-04 · Prosecutor		8,348	9,000	7,500	
6012-05 · Payroll Taxes		4,422	4,791	5,012	
6012-06 · Workers' Comp.		1,346	4,802	5,409	
6012-06 · Workers' Comp. 2013 Credit			-3,456		
6012-07 · Retirement		41,477	42,997	44,515	

2014 Proposed Budget		2013	2013	2014	% Change
		Actual	Budget	Budget	2013/2014
6012-08 · Detail Expenses		15,309	1	1	
6012-09 · OHRV Grant Detail		0	1	1	
6012-28 · DUI/Traffic Enf. Grant		0	1	1	
6012-11 · Conventions & Dues		50	750	500	
6012-12 · Office Expenses		12,933	5,000	3,000	
6012-33 · PD Technology Expense				2,356	
6012-31 · Heat		1,213	2,000	2,000	
6012-32 · Electricity		1,753	1,600	1,600	
6012-13 · Uniforms		7,589	2,500	3,000	
6012-14 · Equip. & Maint.		6,233	4,500	3,500	
6012-24 · K-9 Maintenance		923	1,500	1,500	
6012-25 · Insurance Settlement Exp.		640			
6012-15 · Training		2,141	5,000	2,500	
6012-17 · Cruiser Maint.		1,794	4,000	2,500	
6012-18 · Cruiser Fuel		8,461	14,000	14,000	
6012-29 · Telephone & Internet		5,258	4,000	5,000	
Total 6012 · Police Department		310,919	303,329	308,793	1.8%
6013 · Ambulance		14,306	14,306	14,310	0.0%
6014 · Fire Department					
6014-01 · Fire Chief Stipend		7,000	7,000	7,000	
6014-02 · FD Stipend		13,375	14,150	14,150	
6014-23 · FD Admin. Assistant		0	1,800	1,800	
6014-24 · FD Payroll Tax		0	138	138	
6014-24 · FD Workers' Comp.		210	789	1,139	
6014-24 · FD Workers' Comp. 2013 Credit			-579		
6014-04 · Officers' Expenses		733	2,100	1,500	
6014-05 · Hep B Vac.		0	250	250	
6014-06 · Insurance		0	250	250	
6014-07 · Training		360	2,000	2,000	
6014-08 · Expendables		1,203	1,200	1,200	
6014-09 · Building Maint.		2,863	4,000	4,000	
6014-10 · Electricity		1,928	2,500	2,500	
6014-11 · Heat		2,582	2,200	3,000	
6014-12 · Telephone		1,029	1,200	1,000	

2014 Proposed Budget		2013	2013	2014	% Change
		Actual	Budget	Budget	2013/2014
6014-13 · Radio Repair		1,722	1,500	1,500	
6014-14 · Code Books		0	400	400	
6014-15 · Vehicle Maint.		2,991	6,000	6,000	
6014-16 · Fuel		831	2,000	2,000	
6014-17 · Equip. Maint.		11,982	8,000	8,000	
6014-19 · EMS Supplies		1,689	1,350	1,350	
6014-20 · EMS Training		2,193	3,000	3,000	
6014-27 · FD Physicals				5,000	
Total 6014 · Fire Department		52,689	61,248	67,177	9.7%
6015 · Building Inspection					
6015-01 · Bldg. Insp. Wages		6,506	12,730	7,500	
6015-05 · Bldg. Insp. Admin.		0	2,900	0	
6015-02 · B1 Payroll Taxes		470	1,196	1,370	
6015-06 · B1 Workers' Comp.		193	500	500	
6015-06 · B1 Workers' Comp. Credit			-307		
6015-03 · B1 Mileage		372	1,100	500	
6015-04 · B1 Expenses		982	1,180	1,180	
Total 6015 · Building Inspection		8,522	19,299	11,050	-42.7%
6016 · Emergency Management		0	4,800	4,800	0.0%
6017 · Other (incl. Comm.)					
6017-01 · Communications		39,325	39,000	41,400	
6017-02 · Waterhole Maint.		0	1,500	1,500	
Total 6017 · Other (incl. Comm.)		39,325	40,500	42,900	5.9%
Total Public Safety		425,760	443,482	449,030	1.3%
Sanitation					
6021-01 · Wilton Recycling		49,337	49,338	58,707	
Total Sanitation		49,337	49,338	58,707	19.0%
Welfare					
6023-01 · Town Poor		0	1,000	1,000	0.0%
Total Operating Expenses		1,723,310	1,699,543	1,700,248	0.0%
Total Capital & Operating Expenses		1,828,545	1,808,690	1,891,068	4.6%
Other Assessments					
6037 · School District Assessment		2,507,094			
6038 · Hillsborough County		178,101			

2014 Proposed Budget	2013	2013	2014	% Change
	Actual	Budget	Budget	2013/2014
4001-01 • Land Use Tax Due to CC	7,900			

Statement of Revenues, Expenditures, and Fund Balance

Revenues	2013	2012	2011
Highway Block Grant	64,388	66,800	76,404
Other state revenue	21,002	6,308	640
Property taxes	3,967,971	3,910,370	3,878,251
Yield taxes	22,880	17,729	26,092
Land use change taxes		14,400	10,000
Motor vehicle fees	249,703	229,647	226,686
Penalties and interest	44,593	39,116	35,343
Licenses, permits, fees	8,081	3,249	5,207
Interest income	218	289	863
Dog licenses	3,313	3,576	3,810
Detail Payments, Fines & Grants	20,777	10,540	4,830
Rooms & Meals Tax	61,866	61,874	61,742
Conservation Commission		12,903	14,688
Forestry Committee	0	9,500	0
FEMA Funds	14,406	10,755	2,167
Insurance settlement	0	27,626	0
Other	15,510	18,354	10,396
Total revenues	4,494,708	4,443,038	4,357,117
Expenditures			
General government	468,230	438,535	427,472
Cemeteries	10,975	10,557	11,618
Public safety	466,181	469,088	398,706
Highways	663,434	665,465	553,452
Sanitation	49,337	45,457	49,479
Health & Welfare	1,500	3,900	3,047
Education	2,507,094	2,522,514	2,486,302
Culture and recreation	88,274	76,943	66,994
Debt service	80,615	100,348	85,141
County taxes	178,101	183,919	178,991
Total expenditures	4,513,741	4,516,725	4,261,201
Excess (deficit) of revenues/expenditures over expenditures	(19,034)	(73,687)	95,916
Other financing sources:			
Voided/Deletions		0	309
Interfund transfers	17,588	5,714	7,584
Unexpended encumbrances	0	0	8,091
	17,588	5,714	15,984
Excess (deficit) of revenues over expenditures and other financing	(1,446)	(67,973)	111,900
Fund balance beginning	359,306	427,279	315,379
Amount voted from surplus	(14,815)		
Fund balance used to reduce taxes	(35,000)		
Fund balance ending	308,045	359,306	427,279

Combined Balance Sheet

ASSETS	General Fund	Capital Reserves	Trust Funds	Recreation Revolving	Conservat. Funds	Forestry Fund	All Funds
Cash	\$ 1,289,990	\$ 140,191	\$ 197,676	\$ 749	\$ 56,981	\$ 53,166	\$ 1,738,753
Deeded property	\$ 40,822						\$ 40,822
Unredeemed taxes	\$ 175,346						\$ 175,346
Uncollected taxes	\$ 280,896						\$ 280,896
Total assets	\$ 1,787,054	\$ 140,191	\$ 197,676	\$ 749	\$ 56,981	\$ 53,166	\$ 2,235,817

LIABILITIES AND FUND BALANCES

Accounts Payable	\$ 1,816						\$ (59)
Escrow Funds	\$ 7,103						\$ 4,818
Encumbrances	\$ -						\$ 9,500
Payroll taxes payab	\$ (631)						\$ 5
Due to schools	\$ 797,094						\$ 1,030,347
Total liabilities	\$ 805,383	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,044,611

Fund balances	\$ 981,671	\$ 140,191	\$ 197,676	\$ 749	\$ 56,981	\$ 53,166	\$ 1,191,207
Total liabilities & fund balances	\$ 1,787,054	\$ 140,191	\$ 197,676	\$ 749	\$ 56,981	\$ 53,166	\$ 2,235,817

TREASURER'S REPORT

Cash on hand, January 1, 2013		\$ 947,671
Cash receipts:		
Town Clerk		\$ 253,555
Tax Collector		\$ 4,035,444
Selectmen		\$ 223,297
Interest Income		\$ 264
Tax Anticipation Loans		\$ 605,000
Total cash available		\$ 6,065,231
Selectmen's orders paid		\$ 4,164,599
Tax anticipation loans repaid		\$ 605,000
Interest on tax anticipation loan		\$ 5,642
Total monies paid out		\$ 4,775,241
Cash on hand, December 31, 2013		\$ 1,289,990

Respectfully submitted,
Patricia Letourneau
Treasurer

Bonds

Police Station - Principal Muni Bond

Period	Outstanding Principal		Coupon	Interest	Total Debt Service	Fiscal Debt Service
15-Feb-07				\$ 7,972	\$ 7,972	
15-Aug-07	\$292,000	\$27,000	5.00%	\$ 7,000	\$ 34,000	\$ 41,972
15-Feb-08				\$ 6,325	\$ 6,325	
15-Aug-08	265,000	30,000	5.00%	\$ 6,325	\$ 36,325	\$ 42,650
15-Feb-09				\$ 5,575	\$ 5,575	
15-Aug-09	235,000	30,000	5.00%	\$ 5,575	\$ 35,575	\$ 41,150
15-Feb-10				\$ 4,825	\$ 4,825	
15-Aug-10	205,000	30,000	4.00%	\$ 4,825	\$ 34,825	\$ 39,650
15-Feb-11				\$ 4,225	\$ 4,225	
15-Aug-11	175,000	30,000	4.00%	\$ 4,225	\$ 34,225	\$ 38,450
15-Feb-12				\$ 3,625	\$ 3,625	
15-Aug-12	145,000	30,000	5.00%	\$ 3,625	\$ 33,625	\$ 37,250
15-Feb-13				\$ 2,875	\$ 2,875	
15-Aug-13	115,000	30,000	5.00%	\$ 2,875	\$ 32,875	\$ 35,750
15-Feb-14				\$ 2,125	\$ 2,125	
15-Aug-14	85,000	30,000	5.00%	\$ 2,125	\$ 32,125	\$ 34,250
15-Feb-15				\$ 1,375	\$ 1,375	
15-Aug-15	55,000	30,000	5.00%	\$ 1,375	\$ 31,375	\$ 32,750
15-Feb-16				\$ 625	\$ 625	
15-Aug-16	25,000	25,000	5.00%	\$ 625	\$ 25,625	\$ 26,250
Totals		\$292,000		\$ 78,122	\$ 370,122	\$ 370,122

Highway Loader - Principal Muni Bond

Period	Outstanding Principal		Coupon	Interest	Total Debt Service	Fiscal Debt Service
1-May-08	\$161,000	\$23,000	4.00%	\$ 6,333	\$ 29,333	\$ 29,333
1-May-09	138,000	23,000	4.00%	\$ 5,520	\$ 28,520	\$ 28,520
1-May-10	115,000	23,000	4.00%	\$ 4,600	\$ 27,600	\$ 27,600
1-May-11	92,000	23,000	4.00%	\$ 3,680	\$ 26,680	\$ 26,680
1-May-12	69,000	23,000	4.00%	\$ 2,760	\$ 25,760	\$ 25,760
1-May-13	45,000	23,000	4.00%	\$ 1,840	\$ 24,840	\$ 24,840
1-May-14	23,000	23,000	4.00%	\$ 920	\$ 23,920	\$ 23,920
Totals		\$161,000		\$ 25,653	\$ 186,653	\$ 186,653

CC Land Purchase - Principal Muni Bond

Period	Outstanding Principal		Coupon	Interest	Total Debt Service	Fiscal Debt Service
7-Jul-09	\$ 80,000	\$ 6,876	5.50%	\$ 3,642	\$ 10,518	\$ 10,518
7-Jul-10	\$ 73,124	\$ 6,496	5.50%	\$ 4,022	\$ 10,518	\$ 10,518
7-Jul-11	\$ 66,628	\$ 6,854	5.50%	\$ 3,665	\$ 10,518	\$ 10,518
7-Jul-12	\$ 59,774	\$ 7,231	5.50%	\$ 3,288	\$ 10,518	\$ 10,518
7-Jul-13	\$ 52,544	\$ 7,628	5.50%	\$ 2,890	\$ 10,518	\$ 10,518
7-Jul-14	\$ 44,915	\$ 8,048	5.50%	\$ 2,470	\$ 10,518	\$ 10,518
7-Jul-15	\$ 36,868	\$ 8,490	5.50%	\$ 2,028	\$ 10,518	\$ 10,518
7-Jul-16	\$ 28,377	\$ 8,957	5.50%	\$ 1,561	\$ 10,518	\$ 10,518
7-Jul-17	\$ 19,420	\$ 9,450	5.50%	\$ 1,068	\$ 10,518	\$ 10,518
7-Jul-18	\$ 9,970	\$ 9,970	5.50%	\$ 548	\$ 10,518	\$ 10,518
Totals	\$ 80,000			\$ 25,181	\$ 105,181	\$ 105,181

2011 Ford Expedition Police Cruiser

Period	Outstanding Principal		Coupon	Interest	Total Debt Service	Fiscal Debt Service
8-Jul-11	\$ 27,105	\$ 9,523	5.50%	\$ -	\$ 9,523	\$ 9,523
8-Jul-12	\$ 17,582	\$ 8,556	5.50%	\$ 967	\$ 9,523	\$ 9,523
8-Jul-13	\$ 9,026	\$ 9,026	5.50%	\$ 496	\$ 9,523	\$ 9,523
Totals	\$ 27,105			\$ 1,463	\$ 28,568	\$ 28,568
					Final Pay	\$ 1

Summary of Valuation

Improved & Unimproved Land	\$ 51,211,900
Assessed Value of Current Use & Conservation Restriction	\$ 773,018
Buildings (Mobile Homes Included)	\$ 108,041,800
Public Utilities (PSNH)	\$ 1,760,100
Valuation Before Exemptions	<u>\$ 161,786,818</u>

Less Exemptions

Elderly Exemptions	\$ 714,000
Solar Exemptions	\$ 18,000
Total Exemptions	<u>\$ 732,000</u>

Net Value for Tax Rate	\$ 161,054,818 ¹
Less Utilities	\$ 1,760,100
Net Value for State Education Tax Rate(Less Utilities)	\$ 159,294,718 ²

War Service Tax Credit

	Credit	No.	Total
Totally and permanently disabled veterans, their spouses or widows, and widows of veterans who died or were killed in action	\$2,000	3	\$6,000
All Other Qualified Persons	\$500	64	<u>\$32,000</u>
Total War Service Tax Credits			<u>\$38,000</u> ³

2013 Tax Rate

	Approved Tax Effort	Divided by .001 of Assessed Valuation	Equals \$ Rate	% Rate
Town	\$ 1,320,776	\$ 161,054,818 ¹	\$8.20	33%
County	\$ 178,101	\$ 161,054,818 ¹	\$1.11	4%
State Ed.	\$ 388,642	\$ 159,294,718 ²	\$2.44	10%
School	\$ 2,118,452	\$ 161,054,818 ¹	<u>\$13.15</u>	<u>53%</u>
Total	\$ 4,005,971		<u>\$24.90</u>	100%
Less War Service Credits	<u>\$ 38,000 ³</u>			
Total Tax Commitment	<u>\$ 3,967,971</u>			

Trustees of Trust Funds' Report

Year Est.	PRINCIPAL:				INTEREST:			TOTAL:	
	Beginning Balance	Funds Created (Expended)	Ending Balance	Beginning Balance	Interest Earned	Disbursals	Ending Balance	Fund Balance	
TRUST FUNDS									
1856 Boynton School	\$ 11,063		\$ 11,063	\$ 16,842	\$ 79		\$ 16,921	\$ 27,984	
1884 Stearns School	\$ 10,469		\$ 10,469	\$ 15,439	\$ 52		\$ 15,491	\$ 25,961	
var. Cemetery Perpetual Care	\$ 27,812	\$ 100	\$ 27,912	\$ 349	\$ 34	\$ 300	\$ 83	\$ 27,995	
1977 Cemetery Land Improvement	\$ 5,327	\$ 50	\$ 5,377	\$ 3,377	\$ 10		\$ 3,386	\$ 8,763	
1978 Ellen Augusta Worcester Wilson	\$ 25,000		\$ 25,000	\$ 28,485	\$ 139		\$ 28,624	\$ 53,624	
1976 Wittaker-Locke Library	\$ 10,808		\$ 10,808	\$ 985	\$ 28	\$ 125	\$ 887	\$ 11,696	
1992 Ephraim & Martha Lucindy Hildreth	\$ 9,967		\$ 9,997	\$ 8,482	\$ 22		\$ 8,503	\$ 18,470	
2001 Steinberg/Budrewicz Recreation	\$ 223		\$ 223	\$ 125	\$ 0		\$ 125	\$ 348	
2005 Recreation	\$ 200		\$ 200	\$ 6	\$ 0		\$ 6	\$ 206	
2008 K-9 Fund	\$ 20,111	\$ 2,200	\$ 22,311	\$ 287	\$ 32		\$ 319	\$ 22,630	
Total - Trust Funds	\$ 120,979	\$ 2,350	\$ 123,329	\$ 74,376	\$ 396	\$ 425	\$ 74,347	\$ 197,676	
CAPITAL RESERVE FUNDS									
1972 Highway Capital Equipment	\$ 2,389		\$ 2,389	\$ 732	\$ 3		\$ 736	\$ 3,125	
1972 Fire Equipment				\$ 3,255	\$ 3		\$ 3,258	\$ 3,258	
2012 Fire Station	\$ 10,000	\$ 10,000	\$ 20,000	\$ 2	\$ 25		\$ 28	\$ 20,028	
1990 Library Building	\$ 42,000		\$ 42,000	\$ 21,024	\$ 76		\$ 21,100	\$ 63,100	
2011 Police Cruiser	\$ 18,000	\$ 9,000	\$ 27,000	\$ 32	\$ 45		\$ 77	\$ 27,077	
2012 Highway Garage	\$ 5,000	\$ 14,815	\$ 19,815		\$ 13		\$ 13	\$ 19,828	
2002 Highway Construction	\$ 1,569		\$ 1,569	\$ 2,203	\$ 4		\$ 2,208	\$ 3,777	
Total - Capital Reserve Funds	\$ 78,958	\$ 33,815	\$ 112,773	\$ 27,248	\$ 170		\$ 27,418	\$ 140,191	
TOTAL - ALL FUNDS	\$ 199,937	\$ 36,165	\$ 236,102	\$ 101,625	\$ 565	\$ 425	\$ 101,765	\$ 337,868	

Trustees of Trust Funds' Report

SUMMARY - All Funds

Balance - January 1, 2013

\$ 301,562

RECEIPTS

All Funds

Highway Capital Equipment
Police K-9 Funds
Fire Station Capital Reserve
Police Cruiser Capital Reserve
Highway Garage Capital Reserve
Cemetery Lot Sales

Interest
Equipment Sales
Donations
Warrant Article #9
Warrant Article #10
Warrant Article #8

\$ 565
\$ 2,200
\$ 10,000
\$ 9,000
\$ 14,815
\$ 150 \$ 36,730

DISBURSEMENTS

Cemetery Maintenance
Whittaker-Locke

Town
Library

\$ 300
\$ 125 \$ 425

Balance - December 31, 2013

\$ 337,868

This is to certify that the information contained in this report is complete and correct, to the best of our knowledge and belief:

Trustee of Trust Funds,
Charles Pierce
George Schwenk

Town Clerk and Tax Collector 2013 Annual Report

It has been a pleasure to serve the residents of Mason this past year. This year saw only one election for the Town of Mason and was a fairly quiet year for us. We licensed 419 dogs and registered 2,652 vehicles. Suzanne and I both attended training sessions this past fall so that we can license boats. You can now come in to register your boats in this office.

In September we received one of the town record books (1915-1962) completed using the \$2,000 in our Records Preservation budget (line item 6007-06). In December, we received two of our oldest books (1835-1868 and 1869-1914) that have been preserved with the grant money we were awarded in 2012 from the Moose Plate Conservation Grant Program. These books are now beautifully preserved on the original paper in air-proof mylar sleeves so they can be handled and looked through with no damage to them. Please feel free to ask to see them while you're in our office.

The 2014 rabies clinic is scheduled for Saturday, April 12, with Dr. Christine Schlupf of the Humane Society for Greater Nashua. We will send reminders out to all dog owners in the spring and, as usual, as long as we have your up-to-date rabies information, you can license your dog(s) by mail. Please call our office at 878-3768 if you have any questions.

Our online tax kiosk (www.nhtaxkiosk.com) has been a great success and people really seem to appreciate this service. Thank you all for your patience and support in 2013. If you have suggestions or ideas on what you would like to see in our office, please let us know. Make sure you go to our new official web site (www.masonnh.us) for updated information. Alanna Casey, webmaster, is doing a great job keeping the site up to date with closings, calendar events, etc. We look forward to continuing to help you with all your municipal needs.

Regards,

Debra Morrison, Town Clerk/Tax Collector

Suzanne Kelly, Deputy Town Clerk/Tax Collector

TOWN CLERK'S REPORT

Cash on Hand January 1, 2013	\$95.00
Cash Received	
Dog Licenses	\$2,082.00
State dog fees	\$938.00
Civil Forfeiture	\$225.00
Dogs Late Penalties	\$41.00
Automobile registrations	\$243,298.00
MV Mail-in fees	\$530.00
Title fees	\$612.00
Returned checks	\$204.00
Vital Records fees	\$555.00
Municipal Agent fees	\$5,698.00
Total Cash Received	\$253,445.00
Cash Remitted to Treasurer	\$250,707.00
Cash on Hand December 31, 2012	\$95.00

Respectfully submitted,

Debra A. Morrison

Town Clerk / Tax Collector

TAX COLLECTOR'S REPORT

For the Municipality of MASON Year Ending 12/31/2013

DEBITS

UNCOLLECTED TAXES AT THE BEGINNING OF THE YEAR*		LEVY FOR YEAR	PRIOR LEVIES		
		2013	2012	2011	2010+
Property Taxes	#3110	xxxxxx	\$ 266,883.85	\$ 0.00	\$ 0.00
Resident Taxes	#3180	xxxxxx	\$ 0.00	\$ 0.00	\$ 0.00
Land Use Change Taxes	#3120	xxxxxx	\$ 7,900.00	\$ 0.00	\$ 0.00
Timber Yield Taxes	#3185	xxxxxx	\$ 0.00	\$ 0.00	\$ 0.00
Excavation Tax @ \$.02/yd	#3187	xxxxxx	\$ 0.00	\$ 0.00	\$ 0.00
Utility Charges	#3189	xxxxxx	\$ 0.00	\$ 0.00	\$ 0.00
Betterment Taxes		xxxxxx	\$ 0.00	\$ 0.00	\$ 0.00
Prior Years' Credits Balance**		(\$ 27.08)			
This Year's New Credits		(\$ 13,394.14)			

TAXES COMMITTED THIS FISCAL YEAR

Property Taxes	#3110	\$ 3,975,777.00	\$ 0.00
Resident Taxes	#3180	\$ 0.00	\$ 0.00
Land Use Change Taxes	#3120	\$ 0.00	\$ 0.00
Timber Yield Taxes	#3185	\$ 27,910.05	\$ 0.00
Excavation Tax @ \$.02/yd	#3187	\$ 0.00	\$ 0.00
Utility Charges	#3189	\$ 0.00	\$ 0.00
Betterment Taxes		\$ 0.00	\$ 0.00

FOR DRA USE ONLY

OVERPAYMENT REFUNDS

Property Taxes	#3110				
Resident Taxes	#3180				
Land Use Change	#3120				
Yield Taxes	#3185				
Excavation Tax @ \$.02/yd	#3187				
Credits Refunded		\$ 6,423.98	\$ 0.00	\$ 0.00	\$ 0.00
Interest - Late Tax	#3190	\$ 1,507.78	\$ 22,701.55	\$ 0.00	\$ 0.00
Resident Tax Penalty	#3190	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
TOTAL DEBITS		\$ 3,998,197.59	\$ 297,485.40	\$ 0.00	\$ 0.00

*This amount should be the same as the last year's ending balance. If not, please explain.

**Enter as a negative. This is the amount of this year's taxes pre-paid last year as authorized by RSA 80:52-a.

**The amount is already included in the warrant and therefore in line #3110 as a positive amount for this year's levy.

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487
(603)271-3397

TAX COLLECTOR'S REPORT

For the Municipality of MASON Year Ending 12/31/2013

CREDITS

REMITTED TO TREASURER	LEVY FOR YEAR	PRIOR LEVIES		
	2013	2012	2011	2010+
Property Taxes	\$ 3,695,333.12	\$ 140,701.17	\$ 0.00	\$ 0.00
Resident Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Land Use Change Taxes	\$ 0.00	\$ 7,900.00	\$ 0.00	\$ 0.00
Timber Yield Taxes	\$ 20,487.52	\$ 0.00	\$ 0.00	\$ 0.00
Interest & Penalties	\$ 1,507.78	\$ 22,701.55	\$ 0.00	\$ 0.00
Excavation Tax @ \$.02/yd	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Utility Charges	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Converted To Liens (Principal only)	\$ 0.00	\$ 124,344.78	\$ 0.00	\$ 0.00
Betterment Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Discounts Allowed	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Prior Year Overpayments Assigned	(\$ 27.08)			

ABATEMENTS MADE

Property Taxes	\$ 0.00	\$ 1,837.90	\$ 0.00	\$ 0.00
Resident Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Land Use Change Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Timber Yield Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Excavation Tax @ \$.02/yd	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Utility Charges	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Betterment Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
CURRENT LEVY DEEDED	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

UNCOLLECTED TAXES -- END OF YEAR #1080

Property Taxes	\$ 280,443.88	\$ 0.00	\$ 0.00	\$ 0.00
Resident Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Land Use Change Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Timber Yield Taxes	\$ 7,422.53	\$ 0.00	\$ 0.00	\$ 0.00
Excavation Tax @ \$.02/yd	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Utility Charges	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Betterment Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Property Tax Credit Balance*	(\$ 6,970.16)	xxxxxx	xxxxxx	xxxxxx
TOTAL CREDITS	\$ 3,998,197.59	\$ 297,485.40	\$ 0.00	\$ 0.00

*Enter as a negative. This is the amount of taxes pre-paid for next year as authorized by RSA 80:52-a.
(Be sure to indicate a positive amount in the Property Taxes actually remitted to the treasurer.)

TAX COLLECTOR'S REPORT

For the Municipality of MASON Year Ending 12/31/2013

DEBITS

UNREDEEMED & EXECUTED LIENS	2013	PRIOR LEVIES		
		2012	2011	2010+
Unredeemed Liens Beginning of FY		\$ 0.00	\$ 124,160.77	\$ 39,505.86
Liens Executed During FY	\$ 0.00	\$ 137,692.52	\$ 0.00	\$ 0.00
Unredeemed Elderly Liens Beg. of FY		\$ 0.00	\$ 0.00	\$ 0.00
Elderly Liens Executed During FY	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Interest & Costs Collected	\$ 0.00	\$ 1,637.63	\$ 13,555.32	\$ 5,679.76
TOTAL LIEN DEBITS	\$ 0.00	\$ 139,330.15	\$ 137,716.09	\$ 45,185.62

CREDITS

REMITTED TO TREASURER		2013	PRIOR LEVIES		
			2012	2011	2010+
Redemptions		\$ 0.00	\$ 32,741.90	\$ 68,433.45	\$ 22,514.72
Interest & Costs Collected	#3190	\$ 0.00	\$ 1,637.63	\$ 13,555.32	\$ 5,679.76
Abatements of Unredeemed Liens		\$ 0.00	\$ 0.00	\$ 1,763.22	\$ 560.00
Liens Deeded to Municipality		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Unredeemed Liens End of FY	#1110	\$ 0.00	\$ 104,950.62	\$ 53,964.10	\$ 16,431.14
Unredeemed Elderly Liens End of FY		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
TOTAL LIEN CREDITS		\$ 0.00	\$ 139,330.15	\$ 137,716.09	\$ 45,185.62

Does your municipality commit taxes on a semi-annual basis (RSA 76:15-a) ? _____

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.

TAX COLLECTOR'S SIGNATURE _____ DATE _____
Debra A. Morrison

Highway Department Report

During the 2013 the Mason Highway Department continued to improve the roadway drainage throughout the town. With continued ditching of all roadsides, the cleaning of all culverts and the replacement of culverts that have failed or are about to fail, we have slowed down the deterioration of roads caused by water on and next to them. During the year our large paving projects allowed us to complete the paving of Old County Road and the continued paving of Brookline Road to the bottom of Parkers Hill. In addition to these large projects, we were able to add a paved apron to the end of Churchill Road.

Plowing and sanding continue to be the main focus of the department during the winter months. The improved road surfaces have made the plowing and sanding during storms more effective and efficient. The sand and salt applied does a better job spreading out on the roadway, providing traction and preventing the formation of ice on the road surface.

During the month of September a crusher was hired for three weeks so crushed gravel was produced using material from the town sand pit. The crushed gravel will be used during the year on the gravel roads and also added to the base for the paved roads, allowing us to reshape them prior to paving.

There were many improvements to the town building this year. A generator was installed at the police department, new alarms were installed at the police department and the Mann House and the last of the old windows were replaced at the library.

I would like to thank all members of the highway department for their continued commitment to the department and the people of Mason, and to the people of Mason a THANK YOU from me and all members of the department; we truly appreciate all your kind words and encouragement.

Fred Greenwood
Road Agent

Police Department Report

Two thousand thirteen proved to be a year of change for the Mason Police Department. We began dispatching through the Hollis Police Dispatch Center; we transitioned to a different weapon system as we have carried the current weapon for at least the last 17 years and we were able to get two new part-time patrol officers through our training program.

We made every effort possible to maintain services with our previous dispatch center but in the end, it was determined that we both had different philosophies on how a dispatch center should relate to the actual departments they dispatch for. The Hollis Dispatch Center has proven to be capable of providing the level of professionalism that all town departments require in order to assist Mason town residents with their needs.

In an attempt to be as fiscally responsible as possible, we were able to maintain the same weapons within the department for at least 17 years. These weapons, and associated equipment, became

antiquated and needed to be upgraded. Although a police officer hopes to never have to use his weapon, it remains a critical piece of equipment that must be available and functional. The newer weapons will allow officers to utilize weapon mounted flashlights to improve officer safety. The department has also now begun a use of force training criteria that requires weapons qualifications twice a year along with more detailed less-lethal means of force. I believe this not only improves the town's liability position, but also improves the officers' ability to deal with situations at a lower level of force.

I would like to formally welcome part-time officers John Dube and Erik Slocum to the department. Officer Dube has been a life-long resident of Mason and has a long history with the Mason Fire and EMS departments. He is currently a supervisory officer with the NH Court System requiring him to work directly with the NH Supreme Court Justices. Officer Slocum also has an extensive background in both Fire Services and EMS by being both Firefighter I certified and EMT certified. Both Officer Dube and Officer Slocum have completed the NH Part-time Police Academy, all department use of force training requirements and are currently patrolling our roads. I believe the addition of both of these officers will greatly enhance the services that are provided to the town of Mason.

I would like to thank you, the residents, the Board of Selectmen and other town departments for your continued support which always makes performing our duties easier. As always, if any resident has any concern with the Mason Police Department, I hold an open door policy to talk about whatever you may wish to discuss. I just ask that you call 878-1111 or 465-3636 to discuss a convenient time to meet. My department email is masonpd181@myfairpoint.net if you would rather send me an email with your issue and how to contact you. Remember to never send actual requests for police services via the email.

Respectfully Submitted,
Barry G. Hutchins
Chief of Police

Fire Department Report

My thanks to all the dedicated men and women of the Fire Department and to their families for continued support. Two of our new members completed Firefighter Level 1, which is the state required basic firefighting course.

We much appreciated a house we were given to use for valuable training and ultimately burning this year. We also ran two pancake breakfasts for townspeople and friends and plan to continue with this in the spring. We have received the first batch of new bunker gear and should have everyone in new gear shortly.

We are always looking for new members to maintain our staffing level. If interested, contact any member of the department for further information or stop by to visit.

Respectfully submitted,
David Baker
Fire Chief

Fire Calls

ATV accident	1	Brush fire	1
Motor vehicle accident	16	Smoke investigation	2
Lockout	1	Tree on wires	2
Mutual aid given	13	Propane	2
Illegal burn	2	Alarm Activation	4

Total Calls 44**Total hours for calls 709****Total hours for training 1125****First Responders' Report**

I would like to thank the members of the Brookline Ambulance Service and Director Wes Whittier for continued excellent service to the town of Mason.

I especially would like to thank the Mason First Responders for responding to calls all hours of the day or night, and to their families for allowing them to give their time for calls and training. There is always a need for new people. If interested, contact a first responder or myself for further information on training and responding to calls.

Respectfully submitted,
David Baker
Fire Chief

EMS Calls 2013

Motor vehicle crash	15	Diabetic	2
Lift Assist	1	Back pain	3
Fall	6	Lift assist	1
Seizure	4	Weakness	1
Cardiac	3	Fainting	1
Laceration	1	Difficulty breathing	4
Food Poisoning	1	Choking	1
Behavioral	3	Stand by	2
Medication	1	Suicidal	2
Doctor ordered transport	1	Dehydration	1
Ankle injury	1	Hypertension	1
Fall from Horse	2	Vomiting Blood	1
Bleeding	1	Dislocated Shoulder	1
Medical alarm	3	Unresponsive	1
Total Calls			65

Home Healthcare, Hospice & Community Services Report

In 2013, Home Healthcare, Hospice and Community Services continued to provide home care and community services to the residents of Mason. Services included 96 nursing visits, 47 physical therapy visits, 19 occupational therapy visits, and 3 medical social work visits. The cost of service provided with all sources of funding is \$24,983.00.

The following services are available to Mason residents to assist residents to recover at home or to continue to live independently at home:

- Visiting Nurse
- Physical Therapy
- Occupation Therapy
- Speech Pathology
- Personal Care
- Customized Care – homemakers and respite care
- Geriatric Care Management
- Hospice care for patients and bereavement support for family members – in the home, in nursing home and assisted living facilities.

Home Healthcare, Hospice & Community Services also offers health promotion services:

- Maternal and child health services for income eligible families
- “Nurse Is In” clinics check blood pressure and answer questions for everyone
- Foot Care clinics

Home Healthcare, Hospice & Community Services welcomes inquiries at 532-8353 or at www.HCSServices.org. Our outreach program is available to talk with seniors and families about home care options at no charge.

For 2014, Home Healthcare, Hospice & Community Services is requesting an appropriation of \$1,500.00 to continue to provide home care services in Mason.

Thank you for your support of home care services.

Planning Board Report

It has been another quiet year, with no new subdivision applications and three lot line adjustments. The majority of work items for the board have been: a general review and cohesion of ordinances, regulations and supporting documents and research of a Wind Ordinance for the town. The board will soon present an ordinance following guidance from Nashua Regional Planning Commission (NRPC), Office of Energy & Planning (OEP) and the Site Evaluation Committee (SEC). We will have a working document to present in the near future.

We would like to welcome two new alternate members to the board as of July 2012, Louise Lavoie and Lee Ann Currier. They bring skills in administration and finances.

Year 2013 Hearings

Month	Hearing	Applicant	Type	Outcome
January	13-01	Moran Family Trust	Lot Line Adj. F-26 H-32	Approved
June	13-02	Foster Revocable Trust & Merrill	Lot Line Adj. B-14-1, B-14-2, B-14-3	Approved
October	13-03	Liebermann & Alford	Lot Line Adj. B-1 B-2	Approved

The Planning Board thanks the residents of Mason for their support.

Nashua Regional Planning Commission Report

NRPC was founded in 1959 with a mission to foster coordination and collaboration between the 13 communities in the Nashua region. Over the past 54 years, NRPC has developed into an organization that provides member municipalities customized services to meet their planning needs and also undertakes activities that collectively benefits communities. NRPC's highly qualified and experienced staff complements and extends municipal resources by providing a wide array of professional planning services that cover all aspects of community planning. NRPC also offers programs that would otherwise be inefficient and costly for communities to conduct on their own. In addition to programs and projects, NRPC acts as a strong and consistent advocate for communities and the region at the State and Federal level.

Services available to municipalities through membership dues in the NRPC include **transportation planning** such as grant writing assistance, specialized traffic counts and data, transportation modeling, intersection analysis, road safety audits, road surface management, parking studies. **Land Use planning** including customized board training and resources, draft ordinance and regulation review, special projects and research assistance, fact sheets, guidebooks and educational materials and master plan consultation and project scoping. **Data and GIS Mapping services** such as demographic data and analysis, mapping data and standard map sets, GIS needs assessments, production of annual tax maps and NRPC Live Maps. **Environment and energy planning** such as group energy purchase for municipal and school facilities. For more information, contact Kerrie Diers, Executive Director, at 424-2240 or kerried@nashuarpc.org.

In 2013, NRPC provided the following assistance to the Town of Mason:

Transportation

- **Traffic Data Collection:** For a list of historic and recent traffic counts, reference the NRPC website at: <http://www.nashuarpc.org/trafficcount/index.htm>
- **Transportation Improvement Program:** NRPC develops and maintains the TIP so that federal highway transportation dollars are available to Mason and the rest of the region.
- **Congestion Mitigation Air Quality (CMAQ) Program:** The CMAQ program provides funding opportunities for communities to address transportation needs that have a direct and beneficial impact on air quality in the region. NRPC provides application assistance, air quality analysis and presentation materials for communities interested in pursuing CMAQ grant applications.
- **Road Inventory Data:** NRPC continuously updates the town road inventory, which forms the basis for the Town's allocation of Transportation Block Aid from the State.
- **Metropolitan Transportation Plan:** NRPC staff worked closely with Town of Mason staff to identify local transportation improvements that benefit the Town.
- **NH Capitol Corridor Passenger Rail Project:** Participated on the New Hampshire Rail Transit Authority, the operating entity for the rail project, and pursuing options to study the feasibility of passenger rail in the corridor.
- **Regional Traffic Model:** Updated regional traffic model with new U.S. Census data, new regional employment data, and customized population projections through 2040.
- **Population Projections:** NRPC worked with the NH Office of Energy and Planning State Data Center, to update and maintain the population projections for each community in the region.

- **Community Transportation** –The NRPC has been the leader in the state in this process and was recognized as the first Regional Coordinating Council. This project will lead to increased transit service throughout the NRPC region and help meet the transportation needs of many seniors and disabled adults without transportation options.

Land Use and Environment

- **Development Review and Planning Services** - The Town of Mason utilizes contract planning services from NRPC to directly assist the Planning Board, including assistance to applicants, written reviews of submissions to the Planning Board, attending hearings and work sessions to assist the board, answer questions and draft zoning amendments for Town Meeting. Additionally, NRPC worked with the Mason Planning Board in 2013 on updating the Planning Board's rules of procedure.
- **Resources and Training** – Through the innovative iTRaC (Integrating Transportation and Community Planning) program the NRPC provided a wide array of resources to town volunteers and staff.
- **Regional Plan:** 2013 was spent on outreach efforts including a series of topical workshops on transportation, housing, community and economic vitality, water infrastructure, and climate and energy, as well as a series of focus group conversations.
- **Granite State Future:** Developed a common data set which will be made available statewide to aid municipalities in their own planning efforts as well as resources to aid local master planning.

Geographic Information Systems (GIS)

- **General Mapping and Spatial Data Maintenance:** NRPC maintains a diverse collection of mapping information and databases including local roads, real property parcels, zoning, land use, and environmental conditions.
- **GIS Training:** Geared towards municipal GIS users and open to the public, each meeting features general news and announcements, followed by a guest speaker or open group discussion on a particular GIS project or topic.
- **Standard Maps:** NRPC maintains standard large-format maps for each of its communities that include: 1) Street Index and Town Features, 2) Land Use, 3) Zoning, and 4) Environmental Features. These maps are available online in PDF format, or in printed-form. The standard zoning map doubles as Mason's official zoning map, and a special version with a street lookup index has also been customized at the Town's request. Over the course of 2013 NRPC provided extra hard-copies of this zoning map to the Town.
- **Census Data:** NRPC houses datasets from the US Census Bureau American Community Survey estimate program at various geographic levels including: state, county, town, tracts, block groups and blocks.
- **Live Maps:** NRPC is putting its standard GIS maps online in an interactive format. The application's basemaps include aerial images, topographic contours, roads, town landmarks, conserved lands, and individual property boundaries. Overlay will display land use, zoning, flood, water resources, and soil characteristics in relation to neighborhoods or parcels. Cross-links to Google Street View or Bing Bird's Eye offer enhanced views of the 2D map location. Each year, Live Maps will be updated with fresh data.
- **Broadband Mapping and Planning:** The New Hampshire Broadband Mapping and Planning Program (NHBMPP) is a comprehensive program that seeks to understand where broadband is currently available in NH, how it can be made more widely available in the future, and how to encourage increased levels of broadband adoption and usage.

Conservation Commission Report

The greatest highlight of the year was the completion of the Mason Quarry gift to the town in November. We all are very grateful to George and Cathy Schwenk for their generosity and patience over many months of working with the Society for the Protection of NH Forests, the Board of Selectmen, Town Counsel, and the town's risk management agent, to craft a well-designed conservation easement and deed of gift. This beautiful 110-acre piece of land will remain in its natural state for Mason people to enjoy forever.

The Conservation Commission is also grateful to Town Meeting voters for supporting the placement of a conservation easement on four town-owned parcels that surround Mason Quarry. This would be similar to the Mason Quarry conservation easement and would also be held by the NH Forest Society, creating permanent protection for 232 acres of wilderness at the heart of Mason.

All the above lands were the subject of an intense botany investigation throughout the growing season this past year. Carried out by the New England Wildflower Society, thanks to a generous gift from Cathy Schwenk, this study gives guidance on managing the land for outdoor recreation and forestry while protecting the unusual plant communities found here.

The Commission worked with Selectmen and Town Prosecutor Martha Jacques to propose a policy for use of Mason Quarry lands. At year-end the draft policy was ready. Next step will be to hold a public hearing on this.

The Commission undertook a sizable construction project this year, replacing the rotten decking and painting the steel beams on the Jackson Road trestle of the Mason Railroad Trail. Many thanks are due to the volunteers who helped so much: the members of Mason Area Neighborhood Equestrians (MANE) who removed the bridge railings, and the members of the Wilton-Lyndeborough Winter Wanderers Snowmobile Club who removed the rotten decking. Conservation Commission members and significant others were volunteer workers, too. The \$3,126 value of all the volunteer labor assisted greatly in matching the NH Recreational Trails Program grant. Contractor Eric Anderson constructed the new decking on budget and on time. The town received a matching grant of \$13,751 on a total project value of \$18,455, leaving only \$1,578 cost to the town when the volunteer labor value was factored in.

PSNH agreed to pay the Commission's asking price for the powerline easement on the existing right-of-way that crosses the Railroad Trail and adjoining conservation land on Wilton Road. The Commission received \$8,750, which will be put toward the bond payment for Mitchell Brook Conservation Land (\$10,518 annual for three more years).

The battle against invasive knotweed continues. Commission members spent two days on the Railroad Trail at the Black Brook bridge re-spreading the black plastic we had weighted down with stones and wood to smother knotweed in 2012. This area is very windy so this year we tried staking hay bales to hold down the plastic, with mixed success. Efforts by citizens who assisted with removal of invasive plants are greatly appreciated.

During 2013, the Commission worked on various land management issues –

- * met with a resident of Starch Mill Road regarding fill placed by the Highway Department in a small wetland on his property. The Commission recommended to Selectmen that the town engineer be consulted to address drainage issues in this area.

- * discussed Railroad Trail maintenance with Al Williams and Amos White of the snowmobile club. Mr. White has heavy equipment that can be used for repairing ditches.

- * monitored conservation easements held by the town.

* planned new gate for Mitchell Brook Conservation land, had boulders at town line re-placed to control vehicle access.

* dealt with three abuttor encroachments on conservation lands. One was solved with assistance from Selectmen. The others were amicably resolved with the abuttors. Note: it is against state law to leave logging slash on abutting property, or within 25 feet of the property boundary.

* reviewed wind ordinance proposed by Planning Board.

* wrote to Selectmen recommending conservation for several town-owned tax title lands identified in the Natural Resources Inventory as being worthy of protection.

* renewed hay lease with Dave Baker at Bronson's view fields on Greenville Road. In return for leasing the fields for \$600, Dave does more than \$600 value in clearing trails with his equipment, mowing areas that aren't hayable to keep the view, and maintaining the land.

On Old Home Day, Commission members hosted a table with maps and information on invasive species. We also led a walk to the Mason Quarry, enjoyed by families on this beautiful day.

Two Drug Take Back Days were held so prescription medications could be safely disposed, thus avoiding two serious problems: contamination of our precious water supply and elimination of teenagers' drug of choice. This event is made possible through the cooperation of the Mason Police Department and the National Drug Enforcement Agency. Please mark your calendars for the last Saturdays of April and October!

We are most grateful for continued support.

Recreation Committee Report

The Recreation Committee had several exciting events over this year. We began the year with an Easter egg hunt which was snowy but still fun for the children that braved the snow. We also sponsored the first town-wide yard sale, music series on the gazebo, Old Home Day, and a visit from Santa with a nice fire and hot cocoa!

We hope everyone has enjoyed some of these events. As this year moves forward, we hope to add even more exciting activities!

If anyone would like to help out at any event during the year, don't hesitate to call any Recreation Committee member or contact Jeannine Phalon directly at 878-2770.

Respectfully submitted by,
Wallace Brown – Co-Chair
Jeannine Phalon – Co-Chair
Jen Messer
Linda O'Grady
Steve Tamulonis

Library Report

The Mason Public Library remains a vital resource to the community. Our shelves are stocked with new and classic books, magazines, audios, and DVD's. We have found creative ways to stretch our meager book budget. Our circulation is enhanced by the State of New Hampshire Inter-library Loan system, New Hampshire Downloadable Books, and cooperative agreements with the Brookline and Milford Public Libraries. To illustrate this statistic, 21 unique users utilized the NH Downloadable Books for a total of 203 e-books and 89 audio-book downloads. Patrons requested 703 items from libraries throughout the state; we provided 287 requests to participating libraries via the ILL system. We get quarterly shipments of DVDs and Audio CD. The library has found ways to evolve as a community resource.

The Mason Public Library offers programming such as Story Time, Noon Book Club, and ALA Summer Reading Program. This year, to improve efficiency and utilization of resources, we joined forces among other town departments to run concurrent programs during the Easter Egg Hunt, Old Home Day, and the Holiday Tree Lighting. We are grateful to our loyal patrons and are open to suggestions for low/no cost programming that might be of interest to you. If you have a special talent or skill and could run one, we would love to discuss it with you.

The Mason Public Library continues to exist as the primary library resource to the school. The bond with the Mason Elementary School is strengthened by improved communication with staff, more consistent visitation by all grade levels, and better utilization of library resources by staff to supplement classroom needs. We look forward to building upon this relationship in the upcoming year.

In closing, we are making steps to advance technologically. We leave you with some useful web addresses. To access the NH Downloadable Books and the Ebsco Host Databases access codes are required. Please call, email, or stop by the Library and our staff will be eager to assist you.

Email: masonlib@myfairpoint.net; Web: <http://masonnh.us/>

Facebook: www.facebook.com/MasonPublicLibrary

NH Downloadable Books and Audio: <http://nh.lib.overdrive.com>

The New Hampshire State Library provides all public libraries in the state with *FREE* access to an outstanding collection of full-text and bibliographic databases.

<http://www.nh.gov/nhsl/nhewlink/libraries/databases.html> and <http://search.ebscohost.com>

Library Financial Report

Receipts	Town Budget	Checking Acct
Town Appropriations	\$ 50,843	
Donations		\$ 25
Fundraising		\$ 95
Whitacker-Locke Trust Fund Interest		\$ 150
Fees and Fines		\$ 102
Lost Books		\$ 56
Elizabeth Orton Jones Royalty Checks		\$ 159
Checking Account Interest		\$ 4
TOTAL	\$ 50,843	\$ 592

Expenditures

Salaries	\$ 39,619	
Payroll Tax	\$ 2,978	
Worker's Comp.	\$ 21	
Continuing Educ.	\$ 90	
Travel	\$ 205	
Telephone	\$ 877	
Technology	\$ 922	
Postage	\$ 46	
Supplies and Equipment	\$ 492	\$ 130
Dues & Fees	\$ 585	
Programming	\$ 299	\$ 197
Books	\$ 3,395	\$ 97
Library Retirement	\$ 1,175	
TOTAL	\$ 50,704	\$ 424

Return to Town General Fund - appropriations not used	\$ 139
--	---------------

Checking Account – People's United Bank

Beginning Balance - January 1, 2013	\$ 8,445
Ending Balance - December 31, 2013	\$ 8,613
	\$ 167

Investment and CD Accounts as of 12/31/13

Wellington Shields Investment	\$ 11,152
Pam Steinberg Memorial Fund People's Bank CD	\$ 1,262
"Friends" Building CD	\$ 627
EO Jones Library Fund Municipal CD	\$ 8,805
TOTAL	\$ 21,846

Report of the Building Inspector

There have been 27 building permits issued during 2013. They were issued for the following and the total valuation is also listed:

4 renewals	
4 permanent dwellings	\$ 1,100,000
3 house additions	\$ 178,000
1 barn	\$ 70,000
1 storage shed/garage	\$ 35,000
2 house remodel	\$ 43,000
3 septic repairs	\$ 38,000
5 generator hook-ups	\$ 19,000
6 decks	\$ 39,100
1 antenna upgrade	\$ 35,000
1 solar installation	\$ 40,000
TOTAL	\$ 1,597,100

Please contact Assistant Fire Chief Rick Griffith for all burner permit applications and inspections.

Refer to the Mason Planning Ordinance or contact me with permitting questions or qualifications. A shed under 200 sq. ft. does not need a permit, but has to be 35' from the boundary.

The past few years have seen an increase of permits for back-up power generation systems. Please be sure that the placards near your meter socket are legible, not faded or even missing. The placards should identify the on-site generation source: diesel or propane generator, or even solar, or wind.

Eight months into my first year as full time building inspector makes me appreciate the 45 years of service Ken Wilson gave to this position. Thanks, Ken.

Soon permit applications will be on-line at Mason's official web site, for applicants to fill out and then contact me for the permit. Please call 769-9995 for permits.

Respectfully submitted,
Eric Anderson
Building Inspector

Cemetery Trustees' Report

This past year was a normal year for the cemeteries. Regular maintenance was performed around each cemetery. The fence at Founder's Cemetery, which is located on Meetinghouse Hill Road is being replaced. This will be completed in the spring. Residents of Mason interested in purchasing cemetery lots at Prospect Hill Cemetery may contact Sexton Wallace A. Brown at 878-1481.

Respectfully submitted,
Jeannine Phalon, Robert Larochelle, Ken Spacht
Cemetery Trustees

TOWN of MASON RESIDENT MARRIAGES
for the year ending December 31, 2013

<u>Date</u>	<u>Name</u>	<u>Residence</u>
Sept. 7	Cameron P Proctor Tanya M Chesnell	Mason NH Mason NH
Oct. 11	Michael D Landry Samantha J Smith	Mason NH Mason NH

BIRTHS in the TOWN of MASON
for the year ending December 31, 2013

<u>Date</u>	<u>Name</u>	<u>Place of Birth</u>	<u>Parents</u>
Jan 4	Olivia Clare Olson	Nashua NH	Robert Olson Hilary Olson
Mar 5	Peter Joseph Schulman	Nashua NH	Brady Schulman Susan Schulman
Mar 15	Olivia Riley Hebert	Nashua NH	Daniel Hebert Amber Hebert
April 19	Norah Mae Hook	Nashua NH	Jared Hook Jessica Hook
May 5	Isabella Marie Sabotka	Milford NH	Jason Sabotka Heather Sabotka
May 6	Lillian Grace Fowler	Peterborough NH	James Fowler Harmony Fowler
June 11	Ava Louise Spear	Nashua NH	Kristoffer Spear Catherine Callahan
Aug 14	Savannah Elise Garfinkle	Nashua NH	Joshua Garfinkle Amy Garfinkle
Sept 9	Kameron Christopher Rush	Nashua NH	Christopher Rush Whitney Rush
Nov 5	Jackson James Leak	Nashua NH	Timothy Leak Angela Leak

Resident DEATHS for the TOWN of MASON
for the year ending December 31, 2013

<u>Date</u>	<u>Name</u>	<u>Place of Death</u>
-------------	-------------	-----------------------

BURIALS in the TOWN of MASON
for the year ending December 31, 2013

<u>Date</u>	<u>Name</u>
-------------	-------------

Town of Mason Election, March 12, 2013
Mason Town Hall, 7 Meetinghouse Hill Rd.

Moderator Catherine Schwenk declared the polls open at 11:00 am. The total number of voters on the checklist was 944. There were 6 new walk-in voters and 14 absentee voters. A total of 320 residents voted, representing a 34 percent turnout.

The ballot clerks were Pauline Bergeron, Florence Wilson, Lauren Mann and Kenneth Greene. The moderator installed Louise Lavoie and Patricia A. Greene as ballot counters. The following ballot counters had previously taken the oath of office: Robert Doyle, Nancy Richards, Garth Fletcher, R. Peter McGinnity, George Schwenk, Douglas Whitbeck, Linda Cotter-Cranston, John Diefenbach, Charles Moser, Dorothy and Wolfgang Millbrandt, Caroline Place, Mary McDonald and Dorothy Mitchell.

The results of the Town Election on Article 1 are as follows:

Selectman	Library Trustee	Trustee of Trust Funds
Bernard O’Grady 202	Christine Weiss 278	George Schwenk 268
Shane Robinson 66	Supervisor of the Checklist	
Trustee of Cemeteries	Dorothy Minior 11 (write-in)	
Kenneth Spacht 272		

Article 2 (SB2)
Yes 177 No 139 (190 needed to pass)

The Mason School District Election results are as follows:

School Board Member
Robert Hemmer 234
C. Christopher Guiry 25 (write-in)
District Clerk
Rebecca Partridge 247

Article 2 (accept reports)
Yes 257 No 32

Article 3 (proposed budget)
Yes 250 No 61

Article 4 (fund balance to be retained for tax reduction or emergencies)
Yes 219 No 88

Article 5 (educating educationally disabled children capital reserve fund)
Yes 194 No 114

Article 6 (rescind SB2)
Yes 116 No 194 (186 needed to pass)

Moderator Catherine Schwenk declared the polls closed at 7:13 pm. Ballot counting concluded at 9:30 pm.

Respectfully submitted,
Debra A. Morrison, Town Clerk



Town of Mason, New Hampshire
Recount of Petition Warrant Article
at the Captain Benjamin Mann House, 16 Darling Hill Rd.
March 22, 2012

The Board of Recount is composed of the Moderator, Catherine Schwenk; Town Clerk, Debra Morrison; and the Board of Selectmen, Anne Richards, R. Peter McGinnity and Dr. Christopher Guiry.

The board must visually inspect each ballot when performing a recount. Upon completion, the board declares the results and certifies the results to the Town Clerk.

Warrant Article 3 read as follows: "Are you in favor of increasing the Board of Selectmen to 5 members pursuant to RSA 41:8-b? By petition." The petition for recount with 10 signatures and the \$10 fee was proposed by Charles V. Moser as per RSA 40:4c and 4d.

The Moderator declared the recount open at 4:20 pm, the box was unsealed and the recount of the 440 ballots cast commenced. The results are as follows:

211 yes

211 no

18 blanks

440 total ballots cast

The Moderator declared the recount a tie and the warrant article failed. The Moderator then closed the recount at 5:15 pm and the box was resealed.

Debra A. Morrison, Town Clerk

Mason Town Meeting, March 16, 2013

Mason Elementary School, 13 Darling Hill Rd.

Moderator Catherine Schwenk came to the microphone at 8:55 am and requested that non-voters wear non-voter credentials and sit in the first row to the Moderator's left. There was no request for interpretive services. She indicated the fire and emergency exits and then introduced those sitting at the head table: Selectmen Anne (Nancy) Richards, R. Peter McGinnity (Pete), Charles Moser and Town Clerk Debra Morrison. Also present were State Senator Peggy Gilmour, State Representative Melanie Levesque and former State Representative Jack Flanagan.

The Moderator acknowledged that preparation for this meeting is a coordinated effort of many individuals, including school facilities manager Richard Griffith, Select Board assistant Barbara Milkovits, Town Clerk Debra Morrison and Supervisors of the Checklist Jeannine Phalon, Kathleen Wile and Wallace Brown.

She noted that the minutes of the recount for the town and school from 2012 were left out of the minutes and will appear in next year's Town and School District reports.

The Moderator then reviewed the procedure for voters. Voters wishing to speak should use the microphones and address any questions to the Moderator; all amendments and substantive motions must be in writing and signed by the maker and seconder; every voter is entitled to speak on a debatable motion unless the body, by a two-thirds vote, has ordered discussion stopped. A voter is entitled to speak a second time on the same question provided all voters who wish to speak have spoken.

The Moderator announced the results of the Town and School District elections. Total votes cast were 320 out of a total of 950. She declared the winning candidates elected to their respective offices.

Selectman for 3 years: Shane Robinson 66
Bernard O'Grady 202

Trustee of Cemeteries: Kenneth Spacht 272

Library Trustee: Christine Weiss 278

Supervisor of the Checklist: Dorothy Minior 11 (write-in)

Trustee of Trust Funds: George Schwenk 268

The following articles were voted on at the polls on Tuesday, March 12, 2013.

The results of **Article 2** — To see if the Town will vote to adopt the provisions of RSA 40:13 (known as SB2) to allow official ballot voting on all issues before the Town. By petition. Requires a 3/5 vote to pass.

Yes 177 No 139 (needed 190 to pass / Article 2 fails)

Mason School District Results

School Board Member: Robert Hemmer 234
C. Christopher Guiry 25 (write-in)

District Clerk: Rebecca Partridge 247

The results of **Article 2** — To accept the reports of agents, auditors, committees, or officers chosen as printed in the Annual Mason School District Report.

Yes 257 No 37 Article 2 carries

The results of **Article 3** — Shall The Mason School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant, or as amended by vote of the first session, for the purpose set forth therein, totaling \$2,976,896.00? Should this article be defeated, the default budget shall be \$2,978,615.00 which is the same as last year, with certain adjustments required by previous action of the Mason School District, or by law, or the governing body may hold one special meeting, in accordance with RSA 40:13 X and XVI, to take up the issue of a revised operating budget only. (School Board recommends this Warrant Article)

Yes 250 No 61 Article 3 carries

The results of **Article 4** — To see if the Mason School District will vote to authorize, indefinitely until rescinded, to retain year-end unassigned general funds in an amount not to exceed, in any fiscal year 2.5% of the current fiscal Year's net assessment in accordance with RSA 198:4-B II. Such fund balance retained will only be used to reduce taxes or for emergencies that are approved by the Department of Education pursuant to RSA 32:11. (School Board recommends this Warrant Article)

Yes 219 No 88 Article 4 carries

The results of **Article 5** — Shall the Mason School District raise and appropriate the sum of Ten Thousand Dollars (\$10,000.00) to be added to the previously established Educating Educationally Disabled Children Capital Reserve Fund (Established in 2010), with such amount to be funded from the June 30, 2013 unreserved fund balance available for transfer on July 1. No amount to be raised from taxation. (School Board recommends this Warrant Article)

Yes 194 No 114 Article 5 carries

The results of **Article 6** — Shall we rescind the provisions of RSA 40:13 (known as SB2), as adopted by the Mason School District on 9-March 2010, so that the official ballot will no longer be used for voting on all questions, but only for the election of officers and certain other questions for which the official ballot is required by state law? (3/5 majority vote required, this is a Petition Warrant Article)

Yes 116 No 194 (needed 186 to pass / Article 6 fails)

The Moderator called the meeting to order at 9:06 am.

There were 119 voters and 5 non-voters present.

The colors were presented by Boy Scout Troop 264, which included scouts Nate Addonizio, Jon Arsenault, Samson Hodges, Kaleb Kearney, MaxMcDonald, Max Phalon and scout leader Mike McGuire.

The Pledge of Allegiance of the United States of America was led by Selectman and Firefighter Nancy Richards.

The Moderator then recognized Selectman Pete McGinnity for a special presentation. Pete asked Peggy Gilmour, Melanie Levesque and Jack Flanagan up for a presentation to retiring Selectman Nancy Richards, recognizing her 23 years of service to the town. Melanie read the proclamation from Gov. Maggie Hassan and Nancy received a standing ovation. Peggy read a resolution from the NH Senate congratulating her for her service and Jack read a declaration from the House of Representatives.

Nancy spoke and said how much she's loved serving Mason. She added that, "old soldiers fade away."

Pete thanked the representatives who came. Administrative Assistant Barbara Milkovits spoke stating she's worked with Nancy from the beginning with a few lessons learned: "Honor your commitments. Keep your word. Say thank you – acknowledge someone no matter what they're saying." Pete handed Nancy a plaque from the Selectmen's office along with some gift certificates.

Pete then recognized Ken Wilson who's retiring as Building Inspector in May after 46 years and presented him with a plaque and gift certificate. Ken spoke saying he's had a good time and thank you. His wife, Sally Wilson, is retiring today as ballot clerk.

Mrs. Schwenk thanked the Wilsons along with the Wolf Rockers Square Dance Group for improvements to the town hall which included sanding and finishing the floors, painting the walls, installing fireproof curtains and a handicapped bathroom. Sally herself made the curtains and replacement curtains for some of the older voting booths. Their daughter, Cindy Tibbetts, is retiring for health reasons as EMT-1 from the Mason Fire Department.

The Moderator read the records of the Building Inspector which showed that from 1969 to 2011 there were 488 permanent dwellings, 246 additions, 202 barns, 115 septic repairs and 126 porches and decks. We also have 6 greenhouses, 5 airplane hangars, 2 kennels and 1 yurt. She mentioned these statistics to acknowledge that it takes a mighty effort in planning to make it all work and then announced the retirement of Bruce Mann from the Planning Board after 25 years, thanking him for his work.

There was no objection to waiving the reading of the warrant.

On motion of Pete McGinnity, duly seconded, it was voted unanimously to accept the reports of agents, auditors, committees or officers chosen as printed in the Annual Town Report.

On motion of Barbara Milkovits, it was carried unanimously “to see if the Town will vote to create an honorary, unfunded position of Selectman Emeritus and nominate Nancy Richards. Such position to be held by a retired Selectman who may offer guidance and help new board members.”

Article 3: Pete McGinnity moved and it was seconded to see if the Town will vote to raise and appropriate the sum of One million, six hundred ninety-nine thousand, five hundred forty-three dollars (\$1,699,543) which represents the operating budget. Said sum is exclusive of all Special or Individual Articles addressed.

Charles Moser proposed an amendment to “Warrant Article 3, the 2013 budget, by striking the figure \$61,000 on line item 6018-01, Road Agent salary, and replacing it with the figure of \$52,500; and further to strike the figure of \$55,000 on line item 6018-05 and replacing it with the figure \$63,500, said changes representing a reapportionment of the highway budget causing no harm to the total highway budget or to the overall budget.”

Pete spoke in regards to the change because of the feedback by townsfolk in relation to the salary and the percentage of increase. This new figure represents a one-time salary adjustment of three percent. Charlie spoke on the highway budget and appreciates the town’s support.

Several people spoke in support of the highway department. Shawn Jodoin discussed the budget hearing and the road agent salary, including insurance. Christopher Rush spoke saying he’s worked for Fred Greenwood for two years. He loves his job but states that Fred “rules with an iron fist.” Shawn Jodoin moved the previous question to stop debate and the motion carries.

The Moderator was in doubt with the oral vote and took a standing vote: Yes 56 No 40 and the amendment carries.

We continued on the budget by department. It was called to our attention that there was an error on page 14, line item 6005-03, which seemed to be duplicated. Barbara Milkovits explained that it was a credit.

Amanda Eaton asked about the hours worked in the Selectmen’s and Town Clerk’s offices. “How many hours a week do they actually work?” Barbara Milkovits and Deb Morrison explained that it varied depending on the time of year, e.g., taxes, elections, town meeting, budgets, staff and selectmen meetings, etc.

Jeff Babel made a motion regarding line item #6005-03 to change the current insurance to be voted on by ballot vote. The Moderator did not receive this motion in writing. Charles Moser raised a point of order that it is not relevant to that line item. Nancy Richards advised Jeff to come to a financial advisory meeting in the fall. Charles felt it was not an appropriate motion two years ago when another motion regarding health insurance was presented saying, “We’re discussing THIS year’s budget. It needs to be brought as a separate warrant article for next year’s budget consideration.” The Moderator allowed discussion on the point of order. The ruling by the Moderator is that the point of order is well taken and is not in order at this time.

Police Chief Barry Hutchins spoke regarding line item 6005-03. “Two years ago this issue came up and every year it’s an issue.” All new employees pay 20 percent of their insurance. He asked the public to do what they agreed to do. “How often does this have to happen?”

Julie Tuttle responded, “The reason we’re talking is because it’s expensive. It’s time to manage patients and employees appropriately.” Shawn Jodoin stated that these are unsustainable increases on this line item. He’s tired of absorbing increases. Charles Moser said, “There are lots of things we have to absorb — maintaining buildings, roads... Employees deserve compensation to retain continuity and treat them well, including appropriate insurance packages.” Barbara DeVore spoke noting there were people who had volunteered to explore the insurance issue and establish a committee. “Here’s a chance to serve on the committee.”

Carol Iodice-Fritz asked who the animal control officer was. Chief Hutchins responded that the police department was.

John Pitzl questioned line item #0012-24 (K9 Maintenance) and asked why do we need K9 maintenance? The Chief responded which expenses the money went for. No salary related to dog is for him. There is a trust fund for the K9 program (\$10K as a result of the dog’s work). The Chief stated we have a narcotics problem in town. We also use the dog for tracking and in surrounding areas, particularly for drug problems.

Jeff Babel asked if dog creates revenue, can we set up a fund to support the dog. The Chief said the maintenance line item is there because we should have a line item to show we support the K9 program. It is there mainly to replace the dog when needed, for training and unseen expenses. Carol Anne Bennett spoke saying that the dog is a police officer here to protect Barry and other officers and she supports the K9 program wholeheartedly. Applause.

The motion to move the previous question regarding the “kibble quibble” carries. Article 3 as amended carries.

Article 4: Nancy Richards moved and it was seconded to see if the Town will vote to raise and appropriate the sum of Fifty thousand dollars (\$50,000) for the repair and maintenance of the town’s paved roads, or take any other action relative thereto. Recommended by the Selectmen.

Road Agent Fred Greenwood spoke in regards to continuing the progress on paved roads and addressing some of the worst sections. Bill Fritz asked Fred to speak about the additional \$50,000 in line item 6018-13. Fred said, “This has to do more with being in addition to and above the budgeted amount to get more paving done.” Charles Moser said the Selectmen were trying to make sure the roads don’t degrade past the point of restoration. Stanley Brown asked what percentage of increase to taxes this would make to budget. Barbara Milkovits responded, “Thirty cents per thousand.” Pete McGinnity stated that part of the plan Fred has brought forward is to bring the roads to where they need to be. “The worse they get the more it’s going to cost us. Roads will last us longer.”

The motion to move the previous question carries. Article 4 carries.

Article 5: Charles Moser moved and it was seconded to see if the Town will vote to raise and appropriate the sum of Seventeen thousand five hundred dollars (\$17,500) for the purchase of protective safety gear for the Fire Department, or take any other action relative thereto. Recommended by the Selectmen.

Fire Chief Dave Baker spoke on the article and that the gear needs to be replaced due to safety concerns. They are past their 10-year life span. We currently have 22 firemen. Article 5 carries.

Article 6: Pete McGinnity moved and it was seconded to see if the Town will vote to raise and appropriate the sum of Four thousand two hundred twenty-five dollars (\$4,225) for the purchase of SCBA bottles for the Fire Department, or take any other action relative thereto. Recommended by the Selectmen.

Chief Dave Baker said that the breathing apparatus bottles are good for 15 years and five bottles will expire by end of this year. These bottles cannot be recertified. Article 6 carries unanimously.

Robert Dillberger moved “to advance Article 11 before Article 7.” Bob explained that Article 11 is complex and the Conservation Commission wants to explain it before people begin to leave. Motion carries.

Article 11: Charles Moser moved and it was seconded to see if the Town will vote to authorize the Board of Selectmen to transfer or convey such property rights in the below described parcels of town owned land necessary so that the same shall be subject to a conservation easement, in perpetuity, the particular terms of the conservation easement to be determined by the Board of Selectmen, with the concurrence of the Conservation Commission, said authorization to include the authority to execute any and all deeds, documents or other instruments in the name of the Town that may be necessary to accomplish the foregoing. It is understood that this authority includes the right to convey the entire property in a transaction, the purpose of which is to have the property conveyed back to the town subject to the said conservation easement so as to insure the perpetual imposition of the conservation easement. It is also understood that the intent of this article is to cause the conservation easement to be held by a ‘qualified organization’ as defined in section 170(h)(3) of the Internal Revenue Code of 1986, existing for the purchase of or holding of property interests or facilitating transactions relative thereto when such purchase carries out the purpose of RSA 36-A, said organization may be the Society for the Protection of New Hampshire Forests or other similar qualified organization as determined by the Board of Selectmen with the concurrence of the Conservation Commission. The four (4) properties to which this authorization, if approved, will apply are:

- 30-acre Beck Lot (Map E, Lot 28)
- 25.4-acre Coyne Lot (Map E, Lot 22)
- 46.7-acre Downs Forest (Map E, Lot 36)
- 19.5-acre Jefts Lot (Map E, Lot 38)

Recommended by the Selectmen

Barbara DeVore handed out maps of the parcels. Charles Moser said this article is deceptively complex. All four parcels are in the center of town. It puts a conservation easement to convey the entire property back with the easement under the management of the Society for the Protection of NH Forests (SPNHF).

Bob Dillberger had a presentation and showed key points of the article. The four parcels surround the quarry land – the Mason Quarry project (unofficial title) — which will be deeded to the Town of Mason. (The gift of the quarry parcel is from George Schwenk.)

This article gives Selectmen the ability to accept responsibility for the easement, a legally binding agreement. Terms are outlined on the handout. It is perpetual, even if sold. All parcels will be managed together, not separately. We can take advantage of the SPNHF's resources. No change in tax rate. The SPNHF is requesting \$10K to manage this easement, a single payment over several years. The funds are to come out of Conservation Commission fund and the SPNHF will enforce easement regulations.

Stanley Brown asked about liability on the four lots. Liz Fletcher clarified that motorized vehicles on the four parcels are not allowed. Snowmobiles are OK on designated trails. Coyne Lane and Scripts Lane are Class 6 roads and open to the public. Charles Andersen said that as the closest resident to the quarry he is concerned about the liability to the town. He also expressed concern about a 20-car parking lot.

Ted Haury wanted to know if the conveyance of the quarry is contingent on acceptance of Article 11? No. Has the town acquired or have title to quarry? No. What would happen to quarry lot if Article 11 is not approved? No effect. Please bring concerns about the quarry to a selectmen's meeting. The Moderator stated that this article concerns a conservation easement on the four parcels and the quarry discussion is not relevant.

Robert Doyle moved the previous question which carries. Article 11 carries.

Article 7: Nancy Richards moved and it was seconded to see if the Town will vote to raise and appropriate the sum of Four thousand dollars (\$4,000) for the purchase of firearms for the Police Department, or take any other action relative thereto. Recommended by the Selectmen.

Chief Hutchins moved to amend "Warrant Article 7 by striking out the amount of \$4,000 and replacing it with \$3,607." He did not have an exact amount when the budget was proposed. The amendment carries.

The Chief further stated that the current weapons are 17 years old and the sighting systems have a 15-year shelf life. They have been well maintained but the officers are seeing failures when firing (jamming, etc.). The amended price includes the same caliber replacements with night sights, new holsters, seven weapons and includes the trade-in amount.

John Pitzl asked if there were seven guns for seven officers. Chief Hutchins responded yes, there are three full-time and four part-time officers. Stanley Brown wanted to know, "Why did you pick the 45 [caliber]? Chief Hutchins, "They're more powerful." Article 7 carries as amended.

Article 8: Charles Moser moved and it was seconded to see if the Town will vote to raise and appropriate the sum of Fourteen thousand eight hundred fifteen dollars (\$14,815) to be added to the Highway Barn/Garage Capital Reserve, previously established and to authorize the transfer from the December 31, 2012 fund balance. Recommended by the Selectmen.

Fred Greenwood said these were monies that went to the general fund from the sale of scrap metal and the sale of some old equipment. We're going to need a new highway barn building, there's mold in the building now.

Shawn Jodoin noted that retired highway worker, Ken English, suggested that we move everything to the sand pit so they don't have to travel back and forth so much. It should be noted, however, that the town pit is over the town aquifer.

Peter LeCount asked if someone could say what is already in the Capital Reserve Fund? George Schwenk mentioned that page 24 shows where the Trust Fund stands. Article 8 carries.

Article 9: Pete McGinnity moved and it was seconded to see if the Town will vote to raise and appropriate the sum of Ten thousand dollars (\$10,000) to be added to the Fire Station Addition Capital Reserve Fund, previously established. Recommended by the Selectmen.

Article 9: Pete McGinnity moved and it was seconded to see if the Town will vote to raise and appropriate the sum of Ten thousand dollars (\$10,000) to be added to the Fire Station Addition Capital Reserve Fund, previously established. Recommended by the Selectmen.

Pete explained it continues to add funds for future replacement/expansion of the Fire Department if we put a little bit away every year. Ted Haury asked when money is taken out of capital reserve does it require a town meeting? Barb Milkovits responded not necessarily, agents are appointed when the fund is set up. Article 9 carries.

Article 10: Nancy Richards moved and it was seconded to see if the Town will vote to raise and appropriate the sum of Nine thousand dollars (\$9,000) to be added to the Police Cruiser Capital Reserve Fund, previously established. Recommended by the Selectmen. Article 10 carries.

Article 12: Pete McGinnity moved and it was seconded to see if the Town will vote to establish a Recreation Revolving Fund pursuant to RSA 35-B: 2 II. The money received from fees and charges for recreation park services and facilities shall be allowed to accumulate from year to year, and shall not be considered part of the general fund unassigned fund balance. The treasurer shall have custody of all monies in the fund, and shall pay out the same only upon order of the recreation commission (no further legislative body approval required). These funds may be expended only for recreation purposes as stated in RSA 35-B, and no expenditure shall be made in such a way as to require the expenditure of other funds that have not been appropriated for that purpose. Recommended by the Selectmen.

Pete explained that this is a housekeeping issue. It allows the Recreation Committee to raise funds for town events; it creates a fund. Deputy Treasurer Garth Fletcher clarified that when money was raised in the past it had nowhere to go, creating an auditors' nightmare. This is just a place to put the money.

Stanley Brown moved the previous question which carries and Article 12 carries.

The Moderator noted that 40 years ago, there was no welcome home for our Vietnam Veterans. She asked all the veterans in the audience to rise and be recognized and received a round of applause. She announced Welcome Home Vietnam Veterans Day to be held at the NH State Veterans Cemetery in Boscawen on Saturday, March 30, at 2 pm.

Barbara Milkovits announced there was cake in the cafeteria to celebrate Nancy Richards' retirement.

On motion of Charles Moser and seconded by many, town meeting was adjourned Sine Dai at 11:28 am.

Respectfully submitted,

Debra A. Morrison
Town Clerk



PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

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

INDEPENDENT AUDITOR'S COMMUNICATION OF SIGNIFICANT DEFICIENCIES AND MATERIAL WEAKNESSES

To the Members of the Board of Selectmen
Town of Mason
Mason, New Hampshire

In planning and performing our audit of the financial statements of the governmental activities, major general fund, and the aggregate remaining fund information of the Town of Mason as of and for the year ended December 31, 2012, in accordance with auditing standards generally accepted in the United States of America, we considered the Town's internal control over financial reporting (internal control) as a basis for designing our auditing procedures 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 Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Mason's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore there can be no assurance that all such deficiencies have been identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

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 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. We consider the following deficiency in the Town of Mason's internal control to be a material weakness:

Segregation of Duties

The Town Treasurer has delegated all accounting functions to the Selectmen's Administrative Assistant as provided by RSA 41:29,V1. The general ledger is maintained and reconciled by this one individual, and although reconciliations are reviewed by the Treasurer, the procedures do not provide for a segregation of duties as required by generally accepted accounting principles. Further, the aforementioned state statute does not appear to eliminate the responsibility of the treasurer to comply with all statutory duties required by law. We believe this should include the requirement to "keep in suitable books provided for the purpose a fair and correct account of all sums received into and paid from the town treasury." We believe this should be over and above the Town's recordkeeping system.

In our opinion, the provisions of RSA 41:29,V1 are not intended to remove the internal accounting controls provided by the segregation of duties. We suggest that the Board of Selectmen obtain an opinion from the Commissioner of Revenue Administration and or legal counsel to verify that the adoption of the aforementioned state statute meets the criteria outlined therein.

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. We consider the following deficiencies in the Town of Mason's internal control to be significant deficiencies:

Town Policies

The Town has not established any formally adopted policies for code of ethics, anti-fraud, credit cards, accounting procedures, and disaster recover, which are essential tools necessary to manage the Town's operations efficiently and effectively. It was also

Town of Mason

Independent Auditor's Communication of Significant Deficiencies and Material Weaknesses

noted that the Town has not adopted an investment policy, which is required by State Statutes to be adopted and reviewed each year. We recommend that the Board of Selectmen develop and formally adopt the above noted policies in order to clearly communicate the Town's position on these issues and to be in compliance with State Statutes.

GASB No. 54 Fund Balance Policy

In March 2009 the Governmental Accounting Standards Board issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. The Statement became effective December 31, 2011 and requires the Town to adopt a fund balance policy. As of December 31, 2012, the Town had not yet done so. We recommend that the Board of Selectmen develop and formally approve such a policy.

This communication is intended solely for the information and use of management, the Board of Selectmen, and others within the organization, and state and federal agencies, and is not intended to be and should not be used by anyone other than these specified parties.

November 25, 2013

*Blodryk & Sanderson
Professional Association*

The Trees of Mason Center

Some say three elms were planted by Captain Benjamin Mann, in November, 1790, to commemorate the ordination of Rev. Ebenezer Hill – some say four, two of which were later cut down to make space for the training ground where the marching and counter-marching of the militia was performed and which is our present Common. Two of the elms stood for many years. Now there is one, to the southwest of Dr. Weber's house. Captain Mann also planted a willow, at about the same time, which is no longer standing; it grew to enormous size, its trunk measuring about fifteen feet in circumference.

The venerable maples on the Old Ashby Road were planted by Dr. Willis Johnson who lived where the Andersons live now, when he first came to town, between 1814 and 1830.

About 1865 four maples were planted along the Darling Hill Road as it goes north between Webers' house and Mason School, by some young men, two of whom were Frank Peabody and Dana Goodwin. In those days the rock maple was rather rare, and it has been said that they had to go three miles to get the young trees to plant there.

A few years after the founding of Fruitdale Grange, in the late 1880s, some members set out three maples along the east of the Meeting House Hill Road to the north of the Town Hall, in memory of Grange members who had died.

The maples on the Green, near the Church, were planted by Tom Rhodes, entirely on his own accord, when he lived in the little gray building, now on Dr. Weber's premises, which once was Asher Peabody's shoe factory. Tom Rhodes planted two saplings at each place, a couple of feet apart, later cutting down the poorer ones. Though he ended his days as a Town Pauper, from the material point of view, he was as rich in a truly individual philosophy of life as anyone who has lived in Mason. In March 1947, Article 21 of the Warrant for Town Meeting read as follows: To see if the Town will vote to raise and appropriate the sum of one hundred dollars for the perpetual care of the Cemetery Lot of Thomas Rhodes, who with no thought of remuneration, planted on the Common the trees which have added to the attractiveness of the town. At the meeting, the Town's vote was in the affirmative.

Tom Rhodes also planted three willows beside the road near the house which burned, to the north of the Hodges'. A descendent of these willows remains. The community Christmas Tree was recently set out by Fruitdale Grange. Other trees, some large, were planted at one time or another by owners of property adjacent to the Village Green and the Common; still other probably grew up from seed.

Few towns are as fortunate as our town in the beauty of traditional trees shading, patterning, and making unusually picturesque the public portion of Mason.



An excerpt from *Mason Bicentennial 1768–1968*
by Elizabeth Orton Jones and Charles W. Anderson,
copyright 1968 by Mason Historical Society, Inc.

