



ANNUAL REPORT

**OF THE
TOWN OFFICERS
OF**

MASON, NEW HAMPSHIRE

For The Year Ending December 31

2014

The 2014 Town Report is dedicated to Curt Dunn

Curt Dunn is a special Mason citizen. We thank him for his hard work, volunteerism, generous philanthropy and most of all, his friendship. Born in 1935, he has lived in Mason all his life. Curt has fond memories and endless stories to share. He began his education at Mason Village School when grades one through eight were in one classroom. There were no school buses so his father drove several students to school. He completed his education in Townsend, MA.

During World War II, Curt watched soldiers from Fort Devens take over his family's fields for maneuvers. A few precious pennies were earned by filling canteens with delicious Mason water.

Curt joined Mason Church in 1949 and continues to be an active member. He recalls a time when the church was only open for summer services.

He proudly remembers the establishment of the first Fire Department in 1962. Initial equipment included pump cans and an old oil truck purchased for one dollar. The department operated separately from the town, so this required intense hours of volunteer fund raising. It took many years to acquire equipment and trucks, and eventually a town budget was established. "In the early days, fire fighting was a community effort."

The Wolf Rockers Square Dance Club was formed in 1967. Curt has wonderful memories of this time and still encourages people to join. The annual chicken barbeque continues to be their main fundraiser. Curt holds the record for selling the most tickets and still manages the event.

Curt is well known as our first full time road agent. He was hired in 1973 with a \$17,000 budget, funded through two state grants. He was the only employee and began his job with two shovels, a rake, a chain saw and a very old military truck. He worked with Youth Corp and the CETA Program which provided part time help from teenagers who needed a great deal of training and supervision. The great flood of 1986 tested the entire town, and especially the highway department. Curt and his crew of three were honored in the annual town report. In 2000, Curt entered a well-deserved retirement.

Having served on most town committees, he is convinced that volunteering is vital to community life.

When asked what life in Mason has meant to him, Curt answers with ease. "My family roots are here. Mason has been my life. This town has been very good to me."

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SELECTMEN'S REPORT

This was a year of change, challenge and achievement for the Board of Selectmen. It began with our knowledgeable and dependable Administrative Assistant, Barbara Milkovits, on an extended leave of absence after a terrible motorcycle accident. We are grateful that her assistant, Martha Ward, and Deputy Town Clerk Suzanne Kelly were available to fill in. But Barbara had big shoes to fill, and we were fortunate to find an able temporary assistant in Carlotta Pini, contracted through Municipal Resources, Inc. who assisted us from January through March.

In January, Martha Ward bid farewell to her position, and we welcomed Brenda Wiley, of Accukeep, Inc. to take over the financial side of the selectmen's office while Carlotta continued with administrative and human resource duties. Then, in May, after a brief return to her office, Barbara decided to retire after twenty-four years as Mason's Administrative Assistant. The Town of Mason should be immensely grateful to Barbara for her many years of quality service!

In September, the Selectmen hired long time Mason resident Jeannine Phalon as our new Administrative Assistant. Jeannine is no stranger to town business, being a former Supervisor of the Checklist, longtime member of the Recreation Committee, and a temporary assistant in the Selectmen's office. The Board also asked Brenda Wiley if she would stay on, and happily, she did. So, after a several months of turmoil and temporary help, the Selectmen's office was once again permanently staffed and operating efficiently and professionally.

The month of May also saw the resignation of Road Agent, Fred Greenwood. Fred often said our people like their paved roads "black and smooth" and he worked hard to make many of them blacker and smoother than they had been in years. We were sorry to see him go, and wish Fred the best in his current endeavors.

Fortunately, senior equipment operator Roy Lundstedt was willing to supervise the highway department while the Selectmen began the search for a new Road Agent. Roy and the crew did a fantastic job, and we can't thank them enough.

After a lengthy search and many interviews, the Selectmen hired Gary Lizotte, formerly a Highway Department supervisor in Oxford, Maine, as our new Road Agent. Coming on just before winter, Gary proved to be a quick study in assessing the department's needs and preparing for the rain, hail, sleet and snow that we have been enjoying since December. Welcome, Gary Lizotte!

Superstition has it that bad things come in threes, and sadly that proved true when a third key town employee, Police Chief Barry Hutchins, was assaulted and seriously injured while making an arrest in January. Recovery was longer than expected and has found the Chief limited to administrative duties ever since. Sadly, after nineteen years with the Town of Mason, Chief Hutchins will be retiring in the spring of 2015. Barry has done a great job over the years,

computerizing the police station, overseeing the construction of new station, and modernizing the tools of policing. The Selectmen wish Chief Hutchins a happy retirement.

Personnel changes were not the only business of the Selectmen this year. We appointed a paved road restoration committee who came up with a sound and affordable long term plan to restore and maintain our paved roads on a continuing basis.

The Selectmen extend a heartfelt thank you to all the volunteers, too numerous to mention who serve our town, to staff the Fire Department, EMS, and various Commissions, Boards, Committees, Elections, Trustees, and appointed positions. The dedication of our volunteers through countless hours devoted to the town is what makes Mason so special. Our volunteers are the backbone of Mason's rural character and quality of life.

Finally, the Selectmen worked hard to tighten up and adopt several financial control policies, adopt an ordinance regulating use of the Mason Quarry, launched a project to lay the ground work to track and project capital investments to support a Capital Improvement Plan and last but not least, lowered the tax rate for 2014.

Respectfully submitted,

Charles V. Moser, Bernie O'Grady, Louise Lavoie

TOWN OFFICE HOURS AND MEETINGS

SELECTMEN

Office Hours: Mann House, 11:00 AM - 3:00 PM
Monday, Tuesday, Wednesday, Thursday
2nd and 4th Tuesday 11:00 AM – 1 PM
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

Office 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 xt.25 for an appointment

BUILDING INSPECTOR

Office Hours: Mann House, by appointment only
Telephone: 878-2070

BOARD OF ADJUSTMENT

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

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 2016
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TOWN CLERK/TAX COLLECTOR 3 yr term

Debra A. Morrison	March 2015
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TREASURER 3 yr term

Patricia Letourneau	March 2015
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SELECTMEN 3 yr term

Charles V. Moser, Chairman	March 2015
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Bernie O'Grady	March 2016
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Louise Lavoie	March 2017
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SUPERVISORS OF CHECK LIST 6 yr term

Kathleen C. Wile	March 2020
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Wallace A. Brown	March 2018
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Dorothy Minior	March 2016
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LIBRARY TRUSTEES 3 yr term

Lynn McCann	March 2015
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Elena Kolbenson	March 2017
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Christine Weiss	March 2016
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TRUSTEES OF CEMETERIES 3 yr term

Robert Larochelle	March 2015
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Jeannine Phalon	March 2017
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Ken Spacht	March 2016
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TRUSTEES OF TRUST FUNDS 3 yr term

George Schwenk	March 2016
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Patricia A. Greene	March 2017
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Charles Pierce	March 2015
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APPOINTED TOWN OFFICERS

ASSISTANT MODERATOR

Mary McDonald March 2016

DEPUTY TOWN CLERK/TAX COLLECTOR

Suzanne M. Kelly March 2015

DEPUTY TREASURER

Garth Fletcher, resigned March 2012

Mary Bardsley March 2015

FINANCIAL ADVISORY COMMITTEE

Robert Larochelle March 2016

Paula Babel March 2015

PLANNING BOARD

Pamela Lassen, Chairman March 2015

Mark McDonald – Vice Chairman March 2017

Dorothy Millbrandt March 2015

Eric Anderson March 2016

Linda Cotter-Cranston, Alternate March 2015

Lee Ann Currier – Alternate March 2017

Louise Lavoie, Ex-officio

COMMISSIONERS – NASHUA REGIONAL PLANNING COMMISSION

Charles V. Moser March 2017

BOARD OF ADJUSTMENT

Timothy Kicza, resigned March 2015

Tim Kelly, Chairman March 2016

Winthrop Bennett, Vice Chairman March 2015

Robert Bergeron March 2016

Christine Brigham March 2017

Michael Davieau March 2017

Kathy Sheldon, resigned March 2015

Patricia Letourneau, Alternate & Clerk March 2015

HISTORIC DISTRICT COMMISSION

Board of Selectmen

CONSERVATION COMMISSION

Robert Larochele, Chairman	March 2015
Robert Dillberger	March 2017
Anna Faiello	March 2017
Elizabeth Fletcher	March 2017
Ann Moser	March 2016
Barbara Devore	March 2016
Robert Doyle, Alternate	March 2014
Charles Lanni, Alternate	March 2015

FORESTRY COMMITTEE

Matthew LeClair	March 2015
William Downs, Town Forester	
Bernie O'Grady, Ex-officio	

RECREATION COMMITTEE

Wallace A. Brown	March 2017
Jeannine Phalon	March 2017
Linda O'Grady	March 2015
Jennifer Messer	March 2016
Steven Tamulonis	March 2016

BALLOT CLERKS

Pauline Bergeron	March 2015
Kenneth Greene	March 2017
Lauren Mann	March 2015
Florence Wilson	March 2013

POLICE OFFICERS

Barry G. Hutchins	Police Chief
Kevin Maxwell	Sergeant
Aaron Thompson	Patrolman
John Dube	Part Time Police Officer
Erik Slocum	Part Time Police Officer
Rose Lyons	Administrative Assistant

EMERGENCY SERVICES

David Baker	Fire Chief/Warden/EMR
Frederick Greenwood	1st Asst. Chief/Deputy Warden/EMR
Philip Phalon	Captain/ Deputy Warden/EMT
Kenneth Spacht	1st Lieutenant/Deputy Warden/AEMT
Dean Lambert	2nd Lieutenant
Ernie Sullivan III	2nd Lieutenant
Anne Richards	Firefighter
Christopher Greenwood	Firefighter
Michael Daly	Firefighter
Paul Alton	Firefighter/EMR
Kirk Smith	Firefighter

Jim Fowler	Firefighter
Josh Harris	Firefighter
Mark Arsenault	Firefighter
Mark McDonald	Firefighter
Karl Mann	Firefighter
Eric Rantamaki	Firefighter
Bryan Herrin	Firefighter
Lee Lemoine	Firefighter
Brady Schulman	Firefighter
Kyle Aguiar	Firefighter
Jeannine Phalon	EMT
Jeff Partridge	EMT
Tabitha Davies	EMT
Meryl Sullivan	EMT
Rob Ziemieki	EMT
Heidi Delorme	EMR

* * *

Gary Lizotte
Eric Anderson
Lynn McCann

ROAD AGENT
BUILDING INSPECTOR/DEPUTY HEALTH OFFICER
HEALTH OFFICER

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 Mason Town Hall, 7 Meetinghouse Hill Rd, at 11:00 AM on Tuesday, March 10th, 2015, for the election of Town officers pursuant to Article 1 of this Warrant. To choose the following Town offices:

Selectman	3 years
Town Clerk/Tax Collector	3 years
Treasurer	3 years
Library Trustee	3 years
Trustee of Cemeteries	3 years
Trustee of Trust Funds	3 years

And to cast your ballots pursuant to Article 2 regarding adopting the provisions of RSA 40:13 (known as SB 2), as petitioned.

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 14th day of March, 2015, to act upon Articles of this Warrant.

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

Article 2 was reviewed at a public hearing on February 24, 2015.

2. To see if the Town will vote to adopt the provisions of RSA 40:13 (known as SB 2) to allow official ballot voting on all issues before the Town. By petition. Requires a 3/5 vote to pass.
3. To see if the Town will vote to raise and appropriate the sum of Seventy Six Thousand Five Hundred Dollars (\$76,500) for the purpose of purchasing a backhoe at a cost of One Hundred Five Thousand Dollars (\$105,000) less trade in credit of Twenty Eight Thousand, Five Hundred Dollars (\$28,500) for the Mason Highway Department and to authorize the issuance of a five (5) year bond in accordance with the provisions of the Municipal Finance Act (RSA 33) in the amount of Seventy Six Thousand, Five Hundred Dollars (\$76,500) and to authorize the municipal officials to issue and negotiate such bond and to determine the rate of interest thereon. Recommended by the Selectmen. (2/3 ballot vote required)

4. To see if the Town will vote to raise and appropriate the sum of One Million Six Hundred Twenty Nine Thousand, Twenty One Dollars (\$1,629,021), 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.
5. To see if the Town will vote to raise and appropriate the amount of Forty Five Thousand Dollars (\$45,000) to purchase and equip a police cruiser with the funding as follows: Thirty Six Thousand Dollars (\$36,000) from the Police Cruiser Capital Reserve Fund, created for this purpose and the balance of Nine Thousand Dollars (\$9,000) to come from general taxation, or take any other action relative thereto. (Majority vote required.) Recommended by the Selectmen.
6. 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. (Majority vote required) Recommended by the Selectmen
7. 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. (Majority vote required.) Recommended by the Selectmen
8. To see if the Town will vote to raise and appropriate the sum of Twenty Thousand Four Hundred Ninety Six Dollars (\$20,496) for the purchase of 4 Scott AP75 Airpacks with face pieces for the Fire Department. (Majority vote required) Recommended by the Selectmen.
9. To see if the Town will vote to raise and appropriate the sum of Two Thousand Three Hundred and Ninety-Two Dollars (\$2,392) for the purpose of purchasing one (1) Scott RIT Airpack. (Majority vote required) Recommended by the Selectmen
10. To see if the Town will vote to raise and appropriate the sum of Four Thousand Seven Hundred Fifty Dollars (\$4,750) for the purchase of 5 SCBA Carbon Fiber Bottles. (Majority vote required) Recommended by the Selectmen
11. To see if the Town will vote to establish a 250th Anniversary Celebration Expendable Trust Fund per RSA 31:19-a, for the 250th town anniversary celebration in 2018 and to raise and appropriate Two Thousand Dollars (\$2,000) to put in the fund, with this amount to come from taxation; further to name the Selectmen as agents to expend from said fund. Recommended by the Selectmen.

12. To see if the Town will authorize the Board of Selectmen to take all reasonable and prudent actions to oppose the proposed Northeast Energy Direct high pressure gas pipeline, lateral line, and appurtenances, and all reasonable and prudent actions necessary to mitigate the impact thereof on the land and people of the Town of Mason. Such actions may include but are not limited to participating directly in all Federal and State regulatory processes related to such pipeline project, joining in coalition with the selectmen of other affected New Hampshire towns in opposing or mitigating the effects of the proposed project, and hiring legal professionals and consultants to advise and appear on behalf of the Town of Mason in regulatory and/or judicial proceedings related thereto. This authorization shall remain in effect until rescinded by a vote of the town meeting. Recommended by the Board of Selectmen.
13. To see if the Town will vote to raise and appropriate the sum of Eighty Thousand Dollars (\$80,000) to be expended at the discretion of the Board of Selectmen in opposition to the proposed Northeast Energy Direct high pressure gas pipeline, lateral line, and appurtenances, and/or to minimize the impact thereof on the land and people of the Town of Mason, including but not limited to expenditures for legal representation and consultants, land use planning and zoning consultation, public information purposes, administrative and court filing fees, participation in multi-town coalitions, and any and all other expenses reasonably related to opposing said pipeline project and/or mitigating the effects thereof. This will be a non-lapsing appropriation per RSA 32-7, VI and will not lapse until December 31, 2018. Recommended by the Board of Selectmen.
14. To see whether the Town will vote to authorize the Selectmen to take action to release restrictive covenants that have been placed on Map B, Lot 24, so that the owners may construct lawful improvements on this parcel, and, further, to authorize the Selectmen to convey any interest in said property necessary to facilitate the same, for such consideration and on such terms and conditions as the Selectmen deem prudent and in the best interest of the Town.
15. To see if the Town will urge; That the New Hampshire State Legislature shall join more than 500 municipalities and 16 other states, including all other New England states, in calling upon Congress to move forward a Constitutional Amendment that 1) clarifies that constitutional rights were established for people, not corporations, unions, or other artificial entities and, 2) guarantees the right of our elected representatives and of the American people to safeguard fair elections through authority to regulate political spending; That the New Hampshire Congressional delegation shall support such a constitutional amendment; That the New Hampshire State Legislature shall support such an amendment when it is approved by Congress and sent to the State for ratification; That the record of the vote approving this article shall be transmitted by written notice to Mason's Congressional delegation, and to Mason's State Legislators, and to the Governor of New Hampshire, and to the President of the United State, informing them of the instructions from their constituents, by the Town of Mason's Office of the Selectmen within 30 days of the vote. (as petitioned)

16. To see if the Town will vote to discontinue the practice of paying for any medical and dental benefits for any town employee that is not currently and actively employed full time by the Town of Mason and to rescind and discontinue paying for anyone receiving this benefit. To be determined by a ballot vote. (as petitioned)
17. To see if the Town will vote to require any town employee that receives medical and dental benefits to contribute 20 percent towards the cost of medical and dental benefits: effective immediately.
To be determined by a ballot vote. (as petitioned)
18. Shall the Town of Mason vote to adopt the provisions of RSA 72:61 through 72:64 inclusive, which provide for an optional property tax exemption from the property's assessed value, for property tax purposes, for persons owning real property, which is equipped with photo voltaic (solar energy systems), intended for use at the immediate site. Such property tax exemption shall be in the amount equal to 100% of the assessed value of qualifying equipment under this statute. From the New Hampshire Office of Energy and Planning: "The goal of the exemption is to create a tax neutral policy within a municipality that neither increases an individual's property tax, nor decreases the municipality's property tax revenues. By implementing it as a tax neutral policy, homeowners do not have a disincentive of higher property taxes for installing a renewable energy system, since there is no net reduction in municipal tax revenues; other taxpayers in a municipality are not affected (as petitioned)
19. The gravel part of Starch Mill Road shall be restored to the width, grade, and appearance of five years ago. Excess piles of gravel and other material shall be removed. Drainage shall be restored such that most water flows into the woods and drainage streams adjacent to the road rather than running in canals in the road. Landowners and abutters shall be consulted by the Highway Department as to the prior condition, and the road shall be restored according to their recollection and wishes. Lawns, woods, and other property adjacent to the road shall also be restored. If this requires restoration of loam, plantings, etc., it shall be done by the Highway Department in accordance with landowners' recollection and guidance. (as petitioned)

2015 Proposed Budget		2014	2014	2015	% Change
		Actual	Budget	Budget	2014/2015
Revenues & Appropriations					
Charges for Services					
Income from Departments					
	4033 · Fees-Police Reports	60			
	4035 · Pistol Permits	710			
	4042 · Detail Payments	2,071			
	4044 · Court Fines	40			
	Total Income from Departments	2,881			
	Total Charges for Services	2,881	1,000	1,000	
From State					
	4037 · Rooms & Meals Tax Distribution	66,965	60,000	60,000	
	4038 · Highway Block Grant	65,408	66,800	65,400	
	4039 · State & Federal Forest Land Re	155	336	0	
	4041 · Other State Revenues	0	2,000	0	
	4045 · Other PD Grants	604	5,000	5,000	
	Total From State	133,132	134,136	130,400	
Interfund Operating Tr. In					
	4075 · From Capital Reserve Funds	0	17,000	36,000	
	4076 · From Trust & Fiduciary Funds	300	10,500	0	
	4077 · Transfers from Con.Com.Funds	10,518	11,000	12,519	
	Total Interfund Operating Tr. In	10,818	38,500	48,519	

2015 Proposed Budget			2014	2014	2015	% Change
			Actual	Budget	Budget	2014/2015
Licenses, Permits, Fees						
Building Permits						
			2,609			
			537			
			3,146	1,500	1,500	
Motor Vehicle Permit Fees						
			248,249			
			614			
			5,755			
			522			
			255,140	225,000	230,000	
Other Licenses, Permits & Fees						
			59			
			2,027			
			940			
			600			
			98			
			855			
			405			
			4,984			
Total 4026-4029						
			476			
4030 · Fees-Planning Board						
			0			
			0			
			476			
Total 4030 · Fees-Planning Board						
			30			
			0			
			5,490	5,000	5,000	
Total Licenses, Permits, Fees						
			263,776	231,500	236,500	

2015 Proposed Budget			2014		2014		2015		% Change	
			Actual		Budget		Budget		2014/2015	
Operating Transfers Out										
6036 · To Capital Reserve & Trust Fund										
	6036-20 . WA #10 Police Cruiser Cap. Reserve			9,000		9,000				
	6036-21 . WA #9 FD Bldg Addition Cap. Res.			10,000		10,000				
	6036-24 . WA #7 FD Bldg Addition Cap. Res							10,000		
	6036-25 . WA #11 250th Anniversary Fund							2,000		
	6036-26 . WA #13 Pipeline Matters Fund							80,000		
	Total Operating Transfers Out			19,000		19,000		92,000		
	Total Capital & Operating Transfers			74,755		73,320		255,138		
Conservation										
	6028-01 . Conservation Commission Expense			1,499		688		587		
	6028-02 . CC Railroad Trail Maint.			0		1,312		1,413		
	6029-01 . Town Forests			0		1		1		
	Total Conservation			1,499		2,001		2,001		0%

2015 Proposed Budget		2014	2014	2015	% Change
		Actual	Budget	Budget	2014/2015
6024 · Parks & Recreation					
	6024-01 · Parks Maint.	1,158	1,000	1,500	
	6024-02 · Parks Electricity	72	100	100	
	6024-03 · Toilet Facilities	330	400	400	
	6024-04 · Activities/Rec.Com.	1,088	1,100	1,100	
	6025-01 · Town Common Maint.	4,913	5,000	5,000	
	6025-02 · TC Payroll Taxes	32	459	100	
	6025-03 · TC Workers' Comp.	7	234	145	
	Total 6024 · Parks & Recreation	7,600	8,293	8,345	1%
6026 · Library					
	6026-01 · Library Wages	40,613	40,589	41,200	
	6026-02 · Lib. Payroll Taxes	3,112	3,165	3,152	
	6026-13 · Lib. Retirement	1,233	1,260	1,290	
	6026-03 · Lib. Workers' Comp.	5	66	49	
	6026-04 · Continuing Education	80	100	100	
	6026-05 · Travel	252	375	375	
	6026-06 · Telephone	728	900	800	
	6026-07 · Technology	1,282	1,325	1,325	
	6026-08 · Postage	49	100	50	
	6026-09 · Supplies	497	500	500	
	6026-10 · Dues & Fees	665	600	700	
	6026-11 · Programming	300	300	300	
	6026-12 · Books	3,397	3,400	3,500	
	Total 6026 · Library	52,213	52,680	53,341	1%
	6027 · Patriotic Purposes	565	600	600	0%
	Total Culture & Recreation	60,378	61,573	62,286	1%
Debt Service					
	6030-01 · Princ. Long Term Bonds & Notes	60,713	61,048	38,490	
	6030-02 · Interest Long Term Bonds & Notes	7,614	7,640	4,778	
	6030-03 · Int on Tax Anticipation Notes	4,792	10,000	6,000	
	Total Debt Service	73,119	78,688	49,268	-37%

2015 Proposed Budget		2014	2014	2015	% Change
		Actual	Budget	Budget	2014/2015
General Government					
6000 · Executive					
6000-01 · Selectmen		2,925	2,925	2,925	
Total 6000 · Executive		2,925	2,925	2,925	0%
6001 · Election, Reg. & Vital Stats.					
6001-01 · Moderator		500	660	420	
6001-22 · Assistant Moderator				135	
6001-26 · Moderator Workshops & Mileage				179	
6001-27 · Supervisors of the Check Lists				1,500	
6001-28 · Ballot Clerks and Supervisors				252	
6001-29 · Election Set Up and Take Down				142	
6001-30 · Election Advertising				205	
6001-02 · Election Supplies		2,665	3,000	472	
6001-03 · Town Clerk/Tax Collector		27,159	27,159	27,566	
6001-05 · TC/TX Deputy		10,116	10,200	10,353	
6001-06 · Assoc. Dues		60	60	60	
6001-07 · State Dog Fees		915	0	925	
6001-08 · Convention/Education		1,372	1,623	1,623	
6001-09 · Certification/Training		185	400	435	
6001-10 · Mileage		454	550	550	
6001-11 · Office Supplies		1,713	2,000	2,000	
6001-12 · Postage		1,765	1,900	1,900	
6001-13 · Software Maint./Update		4,236	4,236	4,318	
6001-14 · Telephone & Internet		1,299	990	890	
6001-16 · TC/TX Payroll Taxes		2,851	2,953	2,901	
6001-17 · TX Registry Fees		723	300	600	
6001-19 · TX Lien Notice Fees		878	1,200	1,200	
6001-20 · Equipment Replacement		0	500	500	
6001-21 · TC/TX Workers' Comp		1	69	10	
6001-22 · TC Tech Support		1,512	1,575	1,742	
Total 6001 · Election, Reg. & Vital Stats.		58,404	59,375	60,878	3%

2015 Proposed Budget			2014		2014		2015		% Change
			Actual		Budget		Budget		
6002 · Financial Administration									
	6002-01 · Treasurer		550		550		550		
	6002-27 · Deputy Treasurer						300		
	6002-02 · Auditor						10,600		
	6002-03 · Admin. Salary	10,704	33,363		9,500	40,000	0		
	6002-04 · Part-time Admin.	5,922			7,500		24,960		
	6002-05 · Payroll Taxes	4,048			4,104		1,850		
	6002-06 · Workers' Comp.	13			570		108		
	6002-07 · Retirement Ins.	1,976			2,080		0		
	6002-08 · Bank Service Charges	631			300		600		
	6002-09 · Conferences	230			200		200		
	6002-10 · Payroll Services	5,443			6,000		4,200		
	6002-11 · Software Maint./Update	1,868			1,875		1,921		
	6002-12 · Mileage	0			200		200		
	6002-13 · Miscellaneous	0			250		0		
	6002-14 · Postage	813			950		550		
	6002-15 · Registry Fees	0			100		50		
	6002-16 · Repairs & Maint.-Equipment	625			500		625		
	6002-18 · Office Supplies	1,985			1,500		1,500		
	6002-19 · Advertising	864			225		1,000		
	6002-20 · Town Office Equipment	899			250		300		
	6002-21 · Telephone & Internet	664			550		450		
	6002-22 · Town Reports	1,113			900		1,200		
	6002-23 · Tech Support	1,512			1,600		1,742		
	6002-24 · Town Website	1,670			2,975		2,320		
	6002-25 · Health Trust Health & Wellness Grant Exp	306			500		500		
	6002-26 · Contracted Accounting Services	22,482			0		16,900		
Total 6002 · Financial Administration			97,681		83,179		72,626		-13%

2015 Proposed Budget		2014		2014		2015		% Change	
		Actual	Budget	Budget	Budget	Budget	Budget	2014/2015	
6003 · Revaluation of Property									
6003-01 · Assessing		12,486	4,800			11,000			
6003-02 · Tax Map Update		700	700			700			
Total 6003 · Revaluation of Property		13,186	5,500			11,700		113%	
6004 · Legal Expenses		21,698	7,500			10,000		33%	
6005 · Personnel Administration									
6005-02 · STD & Life Insurance		2,498	3,150			2,930			
6005-03 · Health & Dental Insurance		213,274	233,128			230,500			
6005-03 · Health & Dental Ins. Credit		-19,494	0			-19,983			
6005-04 · Unemployment Taxes		0	958			964			
6005-00 · Health & Safety		0	500			0			
Total 6005 · Personnel Administration		196,278	237,736			214,411		-10%	
6006 · Planning & Zoning									
6006-01 · PB Advertising		0	450			450			
6006-02 · PB Training		160	80			300			
6006-03 · PB Supplies		193	100			200			
6006-04 · PB Postage		0	100			30			
6006-05 · BOA Salaries		220	400			600			
6006-07 · BOA Advertise		349	200			200			
6006-08 · BOA Postage		0	30			30			
6006-09 · BOA Supplies		115	152			250			
6006-10 · BOA Training		0	200			250			
6006-11 · Historic District Expense		0	110			150			
6006-12 · NRPC Assistant		5,361	5,500			5,500			
6006 · Planning & Zoning-Other		0	0			50			
Total 6006 · Planning & Zoning		6,398	7,322			8,010		9%	
6007 · Gen. Gov. Buildings									
6007-01 · Custodial Expense		7,592	7,592			7,592			
6007-02 · TB Supplies		527	750			1,000			
6007-03 · TB Heat		8,395	7,800			7,000			
6007-04 · TB Electricity		3,348	3,100			3,200			
6007-05 · TB Repairs & Maint.		11,789	25,000			29,000			
6007-06 · Records Management		0	2,000			1,000			
6007-07 · TB Payroll Taxes		0	0			300			
6007-08 · TB Workers' Comp		0	0			234			
Total 6007 · Gen. Gov. Buildings		31,651	46,242			49,326		7%	

2015 Proposed Budget		2014	2014	2015	% Change
		Actual	Budget	Budget	2014/2015
6008 · Cemeteries					
	6008-01 · Cem. Maintenance	1,470	1,500	1,500	
	6008-02 · Cem. Wages	6,625	9,000	9,000	
	6008-03 · Cem. Payroll Taxes	582	765	689	
	6008-04 · Cem. Workers' Comp.	17	273	115	
	Total 6008 · Cemeteries	8,694	11,538	11,304	-2%
6009 · Insurance					
	6009-01 · Property, Liability Insurance	24,140	21,568	23,886	
	Total 6009 · Insurance	24,140	21,568	23,886	11%
6010 · Advertising & Assoc.					
	6010-01 · NRPC		1,169	1,169	
	Total 6010 · Advertising & Assoc.	0	1,169	1,169	0%
6011 · Other Gen. Gov.					
	6011-01 · LGC Membership	1,172	1,172	1,141	
	6011-02 · Abatements & Refunds	31	0	0	
	Total 6011 · Other Gen. Gov.	1,203	1,172	1,141	-3%
	Total General Government	462,258	485,226	467,376	-4%
Health					
	6022-01 · Health Officer	0	25	25	
	6022-02 · Animal Control	0	500	250	
	6022-03 · NH Health Assn Dues	0	0	35	
	6022-03 · Health Agencies, Visiting Nurse	1,500	1,500	1,500	
	Total Health	1,500	2,025	1,810	-11%

2015 Proposed Budget		2014	2014	2015	% Change
		Actual	Budget	Budget	2014/2015
Highways & Streets					
6018 · Highway Town Maintenance					
	6018-01 · Road Agent Salary	30,243	54,075	50,100	
	6018-34 · Equip. Operator	36,803	38,429	39,005	
	6018-03 · Equip. Operator I	37,568	38,813	39,395	
	6018-04 · Equip. Operator II	41,133	40,520	43,208	
	6018-05 · Parttime Wages	43,016	58,000	43,000	
	6018-06 · Overtime Wages	8,362	7,000	12,000	
	6018-07 · Hwy Payroll Taxes	15,700	19,000	17,332	
	6018-08 · Hwy Workers' Comp.	586	9,458	5,427	
	6018-09 · Hwy Retirement	8,432	9,052	6,108	
	6018-11 · Drug & Alc. Testing	656	700	700	
	6018-12 · Consulting Engineer	0	500	500	
	6018-13 · Paved Road Restoration	74,101	123,000	123,000	
	6018-14 · Patch	5,178	5,000	5,000	
	6018-15 · Culverts	2,159	2,400	2,400	
	6018-16 · Calcium Chloride	3,285	4,500	4,000	
	6018-17 · Signs & Rewards	1,070	1,450	1,450	
	6018-18 · Hired Plows	3,066	5,000	5,000	
	6018-19 · Salt	14,035	18,000	18,000	
	6018-24 · Hired Equipment	7,963	8,000	8,000	
	6018-27 · Tree Work	0	500	500	
	6018-28-Guard Rails	0	400	400	
	6018-29· Sweeper	1,500	3,000	3,000	
	6018-32· Aggregate	0	6,000	1,000	
Total 6018 · Highway Town Maintenance		334,856	452,797	428,525	-5%

2015 Proposed Budget		2014	2014	2015	% Change
		Actual	Budget	Budget	2014/2015
6019 · Hwy Dept. Expenses					
	6019-01 · Building Maint.	2,832	4,000	0	
	6019-02 · Electricity	2,173	2,500	2,500	
	6019-03 · Telephone	2,071	2,200	2,200	
	6019-04 · Dues & Education	350	217	700	
	6019-05 · Equip. Maint.	48,897	40,000	40,000	
	6019-06 · Edges for Plowing	1,956	2,500	2,500	
	6019-07 · Tires	1,684	4,000	4,000	
	6019-08 · Chains	198	400	400	
	6019-09 · Chainsaw Repairs	0	300	300	
	6019-10 · Radios	863	800	800	
	6019-11 · Welding Equipment	477	600	600	
	6019-12 · Safety Equipment	1,630	2,000	2,000	
	6019-13 · Tools	354	500	500	
	6019-14 · Vehicle Fuel	39,512	40,000	40,000	
	6019-16 · Hwy Veh. & Equip.	16,300	0	0	
	6019-19 · Heating Fuel	8,584	7,500	7,500	
	6019-22 · Shop Supplies	0	0	500	
Total 6019 · Hwy Dept. Expenses		127,881	107,517	104,500	-3%
6020 · Street Lighting		1,544	1,684	1,684	0%
Total Highways & Streets		464,281	561,998	534,709	-5%

2015 Proposed Budget			2014	2014	2015	% Change
			Actual	Budget	Budget	2014/2015
Public Safety						
6012 · Police Department						
	6012-20 · Police Chief Salary		82,348	82,348	82,348	
	6012-21 · 1st Patrolman		46,415	46,350	47,045	
	6012-22 · 2nd Patrolman		41,208	41,200	41,818	
	6012-02 · Part-time Wages		30,417	30,000	33,000	
	6012-23 · On Call		0	0	100	
	6012-03 · Overtime Wages		13,779	5,000	7,500	
	6012-04 · Prosecutor		7,500	7,500	7,500	
	6012-05 · Payroll Taxes		6,205	5,012	5,225	
	6012-06 · Workers' Comp.		346	5,409	2,880	
	6012-07 · Retirement		51,254	44,515	48,450	
	6012-08 · Detail Expenses		6,374	1	1	
	6012-09 · OHRV Grant Detail		0	1	1	
	6012-28 · DUI/Traffic Enf. Grant		0	1	1	
	6012-11 · Conventions & Dues		160	500	500	
	6012-12 · Office Expenses		3,856	3,000	3,000	
	6012-31 · Heat		2,681	2,000	2,600	
	6012-32 · Electricity		1,773	1,600	2,000	
	6012-13 · Uniforms		914	3,000	4,000	
	6012-14 · Equip. & Maint.		3,716	3,500	3,000	
	6012-24 · K-9 Maintenance		1,129	1,500	1,500	
	6012-15 · Training		1,285	2,500	3,000	
	6012-17 · Cruiser Maint.		4,654	2,500	3,000	
	6012-18 · Cruiser Fuel		12,539	14,000	12,500	
	6012-29 · Telephone & Internet		3,809	5,000	4,500	
	6012-33 · PD Technology Expense		3,726	2,356	6,600	
Total 6012 · Police Department			326,088	308,793	322,069	4%

2015 Proposed Budget		2014		2014		2015		% Change	
		Actual	Budget	Budget	Budget			2014/2015	
6013 · Ambulance		14,310	14,310	14,310	19,908			39%	
6014 · Fire Department									
6014-01 · Fire Chief Stipend		7,000	7,000	7,000	7,000				
6014-02 · FD Stipend		12,450	14,150	14,150	14,150				
6014-24 · FD Workers' Comp.		0	0	0	626				
6014-04 · Officers' Expenses		1,542	1,500	1,500	1,500				
6014-05 · Hep.B Vac.		0	250	250	250				
6014-06 · Insurance		0	250	250	250				
6014-07 · Training		1,031	2,000	2,000	2,000				
6014-08 · Expendables		1,011	1,200	1,200	1,200				
6014-09 · Building Maint.		3,551	4,000	4,000	1,000				
6014-10 · Electricity		1,534	2,500	2,500	2,000				
6014-11 · Heat		3,210	3,000	3,000	3,500				
6014-12 · Telephone		761	1,000	1,000	900				
6014-13 · Radio Repair		777	1,500	1,500	1,500				
6014-14 · Code Books		0	400	400	400				
6014-15 · Vehicle Maint.		5,686	6,000	6,000	6,000				
6014-16 · Fuel		856	2,000	2,000	1,600				
6014-17 · Equip. Maint.		5,607	8,000	8,000	8,000				
6014-19 · EMS Supplies		1,896	1,350	1,350	2,000				
6014-20 · EMS Training		1,295	3,000	3,000	3,000				
6014-23 · FD Admin. Assistant		264	1,800	1,800	1,800				
6014-24 · FD Payroll Tax		125	1,277	1,277	138				
6014-27 · FD Physicals			5,000	5,000	5,000				
6014-28 · Waterhole Maintenance		900	1,500	1,500	1,500				
Total 6014 · Fire Department		49,496	68,677	68,677	65,314			-5%	

2015 Proposed Budget		2014	2014	2015	% Change
		Actual	Budget	Budget	2014/2015
6015 · Building Inspection					
	6015-01 · Bldg. Insp. Wages	2,870	7,500	7,500	
	6015-02 · BI Payroll Taxes	220	1,370	620	
	6015-06 · BI Workers' Comp.	36	500	174	
	6015-03 · BI Mileage	168	500	500	
	6015-04 · BI Expenses	652	1,180	800	
	Total 6015 · Building Inspection	3,946	11,050	9,594	-13%
	6016 · Emergency Management	0	4,800	4,800	0%
6017 · Other (incl. Comm.)					
	6017-01 · Communications	38,129	41,400	35,000	
	6017-02 · Communications Maintenance			4,000	
	Total 6017 · Other (incl. Comm.)	38,129	41,400	39,000	-6%
	Total Public Safety	431,969	449,030	460,685	3%
Sanitation					
	6021-01 · Wilton Recycling	57,693	58,707	49,886	
	Total Sanitation	57,693	58,707	49,886	-15%
Welfare					
	6023-01 · Town Poor	400	1,000	1,000	0%
Total Operating Expenses					
	Total Capital & Operating Expenses	1,553,097	1,700,248	1,629,021	-4%
	Other Assessments	1,627,852	1,773,568	1,884,159	6%
	6037 · School District Assessment	2,496,158			
	6038 · Hillsborough County	173,069			

Statement of Revenues, Expenditures, and Fund Balance

Revenues	2014	2013
Detail Payments, Fines & Grants	2,881	13,325
Rooms & Meals Tax	66,965	61,866
Highway Block Grant	65,407	64,388
Police Dept Grants	604	8,032
Other State Revenue	155	21,002
Conservation Commission	-	-
Licenses, Permits, Fees	4,911	7,297
Motor Vehicle Fees	255,140	249,503
Dog Licenses	3,723	3,313
Interest Income	311	263
Sale of Municipal Property	7,000	-
FEMA Funds	-	14,406
Property Taxes	3,826,490	3,980,696
Yield Taxes	22,308	27,910
Land Use Change Taxes	-	-
Penalties and Interest	56,610	45,202
Other	3,253	32,606
Total Revenues	4,315,758	4,529,809
Expenditures		
General Government	453,562	471,867
Cemeteries	8,693	11,152
Public Safety	431,970	432,296
Highways	464,281	607,262
Sanitation	57,693	49,337
Health & Welfare	1,900	1,500
Education	2,496,158	2,507,094
Culture and Recreation	61,877	82,235
Debt Service	73,120	86,257
Capital Outlay	55,755	63,879
County Taxes	173,069	178,101
Total Expenditures	4,278,078	4,490,980
Excess (deficit) of revenue over expenditures	37,680	38,829
Other financing sources:		
Interfund Transfers	10,818	(21,975)
	10,818	(21,975)
Excess (deficit) of revenues over expenditures and other financing	48,498	16,854
Fund Balance Beginning	350,715	368,861
Amount voted from surplus	(19,000)	
Fund balance used to reduce taxes	(50,000)	(35,000)
Fund Balance Ending	330,213	350,715

BALANCE SHEET AND TREASURER'S REPORT

			Combined Balance Sheet				
	General	Capital	Trust	Recreation	Conserv.	Forestry	All
ASSETS	Fund	Reserves	Funds	Revolving	Funds	Fund	Funds
Cash	\$ 831,668	\$ 159,461	\$ 145,477	\$ 2,427	\$ 48,695	\$ 53,174	\$ 1,240,902
Deeded property	\$ 40,822						\$ 40,822
Unredeemed taxes	\$ 151,531						\$ 151,531
Uncollected taxes	\$ 223,445						\$ 223,445
Total Assets	\$ 1,247,466	\$ 159,461	\$ 145,477	\$ 2,427	\$ 48,695	\$ 53,174	\$ 1,656,700
LIABILITIES AND FUND BALANCES							
Accounts Payable	\$ 6,054						\$ 6,054
Escrow Funds	\$ 17,149						\$ 17,149
Encumbrances	\$ 5,127						\$ 5,127
Payroll taxes payable	\$ 1,943						\$ 1,943
Due to schools	\$ 796,158						\$ 796,158
Total Liabilities	\$ 826,431	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 826,431
Fund Balances	\$ 421,035	\$ 159,461	\$ 145,477	\$ 2,427	\$ 48,695	\$ 53,174	\$ 830,269
Total Liabilities & Fund Balances	\$ 1,247,466	\$ 159,461	\$ 145,477	\$ 2,427	\$ 48,695	\$ 53,174	\$ 1,656,700
			TREASURER'S REPORT				
Cash on hand, January 1, 2014							\$ 719,732
Cash receipts:	Town Clerk						\$ 260,630
	Tax Collector						\$ 3,905,408
	Selectmen						\$ 149,411
	Interest Income						\$ 311
	Tax Anticipation Loans						\$ 570,000
Total cash available							\$ 5,605,492
Selectmen's orders paid							\$ 4,199,032
Tax anticipation loans repaid							\$ 570,000
Interest on tax anticipation loan							\$ 4,792
Total monies paid out							\$ 4,773,824
Cash on hand, December 31, 2014							\$ 831,668
Respectfully submitted,							
Patricia Letourneau							
Treasurer							

In 2014, the Town of Mason met the Auditors' request to have better checks and balances. We now have the Treasurer and Deputy Treasurer authorized to sign checks and transfer monies. Online capabilities provide the ability to keep track of all transactions, in all accounts, with full reports. We have a bookkeeping/accounting service that handles payroll, vendor invoices, payments, and financial statement reporting.

The Town transferred our NH Deposit Investment Pool (NHDIP) to money market accounts that earn higher interest.

Our Tax Anticipated Loan (TAN) was paid in full at maturity.

Respectfully submitted,
Pat Letourneau, Treasurer

TOWN OF MASON BONDS

Police Station - Principal Muni Bond

Period	Outstanding	Principal	Coupon	Interest	Total Debt Service	Fiscal Debt Service
15-Feb-07				\$7,972.22	\$7,972.22	
15-Aug-07	\$292,000	\$27,000	5.00%	\$7,000.00	\$34,000.00	\$41,972.22
15-Feb-08				\$6,325.00	\$6,325.00	
15-Aug-08	265,000	30,000	5.00%	\$6,325.00	\$36,325.00	\$42,650.00
15-Feb-09				\$5,575.00	\$5,575.00	
15-Aug-09	235,000	30,000	5.00%	\$5,575.00	\$35,575.00	\$41,150.00
15-Feb-10				\$4,825.00	\$4,825.00	
15-Aug-10	205,000	30,000	4.00%	\$4,825.00	\$34,825.00	\$39,650.00
15-Feb-11				\$4,225.00	\$4,225.00	
15-Aug-11	175,000	30,000	4.00%	\$4,225.00	\$34,225.00	\$38,450.00
15-Feb-12				\$3,625.00	\$3,625.00	
15-Aug-12	145,000	30,000	5.00%	\$3,625.00	\$33,625.00	\$37,250.00
15-Feb-13				\$2,875.00	\$2,875.00	
15-Aug-13	115,000	30,000	5.00%	\$2,875.00	\$32,875.00	\$35,750.00
15-Feb-14				\$2,125.00	\$2,125.00	
15-Aug-14	85,000	30,000	5.00%	\$2,125.00	\$32,125.00	\$34,250.00
15-Feb-15				\$1,375.00	\$1,375.00	
15-Aug-15	55,000	30,000	5.00%	\$1,375.00	\$31,375.00	\$32,750.00
15-Feb-16				\$625.00	\$625.00	
15-Aug-16	25,000	25,000	5.00%	\$625.00	\$25,625.00	\$26,250.00
Totals		\$292,000		\$78,122.22	\$370,122.22	\$370,122.22

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%	\$6,332.67	\$29,332.67	\$29,332.67
1-May-09	138,000	23,000	4.00%	\$5,520.00	\$28,520.00	\$28,520.00
1-May-10	115,000	23,000	4.00%	\$4,600.00	\$27,600.00	\$27,600.00
1-May-11	92,000	23,000	4.00%	\$3,680.00	\$26,680.00	\$26,680.00
1-May-12	69,000	23,000	4.00%	\$2,760.00	\$25,760.00	\$25,760.00
1-May-13	45,000	23,000	4.00%	\$1,840.00	\$24,840.00	\$24,840.00
1-May-14	23,000	23,000	4.00%	\$920.00	\$23,920.00	\$23,920.00
Totals		\$161,000		\$25,652.67	\$186,652.67	\$186,652.67

CC Land Purchase - Principal Muni Bond

Period	Outstanding	Principal	Coupon	Interest	Total Debt Service	Fiscal Debt Service
7-Jul-09	\$80,000.00	\$6,875.91	5.50%	\$3,642.22	\$10,518.13	\$10,518.13
7-Jul-10	\$73,124.09	\$6,496.31	5.50%	\$4,021.82	\$10,518.13	\$10,518.13
7-Jul-11	\$66,627.78	\$6,853.60	5.50%	\$3,664.53	\$10,518.13	\$10,518.13
7-Jul-12	\$59,774.18	\$7,230.55	5.50%	\$3,287.58	\$10,518.13	\$10,518.13
7-Jul-13	\$52,543.63	\$7,628.23	5.50%	\$2,889.90	\$10,518.13	\$10,518.13
7-Jul-14	\$44,915.40	\$8,047.78	5.50%	\$2,470.35	\$10,518.13	\$10,518.13
7-Jul-15	\$36,867.62	\$8,490.41	5.50%	\$2,027.72	\$10,518.13	\$10,518.13
7-Jul-16	\$28,377.21	\$8,957.38	5.50%	\$1,560.75	\$10,518.13	\$10,518.13
7-Jul-17	\$19,419.83	\$9,450.04	5.50%	\$1,068.09	\$10,518.13	\$10,518.13
7-Jul-18	\$9,969.79	\$9,969.79	5.50%	\$548.34	\$10,518.13	\$10,518.13
Totals		\$80,000.00		\$25,181.30	\$105,181.30	\$105,181.30

SUMMARY OF VALUATION

Improved & Unimproved Land	\$51,168,300.00
Assessed Value of Current Use & Conservation Restriction	\$803,017.00
Buildings (Mobile Homes Included)	\$109,160,100.00
Public Utilities (PSNH)	\$2,052,500.00
Valuations Before Exemptions	<u><u>\$163,183,917.00</u></u>

EXEMPTIONS

Elderly Exemptions	\$584,000.00
Solar Exemptions	<u>\$18,000.00</u>
	<u><u>\$602,000.00</u></u>

NET VALUE FOR TAX RATE

\$162,581,917.00

NET VALUE FOR STATE EDUCATION TAX RATE (LESS UTILITIES)

\$160,529,417.00

WAR SERVICE TAX CREDIT

Totally and permanently disabled veterans, their spouses or widows, and the widows of veterans who died or were killed in action.....	Limit	No.	Credits
All Other Qualified Persons.....	\$2,000	3	\$6,000
	\$500	64	\$32,000

2014 TAX RATE

Town	\$7.55
County	\$1.06
State	
Education	\$2.21
School	<u>\$12.99</u>
Total Rate	\$23.81

**TRUST AND CAPITAL RESERVE FUND REPORT – TOWN OF MASON, NH –
DECEMBER 31, 2014
SUMMARY – ALL FUNDS**

Balances -December 31,2014	CD Amount	Maturity	Rate/Security	Savings & Cash	TOTAL
TRUST FUNDS					
Boynton School	\$ 28,034.43	03/09/15	0.08%		\$ 28,034.43
Stearns School	\$ 26,012.62	02/18/15	0.20%		\$ 26,012.62
Cemetery Perpetual Care	\$ 27,833.87	01/20/15	0.15%	\$ 802.32	\$ 28,636.19
Cemetery Land Improvement	\$ 8,070.09	01/14/15	0.15%	\$ 1,005.05	\$ 9,075.14
Ellen Augusta Worcester Wilson	\$ 7,297.04	03/06/15	0.13%		
	\$ 46,417.32	03/09/15	0.08%		\$ 53,714.36
Whittaker-Locke Library	\$ 11,724.82	01/29/15	0.25%		\$ 11,724.82
Ephraim & Martha Lucindy Hildreth	\$ 3,286.19	01/14/15	0.15%		
	\$ 15,210.92	01/14/15	0.15%		\$ 18,497.11
K-9 Police Fund	\$ 23,274.51	04/21/15	0.15%		\$ 23,274.51
Recreation Fund	\$ 206.47	02/17/15	0.15%		\$ 206.47
Steinberg/Budrewicz Recreation	\$ 348.38	03/09/15	0.08%		\$ 348.38
Total - Trust Funds	\$ 197,716.66			\$ 1,807.37	\$ 199,524.03
CAPITAL RESERVE FUNDS					
Highway Capital Equipment	\$ 3,127.75	03/09/15	0.08%		\$ 3,127.75
Fire Equipment	\$ 3,261.80	04/14/15	0.11%		\$ 3,261.80
Fire Station Building	\$ 30,077.69	11/30/15	0.25%		\$ 30,077.69
Library Building	\$ 17,344.38	01/14/15	0.15%		
	\$ 5,151.35	03/06/15	0.13%		
	\$ 40,695.38	01/20/15	0.15%		\$ 63,191.11
Highway Building	\$ 19,876.63	03/09/15	0.08%		\$ 19,876.63
Police Cruiser	\$ 36,144.02	03/09/15	0.08%		\$ 36,144.02
Highway Construction	\$ 3,782.11	01/13/15	0.15%		\$ 3,782.11
Total - Capital Reserve Funds	\$ 159,461.11			\$ -	\$ 159,461.11
TOTAL - ALL FUNDS	\$ 357,177.77			\$ 1,807.37	\$ 358,985.14

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

TRUSTEES OF TRUST FUNDS

Patricia Green
Charles Pierce
George Schwenk

Town Clerk and Tax Collector 2014 Annual Report

It has been a pleasure to serve the residents of Mason this past year. We licensed 418 dogs and registered 2,538 vehicles. We also registered 26 boats for the first time in 2014. Don't forget you can now come in to register your boats in this office.

At the 2014 rabies clinic, 28 vaccinations were given to dogs and cats and 14 dogs were licensed. The 2015 rabies clinic is tentatively scheduled for Saturday, April 4. We send reminders out to all dog owners in the spring and 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. We've seen a large drop in the number of calls we usually receive during tax time requesting information.

Thank you all for your patience and support in 2014. If you have suggestions or ideas on what you would like to see in our office, please let us know. Make sure you go www.masonnh.us for updated information on closings, calendar events, etc.

The Town Clerk's office would like to thank Barbara Milkovits for her 24 years of service to the town. We are grateful for all the knowledge she's shared with this office over the years. Enjoy your retirement, Barb.

Regards,

Debra Morrison, Town Clerk/Tax Collector

Suzanne Kelly, Deputy Town Clerk/Tax Collector

TOWN CLERK'S REPORT

Cash on hand January 1, 2014	\$95.00
Cash Received	
Dog Licenses	\$2,027.00
State dog fees	\$940.00
Civil Forfeiture	\$600.00
Dogs Late Penalties	\$98.00
Automobile registrations	\$248,296.00
MV Mail-in fees	\$522.00
Title fees	\$614.00
Returned checks	\$182.00
Vital Records fees	\$940.00
Municipal Agent fees	\$5,755.00
Total Cash Received	\$258,927.00
Cash Remitted to Treasurer	\$254,166.00
Cash on hand December 31, 2013	\$95.00

Respectfully submitted,

Debra A. Morrison

Town Clerk / Tax Collector



New Hampshire
Department of
Revenue Administration

2014
MS-61

Debits

Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years)		
			Year: 2013	Year: 2012	Year: 2011
Property Taxes	3110		\$280,443.88		
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185		\$7,422.53		
Excavation Tax	3187				
Other Taxes	3189				
Property Tax Credit Balance		(\$6,970.16)			
Other Tax or Charges Credit Balance					

Taxes Committed This Year	Account	Levy for Year of this Report	Prior Levies		
			2013		
Property Taxes	3110	\$3,835,977.00			
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185	\$22,307.94			
Excavation Tax	3187				
Other Taxes	3189				
-					
Add Line					

Overpayment Refunds	Account	Levy for Year of this Report	Prior Levies		
			2013	2012	2011
Property Taxes	3110	\$5,680.83			
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
-					
Add Line					
Interest and Penalties on Delinquent Taxes	3190	\$1,865.96	\$20,028.21		
Interest and Penalties on Resident Taxes	3190				

Total Debits		\$3,858,861.57	\$307,894.62		
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New Hampshire
Department of
Revenue Administration

2014
MS-61

Credits				
Remitted to Treasurer	Levy for Year of this Report	2013	Prior Levies 2012	2011
Property Taxes	\$3,615,644.10	\$167,928.61		
Resident Taxes				
Land Use Change Taxes				
Yield Taxes	\$20,833.23	\$6,397.14		
Interest (Include Lien Conversion)	\$1,865.96	\$18,681.21		
Penalties		\$1,347.00		
Excavation Tax				
Other Taxes				
Conversion to Lien (Principal Only)		\$111,255.66		
-				
Add Line				
Discounts Allowed				
Abatements Made	Levy for Year of this Report	2013	Prior Levies 2012	2011
Property Taxes		\$2,285.00		
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
-				
Add Line				
Current Levy Deeded				



New Hampshire
Department of
Revenue Administration

2014
MS-61

Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	Prior Levies		
		2013	2012	2011
Property Taxes	\$221,969.89			
Resident Taxes				
Land Use Change Taxes				
Yield Taxes	\$1,474.71			
Excavation Tax				
Other Taxes				
Property Tax Credit Balance	(\$2,926.32)			
Other Tax or Charges Credit Balance				
Total Credits		\$3,858,861.57	\$307,894.62	



New Hampshire
Department of
Revenue Administration

2014
MS-61

Summary of Debits

Last Year's Levy	Prior Levies (Please Specify Years)		
	Year: 2013	Year: 2012	Year: 2011
Unredeemed Liens Balance - Beginning of Year		\$104,950.62	\$70,395.24
Liens Executed During Fiscal Year	\$123,523.75		
Interest & Costs Collected (After Lien Execution)	\$459.26	\$13,475.96	\$20,780.34
-			
Add Line			
Total Debits	\$123,983.01	\$118,426.58	\$91,175.58

Summary of Credits

Last Year's Levy	Prior Levies		
	2013	2012	2011
Redemptions	\$19,189.18	\$54,371.41	\$58,010.19
-			
Add Line			
Interest & Costs Collected (After Lien Execution) #3190	\$459.26	\$13,475.96	\$20,780.34
-			
Add Line			
Abateements of Unredeemed Liens		\$2,842.00	
Liens Deeded to Municipality			
Unredeemed Liens Balance - End of Year #1110	\$104,334.57	\$47,737.21	\$12,385.05
Total Credits	\$123,983.01	\$118,426.58	\$91,175.58

HIGHWAY DEPARTMENT REPORT

Since I was hired in early fall, I haven't been able to meet a lot of demands necessary to prepare the Highway Department and the roads for the winter season. Looking forward, I am confident that we will be in good shape for next year.

A review of the department's infrastructure, including equipment, buildings and materials, reveals that upgrades and/or changes are needed. With the help, guidance and support of the selectmen, as well as input from the public, strategies and plans are being put together.

Thank you to those folks from the Paved Roads Restoration Committee for the hard work and time dedicated to putting together and presenting a proposed five-year plan. I will do all I can to see to it that all work gets done to specs and within budget.

I have started a review of all our road conditions and will be tackling certain issues to extend the life, as well as quality, of our roads. Proper ditching and grading are important to help with the removal of water. Drainage, drainage, drainage!!!!

Huge thanks goes to Roy Lundstedt for doing a great job during the absence of a road agent, as well as being a tremendous help to me. I also want to sincerely thank the selectmen and the taxpayers of Mason for being very open, accepting of me and inviting me into your community.

I look forward to serving Mason for many years to come. My door is always open and my phone is always on. Any questions, please give me a call or visit.

Respectfully submitted,
Gary Lizotte, Road Agent

POLICE DEPARTMENT REPORT

2014 proved to be a very challenging year for the Mason Police Department. We continued to see a rise in home burglaries and narcotics arrests. The number of felony level arrests for cocaine and heroin are also increasing at an alarming rate.

I attribute the majority of our criminal activity to transient persons that have identified our town as an easy location for their activity. Sadly, the rural character and charm of Mason that we have all grown to appreciate over the years is the very element that draws the criminals to us. I believe that our best defense against this activity is the simple vigilance of our residents. I depend not only on our officers but the community as well to keep an eye on those individuals that just may not seem right. Don't hesitate to call the department if you see a person or vehicle where they simply shouldn't be.

I would now like to take a moment and address a personal matter. In January of 1998 I had the absolute privilege of being hired by the Mason Police Department as a patrol officer by the Board of Selectmen. In October of 2000, Chief Malboeuf retired from his position and I was asked to assume the role as your chief of police. I accepted with great anticipation of wondering where my career would take me and what challenges I would have to face. I can honestly say that there have been very few encounters with Mason residents over the years that I walked away from scratching my head in disbelief (there have most certainly been a few). Throughout my tenure I made it my objective to ensure that I patrolled the town in a pro-active manner as I demanded of our officers in an attempt to keep the department as visible as possible to deter crime. This policy often times placed our officers and myself in the way of harm as we performed our duties. Injuries were sometimes suffered, on both sides of the field, but I continued right up until this year to firmly support the policy of pro-active enforcement as I felt it was our duty.

On January 24, 2014 I attempted to arrest an individual for what was believed to be possession of crack cocaine in the driveway of a residence on Brookline Road. This proved to be the most significant event of my career. The suspect physically resisted with violence resulting in serious bodily injury to myself. After approximately one year of physical therapy and continued medical treatment, I have to sadly say that this event has resulted in the end of my career as your police chief. The Board of Selectmen and I have begun the process of my retirement due to the injuries that I sustained. As my career comes to an end after 18 years in law enforcement, I am most proud of my relationship with the younger residents of Mason who spend their days in our elementary school as they are the ones that I strived to reach the most.

In closing, I would like to say thank you to all of the previous Boards of Selectmen that I have worked for, the men and women that I have worked with

and to the current Board of Selectmen for standing next to me throughout what has proven to be a very tough year both professionally and personally. I am completely confident in the abilities of our current department of Sergeant Kevin Maxwell and Patrolmen Aaron Thompson, John Dube, Erik Slocum and Todd Moriarty to continue looking out for our safety. Without my wife, Wendy, my children Andrew and Emily and my faith in God, my career would not have gone as well as it has. Thank you for all of your support and friendship throughout the years as it is greatly appreciated.

Respectfully submitted,

Police Chief Barry G. Hutchins

FIRE DEPARTMENT REPORT

2014 was a busy year, with calls ranging from motor vehicle accidents to a structure fire, providing and receiving mutual aid to neighboring towns especially during work hours when there are few fire fighters available to respond.

We continue to upgrade our equipment to make our job safer.

Rick Griffith decided to leave us this past year. Thank you, Rick, for your service to the town.

We have acquired a forestry tanker on indefinite loan from the NH Forestry Division to better respond to off- road brush fires. We hope to have it in service by spring.

This coming spring we will be offering burn permits online for both daily burning and seasonal permits. If you have not had a seasonal permit in the past, we will inspect the selected site as it is your responsibility to comply with the stated rules as to placement and allowable hours.

My thanks to all the dedicated men and women of the Fire Department and to their families for their continued support.

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 for a visit.

Respectfully submitted,

David A. Baker Fire Chief

FIRST RESPONDERS REPORT

This year was a record for the First Responders as we logged 105 calls in Mason. Our average in past years was around 65. It was a busy year.

We had a success story with our AED(Automated External Defibrillator) which was very rewarding to all involved, not to mention the victim.

Wes Whittier, Brookline Ambulance Director, retired in December after many years of dedicated service to both Brookline and Mason. Wes was instrumental in the formation of the Mason 1st Responders 20+ years ago. We are most grateful to Wes for everything he has done for us over the years.

I 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 me for further information on training and responding to calls.

Respectfully submitted,

David A. Baker Fire Chief

HOME HEALTHCARE, Hospice & COMMUNITY SERVICES, INC.

**Report to the Town of Mason
January 1, 2014- December 31, 2014**

In 2014, Home Healthcare, Hospice and Community Services continued to provide home care and community services to the residents of Mason. Services included 136 nursing visits, 90 physical therapy visits, 7 occupational therapy visits, and one medical social work visit. The cost of service provided with all sources of funding is \$38,033.00.

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 2015, 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

2014 was another quiet year for Planning Board applications with just two hearings:

Month	Hearing	Applicant	Type of application and outcome
Mar. 2014	14-01	McCuda, LLC	Lot Line Adjustment - Approved
Aug. 2014	14-02	Jon and Nancy Bryan	Lot Line Adjustment - Approved

We took this opportunity to address our ongoing to-do list, updating the fee schedule and making minor improvements to the Subdivision Regulations, as well as reviewing proposed wording in the Zoning Ordinance on non-conforming uses. In addition, we began the process of creating an ordinance for Large Wind Energy Systems (LWES). In May, the Planning Board attended a Natural Resources Inventory presentation by the Mason Conservation Commission.

Respectfully,

Mark McDonald
Acting Chair

REPORT OF NRPC ACTIVITIES

In 2014, NRPC launched our new website at www.nashuarpc.org. The site promotes understanding about NRPC: our mission, our services, and the value we provide and contains a wealth of data resources presented in a modern, creative, and interactive manner to meet the evolving expectations of our communities. For each of our core planning areas, Transportation, Land Use Planning, GIS, and Environment, there are pages that summarize our service offerings with illustrative work examples. In addition, there is a transportation data viewer, a searchable Document Library and new flagship application called Live Maps that allows users to create their own parcel level maps.

In 2014, NRPC provided the following services to the Town of Mason:

GEOGRAPHIC INFORMATION SYSTEMS (GIS)

Data and Mapping Services – NRPC continues to maintain an authoritative digital GIS basemap for the region. NRPC completed a region-wide set of building footprints in 2014, and initiated a project of inventorying existing trail data. NRPC also provided data support to Selectmen and Conservation Commission on the proposed Northeast Energy Direct pipeline.

LAND USE AND ENVIRONMENT

Electricity Supply Aggregation - The Mason School District is a member of the Nashua Region Electricity Supply Aggregation. The goal of the Aggregation is to purchase electricity as a group from a competitive supplier at a lower rate than each member could receive on its own. The Mason School District is anticipated to save \$1,522. Total combined 9-month savings for members of the aggregation are \$165,781 or 19.4% compared to the utility rate.

Development Review and Planning Services - Part of NRPC's comprehensive services is to offer direct local land use planning assistance. The Town of Mason utilizes contract planning services to directly assist the Planning Board. Services include assistance to applicants in submitting subdivision or site plan applications, written reviews of submissions to the Planning Board, attend hearings and work sessions as needed to assist and answer questions and draft amendments and warrants for Town Meeting. Additionally, in 2014 NRPC worked with the Mason Planning Board to create an on-going work plan identifying projects for the upcoming year, including zoning updates and education, CIP development and updating the Master Plan. Staff also assisted the Board in updating the fee schedules.

CONSERVATION COMMISSION REPORT

CONSERVATION COMMISSION REPORT

INCOME

Timber Harvest.....	\$ 6,158
Rental Income.....	\$ 5,400
LCHIP Income.....	\$ 400
Interest Income.....	<u>\$ 28</u>
TOTAL INCOME.....	\$11,986

EXPENSES

Mitchell Brook Land Bond Payment.....	\$10,518
Quarry appraisal and access plans.....	\$ 6,549
Restore hayfield after timbering.....	\$ 975
Gate construction.....	\$ 765
NHACC Dues and conference.....	\$ 270
Roadside clean-up dumpsters.....	<u>\$ 130</u>
TOTAL EXPENSES.....	\$19,207

FUNDS ON HAND at 12/31/2014

Conservation General Fund.....	\$11,889
Railroad Trail Maintenance Fund.....	\$ 2,232
Land Protection Fund.....	\$ 9,588
Stewardship Fund.....	\$10,933
Rental Fund-Old Ashby Road.....	<u>\$14,053</u>
TOTAL FUNDS ON HAND at 12/31/2014.....	\$48,695

In 2014 the Commission worked diligently on various projects throughout the year.

Mason Quarry Conservation Area Easement, held by both the Conservation Commission and Society for Protection of New Hampshire Forests, preserving over 200 acres in perpetuity was completed. An ordinance to regulate, protect and preserve the Mason Quarry Conservation Area was finalized after much consultation with Police Chief Hutchins, Fire Chief Baker, Town Council Drescher and Select Board. Fieldstone Land Services was contracted to design a parking area and to prepare plans for repair of the emergency access road which has deteriorated in recent years. Two Quarry cleanup days were held in spring. Many thanks to all those who helped!

Bill Wildes, who grew up on Valley Road and lives in Temple, presented the Commission with a letter written to his mother in 1951 by local author and Caldecott Award winner Twig Jones, telling a magical story about the quarry. Enjoy it at www.masonnh.us under Conservation Commission or at Mason Public Library.

Thanks to a generous gift from Catherine Schwenk, the Mason Brook

Headwaters Botany Survey field work was completed by the New England Wildflower Society. This ambitious undertaking included lands southwest of Merriam Hill Road, extending west of Cascade Road covering areas on both sides of Mason Brook and the Bronson Potter South parcels. This study further identified natural resources which will help us form a use management plan. As part of this project a Forest management plan for Bronson Potter South lands was completed by County Forester Jon Nute.

Commission and Selectmen accepted the generous donation of 23 acres by Dorie French and her son Jim in memory of her father, former Town Clerk Charlie Crathern. This wonderful parcel abuts Bronson Potter land on Greenville Road and contains a rare Black Gum Tree swamp.

The Greenville road scenic view restoration operation was completed while netting \$6,986. Several months after the cut, the Commission gave permission to Jason Smith to hold a wedding ceremony, taking full advantage of the rejuvenated view.

Several smaller, but equally important projects demanded attention. Bob Bergeron, Wally Brown and Eric Anderson constructed and installed gates to control access to multiple conservation parcels; worked with Wilton Winter Wonderers snowmobile club to maintain the RR trail; continued invasive plant prevention and control activities; monitored various conservation easements held by the town; reviewed recent improvements made to the A- frame house on Old Ashby Road and considered next steps; and continued work on the Natural Resources Inventory.

Upon advice from the Town Treasurer Pat Letourneau, the Commission moved conservation funds from New Hampshire Public Deposit Investment Pool to Money Market accounts with Peoples United Bank in order to improve income, accessibility and decrease administrative costs.

Emily and Lauren Messer are in the process of constructing a new “horse friendly” trail on the southern portion of Florence Roberts Forest. When finished, it will double the current trail system and allow users to circumnavigate the entire 37 acre parcel. This project is an Equine Conservation project through the U. S. Pony Club.

The Commission voted to oppose the Kinder Morgan pipeline project which threatens the town natural resources and conservation lands. A resolution is posted at www.masonnh.us. This portends to become a major project for ensuing years.

Due to heavy time commitments, Rob Doyle resigned his full time membership on the Commission, but will continue as an alternate. We are very grateful for his continued contributions.

Respectfully submitted,
Bob Larochelle, Chair

Buildings and Grounds

In 2014, we painted the Mann House, the side entrance of the Town Hall and lettering over the front door. The fence at the Town Hall was also repaired. The front lawn at the Police station was re-loamed and seeded. General maintenance on all heating and septic systems was completed in the fall.

During the 2015 season, the Library will be re-shingled, the Police station will be painted, and the Town Hall will have some siding replaced and painted.

We will also be looking into repairing the “Sunny Valley” School, donated by E. O. Jones, also known as Twig, located at 834 Valley Road.

Respectfully submitted,
Wallace A Brown

Recreation Committee

The Recreation Committee sponsored some exciting events during 2014. We began the year with an Easter egg hunt that was well attended, held our second annual town-wide yard sale, listened to summer concerts at the gazebo, enjoyed Mason Old Home Day, a spooky Halloween “Trunk or Treat”, and finished the year with the highly anticipated traditional visit from Santa for the children.

We hope everyone has enjoyed these events. As we enter 2015, we hope to continue to add new and exciting activities for all to enjoy.

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,

Wallace Brown – Co-chair
Jeannine Phalon – Co-chair
Jen Messer
Linda O'Grady
Steve Tamulonis

MASON PUBLIC LIBRARY

Phone: (603) 878-3867

Fax (603) 878-6146

Hours: Tues. & Wed. 9A-4P, 6-8P

Thursday 9A-4P Saturday 1-4P

library@masonnh.us

The Mason Public Library is a valuable resource to this community. We have a robust collection of book, audio, and digital video media available. We are proud to announce that the entire has been automated this year. The staff spent the year creating a digital record for the entire collection and learned how to use our new online automated system. A HERCULEAN task!

Our size may be small but our collection is virtually limitless thanks to resources of the NH State Library such as the Interlibrary Loan System which provides access to materials not in our collection. Our patrons borrowed 630 items and we loaned 251 items to other libraries in the state. More patrons are taking advantage of free e-books and audio-books available to them through our subscription to New Hampshire Downloadable Books; 465 check-outs to their personal devices. We refresh our stock of audio and digital video media through patron donations and regular shipments of circulating DVD/audiobooks from the Wadleigh Library in Milford and the Brookline Public Library. Patrons have also taken advantage of the Talking Book Program and Family Resource Center from the State Library.

The Mason Public Library serves as the primary library for the Mason Elementary School. The students benefit from regular visits and the teachers utilize the library staff as resources. As a service to all students/learners, the library maintains a subscription to NHew Link and EBSCO, an online database system with access to scholarly journals, primary source material, and world wide newspapers. These sites are a great launching pad for any kind of research you may be trying to do: consumer, business, health, books, newspapers. The EBSCO data base is especially vital for research and scholarly papers done in high school and college. These fantastic resource is available to everyone and accessed from home.

The Mason Public Library offers programming such as Storytime, Noon Book Club, and ALA Summer Reading Program. 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. Thank you for your continued support and patronage!

In closing, we are making steps to advance technologically. We leave you with some useful web addresses.

Phone: (603) 878-3867

Email: masonlib@myfairpoint.net

Web: <http://masonnh.us/>

MPL Facebook: www.facebook.com/MasonPublicLibrary

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

(visit, call, or message library for pass codes)

NHew Link: databases for NH public libraries

<http://www.nh.gov/nhsl/nhewlink/libraries/databases.html>

EBSCO: <http://search.ebscohost.com> (visit, call, or message library for pass codes)

Library Financial Report 2014

Receipts	Town Budget	Checking Acct.
Town Appropriations	\$52,680.00	
Donations		\$0.00
Fundraising		\$113.00
Whitaker-Locke Trust Fund Interest		\$0.00
Fees & Fines		\$68.90
Phone Fax fee-International		\$9.00
Lost Books		\$115.00
Checking Account Interest		\$4.15
TOTAL	\$52,680.00	\$310.05

Expenditures		
Salaries	\$40,613.40	
Payroll tax	\$3111.00	
Workers' Comp.	\$5.00	
Retirement	\$1,233.15	
Continuing Educ.	\$80.00	
Travel	\$252.40	
Telephone	\$728.38	\$8.89
Technology	\$1,282.10	
Postage	\$49.00	
Supplies & Equipment	\$497.02	
Dues & Fees	\$665.00	
Programming	\$299.94	\$285.92
Books	\$3,397.17	\$138.64
TOTAL	\$52,213.56	\$433.45
Return to Town General Fund (appr. not used)	\$466.44	

Checking Account-People's United Bank	
Beginning balance 01/01/2014	\$8,612.75
Ending balance 12/31/2014	\$8,330.82
	\$281.93

Investment & CD Accounts as of 12/31/12	
Wellington Shields Investment	\$11,702.08
Pam Steinberg Memorial Fund/People's Bank CD	\$1,265.74
" Friends" Building CD	\$629.10
E.O. Jones Library Fund	\$9,108.03
TOTAL	\$22,704.95

REPORT OF THE BUILDING INSPECTOR

There have been twenty-nine (29) Building Permits issued during 2014. Listed below are purpose of permit along with total valuation:

5	Permanent Dwellings	\$680,000
1	House Additions	27,000
1	Barns	6,000
1	Renovations	43,000
1	Garage	100,000
7	Generator Hook-ups	21,000
2	Septic Repairs/Replacements	24,000
4	Decks	26,000
1	Porch	8,000
3	Electric Service Upgrade	12,000
	TOTAL	\$947,000

Applications for building permits can be found on our town’s website, masonnh.us. Please call Selectmen’s office at 878-2070 to set up an appointment for any building, electrical, and plumbing permits. If you are unsure of when a permit is required, please refer to the Mason Planning Ordinance.

For oil burner permits, please contact the Mason Fire Chief at 878-2208.

Respectfully submitted,
Building Inspector Erik Anderson

REPORT OF THE CEMETERY TRUSTEES

This past year was a normal year for cemeteries. Regular maintenance was performed around each cemetery. The fence was completed at Founders Cemetery located on Meetinghouse Hill Road. Residents of Mason interested in purchasing cemetery lots at Prospect Hill Cemetery may contact Sexton Wallace A. Brown at 878-1481.

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

TOWN of MASON Vital Records – For Year Ending December 31, 2014

Resident DEATHS for the TOWN of MASON

<u>Date</u>	<u>Name</u>	<u>Place of Death</u>
Jan. 4	George Davis, Sr.	Milford NH
Jan. 8	Marilyn Chopel	Mason NH
Jan 1	Richard Gagne	Mason NH
May 10	Douglas Schimke	Mason NH
Oct. 27	Michael Lavoie	Mason NH
Nov. 23	Leslie Peck	Mason NH
Dec. 9	Christopher Woerner	Merrimack NH

BURIALS in the TOWN of MASON

<u>Date</u>	<u>Name</u>	<u>Cemetery Location</u>
May 5	Ronald E. Flagg	Prospect Hill Cemetery
May 10	Christopher M. Guilfoil	Prospect Hill Cemetery
May 24	Ronald J. Koivula	Prospect Hill Cemetery
Oct. 4	Joseph Cory Iodice	Prospect Hill Cemetery
Nov. 2	Michael H. Lavoie	Prospect Hill Cemetery

2013 Burials Not Mentioned in Town Report

July 14	Joshua S. Prince	Prospect Hill Cemetery
Oct. 25	Barbara Moore	Prospect Hill Cemetery

BIRTHS in the TOWN of MASON

<u>Date</u>	<u>Name</u>	<u>Place of Birth</u>	<u>Parents</u>
Jan. 12	Gracelynn Sunshine Nohelty	Nashua NH	Joseph Nohelty Rebecca Shoults
Feb. 12	Kiley Marie Hill	Nashua NH	Tyler Hill Deirdra Coakley
Mar. 10	Levi Djinn Crosby	Peterborough NH	Batiste Crosby Tara Crosby
May 15	Dash Alexander Ballard	Mason NH	Daein Ballard Sarah Ballard
May 25	Bentley Noah Jones	Nashua NH	Mercedes Jones
June 22	Payton Aria Archambault	Nashua NH	Nathan Archambault Jennifer Archambault
Sept. 9	Erik Robert Olson	Nashua NH	Robert Olson Hilary Olson
Sept. 24	Landon Robert Havens	Milford NH	Joseph Havens Alyssa Havens
Sept. 28	Amelia Marie Pugliese	Nashua NH	Gregory Pugliese Kathleen Pugliese
Oct. 29	Reilly James Dever	Nashua NH	Zachary Dever Megan Dever

BIRTHS in the TOWN of MASON (continued)

Date	Name	Place of Birth	Parents
Nov. 10	Almerinda Elisabeth Harris	Mason NH	Joshua Harris Tabitha Harris
Nov. 25	Aliana Maia Albert Vasquez	Nashua NH	Carol Vasquez
Nov. 27	Isaac Luke Schulman	Nashua NH	Brady Schulman Susan Schulman
Dec. 27	Liliana Marie Tumminelli	Nashua NH	Robert Tumminelli Carolina Tumminelli

RESIDENT MARRIAGES

Date	Name	Residence
July 9	Craig D. Hovey Ashley M. Russell	Mason NH Mason NH
July 12	Robert E. Tweedy Laurie A. Colburn	Mason NH Mason NH
Aug. 9	Shawn P. Linn Danielle R. McElhiney	Mason NH Mason NH
Oct. 11	Evan M. Carter Michele H. Place	Hudson NH Mason NH
Dec. 13	Michael J. Westgate Constance F. Porter	Mason NH Mason NH

Town of Mason Election, March 11, 2014

Mason Town Hall, 7 Meetinghouse Hill Rd.

Moderator Catherine Schwenk declared the polls open at 11:03 am. The total number of voters on the checklist was 954. There were 5 new walk-in voters and 11 absentee voters. A total of 312 residents voted, representing a 32 percent turnout. During the 2013 legislative session the legislature made changes to the "Voter ID Law" (RSA 659:13).

What type of ID will I need to vote?

- Driver's license issued by any state or federal government;
- Non-driver ID card issued by NH DMV or motor vehicle agency of another state;
- Photo ID card for "voting identification only" issued by NH DMV (RSA 260:21);
- United States armed services identification card;
- United States passport or passcard;
- NH student ID card (see more information below);
- A photo ID not mentioned above, but determined to be legitimate by the moderator, supervisors of the checklist, or town or city clerk. If any person authorized to challenge a voter does so under this provision, the voter shall be required to fill out a challenged voter affidavit before obtaining a ballot.
- Verification of the voter's identity by a moderator or supervisor of the checklist or the town or city clerk. If any person authorized to challenge a voter does so under this provision, the voter shall be required to fill out a challenged voter affidavit before obtaining a ballot. An acceptable photo ID must have an expiration date or date of issuance.

In accordance with information received at the 2012 State Primary Election from David Scanlon, Deputy Secretary of State, "Observers may view and photograph the election results but shall not handle any election materials."

Ballot clerks were Pauline Bergeron, Dorothy Mitchell, Kenneth Greene and Mary McDonald. The moderator administered the oath of office to the following ballot counters: Elizabeth and Garth Fletcher, George Schwenk, Gwen and Douglas Whitbeck, Linda Cotter-Cranston, Dave Morrison, Dorothy and Wolfgang Millbrandt, Patricia A. Greene, Constance LaCasse, Carolyn Place and Mary McDonald. Selectmen Bernard O'Grady and Charles Moser counted school ballots. Dorothy Mitchell was the reconciler.

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

Moderator

Catherine Schwenk 253

Selectman

Louise Lavoie 252

Trustee of Cemeteries

Jeannine Phalon 265

Library Trustee

Elena Kolbenson 18 (write-in)

Supervisor of the Checklist

Kathleen C. Wile 262

Trustee of Trust Funds

George Schwenk 255

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 of Mason on the second Tuesday in March. By petition. Requires a 3/5 vote to pass.

Yes 169 No 138 (185 needed to pass / Article 2 fails)

The Mason School District Election results are as follows:

District Moderator

Catherine Schwenk 259

School Board Member

Robert Doyle 223

Timothy Leak 73 (write-in)

District Treasurer

Susan Schulman 251

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 256 No 27 Article 2 carries

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 \$2,957,139 (Two Million Nine Hundred Fifty Seven Thousand Six One Hundred Thirty Nine Dollars)? Should this article be defeated, the default budget shall be \$2,957,601 (Two Million Nine Hundred Fifty Seven Thousand Six Hundred One Dollars) 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. **Note:** This operating budget warrant article does not include appropriations contained in ANY other warrant articles. (School Board recommends this Warrant Article)

Yes 242 No 56 Article 3 carries

Results of **Article 4** — 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? (This is a Petition Warrant Article, 3/5 majority vote required)

Yes 125 No 179 (needed 183 to pass / Article 4 fails)

Moderator Catherine Schwenk declared the polls closed at 7:10 pm. Ballot counting began at 7:25 pm concluded at 8:50 pm.

Respectfully submitted,

Debra A. Morrison
Town Clerk

Mason Town Meeting, March 15, 2014

Mason Elementary School, 13 Darling Hill Road

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 Bernard (Bernie) O'Grady, R. Peter McGinnity (Pete), Charles (Charlie) Moser and Town Clerk Debra (Deb) Morrison. Also present were State Senator Peggy Gilmour and State Representative Melanie Levesque.

The Moderator acknowledged that preparation for this meeting is a coordinated effort of many individuals, including Assistant Moderator Mary McDonald, Select Board Assistant Carlotta Pini, Town Clerk Debra Morrison and Supervisors of the Checklist Kathleen Wile, Dorothy Minior and Wallace Brown.

The Moderator then reviewed the procedure for voters. Voters wishing to speak should use the microphones and address any questions to the Moderator. All questions must be addressed to the Moderator and residents need to give their name at the microphone when recognized. 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 requested that audience remain seated after the meeting while the oath of office was administered to the newly elected officials.

The Moderator announced the results of the Town and School District elections. Total votes cast were 312 out of a total of 959. She declared the winning candidates elected to their respective offices.

Moderator: Catherine Schwenk 253

Selectman: Louise Lavoie 252

Trustee of Cemeteries: Jeannine Phalon 265

Library Trustee: Elena Kolbenson 18 (write-in)

Supervisor of the Checklist: Kathleen Wile 262

Trustee of Trust Funds: George Schwenk 255

The following articles were voted on at the polls on Tuesday, March 11, 2014.

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 169 No 138 (needed 185 to pass / Article 2 fails)

Mason School District Results

Moderator: Catherine Schwenk 259

School Board Member: Robert Doyle 223
Timothy Leak 73 (write-in)

District Treasurer: Susan Schulman 251

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 256 No 27 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 \$2,957,139.00? Should this article be defeated, the default budget shall be \$2,957,601.00 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. Note: This operating budget warrant article does not include appropriations contained in ANY other warrant articles. (School Board recommends this Warrant Article)
Yes 242 No 56 Article 3 carries

The results of **Article 4** — 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 125 No 179 (needed 183 to pass / Article 4 fails)

Moderator Catherine Schwenk called the meeting to order at 9:05 am.

There were 959 voters and 5 non-voters present.

The colors were presented by Boy Scout Troop 264, which included scouts Jon Arsenault, Samson Hodges, Mikey McGuire, Max McDonald, Mason McDonald, Max Phalon, Daniel Schongar, Drewbie Hodges and scout leaders Mike McGuire and Donald Hodges.

The Pledge of Allegiance of the United States of America was led by Mikey McGuire.

The Moderator then offered this tribute to Selectman Pete McGinnity to thank him for his four years of service to the Town of Mason as Selectman. She spoke: "Four years ago, Pete McGinnity was appointed to the Financial Advisory Board which was interrupted by the resignation of Selectman Mark Richardson. Pete filled in for Mark and was elected to the position of Selectman in 2011. He brought contemporary financial and management skills to the position. During this period the Select Board faced many difficulties concerning the highway department, the condition of the roads and prickly communications with a town board. Pete researched and wrote job descriptions for various town departments, encouraged the Select Board to address salary and benefit issues and addressed recommendations of the town auditors."

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

Moderator Catherine Schwenk asked the question, "Is there general consent to allow our State Senator and Representative to speak, as well as the Interim Administrative Assistant?" General consent was approved.

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, seven hundred thousand, two hundred forty-eight dollars (\$1,700,248) which represents the operating budget, or take any other action relative there. Said sum is exclusive of all Special or Individual Articles addressed.

Charlie Moser proposed an amendment on "Warrant Article 3, the operating budget, the selectmen move to strike from line 6005-03 (health and dental insurance) the stated amount of \$233,128 and to replace it with the amount of \$248,525, a difference of \$15,397 which will increase the total operating expenses from \$1,700,248 to \$1,715,645."

Charlie explained that they had inadvertently used a base holding dollar amount in the budget preparation. Barbara Milkovits had called and suggested "we adjust the line item to cover our existing contract." This then sparked conversation about the health care committee that was formed to research various possible alternate plans.

Donald Hodges wanted to know the results of the committee's research and the Moderator allowed road agent Fred Greenwood, who was on the committee, to discuss their findings. Residents were upset that there was no written report available by this committee.

Fred talked about the meetings they held to go over various plans. They decided to go with the Luminos plan, which still goes through Health Trust, but does not increase rates nearly as fast as other plans. This plan will save the town substantial money the first year and more money each

successive year thereafter, offering real savings to the taxpayers. Pete described it in further detail and mentioned it was similar to Hollis' plan for their employees. Health Trust needs a 60-day notice to change plans.

Walter Alford proposed an amendment to restore the original budget bottom line back to the original bottom line. Both motions by Alford and Moser were withdrawn by a vote of Town Meeting.

Anne (Nancy) Richards proposed an amendment to line item 6002-03 (Admin. Salary) to raise the amount of \$40,000 to \$40,384 to equal the other three percent raises. Pete spoke regarding this amendment saying that there was already an increase in place and since Barbara was out of work due to her accident in October, he did not feel that a raise of three percent was warranted. Amendment fails.

Walter Alford moved to strike line item 6002-19 (Advertising) to \$0. It was explained that the line item paid for our public notices, etc. Motion was withdrawn by vote of Town Meeting.

Barbara Milkovits asked why the actual amount in line item 6030-03 (Int. of Tax Anticipated Notes) was missing. Interim administrative assistant Carlotta Pini, who was given permission to speak, said the line was simply omitted. Treasurer Pat Letourneau said the interest paid was approximately \$5,000 and attempted to explain how the TAN loan works. Walter Alford wanted to know why we budgeted a higher amount if it was not needed. Pete said that the money not spent goes back to the general fund and we need a little buffer.

Jeannine Phalon asked about the increase in line item 6002-24 (Town Web Site). Pete replied, "We've spent two years trying to get the web site up to where it should be with the calendar, updates, etc. and people now have a reliable resource to go to for town information."

Walter Alford requested that the road agent address his plans for road repairs and maintenance expense. Fred Greenwood said that regarding maintenance, the highway department has very little new equipment and the trucks work a lot. When they break, they're going to be repaired. If a piece of equipment is unsafe, it will not leave the yard. Regarding plans for the roads, Mr. Alford is welcome to come to the highway barn and discuss them. They basically want to take care of the worst sections first. After they start to deteriorate, then they will address them. He said the tough winters are unpredictable and conditions cannot always be anticipated. Pam Lassen said she appreciates the health and wellness of the roads. Fred said he would give a very basic plan to the webmaster.

Jeannine Phalon asked what is considered hired equipment (line item 6018-24). Fred said that is for things like the crusher for gravel and heavy duty trucks for carrying the crushed stone which is cheaper than using our own trucks since we don't crush every year. He would like to bring in a real screener for sifting sand to eliminate the stones on the road in winter. In regards to paved road restoration (line item 6018-13), Fred said this amount only goes to "black and smooth."

Jeannine Phalon asked about line item 6014-27 for Fire Dept. physicals. Fire Chief Dave Baker said 2013 saw several people hurt and they have never checked for physical fitness in the past. He'd like to start with baseline physicals for about half the department with a price of \$465 per person. John Lewicke asked if it would make a difference and Dave said yes, it was recommended. Article 3 carries.

Article 4: Charlie Moser 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 said that this goes for hot top only and there are two sections scheduled to be done this year: Wilton Rd. from Starch Mill to Pullman Rd. and Townsend Rd. between Morse Rd. and Ron Dube's. These sections are in terrible shape; they're unstable and breaking up.

Mike Goen requested a ballot vote (as per RSA 40:4-a) on Article 4, signed by Harry Spear, Wallace Brown, Bettie Goen and Constance LaCasse. Ballots were handed out, the polls were opened at 11:07 and closed at 11:15.

Leland Craig wanted to know why this is a warrant article and is not included in the budget. Charlie answered this amount is over and above what is in the budget and recommends it. Shawn Jodoin believes this should be a budget line item, and in addition thinks the new T intersections are more

dangerous and not wide enough. Much discussion followed about it not being a line item. Pam Lassen agreed that the new intersections are not wide enough to accommodate the large trucks.

Gary Elsworth said "nice work on the paved roads" but thinks the grading on the dirt roads is not very good. Too much material ends up on the sides and is wasted. Fred agreed and is trying to do better with the edges.

Jeannine Phalon made a motion to move the previous question which failed and discussion continued.

Andrew Hutchins endorsed spending the money to improve the roads. Garth Fletcher said, "\$173K just for those two sections of road?" Fred said yes. Bettie Goen stated she would like to encourage people to vote no. "The budget is too high and we should live with what we have."

Bryan Herrin noted with a smile that he was one of the younger residents in town and made a motion to move the previous question. The motion carries.

Yes 55 No 37 Article 4 carries

Charlie Moser acknowledged and congratulated Louise Lavoie on her elected position of Selectman and also noted that the planning board and finance committee is looking for members.

Police Chief Barry Hutchins moved "to advance Article 6 before Article 5." Motion carries.

Article 6: Pete McGinnity moved and it was seconded 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 from the K-9 Expendable Trust Fund, or take any other action relative thereto. Recommended by the Selectmen.

Chief Barry Hutchins moved to withdraw Article 6 due to a typographical error. The amount of the warrant should be \$38,500 and he stated that the town is not in a position to see the increase this year.

Bettie Goen asked if this was a replacement cruiser or a third cruiser. Chief Hutchins said this is a third cruiser and explained that in 2008 he attempted to downgrade the cruiser, but it was totaled in an accident leaving the town with only one cruiser.

A motion was made to move the previous question. The motion carries. Another motion was made to withdraw the Article. The motion carries and Article 6 was withdrawn by a vote of Town Meeting.

Article 5: Bernie O'Grady moved and it was seconded 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.

Bernie spoke to the article stating that our current 15-year-old backhoe has about 10,000 hours and is showing significant wear.

Gary Elsworth requested a written ballot vote (as per RSA 40:4-a) on Article 5, signed by Harry Spear, Wallace Brown, Bettie Goen, Gary Elsworth and Constance LaCasse. Ballots were handed out, polls opened at 11:39 and closed at 11:44.

Walter Alford asked if leasing had been explored. Bernie said it had been discussed and it was decided to purchase to save the extra cost of leasing. Garth Fletcher said the way to flatten the spending spike is to put money away and he would have preferred to see this done as a capital improvement expense. Harry Spear asked if we have a highway department capital reserve fund, and if so, was there any money left in the account. There is \$3,000 left in the account. Harry said money should go into this account every year and the selectmen agreed completely. "We should be looking ahead."

Bettie Goen said she went to the last budget meeting and questioned why the backhoe had already been leased. "We should get capital improvements in place first. What will be the impact per household? This wasn't upfront and transparent. We want to trust the administrators but need the information to do that." Wally Brown asked if the selectmen had seen a written estimate to see what the repairs would cost for the old backhoe. Fred replied it would be between \$20,000 and \$63,000.

Article 7: Charlie Moser moved and it was seconded 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.

Fire Chief Dave Baker said these bottles have a 15-year non-extendable lifespan, and there are quite a few that need replacing this year because of their age. Article 7 carries unanimously.

Article 8: Bernie O'Grady 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 and to authorize the transfer from the December 31, 2012 fund balance. Recommended by the Selectmen.

Garth Fletcher asked if there was \$27,000 currently in this fund. It was confirmed that there is. 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 Department Building Capital Reserve Fund, previously established. Recommended by the Selectmen.

Fire Chief Dave Baker said the present building was built in 1967 and there is a need for more space for storage and equipment. They would like to add an addition that is approximately 16 x 48 ft. There is \$20,000 currently in the fund. Article 9 carries.

Article 10: Charlie Moser moved and it was seconded to see if the Town will vote accept the reports of agents, auditor, committees or officers chosen as printed in the annual Mason Town Report.

The Moderator acknowledged the terrible accident Administrative Assistant Barbara Milkovits and her husband, Marty, were in this past October and wished them a speedy recovery. She welcomed them here today to much applause and Marty raised his crutch saying, "One more month!" The Moderator noted that during this busy last quarter of the year budgets are prepared, hearings are held and the many requirements of the Selectmen's office are met. Working with Martha Simmons, Deputy Town Clerk Suzanne Kelly, Town Clerk Deb Morrison and Interim Administrative Assistant Carlotta Pini, the office was held together.

Walter Alford said he was concerned about accepting the reports that contained so many errors. Article 10 carries.

On motion of Garth Fletcher and seconded by Michael Bromberg, Town Meeting was adjourned Sine Dai at 11:54 am.

At the conclusion of town meeting, Town Clerk Deb Morrison installed Moderator Catherine Schwenk, Catherine Schwenk installed Selectman Louise Lavoie, Charlie Moser installed Supervisor of the Checklist Kathleen Wile and Bernie O'Grady installed Trustee of the Trust Fund George Schwenk.

Respectfully submitted,

Debra A. Morrison
Town Clerk

PLODZIK AND SANDERSON 2013 AUDIT

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and aggregate remaining fund information of the Town of Mason as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Basis for Adverse Opinion on Governmental Activities

As discussed in Note 1-B to the financial statements, management has not recorded the capital assets and related accumulated depreciation in the governmental activities, and accordingly, has not recorded depreciation expense on those assets. Accounting principles generally accepted in the United States of America require that capital assets, including infrastructure, be capitalized and depreciated, which would increase the assets, net position, and expenses of the governmental activities. The amount by which this departure would affect the assets, net position, and expenses of the governmental activities is not reasonably determinable.

As discussed in Note 17 to the financial statements, management has not recorded the long-term costs of retirement health care costs and obligations for other postemployment benefits in the governmental activities. Accounting principles generally accepted in the United States of America require that those costs be recorded, which would increase the liabilities, decrease the net position and increase the expenses of the governmental activities. The amount by which this departure would affect the liabilities, net position, and expenses on the governmental activities is not readily determinable.

Adverse Opinion

In our opinion, because of the significance of the matters described in the "Basis for Adverse Opinion on Governmental Activities" paragraph, the financial statements referred to above do not present fairly the financial position of the government-wide financial statements of the Town of Mason, as of December 31, 2013, or the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund and aggregate remaining fund information of the Town of Mason as of December 31, 2013, and the respective changes in financial position and the respective budgetary comparison for the general fund, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Management's Discussion and Analysis - Management has omitted a Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by the missing information.

Other Information - Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Mason's basic financial statements. The combining and individual fund financial schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

October 22, 2014

Plodzick & Sanderson
Professional Association

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MASON SCHOOL DISTRICT

OFFICERS

Moderator	Mrs. Catherine Schwenk	2017
Clerk	Mrs. Becky Partridge	2016
Treasurer	Mrs. Susan Schulman	2016
Secretary	Mrs. Becky Partridge	Appointed

SCHOOL BOARD MEMBERS

Chairman	Mr. Robert Doyle	2017
Vice Chairman	Mrs. Jeannine Phalon	2015
	Dr. Christopher Guiry	2016
	Mr. Robert Hemmer	2016
	Mr. Timothy Leak	2017

SCHOOL DISTRICT ADMINISTRATION

Superintendent	Mr. James W. McCormick
Director of Student Services	Mrs. Kristen Kivela
Administrative Assistant	Mrs. Heidi DeLorme
Business Manager	Mr. Michael O'Neill
Accounts Payable	Mrs. Brenda Wiley

MASON SCHOOL DISTRICT
School Administrative Unit 89
13 Darling Hill Road
Mason, NH 03048

(603) 878-2962

Website: www.mason.sau89.org

**WARRANT FOR
THE 2016 MASON SCHOOL DISTRICT MEETING
THE STATE OF NEW HAMPSHIRE**

To the inhabitants of the Mason School District qualified to vote in School District Affairs:

First Session of the Annual Meeting (Deliberative):

You are hereby notified to meet at the Mason Elementary School Multi-Purpose Room, 13 Darling Hill Rd, Mason, New Hampshire on February, the Seventh, (7th) day of February 2015, at 9:00 a.m. This session shall consist of explanation, discussion and debate of warrant article 3. Warrant articles may be amended subject to the following limitations: (1) warrant articles whose wording is prescribed by law shall not be amended; (b) warrant articles that are amended shall be placed on the official ballot for a final vote on the main motion, as amended; and, (c) no warrant article shall be amended to eliminate the subject matter of the article. An amendment that changes the dollar amount of an appropriation in a warrant article shall not be deemed to violate this provision.

Snow Date

Snow date for the first session is Saturday, February 7, 2015, at 2:00 p.m. as determined by the moderator scheduled within 72 hours of the original date.

Second Session of the Annual Meeting (Voting):

FURTHER: You are hereby notified to meet at the Mason Town Hall on Tuesday, the Tenth (10th) day of March, 2015, to vote by official ballot on Articles 1 through 5 as amended. Polls open at 11:00 a.m. and remain open continually until 7:00 p.m. to act upon the following subjects:

ARTICLE 1. To choose the following School District Officers:

- | | | |
|----|---------------------|-----------------|
| a. | School Board Member | Term of 3 Years |
| b. | District Clerk | Term of 2 Years |

ARTICLE 2. To accept the reports of agents, auditors, committees or officers chosen as printed in the Annual Mason School District Report.

**WARRANT FOR
THE 2016 MASON SCHOOL DISTRICT MEETING
THE STATE OF NEW HAMPSHIRE**

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 purposes set forth therein, totaling Two Million Nine Hundred Fifty Thousand Six Hundred Eighty Three Dollars (\$2,950,683). Should this article be defeated, the default budget shall be Three Million Twenty Five Thousand Nine Hundred Ninety Seven Dollars (\$3,025,997), 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? **NOTE: This operating budget warrant article does not include appropriations contained in ANY other warrant articles.** The School Board recommends this warrant article. (Majority vote required.)

ARTICLE 4. Shall the School District vote to raise and appropriate the sum of Fifty Nine Thousand One Hundred Sixty Five Dollars (\$59,165) to implement an all-day Kindergarten option?

ARTICLE 5. Shall we rescind the provisions of RSA 40:13 (known as SB 2), 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 petitioned warrant article.

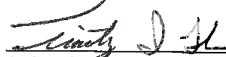
Given under our hands at said Mason on this 5th day of January, 2015.



School Board, Chairperson



School Board



School Board




School Board

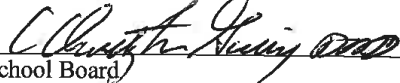
School Board

**WARRANT FOR
THE 2016 MASON SCHOOL DISTRICT MEETING
THE STATE OF NEW HAMPSHIRE**

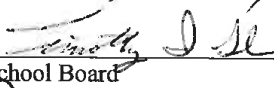
A true copy of Warrant - Attest:



School Board, Chairperson



School Board



School Board



School Board

School Board



School Budget Form: Mason Local School

(RSA 21-J:34)

Appropriations and Estimates of Revenue for the Fiscal Year from:

July 1, 2015 to June 30, 2016

Form Due Date: **20 days after meeting**

This form was posted with the warrant on: _____

For Assistance Please Contact:

NH DRA Municipal and Property Division

Phone: (603) 230-5090

Fax: (603) 230-5947

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

SCHOOL BOARD CERTIFICATION

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

School Board Members	
Printed Name	Signature

A hard-copy of this signature page must be signed and submitted to the NHDRA at the following address:

**NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
P.O.BOX 487, CONCORD, NH 03302-0487**

Appropriations

Account Code	Purpose of Appropriation	Warrant Article #	Expenditures Prior Year	Appropriations Current Year as Approved by DRA	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
Instruction						
1100-1199	Regular Programs	3	\$1,412,510	\$1,455,451	\$1,461,793	\$0
1200-1299	Special Programs	3	\$333,505	\$284,659	\$271,355	\$0
1300-1399	Vocational Programs		\$0	\$0	\$0	\$0
1400-1499	Other Programs		\$0	\$0	\$0	\$0
1500-1599	Non-Public Programs		\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	3	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs		\$0	\$0	\$0	\$0
1800-1899	Community Service Programs		\$0	\$0	\$0	\$0
Support Services						
2000-2199	Student Support Services	3	\$116,848	\$125,505	\$127,225	\$0
2200-2299	Instructional Staff Services	3	\$153,204	\$17,000	\$16,000	\$0
General Administration						
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0
2310-2319	Other School Board	3	\$23,860	\$24,370	\$24,370	\$0
Executive Administration						
2320 (310)	SAU Management Services		\$0	\$0	\$0	\$0
2320-2399	All Other Administration	3	\$128,844	\$100,196	\$108,319	\$0
2400-2499	School Administration Service	3	\$122,414	\$129,329	\$132,047	\$0
2500-2599	Business	3	\$39,070	\$38,000	\$40,000	\$0
2600-2699	Plant Operations and Maintenance	3	\$143,902	\$143,198	\$139,149	\$0
2700-2799	Student Transportation	3	\$129,255	\$134,912	\$115,353	\$0
2800-2999	Support Service, Central and Other	3	\$0	\$0	\$17,548	\$0
Non-Instructional Services						
3100	Food Service Operations	3	\$77,823	\$83,884	\$84,907	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0
Facilities Acquisition and Construction						
4100	Site Acquisition		\$0	\$0	\$0	\$0
4200	Site Improvement		\$0	\$0	\$0	\$0
4300	Architectural/Engineering		\$0	\$0	\$0	\$0
4400	Educational Specification Development		\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction		\$0	\$0	\$0	\$0
4600	Building Improvement Services		\$0	\$0	\$0	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0
Other Outlays						
5110	Debt Service - Principal	3	\$255,000	\$255,000	\$255,000	\$0
5120	Debt Service - Interest	3	\$173,337	\$165,635	\$157,617	\$0
Fund Transfers						
5220-5221	To Food Service		\$47,746	\$0	\$0	\$0
5222-5229	To Other Special Revenue		\$0	\$0	\$0	\$0
5230-5239	To Capital Projects		\$0	\$0	\$0	\$0
5254	To Agency Funds		\$0	\$0	\$0	\$0

Account Code	Purpose of Appropriation	Warrant Article #	Expenditures Prior Year	Appropriations Current Year as Approved by DRA	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
5310	To Charter Schools		\$0	\$0	\$0	\$0
5390	To Other Agencies		\$0	\$0	\$0	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0	\$0
Total Proposed Appropriations			\$3,157,318	\$2,957,139	\$2,950,683	\$0

Special Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Expenditures Prior Year	Appropriations Current Year as Approved by DRA	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
5251	To Capital Reserve Fund		\$0	\$0	\$0	\$0
5252	To Expendable Trust Fund		\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0	\$0	\$0
Special Articles Recommended						

Individual Warrant Articles

Account Code	Purpose of Appropriation	Warrant Article #	Expenditures Prior Year	Appropriations Current Year as Approved by DRA	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
1100-1199	Regular Programs	4	\$0	\$0	\$59,165	\$0
	Purpose: Funding of Full Day Kindergarten.					
Individual Articles Recommended			\$0	\$0	\$59,165	\$0

Revenues					
Account Code	Source of Revenue	Warrant Article #	Actual Revenues Prior Year	Revised Revenues Current Year	Estimated Revenues Ensuing Fiscal Year
Local Sources					
1300-1349	Tuition	3	\$17,200	\$10,500	\$10,500
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments		\$109	\$0	\$0
1600-1699	Food Service Sales	3	\$20,896	\$21,500	\$21,500
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Services Activities		\$0	\$0	\$0
1900-1999	Other Local Sources		\$0	\$0	\$0
State Sources					
3210	School Building Aid	3	\$86,424	\$86,424	\$86,424
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Catastrophic Aid	3	\$21,597	\$13,918	\$9,000
3240-3249	Vocational Aid		\$0	\$0	\$0
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	3	\$356	\$500	\$500
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$0	\$0	\$0
Federal Sources					
4100-4539	Federal Program Grants	3	\$38,704	\$27,500	\$14,000
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	3	\$8,825	\$10,500	\$10,500
4570	Disabilities Programs	3	\$0	\$0	\$13,750
4580	Medicaid Distribution		\$0	\$0	\$0
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
Other Financing Sources					
5110-5139	Sale of Bonds or Notes		\$0	\$0	\$0
5140	Reimbursement Anticipation Notes		\$0	\$0	\$0
5221	Transfers from Food Service Special Revenues Fund		\$427	\$0	\$0
5222	Transfer from Other Special Revenue Funds		\$0	\$0	\$0
5230	Transfer from Capital Project Funds		\$0	\$0	\$0
5251	Transfer from Capital Reserve Funds		\$0	\$0	\$0
5252	Transfer from Expendable Trust Funds		\$0	\$0	\$0
5253	Transfer from Non-Expendable Trust Funds		\$0	\$0	\$0
5300-5699	Other Financing Sources		\$0	\$0	\$0
9997	Supplemental Appropriation (Contra)		\$0	\$0	\$0
9998	Amount Voted from Fund Balance		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Total Estimated Revenues and Credits			\$194,538	\$170,842	\$166,174

Budget Summary

Item	Current Year	Ensuing Year
Operating Budget Appropriations Recommended	\$2,957,139	\$2,950,683
Special Warrant Articles Recommended	\$0	\$0
Individual Warrant Articles Recommended	\$0	\$59,165
TOTAL Appropriations Recommended	\$2,957,139	\$3,009,848
Less: Amount of Estimated Revenues & Credits	\$166,174	\$166,174
Less: Amount of State Education Tax/Grant	\$294,807	\$294,807
Estimated Amount of Taxes to be Raised	\$2,496,158	\$2,548,867

Mason School District
Calculation of Tax Rate Impacts of Overall School Funding
2015-2016

Proposed Budget	2,950,683		
<u>Estimated Offsets</u>			
Food Service	32,500		
Adequate Education	318,392		
SPED (IDEA)	13,250		
Pre-K (IDEA)	500		
Pre - K (Income)	11,500		
Catastrophic Aid	12,500		
Title - I	6,000		
Title - II	6,000		
Building Bond State	86,424		
Total Projected Offsets	487,066		
Net Proposed Fiscal 2016 Appropriation	2,463,617	Estimated	
2014 Final Appropriation (from actual rate)	2,467,905	Tax Rate	
Decrease in Proposed Total School Appropriation	-4,288	Impact	-0.03
Financial Impact per \$100,000 in Valuation			-2.67
Financial Impact per \$200,000 in Valuation			-5.34
<u>Proposed Warrant Articles</u>			
Full Day Kindergarten	59,165	Impact	0.364
Total Proposed Impact			0.34
Financial Impact per \$100,000 in Valuation			33.72
Financial Impact per \$200,000 in Valuation			67.45



DEFAULT BUDGET OF THE SCHOOL

Appropriations and Estimates of Revenue for the Fiscal Year from **July 1, 2014 to June 30, 2015**

Form Due Date: **20 days after meeting**

RSA 40:13, IX (b) "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision.

This form was posted with the warrant on: **Jan 27, 2015**

Instructions

1. Use this form to list the default budget calculation in the appropriate columns.
2. Post this form or any amended version with proposed operating budget (MS-26 or MS-27) and the warrant.
3. Per RSA 40:13, XI, (a), the default budget shall be disclosed at the first budget hearing.

For Assistance Please Contact:

NH DRA Municipal and Property Division

Phone: (603) 230-5090

Fax: (603) 230-5947

http://www.revenue.nh.gov/munc_prop/municipalservices.htm

ENTITY'S INFORMATION ?

School District: **Mason**

2935

Municipalities Served: **Mason**

SCHOOL BOARD OR BUDGET COMMITTEE MEMBERS ?

First Name: **TIMOTHY**

Last Name: **LEAK**

First Name: **DR. CHRISTOPHER**

Last Name: **GUIRY**

First Name: **ROBERT**

Last Name: **HEMMER**

First Name: **JEANNINE**

Last Name: **PHALON**

First Name: **ROBERT**

Last Name: **DOYLE**

Add Member



APPROPRIATIONS

INSTRUCTION ?	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
1100-1199	Regular Programs ?	\$1,455,451	\$103,379		\$1,558,830
1200-1299	Special Programs ?	\$284,659	(\$11,533)		\$273,126
1300-1399	Vocational Programs ?				
1400-1499	Other Programs ?				
1500-1599	Non-Public Programs ?				
1600-1699	Adult/Continuing Ed Programs ?				
1700-1799	Community/Jr College Ed Programs ?				
1800-1899	Community Service Programs ?				
Instruction Subtotal		\$1,740,110	\$91,846		\$1,831,956

SUPPORT SERVICES (2000-2999) ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
2000-2199	Student Support Services ?	\$125,505	(\$720)		\$124,785
2200-2299	Instructional Staff Services ?	\$17,000			\$17,000
Support Services Subtotal		\$142,505	(\$720)		\$141,785

GENERAL ADMINISTRATION ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
2310 (840)	School Board Contingency ?				
2310-2319	Other School Board ?	\$24,370			\$24,370
General Administration Subtotal		\$24,370			\$24,370



APPROPRIATIONS

EXECUTIVE ADMINISTRATION (1)

Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
2320 (310)	SAU Management Services (1)	\$129,329	\$10,424		\$139,753
2320-2399	All Other Administration (1)	\$100,196	\$2,639		\$102,835
2400-2499	School Administration Service (1)				
2500-2599	Business (1)	\$38,000			\$38,000
2600-2699	Operation & Maintenance of Plant (1)	\$143,198	\$1,187		\$144,385
2700-2799	Student Transportation (1)	\$134,912	(\$30,000)		\$104,912
2800-2999	Support Service Central & Other (1)				
	Executive Administration Subtotal	\$545,635	(\$15,750)		\$529,885

NON-INSTRUCTIONAL SERVICES (1)

Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
3100	Food Service Operations (1)	\$83,884	\$1,500		\$85,384
3200	Enterprise Operations (1)				
	Non-Instructional Services Subtotal	\$83,884	\$1,500		\$85,384



APPROPRIATIONS

FACILITIES ACQUISITION AND CONSTRUCTION ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
4100	Site Acquisition ?				
4200	Site Improvement ?				
4300	Architectural/Engineering ?				
4400	Educational Specification Develop. ?				
4500	Building Acquisition/Construction ?				
4600	Building Improvement Services ?				
4900	Other Facilities Acquisition and Construction Services ?				
	Water Distribution and Treatment Subtotal				

OTHER OUTLAYS (5000-5999) ?

Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
5110	Debt Service - Principal ?	\$255,000			\$255,000
5120	Debt Service - Interest ?	\$165,635	(\$8,018)		\$157,617
	Other Outlays Subtotal	\$420,635	(\$8,018)		\$412,617



APPROPRIATIONS					
FUND TRANSFERS ?					
Account #	Purpose of Appropriations (RSA 32:3, V)	Prior Year Adopted Operating Budget	Reductions or Increases	One-Time Appropriations	DEFAULT BUDGET
5220-5221	To Food Service ?				
5222-5229	To Other Special Revenue ?				
5230-5239	To Capital Projects ?				
5254	To Agency Funds ?				
5300-5399	Intergovernmental Agency Allocations ?				
	Supplemental Appropriation ?				
	Deficit Appropriation				
Fund Transfers Subtotal					
Operating Budget Total		\$2,957,139	\$68,858		\$3,025,997

EXPLANATION FOR INCREASES AND REDUCTIONS					
Use this section of the form to explain why any increase or reduction was applied to the estimated appropriation for an account code. Supply an explanation for each individual increase or reduction on its own line. You can use the "Add New Line" button to insert a new line. The "Remove Line" button will remove that line from the form.					
Account #	Explanation for Increase or Reduction	Add New Line			
1100-1199	\$ 108,556 INCREASE IN CONTRACTED REGULAR EDUCATION TUITION	Remove Line			
1100-1199	(\$5,187) DECREASED STATUTORY BENEFIT COSTS	Remove Line			
1200-1299	(\$11,533) DECREASED STATUTORY BENEFIT COSTS	Remove Line			
2000-2199	(\$720) DECREASED STATUTORY BENEFIT COSTS	Remove Line			
2320 (310)	\$10,242 INCREASED STATUTORY BENEFIT COSTS	Remove Line			



New Hampshire
Department of
Revenue Administration

2014
MS-DS

2400-2499	\$2,639 INCREASED STATUTORY BENEFIT COSTS	Remove Line
2600-2699	\$1,187 INCREASED STATUTORY BENEFIT COSTS	Remove Line
2700-2799	(\$30,000) DECREASED CONTRACTED TRANSPORTATION COSTS	Remove Line
3100	\$1,500 INCREASED STATUTORY BENEFIT COSTS	Remove Line
3120	(\$8,018) DECREASED INTEREST COSTS ON LONG TERM DEBT	Remove Line



New Hampshire
Department of
Revenue Administration

2014
MS-DS

Mason (293S)

PREPARER'S CERTIFICATION

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

Preparer's First Name

Michael

Preparer's Last Name

O'Neill

Dec 11, 2014

Preparer's Signature and Title

Date

☒ **Check to Certify Electronic Signature:** You are required to check this box and provide your name above. By checking this box, you hereby declare and certify that the electronic signature above was actually signed by the Preparer and that the electronic signature is valid.

SCHOOL BOARD/BUDGET COMMITTEE CERTIFICATION

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

Theresa Doyle
Board or Committee Member's Signature and Title

Board or Committee Member's Signature and Title

Jeanine Phalen
Board or Committee Member's Signature and Title

Vice Chairman

Board or Committee Member's Signature and Title

Timothy J. Se
Board or Committee Member's Signature and Title

Board Member

Board or Committee Member's Signature and Title

Clayton Perry
Board or Committee Member's Signature and Title

BOB Board Member

Board or Committee Member's Signature and Title

Board or Committee Member's Signature and Title

Board or Committee Member's Signature and Title

Board or Committee Member's Signature and Title

Board or Committee Member's Signature and Title

Board or Committee Member's Signature and Title

Board or Committee Member's Signature and Title

Submit

Print

Please save and e-mail the completed PDF form to your Municipal Account Advisor:

- Michelle Clark: michelle.clark@dra.nh.gov
- Jamie Dow: jamie.dow@dra.nh.gov
- Shelley Gerlarneau: shelley.gerlarneau@dra.nh.gov
- Jean Samms: jean.samms@dra.nh.gov

A hard-copy of this signature page must be signed and submitted to the NHDRA at the following address:

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487

School Board Report

Dear Residents of Mason,

As 2015 marks the end of our sixth year as an independent school district, it provides an opportunity to reflect on our district's academic and financial achievements. Without any doubt, our success is due to the focused work and dedication of our teachers, parents, and administrators. The District would not be successful, however, without the strong support of our community.

Several of our achievements this year include the complete implementation of Singapore Math in grades one through five. Every Mason Elementary School student now has a computer to enrich his or her learning experience when accessing the District's rigorously meaningful curricula.

We are very pleased that Jim McCormick has agreed to return as our Superintendent and are excited that Kristen Kivela will be our elementary school's Principal and Special Education Director. We are certain Ms. Kivela, who is well known and respected by our community, will be a skillful and dynamic school leader.

The District received commendable state recognition of our environmental education and recycling programs just as we completed several uncompleted building project initiatives, including the beautification to the front entrance of our elementary school. We improved community access to our school's All Purpose Room and opened it to more town-wide events. Communication between the District and Town Offices has improved. We streamlined our school board agenda and created more opportunities for community input as we implemented a paperless approach to school board business.

Finally, and just as important to you the taxpayer, the District has put in place a below-level funded budget for fiscal year 2015-2016. We want to acknowledge that more work remains to be done in many areas, including the continued improvement of our District's website.

I strongly encourage all Mason residents to become involved with your school District. Please consider joining the Mason School Club or share your valuable knowledge by participating in the various District committees that meet throughout the year. Visit our website (www.mason.sau89.org) to learn more of what is happening in our District.

Sincerely,

Rob Doyle, Chairman, Mason School Board

Superintendent's Report

This is my fifth report. This year I will be giving a joint report as Superintendent/Principal of Mason Elementary SAU #89.

In this report I hope to outline the many events, initiatives and successes of our School and District.

1. In the area of Curriculum, Singapore Math is now in all grades in Mason Elementary.
2. At the end of this year all students will either have an IPAD or Chrome Book at their disposal. There has been ongoing training of staff during this implementation.
3. A Common Core Standards Based Curriculum has been finalized.
4. Our Recycling Program received the Team Earth Gold Award for the State. We are the first school since 2008 to receive this award.
5. At the end of the year a formal Common Core Based Report Card will be completed.

Personnel

Mrs. Kristen Kivela was appointed Director of Student Services for the 2014-2015 School Year. She was also appointed as Principal/Director of Student Services for the 2015-2016 School Year.

Ms. Alexcina Leel was appointed as the Fifth Grade Teacher.

Ms. Jill Lockwood was appointed as Special Needs and Title 1 Teacher.

School Club

Our School Club continues to strongly support our school by funding the bussing for field trips, Holiday Craft Fair, Spirit Week Events, funding some after school programming as well as school equipment needs.

Special Programs

1. We continue to host our Senior Citizen Breakfast Program.
2. We will be having our Grandparents Day and Eat With Your Child Day.
3. Our after school programming has expanded to the following programs:
 - Mason on the Move
 - After School Club (Lego, arts, crafts and board games)
 - Destination Imagination
 - Instrumental Music Lessons
 - Special Art Program
 - Yoga for Children
4. Our school is now being utilized more by the community for special events, meetings and workshops.

Our Web Page continues to expand. Mason has also gone paperless for parent notices and School Board agendas.

Chef Deb continues to offer a variety of nutritious and delicious breakfast and lunches. Chef Deb was also featured on WMUR to offer the general public cooking ideas.

Mr. Rick has continually upgraded and maintained our 6 year old building. We have purchased security gates to block off our main academic classrooms when the general public is utilizing the building. Painting of various classrooms, corridor walls and railings in the building adds a touch of color.

We have submitted a budget that is lower than our previous budget. Our continuous goal is to offer exceptional programs at a cost effective financial impact to the citizens.

Again, I am extremely proud of the many successes we have accomplished. I need to strongly recognize our entire staff for their exceptional dedication and positive influence that they instill on our students. If you have this type of staff, strong community and parent support this all leads to excellence.

I am honored to lead Mason Elementary and SAU #89 for another year.

Respectfully Submitted,

James W. McCormick
Superintendent

Business Manager's Report

It's been another year and the Finance Department continues to provide the necessary support to the entire Mason School District organization. We continue to process transactions, reconcile accounts and monitor budgets in a timely manner.

As we enter our sixth year in our new building, we are beginning to see expenditures related to upgrades of equipment and systems. We will continue to monitor and budget for these planned or unexpected repairs and upgrades.

The year ended June 30, 2014, once again, ended with a surplus. The school has been able to build a reserve in the amount of \$60,598 to assist with future expenditures or tax rate stabilization while at the same time returning money to the town to lower the school tax rate for the third year in a row.

Enrollment had declined at the high school and middle school levels for the first four years. However, we are projecting an increase for the 2015-2016 year. With tuition costs per student approaching \$11,000, this will continue to be a budget challenge in the future.

Projects completed during the year include the landscaping on the front side of the building, painting of rails and woodwork inside building, as well as using grant monies to upgrade our technology.

Thanks for all your support. It is a pleasure to work with all of the residents of Mason and the staff at the Mason Elementary School.

Student Support Services Annual Report

This year has brought staff changes to the Student Support Services Department at Mason Elementary School. We have a new Student Support Services Director, Kristen Kivela as well as a new Title I/ Special Education Teacher, Jill Lockwood. Both Jill and I are very grateful to be a part of the Mason School District. It is our privilege to serve the children and families of Mason.

Student support Services encompasses those children that are identified under IDEA as special education students, Title I services, and those that need accommodations under a 504 plan. Title I and Special Education are partially funded by federal grants. It is our responsibility to provide children with an adequate education and to do this students may need additional support and services. Student Support Services offer academic instruction, accommodations, modifications, counseling services, behavioral support and services, occupational therapy, speech and language therapy, or any other services that may be required for a child to access their education. We provided services to children ages 3 through 21 (or until graduation from high school).

We currently provided a preschool program for our 3 and 4 year old students that are identified as having special education needs. The preschool has a total of 13 students that is made up of students that have disabilities as well as children that are typically developing. We feel strongly that early intervention is key in meeting the needs of special education students. Research shows that students that receive early intervention will be discharged from special education programs sooner than those who didn't receive the intervention. For our students in kindergarten through fifth grade that are identified, we provide them with in-class as well as pull-out services. Our Special education teacher provides individual as well as small group instruction in academic areas for the students that need more practice or special instruction. The level of support the students get is determined by their individual needs. Our goal is to have the students included in their classroom, but there are times that children need to be removed in order to receive services from Ms. Lockwood in a special education setting. We also have students at the middle and high school level that receive special education services. Mrs. Kivela attends all the meetings and is actively involved in the programming that the middle and high school students receive. We are currently providing special education services to 15 students at Mason Elementary School, 4 students at Milford Middle School, and 9 students at Milford High school.

Mason Elementary also has a Title I program in which we service children that may need a little extra support in reading and math. These children are determined using a formula that includes test scores, classroom performance, and financial status. Those children that qualify get small group intervention from Mrs. Lockwood on a weekly basis. Title I services are currently being provided to 8 students in math and/or reading. The goal for Title I is to give students extra support and instruction on a short term basis in order to catch them up to their peers. Once a child has made the necessary progress, Title I services are discontinued and offered to another child that may need the help.

Students at Mason are also provided with 504 plans that provide them with necessary accommodations they need to be successful in the classroom. Children need to qualify for a 504 plan and if they do, a plan is developed by the 504 team. The 504 is reviewed on an annual basis, but changes can be made at any time. The guidance counselor, Jennifer Boudrieau, is the 504 coordinator that develops and oversees the implementation of the 504 plans at the elementary level. We currently have 5 504 plans at the elementary school.

The goal of Student Support Services is to provide the children of Mason with the help they need to access their education. The team of teachers and specialists work closely together to make sure the children are receiving the necessary support needed to be successful. We are thankful for all the support that the parents give us on a daily basis. We are honored to work for such a dedicated and caring community.

Respectfully Submitted,

Kristen Kivela – Director of Student Support Services

Mason School Club

The Mason School Club is a volunteer run, non-profit organization dedicated to enriching the school experience of every student, providing support to all staff members, and building the spirit of community. We accomplish this by having monthly meetings during the school year to discuss and plan for special events, donations, and fundraising.

During the 2014 calendar year, the school club was able to make significant donations in the form of purchasing seasonal playground equipment and physical education equipment, as well as paying for all class trip bussing. We provided small cleaning supplies and student snacks for the nurse's office. Monies were given to purchase prizes for the Rick Bucks program, supplies for the Recycled Art Contest, and easels for BrainiArts, an after school art enrichment program. A variety of school activities and programs benefited from our support.

On a festive note, the school club helped celebrate the 5th grade graduation with a classroom party. Spirit Week, held at the end of the school year, included edible treats, games, and its first ever 1980s themed pep rally. More recently the students participated in the annual Halloween Parade and Holiday Shopping Fair. Also organized by the school club were Family Night Out events at local eateries, Mason Mustang clothing purchasing opportunities, and an impressive staff appreciation week. Another significant undertaking was the organization, creation, and distribution of the Mason Community Calendar, 34th issue.

All of these wonderful happenings require financial support. Our fundraising efforts have included a Bake Sale at the Elementary School Open House, Square 1 Art, and participation with the BoxTops for Education program. The community calendar, Family Night Out, and the Holiday Shopping Fair also provided income.

A very small group puts in a tremendous effort to provide positive memories for the children of Mason Elementary School and to support the school and staff to our fullest abilities. Our success is dependent on community involvement. Opportunities to help include attending school club meetings, volunteering at events, and participating with fundraising. We are sincerely appreciative for each and every contributing effort from our Mason Community.

Mason Elementary School Personnel

Professional Staff

James McCormick	Principal
Kristen Kivela	Director of Student Services
Heidi DeLorme	Administrative Assistant
Michelle Alton	Preschool Teacher
Susan Rysnik	Kindergarten
Karen Mann	Grade One Teacher
Kate Coey	Grade Two Teacher
Colleen Ringer	Grade Three Teacher
Laura Hooper	Grade Four Teacher
Alexcina Leel	Grade Five Teacher
Jill Lockwood	Special Education Teacher
Michelle Jimeno	Art Teacher
Michael Parent	Physical Education Teacher
Peter Balducci	Technology Teacher
Stephanie Hurley	Music Teacher

Student Services Staff

Deborah Cullen	Paraprofessional
Maria Pappas	Paraprofessional
Pamela Brock	Paraprofessional
Kelly Sirois	General Aide/IT Support
Danielle Carrier	School Nurse
Diana Lewis	Speech Pathologist
Elizabeth Cohen	Occupational Therapist
Jennifer Boudrieau	Guidance Counselor
Jonas Taub	School Psychologist

Facilities and Operations

Deborah Holland-Savoie	Food Service Manager
Richard Griffith	School Facility Manager

Mason Students Enrolled at Mason Elementary School and Milford Middle & High School through October 2014

Pre-K	10
Kindergarten	10
Grade 1	9
Grade 2	12
Grade 3	9
Grade 4	14
Grade 5	16
Grade 6	17
Grade 7	14
Grade 8	13
Grade 9	17
Grade 10	6
Grade 11	8
Grade 12	3
Total	159

**WARRANT FOR
THE 2015 MASON SCHOOL DISTRICT MEETING
THE STATE OF NEW HAMPSHIRE**

To the inhabitants of the Mason School District qualified to vote in School District Affairs:

First Session of the Annual Meeting (Deliberative):

You are hereby notified to meet at the Mason Elementary School Multi-Purpose Room, 13 Darling Hill Rd, Mason, New Hampshire on February, the first, (1st) day of February 2014, at 9:00 a.m. This session shall consist of explanation, discussion and debate of warrant article 3. Warrant articles may be amended subject to the following limitations: (1) warrant articles whose wording is prescribed by law shall not be amended; (b) warrant articles that are amended shall be placed on the official ballot for a final vote on the main motion, as amended; and, (c) no warrant article shall be amended to eliminate the subject matter of the article. An amendment that changes the dollar amount of an appropriation in a warrant article shall not be deemed to violate this provision.

Snow Date

Snow date for the first session is Wednesday, February 5, 2014, at 7:00 p.m. as determined by the moderator scheduled within 72 hours of the original date.

Second Session of the Annual Meeting (Voting):

FURTHER: You are hereby notified to meet at the Mason Town Hall on Tuesday, the Eleventh (11th) day of March, 2014, to vote by official ballot on Articles 1 through 3 as amended. Polls open at 11:00 a.m. and remain open continually until 7:00 p.m. to act upon the following subjects:

ARTICLE 1. To choose the following School District Officers:

- | | | |
|----|---------------------------|-----------------|
| a. | School Board Member | Term of 3 Years |
| b. | School Board Member | Term of 3 Years |
| c. | School District Moderator | Term of 3 Years |
| d. | School District Treasurer | Term of 2 Years |

ARTICLE 2. To accept the reports of agents, auditors, committees or officers chosen as printed in the Annual Mason School District Report.

**WARRANT FOR
THE 2015 MASON SCHOOL DISTRICT MEETING
THE STATE OF NEW HAMPSHIRE**

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 purposes set forth therein, totaling Two Million Nine Hundred Fifty Seven Thousand One Hundred Thirty Nine Dollars (\$2,957,139). Should this article be defeated, the default budget shall be Two Million Nine Hundred Fifty Seven Thousand Six Hundred One Dollars (\$2,957,601), 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. **NOTE: This operating budget warrant article does not include appropriations contained in ANY other warrant articles.** The School Board recommends this warrant article. (Majority vote required.)

ARTICLE 4. Shall we rescind the provisions of RSA 40:13 (known as SB 2), 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 petitioned warrant article

Given under our hands at said Mason on this 13th day of January, 2014.



School Board, Chairperson



School Board



School Board



School Board



School Board

**WARRANT FOR
THE 2015 MASON SCHOOL DISTRICT MEETING
THE STATE OF NEW HAMPSHIRE**

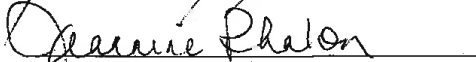
A true copy of Warrant - Attest:



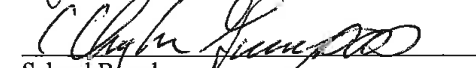
School Board, Chairperson



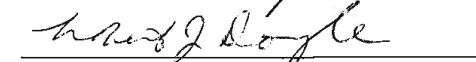
School Board



School Board



School Board



School Board

The Town of Mason New Hampshire School District Election Results are as follows:

School Board

Robert Doyle	252
Timothy Leak	73 (write in)

District Moderator

Catherine Schwenk	259
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Treasurer

Susan Schulman	251
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Article 2 (Accept Reports)

Yes	256	No	27
-----	-----	----	----

Article 3 (Budget)

Yes	242	No	56
-----	-----	----	----

Article 5 (Rescind SB2 (to rescind)/Needed 183 to Pass/Failed)

Yes	125	No	179
-----	-----	----	-----

The Moderator, Catherine Schwenk, declared the polls closed at 7:10 pm. Ballot counting ended at 8:50 pm.

Debra A. Morrison, Town Clerk

Suzanne Kelly, Deputy Town Clerk

March 11, 2014
Mason School District Election Results

954 registered voters

5 new registered voters

312 cast ballots representing a 32% turnout.

School Board Member: Robert Doyle -- 223

School Board Member: Timothy Leak -- 73 (by write-in vote)

Moderator: Catherine Schwenk -- 259

Treasurer: Susan Schulman -- 251

Art. 2 -- Yes 256 No 27

Art. 3 -- Yes 242 No 56

Art. 4 -- Yes 125 No 179 (SB2 [to rescind] failed, needed 183 to pass)

Respectfully Submitted,


Becky Partridge
School District Clerk

Mason School District
Special Hearing to Rescind SB2
Regular Scheduled Meeting
February 10, 2014

A special hearing on the citizen petition warrant article to rescind SB2 and a regular scheduled meeting of the Mason NH School District were held on Monday February 10, 2014 in the Mason Elementary School Multi - Purpose Room, pursuant to due notice of all members and the public.

Recognition of Public

Refer to sign in sheet 02-10-14

Chairperson Stephanie Syre-Hager called the special hearing to order at 1900h.

Roll Call:

School Board Members: Chairperson Stephanie Syre-Hager, Vice Chairperson Jeannine Phalon, and Bob Hemmer. Absent Chris Guiry and Rob Doyle

Superintendent Jim McCormick:

Elected Officers: Secretary Becky Partridge and Moderator Catherine Schwenk

Business Office: Accounts Payable Brenda Wiley

The meeting opened with the Pledge of Allegiance to the Flag of the United States of America

Public Discussion on Rescinding SB2:

Garth Fletcher: Due to SB2, participation is lacking, few voters at Deliberative Session. At a town meeting style format voters can become informed on issues thus an informative voter.

Mary Wolfe: SB2 is best of both worlds. Can attend Deliberative Session to have your voice heard and become informed and then go to polls and vote in private.

Patricia Cross: With SB2 few people decide what the town as a whole votes on. Few people attend Deliberative Session which is where decisions are made of what goes on the budget.

Allen Wolfe: Problem with town meeting format is that anyone can "move the question" at anytime and that stops the conversation / debate regarding an item.

Gary Elsworth: Town meeting format limits those who travel for work or live elsewhere in the winter from voting. They pay taxes through the year to only end without being able to vote. With SB2 those that are not available for town meeting style format can still vote by absentee ballot.

Motion by Jeannine Phalon to exit public hearing and enter regular schedule meeting at 1930h, seconded by Bob Hemmer

aye: Phalon, Syre-Hager, Hemmer

nay: none

Motion Carried: 3-0

Chairperson Stephanie Syre-Hager called the meeting to order at 1930h.

Roll Call:

School Board Members: Chairperson Stephanie Syre-Hager, Vice Chairperson Jeannine Phalon, and Bob Hemmer. Absent Chris Guiry and Rob Doyle

Superintendent Jim McCormick:

Elected Officers: Secretary Becky Partridge and Moderator Catherine Schwenk

Approved April 14, 2014

Mason School District
Special Hearing to Rescind SB2
Regular Scheduled Meeting
February 10, 2014

Business Office: Accounts Payable Brenda Wiley

Approval of Minutes:

Motion by Jeannine Phalon to accept minutes dated January 27, 2014 as submitted by Becky Partridge, seconded by Bob Hemmer

aye: Phalon, Syre-Hager, Hemmer

nay: none

Motion Carried: 3-0

Announcements of Next Scheduled Meeting:

- Monday March 17, 2014: 1900h Mes Multi – Purpose Room – Regular Scheduled Meeting to follow

Public Communications:

Patricia Cross: Who ran for open positions?

Two School Board Member positions open – Robert Doyle

District Moderator – Catherine Schwenk

District Treasurer – Susan Schulman

Milford Student's Report:

None

Business Report:

- Brenda Wiley submitted current manifest and payroll. It is noted that board members signed manifest and payroll

Superintendent's Report:

- Pre-school, Kindergarten, and Grade 1 registration: Thursday March 20, 2014 4-5 pm
- Thank you to Neil Stone Karate fundraiser – Raised \$1,000 for the Mason School Club – Will be teaming up with Mike Parent to run a Bully Prevention Program
- Magazine Drive begins March 3rd.
- Superintendent provided Board with a copy of self-evaluation and report of his goals and district goals.
- February School Calendar provided
- January enrollment report provided
- Food service claims for January provided
- Community reading day – March 7th

Unfinished Business:

None

New Business:

- Information regarding Criminal Background Checks for Recreation Camps, Youth Skill Camps – will be provided - will be forwarded to Policy Sub – Committee
- Ballot Review:

Motion by Bob Hemmer to accept the ballots with corrections on Article 3, seconded by Jeannine Phalon

aye: Phalon, Syre-Hager, Hemmer

nay: none

Approved April 14, 2014

Mason School District
Special Hearing to Rescind SB2
Regular Scheduled Meeting
February 10, 2014

Motion Carried: 3-0

Committee Reports:

None

Policies:

- EEAA – policy sub-committee recommends first reading with changes as provided by school counsel

*Motion by **Bob Hemmer** to accept policy sub-committee recommendation to accept first reading on policy EEAA, seconded by **Jeannine Phalon***

aye: Phalon, Syre-Hager, Hemmer

nay: none

Motion Carried: 3-0

- EEAEA – policy sub-committee recommends first reading with changes as provided by school counsel

*Motion by **Bob Hemmer** to accept policy sub-committee recommendation to accept first reading on policy EEAEA, seconded by **Jeannine Phalon***

aye: Phalon, Syre-Hager, Hemmer

nay: none

Motion Carried: 3-0

School Board Requests:

- Work Session for discussion, agreement, and format of Superintendent Evaluation: February 18, 2014
- March 17th board meeting to present Superintendent Evaluation

*Motion by **Jeannine Phalon** to enter into Executive session at 1945h for RSA 91-A:3 II (a) dismissal, promotion, or compensation of any public employee, seconded by **Bob Hemmer***

aye: Phalon, Syre-Hager, Hemmer

nay: none

Motion Carried: 3-0

Roli Call:

School Board Members: Chairperson Stephanie Syre-Hager, Vice Chairperson Jeannine Phalon, and Bob Hemmer. Absent: Chris Guiry and Robert Doyle

Superintendent Jim McCormick:

Elected Officers: Secretary Becky Partridge

*Motion by **Jeannine Phalon** to exit Executive session at 1955h and enter back into public session, seconded by **Bob Hemmer***

aye: Phalon, Syre-Hager, Hemmer

nay: none

Motion Carried: 3-0

*Motion by **Jeannine Phalon** to approve executive session minutes dated January 27, 2014 as submitted by Becky Partridge, seconded by **Bob Hemmer***

aye: Phalon, Syre-Hager, Hemmer

Approved April 14, 2014

Mason School District
Special Hearing to Rescind SB2
Regular Scheduled Meeting
February 10, 2014

nay: none

Motion Carried: 3-0

Motion by Jeannine Phalon to seal Executive Session minutes of February 10, 2014 for 2 years due to adversely affect the reputation of any person, seconded by Bob Hemmer

aye: Phalon, Syre-Hager, Hemmer

nay: none

Motion Carried: 3-0

Jeannine Phalon moved to adjourn the meeting at 2000hh, seconded by Bob Hemmer

The meeting adjourned unanimously at 2000h.

Respectfully Submitted,

Rebecca Partridge
Becky Partridge

School Board Secretary

Approved April 14, 2014

DEPARTMENT OF REVENUE ADMINISTRATION
Municipal Services Division
2014 Tax Rate Calculation

SLW-HK
11/14/14

TOWN/CITY: MASON

Gross Appropriations	1,773,568
Less: Revenues	586,238
	0
Add: Overlay (RSA 76:6)	235
War Service Credits	38,000

Net Town Appropriation	1,225,565
Special Adjustment	0

Approved Town/City Tax Effort	1,225,565
-------------------------------	-----------

TOWN RATE
7.55

SCHOOL PORTION

Net Local School Budget:			
Gross Approp. - Revenue	2,957,139	170,842	2,786,297
Regional School Apportionment			0
Less: Education Grant			(318,392)

Education Tax (from below)	(355,273)
Approved School(s) Tax Effort	2,112,632

LOCAL
SCHOOL RATE
12.99

EDUCATION TAX

Equalized Valuation(no utilities) x	\$2.480	
143,255,195		355,273
Divide by Local Assessed Valuation (no utilities)		
160,529,417		

STATE
SCHOOL RATE
2.21

COUNTY PORTION

Due to County	173,069
	0

Approved County Tax Effort	173,069
----------------------------	---------

COUNTY RATE
1.06

TOTAL RATE
23.81

Total Property Taxes Assessed	3,866,539
Less: War Service Credits	(38,000)
Add: Village District Commitment(s)	0
Total Property Tax Commitment	3,828,539

PROOF OF RATE

Local Assessed Valuation		Tax Rate	Assessment
Education Tax (no utilities)	160,529,417	2.21	355,273
All Other Taxes	162,581,917	21.60	3,511,266
			3,866,539

TRC#
175

TRC#
175

INDEPENDENT AUDITOR'S REPORT

To the Members of the School Board
Mason School District
Mason, New Hampshire

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Mason School District as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Mason School District as of June 30, 2013, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

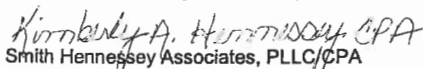
Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. The Mason School District has not presented a Management's Discussion and Analysis. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Mason School District's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, and budgetary comparison information are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and the budgetary comparison information are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the budgetary comparison information are fairly stated in all material respects in relation to the basic financial statements as a whole.

The financial statements of the Mason School District as of June 30, 2012, were audited by other auditors whose report dated February 4, 2013, expressed an unmodified opinion on those statements.


Smith Hennessey Associates, PLLC/CPA

Concord, New Hampshire

December 16, 2013

SCHOOL FINANCIAL REPORT

For the Year Ending June 30, 2014

For School District of MASCHEN, NH

SAU # 89

DUE TO THE NH DEPARTMENT OF REVENUE

Not Later Than September 1, 2014

"I certify under the pains and penalties of perjury, to the best of my knowledge and belief, that all of the information contained in this document is true, accurate and complete."
Per RSA 198:4-d

Robert J. Doyle
School Board Chairperson

9-22-14
Date

Superintendent of Schools:

James A. Melonick

Date:

9/22/14

SCHOOL BOARD MEMBERS

Please sign in ink.

Timothy D. H.

Gloria Phalon

[Signature]
Christopher Raymond

FOR DRA USE ONLY

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL & PROPERTY DIVISION
P.O. BOX 487
CONCORD, NH 03302-0487
(603)230,5090

MS-25
Rev. 06/14

NAME:	Acct #	(1) Fund 10	(2) Fund 21	(3) Fund 22	(4) Fund 30	(5) Fund 70
Mason						
BALANCE SHEET						
ASSETS		GENERAL	FOOD SERVICE	ALL OTHER	CAPITAL PROJECTS	TRUST/AGENCY
Current Assets						
1. CASH	100	108,777.00	0.00	0.00	0.00	55,477.00
2. INVESTMENTS	110	0.00	0.00	0.00	0.00	0.00
3. ASSESSMENT'S RECEIVABLE	120	0.00				
4. INTERFUND RECEIVABLE	130	1,560.00	0.00	0.00	4,485.00	10,000.00
5. INTERGOVT REC	140	0.00	594.00	5,370.00	0.00	0.00
6. OTHER RECEIVABLES	150	490.00	81.00	0.00	0.00	0.00
7. BOND PROCEEDS REC	160					
8. INVENTORIES	170	0.00	0.00	0.00	0.00	0.00
9. PREPAID EXPENSES	180	0.00	0.00	0.00	0.00	0.00
10. OTHER CURRENT ASSETS	190	0.00	0.00	0.00	0.00	0.00
11. Total Current Assets lines 1 - 10		110,827.00	675.00	5,370.00	4,485.00	65,477.00
LIAB & FUND EQUITY						
Current Liabilities						
12. INTERFUND PAYABLES	400	10,000.00	675.00	5,370.00	0.00	0.00
13. INTERGOVT PAYABLES	410	0.00	0.00	0.00	0.00	0.00
14. OTHER PAYABLES	420	18,613.00	0.00	0.00	4,485.00	0.00
15. CONTRACTS PAYABLE	430	0.00	0.00	0.00	0.00	0.00
16. BOND AND INTEREST PAY	440	0.00				
17. LOANS AND INTEREST PAY	450	0.00				
18. ACCRUED EXPENSES	460	3,046.00	0.00	0.00	0.00	0.00
19. PAYROLL DEDUCTIONS	470	18,570.00	0.00	0.00	0.00	0.00
20. DEFERRED REVENUES	480	0.00	0.00	0.00	0.00	0.00
21. OTHER CURRENT LIAB	490	0.00	0.00	0.00	0.00	0.00
22. Total Current Liabilities lines 12 - 21		50,229.00	675.00	5,370.00	4,485.00	0.00
Fund Equity						
Nonspendable:						
23. RESERVE FOR INVENTORIES	751	0.00	0.00	0.00	0.00	0.00
24. RESERVE FOR PREPAID EXPENSES	752	0.00	0.00	0.00	0.00	0.00
25. RESERVE FOR ENDOWMENTS (principal only)	756	0.00	0.00	0.00	0.00	0.00
Restricted:						
26. RESERVE FOR ENDOWMENTS (interest)	756	0.00	0.00	0.00	0.00	0.00
27. RESTRICTED FOR FOOD SERVICE			0.00			
28. UNSPENT BOND PROCEEDS			0.00		0.00	
Committed:						
29. RESERVE FOR CONTINUING APPROPRIATIONS	754	0.00	0.00	0.00	0.00	0.00
30. RESERVE FOR AMTS VOTED	755	0.00	0.00	0.00	0.00	0.00
31. RESERVE FOR ENCUMBRANCES (non-lapsing)	753	0.00	0.00	0.00	0.00	0.00
32. UNASSIGNED FUND BALANCE RETAINED		53,458.00	0.00	0.00	0.00	0.00
Assigned:						
33. RESERVED FOR SPECIAL PURPOSES	760	0.00	0.00	0.00	0.00	65,477.00
34. RESERVE FOR ENCUMBRANCES	753	0.00	0.00	0.00	0.00	0.00
35. UNASSIGNED FUND BALANCE	770	7,140.00	0.00	0.00	0.00	0.00
36. Total Fund Equity lines 23-35		60,598.00	0.00	0.00	0.00	65,477.00

37. TOT LIAB & FUND EQUITY Lines 22 & 36		110,827.00	675.00	5,370.00	4,485.00	65,477.00
REVENUES		GENERAL	FOOD SERVICE	ALL OTHER	CAPITAL PROJECTS	TRUST
Revenue From Local Sources						
1. Total Assessments	1100-1119	2,118,452.00	0.00	0.00	0.00	0.00
2. Tuition from All Sources	1300-1399	17,200.00		0.00		
3. Transportation Fees from All Sources	1400-1499	0.00		0.00		
4. Earnings on Investments	1500-1599	109.00	0.00		0.00	111.00
5. Food Services Sales	1600-1699		20,896.00			
6. Other Revenue from Local Sources	1700-1999	361.00	0.00	0.00	0.00	0.00
7. Total Local Non-Tax Revenue Lines 2-6		17,670.00	20,896.00	0.00	0.00	111.00
8. Total Local Revenue Lines 1 & 7		2,136,122.00	20,896.00	0.00	0.00	111.00
Revenue from State Sources						
UNRESTRICTED GRANTS-IN-AID						
9. Adequacy Education Grant	3111	294,807.00				
10. Statewide Enhanced Education Tax	3112	388,642.00				
11. Shared Revenues	3119					
12. Other (Specify)	3190-3199	0.00	0.00	0.00	0.00	0.00
13. Total Unrestricted Grants-In-Aid 9-12		683,449.00	0.00	0.00	0.00	0.00
RESTRICTED GRANTS-IN-AID						
14. School Building Aid	3210	86,424.00			0.00	
15. Kindergarten Building Aid	3215	0.00			0.00	
16. Kindergarten Aid	3220	0.00				
17. Catastrophic Aid	3230	21,597.00				
18. Vocational Education	3241-3249	0.00		0.00	0.00	
19. All Other Restricted Grants-in Aid	3250-3299	0.00	356.00	0.00	0.00	0.00
20. Total Restricted Grants-In Aid (Lines 14-19)		108,021.00	356.00	0.00	0.00	0.00
21. Grants-in-Aid Through Other Public Intermediate Agency	3700	0.00	0.00			
22. Revenue in Lieu of Taxes	3800	0.00		0.00		
23. Total Revenue from State Sources Lines 13, and 20-22		791,470.00	356.00	0.00	0.00	0.00
GENERAL						
FOOD SERVICE						
ALL OTHER						
CAPITAL PROJECTS						
TRUST						

REVENUES					
Revenue From Federal Sources					
24. Unrestricted Grants-in-Aid	4100-4299	0.00	0.00	0.00	0.00
RESTRICTED GRANTS-IN-AID					
25. Restricted Grants-in-Aid Direct from Fed Govt	4300-4399	0.00		0.00	0.00
26. Restricted Grants-in-Aid from Fed Govt thru State	4600-4699	0.00	8,825.00	38,704.00	0.00
27. Other Revenue for (on Behalf of LEA	4700-4999	0.00	0.00	0.00	0.00
28. Federal Forest Land Distribution	4810	0.00	0.00	0.00	0.00
29. Total Revenue from Federal Gov't (Lines 24-28)		0.00	8,825.00	38,704.00	0.00
Other Financing Sources					
30. Sale of Bonds and Notes	5100-5139	0.00			0.00
31. Reimbursement Anticipation Notes	5140	0.00			0.00
Interfund Transfers					
32. Transfer from General Fund	5210		47,746.00	0.00	0.00
33. Transfer from Special Revenue Funds	5220-5229	427.00	0.00	0.00	0.00
34. Transfer from Capital Projects	5230-5239	0.00	0.00	0.00	0.00
35. Transfer from Capital Reserve Funds	5251	0.00	0.00	0.00	0.00
36. Transfer from Trust Funds	5252-5253	0.00	0.00	0.00	0.00
37. Compensation for Loss of Fixed Assets	5300-5399	0.00	0.00	0.00	0.00
38. Capital Lease/Lease Purchases	5500-5600	0.00	0.00	0.00	0.00
39. Total Other Financing Sources (Lines 30-38)		427.00	47,746.00	0.00	0.00
40. Total Revenue & Other Financing Sources (Lines 8,23,29,39)		2,928,019.00	77,823.00	38,704.00	0.00
					10,000.00
					10,111.00

