

Mason



New Hampshire

Incorporated 1768



Annual Report

of the Town Officers

For the Year Ending December 31

2023

Cover photo courtesy of Police Chief Kevin Maxwell

Standing left to right: Officer Kyle Ingersoll, Officer John Ciarcia, Officer John Dube, Sgt. Richard Fortin, Chief Kevin Maxwell, Officer Marc Prescott, Officer Greg Miller, Officer Mike Needham and Officer Connor Barcus.

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A big crane removing the large tree next to the Town Hall, which was dying and causing issues.

From the Selectmen



At the start of 2023 Mother Nature reminded us of her force with three winter storms between January through March. With the first two storms' impact, most of our 2023 salt budget was consumed. The March 14–15 nor'easter, at its peak, resulted in more than 90% of the town experiencing power outages.

Gusty winds and the heavy, wet snow that accumulated during Monday night into Wednesday morning left the town with up to 32-plus inches of snow, and a tremendous amount of debris and damage. This third storm also brought out the resilience of our emergency response teams, road crews and the kindness of our residents.

As emergency crews worked to clear roads and the electric company worked tirelessly to restore power, the kindness of this community was demonstrated through providing hot coffee and food to the workers. We also saw many residents working on clearing debris to help with the cleanup efforts that took over the course of 2½ months. The preliminary estimated cost resulting from this storm was well over \$50,000. The town did provide a preliminary damage assessment report to FEMA, however, the Emergency Management/Recovery Division of our region informed us the impact of the storm was limited to six towns and no funding was granted to this region. We do wish to thank our residents who voted during the Annual Town Meeting to support adding an additional \$30,000 to the 2023 budget to offset the unexpected costs accrued.

The summer of 2023 was the wettest on record in NH according to the National Oceanic and Atmospheric Administration (NOAA). Our highway department was called upon to assist local towns during some of the major washouts. Our roads held up decently and our mud season was minimal. You should notice the slightly-used grader and backhoe purchased this year. We purchased a 2020 Case 865 Grader (\$78,000), replacing our 1987 John Deere grader and a 2019 Case 580SNWT backhoe (\$85,900 with a less trade-in amount of \$30,500 for our 2015 JD backhoe and a less trade-in amount of \$14,400 for our 1987 JD grader).

During this wet summer, Mason held the first Mason Village Market on the third Saturday for the months of June–September. Local artisans, crafters and farmers pulled together and did an amazing job providing wonderful items for our community to purchase. The June kick-off was a great turnout, regardless of the rain, with the support of the Strawberry Festival held at the Mason

Congregational Church. A special thank you to Judy Anderson and her volunteers for bringing back such a wonderful tradition.

The remaining year was focused on continuing to improve town services, which can be found in the individual department reports. Our police department is a prime example of being creative in finding the best talent with limited resources resulting in additional patrol, extensive investigation skills and training initiatives to promote a safe and secure community.

Our fire department continues to expand the knowledge and training of our Fire Fighter and Emergency Response teams. Much of the training this year was focused on in-house CDL training, Fire Fighter Level I and II, Fire Fighter and EMS Instructor Level I and II, and Emergency Medical Responder. Great job to all who obtained their respective certifications and commercial driver's licenses!

As always we are greatly appreciative of our department heads in their continuation of being fiscally responsible, demonstrating flexibility in adjusting their expenditures during an economy that continued to see inflation increase, supply chain issues and significant increases all around.

We also dealt with climate change in the labor market this year. We realized as a town we need to continue to be competitive and creative to maintain our current workforce and plan to make Mason, NH, an attractive town to work for in the future. Time was spent reviewing surrounding labor markets, salary benchmarks and benefit and retirement packages. In the 2024 proposed budget, we have made a salary adjustment on the Road Agent position to be equitable, appropriate and aligned with the value of the work performed. Pay equity is important and now all three department heads' compensation packages are in alignment with the workforce in NH for a town our size. This adjustment now will be helpful when the time comes to work on succession planning and/or in the event one of these positions is vacant.

In conclusion it truly does take a village and the Board of Selectmen wish to say thank you to all the employees, committees and volunteers for making the town of Mason a beautiful community to live in. As we enter 2024, may it be filled with peace and health for all.

Kate Batcheller, Charles Moser and John Suiter
Selectmen

Town Office Hours & Meetings

Selectmen

Office Hours: Mann House, 9:00 am – 3:00 pm
Monday – Thursday
Meetings: Mann House, 7:30 pm
Second & Fourth Tuesday of the month
Telephone: 878-2070 Fax: 878-4892
Email: selectmen@masonnh.us
Website: www.masonnh.us

Town Clerk / Tax Collector

Office Hours: Mann House
Tuesday 10:00 am – 7:00 pm
Wednesday 10:00 am – 5:00 pm
Thursday 10:00 am – 4:00 pm
Email: masontownclerk@gmail.com or
townclerk@masonnh.us
Telephone: 878-3768 Fax: 878-4892

Planning Board

Meetings: Town Hall, 7:00 pm
Last Wednesday of the month
Call NRPC, 417-6570, ext. 6564 for appointment

Building Inspector

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

Wilton Recycling Center

Hours:	Sunday and Monday	Closed
	Tuesday	7:00 am to 5:00 pm
	Wednesday	Closed
	Thursday	10:00 am to 7:00 pm
	Friday	8:00 am to 11:00 am
	Saturday	8:00 am to 5:00 pm

Elected Town Officers

Moderator 2-year term

Dotsie Millbrandt March 2024

Town Clerk / Tax Collector 3-year term

Debra Morrison March 2024

Treasurer 3-year term

Dee Mitchell, resigned March 2024

Patricia Young March 2024

Selectmen 3-year term

Kathleen Batcheller, Chair March 2026

Charles Moser March 2024

John Suiter March 2025

Supervisors of the Checklist 6-year term

Darrell Scott March 2024

Kim Hemmer March 2026

Dane Rota March 2028

Library Trustees 3-year term

Robin Smith March 2025

Elena Kolbenson March 2026

Lynn McCann March 2024

Trustees of Cemeteries 3-year term

Ken Spacht March 2025

Jon Jonis March 2026

Robert B. Larochelle March 2024

Trustees of Trust Funds 3-year term

Martha Ward March 2025

Constance Lacasse March 2024

Jim Dore March 2026

Appointed Town Officers

Assistant Moderator

Deputy Town Clerk / Tax Collector

Suzanne Kelly March 2024

Deputy Treasurer

Patricia Young, resigned March 2024

Dee Mitchell March 2024

Planning Board

Dane Rota, Chairman March 2026

Dotsie Millbrandt, Vice Chair March 2024

Chris Jones March 2025

Katie Boots March 2024

Charles Moser, Ex-officio March 2024

Antje Skorupan, Alternate March 2025

Commissioners

Nashua Regional Planning Commission

Charles Moser March 2024

Board of Adjustment

Robert Young, Chairman March 2026

Philip Garside, Vice Chair March 2024

Constance Lacasse, resigned March 2024

Mary Pierce March 2025

Landon Smith March 2026

Hector Bermudez March 2026

Nate Choquette March 2026

Historic District Commission

Board of Selectmen

Conservation Commission

Robert Larochele March 2024

Ann Moser March 2025

Barbara DeVore	March 2025
Elizabeth Fletcher	March 2026
Lundy Lewis	March 2024
Charles Andersen	March 2025
Chris Pratka	March 2025
Conrad Nelson	March 2026
Rosanna Nadeau, Alternate	March 2025
Michelle Horowitz, resigned	March 2026
Charles Lanni, Alternate	

Forestry Committee

Harry Spear	March 2026
Matthew LeClair	March 2026
Bernie O’Grady	March 2025
Myles Holman	March 2026
William Downs, Town Forester	

Recreation Committee

Becky Garside	March 2026
Shana Herrin	March 2026
Rachel Tadeo	March 2026
Kourtney Tibbetts	March 2026
Kim Sheridan, resigned	March 2026
Nadya Suiter, resigned	March 2026
Linda Burns	Special Contributor
Cheryl Morin	Special Contributor

Ballot Clerks

Garth Fletcher	March 2024
Dee Mitchell	March 2024
Connie Lacasse	March 2024
Lauren Mann	March 2024

Police Officers

Kevin Maxwell	Police Chief
Richard Fortin	Sergeant
Greg Miller	Detective
John Ciarcia	Full-time Police Officer
John Dube	Part-time Police Officer

Michael Needham	Part-time Police Officer
Marc Prescott	Part-time Police Officer
Connor Barcus	Part-time Police Officer
Kyle Ingersoll	Part-time Police Officer
Linda Hernandez	Administrative Assistant

Energy Commission

Kathleen Chapman	March 2025
David Morrison	March 2026
Michelle Scott	March 2026
Michele Siegmann	March 2024
Richard Stockdale	March 2026
Joseph Harney, Alternate	March 2026
Darrell Scott, Alternate	March 2026
Curt Spacht, Alternate	March 2026
Garth Fletcher, Alternate	March 2026

Energy Aggregation Committee

Christopher Bader	March 2026
Lundy Lewis	March 2026
Dorothy Minior	March 2026
Michele Siegmann	March 2026
Curt Spacht	March 2026
Steven Wells, resigned	March 2026
Kate Batcheller, Ex-officio	March 2026

Town Hall Renovation Committee

James Dore, Chairman	March 2025
Barbara DeVore	March 2025
Constance Lacasse	March 2024
Kenneth Rafter	March 2025
Wally Brown	March 2025
Darryl Ellis	March 2025
Marty Milkovits	March 2025
Mae Bibeault	March 2025

Mason Fire & Emergency Services

Anthony Burns	Fire Chief / EMD / AEMT / Warden
Eric Rantamaki	Deputy Fire Chief / EMR / Deputy Warden

Emergency Services (cont.)

Kenneth Spacht	Fire Captain
Jeff Partridge	EMS Captain / EMT
Michael Knowles	Lieutenant
Beau Landry	Lieutenant / AEMT
Kirk Smith	Lieutenant
Michael Daly	Firefighter
Liam Daly	Firefighter Trainee
Melissa Duggan	Firefighter
Fred Greenwood	Driver-Operator
Juliet Leask	Firefighter Trainee
Vernon LeClair	Firefighter Trainee
Lee Lemoine	Firefighter
Zachary Partridge	Firefighter
Melissa Rantamaki	Driver-Operator
David Baker	EMR
Ashley Michael Brampton	EMT
Kathy Chapman	EMT
Heidi Delorme	EMR
Elizabeth Leonard	EMR
Briannah Phalon	EMT
John Ray	EMR
Rob Ziemiecki	EMT



Dave Morrison	Road Agent
Jacob Olson	Building Inspector / Health Officer
Todd Mullen	Assistant Building Inspector
Lynn McCann	Deputy Health Officer
Wallace Brown	Cemetery Sexton
Anthony Burns	Emergency Director
William Downs	Town Forester

2023 Mason Town Warrant
The State of New Hampshire

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 Elementary School, 13 Darling Hill Road, at 11:00 AM on Tuesday, March 12th, 2024, for the election of Town officers pursuant to Article 1 of this Warrant. To choose the following Town officers:

Moderator	2-year term
Town Clerk/Tax Collector	3-year term
Treasurer	3-year term
Selectman	3-year term
Supervisor of the Checklist	6-year term
Library Trustee	3-year term
Trustee of Cemeteries	3-year term
Trustee of Trust Funds	3-year term

And to cast your ballots pursuant to Article 2 regarding adoption of Warrant Article No. 2 as proposed by the Planning Board for Mason Planning Ordinance as follows:

Amend Article XVIII: Floodplain Development Ordinance as follows: Amend Item 1 Definition of Terms, Item V, Item VII, Item VIII and Item IX as necessary to comply with requirements of the National Flood Insurance Program? All amendments were identified and recommended during a review on February 1, 2023, by the NH Office of Planning and Development for the Town of Mason to remain in compliance with the National Flood Insurance Program.

The polls will be open continuously from 11:00 AM until 7:00 PM when they shall close. You are hereby notified also to meet at Mason Elementary School, 13 Darling Hill Road, at 9:00 AM on Saturday, the 16th day of March, 2024, to act upon remaining articles of this Warrant.

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

Article 2: To see if the Town will adopt Warrant Article No. 2 as proposed by the Planning Board for Mason Planning Ordinance Article XVIII: Floodplain Development Ordinance as follows: Amend Item 1 Definition of Terms,

Item V, Item VII, Item VIII and Item IX as necessary to comply with requirements of the National Flood Insurance Program? All amendments were identified and recommended during a review on February 1, 2023, by the NH Office of Planning and Development for the Town of Mason to remain in compliance with the National Flood Insurance Program.

Article 3: To see if the Town will vote to accept the reports of its agents, auditors, committees or officers chosen as printed in the Mason Annual Report.

Article 4: To see if the Town will vote to raise and appropriate the Selectmen's recommended amount of Two Million, Six Hundred Seventy Thousand, Six Hundred Forty-One Dollars (\$2,670,641) for general municipal operations. This article does not include appropriations contained in special or individual articles addressed separately. (Majority vote required.) (Recommended by the Selectmen.)

Article 5: To see if the Town will vote to raise and appropriate the sum of Eighteen Thousand Dollars (\$18,000) for the purpose of purchasing overhaul of pump on Fire Engine #1. (Majority vote required.) (Recommended by the Selectmen.) (8.4 cents added to tax rate.)

Article 6: To see if the Town will vote to raise and appropriate the sum of Twenty-Five Thousand Dollars (\$25,000) to be added to the Highway Department Equipment Capital Reserve Fund previously established. (Majority vote required.) (Recommended by the Selectmen.) (11.6 cents added to tax rate.)

Article 7: To see if the Town will vote to raise and appropriate the sum of Twenty-Five Thousand Dollars (\$25,000) to be added to the Fire Department Vehicle Capital Reserve Fund previously established. (Majority vote required.) (Recommended by the Selectmen.) (11.6 cents added to tax rate.)

Article 8: To see if the Town will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000) to be added to the Fire Department Fire Station Capital Reserve Fund previously established. (Majority vote required.) (Recommended by Selectmen.) (2.3 cents added to tax rate.)

Article 9: To see if the Town will vote to establish a Police Training Revolving Fund pursuant to RSA 31:95-h for the purpose of providing for the training of police and safety personnel and training materials. All revenues received for Mason-conducted police and safety trainings will be deposited into the fund, and the money in the fund shall be allowed to accumulate from year to year and shall not be considered part of the town's general fund balance.

Further to name the Board of Selectmen as agents to expend from the fund. Town Treasurer shall have custody of all monies in the fund, and shall pay out the same only upon order of the named agents. (Majority vote required.) (Recommended by the Selectmen.) (No effect on the tax rate.)

Article 10: To see if the Town will vote to raise and appropriate the sum of Seventy-One Thousand Dollars (\$71,000) for the purpose of purchasing and equipping a new police cruiser with funding as follows: Fifty-Five Thousand Dollars (\$55,000) to come from the Police Revolving Fund and Sixteen Thousand Dollars (\$16,000) to come from the trade-in or sale of currently owned police cruiser, or take any other action relative thereto. (Majority vote required.) (Recommended by the Selectmen.) (No effect on the tax rate.)

Article 11: To see if the Town will vote to raise and appropriate the sum of Six Thousand, Eight Hundred, Fifteen Dollars (\$6,815) to be added to the Town Hall Renovation Capital Reserve Fund previously established. This sum to come from unassigned fund balance. No amount to be raised from taxation. (Majority vote required.) (Recommended by the Selectmen.) (No effect on the tax rate.)

Article 12: To see if the Town will vote to raise and appropriate the sum of Sixty-Four Thousand Dollars (\$64,000) for the purpose of completing Phase 2 of the Town Hall Renovation. Phase 2 includes foundation work, second floor demolition and window replacement/restoration. This sum to come from Thirty Thousand Dollars (\$30,000) LCHIP Grant, Twenty Thousand Dollars (\$20,000) Moose Plate Grant to be received in 2024 and Three Thousand Dollars (\$3,000) Freedom's Way Grant, with the balance of Eleven Thousand Dollars (\$11,000) to come from the Town Hall Renovation Capital Reserve Fund previously established. (Majority vote required.) (Recommended by the Selectmen.) (No effect on the tax rate.)

Article 13: To see if the Town will vote to raise and appropriate the sum of One Thousand, Five Hundred Dollars (\$1,500) for the purpose of maintenance on the rail trail and to further authorize withdrawal of said funds from the Forestry Maintenance Fund. (Majority vote required.) (Recommended by the Selectmen.) (No effect on the tax rate.)

Article 14: To see if the Town will vote to raise and appropriate the sum of Five Thousand (\$5,000) to be added to the Fire Department Equipment Capital Reserve Fund previously established. (Majority vote required.) (Recommended by the Selectmen.) (2.3 cents added to the tax rate.)

Article 15: To see if the Town will vote to adopt the Mason Community Power Plan pursuant to RSA 53E:7, which authorizes the Select Board to develop and implement Mason Community Power. Under the Community Power Plan, the town is authorized to buy electricity in bulk for its residents and businesses. The plan's goal is to help ratepayers save money on their electric bills. The Mason Community Power Plan is entirely self-funding; no taxation is involved in this plan. The Mason Community Power Plan offers flexibility for ratepayers. Participants will have the option to choose from various rate tiers, allowing them to select a plan that aligns with their individual preferences and priorities. Ratepayers may opt-out of the program. (Majority vote required.) (Recommended by the Selectmen.) (No effect on the tax rate.)

Town of Mason Proposed 2024 Budget – Summary

	Actual 2023	2023 Budget	2024 Proposed Budget	% Change 2023-2024
REVENUE				
TAX REVENUE				
Total TAX REVENUE	5,079,281.96	25,000.00	20,000.00	
LICENSES, PERMITS and FEES				
Total LICENSES, PERMITS and FEES	409,994.03	345,050.00	351,750.00	
STATE SOURCES				
Total STATE SOURCES	241,070.00	152,275.00	205,760.00	
CHARGES FOR SERVICES				
Total 3401 · Police & Fire Dept Revenue	2,645.00	500.00	500.00	
3402 · Fees-BOA	200.00	100.00	100.00	
3403 · Fees-Planning Board	1,694.09	700.00	700.00	
3404 · Fees-Returned Checks	90.00	0.00	0.00	
Total CHARGES FOR SERVICES	4,629.09	1,300.00	1,300.00	
MISCELLANEOUS REVENUE				
3501 · Sale of Municipal Property	0.00	0.00	16,000.00	
3502 · Interest Income	15,079.84	5.00	10,000.00	
Total 3503 · Donations	8,074.88	500.00	0.00	
3504 · Insurance Settlement	10,306.65	0.00	0.00	
3506 · Other Income	19,283.36	0.00	0.00	
3507 · Cemetery Plot Sales	1,050.00	1,000.00	500.00	
Total MISCELLANEOUS REVENUE	53,794.73	1,505.00	26,500.00	
INTERFUND OPERATING TRSFERS IN				
3911 · From Revolving Funds	0.00	0.00	55,000.00	
3915 · From Capital Reserve Funds	0.00	0.00	11,000.00	
3916 · From Trust and Fiduciary Funds	1,500.00	12,343.26	1,500.00	
Total INTERFUND OPERATING TxS IN	1,500.00	12,343.26	67,500.00	
Total REVENUE	5,790,269.81	537,473.26	672,810.00	
EXPENDITURES				
Total EXECUTIVE	3,426.60	3,426.50	3,528.77	3.0%
Total ELECTIONS	2,764.77	3,525.00	4,861.00	37.9%
Total REGISTRATION & VITAL STATS	62,510.68	67,204.29	69,265.04	3.1%
Total FINANCIAL ADMINISTRATION	123,251.29	127,271.36	127,815.34	0.4%
Total REVALUATION OF PROPERTY	12,936.65	17,700.00	18,228.00	3.0%
Total LEGAL EXPENSES	8,073.04	15,000.00	11,000.00	-26.7%
Total PERSONNEL ADMINISTRATION	246,682.85	257,143.00	304,445.00	18.4%
Total PLANNING BOARD	4,319.52	6,602.00	7,702.00	16.7%
Total ZONING BOARD	160.61	704.00	704.00	0.0%
Total GOVERNMENT BUILDINGS	57,776.92	73,045.25	106,744.40	46.1%

	Actual 2023	2023 Budget	2024 Proposed Budget	% Change 2023-2024
Total CEMETERIES	12,787.10	13,185.00	13,048.00	-1.0%
Total INSURANCE	34,547.70	36,620.00	39,920.00	9.0%
Total AD & REG ASSOCIATION	1,105.65	1,101.00	1,109.00	0.7%
Total OTHER GENERAL GOVERN'T	48,925.42	52,127.00	46,049.56	-11.7%
Total POLICE DEPT	458,656.87	465,574.55	463,374.30	-0.5%
Total AMBULANCE	85,625.04	85,625.04	106,234.00	24.1%
Total FIRE DEPT	241,972.68	244,665.08	251,685.95	2.9%
Total BUILDING INSPECTION	10,404.42	10,839.50	11,323.93	4.5%
Total EMERGENCY MANAGEMENT	3,200.47	7,500.00	6,000.00	-20.0%
Total COMMUNICATIONS	37,242.99	37,850.00	54,879.00	45.0%
Total HIGHWAYS	732,296.43	779,462.02	809,987.44	3.9%
Total SANITATION *	81,760.00	81,759.00	81,759.00	0.0%
Total HEALTH	2,100.00	2,876.00	2,876.00	0.0%
Total WELFARE	0.00	2,001.00	2,001.00	0.0%
Total PARKS & RECREATION	1,506.40	2,613.92	2,303.92	-11.9%
Total TOWN COMMON	4,450.71	7,599.51	7,356.52	-3.2%
Total RECREATION ACTIVITIES	0.00	1.00	1.00	0.0%
Total LIBRARY	57,681.19	60,367.67	72,926.38	20.8%
Total PATRIOTIC PURPOSES	511.97	500.00	500.00	0.0%
Total CONSERVATION	1,453.72	1,600.00	1,420.00	-11.3%
Total ENERGY COMMISSION	250.00	980.00	980.00	0.0%
Total DEBT SERVICE	41,696.54	42,440.55	40,612.44	-4.3%
TOTAL OPERATING EXPENDITURES	2,380,078.23	2,508,909.24	2,670,640.97	6.4%
CAPITAL OUTLAY				
4903-03 . Buildings-Town Hall Reno	0.00	0.00	64,000.00	
4909-02 . WA-HD Road Improvements	40,000.00	40,000.00	0.00	
4902-02 . WA-Police Cruiser	0.00	0.00	71,000.00	
4902-06 . WA-FD Engine 1 Overhaul	0.00	0.00	18,000.00	
4909-04 . WA Mower	10,000.00	10,000.00	0.00	
4909-05 . Library Flooring	8,000.00	8,000.00	0.00	
4909-06 . Fire Dept Headsets	6,963.52	7,774.00	0.00	
4904-04 . WA-Rail Trail Maintenance	1,500.00	1,500.00	1,500.00	
Total CAPITAL OUTLAY	66,463.52	67,274.00	154,500.00	
OPERATING TRANSFERS OUT				
4915-10 . To Cap Res-WA Fire Engine	10,000.00	10,000.00	25,000.00	
4915-20 . To Cap Res-WA HD Equip	25,000.00	25,000.00	25,000.00	
4915-40 . To Cap Res-WA Fire Equip	5,000.00	5,000.00	5,000.00	
4915-50 . To Cap Res-WA Fire Station	5,000.00	5,000.00	5,000.00	
4915-60 . To Cap Res-WA Town Hall Reno	15,743.26	10,743.26	6,815.00	
4915-61 . To Recreation Revolving Fund	7,500.00	7,500.00	0.00	

	Actual 2023	2023 Budget	2024 Proposed Budget	% Change 2023-2024
4915-62 . To Cap Res-Cemetery	1,600.00	1,600.00	0.00	
4919-01 . To Fiduciary Funds	0.00	0.00	0.00	
Total OPERATING TRANSFERS OUT	69,843.26	64,843.26	66,815.00	
Total EXPENDITURES	2,516,385.01	2,641,026.50	2,891,955.97	9.5%
4931 - Hillsborough County Assessment	234,367.00			
4933 - School District Assessment	2,987,635.00			

** Note: The Wilton Recycling 2024 contract was not received until after the public budget hearing. The new contract will increase the budget by \$3,049. The Sanitation line item will be amended at Town Meeting to reflect the updated amount.*



Photo courtesy Dave Morrison

Nature's art: Snow creations after the March storm.

Town of Mason Proposed 2024 Budget – Detailed

	Actual 2023	2023 Budget	2024 Proposed Budget	% Change 2023-2024
REVENUE				
TAX REVENUE				
3110 · Property Taxes	5,049,738.00		-	
3185 · Yield Tax	14,999.36	8,000.00	8,000.00	
3190 · Interest & Penalties on Taxes	14,544.60	17,000.00	12,000.00	
Total TAX REVENUE	5,079,281.96	25,000.00	20,000.00	
LICENSES, PERMITS and FEES				
3220 · Motor Vehicle Permit Fees	382,653.56	335,000.00	340,000.00	
3223 · M.V. Titles	784.00	0.00	0.00	
3224 · M.V. M/A Stickers	7,916.00	0.00	0.00	
3226 · M.V. Mail In Registrations	678.00	0.00	0.00	
3230 · Building Permits	9,845.97	4,000.00	5,000.00	
3231 · Oil Burner/Electrical Permits	3,992.00	1,500.00	2,400.00	
3290 · Dog Licenses				
3290-01 · Dog Licenses-Mail	152.00	100.00	100.00	
3290-02 · Dog Licenses-Civil Penalties	0.00	0.00	0.00	
3290-03 · Dog Licenses-Late fees	99.00	550.00	550.00	
3290-04 · Dog Licenses-State Decal	883.00	900.00	900.00	
3290 · Dog Licenses - Other	1,930.50	2,000.00	2,000.00	
Total 3290 · Dog Licenses	3,064.50	3,550.00	3,550.00	
3291 · Vitals	1,060.00	1,000.00	800.00	
Total LICENSES, PERMITS and FEES	409,994.03	345,050.00	351,750.00	
STATE SOURCES				
3352 · Meals & Room Tax Distribution	136,890.38	80,000.00	80,000.00	
3353 · Highway Block Grant	98,501.32	72,000.00	72,000.00	
3356 · State & Federal Forest Land Rbm	256.41	275.00	260.00	
3359 · Other State Revenues	0.00	0.00	500.00	
3359-07 · LCHIP/Moose Grants/Freedom	0.00	0.00	53,000.00	
3359 · Grants - Other	421.89	0.00	0.00	
Total 3359 · Other State Revenues	5,000.00	0.00	53,500.00	
Total STATE SOURCES	241,070.00	152,275.00	205,760.00	
CHARGES FOR SERVICES				
3401 · Police & Fire Dept Revenue				
3401-01 · Fees-Fire Reports	0.00	0.00	0.00	
3401-02 · Fees-Police Reports	408.00	0.00	0.00	
3401-03 · Fees-Pistol Permits	142.00	0.00	0.00	
3401-04 · Police Detail Payments	0.00	0.00	0.00	
3401-05 · OHRV Fines	0.00	0.00	0.00	
3401-06 · Court Fines	875.00	0.00	0.00	
3401-07 · Fees-Police Training	1,200.00	0.00	0.00	

	Actual 2023	2023 Budget	2024 Proposed Budget	% Change 2023-2024
3401 · Police & Fire Dept Rev - Other	20.00	500.00	500.00	
Total 3401 · Police & Fire Dept Revenue	2,645.00	500.00	500.00	
3402 · Fees-BOA	200.00	100.00	100.00	
3403 · Fees-Planning Board	1,694.09	700.00	700.00	
3404 · Fees-Returned Checks	90.00	0.00	0.00	
Total CHARGES FOR SERVICES	4,629.09	1,300.00	1,300.00	
MISCELLANEOUS REVENUE				
3501 · Sale of Municipal Property	0.00	0.00	16,000.00	
3502 · Interest Income	15,079.84	5.00	10,000.00	
3503 · Donations				
3503-01 · Donations-Town Hall	6,814.88	500.00	0.00	
3503-03 · Fire Dept Donations	1,260.00	0.00	0.00	
Total 3503 · Donations	8,074.88	500.00	0.00	
3504 · Insurance Settlement	10,306.65	0.00	0.00	
3505 · WC & Health Ins Premium Holiday	0.00	0.00	0.00	
3506 · Other Income	19,283.36	0.00	0.00	
3507 · Cemetery Plot Sales	1,050.00	1,000.00	500.00	
Total MISCELLANEOUS REVENUE	53,794.73	1,505.00	26,500.00	
3934 · Proceeds from LT Bonds, Notes	0.00	0.00	0.00	
INTERFUND OPERATING TRSFRS IN				
3911 · From Revolving Funds	0.00	0.00	55,000.00	
3913 · From Capital Projects Funds	0.00	0.00	0.00	
3915 · From Capital Reserve Funds	0.00	0.00	11,000.00	
3916 · From Trust and Fiduciary Funds	1,500.00	12,343.26	1,500.00	
3917 · From Conservation Funds	0.00	0.00	0.00	
Total INTERFUND OPERATING TxS IN	1,500.00	12,343.26	67,500.00	
Total REVENUE	5,790,269.81	537,473.26	672,810.00	
EXPENDITURES				
EXECUTIVE				
4130-01 · Selectboard	3,183.00	3,183.00	3,278.00	
4130-02 · Selectboard Payroll Taxes	243.60	243.50	250.77	
Total EXECUTIVE	3,426.60	3,426.50	3,528.77	3.0%
ELECTIONS				
4140-01 · Moderator	800.00	414.00	1,200.00	
4140-02 · Assistant Moderator	0.00	100.00	400.00	
4140-03 · Supervisors of the Check List	1,660.98	1,661.00	1,711.00	
4140-04 · Ballot Clerks & Supervisors	0.00	200.00	200.00	
4140-05 · Election Advertising	174.25	400.00	400.00	
4140-06 · Election Setup & Takedown	84.79	200.00	400.00	
4140-07 · Moderator Workshops/Mileage	0.00	250.00	250.00	

	Actual 2023	2023 Budget	2024 Proposed Budget	% Change 2023-2024
4140-08 · Election Supplies	44.75	300.00	300.00	
Total ELECTIONS	2,764.77	3,525.00	4,861.00	37.9%
REGISTRATION & VITAL STATISTICS				
4141-01 · Town Clerk/Tax Collector	43,876.61	43,905.00	45,222.00	
4141-02 · Deputy TC/Tax Collector	260.10	2,870.00	2,870.00	
4141-03 · TC/TX Payroll Taxes	3,370.21	3,578.29	3,679.04	
4141-04 · TC/TX Workers' Comp	57.00	120.00	63.00	
4141-06 · Association Dues	135.00	60.00	60.00	
4141-07 · State Dog Fees	989.50	1,000.00	1,000.00	
4141-08 · Conferences	704.00	1,623.00	1,623.00	
4141-09 · Certification/Training	0.00	435.00	435.00	
4141-10 · Mileage	763.96	700.00	700.00	
4141-11 · Office Supplies	1,726.07	2,000.00	2,000.00	
4141-12 · Postage	3,095.51	2,300.00	3,000.00	
4141-13 · Software Maint/Updates	5,363.00	5,363.00	5,363.00	
4141-14 · Telephone	653.60	550.00	550.00	
4141-15 · Tax Registry Fees	769.53	1,000.00	1,000.00	
4141-16 · Tax Lien/Deed Notice Fees	522.26	1,200.00	1,200.00	
4141-17 · Equipment Replacement	224.33	500.00	500.00	
Total REGISTRATION & VITAL STATS	62,510.68	67,204.29	69,265.04	3.1%
FINANCIAL ADMINISTRATION				
4150-01 · Treasurer	816.00	816.00	816.00	
4150-02 · Deputy Treasurer	244.50	326.00	326.00	
4150-03 · Auditors	11,550.00	10,800.00	11,850.00	
4150-04 · Administrative Asst Wages	53,359.20	52,000.00	53,560.00	
4150-05 · Payroll Taxes	4,501.94	4,065.36	4,097.34	
4150-06 · Workers' Comp	80.00	134.00	83.00	
4150-07 · Advertising	61.50	750.00	500.00	
4150-08 · Bank Service Charges	12.11	10.00	10.00	
4150-09 · Conferences/Workshops	110.00	200.00	200.00	
4150-10 · Contracted Acct'ing Services	26,755.00	26,775.00	29,452.00	
4150-11 · Mileage	381.21	700.00	700.00	
4150-13 · Office Supplies	2,044.30	2,800.00	2,800.00	
4150-14 · Payroll Services	7,251.70	6,500.00	7,600.00	
4150-15 · Postage	536.59	1,000.00	750.00	
4150-16 · Registry Fees	360.00	500.00	500.00	
4150-17 · Repairs & Maint-Equipment	608.15	500.00	500.00	
4150-18 · Software Maint/Updates	3,036.00	3,339.00	3,339.00	
4150-19 · Telephone	1,427.31	1,500.00	1,500.00	
4150-20 · Town Office Equipment	112.38	300.00	300.00	
4150-21 · Town Reports	1,490.23	1,500.00	1,600.00	
4150-22 · Town Website	2,205.00	2,200.00	2,654.00	
4150-23 · Retirement Expense	2,808.17	2,556.00	2,678.00	
4150-24 · Grant Writing Expense	3,500.00	8,000.00	2,000.00	
Total FINANCIAL ADMINISTRATION	123,251.29	127,271.36	127,815.34	0.4%

	Actual 2023	2023 Budget	2024 Proposed Budget	% Change 2023-2024
REVALUATION OF PROPERTY				
4152-01 · Assessing	11,736.65	16,500.00	17,028.00	
4152-02 · Tax Map Update	1,200.00	1,200.00	1,200.00	
Total REVALUATION OF PROPERTY	12,936.65	17,700.00	18,228.00	3.0%
LEGAL EXPENSES				
4153-01 · Legal Expenses	8,073.04	15,000.00	11,000.00	
Total LEGAL EXPENSES	8,073.04	15,000.00	11,000.00	-26.7%
PERSONNEL ADMINISTRATION				
4155-01 · Employer Payroll Taxes	0.00	1.00	1.00	
4155-02 · Health & Dental Insurance	241,118.18	251,762.00	298,544.00	16%
4155-03 · Life & Short Term Disab Ins	3,425.22	2,880.00	3,400.00	
4155-04 · Unemployment Taxes	-185.55	500.00	500.00	
4155-05 · 457(b) Plan Admin Fees	2,325.00	2,000.00	2,000.00	
Total PERSONNEL ADMINISTRATION	246,682.85	257,143.00	304,445.00	18.4%
PLANNING BOARD				
4191-01 · Advertising	205.00	400.00	400.00	
4191-02 · Training	155.10	450.00	400.00	
4191-03 · Supplies	13.42	250.00	200.00	
4191-04 · Postage	0.00	0.00	0.00	
4191-05 · NRPC Service	3,946.00	5,500.00	6,700.00	
4191-11 · NRPC Reimbursements	0.00	1.00	1.00	
4191-12 · New Equipment	0.00	1.00	1.00	
Total PLANNING BOARD	4,319.52	6,602.00	7,702.00	16.7%
ZONING BOARD				
4192-01 · Admin Expense	143.50	600.00	1.00	
4192-03 · Advertising	0.00	1.00	1.00	
4192-04 · Postage	0.00	1.00	1.00	
4192-05 · Supplies	17.11	100.00	100.00	
4192-06 · Training	0.00	1.00	600.00	
4192-11 · Reimbursable Expenses	0.00	1.00	1.00	
Total ZONING BOARD	160.61	704.00	704.00	0.0%
GOVERNMENT BUILDINGS				
4194-01 · Contracted Custodial Services	6,990.60	8,632.00	9,495.20	
4194-02 · Maintenance Wages	10,508.22	16,500.00	46,800.00	
4194-03 · Payroll Taxes	839.68	1,262.25	3,580.20	
4194-04 · Workers' Com	182.00	300.00	268.00	
4194-05 · Repair/Maintenance Supplies	18,530.15	25,700.00	25,700.00	
4194-06 · Town Building Supplies	1,581.54	600.00	600.00	
4194-07 · Town Buildings Heat	6,713.94	10,000.00	10,000.00	
4194-08 · Town Buildings Electricity	3,270.34	3,500.00	3,500.00	
4194-09 · Town Vehicle Maintenance	592.00	1,500.00	1,500.00	
4194-10 · Records Preservation	229.99	2,000.00	2,000.00	
4194-11 · Insurance Settlement Work	4,386.65	1.00	1.00	

	Actual 2023	2023 Budget	2024 Proposed Budget	% Change 2023-2024
4194-13 · Town Bldgs-Alarm Monitoring	2,813.31	2,300.00	2,300.00	
4194-12 · Vehicle Gas	1,138.50	750.00	1,000.00	
Total GOVERNMENT BUILDINGS	57,776.92	73,045.25	106,744.40	46.1%
CEMETERIES				
4195-01 · Maintenance Wages	10,078.22	10,000.00	10,000.00	
4195-02 · Payroll Taxes	780.55	765.00	765.00	
4195-03 · Workers' Comp	284.00	420.00	283.00	
4195-04 · Maint Materials/Supplies	1,644.33	2,000.00	2,000.00	
Total CEMETERIES	12,787.10	13,185.00	13,048.00	-1.0%
INSURANCE				
4196-01 · Property-Liability Insurance	34,547.70	36,620.00	39,920.00	
Total INSURANCE	34,547.70	36,620.00	39,920.00	9.0%
ADVERTISING & REG ASSOCIATION				
4197-01 · NRPC Membership	1,105.65	1,100.00	1,108.00	
ADVERTISING & REG ASSOC. - Other	0.00	1.00	1.00	
Total AD & REG ASSOCIATION	1,105.65	1,101.00	1,109.00	0.7%
OTHER GENERAL GOVERNMENT				
4199-01 · NH Municipal Membership	1,439.25	1,367.00	1,360.00	
4199-02 · Abatements & Refunds/Overlays	-302.00	2,000.00	2,000.00	
4199-03 · Tech Support & Equipment	40,939.60	42,000.00	35,009.56	
4199-04 · Internet Expense	6,848.57	6,760.00	7,680.00	
Total OTHER GENERAL GOVERN'T	48,925.42	52,127.00	46,049.56	-11.7%
POLICE DEPT				
4210-01 · Police Chief Salary	82,565.17	82,599.00	85,076.97	
4210-02 · Police Officers-Full Time	61,856.07	65,000.00	68,250.00	
4210-41 · Part Time Officers > 25 hrs/wk	109,019.18	143,000.00	111,159.00	
4210-04 · Part Time Wages	23,152.50	11,400.00	25,000.00	
4210-05 · Overtime Wage	3,004.43	1,000.00	1,500.00	
4210-44 · Holiday Wages	0.00	0.00	1,500.00	
4210-06 · Prosecutor	9,000.16	9,000.00	9,000.00	
4210-07 · Detail Expenses	0.00	1.00	1.00	
4210-08 · On Call	0.00	1.00	1.00	
4210-09 · Admin Wages	23,279.70	21,840.00	36,000.00	
4210-42 · Recruitment Expense	10,000.00	10,000.00	0.00	
4210-10 · Payroll Taxes	16,043.66	17,090.55	16,103.65	
4210-11 · Workers' Comp	7,983.33	8,003.00	5,470.00	
4210-12 · Retirement	47,967.08	48,088.00	47,960.68	
4210-13 · OHRV Detail	0.00	1.00	1.00	
4210-14 · Conventions & Dues	360.00	500.00	700.00	
4210-15 · Office Expenses	4,669.36	2,800.00	3,000.00	
4210-16 · Uniforms	7,730.16	4,000.00	5,000.00	
4210-17 · Equipment & Maintenance	17,495.90	6,000.00	8,000.00	
4210-18 · Training	11,362.48	4,000.00	10,000.00	

	Actual 2023	2023 Budget	2024 Proposed Budget	% Change 2023-2024
4210-19 · Cruiser Maintenance	5,154.47	6,000.00	5,500.00	
4210-20 · Cruiser Fuel	6,519.63	12,000.00	10,000.00	
4210-29 · Telephone	5,419.04	6,400.00	6,700.00	
4210-30 · Heat	1,846.31	2,200.00	2,400.00	
4210-31 · Electricity	2,234.20	2,250.00	2,400.00	
4210-33 · Technology Expense	1,994.04	1,850.00	2,100.00	
4210-37 · Child Advocacy Center Dues	0.00	550.00	550.00	
4210-40 · DUI/Traffic Enf Grant Work	0.00	1.00	1.00	
Total POLICE DEPT	458,656.87	465,574.55	463,374.30	-0.5%
AMBULANCE				
4215-01 · Ambulance	85,625.04	85,625.04	106,234.00	24.1%
Total AMBULANCE	85,625.04	85,625.04	106,234.00	24.1%
FIRE DEPT				
4220-01 · Fire Chief Wages	75,000.12	75,000.00	78,750.00	
4220-02 · On Call Wages	31,820.77	36,348.00	36,348.00	
4220-52 · Wages for Certification	13,836.50	15,652.00	11,538.00	
4220-03 · Administrative Assistant	0.00	1.00	1.00	
4220-05 · Payroll Taxes	4,059.27	5,065.58	4,805.23	
4220-06 · Workers' Comp	6,499.00	5,150.00	12,536.00	
4220-07 · Retirement	23,752.50	23,752.50	23,900.63	
4220-08 · Dues & Subscriptions	1,751.00	1,800.00	1,565.97	
4220-09 · Expendables	1,272.12	1,200.00	1,500.00	
4220-10 · Hep. B Vaccine	0.00	1.00	1.00	
4220-11 · FD Physicals	0.00	1.00	250.00	
4220-12 · Training	4,767.90	4,040.00	4,000.00	
4220-13 · Air Bottles	0.00	1.00	1.00	
4220-20 · EMS Supplies	3,381.16	3,000.00	3,500.00	
4220-21 · EMS Training	825.65	700.00	992.00	
4220-23 · EMS Certification Training	0.00	0.00	2,657.00	
4220-30 · Turnout Gear	12,650.93	12,706.00	13,722.92	
4220-31 · Electricity	3,697.94	3,600.00	3,600.00	
4220-32 · Heat	2,829.86	3,200.00	3,200.00	
4220-33 · Telephone	3,018.64	2,688.00	3,040.00	
4220-40 · Radio Repair	12,188.33	11,719.00	10,277.38	
4220-41 · Code Books	1,552.50	1,641.00	1,600.00	
4220-42 · Vehicle Maintenance	16,870.90	14,143.00	14,270.82	
4220-43 · Fuel	2,070.90	700.00	2,699.00	
4220-44 · Equipment Maintenance	16,267.93	16,056.00	11,429.00	
4220-45 · Uniforms	1,432.62	2,000.00	3,000.00	
4220-46 · Office Supplies	2,426.14	2,500.00	2,500.00	
4220-50 · Waterhole Maintenance	0.00	2,000.00	1.00	
Total FIRE DEPT	241,972.68	244,665.08	251,685.95	2.9%

	Actual 2023	2023 Budget	2024 Proposed Budget	% Change 2023-2024
BUILDING INSPECTION				
4240-01 · Inspection Wages	9,335.29	9,000.00	9,450.00	
4240-02 · Payroll Taxes	714.16	688.50	722.93	
4240-03 · Workers' Comp	149.00	150.00	150.00	
4240-04 · Mileage	0.00	1.00	1.00	
4240-06 · Expenses	205.97	1,000.00	1,000.00	
Total BUILDING INSPECTION	10,404.42	10,839.50	11,323.93	4.5%
EMERGENCY MANAGEMENT				
4290-01 · Emergency Mgmt	3,200.47	7,500.00	6,000.00	
Total EMERGENCY MANAGEMENT	3,200.47	7,500.00	6,000.00	-20.0%
COMMUNICATIONS				
4299-01 · Communications-Dispatch	36,050.00	36,050.00	43,379.00	
4299-02 · Communications-Maintenance	0.00	500.00	10,200.00	
4299-03 · Communications-Utilities	1,192.99	1,300.00	1,300.00	
Total COMMUNICATIONS	37,242.99	37,850.00	54,879.00	45.0%
HIGHWAYS				
4311-01 · Road Agent Salary	64,132.62	64,174.00	80,000.00	
4311-02 · Road Maintainers	156,999.64	160,492.00	175,707.00	
4311-05 · Part-time Wages	37,433.52	42,426.00	42,000.00	
4311-06 · Overtime Wages	11,572.47	20,490.00	13,000.00	
4311-07 · Payroll Taxes	20,845.59	20,164.02	23,769.09	
4311-08 · Workers' Comp	8,059.32	8,059.32	7,079.00	
4311-09 · Retirement	9,227.76	9,227.76	13,435.35	
4311-11 · Drug & Alcohol Testing	831.75	1,600.00	1,600.00	
4311-12 · Consulting Engineer	0.00	1.00	1.00	
4311-13 · Road Maintenance	141,725.97	141,629.31	130,000.00	
4311-14 · Patch	2,732.04	4,000.00	3,000.00	
4311-15 · Culverts	10,028.20	10,000.00	8,000.00	
4311-16 · Dust Control	15,870.69	15,870.69	20,000.00	
4311-17 · Signs	1,877.67	2,000.00	2,000.00	
4311-18 · Hired Plows	5,685.00	16,500.00	16,500.00	
4311-19 · Salt	22,291.96	38,000.00	25,000.00	
4311-24 · Hired Equipment	7,835.00	8,000.00	10,000.00	
4311-27 · Tree Work	0.00	1.00	1.00	
4311-28 · Guard Rails	0.00	1.00	9,000.00	
4311-29 · Hired Sweeper	0.00	1.00	1.00	
4311-32 · Aggregate	36,185.96	37,000.00	23,000.00	
4311-33 · Underground Tank Removal	0.00	0.00	25,000.00	
4311-34 · Security Monitoring	0.00	550.00	1.00	
4312-02 · Electricity	3,314.46	4,200.00	4,200.00	
4312-03 · Telephone	1,971.41	1,950.00	2,200.00	
4312-04 · Dues & Education	515.00	1,200.00	800.00	
4312-05 · Equipment Maintenance	57,583.32	55,000.00	50,000.00	

	Actual 2023	2023 Budget	2024 Proposed Budget	% Change 2023-2024
4312-06 · Edges for Plowing	3,430.77	3,100.00	7,100.00	
4312-07 · Tires	6,711.70	6,000.00	5,000.00	
4312-08 · Chains	1,084.27	2,600.00	2,100.00	
4312-09 · Chainsaw Repairs	266.47	400.00	500.00	
4312-10 · Radios	589.95	1,000.00	700.00	
4312-11 · Welding Equipment	711.53	1,000.00	1,000.00	
4312-12 · Safety Equipment	4,608.90	5,000.00	5,000.00	
4312-13 · Tools	1,455.83	1,500.00	1,500.00	
4312-14 · Vehicle Fuel	47,597.75	46,661.92	53,000.00	
4312-16 · Highway Vehicle & Equipment	0.00	1.00	1.00	
4312-17 · Lease of Vehicles	34,361.71	34,362.00	34,362.00	
4312-19 · Heating Fuel	4,758.44	5,000.00	5,000.00	
4312-22 · Supplies	7,615.32	6,000.00	6,000.00	
4312-24 · Office Supplies	500.38	1,200.00	800.00	
4312-23 · Erosion Control	360.00	1,500.00	1,000.00	
4316 · Street Lighting	1,524.06	1,600.00	1,630.00	
Total HIGHWAYS	732,296.43	779,462.02	809,987.44	3.9%
SANITATION *				
4323-01 · Wilton Recycling	81,760.00	81,759.00	81,759.00	
Total SANITATION	81,760.00	81,759.00	81,759.00	0.0%
HEALTH				
4414-01 · Animal Control	0.00	1.00	1.00	
4415-01 · Health Officer	0.00	25.00	25.00	
4415-03 · Health Agencies, Visiting Nurse	1,500.00	1,500.00	1,500.00	
4415-04 · NH Health Assn Dues	0.00	100.00	100.00	
4415-05 · Comm Volunteer Transportation	500.00	500.00	500.00	
HEALTH - Other	100.00	750.00	750.00	
Total HEALTH	2,100.00	2,876.00	2,876.00	0.0%
WELFARE				
4445-01 · Welfare Assistance	0.00	2,000.00	2,000.00	
WELFARE - Other	0.00	1.00	1.00	
Total WELFARE	0.00	2,001.00	2,001.00	0.0%
PARKS & RECREATION				
4520-01 · Parks Maint Wages	1,237.30	1,646.00	1,646.00	
4520-02 · Payroll Taxes	91.48	125.92	125.92	
4520-03 · Maintenance Supplies	137.62	800.00	500.00	
4520-04 · Electricity	0.00	1.00	1.00	
4520-05 · Toilet Facilities	0.00	1.00	1.00	
4520-06 · Workers' Comp	40.00	40.00	30.00	
Total PARKS & RECREATION	1,506.40	2,613.92	2,303.92	-11.9%

	Actual 2023	2023 Budget	2024 Proposed Budget	% Change 2023-2024
TOWN COMMON				
4521-01 · Common Maintenance Wages	3,015.10	5,863.00	5,863.00	
4521-02 · Payroll Taxes	224.96	448.51	448.52	
4521-03 · Workers' Comp	76.00	148.00	45.00	
4521-04 · Town Common Supplies	1,134.85	1,140.00	1,000.00	
Total TOWN COMMON	4,450.71	7,599.51	7,356.52	-3.2%
RECREATION ACTIVITIES				
4523-01 · Recreation Activities	0.00	1.00	1.00	
Total RECREATION ACTIVITIES	0.00	1.00	1.00	0.0%
LIBRARY				
4550-01 · Library Wages	43,061.16	46,414.00	53,456.00	
4550-02 · Payroll Taxes	3,294.33	3,550.67	4,089.38	
4550-03 · Workers' Comp	73.00	78.00	56.00	
4550-04 · Continuing Education	100.00	100.00	100.00	
4550-05 · Mileage	0.00	100.00	100.00	
4550-06 · Telephone	715.32	850.00	850.00	
4550-07 · Software	1,476.97	1,500.00	1,500.00	
4550-08 · Postage	7.15	25.00	25.00	
4550-09 · Supplies	2,313.23	1,200.00	2,700.00	
4550-10 · Dues & Fees	0.00	350.00	350.00	
4550-11 · Programming	1,972.08	1,700.00	2,700.00	
4550-12 · Books	4,667.95	4,500.00	7,000.00	
4550-14 · State Library Grant	0.00	0.00	0.00	
Total LIBRARY	57,681.19	60,367.67	72,926.38	20.8%
PATRIOTIC PURPOSES				
4583 · Patriotic Purposes	511.97	500.00	500.00	
Total PATRIOTIC PURPOSES	511.97	500.00	500.00	0.0%
CONSERVATION				
4611-02 · Conservation Land Mngmnt	28.55	1,000.00	0.00	
4611-01 · Conservation Comm Expenses	1,425.17	600.00	1,420.00	
Total CONSERVATION	1,453.72	1,600.00	1,420.00	-11.3%
ENERGY COMMISSION				
4680-01 · Membership Dues	250.00	250.00	250.00	
4680-02 · Conferences	0.00	150.00	150.00	
4680-03 · Community Education	0.00	580.00	580.00	
Total ENERGY COMMISSION	250.00	980.00	980.00	0.0%
DEBT SERVICE				
4723 · Interest Tax Anticipation Note	0.00	750.00	0.00	
4721 · Interest Long Term Bonds & Note	5,396.54	5,390.55	4,312.44	
4711 · Principal Long Term Bonds/Notes	36,300.00	36,300.00	36,300.00	
Total DEBT SERVICE	41,696.54	42,440.55	40,612.44	-4.3%

	Actual 2023	2023 Budget	2024 Proposed Budget	% Change 2023-2024
TOTAL OPERATING EXPENDITURES	2,380,078.23	2,508,909.24	2,670,640.97	6.4%
CAPITAL OUTLAY				
4903-03 . Buildings-Town Hall Reno	0.00	0.00	64,000.00	
4909-02 . WA-HD Road Improvements	40,000.00	40,000.00	0.00	
4902-02 . WA-Police Cruiser	0.00	0.00	71,000.00	
4902-06 . WA-FD Engine 1 Overhaul	0.00	0.00	18,000.00	
4909-04 . WA Mower	10,000.00	10,000.00	0.00	
4909-05 . Library Flooring	8,000.00	8,000.00	0.00	
4909-06 . Fire Dept Headsets	6,963.52	7,774.00	0.00	
4904-04 . WA-Rail Trail Maintenance	1,500.00	1,500.00	1,500.00	
Total CAPITAL OUTLAY	66,463.52	67,274.00	154,500.00	
OPERATING TRANSFERS OUT				
4915-10 . To Cap Res-WA Fire Engine	10,000.00	10,000.00	25,000.00	
4915-20 . To Cap Res-WA HD Equip	25,000.00	25,000.00	25,000.00	
4915-40 . To Cap Res-WA Fire Equip	5,000.00	5,000.00	5,000.00	
4915-50 . To Cap Res-WA Fire Station	5,000.00	5,000.00	5,000.00	
4915-60 . To Cap Res-WA Town Hall Reno	15,743.26	10,743.26	6,815.00	
4915-61 . To Recreation Revolving Fund	7,500.00	7,500.00	0.00	
4915-62 . To Cap Res-Cemetery	1,600.00	1,600.00	0.00	
4919-01 . To Fiduciary Funds	0.00	0.00	0.00	
Total OPERATING TRANSFERS OUT	69,843.26	64,843.26	66,815.00	
Total EXPENDITURES	2,516,385.01	2,641,026.50	2,891,955.97	9.5%
4931 . Hillsborough County Assessment	234,367.00			
4933 . School District Assessment	2,987,635.00			

** Note: The Wilton Recycling 2024 contract was not received until after the public budget hearing. The new contract will increase the budget by \$3,049. The Sanitation line item will be amended at Town Meeting to reflect the updated amount.*

Town of Mason

Statement of Revenues, Expenditures and Fund Balance

Revenues	2023	2022
Fines & Grants	875	825
Rooms & Meals Tax	136,890	127,648
Highway Block Grant	76,864	135,265
Other State Revenue, incl Municipal Aid	26,893	55,697
Licenses, Permits, Fees	18,652	17,716
Motor Vehicle Fees	392,032	367,810
Dog Licenses	3,065	4,006
Interest Income	15,080	20
Sale of Municipal Property	-	11,000
Insurance Proceeds	10,307	-
Property Taxes	5,049,738	4,288,261
Yield Taxes	14,999	13,887
Penalties and Interest	14,545	22,214
Donations	1,260	37,316
Cemetery Plots	1,050	-
Town Hall Reno Revenue	6,815	-
Other (incl Health Ins Premium Holiday)	19,705	5,735
Total Revenues	5,788,770	5,087,400
Expenditures		
General Government	619,269	581,235
Public Safety	837,102	692,558
Highways	732,296	809,005
Sanitation	81,760	81,760
Health & Welfare	2,100	2,130
Education	2,987,635	2,500,755
Culture and Recreation	65,854	54,847
Debt Service	41,697	42,772
Capital Outlay	66,464	261,485
County Taxes	234,367	208,373
Total Expenditures	5,668,544	5,234,920
Excess (deficit) of revenue over expenditures	120,226	(147,520)
Capital Reserves & Interfund Transfers:		
Funds In	1,500	113,597
Funds Out	(69,843)	(140,000)
	(68,343)	(26,403)
Excess (deficit) of revenues over expenditures and other financing	51,883	(173,923)
Fund Balance Beginning	532,149	706,072
Fund Balance Ending	584,032	532,149
Amount voted from surplus	(150,000)	(250,000)

Town of Mason Bonds

Highway Building Bond

Period	Outstanding	Principal	Coupon	Interest	Total Debt Service	Fiscal Debt Service
31-May-18	\$ 363,000	\$ 36,300	2.97%	\$ 10,781.10	\$ 47,081.10	\$ 47,081.10
31-May-19	326,700	36,300	2.97%	9,702.99	46,002.99	46,002.99
31-May-20	290,400	36,300	2.97%	8,624.88	44,924.88	44,924.88
31-May-21	254,100	36,300	2.97%	7,546.77	43,846.77	43,846.77
31-May-22	217,800	36,300	2.97%	6,468.66	42,768.66	42,768.66
31-May-23	181,500	36,300	2.97%	5,390.55	41,690.55	41,690.55
31-May-24	145,200	36,300	2.97%	4,312.44	40,612.44	40,612.44
31-May-25	108,900	36,300	2.97%	3,234.33	39,534.33	39,534.33
31-May-26	72,600	36,300	2.97%	2,156.22	38,456.22	38,456.22
31-May-27	36,300	36,300	2.97%	1,078.11	37,378.11	37,378.11
Totals		\$ 363,000		\$ 59,296	\$ 422,296	\$ 422,296



Photo courtesy Dave Morrison

Selectman and veteran Kate Batcheller, along with Kim Sheridan, serve up breakfast to Jon and Nancy Bryan at a special Veteran’s Day breakfast held in honor of Mason veterans at the Mason Elementary School.

Treasurer's Report



Our selectmen — Kate Batcheller, Charlie Moser and John Suiter — continued working very closely with Police Chief Kevin Maxwell, Fire Chief Anthony Burns, Road Agent David Morrison and Librarian Judy Forty, to stay within their budgets. They triumphed over aging equipment that finally gave up as well as the cleanup costs of a three-foot snow/wind storm that used most of our plowing budget costs at the very beginning of the year. Their herculean efforts paid off again in 2023 as they brought the town's costs in under budget. This is no small task and I would like to thank all of them for their time and effort.

Speaking of herculean tasks, Brenda Wiley (Town Bookkeeper) and I changed banks in May to implement fraud controls that are much needed in the current environment. A change to TD Bank gave us the access and assurance to a system that only allows payments that we have authorized in advance. It also increased the amount of interest the town received on all our operating checking accounts by \$18,806.

Brenda also changed our gas card purchasing for the highway, fire and police departments from regular credit cards, with all those little gas receipt slips, to the WEX Fleet Card system. WEX controls reporting and gas purchasing by vehicle and by driver all on one monthly statement.

My thanks to all who work so diligently on behalf of the Town of Mason.

Patricia Young
Treasurer

TREASURER'S REPORT		
Cash on hand, January 1, 2023		\$ 1,601,859
Cash receipts:	Town Clerk	\$ 396,156
	Tax Collector	\$ 5,002,703
	Selectmen	\$ 300,898
	Transfers	\$ 414,784
	Interest Income	\$ 15,080
Total cash available		\$ 7,731,480
Selectmen's orders paid		\$ 5,664,619
Total monies paid out		\$ 5,664,619
Cash on hand, December 31, 2023		\$ 2,066,861

Respectfully submitted,
Patricia Young
Treasurer

**BALANCE SHEET AND TREASURER'S REPORT
2023**

COMBINED BALANCE SHEET										
ASSETS	General Fund	Capital Reserves	Trust Funds	Recreation Revolving	Conserv. Funds	Police Revolving	Escrow Accounts	Forestry Fund	All Funds	
Cash	\$ 2,066,861	\$ 613,716	\$ 189,966	\$ 10,224	\$ 105,223	\$ 54,169	\$ 9,725	\$ 92,155	\$ 3,142,039	
Accounts Receivable	\$ -						\$ 1,168		\$ 1,168	
Due from interfunds	\$ 1,799								\$ 1,799	
Unredeemed taxes	\$ 71,881								\$ 71,881	
Uncollected taxes	\$ 180,764								\$ 180,764	
Deeded Property	\$ 23,211								\$ 23,211	
Total Assets	\$ 2,344,516	\$ 613,716	\$ 189,966	\$ 10,224	\$ 105,223	\$ 54,169	\$ 10,893	\$ 92,155	\$ 3,420,862	
LIABILITIES AND FUND BALANCES										
Accounts Payable	\$ 19,273								\$ 19,273	
Due to interfunds	\$ -		\$ 72	\$ 357			\$ 1,370		\$ 1,799	
Escrow Liability	\$ -						\$ 9,783		\$ 9,783	
Deferred Revenue	\$ 138,576								\$ 138,576	
Due to schools	\$ 1,602,635								\$ 1,602,635	
Total Liabilities	\$ 1,760,484	\$ -	\$ 72	\$ 357	\$ -	\$ -	\$ 11,153	\$ -	\$ 1,772,066	
Fund Balances	\$ 584,032	\$ 613,716	\$ 189,894	\$ 9,867	\$ 105,223	\$ 54,169	\$ (260)	\$ 92,155	\$ 1,648,796	
Total Liabilities & Fund Balances	\$ 2,344,516	\$ 613,716	\$ 189,966	\$ 10,224	\$ 105,223	\$ 54,169	\$ 10,893	\$ 92,155	\$ 3,420,862	

Summary of Valuation

Improved and Unimproved Land	\$69,401,200
Assessed Value of Current Use & Conservation Restriction	\$612,204
Assessed Value of Buildings (Mobile Home Included)	\$139,911,900
Public Utilities (PSNH/Eversource)	\$5,858,945
	<hr/>
Valuations Before Exemptions	\$215,784,249

Exemptions

Certain Disabled Veterans	\$566,400
Elderly Exemptions	\$460,000
Solar Exemptions	\$27,000
	<hr/>
Net Value for Tax Rate	\$214,730,849
Net Value for State Education Tax Rate	
(Less Utilities)	\$208,871,904

War Service Tax Credit

	Limit	#	Credits
Totally and permanently disabled veterans, their spouses or widows, and the widows of veterans who died or were killed in action	\$2,000	3	\$6,000
Surviving spouse (RSA 72:29-a)	\$700	1	\$700
All other qualified persons	\$500	57	\$29,000

2023 Tax Rate

Municipal	\$8.67
County	\$1.09
Local Education	\$12.36
State Education	\$1.60
	<hr/>
Total Rate	\$23.72

Trust & Capital Reserve Fund Report

Town of Mason, New Hampshire



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Capital Reserve (RSA 34/35) Funds								
Name		Purpose				Creation Date	EOY Balance	
EDUCATING EDUCATIONALLY DISABLED CHILDREN		Capital Reserve (Other)				2010	\$178,354.22	
<u>Principal</u>	<u>BOY Balance</u>	<u>Additions</u>	<u>Gains/Losses</u>	<u>Withdrawals</u>	<u>EOY Balance</u>	<u>Unrealized Gains/Losses</u>	<u>EOY Fair Value</u>	
	\$150,000.00	\$20,000.00	\$0.00	\$0.00	\$170,000.00	\$0.00	\$170,000.00	
<u>Income</u>	<u>BOY Balance</u>	<u>Change</u>			<u>EOY Balance</u>	<u>Unrealized Gains/Losses</u>	<u>EOY Fair Value</u>	
	\$3,674.68	\$4,679.54			\$8,354.22	\$0.00	\$8,354.22	
FIRE DEPARTMENT VEHICLE CAPITAL RESERVE FUND		Capital Reserve (Other)				03/12/2018	\$ 77,674.66	
<u>Principal</u>	<u>BOY Balance</u>	<u>Additions</u>	<u>Gains/Losses</u>	<u>Withdrawals</u>	<u>EOY Balance</u>	<u>Unrealized Gains/Losses</u>	<u>EOY Fair Value</u>	
	\$64,452.44	\$10,000.00	\$0.00	\$0.00	\$74,452.44	\$0.00	\$74,452.44	
<u>Income</u>	<u>BOY Balance</u>	<u>Change</u>			<u>EOY Balance</u>	<u>Unrealized Gains/Losses</u>	<u>EOY Fair Value</u>	
	\$1,142.15	\$2,080.07			\$3,222.22	\$0.00	\$3,222.22	
FIRE EQUIPMENT CAPITAL RESERVE FUND		Capital Reserve (Other)				1972	\$ 7,040.18	
<u>Principal</u>	<u>BOY Balance</u>	<u>Additions</u>	<u>Gains/Losses</u>	<u>Withdrawals</u>	<u>EOY Balance</u>	<u>Unrealized Gains/Losses</u>	<u>EOY Fair Value</u>	
	\$1,940.28	\$5,000.00	\$0.00	\$0.00	\$6,940.28	\$0.00	\$6,940.28	
<u>Income</u>	<u>BOY Balance</u>	<u>Change</u>			<u>EOY Balance</u>	<u>Unrealized Gains/Losses</u>	<u>EOY Fair Value</u>	
	\$34.73	\$65.17			\$99.90	\$0.00	\$99.90	
FIRE STATION CAPITAL RESERVE FUND		Capital Reserve (Other)				2012	\$ 10,239.92	
<u>Principal</u>	<u>BOY Balance</u>	<u>Additions</u>	<u>Gains/Losses</u>	<u>Withdrawals</u>	<u>EOY Balance</u>	<u>Unrealized Gains/Losses</u>	<u>EOY Fair Value</u>	
	\$5,047.83	\$5,000.00	\$0.00	\$0.00	\$10,047.83	\$0.00	\$10,047.83	
<u>Income</u>	<u>BOY Balance</u>	<u>Change</u>			<u>EOY Balance</u>	<u>Unrealized Gains/Losses</u>	<u>EOY Fair Value</u>	
	\$32.73	\$159.36			\$192.09	\$0.00	\$192.09	
HEALTHCARE CAPITAL RESERVE		Capital Reserve (Other)				12/20/2021	\$ 61,680.80	
<u>Principal</u>	<u>BOY Balance</u>	<u>Additions</u>	<u>Gains/Losses</u>	<u>Withdrawals</u>	<u>EOY Balance</u>	<u>Unrealized Gains/Losses</u>	<u>EOY Fair Value</u>	
	\$50,000.00	\$10,000.00	\$0.00	\$0.00	\$60,000.00	\$0.00	\$60,000.00	
<u>Income</u>	<u>BOY Balance</u>	<u>Change</u>			<u>EOY Balance</u>	<u>Unrealized Gains/Losses</u>	<u>EOY Fair Value</u>	
	\$152.92	\$1,527.88			\$1,680.80	\$0.00	\$1,680.80	
HIGHWAY BUILDING FUND		Capital Reserve (Other)				2012	\$ 15.32	
<u>Principal</u>	<u>BOY Balance</u>	<u>Additions</u>	<u>Gains/Losses</u>	<u>Withdrawals</u>	<u>EOY Balance</u>	<u>Unrealized Gains/Losses</u>	<u>EOY Fair Value</u>	
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Income</u>	<u>BOY Balance</u>	<u>Change</u>			<u>EOY Balance</u>	<u>Unrealized Gains/Losses</u>	<u>EOY Fair Value</u>	
	\$14.87	\$0.45			\$15.32	\$0.00	\$15.32	



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Name		Purpose				Creation Date	EOY Balance
HIGHWAY CONSTRUCTION FUND		Capital Reserve (Other)				2002	\$ 4,092.58
<u>Principal</u>	<u>BOY Balance</u>	<u>Additions</u>	<u>Gains/Losses</u>	<u>Withdrawals</u>	<u>EOY Balance</u>	<u>Unrealized Gains/Losses</u>	<u>EOY Fair Value</u>
	\$1,569.00	\$0.00	\$0.00	\$0.00	\$1,569.00	\$0.00	\$1,569.00
<u>Income</u>	<u>BOY Balance</u>	<u>Change</u>			<u>EOY Balance</u>	<u>Unrealized Gains/Losses</u>	<u>EOY Fair Value</u>
	\$2,403.10	\$120.48			\$2,523.58	\$0.00	\$2,523.58
HIGHWAY EQUIPMENT CAPITAL RESERVE FUND		Capital Reserve (Other)				1972	\$ 2,013.98
<u>Principal</u>	<u>BOY Balance</u>	<u>Additions</u>	<u>Gains/Losses</u>	<u>Withdrawals</u>	<u>EOY Balance</u>	<u>Unrealized Gains/Losses</u>	<u>EOY Fair Value</u>
	\$94,553.29	\$25,000.00	\$0.00	\$117,539.31	\$2,013.98	\$0.00	\$2,013.98
<u>Income</u>	<u>BOY Balance</u>	<u>Change</u>			<u>EOY Balance</u>	<u>Unrealized Gains/Losses</u>	<u>EOY Fair Value</u>
	\$357.17	(\$357.17)			\$0.00	\$0.00	\$0.00
LIBRARY BUILDING FUND		Capital Reserve (Other)				1990	\$ 68,382.18
<u>Principal</u>	<u>BOY Balance</u>	<u>Additions</u>	<u>Gains/Losses</u>	<u>Withdrawals</u>	<u>EOY Balance</u>	<u>Unrealized Gains/Losses</u>	<u>EOY Fair Value</u>
	\$42,000.00	\$0.00	\$0.00	\$0.00	\$42,000.00	\$0.00	\$42,000.00
<u>Income</u>	<u>BOY Balance</u>	<u>Change</u>			<u>EOY Balance</u>	<u>Unrealized Gains/Losses</u>	<u>EOY Fair Value</u>
	\$24,369.17	\$2,013.01			\$26,382.18	\$0.00	\$26,382.18
POLICE CRUISER CAPITAL RESERVE FUND		Capital Reserve (Other)				2011	\$ 210.47
<u>Principal</u>	<u>BOY Balance</u>	<u>Additions</u>	<u>Gains/Losses</u>	<u>Withdrawals</u>	<u>EOY Balance</u>	<u>Unrealized Gains/Losses</u>	<u>EOY Fair Value</u>
	\$194.80	\$0.00	\$0.00	\$0.00	\$194.80	\$0.00	\$194.80
<u>Income</u>	<u>BOY Balance</u>	<u>Change</u>			<u>EOY Balance</u>	<u>Unrealized Gains/Losses</u>	<u>EOY Fair Value</u>
	\$9.48	\$6.19			\$15.67	\$0.00	\$15.67
SCHOOL BUILDING AND GROUND MAINTENANCE		Capital Reserve (Other)				2010	\$ 62,473.24
<u>Principal</u>	<u>BOY Balance</u>	<u>Additions</u>	<u>Gains/Losses</u>	<u>Withdrawals</u>	<u>EOY Balance</u>	<u>Unrealized Gains/Losses</u>	<u>EOY Fair Value</u>
	\$50,000.00	\$10,000.00	\$0.00	\$0.00	\$60,000.00	\$0.00	\$60,000.00
<u>Income</u>	<u>BOY Balance</u>	<u>Change</u>			<u>EOY Balance</u>	<u>Unrealized Gains/Losses</u>	<u>EOY Fair Value</u>
	\$919.56	\$1,553.68			\$2,473.24	\$0.00	\$2,473.24
TOWN HALL RENOVATION		Beautification				03/26/2020	\$ 31,481.24
<u>Principal</u>	<u>BOY Balance</u>	<u>Additions</u>	<u>Gains/Losses</u>	<u>Withdrawals</u>	<u>EOY Balance</u>	<u>Unrealized Gains/Losses</u>	<u>EOY Fair Value</u>
	\$24,463.98	\$15,743.26	\$0.00	\$8,726.00	\$31,481.24	\$0.00	\$31,481.24
<u>Income</u>	<u>BOY Balance</u>	<u>Change</u>			<u>EOY Balance</u>	<u>Unrealized Gains/Losses</u>	<u>EOY Fair Value</u>
	\$258.84	(\$258.84)			\$0.00	\$0.00	\$0.00
UNANTICIPATED TUITION COST FUND		Educational Purposes				2010	\$ 110,057.01
<u>Principal</u>	<u>BOY Balance</u>	<u>Additions</u>	<u>Gains/Losses</u>	<u>Withdrawals</u>	<u>EOY Balance</u>	<u>Unrealized Gains/Losses</u>	<u>EOY Fair Value</u>
	\$80,000.00	\$25,000.00	\$0.00	\$0.00	\$105,000.00	\$0.00	\$105,000.00
<u>Income</u>	<u>BOY Balance</u>	<u>Change</u>			<u>EOY Balance</u>	<u>Unrealized Gains/Losses</u>	<u>EOY Fair Value</u>
	\$2,530.67	\$2,526.34			\$5,057.01	\$0.00	\$5,057.01
Capital Reserve (RSA 34/35) Funds Total End of Year Balance:							\$613,715.80



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Expendable Trust (RSA 31:19-a) Funds							
Name		Purpose			Creation Date	EOY Balance	
POLICE EQUITABLE SHARING EXPENDABLE TRUST		Police/Fire			03/12/2017	\$ 1,608.35	
Principal	<u>BOY Balance</u>	<u>Additions</u>	<u>Gains/Losses</u>	<u>Withdrawals</u>	<u>EOY Balance</u>	<u>Unrealized Gains/Losses</u>	<u>EOY Fair Value</u>
	\$1,286.27	\$0.00	\$0.00	\$0.00	\$1,286.27	\$0.00	\$1,286.27
Income	<u>BOY Balance</u>	<u>Change</u>			<u>EOY Balance</u>	<u>Unrealized Gains/Losses</u>	<u>EOY Fair Value</u>
	\$274.74	\$47.34			\$322.08	\$0.00	\$322.08
POLICE SUPPLEMENTAL EXPENDABLE TRUST		Police/Fire			03/12/2017	\$ 4,279.65	
Principal	<u>BOY Balance</u>	<u>Additions</u>	<u>Gains/Losses</u>	<u>Withdrawals</u>	<u>EOY Balance</u>	<u>Unrealized Gains/Losses</u>	<u>EOY Fair Value</u>
	\$4,820.91	\$0.00	\$0.00	\$1,109.38	\$3,711.53	\$0.00	\$3,711.53
Income	<u>BOY Balance</u>	<u>Change</u>			<u>EOY Balance</u>	<u>Unrealized Gains/Losses</u>	<u>EOY Fair Value</u>
	\$414.78	\$153.34			\$568.12	\$0.00	\$568.12
STEINBERG/BUDREWICZ RECREATION FUND		Parks/Recreation			2001	\$ 377.22	
Principal	<u>BOY Balance</u>	<u>Additions</u>	<u>Gains/Losses</u>	<u>Withdrawals</u>	<u>EOY Balance</u>	<u>Unrealized Gains/Losses</u>	<u>EOY Fair Value</u>
	\$223.00	\$0.00	\$0.00	\$0.00	\$223.00	\$0.00	\$223.00
Income	<u>BOY Balance</u>	<u>Change</u>			<u>EOY Balance</u>	<u>Unrealized Gains/Losses</u>	<u>EOY Fair Value</u>
	\$143.12	\$11.10			\$154.22	\$0.00	\$154.22
Expendable Trust (RSA 31:19-a) Funds Total End of Year Balance:						\$ 6,265.22	
Trust Funds							
Name		Purpose			Creation Date	EOY Balance	
BOYNTON FUND		Educational Purposes			1856	\$ 24,908.23	
Principal	<u>BOY Balance</u>	<u>Additions</u>	<u>Gains/Losses</u>	<u>Withdrawals</u>	<u>EOY Balance</u>	<u>Unrealized Gains/Losses</u>	<u>EOY Fair Value</u>
	\$11,063.07	\$0.00	\$0.00	\$0.00	\$11,063.07	\$0.00	\$11,063.07
Income	<u>BOY Balance</u>	<u>Change</u>			<u>EOY Balance</u>	<u>Unrealized Gains/Losses</u>	<u>EOY Fair Value</u>
	\$13,111.92	\$733.24			\$13,845.16	\$0.00	\$13,845.16
ELLEN A WORCESTER WILSON FUND		Discretionary/Benefit of the Town			1987	\$ 58,121.73	
Principal	<u>BOY Balance</u>	<u>Additions</u>	<u>Gains/Losses</u>	<u>Withdrawals</u>	<u>EOY Balance</u>	<u>Unrealized Gains/Losses</u>	<u>EOY Fair Value</u>
	\$25,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00
Income	<u>BOY Balance</u>	<u>Change</u>			<u>EOY Balance</u>	<u>Unrealized Gains/Losses</u>	<u>EOY Fair Value</u>
	\$31,410.77	\$1,710.96			\$33,121.73	\$0.00	\$33,121.73
HILDRETH FUND		Poor/Indigent			1992	\$ 20,016.66	
Principal	<u>BOY Balance</u>	<u>Additions</u>	<u>Gains/Losses</u>	<u>Withdrawals</u>	<u>EOY Balance</u>	<u>Unrealized Gains/Losses</u>	<u>EOY Fair Value</u>
	\$9,966.62	\$0.00	\$0.00	\$0.00	\$9,966.62	\$0.00	\$9,966.62
Income	<u>BOY Balance</u>	<u>Change</u>			<u>EOY Balance</u>	<u>Unrealized Gains/Losses</u>	<u>EOY Fair Value</u>
	\$9,460.80	\$589.24			\$10,050.04	\$0.00	\$10,050.04



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Name		Purpose				Creation Date	EOY Balance	
RECREATION		Parks/Recreation				2008	\$ 223.20	
Principal	<u>BOY Balance</u>	<u>Additions</u>	<u>Gains/Losses</u>	<u>Withdrawals</u>	<u>EOY Balance</u>	<u>Unrealized Gains/Losses</u>	<u>EOY Fair Value</u>	
	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	
Income	<u>BOY Balance</u>	<u>Change</u>			<u>EOY Balance</u>	<u>Unrealized Gains/Losses</u>	<u>EOY Fair Value</u>	
	\$16.63	\$6.57			\$23.20	\$0.00	\$23.20	
STEARNS FUND		Educational Purposes				1884	\$ 28,152.72	
Principal	<u>BOY Balance</u>	<u>Additions</u>	<u>Gains/Losses</u>	<u>Withdrawals</u>	<u>EOY Balance</u>	<u>Unrealized Gains/Losses</u>	<u>EOY Fair Value</u>	
	\$10,469.36	\$0.00	\$0.00	\$0.00	\$10,469.36	\$0.00	\$10,469.36	
Income	<u>BOY Balance</u>	<u>Change</u>			<u>EOY Balance</u>	<u>Unrealized Gains/Losses</u>	<u>EOY Fair Value</u>	
	\$16,854.62	\$828.74			\$17,683.36	\$0.00	\$17,683.36	
WHITAKER LOCKE FUND		Library				1976	\$ 12,689.84	
Principal	<u>BOY Balance</u>	<u>Additions</u>	<u>Gains/Losses</u>	<u>Withdrawals</u>	<u>EOY Balance</u>	<u>Unrealized Gains/Losses</u>	<u>EOY Fair Value</u>	
	\$10,808.07	\$0.00	\$0.00	\$0.00	\$10,808.07	\$0.00	\$10,808.07	
Income	<u>BOY Balance</u>	<u>Change</u>			<u>EOY Balance</u>	<u>Unrealized Gains/Losses</u>	<u>EOY Fair Value</u>	
	\$1,508.21	\$373.56			\$1,881.77	\$0.00	\$1,881.77	
Trust Funds Total End of Year Balance:							\$ 144,112.38	
Cemetery Funds								
Name		Purpose				Creation Date	EOY Balance	
CEMETERY LAND IMPROVEMENT FUND		Cemetery Trust (Other)				1977	\$ 2,429.01	
Principal	<u>BOY Balance</u>	<u>Additions</u>	<u>Gains/Losses</u>	<u>Withdrawals</u>	<u>EOY Balance</u>	<u>Unrealized Gains/Losses</u>	<u>EOY Fair Value</u>	
	\$1,526.54	\$0.00	\$0.00	\$0.00	\$1,526.54	\$0.00	\$1,526.54	
Income	<u>BOY Balance</u>	<u>Change</u>			<u>EOY Balance</u>	<u>Unrealized Gains/Losses</u>	<u>EOY Fair Value</u>	
	\$830.97	\$71.50			\$902.47	\$0.00	\$902.47	
CEMETERY MAINTENANCE FUND		Cemetery Trust (Other)				1970	\$ 24,475.39	
Principal	<u>BOY Balance</u>	<u>Additions</u>	<u>Gains/Losses</u>	<u>Withdrawals</u>	<u>EOY Balance</u>	<u>Unrealized Gains/Losses</u>	<u>EOY Fair Value</u>	
	\$20,195.97	\$1,300.00	\$0.00	\$0.00	\$21,495.97	\$0.00	\$21,495.97	
Income	<u>BOY Balance</u>	<u>Change</u>			<u>EOY Balance</u>	<u>Unrealized Gains/Losses</u>	<u>EOY Fair Value</u>	
	\$2,283.29	\$696.13			\$2,979.42	\$0.00	\$2,979.42	
JOHN W. JONES		Cemetery Perpetual Care				10/28/2021	\$ 6,239.20	
Principal	<u>BOY Balance</u>	<u>Additions</u>	<u>Gains/Losses</u>	<u>Withdrawals</u>	<u>EOY Balance</u>	<u>Unrealized Gains/Losses</u>	<u>EOY Fair Value</u>	
	\$6,008.65	\$0.00	\$0.00	\$0.00	\$6,008.65	\$0.00	\$6,008.65	
Income	<u>BOY Balance</u>	<u>Change</u>			<u>EOY Balance</u>	<u>Unrealized Gains/Losses</u>	<u>EOY Fair Value</u>	
	\$46.89	\$183.66			\$230.55	\$0.00	\$230.55	



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Name		Purpose				Creation Date	EOY Balance
LEVI W. MITCHELL		Cemetery Perpetual Care				10/28/2021	\$ 2,160.41
<u>Principal</u>	<u>BOY Balance</u>	<u>Additions</u>	<u>Gains/Losses</u>	<u>Withdrawals</u>	<u>EOY Balance</u>	<u>Unrealized Gains/Losses</u>	<u>EOY Fair Value</u>
	\$2,080.58	\$0.00	\$0.00	\$0.00	\$2,080.58	\$0.00	\$2,080.58
<u>Income</u>	<u>BOY Balance</u>	<u>Change</u>			<u>EOY Balance</u>	<u>Unrealized Gains/Losses</u>	<u>EOY Fair Value</u>
	\$16.24	\$63.59			\$79.83	\$0.00	\$79.83
MARTHA L. JONES		Cemetery Perpetual Care				10/28/2021	\$ 4,285.15
<u>Principal</u>	<u>BOY Balance</u>	<u>Additions</u>	<u>Gains/Losses</u>	<u>Withdrawals</u>	<u>EOY Balance</u>	<u>Unrealized Gains/Losses</u>	<u>EOY Fair Value</u>
	\$4,126.80	\$0.00	\$0.00	\$0.00	\$4,126.80	\$0.00	\$4,126.80
<u>Income</u>	<u>BOY Balance</u>	<u>Change</u>			<u>EOY Balance</u>	<u>Unrealized Gains/Losses</u>	<u>EOY Fair Value</u>
	\$32.20	\$126.15			\$158.35	\$0.00	\$158.35
Cemetery Funds Total End of Year Balance:							\$ 39,589.16
Total Funds Held by The Trustees of the Trust Funds							\$ 803,682.56

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

Martha Ward, Constance Lacasse, Jim Dore



Photo courtesy Seth Dewey

Town Clerk / Tax Collector Report



This past year brought us one election and the Town Meeting. Although the election was held two weeks after the official election date due to a large snowstorm on March 14 that dropped more than two feet of snow, we appreciate and thank all who braved the elements and came out to participate.

We registered 2,527 motor vehicles, 34 boats and 419 dogs.

The drop box is still available on the porch to use for renewals, taxes, dog licenses, etc. during the hours we're closed and is checked every morning. Please remember that absentee ballots may not be left in the drop box but must be either mailed or hand-delivered.

Thank you for your continued patience and cooperation. Please don't hesitate to call 878-3768 with any questions or suggestions.

Make sure you go www.masonnh.us for updated information on closings, calendar events, etc. If you'd like to be on the town clerk email list and receive notifications of closings, tax info, etc., please let me know (this is a private list and we send emails out BCC). And don't forget to check out the tax kiosk where you can view, print, calculate outstanding interest, see your assessment and when your taxes were paid by going to www.nhtaxkiosk.com. You can now view and print your tax card from the town website as well.

Deb Morrison

Mason Town Clerk / Tax Collector



Debits								
Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Year:	2022	Year:	2021	Year:	2020
Property Taxes	3110		Year:	\$148,566.24		\$2.00		
Resident Taxes	3180							
Land Use Change Taxes	3120			\$7,480.00				
Yield Taxes	3185							
Excavation Tax	3187							
Other Taxes	3189							
Property Tax Credit Balance		(\$782.33)						
Other Tax or Charges Credit Balance								

Taxes Committed This Year	Account	Levy for Year of this Report	2022	Prior Levies
Property Taxes	3110	\$5,049,738.00		
Resident Taxes	3180			
Land Use Change Taxes	3120			
Yield Taxes	3185	\$14,999.36		
Excavation Tax	3187			
Other Taxes	3189			
-				
<input type="button" value="Add Line"/>				

Overpayment Refunds	Account	Levy for Year of this Report	2022	2021	2020
Property Taxes	3110	\$8,553.00			
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
-					
<input type="button" value="Add Line"/>					
Interest and Penalties on Delinquent Taxes	3190	\$781.72	\$7,126.22	\$0.19	
Interest and Penalties on Resident Taxes	3190				
Total Debits		\$5,073,289.75	\$163,172.46	\$2.19	\$0.00



Credits				
Remitted to Treasurer	Levy for Year of this Report	2022	Prior Levies 2021	2020
Property Taxes	\$4,868,585.66	\$93,523.50	\$2.00	
Resident Taxes				
Land Use Change Taxes		\$7,480.00		
Yield Taxes	\$14,999.36			
Interest (Include Lien Conversion)	\$781.72	\$6,577.22	\$0.19	
Penalties		\$549.00		
Excavation Tax				
Other Taxes				
Conversion to Lien (Principal Only)		\$55,030.74		
-				
<input type="button" value="Add Line"/>				
Discounts Allowed				

Abatements Made	Levy for Year of this Report	2022	Prior Levies 2021	2020
Property Taxes				
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
-				
<input type="button" value="Add Line"/>				
Current Levy Deeded				



Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	2022	Prior Levies 2021	2020
Property Taxes	\$190,751.81	\$12.00		
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
Property Tax Credit Balance ?	(\$1,828.80)			
Other Tax or Charges Credit Balance ?				
Total Credits	\$5,073,289.75	\$163,172.46	\$2.19	\$0.00

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	\$188,935.01
Total Unredeemed Liens (Account #1110 - All Years)	\$71,881.03



Lien Summary

Summary of Debits				
	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2022	Year: 2021	Year: 2020
Unredeemed Liens Balance - Beginning of Year		\$33,456.35	\$18,490.31	
Liens Executed During Fiscal Year	\$59,075.46			
Interest & Costs Collected (After Lien Execution)	\$192.80	\$3,491.53	\$2,952.14	
-				
Add Line				
Total Debits	\$0.00	\$59,268.26	\$36,947.88	\$21,442.45

Summary of Credits				
	Last Year's Levy	Prior Levies		
		2022	2021	2020
Redemptions		\$8,596.21	\$12,054.57	\$18,490.31
-				
Add Line				
Interest & Costs Collected (After Lien Execution) #3190		\$192.80	\$3,491.53	\$2,952.14
-				
Add Line				
Abatements of Unredeemed Liens				
Liens Deeded to Municipality				
Unredeemed Liens Balance - End of Year #1110		\$50,479.25	\$21,401.78	
Total Credits	\$0.00	\$59,268.26	\$36,947.88	\$21,442.45

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	\$188,935.01
Total Unredeemed Liens (Account #1110 - All Years)	\$71,881.03

Assessing Department Report



The Town of Mason assessing office had a busy year in 2023. There were over 100 properties visited that had outstanding building permits or had ongoing construction as of April 1, 2022. These properties were adjusted accordingly. We continued to process all timely filed abatement requests for the tax year 2023.

Data verification of all properties will continue this year. We expect to visit another 250 properties. Our goal is to verify the physical data to ensure the assessments are accurate. If no one is at home, we will take the opportunity to verify the exterior measurements of all primary improvements (buildings, etc.).

If an adult is home at the time of the visit, the representative from the assessor's office will ask to verify the interior information via tour provided by the adult (if deemed safe). At no time will a representative enter a property where a minor is the only person home. In the event a property is posted "No Trespassing," the representative will knock on the door to seek permission to verify the physical data. In the event no one is home, there will be no attempt to verify the exterior data. The assessing official will make another attempt at a later date. If the property is "posted and gated," the assessor's office will not enter the premises. However, there will be a letter sent requesting an appointment to verify the physical data. If the property owner doesn't respond to the request, the assessor will estimate the features of the property to the best of his ability.

It is of the utmost importance to have accurate data to ensure all property owners in Mason are assessed equitably.

The real-estate market has been robust since the last town-wide revaluation was conducted in Mason (pursuant to RSA 75:8-a) in 2021. The results from the annual Dept. of Revenue Administration ratio study for 2023 will be available in the first quarter of 2024. The next town-wide reassessment is scheduled for 2026, if not sooner.

Please take the time to review your property record, and if you have questions please call the selectmen's office to schedule an appointment to meet with a representative of the assessing office. I would like to thank you for your continued cooperation.

Todd Haywood, RES, CNHA
Mason Assessing Agent

Highway Department Report



The new normal for winter seems to be warmer weather causing more rain events. We had 11 plowable storms between January 1 and April 1, and 23 days of sanding. We started with a rainstorm that caused washouts on some roads on January 3. One of the bigger snowstorms dumped a lot of heavy snow with strong winds that knocked down or snapped a lot of trees and branches on March 12 and 13. Several roads were impassable for the two-to-three days it took for Eversource to clear the trees and wires out of the roads, and we spent lots of time picking up brush and hauling it to the pit to be burned.

Beavers were causing problems in January and February, and between March 9 and 11 they plugged the two pipes at Wilton and Sand Pit Rds. at least 10 times. Pete Lundstedt welded us a “beaver deceiver” that we installed in front of the pipe inlets to keep the material they use to plug the pipes away. There is a pipe that drains through the screened-off area to maintain the flow of water at a set elevation. There has been no beaver activity at this site since. We hope to install more of these in other trouble areas.

In April we crushed gravel at the pit for about a week. We applied some as we graded our gravel roads and stockpiled the rest. Fire Chief Tony Burns, selectman Kate Batcheller and I spent many hours filling out paperwork for FEMA in case reimbursement funds became available for the March snowstorm, but we didn’t qualify. We rented a brush chipper for four days and cleaned up along some roads, hauling it back to the pit.

We did some crack-sealing on Townsend, Campbell Mill and Old County Roads in May and started applying magnesium chloride as we graded gravel roads. Townsend Rd. was chip-sealed on May 22.

In June and July the crew spent many days working to get Fireman’s Bend and Mitchell Hill Rd. (north of Abbott Hill) ready for repaving. The old pavement was removed and hauled to the pit for crushing, bankings were excavated and sloped, culverts were replaced and more gravel was brought in to better match the existing entrances on Brookline Rd. July 4 brought a 2.5" rainstorm followed by another 2" on the 16th. Both pieces were finally paved on August 10 by Shattuck Paving.

We continue to monitor the fire station and highway barn with four donated Emporia energy monitors that were installed with donated time by DeVincentis Electric. Garth Fletcher crunches the numbers and analyzes the graphs, and Tony and I help troubleshoot to find ways to save energy consumption in our buildings.

In August we brought our newest dump truck (181) and our “new” sec-

ond-hand 2008 Case grader up to the touch-a-truck event in Mason center for kids of all ages to check out.

Sean Pearson had some one-on-one training with the new grader with Butch Leel of the UNH Technology Transfer (or T2 as it's called). He got a chance to practice on the roads every now and then throughout the fall.

In September we installed about 200 feet of underdrain in a ditch on Pratt Pond Rd. that was prone to washout. Hopefully this combination of pipe and stone will move the runoff to the culvert without damaging the road for years to come.

We installed another beaver deceiver on Townsend Rd. south of Morse Rd. We hired K&J Contracting to pound some ledge and large stones in the road and ditch lines on Churchill and Reed Rds. We dug them out with the backhoe and filled the holes with gravel. This will make grading and plowing easier and keep the runoff in the ditch line. Daryl Pelletier did roadside mowing for us in the west and south sides of town.

John Ray attended chainsaw training in October. We continued grading, screening and hauling winter sand. We purchased and stockpiled 1¹/₂ and 3³/₄" stone in preparation of next years' mud season and culvert work.

On October 30 we traded my old friend, the 1987 John Deere grader (along with the 2015 John Deere backhoe), for a 2018 Case backhoe. Roy, Sean and John attended a snowplow safety course in Concord sponsored by the town's insurance company Primex. They did some patching on the edges of the roads and got plows, wings and sanders up and running.

We had the first plowable snow on November 22, then it warmed up enough that we got rain on the 11th and 3" more on December 18, causing more washouts on the edges of the roads. Sinkholes developed at the intersection of Starch Mill and Abbott Hill, possibly from old stone culverts. We patched these and filled them in and worked on filling in the worst of the ditch washouts. We managed to get parts of Hurricane Hill and Campbell Mill graded and continued to deal with beaver problems. The crew and I were grateful for a storm-free Christmas and New Year to spend with our families. I want to thank them for the long hours and work they put in to keep our roads passable — it's not easy.

Thanks again as always to the selectfolk and the crew at the Mann House — Jen, Brenda, Deb, Nate and the crew at A-1 Services, Tony, Garth and our citizens who leave a kind word or perhaps some baklava on our table. It makes our job so much sweeter.

Dave Morrison
Road Agent

Mason Police Department



2023 was a fairly busy year for the police department. Notably, our arrests more than doubled, our motor vehicle accidents almost tripled and our suicidal calls increased from 1 to 11. Fortunately, again, we had 0 residential burglaries.

We finished the year rounding out our staffing by hiring two more part-time officers, both of whom come from city agencies with a wealth of experience. As a profession, the entire country struggles to fill vacancies. Mason is very unique as we are at full staff, and our newest officer has over six years on the job with most of us averaging 20 or more.

Below are the criminal/call-for-service numbers for 2023 totaling 3,144. NH State Police were assigned a total of 74 calls for service during the year.

Because the town is so supportive of its police department and the select-board has worked diligently with us to make this a desirable agency to work for, we are able to bring in very talented officers from other agencies.

Chief Kevin Maxwell

Calls for Service			
		Give Advice	54
		Gunshots	5
911 Hangup Calls	13	Harassment	1
Alarms	22	MV Accidents	34
Animal Complaints	40	MV Accident Fatalities	0
(domestic/wild animals)		MV Hit & Run	4
Dog Bites	3	MV Complaints	28
Arrests	20	MV Stops	352
Assaults	2	OHRV Complaints	7
Assist Citizen	39	Police Information	28
Assist Other Agency	67	Pursuit	2
Burglary	0	Prowler	0
Check Conditions	78	Serve Restraining Order	0
Civil Standby	5	Stolen MV	1
Criminal Mischief (vandalism)	6	Suspicious MV	31
Criminal Threatening	6	Suicidal Subjects	11
Criminal Trespass	7	Serve Paperwork	2
(non-quarry)		Suspicious Activity	12
Disabled Motor Vehicles	28	Thefts	11
Domestic Disturbance	3	VIN Verification	24
Fingerprinting	11	Welfare Checks	11
Fraud	4	Internet Crimes	4

Mason Fire-EMS Department



2023 was another year of progress, development and success for the fire department. The team has worked very hard this year to provide quality service and further their education to continue to benefit the townspeople. The team put in a total of 2,184 man hours for the year. These hours combine training, call response, public safety education and additional duties they perform.

We were able to add three new members in 2023. One attended EMR training and the other two are waiting on basic fire training. Although our membership is still in critically low numbers, the remaining membership has stepped up to better utilize their limited time availability. We have traded quantity for quality, which better serves this department and the safety of the membership and townspeople, and contributes less liability to the town.

We began development of our training area at the town pit. The intention is to put together a comprehensive training facility to do live fire training and meet the Insurance Services Organizations requirement for a training facility to conduct state-level in-house training.

We started that process this year by adding five Fire and Emergency Services Instructor Level I's, two Fire and Emergency Services Instructor Level II's and three state fire instructors who work part-time teaching for the state. Once we get our burn facility built and put into action, we will stop having to send our staff to Concord or other departments for basic fire training. This in turn creates a more inviting environment for new members, as training can be done completely in-house and flexible with hours to meet the needs of working individuals.

We have also been working on all the Insurance Services Organizations

Calls for Service

Structure Fires	0	Medical Alarm	7
Mutual Aid Given	9	No Incident Found	3
Fire Alarm	12	Power Line Down	11
Brush Fires	2	Public Assist	3
Canceled	2	Public Safety Education	4
CO ₂ Alarm	5	Smoke Report	3
Citizen Complaint	1	Tree Blocking Roadway	2
Gas Leak	1	Vehicle Fire	1
Tree on Power Line	11	Water Rescue	1
Medical Emergencies	110	Hazardous Condition	1
MV Accidents	21	Trash/Rubbish Fire	2

equipment lists to make sure we have the proper equipment on the vehicles. The training facility is a part of that grading process.

The department ran 212 calls for service that were answered by an average of 4.43 persons over those responses. The calls-for-service breakdown are as shown on the previous page.

Training was led by Lieutenant Knowles on the fire side and Cpt. Partridge on the EMS side. The team logged a combined total of 944 hours of training in 2023 that included bimonthly training for the fire side and monthly EMS training. In addition we also had the following complete additional certification training: One member completing Firefighter I, two completed Firefighter II, five completed Fire and Emergency Services Instructor I, two completed Fire and Emergency Services Instructor II, two completed the National Registry for Emergency Medical Responder and one completed Advanced EMT training.

Training will continue to be focused on dual fire/EMS certification as we move forward with our limited manpower numbers. This will include getting members trained in the EMT and AEMT level of care since medical-type responses comprise 65.1% of our call volume. We have an opportunity to better serve you with staff that have a higher level of training.

In closing I would like to thank the dedicated staff of the Fire-EMS department for protecting the town of Mason. We would also like to thank the citizens of Mason for their support over the years and moving forward. Follow our department Facebook page for updates and photos of training. If you would like to join our team, please contact the Chief at firechief@mason.nh.us. Thank you.

Anthony (Tony) Burns
Fire Chief

Hollis Communication Center, Hollis, NH



The mission of the Hollis Communications Center (HCC) is to promote and ensure the safety and security of all members of the community through the application of high-quality public safety standards. These services are provided in a manner that promotes satisfaction and professionalism to all members of the community while exhibiting compassion, commitment and excellence.

The Communications Center is located in the Police Station at 9 Silver Lake Road. It is your link to all town services during emergency and non-

emergency situations. The Center is open 24 hours a day, seven days a week. When fully staffed, our organization consists of a Communications Manager, Communications Supervisor, seven full-time and four part-time Communications Specialists. We operate under the direction of the Communications Advisory Board, which includes the Hollis Police Chief, Fire Chief, DPW Director and representative members from the Towns of Brookline and Mason. The Communications Center is also pleased to provide dispatch service to the Towns of Brookline and Mason on a contractual basis.

The communications staff plays a vital role in communicating between the first responders in the field and the public. We answer 911 calls for police, fire and EMS for the towns of Hollis, Brookline and Mason. We answer all police department telephone lines and the ring-down line for the Hollis Department of Public Works. We also handle radio communications with all police, fire, EMS and public works units, as well as speaking with citizens that walk into the Hollis Police Department seeking assistance or requesting services. In 2023 the Communications Center answered a total of 50,072 calls for service.

We at HCC continue to offer our internship program to individuals who are interested in a career in public safety dispatching. The program concentrates on giving students the knowledge and practical skills in call taking, radio communications skills, stress management, multitasking and records management.

In the last year we have had three resignations: Dispatcher Brittany Rodrigue, Dispatcher Peter D’Ortona and Supervisor Cassidy Walker. Staffing issues continue to pose significant challenges to the Communications Center as there are low numbers of applicants for such positions. This is not unique to Hollis as many Dispatch Centers throughout the State of New Hampshire are struggling with these very same problems, thereby creating more competition between agencies seeking to fill vacancies.

In 2023 we finished the process of a telephone systems upgrade within the Communications Center which includes the multiple incoming phone lines for the towns we serve. With these upgrades it will increase the capability of dispatch operations with additional features.

We have also increased our communications interoperability with our service agencies and surrounding communities with the installation of P-25 capable radios for both law enforcement as well as Fire Service Fire Ground Communications at our primary transmitter site.

With the cold weather of last year, we found a deficiency in our power backup system at our primary radio site as the UPS System could not handle the sub-zero temperatures. With the help of Fire Chief Boggis we were able to insulate the radio site building, increasing the “R” Value, which decreases the cost of heating the building.

Training and the Mutualink network: These training programs have been very beneficial to all dispatchers. In addition to the in-house training program, several personnel attended outside classes during the year. These included APCO PSTC1, Active Threat Training, Interpersonal Communications Skills, Cyber Security Awareness, NHSP/NCIC Spots three-day certification, CPR/AED and Air-Medical Dispatch Procedures.

The Hollis Communications Center has completed a new three-year commitment to provide contracted emergency and routine dispatch services to the Towns of Brookline and Mason.

The Communications Center continues to do outreach to all of our served communities to educate citizens and first responders on how the communications center operates. This outreach includes monthly Communications Advisory Board meetings, specific dispatch/radio communications training, quarterly area Fire Chief meetings and also after-action reviews following critical incidents.

In April 2023 Communications Manager Richard Todd was awarded the “Supervisor of the Year” Award by the New Hampshire Emergency Dispatchers Association at the annual training conference.

Because the world of communications and emergency services interoperability is always changing, the Communications Center works closely with the New Hampshire Office of Interoperability. The NH Statewide Interoperability Commission was formed to provide guidance to state and local entities and to keep emergency services updated on what is changing in the field of LMR (Land Mobile Radio) and LTE (Long Term Evolution) emergency communications.

The Town of Hollis has an ordinance regarding home and business alarm systems. It is a requirement for all locations that have alarms to register them with the Hollis Communications Center. This provides information to emer-

FULL-TIME PERSONNEL	EXPERIENCE	PART-TIME PERSONNEL	EXPERIENCE
Communications Supervisor Vacant		Manager Richard Todd	43 Years
Communications Specialist Rick Nicosia	10 Years	Communications Specialist John DuVarney	48 Years
Communications Specialist Wesley Mansfield	4 Years	Communications Specialist Jack Stawasz	2 Year
Communications Specialist Mark Pepler	9 Years	Communications Specialist Michell McQuade	3 Years
Communications Specialist Kevin Boyle	3 Months	Communications Specialist Cameron Stacey	6 Years
Communications Specialist Vacant		Communications Specialist Vacant	
Communications Specialist Vacant			

gency responders, such as the type of alarm and alarm company and emergency contact numbers. Should you need to register your alarm or are in need of updating your information, feel free to contact the Communications Center at any time.

The Town of Hollis provides a Senior Citizen Response Program, which has proved to be very successful. Individuals who sign up for this program will be given a specific time to call the Communications Center daily. If we don't receive a call from you, we will call your residence. If there is no answer, a police officer will be sent to your residence to check on your status. This program also gives us specific medical conditions that you have and will assist the medical responders prior to their arrival. Individuals who would like to sign up for this program are asked to contact Manager Richard Todd at the Hollis Communications Center at 603-465-2303.

In September the Town of Hollis was awarded a Congressionally Directed Spending (CDS) Radio grant. This grant will provide new land mobile radio communications equipment to the Emergency Services of Hollis to include Police, Fire/EMS, DPW and Emergency Management.

On January 1, 2024 the State of New Hampshire Emergency Service transitioned from the Emergency Notification System Code Red to a new program called Genasys. The Genasys Emergency Alert System offers several advantages, including a user-friendly interface, faster deployment, enhanced features, exceptional versatility and the ability to pinpoint emergency alerts to specific roads or areas of town, ensuring that residents receive relevant information tailored to their location. To continue receiving Hollis Emergency Alerts after January 1, 2024, you must register for the new system. All residents will need to sign up through the Genasys registration portal at <https://hollisnhalerts.genasys.com/portal/en>. This is an "opt-in" registration, and even if you were previously registered with Code Red, you must register again to receive Hollis Alerts.

On behalf of the Communications Center, I would like to thank the Communications Specialists, Communications Advisory Board and all emergency services and the citizens of Hollis, Brookline and Mason for their continued support.

Richard A. Todd
Communications Manager
Hollis Communications Center
Serving Hollis, Brookline and Mason

Community Volunteer Transportation Company



CVTC extends our gratitude for Mason’s continued support in 2023. These funds provide for the essential working capital of the organization.

As of today 67 volunteer drivers and four staff remain ready to serve Mason residents who don’t drive or own a vehicle. We provide needed rides to vital healthcare services, food resources and human service appointments. We do not just give a ride. CVTC improves health outcomes and well-being for all we serve.

Our business is booming. Overall, the requests for rides increased by 13% and our mileage increased by 29% from last year. Ridership has grown by 5%. Your support will enable CVTC to meet the growing demand. Let’s connect to discuss how to bring awareness of CVTC to residents of Mason.

Service Data from July 2022 - June 2023

Categories	Mason	All 34 Towns	All Towns 21-22
Residents requesting rides	2	340	325
Number of rides requested	2	3686	3253
Miles driven by Volunteer Drivers	0	124,547	96,491
Volunteer donated hours of service	0	5729	4669
Medical & Social Service appointment rides	2	2543	2036
Food shopping rides	0	993	908
Pharmacy, post office, and/or bank	0	135	309
Value of Miles reimbursed = \$0.655/mile (Fed. Rate)	\$0	\$81,578	\$60,307*
Value of Volunteer hrs. at \$21.00/hour (NHDOT Rate)	\$0	\$120,309	\$84,042*

*Reimbursement rate in 2021–2022 was \$0.585/mile and the value for volunteer hours was \$18/hour.

CVTC remains appreciative of your faith and trust in our service, and we are requesting \$500 for the 2024 budget year. I am always happy to visit with the select board, if you would like. Please contact me with any questions you may have at 603-821-4081 or ellen@cvtc-nh.org.

Ellen Avery
Executive Director

Home Healthcare, Hospice and Community Services



In 2023 Home Healthcare, Hospice and Community Services (HCS) continued to provide home care and hospice services to the residents of Mason. The following information represents HCS’s activities in Mason during the past twelve months.

Services Offered**Services Provided**

Nursing	52 visits
Physical Therapy	99 visits
Occupational Therapy	32 visits
Medical Social Work	5 visits
Home Health Aide	23 visits

Other services available to Mason residents include:

- Hospice end-of-life care at home and bereavement support for family members
- Palliative Care
- Foot Care Clinics (including foot assessment and nail care)

The actual cost of the above services provided in 2023 with all funding sources is \$49,875. These services have been supported to the greatest extent possible by Medicare, Medicaid, other insurances, grants and patient fees. Services that were not covered by other funding have been supported by your town.

For 2024 Home Healthcare, Hospice and Community Services is requesting an appropriation of \$1,500 to continue to provide home care services in Mason. Thank you for your support of home care services.

For information about services, residents may call (603) 532-8353, or visit www.HCSservices.org.

Susan Ashworth

Director of Community Relations

Town Hall Renovation Committee Report



Committee members include Jim Dore, Chair and Secretary; Mae Bibeault, Barbara DeVore, Darryl Ellis, Connie Lacasse, Marty Milkovits and Ken Rafter. We are sad to report that this year we lost one of our most staunch supporters with the passing of Pam McGinnity. Pam fully committed to the renovation effort and we will miss not only her hard work, but the energy and enthusiasm that she brought to all our endeavors. Committee information and meeting minutes are available on the town's website and may be accessed via the "Boards and Committees" drop-down list on the Mason home page. The Historic Building Assessment completed in January 2019 by Weller & Michal Architects, Inc. is available for review under the same directory listing.

The town established the Town Hall Renovation Committee (the "Committee") to act as an advisory committee to the Board of Selectmen. Our primary function is to provide fundraising ideas, attend and work fundraising events, provide input on interior and exterior design elements, research available State and Federal grants, support grant writing and help coordinate construction. To fund the renovation, the Committee is conducting fundraising activities, asking for donations, applying for grants when available and seeking resident approval via warrant articles when necessary.

The Committee started the year with \$25,973 (\$15,230 in its trust fund bank account and \$10,743 held in the Town's General Fund pending warrant article approval which was received at the 2023 Town meeting). In accordance with state requirements, any funds the Committee raises goes into the General Fund until approved to be transferred to our trust account. During 2023 the committee raised \$4,815.00 (\$2,815 from activities such as the town-wide yard sale, craft fair and miscellaneous donations; \$1,000 in donations received in memory of Pam McGinnity; and a \$1,000 donation from Catherine Schwenk). In 2023 we also applied for and were awarded grants totaling \$53,000 which will be received throughout the Phase 2

*Gov. Chris Sununu, Mason
Town Hall Renovation chair
Jim Dore, LCHIP Executive
Director Paula Bellemore
and LCHIP board chair
Ben Wilcox.*



Photo courtesy Jim Dore

renovation effort in 2024. As of December 31 the Committee has \$91,396 made up of \$31,581 in its trust fund bank account, \$6,815 the Town's General Fund pending approval of a warrant article in 2024 and \$53,000 in grant awards receivable.

Utilizing the Historic Building Assessment as its guide, the Committee has parsed the renovation into several phases with an estimated total cost in excess of \$350,000. The renovation work itself began in 2022 with the \$25,500 town hall drainage work project contracted to Earthworks by LeClair and Sons. As stated above we have fully funded Phase 2 which will begin in the spring of 2024.

In this phase we will solidify the foundation structure by resetting or replacing, if necessary, support beams onto new replacement piers. We will remove the second-floor cafeteria which is not useable and is weighing on the roof supporting it, and we will have the windows professionally restored, repaired and reglazed. We have obtained estimates for this work and our project budget is \$64,000 which will be funded with a \$30,000 NH LCHIP Grant, a \$20,000 NH Moose Plate Conservation Grant, a \$3,000 Freedom's Way National Heritage Area Strategic Partnership Grant and \$11,000 from funds previously raised by the renovation committee.

The Committee intends to pursue additional fundraising including participation in several grant-writing opportunities in anticipation of completing additional renovation phases on the Mason Town Hall building until the restoration is complete.

Jim Dore
Committee Chair

Nashua Regional Planning Commission



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

Development Review and Planning Services: Under contractual agreement Mason utilizes NRPC's hourly "circuit rider" services to assist the Planning Board, including assistance to applicants in submitting subdivision or site plan applications, written reviews of submissions to the Planning Board, attendance

at hearings and work sessions to assist and answer questions, and support to the board and town staff in preparing notices, draft amendments and warrants for Town Meeting.

Discounted New Hampshire Planning and Land Use Regulation Books

In conjunction with the NH Office of Strategic Initiatives, NRPC offers the annual New Hampshire Planning and Land Use Regulation Book to communities at a sizable discount over retail price.

- Mason's Total Cost Savings in 2023: \$1,644.90

Online GIS: nrpcnh.mapgeo.io

MapGeo, NRPC's Live Maps App, is the Town's public GIS property viewer.

- Estimated Annual Software Cost Savings: \$3,000

Transportation & Mobility Guide: NRPC and the Regional Coordination Council for Community Transportation of Greater Nashua produced a brochure that highlights some of the transportation services that are available to Mason residents. In addition to other transportation services, the Guide lists the Community Volunteer Transportation Company, CVTC, (877) 428-2882 which provides extensive volunteer driving services including ADA transport. For a copy of this brochure, please contact the RCC7 Mobility Manager, Donna Marceau at (603) 417-6571

NRPC extends heartfelt thanks to citizens and staff who support regional planning, including Commissioner Charlie Moser and Transportation Technical Advisory Committee (TTAC) Representative Dave Morrison.

Jay Minkarah
Executive Director

FY23 Dues: \$1,105.65

Moderator's Report



Odd-numbered years, such as 2023, have only one regularly scheduled election and one town meeting. As straightforward as that would seem, some weather came along to make it more exciting.

A huge, wet snowstorm was forecast for March 14, the town/school election day. The day before, your moderator, the selectpeople, the road agent, fire chief and police chief met to review the most recent weather data. Everyone concurred it would be best to postpone the election, and the moderator

made the decision to postpone. This was Mason's first use of an RSA passed in 2019 that permits postponing a local election if a National Weather Service storm warning has been issued for election day.

The law stipulates that a postponed election be held on the Tuesday two weeks later, and so the election occurred on March 28. Town meeting was not affected and was held as scheduled on March 18.

The moderator wishes to thank all the election workers for their flexibility as well as their customary diligence in making Mason's elections run smoothly and successfully.

Dotsie Millbrandt
Moderator, Town of Mason

Forestry Committee Report



The Forestry Committee met several times to discuss two pieces of property that will be examined in the spring for possible lumbering.

An open position on the Forestry Committee was discussed. We met with Myles Holman who had expressed a lot of interest and knowledge. After he met with the select board, Myles was sworn in as a committee member.

Harry Spear
Chairman

Conservation Commission Report



In January Mason Conservation Commission met with Ken Spacht to renew the lease for haying at the overlook on Greenville Road. Cutting the hay is necessary to keep the view open. Ken will also cut back the invasive plants in the area. He reported that the logs Eversource placed along the Greenville Road frontage have greatly reduced trash and prevented vehicles from driving onto the field. People can now park parallel to the roadside to enjoy the view.

Receiving objection about the overlook's parking area being blocked by logs, the Commission discussed a design for a smaller, more contained parking space. A dozen neighbors of the overlook attended the April Commission meeting to testify strongly against reopening the parking area. It had been a big source of trash and late-night noise making residents feel threatened. They stated there have been no police calls to the area since the logs were placed

and the turn-around was moved further south. The Commission agreed not to make any changes to the logs.

The overlook is an important habitat for kestrels, a small hawk that needs open land for hunting. In the spring the Commission worked with the Harris Center for Conservation's kestrel program to set up a nesting box in the field. It is ready for this year's nesting season.

In June, July and August the Commission resumed monthly testing for bacteria at the Mason Quarry, analyzed by Chemserve in Milford. All three tests showed that e-coli levels were safely within the NH standard for swimming.

Other land management actions were taken for rail trail maintenance and control of vehicle access to the Mason Quarry from Coyne Lane. With the increasing intensity of rainstorms, the rail trail continues to be subject to wash-outs. An area that was fixed in August washed out again in the heavy December rainstorm due to ditch failure. The rail trail ditches will be a maintenance focus in the upcoming year. The Commission is very grateful to the Mason Forestry Committee for contributing \$1,500 annually toward rail trail maintenance needs.

In September Forester Patrick Kenny presented the completed Forest Management Plan for the Bronson Potter Lands, the Mitchell Brook Wilderness and the Mitchell Hill Conservation Land. Over the past year-and-a-half he had explored these lands in detail and recommended steps for sustainable management over the long term with selective timber harvesting, wildlife habitat enhancement and open space recreation. Portions of these lands are designated as potential old-growth wilderness to let nature take its course over time. This plan is posted on the town website in Conservation Documents.

A highlight of this fall was the dedication of the George Gerhart Schwenk Memorial Trail, a two-mile loop around Mason Quarry Conservation Land created by the trail volunteers in memory of George Gerhart Schwenk, the donor of this beautiful land. This well-attended event at Mason



Catherine Schwenk accepting the Honorary Trail Map at the dedication ceremony for the George Gerhart Schwenk Memorial Trail.

Photo courtesy Dotsie Millbrandt

School featured Town Moderator Emeritus Catherine Schwenk and Judge David Ruoff telling stories about George. Judge Ruoff was Mason's first Eagle Scout thanks to George's Scout leadership. Volunteer sign-makers Bob Dillberger and Chris Leask presented the handsome George Gerhart Schwenk Memorial Trail sign they created.



Another popular event at Mason School hosted by the Commission was Eyes on Owls presented by owl experts Mark and Marsha Wilson. Day and evening programs thrilled students and adults with the chance to get close to these fascinating birds. This event is part of the Commission's community education outreach about wildlife.

In October Commission members met with the Board of Selectmen to propose conserving town tax title parcel A-13. This land has been mapped as an important wildlife corridor by NH Fish and Game, and has trails connecting with abutting town conservation land, the Bronson Potter overlook.

Mason's Trail Committee volunteers have been very busy this year. In addition to creating the Schwenk Trail, they spent many hours clearing away all the downed trees and branches from the past winters' storms that blocked existing trails. Trails at the Walter Valentine Town Forest, the Bronson Potter Homestead and the Bronson Potter South Land are now finished, as is the Wolf Rock Trail connecting Scripps and Coyne Lanes. A student work day was held to improve some trail stretches at the Potter Homestead.

The Commission is immensely grateful for all the Trail Committee volunteers and their hard work organized by crew leader Curt Spacht. They've opened up many ways for people to explore our wonderful conservation lands along twelve miles of trails.

Entrances to many conservation lands now have signs thanks to Bob Dillberger and Chris Leask who volunteer their time and skills to make these beautifully carved and painted wood signs. The George Gerhart Schwenk Memorial Trail sign is one of their masterpieces.

Local mapper Garth Fletcher worked with the trail volunteers to create a

town-wide map of Mason trails. This map was distributed at Town Meeting and other events during the year.

This year the Commission again cooperated with Drug Take Back Day hosted by the Mason Police Department and sponsored by the US Drug Enforcement Administration. Forty pounds of drugs were collected. The Conservation Commission is grateful that Police Chief Kevin Maxwell continues to support this effort as it keeps drugs out of the hands of children and teens, and prevents drugs from entering Mason’s water supply, as would happen if they were flushed down the drain.

Among our annual duties, the Commission monitors conservation easements. These agreements with private landowners ensure that their land is permanently protected as open space. Mason is very fortunate to have caring landowners who choose to have their land remain unsubdivided forever.

CONSERVATION COMMISSION REPORT
For Year Ended December 31, 2023

INCOME:

Interest Income	\$	1,682
LCHIP Income	\$	600
Land Use Change Tax Income	\$	7,480
Rental Income	\$	4,350
Trail Ride Income	\$	30
TOTAL INCOME	\$	14,142

EXPENSES:

Land Management	\$	10,440
Roof Replacement	\$	12,100
TOTAL EXPENSES	\$	22,540

FUNDS ON HAND at 12/31/2023:

Conservation General Fund	\$	58,023
Land Protection Fund	\$	17,864
Old Ashby Road Rental Fund	\$	18,596
Railroad Trail Maintenance Fund	\$	1,256
Stewardship Fund	\$	9,484
TOTAL FUNDS ON HAND at 12/31/2023	\$	105,223



Photos left to right (top to bottom): Marsha Wilson of Eyes on Owls holds a Barred Owl, who can be found and heard in your back yard and sounds like, “who cooks for you”; the Great Horned Owl can also be found in our area and is known for its fantastic ear tufts; these Screech Owls can be found in Mason and can be either gray or red and; this smallest owl in our area, the Northern Saw-whet Owl, measures only 8”. The beautiful Spectacled Owl to the right is native to Central America.



Owl photos courtesy Dotise Millbrant

Mason Planning Board Report



The Board's accomplishments in 2023 include review of several complex land use change applications, including cases remaining from 2022 and two that will continue in 2024. These are summarized below.

Summary of 2023 Land Use Decisions

Hearing Number	Applicant(s)	Type	Decision
22-02	Martin Ruggiero	J-60 – Site Plan, construct parking lot	Withdrawn and resubmitted
22-05	Ronald Ilomaki	J-10 – Major subdivision	Withdrawn and resubmitted
23-01	Martin Ruggiero	J-60 / J-85 – Lot line adjustment	Approved
23-02	Ronald Ilomaki	J-10 / 3-A (G'ville) Major subdivision, lot line adjustments	Approved
23-03	Martin Ruggiero	J-56 – Site plan revision, construct commercial short-term rental camping accommodations	Continued
23-04	Martin Ruggiero	J-69-1 – Site plan revision, construct commercial sales area	Approved
23-05	Gerald & Judith Anderson	L-52 / L-56 Voluntary lot merger	Approved

2022 Followup Land Use Actions

Reviewed administrative corrections to plan submitted by Andrea Iodice for Lots L-17-1 and L-19 (MAS 22-03). Approved and recorded with Hillsborough County.

Received request to modify 2022 approved Subdivision Plan, BLC Holdings, LLC. Proposal to replace box culvert on Twig Lane with concrete deck bridge. Approved by Town Engineer and Road Agent. Planning Board concurred (see photos).

2023 Legislative and Regulatory Changes

Other key actions completed in 2023 were to implement Federal and State statutory and regulatory changes at the local level. The Board conducted hear-



Photos courtesy Michael Emmanuol

Construction of the bridge on the new road named Twig Lane at the bottom of Scripps Lane.

ings in October and November to review and comment on proposed amendments to Article XVIII: Floodplain Development Ordinance of the Mason Planning Ordinance. These proposed amendments, drafted in coordination with the NH Office of Planning and Development, comply with the requirements of the National Flood Insurance Program.

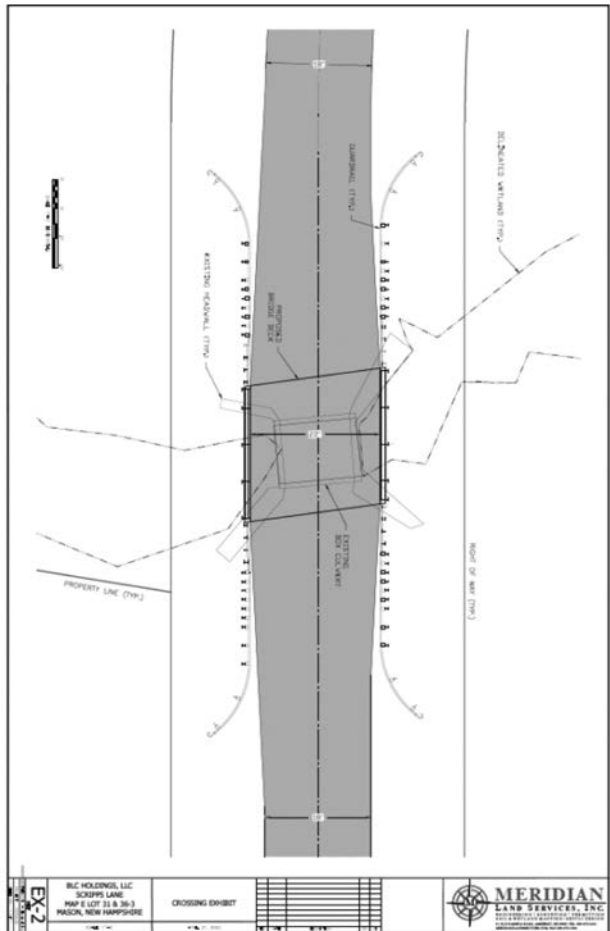
Similarly, the Board conducted public hearings in November and December to review and comment on proposed amendments to the Mason Subdivision Regulations, Site Plan Review Regulations and Excavation Regulations. The proposed amendments adopt language in NH Senate Bill 78 which allows alternative methods to bonding (e.g., letters of credit) for construction of roads and utilities.

Looking Ahead to 2024 and Beyond

Mason can count on the experience and diversity of its Planning Board’s membership to preserve the rural character of our community. Our six members reflect a representative slice of the community’s demographics and exercise independent judgement on matters affecting land use. The Board’s members are supported by the expertise and responsive staff support of the Nashua Regional Planning Commission. Our NRPC planning consultant fully participates in the Board’s activities and provides guidance to residents who seek to make land use changes.

Together, we look forward to another productive year of service to Mason.

Dane Rota
Chairman



Zoning Board of Adjustment (ZBA) Report



The Mason ZBA experienced a bit of change to its membership in 2023. Bill Fritz and Connie Lacasse left the board after many years of service. New members Hector Bermudez and Nate Choquette volunteered to fill the vacancies, bringing the board to a full complement of five members and one alternate member.

While we are fully staffed at this time, we encourage any resident with an interest in the ZBA to attend our meetings and perhaps volunteer to join our team. The board conducted hearings on submitted applications as summarized below:

Case #	Applicant(s)	Request	Decision
01-2022	Marty's Driving Range	Rehearing by order of the Hillsborough County Superior Court	Application Withdrawn
01-2023	Ronald Ilomaki	A variance requesting zoning relief in the form of reduced frontage for a driveway for Mason J-10	Approved
02-2023	Marty's Driving Range	A special exception to allow a "recreational campground" to operate on Tax Map J-56	Denied
02-2023	Marty's Driving Range	Request for rehearing	Denied
03-2023	Marty's Driving Range	A special exception to operate a "Lodging House" on Tax Map J-56 under Article VIII, Section A, 2, D (a), (b) and (c) of the Town of Mason Planning Ordinance	Approved with Conditions

Bob Young
Chairman

Mason Energy Aggregation Committee Report



The Mason Energy Aggregation Committee (MEAC) was formed on July 31, 2023. It was requested by the Mason Select Board to investigate getting Community Power, which operates under RSA 53-E, for the Town of Mason. Community Power utilizes bulk buying power to reduce electricity rates for citizens and businesses in a town.

The MEAC wrote a warrant article to determine if the citizens of the town are interested in Community Power, which will be voted on at town meeting next March. The MEAC wrote a Community Power Plan as required by the RSA that will eventually be submitted to the state Public Utilities Commission (PUC). The plan is available to all citizens of Mason for review and feedback.

The committee is planning to conduct two public hearings as required by the RSA to provide information to the citizens of Mason, and the planning for those meetings is in progress.

The MEAC attended Community Power meetings in other towns to determine the best approach to take if the Town of Mason should approve the warrant article. We are investigating energy providers that are available and will make recommendations to the Mason Select Board at the appropriate time.

Current MEAC members include Michele Siegmann, Dorothy Minior, Kate Batcheller, Christopher Bader, Lundy Lewis and Curt Spacht.

Mason Energy Commission (MEC) Report



MEC's 2023 goals and results included several projects.

1) **Community Power:** With support from the Board of Selectmen (BOS), the MEC initiated the formation of an Energy Aggregation Committee, which is now led by two MEC members. Should the town vote in favor of Community Power, Mason will become one of the 50 or so towns to offer to residents the option of buying electricity at a better price than Eversource charges. See details in the Energy Aggregation Committee report on the previous page at www.masonnhenergy.org/community-power or at www.masonnh.us/energy-aggregation-committee.

2) **Energy use monitoring:** The MEC donated two more energy monitors that were installed in the highway barn and the Fire Department. Devincentis Electricians donated installation of the monitors, and members of the MEC customized the installation and now monitor the results. Individual circuits are identified so that energy use can be monitored to reduce electricity surcharges for peak demand. Reports are available on www.masonnhenergy.org/energy-use.

3) **Funding:** The MEC continues to research ways to get energy use reduction strategies funding. A grant was applied for to plan for a new shed and the removal of buried oil tanks at the highway barn. The shed would be oriented to accommodate rooftop solar, and a battery room would be added to prepare for a solar installation.

4) **Community service:** The MEC worked with the Conservation Commission, as in previous years, to organize and implement of the Town Roadside Trash Pickup. An MEC member led the effort, and Nate Archambault of A-1 Services donated the dumpster.

In addition to meeting or implementing an action on all of the above goals, the MEC accomplished the following:

- **MEC regular activities:** (a) An MEC member collects energy-related information from any and all sources each week, reviews the information, posts the information to masonnhenergy.org once a week, and distributes weekly updates. To subscribe to the weekly updates visit www.masonnhenergy.org/contact. (b) Each MEC member monitors the energy commission of one or more towns in NH to learn strategies that other towns are using to reduce energy consumption, get grants and upgrade equipment. (c) An MEC member

attends one BOS meeting a month and the Town Hall Renovation Committee meeting each month to keep up with projects in town that might need energy information and assistance from the MEC.

- **Outreach and Education:** (a) The MEC tables at town events such as the farmers' market provide municipal and residential energy savings information. (b) The MEC produces seasonal flyers that list ways for residents to save money on energy costs. (c) The 2023 winter took down many trees in Mason, and as the town planned to plant some trees, an MEC member engaged the Mason Elementary School second-grade class in education about the effect of trees on CO₂ sequestration. The students will assist Wally Brown in planting two maple trees on the town green in April 2024. (d) In answer to a query from the BOS, an MEC member wrote a detailed white paper about the situation of EV charging stations in Mason and presented his findings and recommendations to the BOS.

- **REAP Grants:** An invited speaker shared information about the Rural Energy for America Program (REAP) grants at an MEC meeting. Details about the REAP grants were shared with three businesses in Mason: Parker's, Pickety Place and Joyberry Farm. Three more businesses are lined up for information and support in 2024. At least one local business has received a REAP grant and used the money to install solar panels.

Finally, the MEC is a group with a purpose, dedicated to solving big energy issues over the long term, and having fun doing it. Join us!

Michelle Scott
On behalf of the MEC

Buildings & Grounds Report



Last winter the library was repainted and had a new laminate floor installed. It's been approximately 35 years since it was last done. Some siding and about eight feet of sill were replaced on the front wall of the library and then painted.

We also replaced some siding, about eight feet of sill and the rear steps of the town hall. The expansion tank at the police station failed and needed to be replaced.

Wallace A. Brown
Buildings & Grounds

Report of the Cemetery Trustees



It was a pretty normal year for the cemeteries. The heavy snow we received last March brought down many branches, but no damage was done. Our new mower was used more than usual due to all the rain we had this past summer.

Residents of Mason interested in purchasing cemetery lots at Prospect Hill Cemetery may contact Sexton Wallace A. Brown at (603) 320-9450.

Robert Larochelle, Ken Spacht and Jon Jonis
Cemetery Trustees

Mason Public Library Report



The Mason Public Library continues its growth beyond the covid years. Our small library's statistics, circulation and patron count numbers are exceptional. The weekly patron count average is 123 and our circulation is over 7,000 items. We continue to have weekly visits from the eager students of MES and are thrilled that our Tuesday Tot Time has become a favorite for the little ones as well as their parents.

We feel strongly about community spirit and community-based programs. Working with the Mason Elementary School, the Historical Society, Conservation Committee, Mason Highway Department, Mason Fire Department, Farmers Market, Town Hall Renovation Committee, UNH Docents and the NH Childrens Museum, we were able to sponsor or co-sponsor 30 adult and children's programs.

Receiving a grant from the NH Humanities allowed us to participate in "The Big Read." One of the most popular presentations, Eyes on Owls, became possible with the support of the Mason Conservation Committee, Mason Elementary School club and generous donations.

Our biggest endeavor was refurbishing the library, and we are appreciative to the taxpayers and the select board for their support with this. After 36 years, new flooring and fresh paint has given us a more usable and valuable space. A special thanks to facilities manager Wally Brown, Jon Jonis, Martha Ward and numerous volunteer "book movers" who made our vision a reality.

Moving forward from our humble beginnings in the 1800s, our goal is to have more community events. We want to make sure our friends and neighbors know that magic happens at our little library, and that all are welcome to come, enjoy, kick off your shoes and read for a spell. It is our hope to incorporate a covered outdoor space accessible to all for more community events,

summer reading programs and play-based learning for our youngest patrons. This project will not impact the taxpayers.

Our success would not be possible without our strong community, all the behind-the-scenes volunteers, generous donations, our Library Director Judy Forty and Children’s Librarian Courtney Landry. We as trustees appreciate everyone and all that made 2023 a great year at the Mason Public Library.

Lynn McCann, Elena Kolbenson and Robin Smith
Library Trustees

Library Statistics – 2023				
			Budget	Over(Under)
		2023 Actual	2023	Budget
LIBRARY EXPENDITURES:				
	4550-01 · Library Wages	43,061.16	46,414.00	(3,352.84)
	4550-02 · Payroll Taxes	3,294.33	3,550.67	(256.34)
	4550-03 · Workers' Comp	73.00	78.00	(5.00)
	4550-04 · Continuing Education	100.00	100.00	-
	4550-05 · Mileage	0.00	100.00	(100.00)
	4550-06 · Telephone	715.32	850.00	(134.68)
	4550-07 · Software	1,476.97	1,500.00	(23.03)
	4550-08 · Postage	7.15	25.00	(17.85)
	4550-09 · Supplies	2,313.23	1,200.00	1,113.23
	4550-10 · Dues & Fees	0.00	350.00	(350.00)
	4550-11 · Programming	1,972.08	1,700.00	272.08
	4550-12 · Books	4,667.95	4,500.00	167.95
	Total LIBRARY	57,681.19	60,367.67	(2,686.48)

Town of Mason – M&T Bank
Mason Public Library
Municipal CD – Building Fund
Ending Balance 12/31/23: \$644.48

Mason Public Library
Wellington Shields: Franklin Income Fund
Ending Balance 12/31/23: \$16,285.30

Town of Mason – M&T Bank
Mason Public Library – Pam Steinburg
Ending Balance 12/31/23: \$1,293.09

Town of Mason NH
Mason Public Library – EO Jones
Municipal Money Market
Ending Balance 12/31/23: \$12,283.94

Town of Mason – M&T Bank
Mason Public Library
Municipal Interest Checking
Ending Balance 12/31/23: \$8,998.41

Building Inspector's Report



There were 74 permits issued during 2023. Listed below are the number and type of permits issued:

- 35 Building permits, six of which are new homes
- 23 Electrical / solar / generator permits
- 16 Gas furnace / oil tank permits

Application for building, electrical and plumbing permits can be found on our town's website at www.masonnh.us. Please call the selectmen's office at 878-2070 or email buildinginspector@masonnh.us with any questions regarding building, electrical and plumbing permits.

If you are unsure of when a permit is required, please refer to the Mason Planning Ordinance available through the website or the selectmen's office.

Jacob Olson

Mason Building Inspector



Photo courtesy Dave Morrison

Zachary Cross serves up strawberry shortcake at the Strawberry Festival and Farmer's Market in June.

Town of Mason Vital Records

For Year Ending December 31, 2023

Resident Marriages

Date	Name	Place of Marriage
June 10	Charles Marsh Fairchild III Sarah Kathryn Hurlburt	Jaffrey
July 11	John Lee Williams Donna Reda	Hampton
Nov. 21	Richard Rosen Chinanporn Chumpoooin	Mason

Births in the Town of Mason

Date	Name	Place of Birth	Parents
Jan. 24	Heather Michelle Sawyer-Tweedy	Nashua	Damien M. Sawyer Haley P. Tweedy
Feb. 2	Josephine Claire Franchi	Peterborough	Gus H. Franchi Melissa A. Franchi
April 7	Olivia Grace Pratka Sophie Jane Pratka	Nashua	Christopher N. Pratka Katrina M. Lamy
May 15	Macy Ann Bergeron	Nashua	Michael R. Bergeron Jessica M. Bergeron
July 7	Wheeler Wesson Michaud	Nashua	Dany J. Michaud, Jr. Jacki Renee Michaud
Oct. 25	Richard Charles DeSantis IV	Nashua	Richard C. DeSantis III Samantha Jo DeSantis

Resident Deaths for the Town of Mason

Date	Name	Place of Death
Jan. 4	Richard C. Bibeault, Sr.	Nashua
March 5	Sandra LeClair	Mason
March 11	George F. Hallett	Mason
April 1	Edward A. Fortin	Mason
May 4	Nancy A. Gaudet	Manchester
June 5	Shawn Jodoin	Mason
July 30	Gwen Whitbeck	Nashua
July 30	Debra J. Keenan	Merrimack
Sept. 7	Robert E. Dentino	Worcester, MA
Oct. 13	Robert E. Knox	Nashua
Oct. 20	Dana N. Paul	Mason
Nov. 4	Pamela J. McGinnity	Mason
Dec. 19	Louise C. Callahan	Nashua

Burials in the Town of Mason

Date	Name	Cemetery Location
May 12	Paula R. Book	Prospect Hill Cemetery
June 1	Ann H. Preston	Prospect Hill Cemetery
July 12	Shawn Jodoin	Prospect Hill Cemetery
July 15	Richard McCaffery	Prospect Hill Cemetery
July 21	Edward A. and Sarah L. Fortin	Prospect Hill Cemetery
Aug. 19	Joshua S. Rush	Prospect Hill Cemetery
Oct. 12	Robert E. Dentino	Prospect Hill Cemetery
Oct. 16	Vivian M. Ilomaki	Prospect Hill Cemetery
Oct. 17	Pamela J. McGinnity	Pratt Annex Cemetery

Town of Mason and Mason School District Election

March 14, 2023

Held at the Mason Elementary School, 7 Meetinghouse Hill Rd.
Mason, New Hampshire

The Mason Town Election was held Tuesday, March 28, 2023, two weeks after the official election date, due to a large snowstorm on March 14 that dropped more than two feet of snow in parts of Mason. Many other towns had to reschedule their election as well.

Town Moderator Dotsie Millbrandt graciously offered outgoing School District Moderator Catherine Schwenk one more town election to oversee. Moderator Schwenk declared the polls open at 11:01 am. The total number of voters on the checklist was 1,046. There were no newly registered voters and 8 absentee voters. A total of 177 ballots were cast, representing a 17 percent turnout. Daniel Mederos of the Attorney General's office came to evaluate the election procedures.

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

Selectman – 3-year

Kate Batcheller 162

Supervisor of the Checklist – 3-year

Kim Hemmer 164

Library Trustee – 3-year

Elena Kolbenson 8 [*write-in votes*]

Trustee of Cemeteries – 3-year

Jon Jonis 9 [*write-in votes*]

Trustee of Trust Funds – 3-year

Jim Dore 1 [*write-in vote*]

The results of the Mason School District Election on Article 1 are as follows:

School Board Member (vote for not more than two)

Nathaniel Choquette 96

Timothy Leak 87

John Suiter 57

Robert Bukofser 48

School District Clerk

Rebecca Partridge 161

School District Moderator

Dotsie Millbrandt 159

Results of **Article 2** — Shall the Mason School District accept the reports of agents, auditors, committees or officers chosen as printed in the Annual Mason School District Report?

Yes 166 / No 10 / 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 Three Million Six Hundred Eighty-Seven Thousand Five Hundred Thirty-Eight Dollars (\$3,687,538.00)? Should this article be defeated, the default budget shall be Three Million Five Hundred Ninety-Two Thousand Eight Hundred Twenty-Four Dollars (\$3,592,824.00) 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. The School Board recommends this article 4-0.

Yes 129 / No 47 / Article 3 carries

Results of **Article 4** — Shall The Mason School District raise and appropriate Twenty Thousand Dollars (\$20,000.00) to be added to the previously established Educating Educationally Disabled Children Capital Reserve Fund (established in 2010), with such amount to be funded from the June 30 unreserved fund balance available for transfer on July 01? No amount to be raised from taxation. The School Board recommends this warrant article 4-0. (Majority vote required.)

138 / No 38 / Article 4 carries

Results of **Article 5** — Shall the Mason School District raise and appropriate Ten Thousand Dollars (\$10,000.00) to be added to the previously established Healthcare Capital Reserve Fund (established in 2020) with such amount to be funded from the June 30 unreserved fund balance available for transfer on July 01? No amount to be raised from taxation. The School Board recommends this warrant article 4-0. (Majority vote required.)

Yes 120 / No 41 / Article 5 carries

Results of **Article 6** — Shall The Mason School District raise and appropriate Ten Thousand Dollars (\$10,000.00) to be added to the previously established School Building and Grounds Maintenance Capital Reserve Fund (established

in 2010), with such amount to be funded from the June 30 unreserved fund balance available for transfer on July 01? No amount to be raised from taxation. The School Board recommends this warrant article 4–0. (Majority vote required.)

Yes 129 / No 33 / Article 6 carries

Results of **Article 7** — Shall The Mason School District raise and appropriate Twenty Five Thousand Dollars (\$25,000.00) to be added to the previously established Unanticipated Tuition Cost Capital Reserve Fund (established 2010), with such amount to be funded from the June 30 unreserved fund balance available for transfer on July 01? No amount to be raised from taxation. The School Board recommends this warrant article 4–0. (Majority vote required.)

Yes 118 / No 41 / Article 7 carries

Absentee ballots were opened at 1:00 pm.

Ballot Clerks were Lauren Mann and Dee Mitchell (am) and; Garth Fletcher and Scott MacGarvey (pm). Greeters were Ann Moser (am) and Louise Lavoie (pm).

All ballot counters took the oath of office and included Nancy Bryan, Linda Cotter-Cranston, Patricia Cross, Devan Fletcher, Garth Fletcher, Janice French, Richard Hough, Pam and Pete McGinnity, Tom Mitchell, Dave Morrison, Charlie Moser, Steve O’Neill, Brady Schulman and Patricia Young. No member of the same household sat at the same counting table. Dee Mitchell was the checklist reconciler.

Moderator Catherine Schwenk declared the polls closed at 7:03 pm.

Debra A. Morrison
Mason Town Clerk

Mason Town Meeting

March 18, 2023

Held at the Mason Elementary School
13 Darling Hill Rd., Mason, New Hampshire

Moderator Dotsie Millbrandt came to the microphone and called the 2023 Town Meeting to order at 9:03 am. She requested that nonvoters wear nonvoter 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: Select Chair Kate Batcheller, Selectman Charles (Charlie) Moser, Selectman John Suiter and Town Clerk Debra (Deb) Morrison.

The Moderator noted that the Town Election, scheduled for Tuesday, March 14, 2023, had to be postponed to Tuesday, March 28, 2023 due to a snowstorm that dropped two feet or more in parts of Mason. Many other towns postponed their elections as well.

There were 50 voters and two nonvoters present with 1,046 names on the checklist, representing a four (4) percent turnout.

The Moderator acknowledged that preparation for this meeting is a coordinated effort of many individuals and then reviewed the procedure for voters. Voters wishing to speak should use the microphone and address any questions to the Moderator. Residents need to give their name at the microphone when recognized. All amendments and substantive motions must be in writing (please also print your name) and signed by the maker and seconder.

Five voters may make a written request for a secret ballot vote prior to a voice vote or division vote per RSA 40:4A. Voters and seconders must be present at the meeting to request a secret ballot vote.

Every voter is entitled to speak on a debatable motion unless the meeting, 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.

In regards to voting by ballot, it was clarified "to please come out of your seats to the center aisle and receive a yes/no ballot. Come down the center aisle to the ballot box. It is your responsibility to place your vote in the box. You may pocket the other half of the ballot or put it in the wastebasket. Please return to your seat by the side aisle."

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

Article 2: Charlie Moser moved and it was seconded to see if the Town will vote to accept the reports of its agents, auditors, committees or officers chosen as printed in the Mason Annual Report.

Article 2 carries unanimously.

Article 3: Kate Batcheller moved and it was seconded to see if the Town will vote to raise and appropriate the Selectmen's recommended amount of Two Million, Four Hundred Seventy-Eight Thousand, Nine Hundred Nine Dollars (\$2,478,909) for general municipal operations. This article does not include appropriations contained in special or individual articles addressed separately. (Majority vote required.) (Recommended by the Selectmen.)

Charlie Moser made a motion to amend line item 4290-01 (Emergency Management) by replacing \$1,500 with \$31,500. Seconded by Kate Batcheller who explained that due to a recent increase in storms, this will address cleanup expenses. Barbara DeVore: The federal government is likely to eventually approve additional funds to offset these expenses. Kate said this is a necessary expense. Fire Chief Tony Burns explained how federally approved funds work and said this last storm would likely not qualify.

Motion to amend line 4290-01 carries unanimously.

Kate Batcheller made a motion and it was seconded to amend line item 4311-13 (Road Restoration) by replacing \$160,000 with \$150,000 and moving the \$10,000 to line item 4311-19 (Salt).

Motion to amend line items 4311-13 and 4311-19 carries.

Charlie moved and it was seconded to amend the total operating expenditures from \$2,478,909.24 to \$2,508,909.24. Motion to amend carries.

Article 3 carries unanimously as amended.

Bob Larochelle requested to go back to a conservation question regarding line item 4611-02 (Conservation Land Management) and the reason it was reduced from \$1,400 to \$1,000. Bookkeeper Brenda Wiley said that last year the forestry committee used conservation funds to maintain trails but now have their own line item.

Article 4: Charlie Moser moved and it was seconded to see if the Town will vote to raise and appropriate the sum of Forty Thousand Dollars (\$40,000) for the purpose of repair and maintenance of the Town's roads, or take any other action relative thereto. (Majority vote required.) (Recommended by the Selectmen.) (18.8 cents added to tax rate.)

Andrew Hembrow asked why this article was not part of the regular budget. Kate explained this article requests additional funding to add projects outside the scope of regular work. "We're trying to be conscious of expenses,

but would like to keep on top of the roads.” A list of upcoming projects for the year will be posted on the website.

Article 4 carries unanimously.

Article 5: John Suiter moved and it was seconded to see if the Town will vote to raise and appropriate the sum of Twenty-Five Thousand Dollars (\$25,000) to be added to the Highway Department Equipment Capital Reserve Fund previously established. (Majority vote required.) (Recommended by the Selectmen.) (11.7 cents added to the tax rate.)

Kate said this is another example of putting aside money for upgrading equipment. The town will be needing a new grader soon.

Article 5 carries unanimously.

Article 6: Kate Batcheller moved and it was seconded to see if the Town will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000) for the purpose of purchasing a commercial grade zero-turn riding lawnmower. (Majority vote required.) (Recommended by the Selectmen.) (4.6 cents added to the tax rate.)

Kate said that during this past summer the zero-turn mower broke down and Wally and Jon had to use their own personal mowers.

Article 6 carries unanimously.

Article 7: Charlie Moser moved and it was seconded to see if the Town will vote to raise and appropriate the sum of Eight Thousand Dollars (\$8,000) for the purpose of replacing the library flooring. (Majority vote required.) (Recommended by the Selectmen.) (3.8 cents added to the tax rate.)

Charlie said that the library currently has carpeting of uncertain age (old) and this is the carpeting your children sit on. It will be replaced with a laminate of some kind that will be easier to clean.

Article 7 carries unanimously.

Article 8: John Suiter 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 Vehicle Capital Reserve Fund previously established. (Majority vote required.) (Recommended by Selectmen.) (4.6 cents added to the tax rate.)

Chief Tony Burns explained that the equipment is aging. They had to replace Engine 3 last year and they will be looking for a replacement for Engine 4 in the near future.

Article 9 carries unanimously.

Article 9: Kate Batcheller moved and it was seconded to see if the Town will vote to raise and appropriate the sum of Seven Thousand, Seven Hundred, Seventy-Four dollars (\$7,774) for the purpose of purchasing two wireless headsets for the Fire Department to comply with hearing protection per OSHA. (Majority vote required.) (Recommended by the Selectmen.) (3.6 cents added to the tax rate.)

Chief Burns explained that the engines are very loud and exceed OSHA levels. He wants to protect folks from additional hearing loss moving forward. Colton Skorupan asked why they were so expensive. It's because they come as a package deal for each vehicle and integrate into the current system.

Article 9 carries.

Article 10: John Suiter moved and it was seconded to see if the Town will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000) to be added to the Fire Equipment Capital Reserve Fund previously established. (Majority vote required.) (Recommended by the Selectmen.) (2.3 cents added to tax the rate.)

Chief Burns gave an example saying that the extraction tools are from 1996. They will be using battery-powered tools from now on and will be exploring grants as well.

Article 10 carries.

Article 11: Charlie Moser moved and it was seconded to see if the Town will vote to amend the stated payout agents for the Recreation Revolving Fund as previously established by Warrant Article 12 in the 2012 Annual Report. The original warrant article states: "The Treasurer shall have custody of all monies in the fund, and shall pay out the same only upon order of the recreation commission (no further legislative body approval required)." The Amendment would state: "The Treasurer shall have custody of all monies in the fund, and shall pay out the same upon order of the Board of Selectmen in the absence of a Recreation Committee. (Majority vote required.) (Recommended by the Selectmen.)

Charlie said this will give the selectmen the authority to expend funds in the absence of a recreation committee.

Garth Fletcher expressed concern about the wording of this warrant article. He would like to make sure funds would be expended for recreation purposes only.

Article 11 carries unanimously.

Article 12: Kate Batcheller moved and it was seconded to see if the Town will vote to raise and appropriate the sum of Seven Thousand, Five Hundred Dol-

lars (\$7,500) to be added to the Recreation Revolving Fund. (Majority vote required.) (Recommended by the Selectmen.) (3.5 cents added to tax rate.)

Kate said they would like to recreate the recreation committee as people have requested activities. This will give it funds to start with. There is approximately \$5,000 currently in the fund.

Article 12 carries.

Article 13: Charlie Moser moved and it was seconded to see if the Town will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000) to be added to the Fire Station Capital Reserve Fund previously established. (Majority vote required.) (Recommended by the Selectmen.) (2.3 cents added to tax the rate.)

Charlie said this fund is for maintaining the fire station building.

Article 13 carries.

Article 14: John Suiter moved and it was seconded to see if the Town will vote to raise and appropriate the sum of Ten Thousand, Seven Hundred, Forty-Three Dollars (\$10,743) to be added to the Town Hall Renovation Capital Reserve Fund previously established. This sum to come from unassigned fund balance. These monies were originally deposited directly to the Town Hall Renovation Capital Reserve Fund without the required Warrant Article pursuant to RSA 35:5. No amount to be raised from taxation. (Majority vote required.) (Recommended by the Selectmen.) (No effect on tax rate.)

Dane Rota questioned about the plan to reopen the Town Hall which is currently closed. Kate said the goal is to have the building opening and functioning. Chief Burns recommended closing it due to the alarm situation. He contacted the State Fire Marshall and requested that he come look at the building.

Dane asked where the money will come from to proceed. Kate suggested to look at the website and look at the committee meeting minutes and possibly attend a meeting.

Barbara DeVore explained the drainage problems were fixed last year by redirecting the water. Wally Brown and the LeClairs (Earthworks) will fix the pillars underneath the building. The committee received \$10,000 in grant money which will be used for that repair.

Town Hall Committee Chair Jim Dore said there is a \$50,000 grant he can apply for, but the engineering study will need to be reexamined.

Article 14 carries.

Article 15: Kate Batcheller moved and it was seconded to see if the Town will vote to raise and appropriate the sum of One Thousand, Six Hundred Dollars

(\$1,600) to be added to the Cemetery Maintenance Fund previously established to come from unassigned fund balance. This represents cemetery plot sale revenue received in 2022. No amount to be raised from taxation. (Majority vote required.) (Recommended by the Selectmen.) (No effect on the tax rate.)

Article 15 carries unanimously.

Article 16: Charlie Moser moved and it was seconded to see if the Town will vote to rescind the authority under RSA 289:2 and make all cemetery plot sales part of the General Fund. (Majority vote required.) (Recommended by the Selectmen.) (No effect on the tax rate.)

Charlie said cemetery plot money currently goes into a cemetery fund for each individual plot and is an accounting nightmare. The money will now go into the general fund for general maintenance of the cemeteries.

Article 16 carries.

Article 17: John Suiter moved and it was seconded to see if the Town will vote to raise and appropriate the sum of One Thousand Five Hundred Dollars (\$1,500) for the purpose of maintenance on the rail trail and to further authorize withdrawal of said funds from the Forestry Maintenance Fund. (Majority vote required.) (Recommended by the Selectmen.) (No effect on the tax rate.)

Article 17 carries unanimously.

Article 18: Kate Batcheller made a motion and it was seconded by Charlie Moser to amend this warrant article to conform to the Department of Revenue (DRA) wording after the town report went to print. The article, as printed, reads...

Shall the Town readopt the Optional Veterans' Tax Credit in accordance with RSA 72:28, II for an annual tax credit on residential property of Two Thousand Dollars (\$2,000)? (Majority vote required.) (Recommended by the Selectmen.)

The article, if amended, would read...

To see if the Town will vote to readopt the Optional Veteran's Tax Credit (RSA 72:28 II) to allow for the expansion of the criteria needed to qualify for the Optional Veteran's Tax Credit of \$500 to now include those service members that are currently serving and have not yet been honorably discharged from the armed services. The readoption of the Optional Veteran's Tax Credit, if approved, would continue to offer a \$500 tax credit to all honorably discharged Veterans that qualify under the current requirements, but as of April 1, 2023, it would expand the eligibility requirements to now include

those individuals that have not yet been discharged from service in the armed forces and meet the eligibility requirements as described in revised RSA 72:28n and 21:50.

Bookkeeper Brenda Wiley said the wording was misunderstood but approved by the DRA. The word “optional” really means “standard.” This article is allowing for current armed service members to have this benefit as well.

Motion to amend carries.

Article 18 carries unanimously as amended.

Article 19: Charlie Moser made a motion and it was seconded by Kate Batcheller to amend this warrant article to conform to the Department of Revenue (DRA) wording after the town report went to print. The article, as printed, now reads...

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

The article, if amended, would read...

To see if the Town will vote to readopt the All Veteran’s Tax Credit (RSA 72:28.b) to allow for the expansion of the criteria needed to qualify for the All Veteran’s Tax Credit of \$500 to now include those service members that are currently serving and have not yet been honorably discharged from the armed services. The readoption of the All Veteran’s Tax Credit, if approved, would continue to offer a \$500 tax credit to all honorably discharged Veterans that qualify under the current requirements, but as of April 1, 2023, it would expand the eligibility requirements to now include those individuals that have not yet been discharged from service in the armed forces and meet the eligibility requirements as described in revised RSA 72:28.b.

Mike Bromberg wanted to know the difference between Articles 18 and 19. Charlie said the exemptions are under different RSAs. Brenda explained that if it were not readopted, the exemption drops from \$500 to \$50.

Motion to amend carries.

Article 19 carries as amended.

On motion of Dotsie Millbrandt and duly seconded by Louise Lavoie, Town Meeting was adjourned Sine Dai at 10:17 am.

Debra A. Morrison
Mason Town Clerk

Wilton Recycling Center



The old saying goes, “The older you become, the faster time travels by.” Remember when the year was about to turn from 1999 to 2000 and the world thought it would quit turning at the stroke of midnight? Well, as we can see, it did not, but with 2024 coming in for a landing, we do feel like it is spinning a bit faster.

We accomplished a great project this year — a new roof on the main building. We have several more projects planned which will make improvements in some other areas. One is to rebuild the back side of the three-sided building which the construction containers sit under.

In the same area concrete and asphalt will be used to repair the roadway between the buildings, along with other site work that is needed. We are always looking to move forward in providing a user-friendly environment for you to enjoy. It is with your support and attention to recycling that has given us the high-quality materials which easily meet the demands of the markets. This dedication helps provide the foundation to be able to accomplish future projects.

The nonferrous metals program continues to flourish thanks to your attention to make it successful. We now have a Trex bench on display at the bulletin board which is the reward from the program of collecting plastic bags/film items. Thank you for your efforts to make this a success. We continue to salvage usable building materials which have come in quite handy for our never-ending small projects. It seems we “wish” and you just happen to come in with unwanted items that grants our wish.

Several changes will soon take place. One will be that we are going to combine the brown glass with the green glass. We will close off the brown glass bin for other uses. Some time ago the glass requirements changed so that it is not necessary to separate colors. Our glass is delivered to Keene where it is crushed into different sizes and then recycled for use in other projects. Another change is that we will no longer accept household batteries, only auto/boat, etc. batteries.

As of January 2024 the “free” recycling program will now have fees which will be beyond a reasonable cost. We will still take batteries for a little while longer. Visit the website **Call2recycle.org** for more information where you can recycle batteries for free. More details of these changes will be forthcoming soon.

We always enjoy your visits and conversations. Please do not hesitate to ask questions — no matter how small, complicated or silly. You educate

us on points of view we may not think of and bring forth new ideas. Thank you and we are looking forward to the new year.

Carol Burgess and Staff
Recycling Center Manager





December 29, 2023

To the Members of the Board of Selectmen
Town of Mason
16 Darling Hill Road
Mason, NH 03048

Dear Members of the Board of Selectmen:

We have audited the financial statements of the governmental activities, major governmental fund, and aggregate remaining fund information of the Town of Mason for the year ended December 31, 2022, and have issued our report thereon dated December 11, 2023. Professional standards require that we communicate to you the following information related to our audit.

Our Responsibility in Relation to the Financial Statement Audit

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

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

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

Planned Scope and Timing of the Audit

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

Compliance With All Ethics Requirements Regarding Independence

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

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

PLODZIK & SANDERSON, P.A.
Certified Public Accountants

Significant Risks Identified

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

- Management override of controls;
- Improper revenue recognition;
- Impact of the COVID-19 pandemic; and
- The use of QuickBooks as the Town's accounting software.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the Town of Mason is included in Note 1 to the financial statements. As described in Note 2-C to the financial statements, the Town of Mason changed accounting principles to change the way the Town reports leases, by adopting Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*, in the fiscal year 2022. The Town did not have any leases that qualified for GASB Statement No. 87 and no restatement was necessary. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

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

The most sensitive accounting estimates affecting the financial statements are:

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

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

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

Financial Statement Disclosures

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

Significant Unusual Transactions

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

Significant Difficulties Encountered During the Audit

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

Corrected and Uncorrected Misstatements

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

Adjustments proposed and approved were primarily of a routine nature which management expects the independent auditors to record as part of their year-end procedures. A list of these adjustments for all governmental funds is attached to this letter.

Disagreements With Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 11, 2023.

Management Consultations With Other Independent Accountants

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

Key Audit Matters

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

Modification of the Auditor's Report

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

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

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

Other Audit Matters, Findings, or Issues

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

Planning Board Tracking (repeat)

During review of accounts receivable, we noted that the planning board is failing to properly track planning board fees and estimates for the project. The Town should have a formal breakdown of fees and expenditures to show what belongs to the planning board and what belongs to the general fund. We recommend that the Town adopt a proper form that breaks down fees and expenditures.

Other Matters

Implementation of New GASB Pronouncements

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

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

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

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

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

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

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

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

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

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

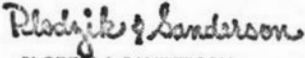
Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements.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

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

Restriction on Use

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

Respectfully,



PLODZIR & SANDERSON
Professional Association

Concord, New Hampshire



Can you pick out the words on this piece of Mason's history?

