

TOWN OF NORTHFIELD, NH



ANNUAL REPORT

For the fiscal year ending December 31, 2023

Please bring this report with you to the Town Meeting
Saturday March 16, 2024 at 9:00am

Polling Place:
Pines Community Center, 61 Summer Street Northfield
Town Election: Tuesday March 12, 2024, 7:00am – 7:00pm

For More Information: www.northfieldnh.org

**Annual Report
for the
Town of Northfield, New Hampshire
for the year ending
December 31, 2023**



Local Election:

Tuesday, March 12, 2024

7:00 am – 7:00 pm

Location:

Pines Community Center
61 Summer Street, Northfield NH

Town Meeting:

Saturday, March 16, 2024

9:00 am

Location:

Compass Classical Academy
5 Elm Street, Northfield NH

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TELEPHONE NUMBERS & BUSINESS HOURS

EMERGENCY 9-1-1

TOWN OFFICES

	<u>PHONE</u>	<u>DAYS</u>	<u>HOURS</u>
Administrator	286-7039	Mon-Fri	8:30am – 5:00pm
Animal Control	286-8514	www.birchhillpetresort.com	
Assessor's Office	286-7039	Mon-Fri	8:30am – 5:00pm
Building Inspector/CEO	520-4122	inspector@northfieldnh.gov	
Conservation Commission	286-7039	Meet 3 rd	Wed. Quarterly 7:00pm
Health Officer		health@northfieldnh.gov	
Planning Board	286-7039	Meet 1 st	Monday 7:00pm
Police Emergency	286-8514		
Police Business Office	286-8982	Mon-Fri	8:00am-4:00pm
Public Works Department	286-4490	Mon-Fri	7:00am-3:30pm
Selectmen's Office	286-7039	Mon-Fri	8:30am-5:00pm
			Meet Tuesdays 5:00pm
Tax Collector/Town Clerk	286-4482	Mon,Tue,Thu, Wed Fri	8:30am-4:30pm 8:30am-6:30pm 8:30am-12:00pm
Welfare Administrator	832-4314	welfare@northfieldnh.gov	
Zoning Board of Adjustment	286-7039	Meet 4 th	Monday 7pm

OUTSIDE AGENCIES

	<u>PHONE</u>	
T-N Fire Station	286-4781	www.tnfd.org
Hall Memorial Library	286-8971	www.hallmemoriallibrary.org
Northfield Sewer District	630-3873	
Pines Community Center	286-8653	www.pinescommunitycenter.com
T-N Recreation Council	286-8653	
T-N Water District	286-4213	www.t-nwaterdistrict.com
Youth Assistance Program	286-8577	www.yapnh.org
Winnisquam Regional School District (SAU 59)		www.wrsdsau59.org

Union Sanborn School	286-4332
Southwick School	286-3611
Sanbornton Central	286-8223
Middle School	286-7143
High School	286-4531
Superintendent's Office	286-4116

2024 TOWN HOLIDAY SCHEDULE

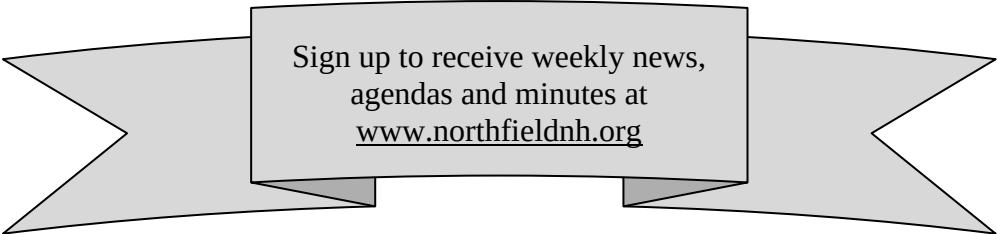
The Town Offices will be closed for the following days:

Monday	January 2	New Year's Day
Monday	January 15	Martin Luther King/Civil Rights Day
Monday	February 19	Presidents Day
Monday	May 27	Memorial Day
*Thursday	July 4	Independence Day
Monday	September 2	Labor Day
Monday	October 14	Columbus Day
Monday	November 11	Veterans Day
Thursday	November 28	Thanksgiving*
Friday	November 29	Day after Thanksgiving
Wednesday	December 25	Christmas

*Curbside trash collection will be delayed by one day this week due to the holiday.

2024 DATES TO REMEMBER

January 1	Fiscal year begins
January 24	Filing Period for Town Office, end on February 2 nd
February 6	Last day to petition for warrant article
March 1	Last day to file application for an abatement and tax deferral
February 26	Last day for selectmen to post warrant
March 12	Town Meeting (election) 7am-7pm Pines Community Center
March 16	Town Meeting (business portion) 9am Compass Classical
March 18	Fire District Meeting 7pm Winnisquam High School Cafe
March 23	School District Meeting 9am Winnisquam High School Gym
April 1	All property assessed to owner this date
April 15	Last day to apply for current land use, tax exemptions, and credits
April 15	Last day for taxpayer to file report of excavated material
April 30	Deadline to license your dog
May 15	Last day for taxpayer to file report of all timber cut
December 31	Fiscal year closes



Sign up to receive weekly news,
agendas and minutes at
www.northfieldnh.org

ELECTED OFFICIALS

	Term Date
Mark Hubbell, Selectman	2024
Jason Durgin, Chair, Selectman	2025
Ross Cunningham, Selectman.....	2026
Scott McGuffin, Moderator	2024
Kent Finemore, Asst. Moderator	Appointed
Roland Seymour, Treasurer.....	2024
Heather Failla, Town Clerk/Tax Collector.....	2026
Margaret LaBrecque, Supervisor of the Checklist.....	2026
Linda Luedke, Supervisor of the Checklist.....	2024
Rose-Marie Welch, Supervisor of the Checklist.....	2028
Deborah Tessier, Trustee of Trust Funds	2024
Christine Raffaely, Trustee of Trust Funds.....	2025
Morris Boudreau	2026

Hall Memorial Library Trustees, Northfield Representatives

Nancy Court, Trustee	Life
Morris Boudreau, Trustee	Life
Tom Fulweiler, Trustee	2025

Northfield Sewer District

Glen Brown, Chair Commissioner	2024
George Flanders, Commissioner	2024
Thomas Beaulieu, Commissioner	2024
Robin Steady, Moderator	2024
Roland Seymour, Treasurer.....	2024
Stephen Partridge, Superintendent	

Tilton-Northfield Water District

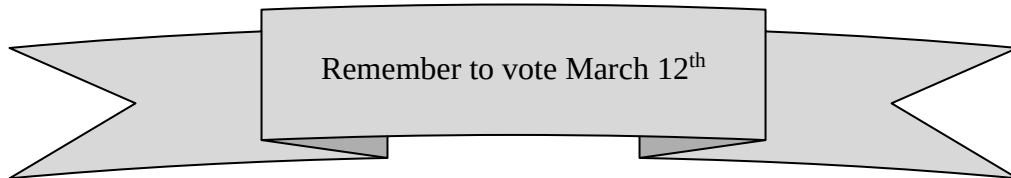
Sean Chandler, Commissioner	2024
Vacant, Commissioner	2025
Arthur Demass, Commissioner	2026
Gayle Bestick, Clerk.....	2026
Glen Brown, Treasurer.....	2026
James Shepard, Moderator.....	2026

Tilton-Northfield Fire District

Paul Auger, Commissioner	2026
Jon Cilley, Commissioner.....	2025
Eric Pyra, Commissioner.....	2024
Timothy Pearson, Treasurer	2024
Kent Finemore, Moderator	2024
Jean Samms, Clerk.....	2024

<u>Winnisquam Regional School District Budget Committee, Northfield Representatives</u>	
Mary Steady.....	2026
David Curdie.....	2024
Barbara Wirth.....	2025

<u>Winnisquam Regional School District School Board, Northfield Representatives</u>	
Jennifer Tupeck.....	2024
Dr. Ernest Roy.....	2025
Lance Turgeon.....	2026



APPOINTED OFFICIALS & TERM DATES

<u>Budget Committee</u>	Term Date
Amy O'Hara, Chair	2026
Morris Boudreau	2024
Carl Bartlett	2024
Scott Haskins	2025
Karen Sheldon	2026
Kenneth Tripple	2025
Mark Hubbell, Selectmen Representative	

<u>Capital Improvements Program</u>	
Jared Hebert, Public Member	2024
Helen Hardenberg, Public Member	2024
Morris Boudreau, Budget Committee Rep	2024
Phil Davis, Zoning Board Rep	2024
Ken Tripple, Planning Board Rep	2024
Ross Cunningham, Selectboard Rep	2024
Vacant, Public Member	2024

<u>Conservation Commission</u>	
Heather Durgin	2025
Anthony Pucci	2026
David Krause	2026
Charlie Page, Chair	2024
Mark Chaffee	2026
Sterling Blackey, Alternate	2025
Vacant, Alternate	2024

Concord Regional Solid Waste / Resource Recovery Cooperative

Mark Marr
Vacant, Alternate

Fire District Budget Committee, Northfield Representatives

Scott Lewandowski	2025
Charles Broughton	2024
Kevin Waldron	2023

Lakes Region Planning Commission, Northfield Representatives

Kenneth Tripple	2026
Beth Keck	2028

Lakes Region Planning Commission, Transportation Advisory Committee

Vacant
Vacant, Alternative

Parks Commission

Scott Haskins, Chair.....	2025
Stephanie Giovannucci, Vice Chair & Coordinator.....	2025
Timothy Rose.....	2026
Sheri Sprague.....	2026
Sheryl Tedford.....	2024
Jennifer Tupeck.....	2024
Ross Cunningham, Selectboard Rep	

Planning Board

Wayne Crowley, Chair.....	2024
Ken Tripple, Vice Chair.....	2025
Glen Brown.....	2026
Douglas Read.....	2025
Mike Witzgall.....	2024
Victoria Charter.....	2026
Jason Durgin, Selectmen Rep	
Vacant, Alternate (3 positions, 3 year terms)	

Road Agent

Vacant.....	2025
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Upper Merrimack River Local Advisory Committee, Northfield Representatives

Vacant.....	2023
Vacant.....	2025

Zoning Board of Adjustment

Manuel Pimentel, Chair.....	2026
Morris Boudreau.....	2026
Richard Honer.....	2024
Ross Cunningham.....	2024
Phil Davis.....	2025
Karen Woodward, Alternate.....	2024
Vacant, Alternate (2 positions, 3 year terms)	

TOWN EMPLOYEES

Town Hall

Town Administrator	Stephanie Giovannucci
Finance Director	Jessica Dow
Deputy Town Clerk / Tax Collector	Nicole Woodward
Health Officer	Mandy Hopkins
Welfare Administrator	Donna Cilley-Lewandoski
Code Enforcement Officer / Building Inspector	Russ Wheeler

Police Department

Chief.....	Jesse Colby
Administrative Assistant	Terri Glines
Sergeant	Allysia Burton
Detective/Sergeant.....	Holly Harris
Police Officer.....	Kyle Dombrowski
Police Officer.....	Ryan Smith
Part Time Police Officer	James Lavery
Part Time Police Officer	Richard Paulhus
Part Time Police Officer	John Raffaelly
Part Time Police Officer	Adam Seligman

Public Works Department

Highway

Administrative Assistant	Christine Neumann
Interim Public Works Director.....	Adam Dow
Assistant Public Works Director	Adam Dow
Mechanic.....	Brian Wickens
Truck Driver / Equipment Operator	Sean Donahue
Building & Grounds Laborer / Truck Driver	Mark Marr
Building & Grounds Laborer / Truck Driver	Wayne Kimball II

Transfer Station

Recycling Attendant	Garry Burke
Recycling Attendant	Wayne Fall

TOWN OF NORTHFIELD BUSINESS HOURS

Administration	Monday – Friday	8:30am – 5:00pm
Fire Department non-emergency	Monday – Friday	8:00am – 4:00pm
Hall Memorial Library	Mon, Wed, Fri	10:00am – 6:00pm
	Tue, Thu	10:00am – 8:00pm
	Saturday	10:00am – 2:00pm
Public Works Department Admin	Mon – Thu	7:00am – 3:30pm
Pines Community Center	Monday – Friday	7:30am – 8:00pm
Police Department non-emergency	Tue - Thu	8:00am – 4:00pm
Town Clerk / Tax Collectors Office	Mon, Tue, Thu	8:30am – 4:30pm
	Wednesday	8:30am – 6:30pm
	Friday	8:30am – 12:00pm
Transfer Station	Tue, Sat	8:00am – 3:00pm
Water District	Monday – Friday	8:00am – 4:00pm
Youth Assistance Program	Monday – Friday	8:00am – 5:00pm
<u>Winnisquam School District (SAU 59)</u>		
Union Sanborn	Monday – Friday	7:30am – 3:45pm
Southwick School	Monday – Friday	7:30am – 4:00pm
Sanbornton Central	Monday – Friday	7:30am – 4:00pm
Middle School	Monday – Friday	7:00am – 4:00pm
High School	Monday – Friday	7:00am – 4:00pm
Superintendent's Office	Monday – Friday	7:30am – 4:30pm

Regular Schedule Meetings

All Boards and Committees meet on other dates as needed and may cancel a regularly scheduled meeting if appropriate.

Board of Selectmen	Tuesday	5:00pm	Town Hall
Budget Committee	Thursday (Dec-Feb)	6:00pm	Town Hall
Conservation Commission	Third Wednesday-Quarterly	7:00pm	Town Hall
Fire Commissioners	First Tuesday	5:30pm	Tilton Town Hall
Library Trustees	Second Monday	5:00pm	Library
Planning Board	First Monday	7:00pm	Town Hall
Recreation Council	Second Monday	6:30pm	Pines Community Center
Sewer District	Last Friday	3:00pm	
Water District	First Monday	7:00pm	Water District Office
Zoning Board	Fourth Monday	7:00pm	Town Hall

ELECTED OFFICIALS FOR FEDERAL, STATE & COUNTY

UNITED STATES SENATE

Senator Margaret Hassan, 324 Hart Senate Office Bldg. Washington DC 20510
(202)224-3324 <https://www.hassan.senate.gov/content/contact-senator>
Senator Jeanne Shaheen, 506 Hart Senate Office Bldg. Washington DC 20510
(202) 224-2841 <https://www.shaheen.senate.gov/contact/contact-jeanne>

UNITED STATE HOUSE OF REPRESENTATIVES

Congressman Chris Pappas, District #1, 452 Cannon HOB Washington DC 20515 (202) 225-5456
www.pappas.house.gov
Congresswoman Ann M Kuster, District #2, 2201 Rayburn HOB Washington DC 20515
(202) 225-5206 <https://kuster.house.gov>

STATE OF NEW HAMPSHIRE

Governor

Chris Sununu, State House, 107 North State Street Concord, NH 03301, 271-2121
Website: www.governor.nh.gov

Executive Councilor District #1

Joseph D Kenney PO Box 201 Union NH 03887, 271-3632, Email joseph.d.kenney@nh.gov

State Senator District #17

Howard C Pearl, 107 North State St, Rm 105-A Concord NH 03301, 271-4151, Howard.Pearl@leg.state.nh.us

STATE REPRESENTATIVES MERRIMACK DISTRICT

District 2

Hon. Gregory Hill 1 Knowles Farm Rd Northfield NH 03276 (617) 590-4027 greghillnh@gmail.com

District 25

Hon. Jason Gerhard 716-4632 Jason.Gerhard@leg.state.nh.us

MERRIMACK COUNTY

County Commissioner District #2:

Stuart Trachy 333 Daniel Webster Highway Ste 2 Boscawen NH 03303, 796-6800 strachy@merrimackcounty.net

County Treasurer: Mary Heath 333 Daniel Webster Highway Ste 2 Boscawen NH 03303, 796-6800

Sheriff: David Croft, 333 Daniel Webster Highway Boscawen NH 03303, 796-6600

County Attorney: Paul Halvorsen, 4 Court Street Concord NH 03301, 228-0529 phalvorsen@mcao.net

Register of Deeds: Erica Davis, 163 North Main St, Ste 103 Concord NH 03301, 228-0101

Register of Probate: Sharon Richardson, 2 Charles Doe Drive, Ste 1 Concord NH 03301, 1-855-212-1234



2024
TOWN MEETING WARRANT
&
PROPOSED BUDGET

WARRANT

WARRANT FOR THE TWO HUNDRED FORTY-FOURTH NORTHFIELD TOWN MEETING 2024

To the inhabitants of the Town of Northfield, in the County of Merrimack, in the State of New Hampshire, qualified to vote in Town Affairs:

You are hereby notified to meet at the Pines Community Center, Dearborn Road, on the 12th day of March, in the year of our Lord two thousand and twenty-four at seven o'clock in the forenoon to act upon the following subjects. The polls will be open from 7:00 a.m. to 7:00 p.m.

ARTICLE 1. To choose all necessary Town Officers, Tilton-Northfield Fire District Officers, and Winnisquam Regional School District Officers for the ensuing year.

And on the 16th day of March, in the year of our Lord two thousand and twenty-four at nine o'clock in the forenoon at the Compass Classical Academy Charter School, 5 Elm Street, Northfield to act upon the following subjects:

ARTICLE 2. To see if the Town will vote to raise and appropriate the sum of Four Hundred Thousand Dollars (\$400,000) to be added to the Road and Bridge Reconstruction Capital Reserve Fund, previously established. This article would result in an increase in the amount to be raised by taxation. Majority Vote Required. This article is recommended by the Board of Selectmen and Budget Committee.

ARTICLE 3. To see if the Town will vote to raise and appropriate Eight Hundred Thousand Dollars (\$800,000) to fund road and bridge reconstruction and repair projects with Four Hundred Thousand Dollars (\$400,000) to come from the Road and Bridge Reconstruction Capital Reserve Fund, One Hundred Fifty Thousand Dollars (\$150,000) to come from the Road Repair Revolving Fund and Two Hundred Fifty Thousand Dollars (\$250,000.) to come from Fund Balance No additional amount to be raised from taxation. This shall be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until December 31, 2025. Majority Vote Required. This article is recommended by the Board of Selectmen and Budget Committee.

ARTICLE 4. To see if the Town will vote to raise and appropriate the sum of Eighty-Five Thousand Dollars (\$85,000.00) to be added to the Highway Equipment Capital Reserves Fund, previously established. This article would result in an increase in the amount to be raised by taxation. Majority Vote Required. This article is recommended by the Board of Selectmen and Budget Committee.

ARTICLE 5. To see if the Town will vote to raise and appropriate One Hundred Sixty-eight Thousand Nine Hundred Fourteen Dollars (\$168,914) to pay off the lease for the 6 Wheel Dump Truck purchased by approval in 2023 with said funds to come from the Fund Balance. This article would not result in an increase in the amount to be raised by taxation. Majority Vote Required. This article is recommended by the Board of Selectmen and Budget Committee.

ARTICLE 6. To see if the Town will vote to raise and appropriate One Hundred Eight Thousand Three Hundred Fifteen Dollars (\$108,315) to pay off the lease for the International CV purchased in 2022 with said funds to come from the Fund Balance. This article would not result in an increase in the amount to be raised by taxation. Majority Vote Required. This article is recommended by the Board of Selectmen and Budget Committee.

- ARTICLE 7.** To see if the Town will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000) to be added to the Cemetery Repair Expendable Trust Fund, previously established with said funds to come from Fund Balance. This article would not result in an increase in the amount to be raised by taxation. Majority Vote Required. This article is recommended by the Board of Selectmen and Budget Committee.
- ARTICLE 8.** To see if the Town will vote to raise and appropriate the sum of Twenty Thousand Dollars (\$20,000) to be added to the Computer Replacement Capital Reserve Fund, previously established with said funds to come from Fund Balance. This article would not result in an increase in the amount to be raised by taxation. Majority Vote Required. This article is recommended by the Board of Selectmen and Budget Committee.
- ARTICLE 9.** To see if the Town will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000) for the purchase or replacement of computer equipment with said funds to come from the Computer Replacement Capital Reserve Fund. This article would not result in an increase in the amount to be raised by taxation. Majority Vote Required. This article is recommended by the Board of Selectmen and Budget Committee.
- ARTICLE 10.** To see if the Town will vote to raise and appropriate the sum of Thirty Thousand Dollars (\$30,000) to be added to the Police Cruiser Capital Reserve Fund previously established with said funds to come from Fund Balance. This article would not result in an increase in the amount to be raised by taxation. Majority Vote Required. This article is recommended by the Board of Selectmen and Budget Committee.
- ARTICLE 11.** To see if the Town will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000) to be added to the Facilities Emergency Repair Capital Reserve Fund previously established, with said funds to come from Fund Balance. This article would not result in an increase in the amount to be raised by taxation. Majority Vote Required. This article is recommended by the Board of Selectmen and Budget Committee.
- ARTICLE 12.** To see if the Town will vote to establish a Facilities Capital Reserve Fund pursuant to RSA35:1 for the purposes of major repairs to Town owned buildings and conducting a feasibility study, to appoint the Board of Selectmen as agents to the fund and to raise and appropriate the sum of Sixty Thousand Dollars (\$60,000) to be deposited in said fund with monies to come from Fund Balance. This article would not result in an increase in the amount to be raised by taxation. Majority Vote Required. This article is recommended by the Board of Selectmen and Budget Committee.
- ARTICLE 13.** To see if the Town will vote to raise and appropriate Fifty Thousand Dollars (\$50,000) to conduct a feasibility study of Town owned building with said funds to come from the Facilities Capital Reserve Fund. This article would not result in an increase in the amount to be raised by taxation. Majority Vote Required. This article is recommended by the Board of Selectmen and Budget Committee.
- ARTICLE 14.** To see if the Town will vote to raise and appropriate Thirty Thousand Dollars (\$30,000) to construct dry storage at the Transfer Station to house recyclables, with said funds to come from Fund Balance. This article would not result in an increase in the amount to be raised by taxation. Majority Vote Required. This article is recommended by the Board of Selectmen and not recommended by the Budget Committee.
- ARTICLE 15.** To see if the Town will vote to raise and appropriate One Hundred Fifty Thousand Dollars (\$150,000) for a new sander hanger at the Highway Garage, with said funds to come from Fund Balance. This article would not result in an increase in the amount to be raised by taxation. Majority Vote Required. This article is recommended by the Board of Selectmen and Budget Committee.

ARTICLE 16. To see if the Town will vote to raise and appropriate the Budget Committee recommended sum of Three Million Eight Hundred Eighty-six Thousand Six Hundred Sixty Dollars (\$3,886,660) for general municipal operations. This article does not include special or individual articles listed above. Majority Vote Required. This article is recommended by the Board of Selectmen and Budget Committee.

ARTICLE 17. To transact any other business that may legally come before this meeting.

Given under our hands and seal this 15th day of February in the year of our Lord, two thousand and twenty-four.

SELECTMEN OF NORTFIELD, NH

Jason Durgin, Chairman Mark Hubbell, Vice Chairman Ross Cunningham, Selectman

A true copy of warrant attests:

SELECTMEN OF NORTFIELD, NH

Jason Durgin, Chairman Mark Hubbell, Vice Chairman Ross Cunningham, Selectman

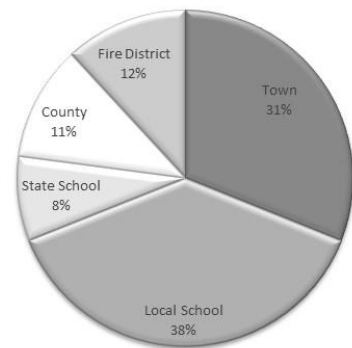
WARRANT ARTICLE SUMMARY

DESCRIPTION		EXPENSE	FUNDING SOURCE					Total Funding
			Raised by Taxation in 2023	Use of Reserve Funds	Fees, Permits, Sale of Equip. etc	Use of Fund Balance	State Grants	
1	Elect Officers	NA	NA	NA	NA	NA	NA	NA
2	Add to Road & Bridges Trust Fund	\$ 400,000	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000
3	Fund Road & Bridges Projects	\$ 800,000	\$ -	\$ 550,000	\$ -	\$ 250,000	\$ -	\$ 800,000
4	Add to Highway Equip Trust Fund	\$ 85,000	\$ 85,000	\$ -	\$ -	\$ -	\$ -	\$ 85,000
5	Pay off lease - 6 Wheeler	\$ 168,914	\$ -	\$ -	\$ -	\$ 168,914	\$ -	\$ 168,914
6	Pay off lease - CV	\$ 108,315				\$ 108,315		\$ 108,315
7	Add to Cemetery Fund	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000
8	Add to Computer Replacement Fund	\$ 20,000		\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000
9	Fund Computer Equipment	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
10	Add to Police Cruiser CR Fund	\$ 30,000	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ 30,000
11	Add to Facilities Repair	\$ 5,000				\$ 5,000		\$ 5,000
12	Establish Facilities CR Fund	\$ 60,000				\$ 60,000		\$ 60,000
13	Fund Facilities study	\$ 50,000		\$ 50,000		\$ -		\$ 50,000
14	Fund Dry Storage at TS	\$ 30,000				\$ 30,000		\$ 30,000
15	Fund Sander Hanger	\$ 180,000				\$ 180,000		\$ 180,000
16	General Budget	\$ 3,886,660	\$ 2,193,416	\$ -	\$ 1,693,244	\$ -	\$ -	\$ 3,886,660
		\$ 5,838,889	\$ 2,678,416	\$ 610,000	\$ 1,693,244	\$ 857,229	\$ -	\$ 5,838,889

Estimated Tax Rate Impact

Veteran's Tax Credits (add to raise funds in taxes)	\$ 189,225
Total to be raised by Taxation	\$ 2,678,416
Equalized Assessed Value 2023 (in 1000's)	\$ 589,153 *
ESTIMATED Town Tax Rate 2022	\$ 4.87
Current Town Tax Rate 2021	\$ 4.95
Projected Increase (Decrease)	\$ (0.08)

Where Your Tax Dollars Go



BUDGET IMPACT ESTIMATE

A change of	\$ 500	to the budget will change the tax rate by	0.001
A change of	\$ 1,000	to the budget will change the tax rate by	0.003
A change of	\$ 5,000	to the budget will change the tax rate by	0.015
A change of	\$ 10,000	to the budget will change the tax rate by	0.029
A change of	\$ 25,000	to the budget will change the tax rate by	0.073
A change of	\$ 50,000	to the budget will change the tax rate by	0.147
A change of	\$ 100,000	to the budget will change the tax rate by	0.294

2024 PROPOSED BUDGET – ARTICLE 16

Account Description	2023		2024			2024			2024		
	Approved Budget	Budget Spent	Department			Selectboard			Budget		
			Request	\$ Change	% Change	Recommend	\$ Change	% Change	Committee	\$ Change	% Change
GENERAL GOVERNMENT											
SELECTBOARD											
EX-Selectmen Salaries	\$ 12,000	\$ 12,000	\$ 12,000	\$ -	0.00%	\$ 12,000	\$ -	0.00%	\$ 12,000	\$ -	0.00%
Merit Pool Allotment	\$ 27,000	\$ 24,924	\$ -	\$ (27,000)	-100.00%	\$ -	\$ (27,000)	-100.00%	\$ -	\$ (27,000)	-100.00%
EX-FICA	\$ 744	\$ 744	\$ 744	\$ -	0.00%	\$ 744	\$ -	0.00%	\$ 744	\$ -	0.00%
EX-Medicare	\$ 174	\$ 174	\$ 174	\$ -	0.00%	\$ 174	\$ -	0.00%	\$ 174	\$ -	0.00%
EX-Professional Services	\$ 750	\$ -	\$ 750	\$ -	0.00%	\$ 750	\$ -	0.00%	\$ 750	\$ -	0.00%
EX-Advertising	\$ 700	\$ 149	\$ 700	\$ -	0.00%	\$ 700	\$ -	0.00%	\$ 700	\$ -	0.00%
EX-Dues/Subscriptions	\$ 4,000	\$ 4,028	\$ 4,150	\$ 150	3.61%	\$ 4,150	\$ 150	3.61%	\$ 4,150	\$ 150	3.61%
EX-Miscellaneous	\$ 1,500	\$ 1,282	\$ 1,500	\$ -	0.00%	\$ 1,500	\$ -	0.00%	\$ 1,500	\$ -	0.00%
**TOTAL ** SELECTBOARD	\$ 46,868	\$ 43,301	\$ 20,018	\$ (26,850)	-134.13%	\$ 20,018	\$ (26,850)	-134.13%	\$ 20,018	\$ (26,850)	-134.13%
TA-Salaries/Wages Full Time	\$ 94,500	\$ 86,570	\$ 193,460	\$ 98,960	51.15%	\$ 185,900	\$ 10,860	5.84%	\$ 190,472	\$ 15,432	8.10%
TA-Salaries/Wages A/TA-Finance	\$ 70,140	\$ 77,277	\$ -	\$ -	-100.00%	\$ -	\$ -	-100.00%	\$ -	\$ -	-100.00%
TA- Salaries/Wages Part Time	\$ 10,400	\$ 9,000	\$ -	\$ -	-100.00%	\$ -	\$ -	-100.00%	\$ -	\$ -	-100.00%
TA- Overtime	\$ 1,200	\$ 6,356	\$ 2,500	\$ 1,300	52.00%	\$ 2,500	\$ 1,300	52.00%	\$ 2,500	\$ 1,300	52.00%
TA-Health Insurance	\$ 51,420	\$ 47,153	\$ 64,544	\$ 13,124	20.33%	\$ 57,270	\$ 5,850	10.21%	\$ 57,270	\$ 5,850	10.22%
TA-Life/Disability	\$ 975	\$ 815	\$ 1,195	\$ 220	18.41%	\$ 1,195	\$ 220	18.38%	\$ 1,195	\$ 220	18.38%
TA-Dental Insurance	\$ 1,080	\$ 980	\$ 1,796	\$ 716	39.87%	\$ 1,679	\$ 599	35.68%	\$ 1,679	\$ 599	35.68%
TA-FICA	\$ 9,897	\$ 10,835	\$ 11,994	\$ 2,097	17.48%	\$ 11,526	\$ 1,629	14.13%	\$ 11,809	\$ 1,912	16.19%
TA-Medicare	\$ 2,300	\$ 2,534	\$ 2,805	\$ 505	18.00%	\$ 2,696	\$ 396	14.67%	\$ 2,762	\$ 462	16.72%
TA-Retirement	\$ 23,000	\$ 22,788	\$ 26,175	\$ 3,175	12.13%	\$ 25,152	\$ 2,152	8.56%	\$ 25,771	\$ 2,771	10.75%
TA-Annual Audit	\$ 16,000	\$ 15,335	\$ 16,800	\$ 800	4.76%	\$ 16,800	\$ 800	4.76%	\$ 16,800	\$ 800	4.76%
TA-Bank Services	\$ 240	\$ 240	\$ 250	\$ 10	4.00%	\$ 250	\$ 10	4.00%	\$ 250	\$ 10	4.00%
TA-Telephone	\$ 500	\$ 493	\$ 500	\$ -	0.00%	\$ 500	\$ -	0.00%	\$ 500	\$ -	0.00%
TA-Tax Map Updates	\$ 1,320	\$ 2,363	\$ 1,500	\$ 180	12.00%	\$ 1,500	\$ 180	12.00%	\$ 1,500	\$ 180	12.00%
TA-Recordings	\$ 175	\$ 40	\$ 125	\$ (50)	-40.00%	\$ 125	\$ (50)	-40.00%	\$ 125	\$ (50)	-40.00%
TA-Dues/Subscriptions	\$ 270	\$ 232	\$ 270	\$ -	0.00%	\$ 270	\$ -	0.00%	\$ 270	\$ -	0.00%
TA-Education/Seminars	\$ 1,300	\$ 1,250	\$ 1,500	\$ 200	13.33%	\$ 1,300	\$ -	0.00%	\$ 1,300	\$ -	0.00%
TA-Office Supplies	\$ 100	\$ 454	\$ 150	\$ 50	33.33%	\$ 150	\$ 50	33.33%	\$ 150	\$ 50	33.33%
TA-Postage	\$ 700	\$ 886	\$ 200	\$ (500)	-250.00%	\$ 200	\$ (500)	-250.00%	\$ 200	\$ (500)	-250.00%
TA-Equipment	\$ 500	\$ 17	\$ 400	\$ (100)	-25.00%	\$ 400	\$ (100)	-25.00%	\$ 400	\$ (100)	-25.00%
**TOTAL ** TOWN ADMINISTRATION	\$ 286,017	\$ 285,618	\$ 326,164	\$ 120,687	37.00%	\$ 309,412	\$ 23,395	7.56%	\$ 314,953	\$ 28,936	9.19%
TOWN MEETING											
MTG-Moderator Salary	\$ 600	\$ 300	\$ 975	\$ 375	38.46%	\$ 975	\$ 375	38.46%	\$ 975	\$ 375	38.46%
MTG-Printing Town Report	\$ 1,100	\$ 1,220	\$ 1,310	\$ 210	16.03%	\$ 1,310	\$ 210	16.03%	\$ 1,310	\$ 210	16.03%
MTG-General Supplies	\$ 25	\$ -	\$ 25	\$ -	0.00%	\$ 25	\$ -	0.00%	\$ 25	\$ -	0.00%
**TOTAL ** TOWN MEETING	\$ 1,725	\$ 1,520	\$ 2,310	\$ 585	25.32%	\$ 2,310	\$ 585	25.32%	\$ 2,310	\$ 585	25.32%
TOWN CLERK											
CLK-Salary/Wages Full Time Deputy	\$ 47,760	\$ 45,706	\$ 49,134	\$ 1,374	2.80%	\$ 47,933	\$ 173	0.36%	\$ 47,933	\$ 173	0.36%
CLK-Town Clerk Salary	\$ 65,239	\$ 65,153	\$ 70,458	\$ 5,219	7.41%	\$ 70,458	\$ 5,219	7.41%	\$ 67,849	\$ 2,610	3.85%
CLK- Salary Part-Time	\$ 6,000	\$ 75	\$ -	\$ (6,000)	-100.00%	\$ -	\$ (6,000)	-100.00%	\$ -	\$ (6,000)	-100.00%
CLK-Overtime	\$ 1,000	\$ 871	\$ 2,000	\$ 1,000	50.00%	\$ 2,000	\$ 1,000	50.00%	\$ 2,000	\$ 1,000	50.00%
CLK-Health Insurance	\$ 18,181	\$ 16,784	\$ 13,800	\$ (4,381)	-31.75%	\$ 13,800	\$ (4,381)	-31.75%	\$ 13,800	\$ (4,381)	-31.75%
CLK-Life/Disability	\$ 720	\$ 489	\$ 850	\$ 130	15.29%	\$ 742	\$ 22	3.02%	\$ 742	\$ 22	2.96%
CLK-Dental Insurance	\$ 1,080	\$ 713	\$ 1,152	\$ 72	6.25%	\$ 599	\$ (481)	-80.43%	\$ 599	\$ (481)	-80.30%
CLK-FICA	\$ 7,050	\$ 7,540	\$ 7,414	\$ 364	4.91%	\$ 8,196	\$ 1,146	13.98%	\$ 7,178	\$ 128	1.79%
CLK-Medicare	\$ 1,660	\$ 1,763	\$ 1,735	\$ 75	4.32%	\$ 1,917	\$ 257	13.40%	\$ 1,679	\$ 19	1.12%
CLK-Group I Retirement	\$ 15,900	\$ 15,361	\$ 16,181	\$ 281	1.74%	\$ 16,018	\$ 118	0.74%	\$ 16,279	\$ 379	2.33%
CLK- Advertising	\$ 150	\$ 80	\$ 80	\$ (70)	-87.50%	\$ 80	\$ (70)	-87.50%	\$ 80	\$ (70)	-87.50%
CLK-OHRV Registrations	\$ 9,000	\$ 9,388	\$ 9,200	\$ 200	2.17%	\$ 9,200	\$ 200	2.17%	\$ 9,200	\$ 200	2.17%
CLK-Vital Statistics	\$ 3,500	\$ 3,009	\$ 3,500	\$ -	0.00%	\$ 3,500	\$ -	0.00%	\$ 3,500	\$ -	0.00%
CLK-Dues/Subscriptions	\$ 20	\$ 95	\$ 520	\$ 500	96.15%	\$ 520	\$ 500	96.15%	\$ 520	\$ 500	96.15%
CLK-Education/Seminars	\$ 700	\$ 1,595	\$ 1,100	\$ 400	36.36%	\$ 1,100	\$ 400	36.36%	\$ 1,100	\$ 400	36.36%
CLK-Office Supplies	\$ 1,000	\$ 565	\$ 1,000	\$ -	0.00%	\$ 1,000	\$ -	0.00%	\$ 1,000	\$ -	0.00%
CLK-Postage	\$ 600	\$ 646	\$ 1,000	\$ 400	40.00%	\$ 1,000	\$ 400	40.00%	\$ 1,000	\$ 400	40.00%
CLK-Equipment Maint/Repairs	\$ 100	\$ -	\$ 100	\$ -	0.00%	\$ 100	\$ -	0.00%	\$ 100	\$ -	0.00%
CLK-New Equipment	\$ 1,000	\$ 1,099	\$ 1,000	\$ -	0.00%	\$ 1,000	\$ -	0.00%	\$ 1,000	\$ -	0.00%
CLK-Dog Licenses	\$ 2,500	\$ 2,471	\$ 2,500	\$ -	0.00%	\$ 2,500	\$ -	0.00%	\$ 2,500	\$ -	0.00%
**TOTAL ** TOWN CLERK	\$ 183,160	\$ 173,403	\$ 182,724	\$ (436)	-0.24%	\$ 181,663	\$ (1,497)	-0.82%	\$ 178,059	\$ (5,101)	-2.86%
ELECTIONS											
EL-Ballot Clerks	\$ 2,200	\$ 400	\$ 6,650	\$ 4,450	66.92%	\$ 6,650	\$ 4,450	66.92%	\$ 6,650	\$ 4,450	66.92%
EL-Supervisors of Checklist	\$ 1,400	\$ 1,743	\$ 5,500	\$ 4,100	74.55%	\$ 5,500	\$ 4,100	74.55%	\$ 5,500	\$ 4,100	74.55%
EL-Advertising	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
EL-Office Supplies	\$ 50	\$ 8	\$ 100	\$ 50	50.00%	\$ 100	\$ 50	50.00%	\$ 7,600	\$ 7,550	99.34%
EL-Miscellaneous	\$ 1,100	\$ 350	\$ 1,500	\$ 400	26.67%	\$ 1,500	\$ 400	26.67%	\$ 1,500	\$ 400	26.67%
EL-Postage			\$ 100	\$ 100	100.00%	\$ 100	\$ 100	100.00%	\$ 100	\$ 100	100.00%
**TOTAL ** ELECTIONS	\$ 4,750	\$ 2,501	\$ 13,850	\$ 9,100	65.70%	\$ 13,850	\$ 9,100	65.70%	\$ 21,350	\$ 16,600	77.75%

Account Description	2023		Department			2024			Budget		
	Approved Budget	Budget Spent				Selectboard					
			Request	\$ Change	% Change	Recommend	\$ Change	% Change	Committee	\$ Change	% Change
TC-Recordings	\$ 400	\$ 394	\$ 450	\$ 50	11.11%	\$ 450	\$ 50	11.11%	\$ 450	\$ 50	11.11%
TC-Tax Lien Research Svc	\$ 1,000	\$ 1,144	\$ 1,900	\$ 900	47.37%	\$ 1,900	\$ 900	47.37%	\$ 1,900	\$ 900	47.37%
TC-Dues and Subscriptions	\$ 40	\$ 40	\$ 40	\$ -	0.00%	\$ 40	\$ -	0.00%	\$ 40	\$ -	0.00%
TC-Education/Seminars	\$ 700	\$ 847	\$ 1,100	\$ 400	36.36%	\$ 1,100	\$ 400	36.36%	\$ 1,100	\$ 400	36.36%
TC-Office Supplies	\$ 1,200	\$ 672	\$ 1,200	\$ -	0.00%	\$ 1,200	\$ -	0.00%	\$ 1,200	\$ -	0.00%
TC-Postage	\$ 3,200	\$ 3,640	\$ 3,800	\$ 600	15.79%	\$ 3,800	\$ 600	15.79%	\$ 3,800	\$ 600	15.79%
TC-Equipment	\$ 1	\$ -	\$ 1	\$ -	0.00%	\$ 1	\$ -	0.00%	\$ 1	\$ -	0.00%
TOTAL TAX COLLECTOR	\$ 6,541	\$ 6,737	\$ 8,491	\$ 1,950	22.97%	\$ 8,491	\$ 1,950	22.97%	\$ 8,491	\$ 1,950	22.97%
TREASURER											
TR-Treasurer Salary	\$ 2,900	\$ 2,900	\$ 2,900	\$ -	0.00%	\$ 2,900	\$ -	0.00%	\$ 2,900	\$ -	0.00%
TR-FICA	\$ 180	\$ 179	\$ 179	\$ (1)	-0.56%	\$ 179	\$ (1)	-0.56%	\$ 179	\$ (1)	-0.56%
TR-Medicare	\$ 42	\$ 42	\$ 42	\$ -	0.00%	\$ 42	\$ -	0.00%	\$ 42	\$ -	0.00%
TOTAL	\$ 3,122	\$ 3,121	\$ 3,121	\$ (1)	-0.03%	\$ 3,121	\$ (1)	-0.03%	\$ 3,121	\$ (1)	-0.03%
INFORMATION TECHNOLOGY											
DP-Software Support	\$ 44,191	\$ 42,569	\$ 48,500	\$ 4,309	8.88%	\$ 48,500	\$ 4,309	8.88%	\$ 48,500	\$ 4,309	8.88%
DP-Software Upgrade	\$ 15,300	\$ 33,341	\$ 2,500	\$ (12,800)	-512.00%	\$ 3,100	\$ (12,200)	-393.55%	\$ 3,100	\$ (12,200)	-393.55%
DP-Supplies	\$ 2,500	\$ -	\$ 2,500	\$ -	0.00%	\$ 2,500	\$ -	0.00%	\$ 2,500	\$ -	0.00%
DP-Hardware Upgrade	\$ 1,500	\$ 2,689	\$ 2,500	\$ 1,000	40.00%	\$ 2,000	\$ 500	25.00%	\$ 2,000	\$ 500	25.00%
TOTAL	\$ 63,491	\$ 78,599	\$ 56,000	\$ (7,491)	-13.38%	\$ 56,100	\$ (7,391)	-13.17%	\$ 56,100	\$ (7,391)	-13.17%
REVALUATION OF PROPERTY											
RP-Assessing Services	\$ 40,200	\$ 30,150	\$ 40,200	\$ -	0.00%	\$ 40,200	\$ -	0.00%	\$ 40,200	\$ -	0.00%
RP-Assessment Update	\$ 11,200	\$ 11,294	\$ 11,200	\$ -	0.00%	\$ 11,200	\$ -	0.00%	\$ 11,200	\$ -	0.00%
Assess - Education	\$ 1	\$ -	\$ -	\$ (1)	-100.00%	\$ -	\$ (1)	-100.00%	\$ -	\$ (1)	-100.00%
TOTAL	\$ 51,401	\$ 41,444	\$ 51,400	\$ (1)	0.00%	\$ 51,400	\$ (1)	0.00%	\$ 51,400	\$ (1)	0.00%
LEGAL EXPENSE											
LG-Legal Expenses	\$ 16,000	\$ 26,233	\$ 16,000	\$ -	0.00%	\$ 16,000	\$ -	0.00%	\$ 16,000	\$ -	0.00%
PLANNING AND ZONING											
PZ- Land Use Admin Asst.			\$ 10,816	\$ 10,816	100.00%	\$ 10,400	\$ 10,400	100.00%	\$ 10,400	\$ 10,400	100.00%
PZ- FICA			\$ 671	\$ 671	100.00%	\$ 645	\$ 645	100.00%	\$ 645	\$ 645	100.00%
PZ- Medi			\$ 158	\$ 158	100.00%	\$ 151	\$ 151	100.00%	\$ 151	\$ 151	100.00%
PZ-Professional Services	\$ 3,500	\$ -	\$ 4,000	\$ 500	12.50%	\$ 2,000	\$ (1,500)	-75.00%	\$ 2,000	\$ (1,500)	-75.00%
PZ-Legal	\$ 3,000	\$ 1,779	\$ 4,000	\$ 1,000	25.00%	\$ 2,000	\$ (1,000)	-50.00%	\$ 2,000	\$ (1,000)	-50.00%
PZ-Advertising	\$ 1,250	\$ 750	\$ 1,250	\$ -	0.00%	\$ 1,250	\$ -	0.00%	\$ 1,250	\$ -	0.00%
PZ-Recordings	\$ 200	\$ 50	\$ 200	\$ -	0.00%	\$ 200	\$ -	0.00%	\$ 200	\$ -	0.00%
PZ-Lakes Region Planning Comm	\$ 3,977	\$ 3,977	\$ 4,000	\$ 23	0.58%	\$ 4,000	\$ 23	0.58%	\$ 4,000	\$ 23	0.58%
PZ-Education/Seminars	\$ 300	\$ 100	\$ 500	\$ 200	40.00%	\$ 500	\$ 200	40.00%	\$ 500	\$ 200	40.00%
PZ-Office Supplies	\$ 200	\$ 284	\$ 300	\$ 100	33.33%	\$ 300	\$ 100	33.33%	\$ 300	\$ 100	33.33%
PZ-Postage	\$ 1,500	\$ 514	\$ 1,200	\$ (300)	-25.00%	\$ 1,200	\$ (300)	-25.00%	\$ 1,200	\$ (300)	-25.00%
TOTAL	\$ 13,927	\$ 7,454	\$ 27,095	\$ 13,168	48.60%	\$ 22,646	\$ 8,719	38.50%	\$ 22,646	\$ 8,719	38.50%
GENERAL GOV. BUILDINGS											
GB-Telephone	\$ 2,212	\$ 2,003	\$ 2,212	\$ -	0.00%	\$ 2,212	\$ -	0.00%	\$ 2,212	\$ -	0.00%
GB-Custodial Services	\$ 3,900	\$ 3,213	\$ 3,900	\$ -	0.00%	\$ 3,900	\$ -	0.00%	\$ 3,900	\$ -	0.00%
GB-Electricity	\$ 5,800	\$ 5,972	\$ 6,200	\$ 400	6.45%	\$ 6,200	\$ 400	6.45%	\$ 6,200	\$ 400	6.45%
GB-Heating	\$ 3,840	\$ 5,542	\$ 5,800	\$ 1,960	33.79%	\$ 5,800	\$ 1,960	33.79%	\$ 5,800	\$ 1,960	33.79%
GB-Water/Sewer	\$ 540	\$ 311	\$ 350	\$ (190)	-54.29%	\$ 350	\$ (190)	-54.29%	\$ 350	\$ (190)	-54.29%
GB-Repairs/Maintenance	\$ 3,000	\$ 3,224	\$ 8,000	\$ 5,000	62.50%	\$ 8,000	\$ 5,000	62.50%	\$ 8,000	\$ 5,000	62.50%
GB-Office Supplies	\$ 2,000	\$ 5,573	\$ 2,000	\$ -	0.00%	\$ 2,000	\$ -	0.00%	\$ 2,000	\$ -	0.00%
GB-Equipment	\$ 2,000	\$ 1,406	\$ 3,000	\$ 1,000	33.33%	\$ 3,000	\$ 1,000	33.33%	\$ 3,000	\$ 1,000	33.33%
TOTAL	\$ 23,292	\$ 27,243	\$ 31,462	\$ 8,170	25.97%	\$ 31,462	\$ 8,170	25.97%	\$ 31,462	\$ 8,170	25.97%
CEMETERIES											
CEM-Park Cemetery Association	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	0.00%	\$ 6,000	\$ -	0.00%	\$ 6,000	\$ -	0.00%
CEM-Cemetery Repair	\$ 1	\$ -	\$ 1	\$ -	0.00%	\$ 1	\$ -	0.00%	\$ 1	\$ -	0.00%
TOTAL	\$ 6,001	\$ 6,000	\$ 6,001	\$ -	0.00%	\$ 6,001	\$ -	0.00%	\$ 6,001	\$ -	0.00%
INSURANCE - OTHER											
INS-Unemployment Insurance	\$ 5,809	\$ -	\$ 5,594	\$ (215)	-3.84%	\$ 5,594	\$ (215)	-3.84%	\$ 5,594	\$ (215)	-3.84%
INS-Workers Compensation	\$ 24,375	\$ 22,389	\$ 25,000	\$ 625	2.50%	\$ 24,131	\$ (244)	-1.01%	\$ 24,131	\$ (244)	-1.01%
INS-Property/Liability	\$ 61,662	\$ 58,085	\$ 62,000	\$ 338	0.55%	\$ 72,638	\$ 10,976	15.11%	\$ 72,638	\$ 10,976	15.11%
INS-Insurance Reimbursements	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
TOTAL	\$ 91,846	\$ 80,474	\$ 92,594	\$ 748	0.81%	\$ 102,363	\$ 10,517	10.27%	\$ 102,363	\$ 10,517	10.27%
TOTAL GENERAL GOVERNMENT	\$ 798,141	\$ 783,648	\$ 837,230	\$ 119,629	14.29%	\$ 824,837	\$ 26,696	3.24%	\$ 834,274	\$ 36,133	4.33%

Account Description	2023		2024								
	Approved Budget	Budget Spent	Department			Selectboard			Budget		
			Request	\$ Change	% Change	Recommend	\$ Change	% Change	Committee	\$ Change	% Change
POLICE DEPARTMENT											
PD-Salaries/Wages Full Time	\$ 583,044	\$ 454,058	\$ 626,830	\$ 43,786	6.99%	\$ 550,060	\$(32,984)	-6.00%	\$ 550,060	\$(32,984)	-6.00%
PD-Wages - Part Time	\$ 25,000	\$ 25,907	\$ 23,000	\$(2,000)	-8.70%	\$ 39,048	\$ 14,048	35.98%	\$ 39,048	\$ 14,048	35.98%
PD-Overtime	\$ 26,500	\$ 37,821	\$ 26,500	\$ -	0.00%	\$ 29,500	\$ 3,000	10.17%	\$ 29,500	\$ 3,000	10.17%
PD-Holiday Pay	\$ 24,000	\$ 18,213	\$ 23,010	\$(990)	-4.30%	\$ 20,035	\$(3,965)	-19.79%	\$ 20,035	\$(3,965)	-19.79%
PD-Health Insurance	\$ 129,853	\$ 88,396	\$ 119,080	\$(10,773)	-9.05%	\$ 145,724	\$ 15,871	10.89%	\$ 145,724	\$ 15,871	10.89%
PD-Life/Disability	\$ 3,300	\$ 1,764	\$ 3,115	\$(185)	-5.94%	\$ 3,251	\$(49)	-1.52%	\$ 3,251	\$(49)	-1.51%
PD-Dental Insurance	\$ 6,000	\$ 2,762	\$ 4,200	\$(1,800)	-42.86%	\$ 4,477	\$(1,523)	-34.01%	\$ 4,477	\$(1,523)	-34.02%
PD-FICA	\$ 3,950	\$ 3,730	\$ 4,546	\$ 596	13.11%	\$ 4,480	\$ 530	11.84%	\$ 4,480	\$ 530	11.83%
PD-Medicare	\$ 10,230	\$ 7,737	\$ 10,643	\$ 413	3.88%	\$ 8,485	\$(1,745)	-20.57%	\$ 8,485	\$(1,745)	-20.57%
PD-Group I Retirement	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
PD-Group II Retirement	\$ 193,533	\$ 147,298	\$ 183,620	\$(9,913)	-5.40%	\$ 153,401	\$(40,132)	-26.16%	\$ 153,401	\$(40,132)	-26.16%
PD-Legal	\$ 30,000	\$ 12,406	\$ 11,501	\$(18,499)	-160.85%	\$ 11,501	\$(18,499)	-160.85%	\$ 11,501	\$(18,499)	-160.85%
PD-Data Processing	\$ 8,250	\$ 8,921	\$ 6,850	\$(1,400)	-20.44%	\$ 8,000	\$(250)	-3.13%	\$ 8,000	\$(250)	-3.13%
PD-Telephone	\$ 5,500	\$ 6,901	\$ 7,920	\$ 2,420	30.56%	\$ 7,920	\$ 2,420	30.56%	\$ 7,920	\$ 2,420	30.56%
PD-Medical Expenses	\$ 700	\$ 100	\$ 500	\$(200)	-40.00%	\$ 500	\$(200)	-40.00%	\$ 2,800	\$ 2,100	75.00%
PD-Custodial Services	\$ 3,900	\$ 3,343	\$ 3,900	\$ -	0.00%	\$ 3,900	\$ -	0.00%	\$ 3,900	\$ -	0.00%
PD-Dispatch Services	\$ 40,000	\$ 40,000	\$ 44,000	\$ 4,000	9.09%	\$ 44,000	\$ 4,000	9.09%	\$ 44,000	\$ 4,000	9.09%
PD-Contracted Services	\$ 2,500	\$ 3,674	\$ 3,000	\$ 500	16.67%	\$ 3,000	\$ 500	16.67%	\$ 3,000	\$ 500	16.67%
PD-Electricity	\$ 5,700	\$ 6,985	\$ 7,100	\$ 1,400	19.72%	\$ 7,100	\$ 1,400	19.72%	\$ 7,100	\$ 1,400	19.72%
PD-Heating	\$ 2,500	\$ 2,764	\$ 3,200	\$ 700	21.88%	\$ 3,200	\$ 700	21.88%	\$ 3,200	\$ 700	21.88%
PD-Building Maintenance	\$ 8,000	\$ 19,696	\$ 8,000	\$ -	0.00%	\$ 8,000	\$ -	0.00%	\$ 8,000	\$ -	0.00%
PD-Advertising	\$ 500	\$ 3,500	\$ 500	\$ -	0.00%	\$ 500	\$ -	0.00%	\$ 500	\$ -	0.00%
PD-Dues/Subscriptions	\$ 750	\$ 200	\$ 750	\$ -	0.00%	\$ 750	\$ -	0.00%	\$ 750	\$ -	0.00%
PD-Uniforms	\$ 10,000	\$ 10,381	\$ 10,000	\$ -	0.00%	\$ 10,000	\$ -	0.00%	\$ 10,000	\$ -	0.00%
PD-Office Supplies	\$ 2,700	\$ 4,255	\$ 2,700	\$ -	0.00%	\$ 2,700	\$ -	0.00%	\$ 2,700	\$ -	0.00%
PD-Postage	\$ 450	\$ 290	\$ 450	\$ -	0.00%	\$ 450	\$ -	0.00%	\$ 450	\$ -	0.00%
PD-Equipment Maint/Repairs	\$ 1,000	\$ 1,260	\$ 1,000	\$ -	0.00%	\$ 1,000	\$ -	0.00%	\$ 1,500	\$ 500	33.33%
PD-Gasoline	\$ 27,000	\$ 18,368	\$ 22,000	\$(5,000)	-22.73%	\$ 22,000	\$(5,000)	-22.73%	\$ 20,000	\$(7,000)	-35.00%
PD-Water/Sewer	\$ 1,300	\$ 2,095	\$ 1,600	\$ 300	18.75%	\$ 1,600	\$ 300	18.75%	\$ 1,600	\$ 300	18.75%
PD-Training	\$ 10,000	\$ 6,928	\$ 10,000	\$ -	0.00%	\$ 10,000	\$ -	0.00%	\$ 10,000	\$ -	0.00%
PD-Departmental Supplies	\$ 500	\$ 89	\$ 500	\$ -	0.00%	\$ 500	\$ -	0.00%	\$ 500	\$ -	0.00%
PD-Operating Grants	\$ -	\$ -	\$ 10,000	\$ 10,000	100.00%	\$ 4,000	\$ 4,000	100.00%	\$ 4,000	\$ 4,000	100.00%
PD-New Equipment	\$ 2,500	\$ 12,644	\$ 2,500	\$ -	0.00%	\$ 2,500	\$ -	0.00%	\$ 2,500	\$ -	0.00%
TOTAL	\$1,169,160	\$ 952,485	\$1,182,515	\$ 13,355	1.13%	\$ 1,111,582	\$(57,578)	-5.18%	\$1,112,382	\$(56,778)	-5.10%
PD VEHICLE MAINTENANCE											
PD-General Veh. Maint	\$ 14,000	\$ 12,878	\$ 13,000	\$(1,000)	-7.69%	\$ 13,000	\$(1,000)	-7.69%	\$ 13,000	\$(1,000)	-7.69%
TOTAL POLICE DEPARTMENT	\$1,183,160	\$ 965,363	\$1,195,515	\$ 12,355	1.03%	\$ 1,124,582	\$(58,578)	-5.21%	\$1,125,382	\$(57,778)	-5.13%
FIRE											
FD-TNFD Subsidy LRFMA	\$ 44,050	\$ 44,049	\$ 53,964	\$ 9,914	18.37%	\$ 50,657	\$ 6,607	13.04%	\$ 50,657	\$ 6,607	13.04%
FD-Forest Fires	\$ 1	\$ -	\$ 1	\$ -	0.00%	\$ 1	\$ -	0.00%	\$ 1	\$ -	0.00%
TOTAL	\$ 44,051	\$ 44,049	\$ 53,965	\$ 9,914	18.37%	\$ 50,658	\$ 6,607	13.04%	\$ 50,658	\$ 6,607	13.04%
CODE ENFORCEMENT											
CE-Wages	\$ 34,945	\$ 36,304	\$ 24,300	\$(10,645)	-43.81%	\$ 26,177	\$(8,768)	-33.50%	\$ 26,177	\$(8,768)	-33.50%
CE-Health Insurance	\$ 26,356	\$ 25,826	\$ 25,896	\$(460)	-1.78%	\$ 28,493	\$ 2,137	7.50%	\$ 28,493	\$ 2,137	7.50%
CE-Dental	\$ 540	\$ 535	\$ 552	\$ 12	2.17%	\$ 560	\$ 20	3.57%	\$ 560	\$ 20	3.57%
CE-FICA	\$ 2,168	\$ 2,062	\$ 1,488	\$(680)	-45.70%	\$ 1,623	\$(545)	-33.58%	\$ 1,623	\$(545)	-33.58%
CE-Medicare	\$ 507	\$ 482	\$ 348	\$(159)	-45.69%	\$ 380	\$(127)	-33.42%	\$ 380	\$(127)	-33.42%
CE-Legal	\$ 1,000	\$ -	\$ 1,000	\$ -	0.00%	\$ 1,000	\$ -	0.00%	\$ 1,000	\$ -	0.00%
CE - Telephone	\$ 255	\$ 252	\$ 255	\$ -	0.00%	\$ 255	\$ -	0.00%	\$ 255	\$ -	0.00%
CE-Dues/Subscriptions	\$ 350	\$ 75	\$ 350	\$ -	0.00%	\$ 350	\$ -	0.00%	\$ 350	\$ -	0.00%
CE-Education/Seminars	\$ 400	\$ -	\$ 400	\$ -	0.00%	\$ 400	\$ -	0.00%	\$ 400	\$ -	0.00%
CE-Office Supplies	\$ 200	\$ 963	\$ 250	\$ 50	20.00%	\$ 250	\$ 50	20.00%	\$ 250	\$ 50	20.00%
CE-Postage	\$ 75	\$ 48	\$ 75	\$ -	0.00%	\$ 75	\$ -	0.00%	\$ 75	\$ -	0.00%
CE-Mileage Reimbursement	\$ 1,560	\$ 1,560	\$ 2,400	\$ 840	35.00%	\$ 2,400	\$ 840	35.00%	\$ 2,400	\$ 840	35.00%
TOTAL	\$ 68,356	\$ 68,106	\$ 57,314	\$(11,042)	-19.27%	\$ 61,963	\$(6,393)	-10.32%	\$ 61,963	\$(6,393)	-10.32%
EMERGENCY MANAGEMENT											
Emergency Management	\$ 1	\$ -	\$ 1	\$ -	0.00%	\$ 1	\$ -	0.00%	\$ 1	\$ -	0.00%
COURT DIVERSION PROGRAM											
Youth Assistance Program	\$ 45,552	\$ 40,716	\$ 63,533	\$ 17,981	28.30%	\$ 45,552	\$ -	0.00%	\$ 45,552	\$ -	0.00%
TOTAL - Public Safety	\$1,341,120	\$1,118,234	\$1,370,328	\$ 29,208	2.13%	\$ 1,282,756	\$(58,364)	-4.55%	\$1,283,556	\$(57,564)	-4.48%

Account Description	2023		2024								
	Approved Budget	Budget Spent	Department			Selectboard			Budget		
			Request	\$ Change	% Change	Recommend	\$ Change	% Change	Committee	\$ Change	% Change
PUBLIC WORKS											
DPW ADMINISTRATION											
HGWY-Wages	\$ 441,100	\$ 423,933	\$ 491,513	\$ 50,413	10.26%	\$ 450,067	\$ 8,967	1.99%	\$ 450,067	\$ 8,967	1.99%
HGWY-Wages Part Time	\$ 5,500	\$ 1,152	\$ 3,500	\$ (2,000)	-57.14%	\$ 3,500	\$ (2,000)	-57.14%	\$ 3,500	\$ (2,000)	-57.14%
HGWY-Overtime	\$ 20,000	\$ 27,911	\$ 22,000	\$ 2,000	9.09%	\$ 30,000	\$ 10,000	33.33%	\$ 30,000	\$ 10,000	33.33%
HGWY-Health Insurance	\$ 112,000	\$ 97,735	\$ 104,105	\$ (7,895)	-7.58%	\$ 114,627	\$ 2,627	2.29%	\$ 114,627	\$ 2,627	2.29%
HGWY-Life/Disability	\$ 2,419	\$ 2,038	\$ 2,419	\$ -	0.00%	\$ 3,346	\$ 927	27.70%	\$ 3,346	\$ 927	27.70%
HGWY-Dental Insurance	\$ 4,272	\$ 2,406	\$ 4,272	\$ -	0.00%	\$ 3,358	\$ (914)	-27.22%	\$ 3,358	\$ (914)	-27.22%
HGWY-FICA	\$ 28,438	\$ 29,324	\$ 30,492	\$ 2,054	6.74%	\$ 28,121	\$ (317)	-1.13%	\$ 28,121	\$ (317)	-1.13%
HGWY-Medicare	\$ 6,645	\$ 6,858	\$ 7,132	\$ 487	6.83%	\$ 6,977	\$ 332	4.76%	\$ 6,977	\$ 332	4.76%
HGWY-Group I Retirement	\$ 58,000	\$ 57,568	\$ 66,785	\$ 8,785	13.15%	\$ 60,894	\$ 2,894	4.75%	\$ 60,894	\$ 2,894	4.75%
HGWY-Engineering Services	\$ 1	\$ -	\$ 1	\$ -	0.00%	\$ 1	\$ -	0.00%	\$ 1	\$ -	0.00%
HGWY-Cell Phone	\$ 1,000	\$ 774	\$ 1,000	\$ -	0.00%	\$ 1,000	\$ -	0.00%	\$ 1,000	\$ -	0.00%
HGWY-Medical Expenses	\$ 2,500	\$ 1,865	\$ 2,500	\$ -	0.00%	\$ 2,500	\$ -	0.00%	\$ 2,500	\$ -	0.00%
HGWY-Electricity	\$ 3,400	\$ 3,783	\$ 3,400	\$ -	0.00%	\$ 3,400	\$ -	0.00%	\$ 3,400	\$ -	0.00%
HGWY-Heating	\$ 3,500	\$ 4,443	\$ 4,600	\$ 1,100	23.91%	\$ 4,600	\$ 1,100	23.91%	\$ 4,600	\$ 1,100	23.91%
HGWY-Water/Sewer	\$ 655	\$ 1,356	\$ 880	\$ 225	25.57%	\$ 880	\$ 225	25.57%	\$ 880	\$ 225	25.57%
HGWY-Bldg Maint/Supplies	\$ 3,500	\$ 2,672	\$ 3,500	\$ -	0.00%	\$ 3,500	\$ -	0.00%	\$ 3,500	\$ -	0.00%
HGWY-Advertising	\$ 250	\$ 231	\$ 250	\$ -	0.00%	\$ 250	\$ -	0.00%	\$ 250	\$ -	0.00%
HGWY-Dues/Subscriptions	\$ 250	\$ -	\$ 250	\$ -	0.00%	\$ 250	\$ -	0.00%	\$ 250	\$ -	0.00%
HGWY-Education/Seminars	\$ 500	\$ 775	\$ 500	\$ -	0.00%	\$ 500	\$ -	0.00%	\$ 500	\$ -	0.00%
HGWY-Uniforms	\$ 2,000	\$ 1,998	\$ 2,000	\$ -	0.00%	\$ 2,000	\$ -	0.00%	\$ 2,000	\$ -	0.00%
HGWY- Mechanic Tool Reimbursement			\$ 1,450	\$ 1,450	100.00%	\$ 1,450	\$ 1,450	100.00%	\$ 1,450	\$ 1,450	100.00%
HGWY-Equipment Repair and Maintenance	\$ 7,000	\$ 12,172	\$ 7,000	\$ -	0.00%	\$ 7,000	\$ -	0.00%	\$ 7,000	\$ -	0.00%
HGWY-Radio Maintenance	\$ 2,000	\$ 1,901	\$ 1,200	\$ (800)	-66.67%	\$ 1,200	\$ (800)	-66.67%	\$ 1,200	\$ (800)	-66.67%
HGWY-Safety Equipment	\$ 2,000	\$ 2,205	\$ 2,000	\$ -	0.00%	\$ 2,000	\$ -	0.00%	\$ 2,000	\$ -	0.00%
HGWY-Office Supplies	\$ 1,000	\$ 1,356	\$ 1,000	\$ -	0.00%	\$ 1,000	\$ -	0.00%	\$ 1,000	\$ -	0.00%
HGWY-Welding Supplies	\$ 2,000	\$ 1,824	\$ 2,000	\$ -	0.00%	\$ 2,000	\$ -	0.00%	\$ 2,000	\$ -	0.00%
HGWY-Mileage Reimbursement	\$ 1	\$ -	\$ 1	\$ -	0.00%	\$ 1	\$ -	0.00%	\$ 1	\$ -	0.00%
HGWY-New Equipment	\$ 6,000	\$ 12,396	\$ 3,200	\$ (2,800)	-87.50%	\$ 3,200	\$ (2,800)	-87.50%	\$ 3,200	\$ (2,800)	-87.50%
TOTAL	\$ 715,931	\$ 698,676	\$ 768,950	\$ 53,019	6.89%	\$ 737,621	\$ 21,690	2.94%	\$ 737,622	\$ 21,691	2.94%
DPW VEHICLE MAINTENANCE											
HGWY-Gen Veh Maint	\$ 45,000	\$ 45,355	\$ 39,000	\$ (6,000)	-15.38%	\$ 37,000	\$ (8,000)	-21.62%	\$ 37,000	\$ (8,000)	-21.62%
HGWY-Tires	\$ 3,500	\$ 3,345	\$ 4,500	\$ 1,000	22.22%	\$ 4,500	\$ 1,000	22.22%	\$ 4,500	\$ 1,000	22.22%
TOTAL	\$ 48,500	\$ 48,700	\$ 43,500	\$ (5,000)	-11.49%	\$ 41,500	\$ (7,000)	-16.87%	\$ 41,500	\$ (7,000)	-16.87%
ROAD MAINTENANCE											
HGWY-Vehicle Fuel	\$ 18,000	\$ 15,392	\$ 16,000	\$ (2,000)	-12.50%	\$ 16,000	\$ (2,000)	-12.50%	\$ 16,000	\$ (2,000)	-12.50%
HGWY-Diesel Fuel	\$ 32,000	\$ 27,698	\$ 32,000	\$ -	0.00%	\$ 30,000	\$ (2,000)	-6.67%	\$ 30,000	\$ (2,000)	-6.67%
HGWY - Carbide Blades	\$ 5,000	\$ 4,973	\$ 5,000	\$ -	0.00%	\$ 5,000	\$ -	0.00%	\$ 5,000	\$ -	0.00%
HGWY-Salt	\$ 85,000	\$ 84,755	\$ 88,000	\$ 3,000	3.41%	\$ 84,000	\$ (1,000)	-1.19%	\$ 84,000	\$ (1,000)	-1.19%
HGWY-Winter Sand	\$ 16,000	\$ 17,634	\$ 19,000	\$ 3,000	15.79%	\$ 19,000	\$ 3,000	15.79%	\$ 19,000	\$ 3,000	15.79%
HGWY-Gravel-Crushed Stone	\$ 25,000	\$ 25,994	\$ 25,000	\$ -	0.00%	\$ 25,000	\$ -	0.00%	\$ 25,000	\$ -	0.00%
HGWY-Drainage/Culverts/Pipes	\$ 8,000	\$ 1,696	\$ 5,000	\$ (3,000)	-60.00%	\$ 5,000	\$ (3,000)	-60.00%	\$ 5,000	\$ (3,000)	-60.00%
HGWY-Asphalt	\$ 6,000	\$ 11,806	\$ 9,000	\$ 3,000	33.33%	\$ 9,000	\$ 3,000	33.33%	\$ 9,000	\$ 3,000	33.33%
HGWY-Guardrails/Signs/Posts	\$ 6,000	\$ 3,695	\$ 4,000	\$ (2,000)	-50.00%	\$ 4,000	\$ (2,000)	-50.00%	\$ 4,000	\$ (2,000)	-50.00%
HGWY-Road Projects	\$ 40,000	\$ 53,368	\$ 40,000	\$ -	0.00%	\$ 40,000	\$ -	0.00%	\$ 40,000	\$ -	0.00%
HWY-Contract Street Sweeping	\$ 2,000	\$ 1,976	\$ 2,500	\$ 500	20.00%	\$ 2,500	\$ 500	20.00%	\$ 2,500	\$ 500	20.00%
HWY- Line Painting	\$ 2,000	\$ 5,624	\$ 1,500	\$ (500)	-33.33%	\$ 1,500	\$ (500)	-33.33%	\$ 1,500	\$ (500)	-33.33%
HWY-Crack Sealing	\$ 8,500	\$ 4,200	\$ 4,500	\$ (4,000)	-88.89%	\$ 4,500	\$ (4,000)	-88.89%	\$ 4,500	\$ (4,000)	-88.89%
HWY-Catch Basin Cleaning	\$ 6,500	\$ 6,384	\$ 9,650	\$ 3,150	32.64%	\$ 9,650	\$ 3,150	32.64%	\$ 9,650	\$ 3,150	32.64%
HWY-Tree Limbing	\$ 1,500	\$ 1,359	\$ 750	\$ (750)	-100.00%	\$ 750	\$ (750)	-100.00%	\$ 750	\$ (750)	-100.00%
HWY- Equipment/Tool Rental	\$ 10,000	\$ -	\$ 10,000	\$ -	0.00%	\$ 10,000	\$ -	0.00%	\$ 10,000	\$ -	0.00%
HGWY-Contract Services/Equip.	\$ 2,000	\$ -	\$ 2,000	\$ -	0.00%	\$ 2,000	\$ -	0.00%	\$ 2,000	\$ -	0.00%
	\$ 273,500	\$ 266,556	\$ 273,900	\$ 400	0.15%	\$ 267,900	\$ (5,600)	-2.09%	\$ 267,900	\$ (5,600)	-2.09%
BRIDGES											
HGWY-Bridge Maintenance	\$ 1	\$ -	\$ 1	\$ -	0.00%	\$ 1	\$ -	0.00%	\$ 1	\$ -	0.00%
STREET LIGHTING											
ST-Street Lights	\$ 5,500	\$ 7,095	\$ 6,000	\$ 500	8.33%	\$ 6,000	\$ 500	8.33%	\$ 6,000	\$ 500	8.33%
TRANSFER STATION											
SAN-Wages	\$ 30,295	\$ 23,239	\$ 31,590	\$ 1,295	4.10%	\$ 31,818	\$ 1,523	4.79%	\$ 31,818	\$ 1,523	4.79%
SAN-FICA	\$ 1,880	\$ 1,436	\$ 1,960	\$ 80	4.08%	\$ 1,973	\$ 93	4.70%	\$ 1,973	\$ 93	4.71%
SAN-Medicare	\$ 440	\$ 336	\$ 460	\$ 20	4.35%	\$ 461	\$ 21	4.63%	\$ 461	\$ 21	4.56%
SAN-Telephone	\$ 688	\$ 719	\$ 688	\$ -	0.00%	\$ 688	\$ -	0.00%	\$ 688	\$ -	0.00%
TS-Groundwater Monitoring	\$ 1,500	\$ 2,331	\$ 1,000	\$ (500)	-50.00%	\$ 1,000	\$ (500)	-50.00%	\$ 1,000	\$ (500)	-50.00%

Account Description	2023		Department			2024			Budget		
	Approved Budget	Budget Spent	Request	\$ Change	% Change	Recommend	\$ Change	% Change	Committee	\$ Change	% Change
SAN-Electricity	\$ 1,700	\$ 1,015	\$ 1,200	\$ (500)	-41.67%	\$ 1,200	\$ (500)	-41.67%	\$ 1,200	\$ (500)	-41.67%
SAN-Maintenance/Repairs	\$ 3,500	\$ 11,221	\$ 1,600	\$ (1,900)	-118.75%	\$ 1,600	\$ (1,900)	-118.75%	\$ 1,600	\$ (1,900)	-118.75%
SAN-Advertising/Notices	\$ 1	\$ -	\$ 100	\$ 99	99.00%	\$ 1	\$ -	0.00%	\$ 1	\$ -	0.00%
SAN-Dues and Subscription	\$ 300	\$ 394	\$ 400	\$ 100	25.00%	\$ 400	\$ 100	25.00%	\$ 400	\$ 100	25.00%
SAN-Education/ Yearly NHDES Certifications	\$ 300	\$ 250	\$ 250	\$ (50)	-20.00%	\$ 250	\$ (50)	-20.00%	\$ 250	\$ (50)	-20.00%
TOTAL	\$ 40,604	\$ 40,940	\$ 39,248	\$ (1,356)	-3.45%	\$ 39,391	\$ (1,213)	-3.08%	\$ 39,391	\$ (1,213)	-3.08%
SOLID WASTE COLLECTION											
WC-Curbside Collection Casella	\$ 167,803	\$ 167,343	\$ 176,515	\$ 8,712	4.94%	\$ 222,250	\$ 54,447	24.50%	\$ 222,250	\$ 54,447	24.50%
WC-Transfer Station Hauling Casella/NRA	\$ 8,000	\$ 4,571	\$ 8,000	\$ -	0.00%	\$ 7,080	\$ (920)	-12.99%	\$ 7,080	\$ (920)	-12.99%
WC-Hazardous Coll HHW	\$ 1	\$ -	\$ 3,700	\$ 3,699	99.97%	\$ 1	\$ -	0.00%	\$ 1	\$ -	0.00%
TOTAL	\$ 175,804	\$ 171,914	\$ 188,215	\$ 12,411	6.59%	\$ 229,331	\$ 53,527	23.34%	\$ 229,331	\$ 53,527	23.34%
SOLID WASTE DISPOSAL											
WD-Curbside Disposal Wheelabrator	\$ 95,000	\$ 95,034	\$ 99,000	\$ 4,000	4.04%	\$ 100,300	\$ 5,300	5.28%	\$ 100,300	\$ 5,300	5.28%
WD-Transfer Station Disposal Casella/NRA	\$ 16,000	\$ 20,032	\$ 19,000	\$ 3,000	15.79%	\$ 17,000	\$ 1,000	5.88%	\$ 17,000	\$ 1,000	5.88%
TOTAL	\$ 111,000	\$ 115,065	\$ 118,000	\$ 7,000	5.93%	\$ 117,300	\$ 6,300	5.37%	\$ 117,300	\$ 6,300	5.37%
TOTAL PUBLIC WORKS	\$ 1,370,840	\$ 1,348,946	\$ 1,437,814	\$ 66,974	4.66%	\$ 1,439,044	\$ 68,204	4.74%	\$ 1,439,045	\$ 68,205	4.74%
HEALTH											
Health Officer			\$ 5,200	\$ 5,200	100.00%	\$ 5,200	\$ 5,200	100.00%	\$ 5,200	\$ 5,200	100.00%
HO-FICA	\$ -		\$ 322	\$ 322	100.00%	\$ 322	\$ 322	100.00%	\$ 322	\$ 322	100.00%
HO-Medi	\$ -		\$ 75	\$ 75	100.00%	\$ 75	\$ 75	100.00%	\$ 75	\$ 75	100.00%
HO-Education/Seminars			\$ 200	\$ 200	100.00%	\$ 200	\$ 200	100.00%	\$ 200	\$ 200	100.00%
Animal Control -Contracted Services	\$ 10,950	\$ 10,950	\$ 10,950	\$ -	0.00%	\$ 10,950	\$ -	0.00%	\$ 10,950	\$ -	0.00%
Visiting Nurse Association of Franklin (VNA)	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.00%	\$ 5,000	\$ -	0.00%	\$ 2,500	\$ (2,500)	-100.00%
Child & Family Services (Waypoint)	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Community Action Program (CAP)	\$ 7,000	\$ 3,500	\$ 11,000	\$ 4,000	36.36%	\$ 3,500	\$ (3,500)	-100.00%	\$ 3,500	\$ (3,500)	-100.00%
Twin Rivers Food Pantry			\$ 1,100	\$ 1,100	100.00%	\$ -	\$ -	0.00%	\$ 1,100	\$ 1,100	0.00%
Lakes Region Visiting Nurse Association			\$ 1,000	\$ 1,000	100.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Tilton Senior Center Bus				\$ -	0.00%	\$ 1,700	\$ 1,700	100.00%	\$ 1,700	\$ 1,700	100.00%
CASA	\$ -	\$ -	\$ 500	\$ 500	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
TOTAL	\$ 22,950	\$ 19,450	\$ 35,347	\$ 12,397	35.07%	\$ 26,948	\$ 3,998	14.84%	\$ 25,547	\$ 2,597	10.17%
WELFARE ADMINISTRATION											
WEL-Administrator Wages	\$ 20,420	\$ 20,912	\$ 22,085	\$ 1,665	7.54%	\$ 21,807	\$ 1,387	6.36%	\$ 21,807	\$ 1,387	6.36%
WEL-FICA	\$ 1,270	\$ 1,296	\$ 1,370	\$ 100	7.30%	\$ 1,352	\$ 82	6.07%	\$ 1,352	\$ 82	6.07%
WEL-Medicare	\$ 300	\$ 303	\$ 321	\$ 21	6.54%	\$ 316	\$ 16	5.06%	\$ 316	\$ 16	5.06%
WEL-Phone	\$ 260	\$ 252	\$ 260	\$ -	0.00%	\$ 260	\$ -	0.00%	\$ 260	\$ -	0.00%
WEL-Education/Seminars	\$ 75	\$ -	\$ 75	\$ -	0.00%	\$ 75	\$ -	0.00%	\$ 75	\$ -	0.00%
WEL-Office Supplies	\$ 50	\$ 59	\$ 50	\$ -	0.00%	\$ 50	\$ -	0.00%	\$ 50	\$ -	0.00%
WEL-Postage	\$ 20	\$ -	\$ 20	\$ -	0.00%	\$ 20	\$ -	0.00%	\$ 20	\$ -	0.00%
TOTAL	\$ 22,395	\$ 22,823	\$ 24,181	\$ 1,786	7.39%	\$ 23,880	\$ 1,485	6.22%	\$ 23,880	\$ 1,485	6.22%
WEL - VENDOR PAYMENTS											
WEL-Shelter	\$ 5,000	\$ 17,820	\$ 18,000	\$ 13,000	72.22%	\$ 18,000	\$ 13,000	72.22%	\$ 18,000	\$ 13,000	72.22%
WEL-Rent	\$ 17,000	\$ 9,094	\$ 11,000	\$ (6,000)	-54.55%	\$ 11,000	\$ (6,000)	-54.55%	\$ 11,000	\$ (6,000)	-54.55%
WEL-Medication	\$ 400	\$ -	\$ 400	\$ -	0.00%	\$ 400	\$ -	0.00%	\$ 400	\$ -	0.00%
WEL-Utilities	\$ 3,500	\$ 1,227	\$ 3,000	\$ (500)	-16.67%	\$ 3,000	\$ (500)	-16.67%	\$ 3,000	\$ (500)	-16.67%
WEL-Food	\$ 350	\$ -	\$ 350	\$ -	0.00%	\$ 350	\$ -	0.00%	\$ 350	\$ -	0.00%
WEL-Gasoline	\$ 60	\$ -	\$ 60	\$ -	0.00%	\$ 60	\$ -	0.00%	\$ 60	\$ -	0.00%
WEL-Other	\$ 2,400	\$ 2,200	\$ 2,400	\$ -	0.00%	\$ 2,400	\$ -	0.00%	\$ 2,400	\$ -	0.00%
TOTAL	\$ 28,710	\$ 30,341	\$ 35,210	\$ 6,500	18.46%	\$ 35,210	\$ 6,500	18.46%	\$ 35,210	\$ 6,500	18.46%
TOTAL WELFARE	\$ 51,105	\$ 53,163	\$ 59,391	\$ 8,286	13.95%	\$ 59,090	\$ 7,985	13.51%	\$ 59,090	\$ 7,985	13.51%
CULTURE AND RECREATION											
PARKS AND RECREATION											
ELECT-Beach,Pines,Arch	\$ 1,500	\$ 1,243	\$ 1,500	\$ -	0.00%	\$ 1,500	\$ -	0.00%	\$ 1,500	\$ -	0.00%
Park Maintenance	\$ 11,000	\$ 4,767	\$ 5,000	\$ (6,000)	-120.00%	\$ 6,000	\$ (5,000)	-83.33%	\$ 6,000	\$ (5,000)	-83.33%
TOTAL	\$ 12,500	\$ 6,010	\$ 6,500	\$ (6,000)	-92.31%	\$ 7,500	\$ (5,000)	-66.67%	\$ 7,500	\$ (5,000)	-66.67%
LIBRARY	\$ 135,886	\$ 135,886	\$ 154,148	\$ -	0.00%	\$ 154,148	\$ 18,262	11.85%	\$ 154,148	\$ 18,262	11.85%
OTHER CULTURE & RECREATION											
Old Home Day	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.00%	\$ 3,000	\$ -	0.00%	\$ 3,000	\$ -	0.00%
T/N Recreation Council	\$ 72,250	\$ 72,250	\$ 75,000	\$ 2,750	3.67%	\$ 75,000	\$ 2,750	3.67%	\$ 75,000	\$ 2,750	3.67%
TOTAL	\$ 75,250	\$ 75,250	\$ 78,000	\$ 2,750	3.53%	\$ 78,000	\$ 2,750	3.53%	\$ 78,000	\$ 2,750	3.53%
TOTAL CULTURE AND RECREATION	\$ 223,636	\$ 217,146	\$ 238,648	\$ (3,250)	-1.36%	\$ 239,648	\$ 16,012	6.68%	\$ 239,648	\$ 16,012	6.68%

Account Description	2023		2024								
	Approved Budget	Budget Spent	Department			Selectboard			Budget		
			Request	\$ Change	% Change	Recommend	\$ Change	% Change	Committee	\$ Change	% Change
CONSERVATION											
Knowles Pond Conservation Area	\$ 400	\$ 400	\$ 400	\$ -	0.00%	\$ 400	\$ -	0.00%	\$ 400	\$ -	0.00%
Conservation Commission	\$ 600	\$ 330	\$ 600	\$ -	0.00%	\$ 600	\$ -	0.00%	\$ 600	\$ -	0.00%
TOTAL	\$ 1,000	\$ 730	\$ 1,000	\$ -	0.00%	\$ 1,000	\$ -	0.00%	\$ 1,000	\$ -	0.00%
ECONOMIC DEVELOPMENT											
Northfield EDC	\$ 3,000	\$ 3,000	\$ 5,000	\$ 2,000	40.00%	\$ 3,000	\$ -	0.00%	\$ 4,000	\$ 1,000	25.00%
TOTAL	\$ 3,000	\$ 3,000	\$ 5,000	\$ 2,000	40.00%	\$ 3,000	\$ -	0.00%	\$ 4,000	\$ 1,000	25.00%
DEBT SERVICE											
TAN-Interest	\$ 1,300	\$ -	\$ 1,000	\$ (300)	-30.00%	\$ 500	\$ (800)	-160.00%	\$ 500	\$ (800)	-160.00%
Grand Total Fund 01	\$3,813,092	\$3,544,318	\$3,985,758	\$234,944	5.89%	\$ 3,876,823	\$ 63,731	1.64%	\$3,886,660	\$ 73,568	1.89%

GENERAL FUND REVENUES

Account Description	2023		2024
	Budget	Received	Budget
REVENUES			
Current Use Penalty Current Yr	\$ 5,000	\$9,000	\$5,000
Timber Yield Tax	\$ 5,000	\$7,779	\$5,000
Payments in Lieu of Taxes	\$ 66,500	\$65,604	\$65,000
Excavation Tax	\$ 1	\$0	\$1
Interest on Property Taxes	\$ 49,000	\$43,752	\$42,000
Cable Franchise Fee	\$ 30,000	\$2,500	\$30,000
UCC Filings & Certificates	\$ 1,200	\$1,698	\$1,500
Motor Vehicle Registration	\$ 980,000	\$1,087,407	\$1,000,000
Motor Vehicle Titles	\$ 2,500	\$2,402	\$2,500
Municipal Agent Fees	\$ 21,000	\$21,420	\$20,000
Boat Registrations	\$ 3,000	\$3,336	\$3,000
OHRV Registrations	\$ 9,500	\$10,546	\$9,500
Building Permits	\$ 10,000	\$11,456	\$10,000
Dog Licenses	\$ 6,000	\$8,018	\$8,000
Vital Statistics	\$ 5,000	\$3,910	\$4,000
NH Meals & Rooms Tax	\$ 285,000	\$463,588	\$450,000
Forest Land Reimbursement	\$ 1	\$3	\$2
Railroad Reimbursement	\$ 1	\$46	\$40
Highway Safety Grant	\$ -	\$766	\$1,000
Misc Income	\$ 1,000	\$4,788	\$1,000
PD Misc Income	\$ 300	\$1,179	\$300
PD - Pistol Permit Fees	\$ 200	\$170	\$200
Welfare Reimbursements	\$ 500	\$3,395	\$500
Planning/Zoning Fees	\$ 6,000	\$10,350	\$6,000
Dump Fees	\$ 7,800	\$8,309	\$8,000
Sale of Recyclables	\$ 4,000	\$3,238	\$4,000
Sale of Metal Recyclables	\$ 4,000	\$9,115	\$5,000
Sale of Property	\$ 25,500	\$500	\$10,000
Interest-Checking Account	\$ 1,000	\$103,704	\$1,000
Fines & Forfeits	\$ 1	\$175	\$100
Insurance Reimbursements	\$ 1,000	\$315	\$600
Other Reimbursement	\$ 1	\$2,750	\$1
Voted from Fund Balance	\$ 100,000	\$100,000	
	\$ 1,630,005	\$1,991,218	\$1,693,244

ARTICLE 2 - 16 ADDITIONAL INFORMATION

Articles 2-16 are articles that have either been brought forward by the Selectmen.

Article 2- This article is a yearly request to put in a certain amount of money into the road improvement account to pay for road projects.

Article 3- This article is to spend the money in the road improvement account. In 2024, the Town plans on laying the base coat on Silver Ln., Megan Dr., and Sarah Ln. Additionally, we will go out to bid for Forrest Rd, Sargent St and Dearborn; WB Hill, Greenwood, Hidden Ln; and Shaw Rd gravel section. Public Works Crew will be looking at working on Blueberry Ln.

Article 4- This is an account to save for costly vehicles. Highway trucks cost around \$200,000.00 per vehicle which includes plow, wing, and sander.

Article 5- This is to payoff the leased 6 wheeler that was purchased in 2001.

Article 6 This is to payoff the leased CV truck purchased in 2023 after Truck 17 caught fire while plowing.

Article 7- This article is to save up funding to make repairs to town managed cemeteries. We are focused on Hodgdon Rd cemetery and will be seeking bids to hire tree cutting services with a crane and repair the stone wall.

Article 8- This is to put money aside to purchase computer equipment, servers, modems and monitors.

Article 9- This article is to purchase 8 computers in 2023 and screen replacements, we are in need of software upgrades and the current computers not compatible.

Article 10- This article is to set funding aside for future purchase of purchasing a new police cruiser fully outfitted.

Article 11- This article is to set funding aside for emergency facility repairs.

Article 12- This article is to set up a new fund for major repairs to our town owned buildings, Town Hall, Police Station, Highway Garage and Transfer Station that do not fall under emergencies. The Capital Improvements Program Committee will be reviewing all town buildings and implementing a 6 year plan for the Board of Selectmen.

Article 13- This article is to allow the Capital Improvements Program Committee to hire an architectural firm to conduct a feasibility study on our Town owned facilities. This study will help the committee to together priorities, emergency repairs and future planning.

Article 14- Currently at the Transfer Station we have two old storage containers that leak and have become a hazard. We have purchased two new containers and while we plan to switch them out, we'd like to add additional dry storage. The plan is to put the two containers on each side with a roof and additional storage in between. The Selectboard along with Public Works will come up with a final design and put it out to bid for construction. Instead of raising the funds through the budget, the Selectboard would like to fund this project out of Fund Balance.

Article 15- This article is to replace the sander hanger at the Highway Garage. The current hanger has no roof leaving the equipment out in the elements and has become a safety issue. The Selectboard along with Public Works will come up with a final design and put it out to bid for construction. Instead of raising the funds through the budget, the Selectboard would like to fund this project out of Fund Balance.

Article 16- This Article is the budget amount needed to run the Town of Northfield for 2024 as recommended by the Budget Committee. The increase is 1.89% or \$73,568, budget increases over the past years are as follows...

2023	2022	2021	2020
3.4%	1.7%	4%	5%



2023
DEPARTMENT FINANCIAL
&
NARRATIVE REPORTS

2023 TOWN MEETING MINUTES

Polls were opened at the Pines Community Center, Dearborn Road, on the fourteenth day of March, at seven o'clock a.m. in the year of our Lord two thousand and twenty-three. The polls were closed at seven o'clock p.m. with 459 votes cast.

ARTICLE 1. To choose all necessary Town Officers, Tilton-Northfield Fire District Officers, and Winnisquam Regional School District Officers for the ensuing year.

TOWN ELECTION RESULTS:

Selectman – 3 years	Russ Cunningham	194
	Carl Bartlett	46
	Steven Partridge	185
Supervisors of the Checklist – 1 year	Linda Luedke	373
Town Clerk / Tax Collector – 3 years	Heather Failla	384
Trustee of Trust Funds – 3 years	Morris G Boudreau	373

ARTICLE 2. To see if the Town will vote to amend the Zoning Ordinance Article 6, Section 6.1 Districts as follows: Increase the number of districts from five to six.

Separate the **Commercial/Industrial Zone** into two zones, a C/1-1 zone and a C/1-2 zone. To Change the designation of areas of the **C/1-1 Zone** to be: Starting at the entrance ramp to 1-93 Southbound, proceed southerly on the westerly side off-93 ROW, to the Rt. #132 after the underpass of 1-93, then southerly along Rt. #132 to the cemetery north side boundary, then 2,000 feet from the center line, northwesterly perpendicular to Rt. #132, hence northeasterly to a point on Old Forrest Rd, said point is 1,000 feet from the centerline of westerly of New Forest Rd., then northerly in a line parallel of New Forest Rd. to Sargent St, then running easterly along Sargent St to the intersection of Park St (Rt. 132), then Southeasterly to the 1-93 Southbound Ramp.

And to change the current C/1 zone to R2 Zone starting at the intersection of the Boston and Maine Railroad and Sargent St, heading west along the Northerly side of Sargent St to the intersection of Johnson Rd, then Northerly along the easterly side of Johnson Rd to the Boston and Maine Railroad ROW (WR Zone), then Northeasterly along the Boston and Maine Railroad ROW (WR Zone) to intersection of the Boston and Maine Railroad, then Southerly along the Westerly side of the Boston and Maine Railroad to point of beginning (intersection of Sargent St.)

To Change the designation of areas of the C/1-2 Zone to be: Areas Southerly of Rt. #140 for a distance of 1,000 feet from the center line of Rte. #140 and Northerly of Shaker Rd. starting at their intersection, and ending at the Town Line. Areas Northerly of Rt. #140 to the town line. To add Uses allowed in Article 7 Table 1, and Dimensional Requirements allowed in Article 7 Table 2.

Conservation Zone: to extend the R-1 Zone 500' from the center line of the road into the Conservation Zone on all Class V or better roads excluding 1-93.

R-2 Zone: to redefine the R-2 Zone being West off-93 and the WR Zone (Richard P Smart Conservation Area) Northerly along the WR Zone (Richard P Smart Conservation Area) boundary to the Boston and Maine Railroad, running Westerly along the South side of the Winnepesaukee River to the East side of Boston and Maine Railroad, and then southerly along the Boston and Maine Railroad to the intersection of Sargent Street, then Easterly along the North side of Sargent St to the intersection of Park St (Rt. 132), then Southeasterly along Park St (Rt. 132) to the 1-93 ROW, then Northeasterly along the 1-93 ROW to the point of the beginning.

And starting at the intersection of Sargent St and the Boston and Maine Railroad, running Westerly along the North side of Sargent Street to the intersection of Scribner Rd, and running along the North side of Scribner Rd to 500' of Cross Mill Rd, then running Northerly along the 500' set back of Cross Mill Rd to 1,850 feet from Scribner Rd, then Easterly along Southern side of the Boston and Main Railroad ROW to the intersection of the Boston and Maine Railroad, then running

Southerly along the West side of the Boston and Maine Railroad to the point of beginning (Sargent St).

R-1 Zone: to extend the R-1 Zone in the Conservation Zone 500' from the center line of all Class V roads or better, excluding I-93. And to change 1. To read **All other areas of Town not defined in other zones.**

ARTICLE PASSED YES 291 NO 126

ARTICLE 3. To see if the Town will vote to amend the Zoning Ordinance Article 6, Section 6.3 to remove the requirement of needing a Special Exception for an Accessory Dwelling Unit (ADU), this change will also be reflected in Article 7 Table 1.

ARTICLE PASSED YES 299 NO 118

ARTICLE 4. To see if the Town will vote to amend the Zoning Ordinance Article 8, Section 8.2 to remove (d) to bring us into compliance with State Law, and to add under (c) Adequacy of: and plans for, sanitary facilities, water supply and road access *to include emergency services.*

ARTICLE PASSED YES 292 NO 116

ARTICLE 5. To see if the Town will vote to amend the Zoning Ordinance Article 12, Section 12.3 as follows: (c, d) change Business/Industrial to Commercial/Industrial Zones
Add e), Complex Sign Standards to read as follows: Complex signs shall be constructed and placed in accordance with this Ordinance for the purpose of identifying a complex of primary commercial uses. Uses shall be located on a single lot served by a common road or driveway and shall contain two or more separate primary commercial uses or buildings. Sign shall be located on property contained as part of the complex. Sign shall identify the complex and identify, by name and/or logo only, each primary commercial use in the complex. Such sign may not exceed 75 square feet, double sided, but must otherwise meet the requirements of the ordinance.

ARTICLE PASSED YES 258 NO 151

At 9:00 a.m. on the 18th day of March, in the year of our Lord two thousand and twenty-three at the Southwick School, 50 Zion Hill Road, Northfield, Moderator Scott McGuffin called the Annual Meeting to order to act upon the following:

ARTICLE 6. 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 \$500.00. This article is being required by HB 1667 (Majority vote required).

Article was moved by Carl Bartlett, seconded by Bob Ivon.

ARTICLE PASSED

ARTICLE 7. 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 of \$500.00. This article is being required by HB 1667 (Majority vote required)

Article was moved by Carl Bartlett, seconded by Wayne Crowley. Town Administrator Ken Robichaud explained this credit differs from the Optional Veterans Tax Credit as this one does not require the veteran to have served during an active conflict.

ARTICLE PASSED

ARTICLE 8. To see if the Town will vote to raise and appropriate the sum of Four Hundred Thousand Dollars (\$400,000) to be added to the Road and Bridge Reconstruction Capital Reserve Fund, previously established. This article would result in an increase in the amount to be raised by taxation.

Article was moved by Bill Wilder, seconded by Michael Witzgall. Selectman Mark Hubbell explained this will add to the fund for upkeep of town roads.

ARTICLE PASSED

ARTICLE 9. To see if the Town will vote to raise and appropriate Six Hundred and Fifty Thousand Dollars (\$650,000) to fund road and bridge reconstruction and repair projects with Four Hundred Thousand Dollars (\$400,000) to come from the Road and Bridge Reconstruction Capital Reserve Fund, One Hundred Fifty Thousand Dollars (\$150,000) to come from the Road Repair Revolving Fund and One Hundred Thousand Dollars (\$100,000.) to come from Fund Balance No amount to be raised from taxation. This shall be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until December 31, 2024.

Article was moved by Bob Ivon, seconded by Scott Haskins. Selectman Hubbell explained these funds will be used for road repairs, paving and drainage. Some work can be completed by town employees but most will need to be performed by professional paving contractors.

ARTICLE PASSED

ARTICLE 10. To see if the Town will vote to raise and appropriate the sum of Eighty-Five Thousand Dollars (\$85,000.00) to be added to the Highway Equipment Capital Reserves Fund, previously established. This article would result in an increase in the amount to be raised by taxation.

Article was moved by Scott Haskins, seconded by Al Luedke. Selectman Jason Durgin explained funds are added to this fund every year with a separate Article for expenditure of the funds as equipment is needed.

ARTICLE PASSED

ARTICLE 11. To see if the Town will vote to raise and appropriate Forty-Eight Thousand Dollars (\$48,000.00) to Lease a 6 Wheel Dump Truck with Wing, Plow, and Sander for the purpose of road maintenance with said funds to be withdrawn from the Highway Equipment Capital Reserves Fund. No amount to be raised from taxation.

Article was moved by Bill Wilder, seconded by Al Luedke. Selectman Durgin explained we need to replace one of our older big trucks. A lease will allow us to obtain the vehicle now with hopes we will be able to pay it off early. In a municipal lease the town will own the vehicle at the end of the lease.

Administrator Robichaud explained it would be a five-year lease and the price of the truck is \$240,000. Selectman Hubbell stated due to current wait times for vehicles, if we wait there may not be another truck available for some time. Selectman Kevin Waldron stated we are replacing a truck we have spent \$30k on. He feels it is not urgent, that we should wait and use the money from a previously established fund. Mr. Hubbell said we lost a truck to a fire and another is down for repairs, leaving us down a truck. A 2010 Peterbilt will be replaced, over a couple years we have gotten back the money that was spent on repairs. A truck has a life span of seven to ten years. Greg Hill asked the Selectmen to look into other towns that hire out some highway services and compare.

ARTICLE PASSED

ARTICLE 12. To see if the Town will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000) to be added to the Cemetery Repair Expendable Trust Fund, previously established. This article would result in an increase in the amount to be raised by taxation.

Article was moved by Carl Bartlett, seconded by Scott Haskins. Selectman Mark Hubbell stated there is Currently \$25,672 in the fund. The Board wants to get bids to start work, with Hodgdon Cemetery first. Selectman Durgin said the stone walls are falling down and encroaching on graves, fencing and gates need repair and trees need to be removed. Motion to terminate debate by Kent Finemore, seconded by Al Luedke.

ARTICLE PASSED

ARTICLE 13. To see if the Town will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000) to be added to the Computer Replacement Capital Reserve Fund, previously established. This article would result in an increase in the amount to be raised by taxation.

Article was moved by Bob Ivon, seconded by Judy Davidson. Town Administrator Robichaud explained this is to add to existing fund, with an expenditure to be considered in the next article.

ARTICLE PASSED

ARTICLE 14. To see if the Town will vote to raise and appropriate the sum of Seven Thousand Dollars (\$7,000) for the purchase or replacement of computer equipment with said funds to come from the Computer Replacement Capital Reserve Fund. No amount to be raised from taxation.

Article was moved by Scott Haskins, seconded by Carl Bartlett. Administrator Robichaud explained this is to replace aging computers at the Police Department and Town Hall. The backup system at the Police Department has been determined to be unstable. This year the plan is to obtain a Barracuda back up system and two officer desktops.

ARTICLE PASSED

ARTICLE 15. To see if the Town will vote to raise and appropriate the sum of Thirty Thousand Dollars (30,000) to be added to the Police Cruiser Capital Reserve Fund previously established. This article would result in an increase in the amount to be raised by taxation.

Article was moved by Scott Haskins, seconded by Carl Bartlett. Selectman Hubbell stated this will add to the fund for later purchase request.

ARTICLE PASSED

ARTICLE 16. To see if the Town will vote to raise and appropriate the sum of Seventy-Two Thousand Dollars (\$72,000), for the purpose of purchasing a Police Cruiser, with Forty-Two Thousand Dollars (42,000) to be withdrawn from the Police Cruiser Capital Reserve Fund and Thirty Thousand Dollars (30,000) to come from the Police Special Detail Revolving Fund. No amount to be raised by taxation.

Article was moved by Al Luedke, seconded by Bob Ivon. Leif Martinson noted that the cost is twenty percent higher than last year, and asked if we have raised the price charged for police details. Chief Raffaely stated the cruiser price went up \$8000 over last year, and that he will discuss the price for detail work with the Board. Selectman Waldron pointed out this is an addition to the fleet, not a replacement vehicle. Chief Raffaely responded we have seven cruisers and are down on staff. Each officer has their own cruiser at this time, but we cannot be short on vehicles when we are able to get back to full staffing. Motion to terminate debate by Kent Finemore seconded by Al Luedke.

ARTICLE PASSED

ARTICLE 17. To see if the Town will vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000) as the towns portion of a 50% matching grant for the purpose of purchasing and installing a Generator at the Pines Community Center to be used as the Towns Emergency Shelter. This amount would come from Fund Balance. No amount to be raised by taxation.

Article was moved by Carl Bartlett, seconded by Scott Haskins. Selectman Waldron explained that the Emergency Operations Plan was updated. The plan includes adding a generator at Town Hall and at the Pines Community Center, with funds coming from fund balance. There is a 50% matching grant. Mark Hebert pointed out that the Pines building needs repairs. Jennifer Haskins, member of the Pines Community Center Board, responded that the structure of the building is fine, and they are in the process of repairing water damage caused by a burst pipe. Selectman Durgin explained the estimate is \$80k to \$100k, which includes excavation, concrete, installation and electrical. Laurie Hill thought Southwick School would make a better shelter, and thought it not wise to use a private building. Others expressed that they preferred use of the school, they felt this expense is not necessary, and perhaps mobile systems should be considered and buildings can be pre-wired to accept a generator.

HAND COUNTED VOTE YES 12 NO 88

ARTICLE FAILED

Gretchen Wilder made a motion to restrict reconsideration, seconded by Bob Ivon.

MOTION PASSED

ARTICLE 18. To see if the Town will vote to raise and appropriate the sum of Thirty-Five Thousand Dollars (\$35,000) for the purpose of replacing the roofs at Town Hall and the Police Station. This amount is to be withdrawn from fund balance. No amount to be raised by taxation.

Article was moved by Bill Wilder, seconded by Gretchen Wilder. Town Administrator Robichaud said the infrastructure of town buildings needs to be addressed. The town hall roofs twenty-seven years old and shingles are breaking off, and the police department roof is of similar age. Both metal and asphalt roofs were quoted. Some commented that further consideration of alternative materials and the urgency of addressing at this time should be reviewed.

ARTICLE PASSED

ARTICLE 19. To see if the Town will vote to change the name of the Facilities Emergency Repair Trust Fund to The Facilities Repair Trust Fund. This fund will allow saving money each year for capital repairs and or emergency repairs of town buildings as needed. (2/3 Majority vote required)

Article was moved by Mark Hubble, seconded by Morris Boudreau. Town Administrator Robichaud stated there is \$16,800 in the fund. This request is to remove the word "emergency" from the fund name so funds can be accessed for facility repairs. Several spoke against the Article, indicating it was important to maintain a reserve for emergency situations.

ARTICLE FAILED

ARTICLE 20. To see if the Town will vote to change a section of Hidden Lane which being approximately 100 feet and extends from Summer Street to the boundary of Interstate 93 from a class V road to a Class VI Road "subject to gates and bars". If approved by voters, this road will remain town owned but not maintained by the town. (Majority vote required)

Article was moved by Linda Luedke, seconded by Scott Haskins. Selectman Durgin explained this is a road that was cut- off when Interstate 93 was constructed. Greg Hill pointed out there are two homes on the road with long-term occupants, and he did not feel it was right. Others agreed this would abandon those taxpayers who purchased their homes with the understanding it was a town-maintained road. Administrator Robichaud advised all proper steps were taken before being brought for a vote. Motion to terminate debate by Linda Luedke, seconded by Al Luedke.

ARTICLE FAILED

ARTICLE 21. To see if the Town will vote to modify the elderly and disabled tax exemption amounts for qualifying residents who meet the income and asset limits previously adopted in 2009, and all other requirements set by RSA 72:39-a and RSA 72:27-b. This change would be effective April 1, 2023 to reflect changes in property values recent assessments as follows. (Majority vote required)

Article was moved by Amy O'Hara, seconded by Bob Ivon. Assistant Town Administrator Stephanie Giovannucci explained this is necessary to bring the exemption levels in line with the higher property values established by the 2022 town-wide revaluation. The elderly and disabled were hurt by the higher values and received substantially higher 2022 tax bills than expected. This will not change the 2022 billed amount but will be effective with 2023 bills.

ARTICLE PASSED

ARTICLE 22. To see if the Town will vote to raise and appropriate the Budget Committee recommended sum of Three Million Eight Hundred Thirteen Thousand Ninety-Two Dollars (\$3,813,092.00) for general municipal operations. This article does not include special or individual articles listed above.

Article was moved by Bob Ivon, seconded by Mike Witzgall. Greg Hill asked for details of budget lines under dues/subscriptions and zoning/planning legal advice. Administrator Robichaud explained we are members of the New Hampshire Municipal Association which offers training and some legal assistance; Lakes Region Planning Commission offers grants and assistance in mapping and review of applications for planning and zoning. Motion to terminate debate by Bob Ivon, seconded by Gretchen Wilder.

ARTICLE PASSED

ARTICLE 23. To see if the Town will vote to increase the Veteran's Tax Credit RSA 72:28 and all the Veteran's Tax Credit RSA 72:28-b from \$500 to \$750.00 yearly tax credit. This is a Petition Article. (Majority vote required)

Article was moved by Carl Bartlett, seconded by Judy Stewart.

ARTICLE PASSED

ARTICLE 24. Are you in favor of increasing the Northfield Board of Selectmen to Five (5) members? (Majority ballot vote required). This is a Petition Article.

Article was moved by Bill Wilder, seconded by Scott Haskins. Wayne Crowley made a Motion to table, Seconded by Al Luedke. (2/3 majority vote required) **HAND COUNTED VOTE: YES 60 NO 37 MOTION FAILED**

Those speaking against the Article questioned the effectiveness of a five-member board, felt there was no additional benefit to increasing to five members, and the difficulty in finding candidates to fill the positions. Those in favor of the change cited that many small towns have five Selectmen, it allows for more and varied opinions and would be better representation due to the growth of the town over time.

At times discussion is limited with just three members, and if there is illness, etc. decisions would be left to just two members. Motion to terminate debate made by Bill Dawson, seconded by Gretchen Wilder.

BALLOT VOTE: YES 29 NO 70 ARTICLE FAILED

ARTICLE 25. To transact any other business that may legally come before this meeting.

Kent Finemore inquired about the results of the Survey regarding curbside trash pickup. Selectman Hubbell stated the majority of the 389 responses wanted to keep curbside. The Board will be looking at upgrades to be made in the future, the contract will be out to bid in 2023.

Selectman Hubbell recognized Kevin Waldron for his six years of service as Selectman 2013 to 2016 and 2020 to 2023.

Retiring Town Clerk/Tax Collector Cindy Caveney was recognized for her sixteen years of service. Motion to adjourn by Gretchen Wilder, seconded by Bob Ivon. Meeting was adjourned at 12:14 p.m.

Respectfully submitted

Cindy Caveney, Town Clerk

SELECTMEN'S REPORT

The Board of Selectmen meets as needed, in order to serve the residents of Northfield. The Selectmen, regularly meet the first and third Tuesday each month at 5pm. The public is always welcome to attend, and the Selectmen, look for positive input from any resident wishing to comment. If you need to address the Selectmen on a particular issue, we ask that you please contact, Town Administrator; Stephanie Giovannucci, to schedule a time on the agenda.

This past year, the Selectmen have been very active in attending and participating on other Town Boards. We currently have a Selectmen representative on the Planning Board, Budget Committee, Parks Commission and Capital Improvements Program. We still need resident volunteers to support many of our boards if you are interested in volunteering your time, please submit a letter of interest, to the Town Administrator, for the board you are most interested in being on.

In 2023, the Selectmen went out to bid on paving some of the roads in Northfield. Brandon Hiltz Construction was the lowest bidder and they did drainage work on Megan Dr, Sarah Ln and Silver Ln, and R&D Paving completed the paving work for Bay Hill Rd, Shaker Rd and Keasor Rd. In 2024 we hope to apply the base coat for Megan, Sarah and Silver with the final top coat scheduled for 2025.

The Capital Improvement Program has been reinstated, they have been hard at work creating a 6-year plan for roads, buildings and vehicles. This plan will help the Selectboard with future decision making, prioritizing and budgeting for major capital projects.

We are also happy to announce that after many meetings and negotiations we have signed the cable franchise agreement to all Comcast Cable to come into Northfield. They have already begun the process and we expect they will be reaching out to residents once all the lines are complete.

The Selectmen welcomed Sergeant Allysia Burton and Patrolman Ryan Smith to the Police Department, both came to the department fully motivated and many years of experience. The Public Works Department hired Wayne Fall as a Transfer Station Attendant, Wayne Kimball as Building and Grounds / Laborer, and Christina Neumann as Administrative Assistant. And at the Town Hall Nicole Woodward was hired as Deputy Town Clerk/Tax Collector and Mandy Hopkins as Health Officer, both reside in Northfield.

Northfield said goodbye to long time Town Clerk/Tax Collector Cindy Caveney who retired in March, and Police Chief Michael Hutchinson who retired in December. Additionally, Town Administrator Ken Robichaud resigned to relocated closer to home in Raymond, and Public Works Director Justin Bernier resigned also relocated closer to home in Ashland.

In November, Stephanie Giovannucci was promoted to Town Administrator, she's been with the Town for 16 years and has worked with many different entities throughout the town and districts, plus covered the Town Administrator position multiple time while vacant. In January, 2024 Jesse Colby was promoted to Police Chief, with many years in law enforcement and drive to bring the department forward. Both reside in Northfield.

Once again, the Selectman had to talk about curbside collection. They went out to bid and received one quote from Casella for automated services. The Selectboard signed a 5 year contract with Casella, and have asked the CIP Committee to look into collecting trash at the Transfer Station instead of curbside. Costs for pick up and disposal continues to rise, the Board would like to get ahead of the discussion so they are ready when the contract is about to expire.

Additionally, the Board met with Compass Classical Academy who took ownership of Union Sanborn School and assisted them in getting a grant to install LED lighting. We also met with Foothills Foundation who is a Northfield 501C3 group and reviewed what accomplishments they have made in the past couple years, and their future goals with recreation, they have connected with UNH Cooperative Extension, NE Mountain Bike Assoc, Winni River Trail, Mill City Parks, and Highland Mtn Bike Park to help achieve their goals.

In closing the Northfield Board of Selectmen could not accomplish what they do without the support, hard work and dedication of their employees, volunteers, other elected officials and of course the residents and voters of the Town of Northfield, Thank you all.

Northfield Board of Selectmen

Jason Durgin

Mark Hubbell

Ross Cunningham

TREASURER'S REPORT

SELECTMEN'S ACCOUNTS (unaudited)

JANUARY 1, 2023 through DECEMBER 31, 2023

Franklin Savings Bank

Operating Account:

Balance January 1, 2023	\$ 3,078,667.90
Interest Earned	22,463.00
Deposits	13,718,348.29
Total Funds Available	16,819,479.19
Disbursements	(13,485,840.39)
Balance December 31, 2023	<u>\$ 3,333,638.80</u>

Franklin Savings Bank

Escrow Account:

Balance January 1, 2023	\$ 90,278.66
Interest Earned	208.08
Deposits	100.00
Total Funds Available	90,586.74
Disbursements	(54,183.78)
Balance December 31, 2023	<u>\$ 36,402.96</u>

NHPDIP - General Fund

Balance January 1, 2023	\$ 4,122.18
Interest Earned	215.75
Deposits	0.00
Total Funds Available	4,337.93
Disbursements	0.00
Balance December 31, 2023	<u>\$ 4,337.93</u>

NHPDIP - Conservation Fund

Balance January 1, 2023	\$ 121,295.97
Interest Earned	6,332.80
Deposits	0.00
Total Funds Available	127,628.77
Disbursements	0.00
Balance December 31, 2023	<u>\$ 127,628.77</u>

All accounts above have not been audited at the time of this report

Respectfully submitted,
Roland C. Seymour, Treasurer

Report of the Trustee of Trust Funds of the Town of Northfield
Common Trust Funds and Capital Reserve Funds
For the Year Ending on December 31, 2023

Date Created	Name of Trust Fund	Purpose of Trust	***PRINCIPAL***				***INCOME***				Grand Total P & I End of Year 12/31/2023
			Balance Beg. of Year 1/1/2023	New Funds Created	Cash Gains or Losses	Expended During Year	Balance End of Year 12/31/2023	Beginning Beg. Of Year 1/1/2023	Income During Year	Expended During Year	
1997	TNHS Class of '42	Book Scholarship	\$ 2,300.00	\$ -	\$ -	\$ -	\$ 2,300.00	\$ 391.05	\$ 140.83	\$ -	\$ 2,831.88
2015	Boy Scout Fund	Scholarship	\$ 2,000.00	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 136.86	\$ 56.24	\$ -	\$ 2,193.10
2000	Knowles Pond	Maintenance	\$ 11,110.69	\$ -	\$ -	\$ -	\$ 11,110.69	\$ 17,183.01	\$ 1,157.44	\$ -	\$ 29,451.14
1780	School Fund	School	\$ 840.00	\$ -	\$ -	\$ -	\$ 840.00	\$ 219.93	\$ 55.48	\$ -	\$ 1,115.41
1901	Fannie Coffan	Hodgdon	\$ 100.00	\$ -	\$ -	\$ -	\$ 100.00	\$ 52.63	\$ 1.13	\$ -	\$ 153.76
1908	C.J. Chamberlain	Oak Hill	\$ 50.00	\$ -	\$ -	\$ -	\$ 50.00	\$ 26.66	\$ 0.56	\$ -	\$ 77.22
1909	Mary A. Neal	Oak Hill	\$ 100.00	\$ -	\$ -	\$ -	\$ 100.00	\$ 52.63	\$ 1.13	\$ -	\$ 153.76
1914	Darius Dearborn	Hodgdon	\$ 100.00	\$ -	\$ -	\$ -	\$ 100.00	\$ 52.63	\$ 1.13	\$ -	\$ 153.76
1918	Jas. & Abigail Glines	Williams	\$ 100.00	\$ -	\$ -	\$ -	\$ 100.00	\$ 52.63	\$ 1.13	\$ -	\$ 153.76
1921	Gawn Correll	Lot - Gorrell	\$ 100.00	\$ -	\$ -	\$ -	\$ 100.00	\$ 52.63	\$ 1.13	\$ -	\$ 153.76
1921	Ellen Chadwick	Williams	\$ 50.00	\$ -	\$ -	\$ -	\$ 50.00	\$ 26.66	\$ 0.56	\$ -	\$ 77.22
1927	Sevira Streeter	Williams	\$ 100.00	\$ -	\$ -	\$ -	\$ 100.00	\$ 52.63	\$ 1.13	\$ -	\$ 153.76
1927	Reuben Hutchins	Hodgdon	\$ 50.00	\$ -	\$ -	\$ -	\$ 50.00	\$ 26.66	\$ 0.56	\$ -	\$ 77.22
1935	A.B. Winslow	Williams	\$ 200.00	\$ -	\$ -	\$ -	\$ 200.00	\$ 104.58	\$ 2.25	\$ -	\$ 306.84
1943	Chas. W. Bryant	Lot - Park	\$ 200.00	\$ -	\$ -	\$ -	\$ 200.00	\$ 104.58	\$ 2.25	\$ -	\$ 306.84
1946	Leroy A. Glines	Williams	\$ 50.00	\$ -	\$ -	\$ -	\$ 50.00	\$ 26.66	\$ 0.56	\$ -	\$ 77.22
1948	Arthur Thomas	Lot - Park	\$ 500.00	\$ -	\$ -	\$ -	\$ 500.00	\$ 260.46	\$ 5.63	\$ -	\$ 766.09
1950	Mabel Hill	Arch Hill	\$ 200.00	\$ -	\$ -	\$ -	\$ 200.00	\$ 104.58	\$ 2.25	\$ -	\$ 306.84
1960	Leon Burns	Lot - Park	\$ 200.00	\$ -	\$ -	\$ -	\$ 200.00	\$ 104.58	\$ 2.25	\$ -	\$ 306.84
1964	Nathaniel Foss	Hodgdon	\$ 100.00	\$ -	\$ -	\$ -	\$ 100.00	\$ 52.63	\$ 1.13	\$ -	\$ 153.76
1969	Raphael Quimby	Arch Hill	\$ 300.00	\$ -	\$ -	\$ -	\$ 300.00	\$ 156.55	\$ 3.38	\$ -	\$ 459.92
1985	Edwin V. Leavitt	Arch Hill	\$ 100.00	\$ -	\$ -	\$ -	\$ 100.00	\$ 52.63	\$ 1.13	\$ -	\$ 153.76
1990	John S. Woodward	Arch Hill	\$ 750.00	\$ -	\$ -	\$ -	\$ 750.00	\$ 390.35	\$ 8.45	\$ -	\$ 1,148.80
1990	Sophie Copp	Arch Hill	\$ 250.00	\$ -	\$ -	\$ -	\$ 250.00	\$ 130.57	\$ 2.82	\$ -	\$ 383.39
1990	Victor Stanton	Arch Hill	\$ 300.00	\$ -	\$ -	\$ -	\$ 300.00	\$ 156.55	\$ 3.38	\$ -	\$ 459.92
1998	Wyatt Colby	Arch Hill	\$ 100.00	\$ -	\$ -	\$ -	\$ 100.00	\$ 52.63	\$ 1.13	\$ -	\$ 153.76
2002	Stanton Rogers	Arch Hill	\$ 350.00	\$ -	\$ -	\$ -	\$ 350.00	\$ 182.52	\$ 3.94	\$ -	\$ 536.46
2002	Clark	Arch Hill	\$ 175.00	\$ -	\$ -	\$ -	\$ 175.00	\$ 91.60	\$ 1.97	\$ -	\$ 268.57
2003	Latippe	Calef	\$ 175.00	\$ -	\$ -	\$ -	\$ 175.00	\$ 91.60	\$ 1.97	\$ -	\$ 268.57
2004	Yarborough	Arch Hill	\$ 350.00	\$ -	\$ -	\$ -	\$ 350.00	\$ 182.52	\$ 3.94	\$ -	\$ 536.46
2007	Corliss	Calef	\$ 500.00	\$ -	\$ -	\$ -	\$ 500.00	\$ 202.18	\$ 5.63	\$ -	\$ 707.81
	Subtotal Cemetery Funds		\$ 5,550.00	\$ -	\$ -	\$ -	\$ 5,550.00	\$ 2,843.51	\$ 62.52	\$ -	\$ 8,456.03
	SUBTOTAL COMMON TRUST FUNDS		\$ 20,769.26	\$ -	\$ -	\$ -	\$ 19,800.69	\$ 17,111.25	\$ 1,380.79	\$ -	\$ 44,047.56

Report of the Trustee of Trust Funds of the Town of Northfield
Common Trust Funds and Capital Reserve Funds
For the Year Ending on December 31, 2023

Date Created	Name of Trust Fund	Purpose of Trust	***ACCOUNT ACTIVITY***					
			Balance Beg. of Year 11/1/2023	New Funds Created	Cash Gains or Losses	Income During Year	Expended During Year	Balance End of Year 12/31/2023
1986	Revaluation	Same	\$ 232.41	\$ -	\$ -	\$ 12.16	\$ -	\$ 244.57
2011	Hwy. Equip.	Equipment	\$ 56,760.55	\$ -	\$ 85,000.00	\$ 1,737.08	\$ 48,000.00	\$ 95,497.63
2011	Road Reconstruction	Repairs	\$ 296,343.91	\$ -	\$ 400,000.00	\$ 10,035.73	\$ 400,000.00	\$ 306,379.64
2018	Road Revolving	Repairs	\$ 104,098.08	\$ -	\$ 130,820.35	\$ 3,463.12	\$ 150,000.00	\$ 88,381.55
2014	Fac. Emerg. Repair	Repairs	\$ 16,800.66	\$ -	\$ -	\$ 628.43	\$ 2,139.12	\$ 15,289.97
2016	Computer Repl.	Same	\$ 12,698.10	\$ -	\$ 10,000.00	\$ 661.63	\$ 893.41	\$ 22,466.32
2018	PD Special Detail Rev Fund	Equipment	\$ 37,783.15	\$ -	\$ 6,494.85	\$ 1,949.65	\$ 30,000.00	\$ 16,227.65
2020	PD Cruiser OR Fund	Equipment	\$ 32,640.66	\$ -	\$ 30,000.00	\$ 1,708.21	\$ 42,000.00	\$ 22,348.77
2019	Cemetery Repair Fund	Repairs	\$ 25,372.84	\$ -	\$ 5,000.00	\$ 1,327.87	\$ -	\$ 31,700.71
	SUBTOTAL CAPITAL RESERVES		\$ 582,730.26	\$ -	\$ 667,315.20	\$ 21,523.88	\$ 673,032.53	\$ 598,536.81
	TOTAL FUNDS		\$ 603,499.52	\$ -	\$ 667,315.20	\$ 22,884.67	\$ 673,032.53	\$ 642,584.37

Report of the Trustee of Trust Funds of the Tilton-Northfield Fire District
Common Trust Funds and Capital Reserve Funds
For the Year Ending on December 31, 2023

Date Created	Name of Trust Fund	Purpose of Trust	***ACCOUNT ACTIVITY***					
			Balance Beg. of Year 11/1/2023	New Funds Created	Cash Gains or Losses	Income During Year	Expended During Year	Balance End of Year 12/31/2023
1985	Land & Building	Same	\$ 662,996.81	\$ -	\$ 100,002.00	\$ 29,452.44	\$ -	\$ 792,451.25
2012	Health Insurance	Same	\$ 4,378.18	\$ -	\$ 1,811.00	\$ 225.66	\$ 1,478.52	\$ 4,936.32
2017	Fire Prevention	Same	\$ 36,288.16	\$ -	\$ 9,627.00	\$ 1,743.73	\$ 1,604.23	\$ 46,054.66
2021	Communication Tower	Equipment	\$ 2,528.46	\$ -	\$ -	\$ 103.43	\$ -	\$ 2,631.89
2022	Dry Hydrant Cistern	Equipment	\$ 92,387.66	\$ -	\$ 100,000.00	\$ 6,059.59	\$ 26,955.24	\$ 171,492.01
	TOTAL FUNDS		\$ 798,579.27	\$ -	\$ 211,440.00	\$ 37,584.85	\$ 30,037.99	\$ 1,017,566.13

Date Created	Name of Trust Fund	Purpose of Trust	***PRINCIPAL***				***INCOME***				Grand Total P & I End of Year 12/31/2020	
			Balance Beg. of Year 1/1/2020	New Funds Created	Cash Gains or Losses	Expended During Year	Balance End of Year 12/31/2020	Beginning Beg. Of Year 1/1/2020	Income During Year	Expended During Year		Balance End of Year 12/31/2020
2016	Southwick	Same	\$ 65,374.25	\$ -	\$ -	\$ -	\$ 65,374.25	\$ 3,679.37	\$ 2,825.10	\$ -	\$ 6,504.47	\$ 71,878.72
TOTAL T-N FIRE DISTRICT FUNDS								\$ 3,679.37	\$ 214,265.10	\$ 37,584.85	\$ 36,542.46	\$ 1,089,444.85

Funds invested in New Hampshire Public Deposit Investment Fund: All other funds not listed below
Funds invested in Franklin Savings Bank Money Market Accounts: Knowles Pond, Facility Emergency Repair, TNFD Land and Building, TNFD Health Ins, TNFD Fire Prevention, TNFD Fire Southwick
Funds invested in Franklin Savings Bank 3 year Certificate of Deposit: Boy Scout Fund.
Funds invested in Franklin Savings Bank 5 year Certificate of Deposit: Cemetery Fund.

TOWN CLERK / TAX COLLECTOR

We would like to take this opportunity to say Thank you to all the residents of Northfield.

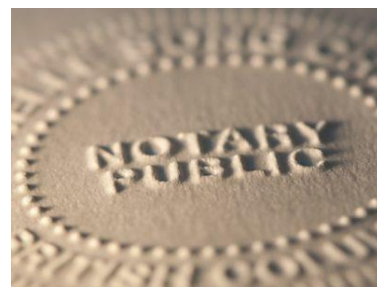
Thank you for your patience and kindness, during this, our first year in our new positions as Town Clerk/Tax Collector and Deputy Town Clerk/Tax Collector. As we continue to learn all aspects of what is not only required but what is needed for our town, we appreciate your support.

In the past year we have seen some changes in our town. Changes in personnel and technology to name a couple. In the Town Clerk's office this year, we have been able to update the software because our residents voted to do so in 2022. That update paved the way to give us the ability to "Go Live" with online renewals of car registrations and dog licensing through our town's website. We have also been able to add card readers to allow for more payment options when you come visit us at town hall. Card transactions were a common request among our residents, and we were able to bring that service to fruition.

We have enjoyed getting to know you and are excited to continue to move forward and grow with you in the future. Thank you again.

Respectfully,

Heather Failla & Nicole Woodward



TAX COLLECTOR'S REPORT

For January 1, 2023 through December 31, 2023

DEBITS

UNCOLLECTED TAXES BEG. BALANCE:	2023 LEVY	2022 LEVY
Property Tax		\$568,293.07
Land Use Change Tax		
Timber Yield Tax		
Highland's Village District Water & Sewer		\$12,480.00
Northfield Sewer District		
TAXES COMMITTED THIS YEAR:		
Property Tax	\$9,462,660.00	
Excavation Tax		
Land Use Change Tax	\$9,000.00	
Timber Yield Tax	\$7,779.45	
Highland's Village District Water & Sewer	\$68,800.00	
Northfield Sewer District		\$10,389.56
Interest & Penalties - Property Tax	\$3,088.11	\$16,616.31
OVERPAYMENTS:		
Property Tax (prior credits)	(\$5,643.15)	
Highlands Village District (prior credits)		
OVERPAYMENTS REFUNDED:		
Property Tax	\$6,135.35	
TOTAL DEBITS	\$9,551,819.76	\$607,778.94

CREDITS

REMITTED TO TREASURER:	2023 LEVY	2022 LEVY
Property Tax	\$8,405,423.45	\$404,361.65
Excavation Tax		
Land Use Change Tax	\$9,000.00	
Timber Yield Tax	\$7,779.45	
Highland's Village District Water & Sewer	\$56,100.00	\$10,760.00
Northfield Sewer District		\$5,915.10
Interest & Penalties - Property Tax	\$3,088.11	\$16,616.31
Conversion to Lien (Principal)		\$164,398.40
OVERPAYMENTS ASSIGNED		
CURRENT LEVY DEEDED		
ABATEMENTS - Property Tax	\$1,852.43	\$5,727.48
UNCOLLECTED TAXES AS OF 12/31/2023:		
Property Tax	1065464.96	
Land Use Change Tax		
Timber Yield Tax		
Highland's Village District Water & Sewer	\$12,700.00	
Northfield Sewer District		
CREDIT BALANCES AS OF 12/31/2023:		
Property Tax	(\$5,768.64)	
Highlands Village District	(\$3,820.00)	
TOTAL CREDITS	\$9,551,819.76	\$607,778.94

For January 1, 2023 through December 31, 2023

TAX LIENS

DEBITS

	2022 LEVY	2021 LEVY	PRIOR YEARS
Unredeemed Liens Balance			
Beginning of Period		\$69,573.08	\$32,609.32
Liens Executed During Period	\$174,012.50		
Interest & Costs Collected	\$4,603.16	\$7,464.09	\$8,301.22
TOTAL DEBITS	\$178,615.66	\$77,037.17	\$40,910.54

CREDITS

	2022 LEVY	2021 LEVY	PRIOR YEARS
Lien Redemptions	\$73,584.47	\$39,367.92	\$29,549.75
Interest & Costs Collected	\$4,603.16	\$7,464.09	\$8,301.22
Abatements of Unredeemed Liens	\$370.31		
Liens deeded to Town			
Unredeemed Liens Balance			
as of December 31, 2023	\$100,057.72	\$30,205.16	\$3,059.57
TOTAL CREDITS	\$178,615.66	\$77,037.17	\$40,910.54

Respectfully Submitted:
Heather Failla, Tax Collector



TOWN CLERK'S REPORT

January 1, 2023 through December 31, 2023

Auto Registrations	\$ 1,072,670.50
Municipal Agent Fees	\$ 21,051.00
Titles	\$ 2,432.00
Vital Statistics	\$ 3,910.00
Dog Licenses	\$ 8,027.50
Miscellaneous	\$ 284.00
OHRV Registrations	\$ 10,557.50
UCC	\$ 1,698.00
Boat Registrations	\$ 3,319.75
Total	\$ 1,123,950.25

Respectfully submitted,
Heather Failla, Town Clerk

NH DRA SUMMARY OF INVENTORY OF VALUATION

FORM MS-1 FOR 2023

LAND & BUILDING VALUATION			
Value of Taxable Land	Acres	Assessed Value	
Current Use	11,910.79	\$ 1,294,038	
Conservation Restriction Assessment	5.00	\$ 2,123	
Residential Land	4,297.37	\$ 186,281,100	
Commercial/Industrial Land	536.52	\$ 17,043,300	
Total of Taxable Land*	16,749.68		\$ 204,620,561
Value of Buildings Only			
Residential		\$ 333,352,300	
Manufactured Housing		\$ 14,331,200	
Commercial/Industrial		\$ 49,730,800	
Total of Taxable Buildings**			\$ 397,414,300
Utilities			\$ 14,608,000
Land and Building Valuation Before Exemptions			\$ 616,642,861
Less Certain Disabled Veteran Exemption	(0 exemptions)	\$ -	
Less Imp. to Assist Disabled Exemption	(2 exemptions)	\$ 10,000	
Total Disabled Vet. & Imp. To Assist Disabled Exemp.			\$ 10,000
Modified Assessed Valuation			\$ 616,632,861
Less Blind Exemptions	(3 exemption)	\$ 45,000	
Less Elderly Exemptions	(50 exemptions)	\$ 8,461,400	
Less Disabled Exemptions	(20 exemptions)	\$ 1,905,000	
Total Blind, Elderly & Disabled Exemptions			\$ 10,411,400
Net Valuation for Municipal, County & Local Education Tax			\$ 606,221,461
Less Public Utilities			
Public Service of NH		\$ 6,401,900	
NH Electrical Coop		\$ 4,819,000	
Keyspan Energy Delivery		\$ 2,705,500	
Clement Dam Hydroelectric LLC		\$ 681,600	
Total Utilities			\$ 14,608,000
Net Valuation w/o Utilities for State Education Tax			\$ 591,613,461
* Value of Tax Exempt & Non-Taxable Buildings		\$21,043,500	
** Value of Tax Exempt & Non-Taxable Land	441.560	\$8,381,400	

CREDITS AND EXEMPTIONS				
War Service Credits		Amount	Number	Amount
	Disabled Veteran	\$1,400	24	\$ 33,600
	Veteran	\$750	167	\$ 124,875
	All Veteran	\$750	41	\$ 30,750
Total War Service Credits			232	\$ 189,225
		Maximum Allowable	Number	Amount
Elderly Exemptions				
	Age 65-74	\$150,000	14	\$ 1,938,400
	75-79	\$162,000	14	\$ 2,258,900
	80 +	\$205,000	22	\$ 4,264,100
Total Exemptions			50	\$ 8,461,400
CURRENT USE				
Category	Acres		Assessed Value	
Farm Land	952.14		\$ 335,866	
Forest Land	8,450.50		\$ 840,430	
Forest Land with Stewardship	1,859.22		\$ 103,302	
Unproductive Land	119.15		\$ 2,529	
Wetland	529.78		\$ 11,911	
Total Land in Current Use		11,910.79	\$ 1,294,038	
20% Recreational Adjustment		5,895.720		
Number of Owners in C.U.		241		
Number of Parcels in C.U.		341		
CONSERVATION RESTRICTION				
Category	Acres		Assessed Value	
Farm Land	5.000		\$ 2,123	
Forest Land	0.000		\$ -	
Forest Land with Stewardship	0.000		\$ -	
Unproductive Land	0.000		\$ -	
Wetland	0.000		\$ -	
Total Land in Conservation Restriction		5.000	\$ 2,123.00	
Receiving 20% Recreational Adjustment			0.000	
Number of Owners with Parcels in Conservation Restriction			1	
Number of Parcels in Conservation Restriction			1	

TAX RATE COMPARISON

	TAX RATE COMPARISON				
	2019	2020	2021	2022	2023
				Assessment Update	
NET VALUATION	\$ 341,660,826	\$ 342,545,279	\$ 343,447,946	\$ 605,112,635	\$ 606,221,461
NET VALUATION (LESS UTILITIES)	\$ 326,108,826	\$ 328,594,679	\$ 331,797,946	\$ 576,392,786	\$ 575,561,088
TOWN PORTION					
APPROPRIATION	\$ 4,471,341	\$ 4,673,671	\$ 4,786,016	\$ 4,894,051	\$ 5,155,092
LESS: REVENUES	\$ 2,018,898	\$ 1,998,491	\$ 2,338,788	\$ 2,446,179	\$ 2,298,493
LESS: VOTED FROM FUND BALANCE	\$ 100,000	\$ 230,000	\$ 42,000	\$ 110,168	\$ 135,000
LESS: RETANAGE USED	\$ 225,000	\$ 250,000	\$ -	\$ -	\$ -
LESS: SHARED REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -
ADD: OVERLAY	\$ 2,603	\$ 103,577	\$ 9,497	\$ 20,952	\$ 7,107
ADD: WAR SERVICE CREDITS	\$ 132,750	\$ 138,750	\$ 139,250	\$ 139,750	\$ 189,225
NET TOWN APPROPRIATION	\$ 2,262,796	\$ 2,437,507	\$ 2,553,975	\$ 2,498,406	\$ 2,917,931
TOWN TAX RATE	\$ 6.62	\$ 7.11	\$ 7.43	\$ 4.21	\$ 4.95
INCREASE(DECREASE)	\$ 0.28	\$ 0.49	\$ 0.32	\$ (3.22)	\$ 0.74
REGIONAL SCHOOL APPORTIONMENT	\$ 9,330,299	\$ 9,465,355	\$ 8,665,134	\$ 9,672,824	\$ 8,823,080
LESS EQUITABLE EDUCATION GRANT	\$ 4,470,673	\$ 5,809,232	\$ 5,335,477	\$ 5,155,730	\$ 5,265,698
LOCAL SCHOOL TAX EFFORT	\$ 4,167,096	\$ 3,656,123	\$ 3,329,657	\$ 4,517,094	\$ 3,557,382
STATE SCHOOL TAX EFFORT	\$ 692,530	\$ 694,226	\$ 699,277	\$ 526,456	\$ 744,062
DUE TO SCHOOL (LOCAL & STATE)	\$ 4,859,626	\$ 4,350,349	\$ 4,028,934	\$ 5,043,550	\$ 4,301,444
LOCAL RATE	\$ 12.20	\$ 10.68	\$ 9.70	\$ 7.66	\$ 6.04
STATE RATE	\$ 2.12	\$ 2.11	\$ 2.11	\$ 0.91	\$ 1.29
TOTAL SCHOOL TAX RATE	\$ 14.32	\$ 12.79	\$ 11.81	\$ 8.57	\$ 7.33
INCREASE(DECREASE)	\$ 0.92	\$ (1.53)	\$ (0.98)	\$ (3.24)	\$ (1.24)
COUNTY PORTION					
DUE TO COUNTY	\$ 976,136	\$ 982,465	\$ 1,020,488	\$ 1,049,334	\$ 1,042,487
LESS: SHARED REVENUES	\$ -				
NET COUNTY APPROPRIATION	\$ 976,136	\$ 982,465	\$ 1,020,488	\$ 1,049,334	\$ 1,042,487
COUNTY TAX RATE	\$ 2.86	\$ 2.87	\$ 2.97	\$ 1.77	\$ 1.77
	\$ 0.14	\$ 0.01	\$ 0.10	\$ (1.20)	\$ -
Subtotal	\$ 23.80	\$ 22.77	\$ 22.21	\$ 14.55	\$ 14.05
FIRE DISTRICT PORTION	\$ 925,921	\$ 894,393	\$ 893,771	\$ 980,282	\$ 1,139,696
FIRE DISTRICT TAX RATE	\$ 2.69	\$ 2.59	\$ 2.58	\$ 1.62	\$ 1.88
INCREASE(DECREASE)	\$ 0.39	\$ (0.10)	\$ (0.01)	\$ (0.96)	\$ 0.26
TOTAL TAX RATE	\$ 26.49	\$ 25.36	\$ 24.79	\$ 16.17	\$ 15.93
INCREASE(DECREASE)	\$ 1.73	\$ (1.13)	\$ (0.57)	\$ (8.62)	\$ (0.24)
TOTAL COMMITMENT	\$ 8,891,729	\$ 8,525,964	\$ 8,357,918	\$ 9,431,822	\$ 9,212,333

TOWN OWNED VEHICLES & EQUIPMENT

PUBLIC WORKS DEPARTMENT

	Description	Model Year
HP-12	Ford F350, plow	2012
HT-15	Ford F550 1 ton, plow & wing, sander	2015
HP-22	Ford F350, plow and sander	2022
HT-20	Ford F550 1 ton, plow & wing, live body	2020
H6-16	Freightliner 8 yard Plow, wing, sander	2016
H6-14	International 7400SFA, Plow, wing, sander	2014
H6-10	Peterbuilt 340, plow & wing, sander	2009
H6-24	Freightliner 8 yard Plow, wing, sander	2024
HC-12	Ford Taurus DPW	2012
HC-15	Ford Explorer	2015
CV-22	International CV515	2022

Sold 2023

Grader	Champion 720	1996
Tractor	International 584 Tractor	1985
Skid Steer	Skid Steer 5640E - Gehl	2007
Trackless	Sidewalk plow & mower-flail	2018
Loader	Hitachi ZW150	2021
Backhoe	John Deer 350SLHL	2021
Chipper	1987 Wood Chipper	1987
Large Roller	1990 Case Roller	1990
Small Roller	2008 LeeBoy Roller	2008
Mower #1	2022 Husqvarna Zero Turn Mower	2022
Mower #2	2012 Hustler Zero Turn 2	2012

POLICE DEPARTMENT

	Assign.	Description	Model Year
Car 13	Town Car	Ford Taurus	2013
Car 16	Patrol	Chevrolet Tahoe 4WD	2016
Car 17	Sergeant	Ford Explorer	2017
Car 19	Patrol	Ford Explorer	2019
Car 21	Lieutenant	Ford Explorer	2021
Car 21A	Patrol	Ford Explorer	2021
Car 22	Patrol	Ford Explorer	2022
Car 22A	Detective	Ford Explorer	2022
Car 23	Chief	Ford Explorer	2023
Hummer	Special	Hummer-87	1987

Sold 2023

SCHEDULE OF TOWN OWNED PROPERTY

MAP/LOT				LOCATION	FUNCTION	ACRES	LAND	BLDG/FTR	TOTAL	
FACILITIES										
1	R	8	23		Glines Park Rd.	Retention Pond	0.99	\$ 27,500	\$ -	\$ 27,500
2	R	09	5		Glines Park Rd.	Sand Pit/Glines Park/Town Beach	69.04	\$ 506,300	\$ -	\$ 506,300
3	U	02	3		50 Johnson Rd.	Transfer Station	11.00	\$ 49,100	\$ 47,900	\$ 97,000
4	U	03	9		Johnson Rd.	Materials Storage	5.32	\$ 300,500	\$ 2,700	\$ 303,200
5	U	08	112		Summer St.	Town Hall/Arch Hill Cemetery	1.73	\$ 127,500	\$ 744,700	\$ 872,200
6	U	09	1	1E	147 Park St.	Highway Garage	4.00	\$ 370,000	\$ 400,400	\$ 770,400
7	U	09	1		147 Park St.	Highway Garage - Outbuildings	0.00	\$ -	\$ 9,700	\$ 9,700
8	U	09	6	1	138 Park St.	Police Department/Pines Park/Ballfield	4.64	\$ 133,300	\$ 282,600	\$ 415,900
9	U	09	6	2	Summer St.	Pines Park - Leased to TNRC	2.44	\$ 78,900	\$ -	\$ 78,900
							99.16	\$ 1,593,100	\$ 1,488,000	\$ 3,081,100
PARK/CONSERVATION										
10	R	04	14	1	Cross Mill Road	Blais Park	0.70	\$ 3,700	\$ -	\$ 3,700
11	R	15	47		Wethersfield Dr.	Conservation Land/Wethersfield	16.50	\$ 20,200	\$ -	\$ 20,200
12	R	16	12		Knowles Pond	Conservation Area	85.00	\$ 127,600	\$ -	\$ 127,600
13	U	07	1B		Gibson Mill Rd.	Surrette Park	7.49	\$ 49,800	\$ -	\$ 49,800
14	U	07	80		Arch Hill	Arch Park	18.00	\$ 139,300	\$ -	\$ 139,300
15	U	07	101		Granite St.	Granite Mills Conservation Area	0.88	\$ 69,200	\$ 6,000	\$ 75,200
16	U	08	137A		Summer St.	Part of Arch Park	0.50	\$ 60,000	\$ -	\$ 60,000
17	U	09	6	3	Dearborn Rd.	Pines Park	0.60	\$ 60,200	\$ -	\$ 60,200
18	U	13	18		Rte I-93	Includes Richard Smart Con. Area	30.00	\$ 28,800	\$ -	\$ 28,800
19	R	17	42	1	Rand Road	Sotir Conservation area	35.57	\$ 125,000	\$ -	\$ 125,000
							195.24	\$ 683,800	\$ 6,000	\$ 689,800
OTHER										
20	R	06	45	1	Peverly Rd.		0.63	\$ 47,300	\$ -	\$ 47,300
21	R	08	83B		I-93		5.50	\$ 16,200	\$ -	\$ 16,200
22	R	12	17L		Bean Hill Rd.		1.20	\$ 20,200	\$ -	\$ 20,200
23	R	15	69		Route 140		1.00	\$ 30,000	\$ -	\$ 30,000
24	R	17	36G		Polly Ham Rd.		16.56	\$ 1,590	\$ -	\$ 1,590
25	R	17	36H		Polly Ham Rd.		57.61	\$ 5,531	\$ -	\$ 5,531
26	U	06	5		Mt. Tugg Rd		1.00	\$ 50,400	\$ -	\$ 50,400
27	U	08	26A		Holmes Ave.		0.28	\$ 13,700	\$ -	\$ 13,700
							83.78	\$ 184,921	\$ -	\$ 184,921
Grand Total							378.18	\$ 2,461,821	\$ 1,494,000	\$ 3,955,821



POLICE DEPARTMENT



REVENUES

JANUARY 1, 2023 TO DECEMBER 31, 2023

	2021	2022	2023
Pistol Permits/Witness Fees	\$ 400.00	\$ 100.00	\$ 170.00
Fines/Parking Violations/Restitutions	\$ 250.00	\$ 231.02	\$ 175.00
Misc Income	\$ 250.00	\$ 231.02	\$ 175.00
Highway Safety Grant(s)	\$ -	\$ -	\$ 1,600.00
Special Detail	\$ 38,507.48	\$ 16,795.95	\$ 31,748.75
TOTAL	\$ 39,407.48	\$ 17,357.99	\$ 33,868.75

DEPARTMENT STATISTICS

	2021	2022	2023
Arrest	182	110	145
MV Summons	64	27	95
MV Warnings	1675	769	705
MV Accidents	62	62	82
Pistol Permits	40	10	17
Calls for Service	10,832	2,172	12,457
Investigations	480	289	276
Felony Investigations	70	5	11

BREAKDOWN OF OVERTIME

Court/Hearings	38.25
Cover Shifts	485.75
Investigations	113.00
Schools/Trainings	108.00
Town Mtg/Polls	7.00
Meetings	23.75
Community Events	5.00
Total	780.75

ANIMAL CONTROL OFFICER'S REPORT

Animal control calls that came into the Police Department and direct to the Animal Control Officer, ranged from dogs and cats to cows, horses, goats, pigs, ducks, geese, and many other animals. We are always happy to talk to our friends here in our community, and offer our help and support. If you have questions or concerns about these animals, please call us at 603-286-3901

There have been reports that there are more than 35,000 new dogs in the granite state. A lot of families have adopted new pets since the pandemic. With large numbers of pets being imported from other states or countries, it is very important to make sure you keep your pets vaccinated. We had some new dog owners reach out to us and ask about our town ordinances. We are always happy to help educate our community. That being said please remember to register your pets with the town:

All dogs must be licensed by April 30th each year.

Puppies 4-7 months \$6.50

Spayed or Neutered \$6.50

Male/Female not neutered \$9.00

Owners over the age of 65 \$2.00 first dog only, additional dogs at regular price

Kennel or group home license (must have 5 or more dogs to qualify) \$20.00

There were many unaccounted for dogs in town. These dogs may have moved away or passed away. If you no longer have your dog, please contact the Northfield Clerk's office and let them know. This list of dogs is used to help us get dogs home that have wandered away.

Please remember to follow all town ordinances regarding your pet. A large majority of our calls stem from concerned citizens about dogs wandering without a leash. It is important for people to know that there is no leash law in town, but the law clearly states that your dog must be under your control:

466:30-a Dog Control Law. –

I. Notwithstanding any other provisions of this chapter, it shall be unlawful for any dog to run at large, except when accompanied by the owner or custodian, and when used for hunting, for guarding, working, or herding livestock, as defined in RSA 21:34-a, II(a)(4), for supervised competition and exhibition, or for training for such. For the purpose of this section, "accompanied" means that the owner or custodian must be able to see or hear, or both, or have reasonable knowledge of where the dog is hunting, where training is being conducted, where trials are being held, or where the dog is guarding, working, or herding livestock. Nothing herein provided shall mean that the dog must be within sight at all times.

II. In this section, "at large" means off the premises of the owner or keeper and not under the control of any person by means of personal presence and attention as will reasonably control the conduct of such dog, unless accompanied by the owner or custodian....

Here is a breakdown of some of our numbers:

175 calls for Animal Control issues

45 Call from the police department

130 Calls from concerned citizens

95 Dogs at large

52 Lost dogs

12 Nuisance calls (dog barking ect...)

1 dog attacks on person / livestock

10 Cruelty to animal calls

60 Dogs were brought to our facility

60 Dogs were returned to their owners

We had a great year getting dogs back to their homes. We understand that sometimes these pups wander away. Please remember your dog must always remain on your property or under your control.

We assist the SPCA, and the Northfield Police Department investigate accusations of animal cruelty. If you have concerns about the care or wellbeing of an animal, please call us to report it.

We continue to update and improve the shelter. This past year we installed a new furnace. We are happy to show off the facility, feel free to stop by and say hello. We have received a lot of support from everyone here in town. We are very excited to have the opportunity to serve our community. Birch Hill Pet Resort has continued its contract with the Town of Northfield to be the local animal shelter for dogs and domesticated cats, (no wild animals, or feral cats). Birch Hill Pet Resort is also the Animal Control Officer for the Town of Northfield.

Birch Hill Pet Resort is located on Rt. 140 in Northfield 343 Tilton Rd, 1.5 miles down from McDonalds on the right. We are next door neighbors with Rowell's Services. Please give us a call if you need assistance or have questions about an animal control issue 603-286-3901. We are open Mon - Sat. 8am to 12pm and 4pm to 6pm. Sundays 4pm to 6pm.

Respectfully Submitted,
Michael and Tonya Carpenter
Proud Owners of Birch Hill Pet Resort.



PUBLIC WORKS DIRECTOR'S REPORT

Our crew was busy in 2023. In addition to plowing, salting and sanding and clean up after each storm, we also worked on keeping roadside ditches and cross culverts clean, ditching, grading dirt roads, taking care of parks and cemeteries. Below is a list of other projects we were able to get done.

- Loss of HT-17 (F550) due to fire – Purchased replacement - 2024 Freightliner (108SD) 6 Wheeler
- Purchased 2022 International CV515.
- There was no mud season in Spring, however it did come in December.
- In July, we had heavy rain with washouts and then again in December.
- Brandon Hiltz drainage on Silver, Sarah and Megan
- R&D Top Coat on Shaker Rd from RT140 to Twin Bridge Rd, Bay Rd from Fiske Intersection to top of hill.
- Reclaiming of Silver, Sarah and Megan
- Performed lots of ditching on gravel roads and some paved roads though out town, some shimming on Bean, Shaker and Knowles Pond Roads.
- We had a small drainage project on Knowles Pond Rd, Replaced Basin & 250' of under drain pipes. Replaced 1 pipe on Rand Rd (gravel) and replaced 2 pipes on Lambert Rd (gravel).
- Tree Trimming where necessary.
- The Recycling Center is now able to take in #1-7 plastics.
- Purchased two 40' storage containers at the Transfer Station to store cardboard.
- We kept the sides of the roads mowed back throughout the summer months.

We want to thank residents for keeping your leaves and debris out of roadside ditches and for cleaning out your driveway culverts. This goes a long way to making sure water does not wash out our roads. Please be sure to check the Town's website before starting a project, this includes driveways, mailbox installation/replacements, culverts and trenching.

We would also like to thank the residents that aided in picking up trash along the side of the roads.

I would like to thank employees of the Public Works Department for all of their hard work and doing an excellent job maintaining the town roads making them safe for our residents and travelers even though we were short-handed.

Respectfully submitted,
Adam Dow
Interim Director



PUBLIC WORKS DEPARTMENT SOLID WASTE & RECYCLING REPORT

Northfield's Transfer Station is located at 50 Johnson Road, just off of Sargent Street. The facility is open from 8:00 am to 3:00 pm on Tuesdays and Saturdays. The Station may be used by all Northfield residents. Unfortunately, if you own property in Northfield but live somewhere else you cannot use Northfield's Transfer Station you need to use the Transfer Station where you live.

All of the following items are accepted at the Transfer Station:

- | | | |
|--|----------------------|---------------|
| ✓ Selected Recyclables
(subject to changes) | ✓ Furniture * | ✓ Scrap Metal |
| ✓ Household Electronics * | ✓ Appliances * | ✓ Clean Brush |
| | ✓ Florescent Bulbs * | |

* Fees may apply, please check the town website or call 286-7039 for a fee schedule

Hazardous Wastes such as antifreeze, pesticides, etc. can be brought to designated Household Hazardous Waste collection sites which can be found on the Lakes Region Planning Commission website.

Amnesty Tickets is program continues as there is much support and need from the community. The voucher system allows residents to bring certain items to the Transfer Station without charge during normal business hours. To obtain these vouchers you must visit Town Hall during normal business hours, and produce proof of residency.

WASTE STREAM - CURBSIDE & TRANSFER STATION

	2021		2022		2023	
	Tonnage	Cost	Tonnage	Cost	Tonnage	Cost
Trash - Residential Curbside Collection		\$ 149,445.44		\$ 162,509.16		\$ 167,266.13
Trash - Residential Curbside Disposal	1393.92	\$ 100,090.38	1209.83	\$ 89,797.92	1118.56	\$ 95,033.66
Trash - Pay-As-You-Throw		\$ 20.00		\$ 1,050.00		\$ 3,792.88
Household	81.12	\$ 6,044.83	73.67	\$ 4,012.11	105.34	\$ 8,124.40
Bailing Wire				\$ 1,296.86		
Total Waste Removal	1475.04	\$ 255,600.65	1283.5	\$ 258,666.05	1223.9	\$ 274,217.07

RECYCLING DETAIL

	2021		2022		2023	
	Ton/Lbs	Net P & L	Ton/Lbs	Net P & L	Ton/Lbs	Net P & L
Aluminum Cans (lbs)	17,080	\$ 7,588.00	1,232	\$ 915.00	12750	\$ 4,462.50
Cardboard (lbs)	14.69	\$ 1,028.31	74,144	\$ 2,329.90	27.84	\$ (1,609.75)
Plastic (lbs)		\$ -	13,216	\$ 1,604.50	9492	\$ (11.51)
Scrap Metal	55	\$ 7,815.16	51.5	\$ 4,666.47	49.15	\$ 5,093.76
Other Metal	16,940	\$ 1,768.66		\$ -	4400	\$ 440.00
Car Batteries (lbs)	0	\$ -		\$ -	3720	\$ 446.40
Electronics (Tons)	2,577	\$ 3,821.25	310.69	\$ (641.14)	8661	\$ 1,965.77
Freon (Per Unit)	83	\$ 26.00	258	\$ (1,609.00)	169	\$ (232.00)
Microwave (Per Unit)	0	\$ -	6	\$ 30.00	7	\$ 70.00
Tires - Passenger & Truck (Units)	598	\$ (1,131.25)	536	\$ (1,906.00)	414	\$ (1,254.00)
Bulbs (Units)	0	\$ 74.00	1,446	\$ (433.11)	483	\$ (132.10)
Clothing/Textiles (lbs)		\$ -	1,110	\$ 55.00	3850	\$ 192.50
Total		\$ 20,990.13		\$ 5,011.62		\$ 9,431.57



Northeast Resource Recovery Association

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

NORTHFIELD, NH, TOWN OF CONGRATULATIONS FOR BEING SUCH ACTIVE RECYCLERS!

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

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

RECYCLABLE MATERIAL	2023 RECYCLED AMOUNTS	ENVIRONMENTAL IMPACT! Here is just one benefit of recycling materials, rather than manufacturing new products from virgin resources.
PLASTICS	9,492 LBS	 You saved 499 gallons of gasoline!
TIRES	10,350 LBS	 You saved 246 gallons of oil!

AVOIDED EMISSIONS



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

By recycling the materials above, you avoided about **14,022 lbs. of carbon dioxide emissions**. This is equivalent to removing **1 passenger cars** from the road for an entire year!

CODE ENFORCEMENT OFFICER

The town of Northfield's Building Departments permit activity remained consistent with the previous year, we have had a surge of solar arrays for the last two years. On the Commercial side for 2023, we had a few major projects such as new UPS Facility, Spaulding Academy Addition/Renovations & a large Storage Facility in the Riverside Business Park.

Respectfully submitted

Russ Wheeler

Building/Code Enforcement Officer

BUILDING PERMITS ISSUED DURING 2023

Single Family Homes.....	5
Multi-Family Homes.....	10
Replaced Single Family.....	0
Accessory Dwelling Unit (ADU)	4
Mobile Homes Replace with Single Family Homes	0
Replacement Mobile Homes	0
New Mobile Homes	1
Garages and Barns	15
Decks and Porches	9
Signs	2
Additions.....	4
Commercial Renovation	1
New Commercial	1
Alterations	9
Electrical/Plumbing Only.....	64
Demolition	6
Renewed Permit.....	0
Solar Electric Systems.....	14
Backup Generator	0
Pools	4
Cellular Tower.....	0
Total Permits Issues	149
Estimated Value of Permits	\$7,563,241
Building Permit Fees Collected	\$11,455.59

WELFARE REPORT

Under New Hampshire RSA:165, the Town of Northfield is mandated to relieve and maintain residents who are poor and unable to support themselves. Town assistance is granted only when all State, Federal and Economic Resources have been exhausted.

The Welfare and General Assistance Department perform last-resort crisis management by assisting residents in regaining control over their own lives resulting in financial responsibility. Most of the office time is re-educating and training individuals in self-sufficiency, budgeting and utilizing other resources such as Food Pantries, Food Stamps, TANF, Childcare Assistance, APTD, Medicare, Medicaid, and Community Actions Fuel and Electric Assistance Programs.

Entering 2023 all State and Federal Covid Funds had terminated. The housing market turned into a crisis. Many landlords increased rents based off what Covid monies paid, and when Covid was over rents didn't decrease. With no rental caps many hard-working individuals lost what used to be affordable housing. The demand for housing increased, and wait lists are historically longer than we have ever seen making housing availability next to impossible. The results of this housing crisis made it extremely challenging to keep the department's housing line in budget this year. Almost all monies have been spent on unsheltered residents being placed in hotels and motels until homeless shelter space became available.

Along with homeless numbers spiraling out of control and no place for the unsheltered to go was the upswing of individuals with severe mental health challenges needing support systems and housing that still does not exist at the level of increased need.

Also, electric bills almost doubled earlier in 2023 but mid-year they leveled off allowing individuals more manageable budget plans to catch up before winter weather set in. Home heating deliverable products went up and never really leveled off throughout the entire year. The budget did not see as much of an increase in either of these categories as expected due to so many of the same individuals that would have been affected either moved or became homeless.

In conclusion, a tremendous amount of work was researching and staying on top of program changes, affordable housing, and shelter openings, and negotiating with motel owners to secure safe and affordable rooms and shelter. This proactive approach has been instrumental in preserving the bottom line of the budget with no budgetary overages, but there were significant budgetary challenges that we have not seen in a long time.

On a positive note, a special thanks to the Greater Tilton Area Family Resource Center/ARCHWAYS, the Northfield, Tilton & Sanbornton Children's Program supplying winter clothing before Christmas and toys under the tree for our youth. The Carey House and Belknap House Family Shelter, the Isaiah 61 Café and its homeless cold weather shelter along with all other charitable organizations for their support and continued help.

As always, I would like to thank all the taxpayers and residents for taking pride in our community and supporting those in need. Northfield is a wonderful place to live and raise a family.

Respectfully Submitted,

Donna J Cilley

Welfare & General Assistance Director





CONSERVATION COMMISSION

The Conservation Commission would like to thank the volunteers who participated in the Town Clean-up Day and the general public who use the ponds and trails year around.

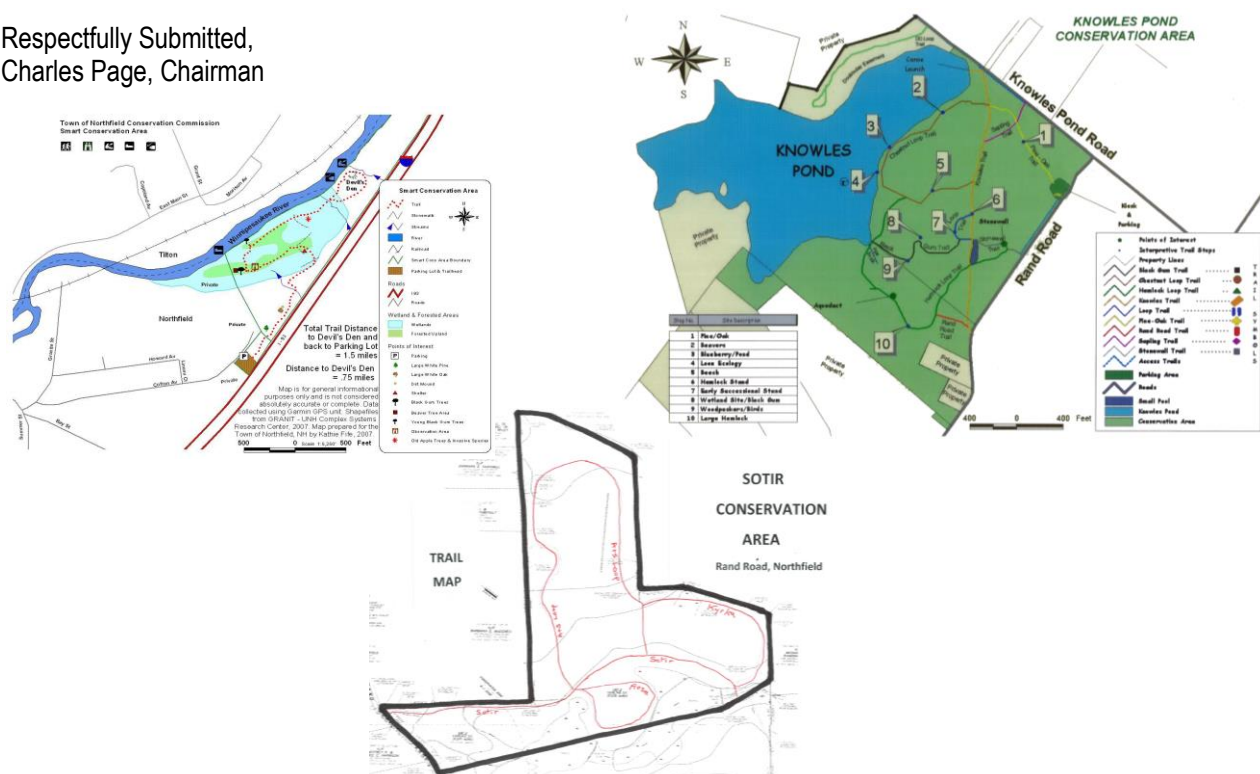
Several of our active commission members walk the trails at Knowles Pond and Sotir regularly and monitor the high use areas for trash and evidence of campfires. I'm happy to say that in 2023 the general condition of our conservation land was excellent.

Throughout the summer months, our commission members participated in two water testing studies at Knowles Pond. For the second year, we have performed VLAP (Volunteer Lake Assessment Program) testing in conjunction with the State of NH Department of Environmental Services. Our overall water quality is excellent. However, we identified one area for improvement. The Chloride level is high. Higher than normal levels are generally associated with salted highway run off. This is evident at the boat ramp where water runoff from Knowles Pond Road has caused significant erosion. To correct this problem, a berm (also known as a Water Bar) was created to capture runoff water and prevent it from washing directly into the pond. The second water study we participated in was performed by a UNH Graduate student who was working on her Master's Thesis studying the natural occurrence of Methane Production in temperate and arctic lakes.

General trail maintenance is an ongoing effort. The commission members physically walk the trails at all the conservation areas at least once a year. New signage was added in key locations to help encourage proper land use and trash removal (Knowles Pond, Sotir, Smart). Other improvements include a bridge along the shore line trail leading to the swimming rock to traverse a wet area. And, we want to thank the Northfield Road Agent and crews for clearing the brush from the dam breast at Knowles Pond. State of NH stocking of trout in Knowles Pond will continue. There has been no ill effect to parking or increased trash since the program began. In April, the Northfield Conservation Commission participated in a joint meeting with the Tilton Conservation Commission and Sanbornton Conservation Commission. This meeting was designed as a way to get acquainted and begin the process of sharing information and ideas.

The Conservation Commission meets Quarterly at 7:00 pm on the third Wednesday of the month (March, June, September and December) at the Northfield Town Hall. The meetings are open to the public and new volunteers interested in supporting our conservation efforts are welcome.

Respectfully Submitted,
Charles Page, Chairman



PLANNING BOARD

The following applications were acted upon by the Planning Board in 2023.

<u>JANUARY</u>	Public Hearing for review of proposed zoning amendments
<u>FEBRUARY</u>	Kenneth Patridge Family Trust application for minor subdivision to create one lot being 5.031 acres out of the existing 51.8 acre lot located on Scribner Road (Map R05 Lot 35-1) in the R1 Zone. Approved
<u>MARCH</u>	No Applications
<u>APRIL</u>	No Applications
<u>MAY</u>	K & M letter from attorney Prolman requesting to address 3 issues: to establish bond amounts; proposed project amenities and to reverse the Declaration of Revocation and authorize a recordable revocation so that the project can move forward. Cross Mill Village (Map R 4, Lots 4, 5, 6, and 2-1) R 1 Zone. OPM Mechanical Insulation LLC application for a minor site plan to change existing barn into office space at 93 Park Street (Map U 08 Lot 6) in the R2 Zone. Incomplete
<u>JUNE</u>	Wilfred Perez application for a minor site plan to develop a boat/camper rental space located at 101 Forrest Road (Map U 05 Lot 40) in the C/I-1 and Ground Water Protection Zone, to allow parking of up to 6 boats/campers on a portion of the existing property (3,650sf) Approved with conditions Winni River Campground yearly update continued to extend annual review to June 2024 Planning Board meeting. Approved
<u>JULY</u>	D&M Ltd Partnership application for a major site plan review for Phase 2 Cross Mill Village consisting of Units 16-70. Finish construction of Millstone Drive to the end, Quarry Path, Village Way and Rockbound Lane located on Cross Mill Road (Map R04 Lot 2-1) in the R-1 Zone. Approved with conditions Mark R Hubbell application for a minor site plan review to convert the existing garage to an automotive repair/inspection station located at 269 Oak Hill Road (Map R 02 Lot 59-1) on 6.547 acres in conservation Zone. Approved with conditions
<u>AUGUST</u>	No Applications – Review State changes to Ground Water Protection Districts
<u>SEPTEMBER</u>	No Applications – Review Master Plan Survey
<u>OCTOBER</u>	No Applications - Review Master Plan Survey
<u>NOVEMBER</u>	Chris Knight site plan extension request for solar energy plan off Forrest Road. Approved for one year to 12/7/24 Review State changes to Ground Water Protection District Review Federal changes to Flood Zones
<u>DECEMBER</u>	No Applications – Review State changes to Ground Water Protection District – Review Federal changes to Flood Zones

Respectfully submitted,
Jean Samms

ZONING BOARD OF ADJUSTMENT

The following applications were acted upon by the Zoning Board in 2023.

January No Applications

February No Applications

March No Applications

April No Applications

May Mark R Hubbell application for a variance for an automotive repair/inspection station located at 269 Oak Hill Road (Map R 02 Lot 59-001) on 6.574 acres in the Conservation Zone. **Approved with conditions**

June No Applications

July No Applications

August No Applications

September No Applications

October No Applications

November Christopher Walsh application for a variance for equipment shed 10 feet from property line located at 15 Cottage Street (Map U 08 Lot 55) on .28 acres in the R2 Zone. **Approved**

December No Applications

Respectfully submitted,
Jean Samms



2023 OUTSIDE AGENCIES ANNUAL REPORTS

HALL MEMORIAL LIBRARY

18 Park Street, Northfield, NH 03276 ✦ www.hallmemoriallibrary.org ✦ (603) 286-8971



Serving the communities of Northfield and Tilton

Trustees:

Nancy Court, Northfield, lifetime appointee
Morris Boudreau, Northfield, lifetime appointee
John Barrett, Tilton, lifetime appointee

Carol Carignan, Tilton, elected
Tom Fulweiler, Northfield, elected
Stephanie Giovannucci - Treasurer

Staff:

Brittany Shanahan, Library Director & Teen Services
Steve Bouffard, Children's Services
Caroline Boucher, Interlibrary Loans
Janel Flangan, Noelle Bouffard, Nancyann Smart, Circulation Clerks
Elizabeth Boucher, Claire Langevin, Jaylin Simonds, Library Pages
Rebekah Mallory, Circulation Clerk (January-February)
Lindsey Neilson, Adult & Tech Services (January-May)
Patty Hayward, Adult Services & Interlibrary Loans (January-September)

2023 Annual Report

This past year was full of unexpected turns and thrilling adventures at Hall Memorial Library! Despite the unpredictable landscape, our dedicated team navigated with creativity and passion, ensuring we remained a welcoming haven for knowledge, connection, and imagination.

We saw a surge in patronage as the community embraced new ways to explore our collections. We hosted lively author talks, captivating story times, and engaging workshops, drawing in individuals of all ages and backgrounds. From rocket building with kids to tech help for seniors, we empowered our community with valuable skills and fostered a spirit of lifelong learning.

Looking ahead, we're brimming with excitement for 2024! Get ready to unleash your inner inventor in our brand-new Makerspace, equipped with 3D printers, robotics kits, and a dedicated crafting area perfect for unleashing creativity across generations. Our outreach initiatives are expanding, aiming to double our mobile library visits and revamp our program for homebound individuals, ensuring everyone has access to the library's resources. And prepare for an epic summer adventure with "Adventure Begins at Your Library"! Navigate ancient jungles, train like medieval knights, or jump through time on our exciting quests. Craft mythical creatures, draw treasure maps, and gather around cozy campfires for thrilling stories. Together, let's make the library a vibrant hub of discovery, where every chapter of life unfolds with wonder and opportunity.

Statistics

- 2,392: The number of library cardholders who live in Northfield. (This number does not include the hundreds of children under 5 years old who do not yet qualify for a library card but are heavy library users)
- 616: The combined number of virtual, outdoor, and in-person programs the Hall Memorial Library hosted in 2023
- 3,715: The number of people who attended (virtually or in-person) programs hosted by Hall Memorial Library in 2023
- 28,429: The number of physical books/DVDs/other materials that were checked out from Hall Memorial Library in 2023
- 7,327: The number of eBooks, eAudiobooks, and eMagazines checked out via Hall Memorial Library's digital platforms in 2023
- 21,892: The estimated number of times people visited the library in 2023
- 531: The number of free, non-circulating books that we helped to put into the hands of the youth of Northfield and Tilton through our partnership with the Raven Gael Blaisdell Foundation.
- 1,477: The number of books, DVDs, and other materials added to the library's physical collection via a combination of purchases and donations

LAKES REGION PLANNING COMMISSION

103 Main Street, Suite #3 Meredith, NH 03253
Tel (603) 279-8171 Fax (603) 279-0200 www.lakesrpc.nh.gov



The Lakes Region Planning Commission (LRPC) is a voluntary association of 30 communities in Belknap, Carroll, Grafton, and Merrimack counties enabled under RSA 36:45. The LRPC plans at the local, regional, and statewide levels and is an essential conduit for federal funding. The LRPC employs a highly trained, professional staff to provide a wide variety of cost-saving local services such as presented below, and coordinates transportation, land use, economic development, and environmental planning at the regional level. A twelve-member Executive Board, together with Commissioners, governs the LRPC. Operations are overseen by an Executive Director.

The LRPC provides a forum for communities to share information and services from model ordinances and joint purchasing to solid waste districts and watershed management plans, and serves as a resource to support and enhance local planning and regional collaboration. The LRPC recognizes that the foundation of regional decision-making lies within local communities. Membership provides access to a wide range of services and resources including:

- Transportation, land use, and watershed management planning
- Economic development assistance
- Technical assistance with Master Plans, Capital Improvement Plans, Hazard Mitigation Plans, Zoning and Site Plan Regulations, Developments of Regional Impact, and Circuit Rider assistance
- Grant writing and administration
- GIS mapping
- Data collection and analysis

The following are highlights of our FY23 activities. For our full FY23 Annual Report, please visit the *About LRPC* page on our website at www.lakesrpc.nh.gov.

Highlighted Local and Regional Planning Services Provided for FY23

Circuit Rider Assistance	• Assisted Planning Board and Zoning Board of Adjustment with applications and appeals under Circuit Rider contract. • Researched and provided information regarding processing land use applications after a draft zoning ordinance amendment was approved by the Planning Board, but before being adopted at Town Meeting.
General & Technical Assistance	• Addressed new sidewalk proposal with Northfield DPW Director. • Completed pedestrian assessments; mapped the Town's sidewalk infrastructure and provided a brief report assessing sidewalk conditions along with information on potential grant funding for sidewalk improvements as well as broader streetscaping improvements that improve neighborhood amenities and support economic development. • Provided comments on the Planning Board's potential zoning amendments for the multifamily district and the commercial/industrial districts. • Provided information to the Assistant Town Administrator on 2022 changes to Tax Increment Finance (TIF) district statutes and use of TIF districts for housing. • Provided comments on statutes relating to expiration of special exceptions granted by the ZBA and the ZBA's discretion to extend the 2-year term for good cause. • Provided information concerning waivers from subdivision regulations and density for redevelopment of Union Sanborn School. • Obtained current town ordinances concerning source water protection and compared against 2015 model NHDES Source Water Protection Model ordinance. Created itemized comparisons between 2010 and 2015 model NHDES Source Water G24 Protection ordinances. Provided ordinance comparisons to NHDES. • Reviewed Squam Lake and Winnisquam Lake Watershed Management Plans for relevance to source water protection. Reviewed town ordinances for stormwater management regulations. Prepared draft of project timelines. • Worked with Town Officials to fill vacancies and/or maintain Commissioner and TAC membership. • As a member of the LRPC, Town Officials are encouraged to contact the LRPC regarding our services or any other regional planning related issues.
GIS Mapping	• The LRPC is a great resource for community maps. Give us a call if your town needs updated zoning, town roads, or community facility maps for instance.
Grant Administration	• The LRPC provides a wide variety of grant writing and administration assistance to towns as needed.
Intergovernmental	The LRPC provides the USDA with comments and offers of support regarding proposed Federal financial

Review Process (IRP)	assistance for programs and activities concerning its municipalities. The LRPC reviewed and supported the following project in the Town of Northfield: Applicant: Tilton Northfield Water District Project: Iron & Manganese Removal Water Treatment Plant
Master Plan Development	Reviewed and commented on Master Plan survey.
Newsletters & Articles	The LRPC helps coordinate information from many different sources and is a great resource for keeping towns up to date on planning issues and resources through both our website and direct contact.
Planning & Land Use Regulation Books	- Coordinated the purchase and delivery of 335 copies of the annual <i>NH Planning and Land Use Regulation</i> books as part of a regional bulk purchase at a savings of \$96.25 for each book and \$88.50 for each book with e-book. - Northfield purchased 14 books and 1 book with e-book. Total saved: \$1,436.00.
Solid Waste Management	The LRPC provides a wide range of services to solid waste operators throughout the region including information, training, signage, roundtable events, regional purchase opportunities, and much more.
Technical Land Use Planning Assistance (TBG – A)	The LRPC employs a professional land use planner to assist towns with technical land use issues which require a knowledge of land use law, NH RSA's, as well as state and local regulations on either a short or long-term basis.
Transportation Planning	- Conducted traffic counts at 6 locations within Northfield as requested by the NH Department of Transportation. - Aided in bike trails and mountain bike park development with support of Northfield business owner. Assisted The Foothills Foundation in coordinating a roundtable meeting of the region's trail groups.

Commission Meetings

- Convened 6 regular Commission Meetings with guest speakers covering topics including Regional Housing Needs Assessment/Housing Affordability Trends/InvestNH Funding, Solid Waste Management Grant, Household Hazardous Waste, Transportation Program Overview & Data Collection, Geographic Information System Programs, NH Broadband Planning Update, Electric Vehicle Infrastructure & Asset Management.

Regional Services & Activities of Benefit to Multiple Communities

- 2023 Household Hazardous Waste (HHW) Collection
BY THE NUMBERS: 37 years of regional collections | 24 participating communities | 7 summer & 1 fall collection sites | 4 HHW Coordinator meetings | 80 workers & volunteers contributing more than 500 hours | a dozen new local HHW Coordinators, including 3 new Site Coordinators | 1,564 households served | approximately 60,000 pounds (30 tons) of household hazardous waste safely removed and disposed, preventing negative effects on human health and mitigating potential illegal dumping and disposal throughout the Lakes Region.
- Bulk ordered and distributed 335 *NH Planning and Land Use Regulation* books for a group discount of \$96.25 per book and \$88.50 per book with e-book. TOTAL SPENT by 27 Member Communities = \$4,028.75 | TOTAL SAVED by 27 Members = \$31,719.25.
- Reviewed 15 Intergovernmental Review Process (IRP) notices from the state planning office as public notification to regional planning commissions of all projects in the region intended to receive federal financial support.
- Updated Regional Housing Needs Assessment: LRPC is contracted with the NH Department of Business and Economic Affairs (BEA) to address the RSA requirement that regional planning commissions complete a housing needs assessment every 5 years. This update was completed for 2023 and a draft was posted to our website together with a downloadable toolbox to assist communities with housing planning. Discussions have begun relative to adoption.

Solid Waste Management Accomplishments

- Worked with solid waste operators around the region to address solid waste issues through grant writing and research.
- Utilized Geographic Informational System (GIS) mapping tools to identify potential solid waste solar sites in the Lakes Region.
- Conducted a plastics disposal and municipal solid waste study for Lakes Region transfer stations with summer intern.
- Ran two roundtables for solid waste operators concerning *Food Waste Composting in NH* and *Glass Management – Efficiencies and Uses*.

- Conducted outreach at various transfer stations, providing information to a number of residents concerning the annual Household Hazardous Waste collection event.

Economic Development

- Comprehensive Economic Development Strategy (CEDS). Drafted update using innovative story map formatting approach which is posted on LRPC's website.
- Community Development Block Grants (CDBG). Administered CDBG Microenterprise funding for Grafton County which assists businesses and economic development organizations in Grafton, Belknap & Carroll counties.
- Northern Border Regional Commission (NBRC) Grant Administration. Provided grant writing and grant administration assistance to several successful NBRC grantees as the designated local development district for our region, including:

NEW:

- Town of Gilford - Foam Recycling Project
- GALA Makers Space – Phase II
- Granite State Adaptive – Equine Therapeutic Center
- Lakes Region Model Railroad Museum (Wolfeboro)

ONGOING:

- City of Laconia | WOW – Opechee Loop
- Town of Hebron – Fiber Optic Network
- Town of Sandwich – Fiber Optic Network

Transportation

- LRPC Transportation Advisory Committee (TAC). Provided administrative support for meetings and facilitated communications. The TAC met 6 times involving city/town appointed representatives in order to engage community participation and local involvement in regional transportation planning and project development. Topics (some with guest speakers) included Ten Year Plan (TYP) Project Planning for 2025 – 2034, Road Safety Audits, NH Route 11 Alton-Gilford Planning Study Update, Scoring of Proposed TYP Projects, Update on the Regional Plan and Congestion Mitigation Air Quality Application Process, Regional Bicycle Group Update, 2022 Traffic Count Summary, Charging & Fueling Infrastructure Discretionary Grant Program, and Processed Glass Aggregate.
- Bicycle and Pedestrian Planning. Updated draft of state-wide Bicycle and Pedestrian Plan.
- Regional Transportation Plan. Drafted Regional Transportation Plan. Included additional crash data information so Plan now can be used for more grant opportunities (Safe Streets For All).
- Ten Year Plan (TYP) Funding and Project Prioritization (TYP 2025 – 2034): Worked with towns, NH DOT and GACIT to develop project scopes and cost estimates.
 - Meredith – NH Route 25 intersection improvements at Laker Lane, True Road, Quarry Road, and Patrician Shores (additional funding).
 - Laconia – Union Avenue improvements.
- Data Collection & Analysis. Collected traffic count data at 148 assigned locations throughout the region for NHDOT along with 17 municipal requested counts. Worked on updating Road Surface Management System (RSMS) assessment for one community.

The LRPC is a participation-based organization where Commissioners have the final say on the annual budget and can determine what services the organization provides. • Northfield representatives to the LRPC during FY23 were:

Commissioner	Term Expiration	TAC Member	Term Expiration
Wayne Crowley	03/16/26	Vacant	
Douglas Read	02/09/24		
Alternate	Term Expiration	TAC Alternate	Term Expiration
Vacant		Vacant	

Respectfully submitted,
Jeffrey R. Hayes
 Executive Director

T-N OLD HOME DAY

The annual Tilton-Northfield Old Home Day celebration was held on Saturday, June 24th, 2023. Thanks to our faithful and some new donors, last year we were able to provide some cool, new free activities for kids like a foam cannon and inflatable obstacle course. Though it was a wet day, we were able to have our parade before the weather came, and the crowd was not deterred from our Block Party-themed celebration!

As we are reminded of what Old Home Day is, and means to each of us, we would like to extend a sincere thank you to the Tilton School for the consistency they provided to our towns' event, as we spread out on their field to allow for the transformation at the Pines. The Committee is aiming to bring back some traditions (such as the Horse Pull) and hope to return to our traditional location in the Pines Park. Get excited to experience all of your favorite traditional "staple" events of OHD, like the all-ages pie eating contest, fish pond and our outstanding fireworks display. You'll get your fill of great food for the whole family (without the county fair cost) with a selection of tasty concessions like the Old Home Day Chicken Barbeque and much more!

In recognition of their selfless service to our communities, the Committee was very pleased to present Northfield resident Morris "Mo" Boudreau and Tilton resident Robert "Bob" Hardy with their 2023 Citizen of the Year Awards. Congratulations on these very well-deserved recognitions, and we are excited for your submissions for 2024 nominees.

The Committee is already meeting for the planning stages of the 2024 event, scheduled for 6/29/24, and is always seeking volunteers to help throughout the year, as well as on event day. Are you part of a group or club that would like to add an event or contribute somehow to enhance our event day? If so, please let us know as soon as you can, so that we can be sure to include you in the event plan. If you would like to join the committee or would just like to share your ideas, activities to offer, or give suggestions for Citizens of the Year, please contact the Committee by email at TNOHD.Committee@gmail.com. Please "like" and join the Tilton-Northfield Old Home Day Facebook Group to follow and comment on the event - We can't wait to see you there!

Yours in service,



Jennifer Weisensee, President
Tilton-Northfield Old Home Day Committee



PARK CEMETERY

For Year Ending December 31, 2023

Balance on Hand December 31, 2022 \$14,669.86

INCOME:

Deeds	\$ 7,300.00
Foundations/markers/monuments	\$ 1,150.00
Interest	\$ -
Insurance Refund/Claim	\$ 227.04
Open graves/tomb	\$ 5,905.00
Donations	\$ 855.00
Tilton Trust	\$14,987.26
Town of Northfield	\$ 9,000.00
Town of Tilton	\$ 6,000.00
Stone Cleaning	\$ 240.00

Total Income **\$45,664.30** **\$60,334.16**

EXPENSES:

Electricity	\$ 489.38
Equipment	\$ -
Gasoline	\$ 1,152.44
Heating	\$ -
Insurance	\$ 2,081.88
Machine Rental	\$ 2,790.00
Maintenance	\$ 3,615.25
Office/dues, etc	\$ 604.03
Park Cemetery Perpetual Care Fund	\$ 730.00
Payroll	\$26,946.00
Payroll Taxes	\$ 2,648.29
Unemployment	\$ 403.79
Telephone	\$ 570.27
Equip Repairs/Supplies	\$ 1,065.65
Grave Openings	\$ -
Toilet Rental	\$ 760.00
Repurchase Lots	\$ -
Equipment Fund	\$ 1,000.00

Total Expenses **\$44,856.98**

Balance on hand as of December 31, 2023 \$15,477.18

Invested Funds:

Perpetual Care Fund - CD*	\$82,012.02
Perpetual Care Fund - Savings*	\$10,184.38
Investment Fund	\$12,311.06
Equipment Fund	\$10,794.53

*Interest only may be expended

Respectfully Submitted,
Judy A. Huckins, Secretary/Treasurer

UPPER MERRIMACK RIVER LOCAL ADVISORY COMMITTEE

The Upper Merrimack River Local Advisory Committee, (known locally and affectionately as UMLAC; pronounced Uhm'-re-lack) has had a year of transitions and is holding steady to its statutory roles reviewing state permits as a voice for its municipalities and to draft, publish and manage its river corridor plan.

The UMLAC was created as one of the first local river management advisory committees in 1990, enabled in RSA 483, as part of the New Hampshire Rivers Management and Protection Program. It was a grassroots effort by the communities of Boscawen, Bow, Canterbury, Concord, Franklin, and Northfield, which the UMLAC represents and for whom it conducts its statutory duties including permit review and management plan coordination. The UMLAC provides a voice for the upper Merrimack River towns and cities through the river's designation in the New Hampshire Rivers Management and Protection Program.

The UMLAC is updating the *Merrimack River Management and Implementation Plan* (<http://www.merrimackriver.org/managementplan>), which will bring it current with new requirements, and provide the basis for an evergreen document that allows for simple activity tracking and responsiveness to emerging issues or changing priorities.

The UMLAC reviewed and provided comment on over a dozen state alteration of terrain, shoreland, underground storage tank, and wetland permit applications in the upper Merrimack watershed including in Boscawen, Canterbury, Concord, and Franklin. Some reviews were informed by consultants and project principals participating in meetings to present the proposals and to answer questions. This participatory approach to permit review is expedient and provides the best possible result for each site.

Wayne Ives acted as lead in monitoring and commenting on Federal Energy Regulatory Commission applications for Lower and Upper Penacook Falls and Lakeport projects.

All of the state's local river advisory committees are now represented by Cory Ritz, who was approved this past year by the Governor and Executive Council to the New Hampshire Rivers Management Advisory Committee. Cory serves on the Souhegan River Local Advisory Committee and brings a local river management advisory committee perspective to the New Hampshire Rivers Management Advisory Committee.

Expert presentations are essential so that UMLACers are well informed and can improve constantly their knowledge and skills. Tracie Sales, Lakes and Rivers Programs Administrator, NH Department of Environmental Services who answered questions from the UMLACers about the *Merrimack River Management and Implementation Plan* revision process. Tom Tetreault, Stantec, presented an outline of preparing permit applications for larger utility projects. Kate Hastings, who leads the state's cyanobacteria program, provided an overview on harmful algal blooms and their implications to rivers.

The UMLAC provided support documentation to the Central New Hampshire Regional Planning Commission's Brownfields funding application. Non-statutory or discretionary programs include a variety of studies, planning activities, and programs related to the upper Merrimack River and its watershed. Those programs are now managed by the Upper Merrimack Watershed Association. The UMLAC bid farewell to retiring representatives Mark Kaplan, Boscawen and Joyce Fulweiler, Northfield. Welcomed as a new representative was Ted Nemetz, Franklin.

The annual meeting was convened in November. The slate of officers: Michele Tremblay, Chair; Steve Landry, Vice-chair; and Adrienne Hutchinson, Secretary, was elected. The Committee reviewed (and updated where appropriate) all of its governance and guidance documents, which may be viewed at <https://www.merrimackriver.org/upper-merrimack-river-local-advisory-committee/other-documents/>. Please visit the UMLAC at its new home on the web at <https://www.merrimackriver.org/upper-merrimack-river-local-advisory-committee>. The Upper Merrimack Watershed Association now hosts the UMLAC's information on the newly designed website.

The UMLAC meets on a rotating basis in its six represented communities on the second Monday of each month (except for holidays and unforeseen conflicts) at 7:00 PM. Thank you to the Towns, Cities, and other organizations in Boscawen, Bow, Canterbury, Concord, Franklin, and Northfield for graciously hosting Upper Merrimack River Local Advisory Committee meetings and for their financial support during the past year. All are welcome to attend. For further information on the UMLAC and how to access meetings, please contact Michele Tremblay, Chair via telephone at 603.796.2615, email at UMLAC@MerrimackRiver.org or through your representatives listed below, or visit <https://www.merrimackriver.org/upper-merrimack-river-local-advisory-committee>.

YOUTH ASSISTANCE PROGRAM

Serving the Communities of Northfield and Tilton
291 Main St., Suite 5, Tilton, NH 03276 Phone: (603) 286-8577 Fax: (603) 286-7687
Website: www.yapnh.org

Since 1975, the Youth Assistance Program has provided juvenile court diversion services for youthful first-time offenders in the towns of Northfield and Tilton. By meeting with a juvenile review board comprised of community volunteers these youth are given the opportunity to take responsibility for their behavior, make amends for harm they have caused, and work towards regaining trust and restoring relationships.

By successfully completing a juvenile court diversion contract a program participant can steer clear of further court involvement and a juvenile record. Through this process youth learn they are valued members of a caring community; a community that wants them to succeed.

Over the years, educational programs addressing specific teen issues were added to provide youth with support and concrete information on the consequences of substance misuse, juvenile crime and aggressive behavior. These programs introduce youth to coping skills and strategies for healthier decision making while providing a safe place for the young person to talk about life challenges, examine their behavior and practice the new skills they are learning.

YAP prevention work focuses on building connections that support young people and helps to deter harmful behaviors. Through science based curriculums, youth learn about empathy and how to become part of a caring community. They learn how to value themselves and others as unique individuals with strengths and interests on which to build their futures. Discussions and activities help them understand their own personal power and how decisions to take part in illegal activities can put their futures at risk. In addition, these programs help to develop the resilience needed to overcome obstacles and setbacks which are a part of life.

It is an honor to work in a community that cares so deeply for the welfare of its youth. We are grateful for the volunteers who serve on our boards and for the community members that have so faithfully supported the Youth Assistance Program throughout the years.

Please feel free to stop by our office to learn more about the Youth Assistance Program. We are located at 291 Main Street in Tilton. Best wishes for a healthy and happy year!

Sincerely,

Dawn B. Shimberg, Director 603-286-8577

Board of Directors

Jen Adams	Katherine Dawson	Jesse Renauld-Smith
Mia Annis	Chris Ennis	Shane Rozamus
Amanda Champagne	Holly Harris	Andrea Wujcik

Youth Assistance Program Statistics

Court Diversion—17	Substance Abuse—17	Truancy—20
Individual Support—8	Court Ordered—8	Prevention Activities—299
Adults—25		
Total Youth Participation—332		

In this figure each youth is counted only once even if they participated in more than one activity. 185 youth and 13 adults were residents of Northfield.

TILTON-NORTHFIELD FIRE & EMS DISTRICT



ANNUAL REPORT



TILTON-NORTHFIELD FIRE & EMS WARRANT 2024

To the inhabitants of Tilton-Northfield Fire District in the State of New Hampshire qualified to vote in District affairs are hereby notified that the Annual District Meeting will be held as follows:

First Session of Annual Meeting (Official Ballot Voting)

Town of Northfield

Date: March 12, 2024
Time: 7:00 A.M. to 7:00 P.M.
Location: The Pines Community Center
Details: 61 Summer Street, Northfield, NH

Town of Tilton

Date: March 12, 2024
Time: 7:00 A.M. to 7:00 P.M.
Location: Winnisquam Regional High School Gymnasium
Details: 435 West Main Street, Tilton, NH

Second Session of Annual Meeting (Transaction of All Other Business)

Date: March 18, 2024
Time: 7:00 P.M.
Location: Winnisquam Regional High School Cafetorium
Details: 435 West Main Street, Tilton, NH

GOVERNING BODY CERTIFICATION

We certify and attest that on or before February 26, 2024, a true and attested copy of this document was posted at the place of meeting and at Hall Memorial Library, Northfield Town Hall, Tilton Town Hall and that an original was delivered to Tilton-Northfield Fire District Clerk.

Paul A. Auger, Chair Eric T. Pyra Timothy P. Sattler

- Article 01** To choose all necessary Tilton-Northfield Fire District Officers for the ensuing year as presented on the ballot prepared for the same. (Actual voting to be by official ballot on Tuesday, March 12, 2024, at the annual Town voting sessions in Tilton and Northfield at their respective polling places and times.)
- Article 02** To accept the reports of the Treasurer and the Fire Commissioners and pass any vote relating thereto.
- Article 03** To see if the District will vote to raise and appropriate the Budget Committees' recommended sum of Three Million Six Hundred Ninety Thousand Nine Hundred Sixty Dollars (\$3,690,960.00) for general municipal operations. This article does not include appropriations contained in special or individual articles addressed separately. This article is recommended by the Board of Commissioners for \$3,555,019.00. (Majority vote required.)
- Article 04** To see if the District will vote to raise and appropriate Two Hundred Fifty-Two Thousand Eight Hundred Forty-Nine Dollars (\$252,849.00) for the purpose of purchasing Fire, Rescue, EMS Equipment and Ambulance Charges, with said funds to be withdrawn from the Apparatus and Equipment Replacement Special Revenue Fund established under RSA 31:95-C (Adopted March 7, 2005). Funds appropriated from this fund do not affect the tax rate. This article is recommended by the Board of Commissioners and \$225,559.00 is recommended by the Budget Committee. (Majority vote required.)
- Article 05** To see if the District will vote to raise and appropriate Five Hundred Fifty-Nine Thousand Five Hundred Twenty Dollars (\$559,520.00) for the purpose of a new ambulance with equipment, with said funds to be withdrawn from the Apparatus and Equipment Special Revenue Fund established under RSA 31:95-C (Adopted March 7, 2005). Funds appropriated from this fund do not affect the tax

rate. This article is recommended by the Board of Commissioners and is recommended by the Budget Committee. (Majority vote required.)

- Article 06** To see if the District will vote to raise and appropriate the sum of Seventy-Nine Thousand Nine Hundred Fifty Dollars (\$79,950.00) for the purpose of purchasing a new $\frac{3}{4}$ ton 4x4 pickup with plow with said funds to be withdrawn from the Apparatus and Equipment Special Revenue Fund established under RSA 31:95-C (Adopted March 7, 2005). Funds appropriated from this fund do not affect the tax rate. This article is recommended by the Board of Commissioners and is recommended by the Budget Committee. (Majority vote required.)
- Article 07** To see if the District will vote to raise and appropriate the sum of One Hundred Thousand Dollars (\$100,000.00) to be added to the Land & Building Capital Reserve Fund previously established and to make the Board of Fire Commissioners agents to the fund. This article is recommended by the Board of Commissioners and is recommended by the Budget Committee. (Majority vote required.)
- Article 08** To see if the District will vote to raise and appropriate the sum of Nine Thousand Six Hundred Twenty-Seven Dollars (\$9,627.00) for the purpose of adding to the existing Fire Prevention Expendable Trust Fund with said funds to be withdrawn from the Unassigned Fund Balance. Funds appropriated from this fund do not affect the tax rate. This article is recommended by the Board of Commissioners and is recommended by the Budget Committee. (Majority vote required.)
- Article 09** To see if the District will vote to raise and appropriate the sum of Four Thousand Seven Hundred Nine Dollars (\$4,709.00) for the purpose of purchasing materials, tools, and equipment related to public education, code enforcement, training, etc., with said funds to be withdrawn from the Fire Prevention Expendable Trust Fund. Funds appropriated from this fund do not affect the tax rate. This article is recommended by the Board of Commissioners and is recommended by the Budget Committee. (Majority vote required.)
- Article 10** To see if the District will vote to raise and appropriate the sum of One Thousand Five Hundred Dollars (\$1,500.00) for the purpose of adding to the existing Health Insurance Deductible Expendable Trust Fund with said funds to be withdrawn from the Unassigned Fund Balance. Funds appropriated from this fund do not affect the tax rate. This article is recommended by the Board of Commissioners and is recommended by the Budget Committee. (Majority vote required.)
- Article 11** To see if the District will vote to raise and appropriate the sum of Twenty-Three Thousand Eight Hundred Seventy-Six Dollars (\$23,876.00) for the purpose of adding to the existing Communications Tower Expendable Trust Fund as established by Warrant Article 11 at the 2021 District Meeting with said funds to be withdrawn from the Unassigned Fund Balance. Funds appropriated from this fund do not affect the tax rate. This article is recommended by the Board of Commissioners and is recommended by the Budget Committee. (Majority vote required.)
- Article 12** To see if the District will vote to establish a contingency fund per RSA 31:98-a and raise and appropriate Thirty Thousand One Hundred Twenty-Seven Dollars (\$30,127.00) to put in the fund. This sum to come from the Unassigned Fund Balance. Any appropriation left in the fund at the end of the year will lapse to the general fund. Funds appropriated from this fund do not affect the tax rate. This article is recommended by the Board of Commissioners and is recommended by the Budget Committee. (Majority vote required.)
- Article 13** To transact any other business that may legally come before the meeting.



New Hampshire
Department of
Revenue Administration

2024
MS-737

Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2023	Appropriations for period ending 12/31/2023	Commissioner's Appropriations for period ending 12/31/2024 (Recommended)	Commissioner's Appropriations for period ending 12/31/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Not Recommended)
General Government								
4130	Executive	03	\$9,500	\$8,000	\$9,500	\$0	\$9,500	\$0
4140	Election, Registration, and Vital Statistics	03	\$1,638	\$2,500	\$2,500	\$0	\$2,500	\$0
4150	Financial Administration	03	\$9,325	\$8,200	\$8,300	\$0	\$8,300	\$0
4153	Legal Expense	03	\$40,724	\$40,000	\$10,000	\$0	\$10,000	\$0
4155	Personnel Administration	03	\$874,581	\$899,832	\$1,019,496	\$43,439	\$1,062,935	\$0
4194	General Government Buildings	03	\$65,543	\$68,092	\$122,114	\$0	\$122,114	\$0
4196	Insurance Not Otherwise Allocated	03	\$85,319	\$86,319	\$102,211	\$0	\$102,211	\$0
General Government Subtotal			\$1,086,630	\$1,112,943	\$1,274,121	\$43,439	\$1,317,560	\$0
Public Safety								
4220	Fire	03	\$1,999,011	\$2,090,732	\$2,115,590	\$92,506	\$2,208,096	\$0
Public Safety Subtotal			\$1,999,011	\$2,090,732	\$2,115,590	\$92,506	\$2,208,096	\$0
Water Distribution and Treatment								
4332	Water Services	03	\$0	\$0	\$165,302	\$0	\$165,302	\$0
Water Distribution and Treatment Subtotal			\$0	\$0	\$165,302	\$0	\$165,302	\$0
Debt Service								
4723	Interest on Tax and Revenue Anticipation Notes	03	\$0	\$1	\$1	\$0	\$1	\$0
Debt Service Subtotal			\$0	\$1	\$1	\$0	\$1	\$0
Capital Outlay								
4901	Land	03	\$79,022	\$1	\$1	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	03	\$0	\$1	\$1	\$0	\$0	\$0
4903	Buildings	03	\$0	\$1	\$1	\$0	\$0	\$0
4909	Improvements Other than Buildings	03	\$0	\$1	\$1	\$0	\$1	\$0
Capital Outlay Subtotal			\$79,022	\$4	\$4	\$0	\$1	\$0
Total Operating Budget Appropriations								
				\$3,555,018		\$135,945	\$3,690,960	\$0



2024

MS-737

Special Warrant Articles

Account	Purpose	Article	Commissioner's Appropriations for period ending 12/31/2024 (Recommended)	Commissioner's Appropriations for period ending 12/31/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Not Recommended)
4220	Fire	04 Purpose: Apparatus & Equipment Fund Budget	\$252,849	\$0	\$225,559	\$27,290
4220	Fire	09 Purpose: Fire Prevention Budget	\$4,709	\$0	\$4,709	\$0
4902	Machinery, Vehicles, and Equipment	05 Purpose: Purchase New Ambulance	\$559,520	\$0	\$559,520	\$0
4902	Machinery, Vehicles, and Equipment	06 Purpose: Purchase New Pickup Truck with Plow	\$79,950	\$0	\$79,950	\$0
4915	To Capital Reserve Funds	07 Purpose: Add to Land & Building Fund	\$100,000	\$0	\$0	\$100,000
4916	To Expendable Trusts	08 Purpose: Fire Prevention ETF	\$9,627	\$0	\$9,627	\$0
4916	To Expendable Trusts	10 Purpose: Health Insurance Deductible ETF	\$1,500	\$0	\$1,500	\$0
Total Proposed Special Articles			\$1,008,155	\$0	\$880,865	\$127,290

Individual Warrant Articles

Account	Purpose	Article	Commissioner's Appropriations for period ending 12/31/2024 (Recommended)	Commissioner's Appropriations for period ending 12/31/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Not Recommended)
4198	Contingency	12 Purpose: Establish Contingency Fund	\$30,127	\$0	\$30,127	\$0
Total Proposed Individual Articles			\$30,127	\$0	\$30,127	\$0



New Hampshire
Department of
Revenue Administration

2024
MS-737

Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2023	Commissioner's Estimated Revenues for period ending 12/31/2024	Budget Committee's Estimated Revenues for period ending 12/31/2024
State Sources					
3379	Intergovernmental Revenues - Other		\$273,798	\$0	\$0
		State Sources Subtotal	\$273,798	\$0	\$0
Charges for Services					
3409	Other Charges		\$10,533	\$0	\$0
		Charges for Services Subtotal	\$10,533	\$0	\$0
Miscellaneous Revenues					
3501	Sale of Municipal Property		\$20,000	\$0	\$0
3502	Interest on Investments		\$1,272	\$0	\$0
3509	Revenue from Misc Sources Not Otherwise Classified		\$51,028	\$0	\$0
		Miscellaneous Revenues Subtotal	\$72,300	\$0	\$0
Interfund Operating Transfers In					
3912	From Special Revenue Funds	04, 06, 05	\$144,386	\$892,319	\$865,029
3916	From Trust and Fiduciary Funds	09	\$1,604	\$4,709	\$4,709
		Interfund Operating Transfers In Subtotal	\$145,990	\$897,028	\$869,738
Other Financing Sources					
9998	Amount Voted from Fund Balance	10, 08, 12	\$3,083	\$41,254	\$41,254
		Other Financing Sources Subtotal	\$3,083	\$41,254	\$41,254
		Total Estimated Revenues and Credits	\$505,704	\$938,282	\$910,992



New Hampshire
Department of
Revenue Administration

2024

MS-737

Budget Summary

Item	Commissioner's Period ending 12/31/2024 (Recommended)	Budget Committee's Period ending 12/31/2024 (Recommended)
Operating Budget Appropriations	\$3,555,018	\$3,690,960
Special Warrant Articles	\$1,008,155	\$880,865
Individual Warrant Articles	\$30,127	\$30,127
Total Appropriations	\$4,593,300	\$4,601,952
Less Amount of Estimated Revenues & Credits	\$938,282	\$910,992
Estimated Amount of Taxes to be Raised	\$3,655,018	\$3,690,960

Supplemental Schedule

Total Recommended by Budget Committee	\$4,601,952
Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)	\$4,601,952
10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$460,195
Maximum Allowable Appropriations Voted at Meeting: (<i>Line 1 + Line 8 + Line 11 + Line 12</i>)	\$5,062,147

2023 FIRE DISTRICT MEETING MINUTES



Village District of Tilton-Northfield Fire & EMS New Hampshire 2023 Meeting Minutes

Polls were opened on the 14th day of March in the year two thousand and twenty-three at the Pines Community Center, Dearborn Road, Northfield at seven o'clock a.m. by Moderator Scott McGuffin. The polls were closed at seven o'clock p.m. with 459 votes cast. Polls were opened on the 14th day of March in the year two thousand and twenty-three at the Winnisquam Regional High School, Main Street, Tilton at seven o'clock a.m. by Moderator Helen Hanks. The polls were closed at seven o'clock p.m. with 248 votes cast.

Article 01 To choose Fire District Officers for the ensuing years.

Commissioner – 3 Year Term

Kevin Cate 229

Paul Auger..... 391

Commissioner – 2 Year Term

Kevin Waldron 216

Timothy Sattler 443

Clerk – 3 Year Term

Write In – Position to be appointed by the Commissioners for one year.

The 2023 Fire District annual meeting was called to order at 7:00 p.m. on the 20th day of March in the year two thousand and twenty-three at the Winnisquam Regional High School, Main Street, Tilton, by Moderator Kent Finemore to act upon the following subjects.

Moderator Kent Finemore introduced the members of the Budget Committee, Commissioners, Clerks, Assistant Moderators Paul Blaisdell and Timothy Sattler. Read the rules of the meeting.

Chief Michael Sitar presented a slideshow outlining the year in review.

Paul Blaisdell presented a slideshow from the Safety Committee which started in 2022. Moderator Finemore read article 1 with the results.

Article 02 To accept the reports of the Treasurer and the Fire Commissioners and pass any vote relating thereto.

Moved by Jon Cilley, seconded by Jerry Davis. Moderator Finemore opened the floor for discussion. There being none, Moderator Finemore called for a voice vote. **Article Passed.**

Article 03 To see if the District will vote to raise and appropriate the sum of One Hundred Thousand Dollars (\$100,000) to be added to the Land & Building Capital Reserve Fund previously established and to make the Board of Fire Commissioners agents to the fund. This article is recommended by the Board of Commissioners and is not recommended by the Budget Committee. (Majority vote required.)

Moved by Gretchen Wilder, seconded by Eric Pyra.

Commissioner Paul Auger stated that there is currently \$665,000 in the fund at this time.

Paul Blaisdell asked why the Budget Committee does not support this article. Jason Wright stated that the vote was not unanimous, and that some thought it was a good year to take a break as there are other needs and currently no plan for a building. Kevin Waldron stated that in general he likes to save money to spend, however he's not in favor of making the Commissioners agents of the fund.

Discussion ensued regarding the Building Committee, plans for a new fire station, locations considered, funding needed and bonding.

Kevin Waldron moved an amendment to the article.

Amendment 1: To see if the District will vote to raise and appropriate the sum of One Hundred Thousand Dollars (\$100,000) to be added to the Land & Building Capital Reserve Fund previously established with said funds to be withdrawn from the Unassigned Fund balance.

Gretchen Wilder seconded the amendment.

Kevin Waldron explained that it spends less than the by-laws and DRA won't like it.

Gretchen Wilder asked if the \$100,000 of unreserved can wait until the end of the year to process. Commissioner Jon Cilley stated that money has been set aside due to the litigation with the Water District.

Discussion ensued regarding the Water District litigation, additional discussion on buildings and wasted monies for architecture, and contractors and still no plan.

Timothy Pearson moved to call the questions, seconded by Jason Wright Motion Passed.

Moderator Finemore calls for a voice vote on Amendment 1. **Article**

Fails. Kevin Waldron moved an amendment to the article.

Amendment 2: To see if the District will vote to raise and appropriate the sum of One Hundred Thousand Dollars (\$100,000) to be added to the Land & Building Capital Reserve Fund previously established.

Jason Wright seconded the amendment.

Kevin Waldron explained that all this article does is removes the commissioners from being agents. Discussion ensued regarding the commissioners being agents, and room in the budget for additional spending. Lucinda Hope moved to call the question, Charles Mitchell seconded it. Motion Passed.

Moderator Finemore calls for a voice vote. Moderator Finemore is in doubt and calls for a show of voter cards.

Yes 25, No 23 **Amendment 2 Passes.**

Eric Pyra moved, Dennis Manning seconded to protect the vote. Article Passes.

Article 04 To see if the District will vote to raise and appropriate the sum of Nine thousand Six hundred Twenty- seven dollars (\$9,627.00) for the purpose of adding to the existing Fire Prevention Expendable Trust Fund with said funds to be withdrawn from the Unassigned Fund Balance. Funds appropriated from this fund do not affect the tax rate. This article is recommended by the Board of Commissioners and Budget Committee. (Majority vote required)

Moved by Eric Pyra, seconded by Jerry Davis.

Commissioner Pyra stated that funds collected throughout the year are totaled and moved into this fund.

Moderator Finemore opens the floor for discussion, there being none Moderator Finemore calls for a voice vote.

Article Passes

Article 05 To see if the District will vote to raise and appropriate the sum of Two Thousand Three Hundred Two Dollars (\$2,302.00) for the purpose of purchasing materials, tools, and equipment related to public education, code enforcement, training, etc. with said funds to be withdrawn from the Fire Prevention Expendable Trust Fund. Funds appropriated from this fund do not effect the tax rate. This article is recommended by the Board of Commissioner and Budget Committee. (Majority vote required.)

Moved by Eric Pyra, seconded by Jerry Davis.

Commissioner Pyra stated that spending throughout the year is asked to be replenished at the annual meeting. Most of the funds go towards education in schools and assisting elderly with fire detectors.

Moderator Finemore opens the floor for discussion, there being none Moderator Finemore calls for a voice vote.

Article Passes

Article 06 To see if the District will vote to raise and appropriate the sum of One Thousand Eight Hundred Eleven Dollars (\$1,811.00) for the purpose of adding to the existing Health Insurance Deductible Expendable Trust Fund with said funds to be withdrawn from the Unassigned Fund Balance. Funds appropriated from this fund do not affect the tax rate. This article is recommended by the Board of Commissioners and Budget Committee. (Majority vote required.)

Moved by Paul Auger, seconded by Jerry Davis

Commissioner Auger stated this article is replacing funds spent in the prior year.

Moderator Finemore opens the floor for discussion, there being none Moderator Finemore calls for a voice vote.

Article Passes

Article 07 To see if the District will vote to raise and appropriate the sum of One Hundred Thousand Dollars (\$100,000.00) to be added to the Dry Hydrant/Cistern Expendable Trust Fund previously established. This article is recommended by the Board of Commissioners and not recommended by the Budget Committee (Majority vote required)

Moved by Gretchen Wilder, seconded by Jerry Davis.

Commissioner Cilley stated that two years ago the district was in a situation that we were getting our water from the Water District. Dry Hydrants was asked to be looked into and this fund was set up and approved by the voters.

Moderator Finemore opened the floor for discussion.

Discussion ensued about the balance of the fund, and money that has been spent.

Kevin Waldron motioned for an amendment to the article.

Amendment 1: To see if the District will vote to raise and appropriate the sum of One Hundred Thousand Dollars (\$100,000.00) to be added to the Dry Hydrant/Cistern Expendable Trust Fund previously established, with said funds to be withdrawn from the Unassigned Fund balance.

Seconded by Jason Wright

Kevin Waldron stated that he feels we have adequate funding and can fund out of fund balance.

There being no additional questions, Moderator Finemore calls for a voice vote, being in doubt calls for a voter card count.

Yes 22, No 26, **Amendment Article Fails**

Mark Hebert asked why the Budget Committee is not in favor. No reply from the Budget Committee. Discussion ensued regarding plans for additional cisterns, funding needed, and cost for installation. No additional questions, Moderator Finemore called for a voice vote. Not in doubt **Article Passes**.

Article 08 To see if the District will vote to establish a contingency fund per RSA 31:98-a and raise and appropriate Twenty-eight Thousand One Hundred Eighty dollars (\$28,180.00) to put in the fund. This sum comes from the Unassigned Fund Balance. Any appropriation left in the fund at the end of the year will lapse to the general fund. Funds appropriated from this fund do not affect the tax rate. This article is recommended by the Board of Commissioners and Budget Committee. (Majority vote required)

Moved by John Cilley, seconded by Jerry Davis

Commissioner Cilley stated that these funds are held in case of emergencies, if they are not used they go back into the General Fund. The last time additional funds were needed was for vehicle repairs.

Moderator Finemore opens the floor for discussion.

Discussion ensued regarding room in the existing budget to extra spending, spending approval process going through the commissioners. Discussion continued about unassigned fund balance can only be used by town meeting vote, and going through NH Department of Revenue for emergency spending.

There being no further question, Moderator Finemore calls for a voice vote, being in doubt calls for a voter card vote. Yes 19, No 29. **Article Fails**.

Article 09 To see if the District will vote to amend pursuant to the provisions of RSA 31:95-C (adopted March 7, 2005), to restrict the revenues from Ambulance Billings to expenditures for the purposes of Apparatus and Equipment replacement, ambulance billing services, advanced medical training, vehicle and equipment maintenance, repairs and service testing. Such revenues and expenditures shall be accounted for in a special fund to be known as the "Apparatus and Equipment Replacement Fund". This fund would be separate from the General Fund. Any surplus in said fund shall not be deemed part of the General Fund accumulated surplus and shall be expended only after a vote by the Fire District at a District meeting to appropriate a specific amount from said fund for a specific purpose related to the purpose of the fund or source of revenues. This article is recommended by the Board of Commissioners and Budget Committee (2/3 Majority Ballot Vote Required).

Moved by Gretchen Wilder, seconded by Jerry Davis

Commissioner Jon Cilley stated that these funds come from medical billings and was put into another fund and used with restrictions.

Moderator Finemore opens the floor for discussion.

Discussion ensued regarding the process of changing a fund, being annual meeting vote, taking funds away from vehicle maintenance, and the need for equipment to be maintained and certified. Chief Sitar stated that there is \$68,000 in the budget for general vehicles maintenance. Discussion continued about what the funds will be used for and where the funds come from.

There being no further questions, Moderator Finemore opened the polls for vote at 8:45pm and closed at 9:00pm Yes 45, No 5 – **Article Passes.**

Article 10 To see if the District will vote to raise and appropriate the sum of One Hundred Eighty-Eight Thousand Seven Hundred Nineteen Dollars (\$188,719.00) for the purpose of purchasing a fire, rescue, EMS equipment and ambulance charges, with said funds to be withdrawn from the Apparatus and Equipment Special Revenue Fund established under RSA 31:95-C (Adopted March 7, 2005). Funds appropriated from this fund do not affect the tax rate. This article is recommended by the Board of Commissioners and Budget Committee. (Majority vote required)

Moved by Gretchen Wilder, seconded by Jerry Davis

Commissioner Jon Cilley stated that this fund is used to purchase general equipment as needed. Moderator Finemore opened the floor for discussion.

There being none, Moderator Finemore closes the floor and calls for a voice vote. **Article Passes.**

Article 11 To see if the District will vote to raise and appropriate the Budget Committee recommended sum of Three Million Twelve Thousand Six Hundred Fifty-Nine Dollars (\$3,012,659.00) for general municipal operations. This article does not include appropriations contained in special or individual articles addressed separately. This article is recommended by the Board of Commissioners and Budget Committee. (Majority vote required)

Moved by Eric Pyra, seconded by Jerry Davis

Commissioner Pyra stated that this is all general expenses to run the department. Moderator Finemore opened the floor for discussion.

Discussion ensued regarding the four additional firefighters from the grant, requests to not use the DRA form as it's not line by line, Clerks position being cut in the budget and not being able to fill the position.

Kevin Waldron motioned for an amendment to the article.

Amendment 1: To see if the District will vote to raise and appropriate the sum of Two Million Eight Hundred Sixty-Two Thousand Twenty-Six Dollars (\$2,826,026.00) for general municipal operations. This article does not include appropriations contained in special or individual articles addressed separately.

Amendment seconded by Gretchen Wilder.

Kevin Waldron stated that this is a 5% reduction because he feels the money is there in the budget and will help reduce the rate.

Moderator Finemore opens the floor for discussion.

Discussion ensued questioning where the 5% came from, Mr. Waldron stated that there was many discussions with the Budget Committee and where cuts could be made.

There being no further questions, Moderator Finemore calls for a voice vote. Being in doubt calls for a voter card vote. Yes 15, No 30 **Amendment 1 Fails.**

Kevin Waldron motioned for an amendment to the article.

Amendment 2: To see if the District will vote to raise and appropriate the sum of Two Million Nine Hundred Thirty-Seven Thousand, Three Hundred Forty-Two Dollars (\$2,937,342.00) for general

municipal operations. This article does not include appropriations contained in special or individual articles addressed separately.

Amendment seconded by Jason Wright.

Kevin Waldron stated that this is a 2% reduction. Moderator Finemore opened the floor for discussion.

Discussion ensued regarding the unused budget from 2022, additional room in the budget. Chief Sitar stated that most of the budget is salaries, repairs, utilities and insurance, the only cost that is not fixed is training and preventative maintenance, he added that they are almost 3 months into this budget and he always tries to stay within the lines of the budget and leave a surplus.

Discussion continued as to why do we need a budget committee if the majority of them approved the number coming before the voters.

Kathi Mitchell moves to call the question, seconded by Lucinda Hope.

Chuck Mitchel calls a point of order, stating that calling the question only ends discussion on the amendment article. Moderator Finemore calls for a voice vote, being in doubt calls for a voter card vote. Yes 27, No 21. **Motion to call the question Passes.**

Moderator Finemore calls for a voice vote to Amendment 2, in doubt calls for a voter card vote. Yes 17, No 31, **Amendment 2 Fails.**

Moderator Finemore opens the floor for discussion on the original article. Discussion continued regarding the surplus from 2022.

Lisa Freeman moves to table the article, seconded by Jerry Davis.

Moderator Finemore calls for a voice vote. **Motion Fails.**

There being no further discussion, Moderator Finemore calls for a voice vote, in doubt calls for a voter card vote. Yes 35, No 13. Article Passes.

Article 12 To transact any other business that may legally come before the meeting.

Paul Blaisdell thanks the Budget Committee for all their work

Scott Haskins thanks Jason Wright as he likes his interaction and point of view, he finds it very helpful.

Dennis Manning encourages people to attend the meetings of the Commissioner, Facility Committee, and Budget Committee as they are all public.

Jerry Davis stated that the Fire Department does a good job for all of us. Mark Hebert requests that the commissioners come prepared next year.

Jane Manning inquires about the financial audit being added to the website once completed.

Moved by Jane Alden, seconded by Gretchen Waldron to adjourn the meeting. Motion Passed. Meeting adjourned at 9:50 p.m.

Respectfully submitted;
Stephanie Giovannucci, District Clerk



TILTON-NORTHFIELD FIRE & EMS

TNFD started 2023 by putting our newest engine, Engine 1, into service. It is a 2022 1750-gallon-per-minute pumper with a 1000-gallon water tank and a five-person cab. Sutphen Fire Apparatus manufactured the engine. The chassis was constructed at their Ohio plant, and the body was made at their Pennsylvania plant. Engine 1 is identical to Engine 2, placed in service last year. The funds used to purchase vehicles and equipment are from the Ambulance and Equipment Replacement Fund. The revenue from ambulance transport billing goes into this fund. Purchases from this fund do not affect the tax rate.

In 2023, TNFD responded to 2,124 incidents. Of those incidents, 1,481 were Emergency Medical Service (EMS) in nature, equating to 70% of our call volume. EMS is our most used service and provides our citizens with the most significant impact when our services are needed. All of our full-time staff are EMS-trained. TNFD is fortunate to have six paramedics on staff. TNFD received a grant funding the education and training of an additional member to become a paramedic.

2023 was the last full calendar year with four employees funded by the SAFER Grant program through FEMA. The additional employees' benefits are quicker response times for overlapping calls, the ability to staff two ambulances simultaneously, and the ability to respond to fire calls with four personnel. This dramatically improves the safety and effectiveness of our firefighters. A side benefit of the additional employees is the ability to transport more patients, generating more revenue for the Apparatus and Equipment Fund. The grant program ended on February 8, 2024. The 185-foot tall communications tower in the back corner of the Park Street Fire Station is now fully functional.

TNFD is now receiving monthly rent payments from Wireless Edge. Fifty percent of the rent received reduces the operating budget the following year. The remaining fifty percent is placed into a special revenue fund with the Fire Commissioners as agents to that fund. The first tenant on the tower is AT&T/FirstNet. As additional tenants like Verizon or T-Mobile go on the tower, our monthly rent receipts will increase. The Fire District also has radio equipment using that tower. A grant has been submitted that will enhance the fire department's radio system if awarded.

Behind the Park Street Station, the training facility saw tremendous use this year. TNFD and other area departments use this facility to practice hose advancement, search and rescue, ladder placement, firefighter rescue, and combined operations. It is also the area where we practice vehicle extrication. This facility, along with the additions and improvements, was made possible mainly through donations to TNFD. Many other fire departments in NH have visited our facility and want to get one like it for their own department.

I want to thank the community and community organizations who have helped the Department throughout the year. I also want to thank all the career and call employees who have provided excellent service to our District. The services provided within our District could not happen without our employees' dedicated and professional work.

Finally, I want to let everyone know that my door is always open if there is a question or comment about the Department or if you would like a tour of our facilities. Please get in touch with me so that we can discuss your concerns. Our goal is to provide a professional service with customer satisfaction and safety held in the highest regard.

Michael W. Sitar, Jr., MPA, CFO, EFO
Fire Chief

INDEPENDENT AUDITORS' REPORT

PLODZIK & SANDERSON

Professional Association/Certified Public Accountants

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

INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements

Adverse and Unmodified Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and aggregate remaining fund information of the Tilton-Northfield Fire District as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Summary of Opinions

Opinion Unit Governmental
Activities General Fund
Apparatus and Equipment Fund
Aggregate Remaining Fund Information

Type of Opinion

Adverse
Unmodified
Unmodified
Unmodified

Adverse Opinion on Governmental Activities

In our opinion, because of the significance of the matter described in the "Matter Giving Rise to Adverse Opinion on Governmental Activities" paragraph, the financial statements referred to above do not present fairly the financial position of the governmental activities financial statements of the Tilton-Northfield Fire District, as of December 31, 2022, or the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions on Each Major Funds and Aggregate Remaining Fund Information

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund and aggregate remaining fund information of the Tilton-Northfield Fire District as of December 31, 2022, and the respective changes in financial position, and the respective budgetary comparison for the general fund and the apparatus and equipment fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our report. We are required to be independent of the Tilton-Northfield Fire District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Matter Giving Rise to Adverse Opinion on Governmental Activities

As discussed in Note 1-L to the financial statements, management 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.

Responsibilities of Management for the Financial Statements

The Tilton-Northfield Fire District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Tilton-Northfield Fire District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities/or the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Tilton-Northfield Fire District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Tilton-Northfield Fire District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Change in Accounting Principle

As discussed in Note 2-C to the financial statements, in fiscal year 2022 the District adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. Our opinions are not modified with respect to this matter.

Required Supplementary Information—Accounting principles generally accepted in the United States of America require that the following be presented to supplement the basic financial statements:

- Management's Discussion and Analysis,
- Schedule of the District's Proportionate Share of Net Pension Liability,
- Schedule of District Contributions - Pensions,
- Schedule of the District's Proportionate Share of the Net Other Postemployment Benefits Liability,
- Schedule of District Contributions - Other Postemployment Benefits, and
- Notes to the Required Supplementary Information

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

Supplementary Information - Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Tilton-Northfield Fire District's basic financial statements. The accompanying individual fund schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

January 12, 2024 Concord, New Hampshire

Blodzik & Sanderson
Professional Association



EXHIBIT B
TILTON-NORTHFIELD FIRE DISTRICT
Statement of Activities
For the Fiscal Year Ended December 31, 2022

		Program Revenues		Net (Expense)
		Charges	Capital	Revenue and
		for	Grants and	Change In
	Expenses	Services	Contributions	Net Position
General government	\$ 1,145,127	\$ -	\$ -	\$ (1,145,127)
Public safety	2,229,494	552,812	355,092	(1,321,590)
Total governmental activities	<u>\$ 3,374,621</u>	<u>\$ 552,812</u>	<u>\$ 355,092</u>	<u>(2,466,717)</u>
General revenues:				
Taxes:				
Property				2,708,292
Unrestricted investment earnings				15,755
Miscellaneous				<u>79,969</u>
Total general revenues				<u>2,804,016</u>
Change in net position				337,299
Net position, beginning				<u>1,395,500</u>
Net position, ending				<u>\$ 1,732,799</u>

EXHIBIT A
TILTON-NORTHFIELD FIRE DISTRICT
Statement of Net Position
December 31, 2022

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 1,380,371
Account receivables (net)	192,979
Intergovernmental receivable	867,638
Leases receivable	129,062
Capital assets:	
Land and construction in progress	711,387
Other capital assets, net of depreciation	2,211,342
Total assets	<u>5,492,779</u>
DEFERRED OUTFLOWS OF RESOURCES	
Amounts related to pensions	1,027,177
Amounts related to other postemployment benefits	24,343
Total deferred outflows of resources	<u>1,051,520</u>
LIABILITIES	
Accounts payable	37,588
Accrued salaries and benefits payable	43,838
Long-term liabilities:	
Due in more than one year	4,541,470
Total liabilities	<u>4,622,896</u>
DEFERRED INFLOWS OF RESOURCES	
Amounts related to leases	129,062
Amounts related to pensions	59,542
Total deferred inflows of resources	<u>188,604</u>
NET POSITION	
Net investment in capital assets	2,922,729
Restricted	69,059
Unrestricted	(1,258,989)
Total net position	<u>\$ 1,732,799</u>

TILTON-NORTHFIELD FIRE & EMS
BANK ACCOUNTS SUMMARY (unaudited)
JANUARY 1, 2023 through DECEMBER 31, 2023
FRANKLIN SAVINGS BANK

Account	Beginning Balance	Interest	Deposits	Disbursements	Ending Balance
Operating Account	\$ 837,006.85	\$ 1,271.90	\$ 3,455,018.96	\$ 3,382,435.92	\$ 910,861.79
Payroll	\$ 500.00	\$ -	\$ 1,200,970.57	\$ 1,200,970.57	\$ 500.00
Apparatus & Equip Replacement	\$ 25,000.00	\$ 44.89	\$ 695,982.79	\$ 696,027.68	\$ 25,000.00
Apparatus & Equip Promontory Account	\$ 505,401.24	\$ 29,443.15	\$ 538,716.88	\$ 109,482.20	\$ 964,079.07
Total Accounts	\$ 1,367,908.09	\$ 30,759.94	\$ 5,890,689.20	\$ 5,388,916.37	\$ 1,900,440.86

Timothy F. Pearson, Treasurer

REPORT OF FOREST FIRE WARDEN AND STATE FOREST RANGER

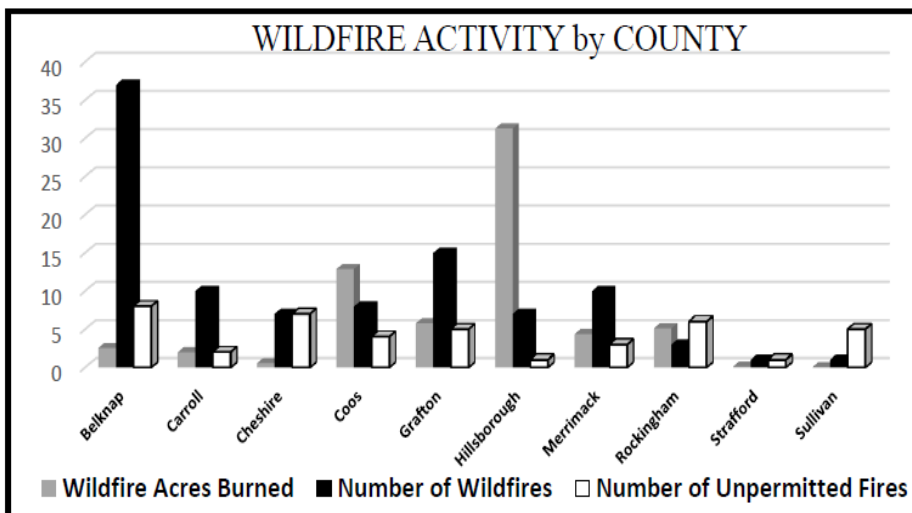
This past year we observed wet weather in late spring and throughout the summer. This led to reduced wildfire activity throughout the state and allowed many of our state firefighting resources to respond to Nova Scotia and Quebec to assist our Canadian neighbors with their record wildfire season. We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

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

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



2023 WILDLAND FIRE STATISTICS



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

*Unpermitted fires which escape control are considered Wildfires.

CAUSES of FIRES REPORTED

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



2023 VITAL STATISTICS

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION RESIDENT MARRIAGE REPORT

01/01/2023 - 12/31/2023

-- NORTHFIELD --

Person A's Name	Residence	Person B's Name and Residence	Residence	Town of Issuance	Place of Marriage	Date of Marriage
POTRAS, MICHAEL ROGER	NORTHFIELD, NH	JENKINS, CYNTHIA LYDIA	NORTHFIELD, NH	NORTHFIELD	TLTON	01/07/2023
DALTON, JUSTIN ANDREW	NORTHFIELD, NH	HAMES, MORGAN FAYE	NEW BEDFORD, MASSACHUSETTS	NORTHFIELD	NORTHFIELD	01/11/2023
DALZELL, NICHOLAS RICHARD	NORTHFIELD, NH	JOHNSON, BETHANY MCALLISTER	NORTHFIELD, NH	NORTHFIELD	MEREDITH	01/14/2023
DORE, JUSTIN MICHAEL	NORTHFIELD, NH	SCHOEBEL, ALISSA JEAN OLIVE	NORTHFIELD, NH	NORTHFIELD	BELMONT	06/03/2023
BRYSON, JEREMY MICHAEL	NORTHFIELD, NH	LEIGHTON, ANDREAMAY	NORTHFIELD, NH	NORTHFIELD	TLTON	06/17/2023
ST JACQUES, ADAM MAURICE	NORTHFIELD, NH	CHASE, KATEELIZABETH	NORTHFIELD, NH	NORTHFIELD	NORTHFIELD	07/20/2023
MANN, RILEY E	NORTHFIELD, NH	EDGAR, RENAE M	SNYDER, OKLAHOMA	NORTHFIELD	NORTHFIELD	07/26/2023
LEGIER, HARRISON GREGORY	NORTHFIELD, NH	KERBYSON, SYDNEY CHERYL CONCORD	NORTHFIELD, NH	CONCORD	HENNIKER	08/25/2023
HOWARD, KEITH BARTON	NORTHFIELD, NH	LETONA, MARIA ELENA	NORTHFIELD, NH	NORTHFIELD	MANCHESTER	08/26/2023
SMITH, JASON JAMES	NORTHFIELD, NH	BELANGER, MEAGAN LISBETH MARY	NORTHFIELD, NH	NORTHFIELD	WILMOT	09/08/2023
IRVING, DANIEL RICHARD	NORTHFIELD, NH	DUSSAULT, LEA HELZABETH	NORTHFIELD, NH	NORTHFIELD	HENNIKER	09/16/2023
FINK, THOMAS JACQUES	NORTHFIELD, NH	SILVA, MOLLY JEAN INNELUCILLE	NORTHFIELD, NH	NORTHFIELD	MEREDITH	09/23/2023
SMITH, JOSEPH BRADEN	NORTHFIELD, NH	GREY, CHARLA NEMORGAN	NORTHFIELD, NH	NORTHFIELD	SOMERSWORTH	10/06/2023
MONIZ, KIT MARSHALL	MILTON, NH	COLE, SHELBY LYNN	NORTHFIELD, NH	NORTHFIELD	CONCORD	10/13/2023

Total number of records 14

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION
RESIDENT BIRTH REPORT 01/01/2023 - 12/31/2023
-- NORTHFIELD--

Child's Name	Birth Date	Birth Place	Father's/Parent's Name	Mother's/Parent's Name
BARTLETT, SOPHIA NOELLE	01/02/2023	CONCORD, NH	BARTLETT, BRADEN MATTHEW	OCONNOR, EMILY LYN
NELSON, TUCKER JOSEPH	01/10/2023	CONCORD, NH	NELSON, DANIEL JOSEPH	NELSON, AMBER ANN
WASELCHUCK, ARYA MARIE	02/16/2023	CONCORD, NH	WASELCHUCK, MICHAEL ALEXANDER	ADAMS, SAMANTHA KYM
GOVE, LINCOLN ZACHARY	03/01/2023	CONCORD, NH	GOVE, ZACHARY SCOTT	SCHOFIELD, GABRIELLE SARA
BRIDGES, AINSLEY RAE	03/03/2023	CONCORD, NH	BRIDGES, CHRISTOPHER MICHAEL	BRIDGES, DEANNA DAWN
PORTER, LILLI ANNE	03/22/2023	CONCORD, NH	PORTER, DAVID ALEXANDER	KANASH, JESSICA TAYLOR
COY, TILL RICHARD	05/11/2023	CONCORD, NH	COY, ANTHONY DOUGLAS	COY, DOMINIK DEMYANOVICH
ANGUS, SABRINA MARIE-RAE	07/19/2023	CONCORD, NH	ANGUS, BRENDON LAWRENCE	GILBERT, JOYCE ANN
SOTTILE, OLIVER OWEN	08/06/2023	CONCORD, NH	SOTTILE, JACOB ZACHARY	BODWELL, RACHEL HOWE
MUSTAFA, JAXON MICHAEL	12/16/2023	LEBANON, NH	MUSTAFA, MICHAEL RUFAEL	STEWART, CHRISTINE MERRILL
SAUCIER, EMMETT COLE	12/23/2023	CONCORD, NH	SAUCIER, JEFFREY DAVID	SAUCIER, SHELBY MARIE

Total number of records 11



DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION
RESIDENT DEATH REPORT
01/01/2023 - 12/31/2023
--NORTHFIELD, NH --

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
ARCHAMBAULT, RUTH MARY	01/03/2023	NORTHFIELD	LAMELL, HENRY	VINCENT, HELEN	N
STEADY, TERRY-ANNE	01/05/2023	NORTHFIELD	AUSTIN, STANLEY	MONTAMBEAULT, RACHEL	N
HINXMAN, DAWN MARIE	01/06/2023	CONCORD	GRANDIZIO, JOHN	SMITH, GLORIA	N
SIMPSON, VIRGINIA MERCURIO TERESA	01/17/2023	NORTHFIELD	ADAMO, VITO	MARBITO, MARY	N
KING SR, WAYNE A	01/20/2023	FRANKLIN	KING, GEORGE	HINZ, PEARL	N
SMART, ROBERT A	01/24/2023	LACONIA	SMART SR, IRVING	CARR, LORA	N
BLACK, COREY	01/25/2023	FRANKLIN	BLACK, UNKNOWN	LEIGHTON, ANDREA	N
YOUNG, JANET K	02/27/2023	NORTHFIELD	GLODDY, EARL	MERCIER, LUCILLE	N
BARRILE, GAIL MARIE	03/09/2023	CONCORD	GRALTON, GEORGE	LORD, LILLIAN	N
LAROCHE, EUGENE JOSEPH	03/11/2023	NORTHFIELD	LAROCHE, ODAIS	SIRARD, DOROTHY	Y
HARTLEY, REGINA	03/14/2023	FRANKLIN	GILL, ROBERT	COOLIDGE, FRANCIS	N
MOREAU, RONNY JOSEPH	03/19/2023	NORTHFIELD	MOREAU, UNKNOWN	FRICK, INA	Y
FOOTE, ROSE	03/21/2023	NORTHFIELD	GEER, RAYMOND	ZIMMERMAN, JENNIE	N
NELSON, PAULA J	04/11/2023	CONCORD	MOULTON, RICHARD	COOKSON, THELMA	N
BROOKS, FRANCES JOAN	04/14/2023	NORTHFIELD	MCNALLY, FRANCIS	LAVERTUE, VERONICA	N
WEEKS, ROSE G	04/27/2023	CONCORD	GREENWOOD, ERNEST	BOUCHER, AUORE	N
WHITNEY, CATHERINE JANE	05/11/2023	NORTHFIELD	NICHOLS, RALPH	WHITNEY, RUTH	N
ROGERS, RHONDA GAYLE	05/20/2023	FRANKLIN	ROGERS, ROBERT	SWEETEN, CHARMAINE	N
WESCOTT, SHIRLEY L	05/25/2023	LACONIA	LAPORTE, LEOPOLD	WELCH, DOROTHY	N
SHEA JR, RICHARD ROUSSEAU	05/26/2023	LISBON	SHEA SR, RICHARD	PIMER, MARION	N
JESSEMAN, MICHAEL CARL	06/11/2023	LACONIA	JESSEMAN, ROLAND	GRAY, NOREEN	N
KOENIG, ROBERT F	06/13/2023	NORTHFIELD	KOENIG, HERMAN	AUSTIN, AMELIA	Y
PLUNKETT, ALEXANDER ROBERT	06/15/2023	NORTHFIELD	PLUNKETT, ROBERT	MCDIVITT, DARCEY	N
THOMPSON, BRUCE EDMUND	07/15/2023	BOSCAWEN	THOMPSON, WELDON	HOUNSELL, MARION	Y
FIFIELD, WILBUR E	09/06/2023	NORTHFIELD	FIFIELD, ELMER	BRETT, EDITH	Y
PAPE, BONNIE ANNE	09/07/2023	TILTON	MINER JR, WILLIAM	WEBB, BARBARA	N
TALBOTT, CAROLE ROBERTA	09/14/2023	BOSCAWEN	STENZEL, ROBERT	SCHMIDT, GERTRUDE	N
SMITH, WENDY ANN	09/14/2023	NORTHFIELD	PRENTICE, WALTER	TESSIER, DORIS	N
BOUWENS, KENNETH RAYMOND	09/17/2023	NORTHFIELD	BOUWENS, BERNARD	JOHNSON, MYRTLE	N
WEEKS, SUMNER ELWIN	09/19/2023	LACONIA	WEEKS, SUMNER	TOUSSAINT, ELISE	Y
YOUNG, CHELSEA BABE	09/27/2023	NORTHFIELD	YOUNG, BRIAN	CROSS, GINA	N
LOCKWOOD, BRENDA-LEE CECILE	09/28/2023	CONCORD	LOCKWOOD SR, EARL	DEGUISE, CECILE	N
HILL, VALERIE LOIS	10/06/2023	NORTHFIELD	GARDENER, WILLIAM	TRETHEWEY, LOTTIE	N
STEVENS, JOAN M	10/12/2023	FRANKLIN	OUELLETTE SR, JOHN	BARCZAK, ANNA	N
SCHMIDT, JOYCE MARIE	10/14/2023	NORTHFIELD	GILBERT, LEVI	DURGIN, MABEL	N
BELL, CHARLES WALTER	10/20/2023	LACONIA	BELL, LOUIS	PELLERIN, IRENE	N
BARCLAY SR, RANDY W	10/21/2023	CONCORD	BARCLAY, GARNETT	LAPORTE, ANNIE	Y
BARCLAY, BLAKE GARNETT	11/19/2023	CONCORD	BARCLAY SR, RANDY	YOUNG, SHARON	N
BOUCHER, KATHERINE DAWN	11/24/2023	NORTHFIELD	LANTZ, ANDREW	MERWIN, JEAN	N
JORDAN, THOMAS EDWARD	11/26/2023	CONCORD	JORDAN, WILLIAM	OSGOOD, CLARA	N
MURPHY, MICHAEL JOSEPH	12/03/2023	NORTHFIELD	MURPHY, JOSEPH	STEINER, BETTY	Y
BROWN, STEPHEN SCOTT	12/05/2023	EPSOM	BROWN, ROBERT	PARSONS, BETTY	Y
LABRECQUE, ARMAND LOUIS	12/12/2023	NORTHFIELD	LABRECQUE, ARMAND	GIBEAU, RITA	N

Total number of records 43



Northfield, NH

Scale: 1 inch = 1.0 mile

Legend:

- Road Map
- State Route
- County Road
- Local Road
- Water
- Forest
- Open Space
- Developed Area
- Unimproved Land
- Other

Inset Map: Shows the location of Northfield, NH within the state of New Hampshire.

Northfield, NH

Scale: 1 inch = 1.0 mile

Legend:

- State Route
- County Road
- Local Road
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Inset Map: Shows the location of Northfield, NH within the state of New Hampshire.

ESN 201
New Shorefield Exchange County
ESN 1, Lake Region Natural Area

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www.northfieldnh.org

