

# Town of Northfield New Hampshire



## Annual Report For the fiscal year ending December 31, 2013

Please bring this report with you to the Town Meeting Saturday March 15, 2014 at 9:00am

**Polling Place:** Pines Community Center, 61 Summer Street Northfield  
Town Election: Tuesday March 11, 2014, 10:00am – 7:00pm

**TELEPHONE NUMBERS**  
**EMERGENCY 9-1-1**

<b><u>TOWN OFFICES</u></b>	<b><u>PHONE</u></b>
Administrator .....	286-7039
Animal Control .....	286-8514
Assessor's Office .....	286-7039
Building Inspector/Hlth Officer/CEO.....	848-0409
Conservation Commission.....	286-7039
Planning Board.....	286-7039
Police Emergency .....	286-8514
Police Business Office .....	286-8982
Highway Superintendent.....	286-4490
Selectmen's Office.....	286-7039
Tax Collector/Town Clerk .....	286-4482
Welfare Administrator .....	832-4314
Zoning Board of Adjustment .....	286-7039
FAX – Highway.....	286-8968
FAX – Police.....	286-2027
FAX – Town Hall .....	286-3328

<b><u>OUTSIDE AGENCIES</u></b>	<b><u>PHONE</u></b>
T-N Fire Station .....	286-4781
Hall Memorial Library.....	286-8971
Northfield Sewer District.....	630-3873
Pines Community Center .....	286-8653
T-N Recreation Council.....	286-8653
T-N Water District .....	286-4213
Youth Assistance Program.....	286-8577
<b>Winnisquam Regional School District (SAU 59)</b>	
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

<b><u>HOSPITALS</u></b>	
Concord Hospital .....	225-2711
Franklin Regional Hospital.....	934-2060
Lakes Regional General Hospital .....	524-3211

**Annual Report  
for the  
Town of Northfield, New Hampshire  
for the year ending  
December 31, 2013**



**Northfield Polling Place:**  
*Tuesday, March 11, 2014*  
10:00 am – 7:00 pm

**Northfield Town Meeting:**  
*Saturday, March 15, 2014*  
9:00 am

**Location:**  
Pines Community Center  
61 Summer Street  
Northfield NH 03276

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## FRONT COVER

### **HIGHWAY DEPARTMENT**

147 Park Street

The Highway and Sanitation Department maintains and repairs more than 40 miles of town roads, town parks and cemeteries. They also mark and sell cemetery plots in Arch Hill Cemetery, operates the Transfer Station and oversees curbside trash collection.

### **TOWN HALL**

21 Summer Street

The Town Hall is home to all of the general government departments such as Selectman, Administration, Assessing, Tax Collector, Town Clerk, Welfare, Building Inspector, Land Use, and Election coordinators.

### **Thank you**

Northfield Economic  
Development  
Corporation  
for the new "Welcome to  
Northfield" signs.

Visit them on the web  
[www.nedc-nh.com](http://www.nedc-nh.com)

### **TRANSFER STATION**

Johnson Road

The Transfer Station and Recycling Center collects all types of recyclable items for free, and others for a fee.

Once a year the town sponsors Amnesty Days at which you can drop off specific items for free, some items there are limits to how many we will accept, but most are limitless.

### **POLICE DEPARTMENT**

138 Park Street

*Protecting and Serving our Community with Pride, Honor and Dedication.*

The Police Department provides patrol, safety and investigative services to Northfield citizens 24/7. We also issue firearms permits, register bicycles, and teach the DARE program to the 5<sup>th</sup> graders at Southwick School. We also work with the Animal Control Officer for various animal complaints.



## 2014 TOWN HOLIDAY SCHEDULE

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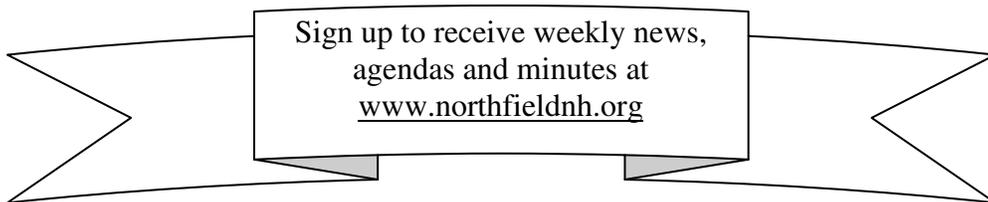
The Town Offices will be closed for the following days:

Wednesday	January 1	New Years Day
Monday	January 20	Civil Rights Day
Monday	February 17	Presidents Day
Monday	May 26	Memorial Day
Friday	July 4	Independence Day
Monday	September 1	Labor Day
Monday	October 13	Columbus Day
Tuesday	November 11	Veterans Day
Thursday	November 27	Thanksgiving
Thursday	December 25	Christmas

## 2014 DATES TO REMEMBER

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January 1	Fiscal year begins
January 22	Filing Period for Town Officers, end on January 31 <sup>st</sup>
February 5	Last day to petition for warrant article
February 25	Last day for selectmen to post warrant RSA 39:5; 669:2
March 1	Last day to file application for an abatement for 2012 tax year
March 11	Town Meeting (election) 10am-7pm Pines Community Center
March 11	Deadline to accept completed absentee ballots 5:00pm RSA 669:29
March 15	Town Meeting (business portion) 9:00am Pines Community Center
March 17	Fire District Meeting 7:00pm Winnisquam High School Cafe
March 22	School District Meeting 9:00am 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
September 9	State Primary Election 8:00am – 7:00pm Pines Community Center
November 4	General Election 8:00am – 7:00pm Pines Community Center
December 31	Fiscal year closes



## ELECTED OFFICIALS

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	<b>Term Date</b>
Stephen Bluhm, Chair, Selectman .....	2014
Margaret Shepard, Selectman .....	2015
Kevin Waldron, Selectman .....	2016
Scott McGuffin, Moderator .....	2014
Kent Finemore, Asst. Moderator .....	Appointed
Roland Seymour, Treasurer .....	2015
Cindy Caveney, Town Clerk/Tax Collector .....	2014
Terry Steady, Chair, Supervisor of the Checklist .....	2018
Elaine Lamanuzzi, Supervisor of the Checklist.....	2016
Margaret LaBrecque, Supervisor of the Checklist.....	2014
Polly Fife, Trustee of Trust Funds .....	2014
Maureen Bouchet, Trustee of Trust Funds .....	2015
Christine Raffaely, Trustee of Trust Funds .....	2016

### Hall Memorial Library Trustees, Northfield Representatives

Nancy Court, Trustee .....	Life
Leif Martinson, Trustee .....	Life
Tom Fulweiler, Trustee.....	2016

### Northfield Sewer District

Glen Brown, Chair Commissioner.....	2014
George Flanders, Commissioner.....	2014
Thomas Beaulieu, Commissioner .....	2014
Robin Steady, Moderator .....	2014
Stephen Partridge, Superintendent	

### Tilton-Northfield Water District

Arthur Demass, Interim Commissioner .....	2014
Scott Davis, Commissioner.....	2015
Roland Seymour, Commissioner .....	2016
Carol Chase, Clerk .....	2015
Glen Brown, Treasurer.....	2015
James Shepard, Moderator.....	2014

**Tilton-Northfield Fire District**

Paul Auger, Chair, Commissioner .....	2014
Les Dolecal, Commissioner .....	2015
Patrick Clark, Commissioner .....	2016
Roland Seymour, Treasurer .....	2015
Kent Finemore, Moderator.....	2014
Katina Lemay, Clerk.....	2015
Michael Robinson, Interim Chief .....	Appointed

**Tilton-Northfield Recreation Council**

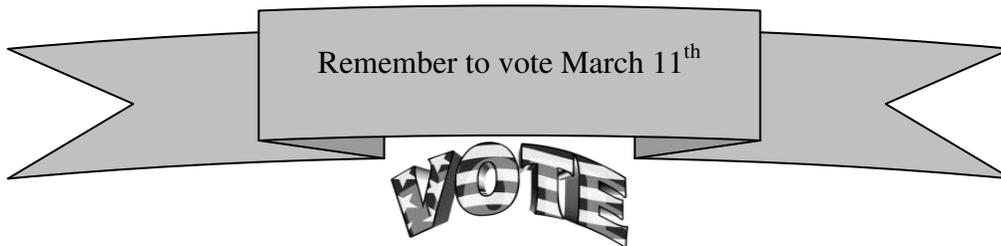
Melissa D’Abbraccio, President .....	2016
Rose-Marie Welch, Vice President.....	2015
Becky Robert, Treasurer .....	2015
Doreen Tilton, Secretary.....	2015
Jennifer Haskins.....	2016
Traci Milbourne .....	2016
Scott Haskins .....	2016
Jessica Eberhardt.....	2014
Jan Wickens .....	2014

**Winnisquam Regional School District Budget Committee, Northfield Representatives**

Leif Martinson .....	2014
Lance Turgeon .....	2015
Keith Murray.....	2016

**Winnisquam Regional School District Board, Northfield Representatives**

Thomas Fulweiler .....	2014
Wayne Crowley .....	2015
Patricia Sawicki .....	2016



**APPOINTED OFFICIALS & TERM DATES**

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**Budget Committee**

**Term Date**

George Corliss, Jr., Chair.....	2016
Keith Murray.....	2014
Gretchen Wilder.....	2014
Denis Allen.....	2015
Jared Herbert.....	2015
Leif Martinson.....	2016
Margaret Shepard, Selectmen Representative	

**Capital Improvements Program Committee**

(Annual Appointments)

Wayne Crowley, Planning Board Rep Member	Ed Weingartner, Chair, Public
Vacant, ZBA Rep	Donald Stevens, Public Member
Denis Allen, Budget Comm Rep	Kevin Sturgeon, Public Member
Kevin Waldron, Selectman Rep	

**Conservation Commission**

Richard Bellerose, Chair.....	2016
Kevin Fife.....	2015
Patricia Howe.....	2016
David Krause.....	2014
Sterling Blackey.....	2015

**Concord Regional Solid Waste / Resource Recovery Cooperative**

Vacant  
Glenn Smith, Alternate

**Fire District Budget Committee, Northfield Representatives**

Donald Stevens, Chair.....	2016
George Flanders.....	2014
David Tracy.....	2015

**Lakes Region Planning Commission, Northfield Representatives**

Wayne Crowley.....	2015
Douglas Read.....	2016

**Lakes Region Planning Commission, Transportation Advisory Committee**

Glenn Smith

**Planning Board**

Wayne Crowley, Chair.....	2014
Mike Murphy .....	2014
Glen Brown.....	2015
Kim Robichaud .....	2015
Jason Durgin .....	2015
Douglas Read .....	2016
Kevin Waldron, Selectmen Rep	

**Northfield Road Agent**

Vacant

**Underground Storage Tank Oversight Committee**

Johnny Van Tassel

**Upper Merrimack River Local Advisory Committee, Northfield Representatives**

Harry Anderson.....	6/1/2015
William Dawson .....	6/1/2015

**Zoning Board of Adjustments**

Kent Finemore, Chair.....	2016
Polly Mills Fife .....	2014
Keith Murray.....	2014
Phil Cain.....	2015
Brian Brown, Alternate.....	2015
Margaret Shepard, Selectmen Rep	

# TOWN EMPLOYEES

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## Town Hall

Town Administrator	Glenn Smith
Account Clerk / Secretary	Stephanie Giovannucci
Deputy Town Clerk / Tax Collector	Vicki Hussman
Welfare Administrator	Donna Cilley
Code Enforcement Officer / Health Officer	Dana Dickson
Land Use Secretary	Eliza Conde

## Police Department

Chief	John Raffaelly
Sergeant	Jennifer Adams
Sergeant	Michael Hutchinson
Police Officer	Brian Beach
Police Officer	Clint Cassavaugh
Police Officer	Aaron Chapple
Police Officer	Michael Colby
Police Officer	James DeCormier
Police Officer	Adam Seligman
Administrative Assistant	Christine Murray
Part Time Police Officer	James Lavery
Part Time Police Officer	Matt Prince
Part Time Police Officer	Owen Wellington

## Highway Department

Highway Superintendent	Johnny Van Tassel
Heavy Equipment Operator	Harold (Peter) Fife
Truck Driver / Heavy Equipment Operator	Frederick Partridge Jr.
Truck Driver / Heavy Equipment Operator	Thomas Wooten
Truck Driver / Light Equipment Operator	Shane Dow
Recycling Attendant/Laborer	John Landry
Recycling Attendant/Laborer	John Willey
Administrative Assistant	Whitney LaFlamme

## TOWN OF NORTHFIELD BUSINESS HOURS

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Administration & Assessing Office .....	Monday – Friday .....	8:30am – 5:00pm
Fire Department non-emergency .....	Monday – Friday .....	8:30am – 5:00pm
Hall Memorial Library .....	Monday & Thursday .....	10:00am – 8:00pm
	Tue, Wed, Fri .....	10:00am – 6:00pm
	Saturday .....	10:00am – 2:00pm
Highway Department .....	Monday – Friday .....	9:00am – 3:30pm (winter)
	Monday – Thursday .....	9:00am – 4:00pm
	Friday .....	8:00am – 12:00pm
Pines Community Center .....	Monday – Friday .....	7:30am – 8:00pm
Police Department non-emergency .....	Monday – Friday .....	8:00am – 4:00pm
Town Clerk / Tax Collectors Office .....	Mon, Thu, Fri .....	8:30am – 5:00pm
	Tuesday .....	8:30am – 7:00pm
	Wednesday .....	8:30am – 12:30pm
Transfer Station .....	Tue, Thu .....	8:00am – 3:15pm
	Wed, Sat .....	8:00am – 4:45pm
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
Superintendents Office .....	Monday – Friday .....	7:30am – 4:30pm

### Schedule of Committee Meetings

Board of Selectmen	Tuesday	6:30pm	Town Hall
Budget Committee	Thursday (Dec-Feb)	7:30pm	Town Hall
Conservation Commission	Second to last Wednesday	7:00pm	Town Hall
Fire Commissioners	Third Wednesday	5:30pm	Various Locations
Planning Board	First Monday	7:00pm	Town Hall
Recreation Council	Second Monday	6:30pm	Pines Community Center
Sewer District	Last Friday	3:00pm	133 Park Street
Water District	First Monday	7:00pm	Water District Office
Zoning Board	Fourth Monday	7:00pm	Town Hall

# TOWN OF NORTHFIELD



2014

## TOWN MEETING WARRANT & PROPOSED BUDGET

**WARRANT 2014**

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**WARRANT FOR THE TWO HUNDRED THIRTY-THIRD  
NORTHFIELD TOWN MEETING  
2014**

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 11<sup>th</sup> day of March, in the year of our Lord two thousand and fourteen at 10:00 in the forenoon to act upon the following subjects. The polls will be open from 10:00 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 15<sup>th</sup> day of March, in the year of our Lord two thousand and fourteen at nine o'clock in the forenoon at the Pines Community Center, Dearborn Road, Northfield to act upon the following subjects:**

**ARTICLE 2** To see if the Town will vote to raise and appropriate the sum of Seventy-Five Thousand dollars (\$75,000.00) to the Highway Equipment Capital Reserve Fund for the purpose of replacing Highway and Sanitation Department equipment as needed. *This Article is recommended by the Board of Selectmen and the Budget Committee.* (Majority vote required)

**ARTICLE 3** To see if the Town will vote to raise and appropriate Six Thousand Dollars (\$6,000.00) to replace a 1947 roadside sweeper with funding to come from the Highway Equipment Capital Reserve Fund. *Article is recommended by the Board of Selectmen and the Budget Committee.* (Majority vote required)

**ARTICLE 4** To see if the Town will vote to raise and appropriate Ninety Six Thousand Dollars (\$96,000.00) to replace a 2001 Ford F450 one ton dump truck with plow and wing with funding to come from the Highway Equipment Capital Reserve Fund. *Article is recommended by the Board of Selectmen and the Budget Committee.* (Majority vote required)

**ARTICLE 5** To see if the town will vote to establish a Sandogardy Pond Road State Aid Reconstruction Capital Reserve Fund under the provisions of RSA35:1 for the purpose of providing local match needed for funding the reconstruction of Sandogardy Pond Road and to raise and appropriate the sum of One Hundred Thousand dollars (\$100,000.00) to be deposited in this fund. (Majority vote required) *The Board of Selectmen and Budget Committee recommend approval of this article.*

- ARTICLE 6** To see if the Town will vote to raise and appropriate the sum of Two Hundred and Forty One Thousand Four Hundred dollars (\$241,400.00) to the Road Reconstruction Fund for the purpose of funding major road reconstruction projects as needed. *This Article is recommended by the Board of Selectmen and the Budget Committee.* (Majority vote required)
- ARTICLE 7** To see if the Town will vote to raise and appropriate Three Hundred Forty Seven Thousand Six Hundred Twenty Three Dollars (\$347,623.00) to fund road and bridge reconstruction and repair projects with funding to come from the Road Reconstruction Fund. This shall be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until December 31, 2015. *This Article is recommended by the Board of Selectmen and the Budget Committee.* (Majority vote required)
- ARTICLE 8** To see if the town will vote to establish a Facilities Emergency Repair and Maintenance Capital Reserve Fund under the provisions of RSA35:1-c for the purpose of funding emergency maintenance and repair projects as may be needed to ensure the operation and continued use of town facilities, to appoint the Selectmen as agents of such fund and to raise and appropriate the sum of Ten Thousand dollars (\$10,000.00) to be deposited in this fund with funding coming from the town Unreserved Fund Balance. (Majority vote required) *The Board of Selectmen and Budget Committee recommend approval of this article.*
- ARTICLE 9** To see if the Town will vote to authorize the Selectmen to replace a police cruiser in the Police Department and to raise and appropriate Thirty Two Thousand Nine Hundred Dollars (\$32,900.00) for this purpose. *This Article is recommended by the Board of Selectmen and the Budget Committee.* (Majority vote required)
- ARTICLE 10** To see if the town will vote to raise and appropriate the sum of One Million Sixty Four Thousand Four Hundred and Fifty Three Dollars (\$1,064,453.00) for the purpose of municipally managing a NH Department of Transportation Grant to construct Phase IIa of the Winnepesaukee River Multi Purpose Trail in Northfield and Tilton. The project has no impact on the tax rate, it is completely offset by Eight Hundred Fifty One Thousand Five Hundred Sixty Two Dollars (\$851,562) from NHDOT and Two Hundred Twelve Thousand Eight Hundred Ninety One Dollars (\$212,891) in donations. (Majority vote required)
- ARTICLE 11** To see if the Town will vote to raise and appropriate the sum of fifty four thousand seven hundred ninety six dollars and six cents (\$54,796.06) for the purpose of paying the capital recovery costs imposed on the Northfield Sewer District by the state of New Hampshire, Department of Environmental Services – Winnepesaukee River Basin Project for the 2014 budget year. *This Article is not recommended by the Budget Committee.* (Majority vote required)

**ARTICLE 12** To see if the Town will vote to raise and appropriate the Budget Committee recommended sum of three million seventy eight thousand nine hundred fifty six dollars (\$3,078,956.00) for general municipal operations. This article does not include special or individual articles listed above. (Majority vote required)

**ARTICLE 13** To transact any other business that may legally come before this meeting.

Given under our hands and seal this 20<sup>th</sup> day of February in the year of our Lord, two thousand and fourteen.

SELECTMEN OF NORTHFIELD, NH

Stephen Bluhm, Chair                      Margaret Shepard                      Kevin Waldron

A true copy of warrant attest:

SELECTMEN OF NORTHFIELD, NH

Stephen Bluhm, Chair                      Margaret Shepard                      Kevin Waldron

# NORTHFIELD 2014 PROPOSED BUDGET – SUMMARY

## NORTHFIELD 2014 BUDGET PROPOSAL SUMMARY

	2013 Approved Budget	Actual As of 12/31/2013	2014 Selectmen Recommended	2014 Budget Comm. Approved	Increase or Decrease	% Change
<b>EXPENSES</b>						
GENERAL GOVERNMENT	\$601,251.84	\$614,181.30	\$576,143.00	\$576,143.00	-\$25,108.84	-4.18%
TOWN CLERK/TAX COLL.	\$119,314.28	\$115,007.08	\$121,497.00	\$121,497.00	\$2,182.72	1.83%
POLICE	\$937,663.60	\$854,944.01	\$938,753.00	\$940,153.00	\$2,489.40	0.27%
HIGHWAY	\$703,674.77	\$664,922.76	\$751,621.00	\$751,621.00	\$47,946.23	6.81%
SANITATION	\$335,303.00	\$299,472.78	\$310,482.00	\$308,982.00	-\$26,321.00	-7.85%
OUTSIDE AGENCY	\$265,223.00	\$265,286.49	\$264,160.00	\$264,160.00	-\$1,063.00	-0.40%
CAPITAL EXPENSES	\$617,669.00	\$552,688.77	\$1,718,172.06	\$1,718,172.06	\$1,100,503.06	178.17%
TRANS. TO CAPITAL FUNDS	\$310,000.00	\$311,840.07	\$416,400.00	\$416,400.00	\$106,400.00	34.32%
<b>GRAND TOTAL</b>	<b>\$3,890,099.49</b>	<b>\$3,678,343.26</b>	<b>\$5,097,228.06</b>	<b>\$5,097,128.06</b>	<b>\$1,207,028.57</b>	<b>31.03%</b>
<b>REVENUE</b>						
NON-TAX INCOME	\$1,443,987.00	\$1,466,909.63	\$2,447,885.00	\$2,488,885.00	\$1,044,898.00	72.36%
TRANSFERS FROM CAP. FUN	\$465,929.00	\$418,098.03	\$449,423.00	\$449,423.00	-\$16,506.00	-3.54%
<b>TOTAL NON-TAX REVENUE</b>	<b>\$1,909,916.00</b>	<b>\$1,885,007.66</b>	<b>\$2,897,308.00</b>	<b>\$2,938,308.00</b>	<b>\$1,028,392.00</b>	<b>53.84%</b>
AMOUNT RAISED BY TAXES	\$1,980,183.49	\$1,818,165.72	\$2,199,920.06	\$2,158,820.06	\$178,636.57	9.02%
<b>GRAND TOTAL</b>	<b>\$3,890,099.49</b>	<b>\$3,703,173.38</b>	<b>\$5,097,228.06</b>	<b>\$5,097,128.06</b>	<b>\$1,207,028.57</b>	<b>31.03%</b>

### 2014 BUDGET WARRANT ARTICLES

ARTICLE 2 Raise and appropriate funds for transfer to the Highway Equipment Capital Reserve Fund	\$75,000.00
ARTICLE 3 Purchase of a roadside sweeper	\$6,000.00
ARTICLE 4 Purchase of new Highway Truck, funding from Highway Equipment Capital Reserve Fund	\$96,000.00
ARTICLE 5 Raise and appropriate funds for transfer into Sandogardy Pond Road SAR Fund	\$100,000.00
ARTICLE 6 Raise and appropriate funds for transfer into Road and Bridge R & R Capital Reserve Fund	\$241,400.00
ARTICLE 7 Fund road and bridge reconstruction projects, funding coming from Road & Bridge fund	\$347,623.00
ARTICLE 8 Establish Emergency Bldg. Repair Fund and raise and appropriate funds	\$0.00
ARTICLE 9 Raise and appropriate funds for a new police cruiser	\$32,900.00
ARTICLE 10 Raise and appropriate funds for Winnepesaukee River Trail, funds coming from DOT and WRTA	\$1,064,453.00
ARTICLE 11 Raise and appropriate Sewer District Capital Reserve Costs	\$54,796.06
ARTICLE 12 General municipal operations	\$3,078,956.00

## GENERAL FUND REVENUES

Account Description	2013	Actual	2014	2014	Increase or Decrease	% Change
	Approved Budget	As of 12/31/2013	Selectmen Recommended	Budget Comm. Approved		
Current Use Penalty Current Yr	\$5,000.00	\$106.00	\$0.00	\$0.00	-\$5,000.00	-100.00%
Current Use Penalty Prior Yr	\$100.00	\$0.00	\$0.00	\$0.00	-\$100.00	-100.00%
Timber Yield Tax	\$20,000.00	\$7,282.90	\$10,000.00	\$10,000.00	-\$10,000.00	-50.00%
Yield Taxes Prior Year	\$100.00	\$0.00	\$0.00	\$0.00	-\$100.00	-100.00%
Payments in Lieu of Taxes	\$58,800.00	\$56,030.07	\$58,800.00	\$58,800.00	\$0.00	0.00%
Excavation Tax	\$300.00	\$178.86	\$300.00	\$300.00	\$0.00	0.00%
Excavation Activity Tax Prior	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
Interest on Property Taxes	\$85,000.00	\$100,433.07	\$105,000.00	\$105,000.00	\$20,000.00	23.53%
Current Use Tax Interest	\$50.00	\$0.00	\$0.00	\$0.00	-\$50.00	-100.00%
Yield Tax Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
Licenses/Permits/Fees	\$1,400.00	\$250.00	\$0.00	\$0.00	-\$1,400.00	-100.00%
Licenses/Permits/Fees - PD	\$2,000.00	\$2,153.68	\$1,800.00	\$1,800.00	-\$200.00	-10.00%
Cable Franchise Fee	\$34,000.00	\$33,405.01	\$33,405.00	\$33,405.00	-\$595.00	-1.75%
UCC Filings & Certificates	\$700.00	\$1,155.00	\$700.00	\$700.00	\$0.00	0.00%
Motor Vehicle Registration	\$640,000.00	\$665,597.63	\$620,200.00	\$660,000.00	\$20,000.00	3.13%
Motor Vehicle Titles	\$2,200.00	\$1,986.00	\$2,000.00	\$2,000.00	-\$200.00	-9.09%
Municipal Agent Fees	\$16,400.00	\$18,536.00	\$16,400.00	\$18,000.00	\$1,600.00	9.76%
Boat Registrations	\$2,100.00	\$2,397.60	\$2,400.00	\$2,400.00	\$300.00	14.29%
OHRV Registrations	\$4,000.00	\$5,082.50	\$4,000.00	\$4,000.00	\$0.00	0.00%
Building Permits	\$2,500.00	\$5,710.00	\$5,000.00	\$5,000.00	\$2,500.00	100.00%
Dog Licenses	\$6,000.00	\$5,700.00	\$6,000.00	\$6,000.00	\$0.00	0.00%
Vital Statistics	\$3,000.00	\$3,588.00	\$3,000.00	\$3,000.00	\$0.00	0.00%
Other Licenses & Permits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
NHDOT SAR Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
NH Meals & Rooms Tax	\$215,400.00	\$214,351.57	\$215,400.00	\$215,400.00	\$0.00	0.00%
Highway Block Grant	\$108,600.00	\$104,402.97	\$104,400.00	\$104,400.00	-\$4,200.00	-3.87%
Forest Land Reimbursement	\$10.00	\$6.72	\$10.00	\$10.00	\$0.00	0.00%
Railroad Reimbursement	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	0.00%
Disaster Relief	\$0.00	\$10,373.48	\$0.00	\$0.00	\$0.00	-
Sandogardy Pond SAR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
Highway Safety Grant	\$0.00	\$6,573.16	\$3,400.00	\$5,000.00	\$5,000.00	-
NHDOT TE Grant	\$0.00	\$3,359.44	\$851,562.00	\$851,562.00	\$851,562.00	-
Misc Income	\$40,000.00	\$21,380.51	\$1,200.00	\$1,200.00	-\$38,800.00	-97.00%
PD Misc Income	\$4,000.00	\$444.50	\$146.00	\$146.00	-\$3,854.00	-96.35%
PD Special Detail	\$10,000.00	\$0.00	\$12,600.00	\$12,600.00	\$2,600.00	26.00%
Welfare Reimbursements	\$1,000.00	\$930.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
Planning/Zoning Fees	\$5,000.00	\$7,055.00	\$7,000.00	\$7,000.00	\$2,000.00	40.00%
Dump Fees	\$13,000.00	\$12,800.00	\$11,000.00	\$11,000.00	-\$2,000.00	-15.38%
Sale of Recyclables	\$19,000.00	\$13,007.46	\$15,000.00	\$13,000.00	-\$6,000.00	-31.58%
Sale of Metal Recyclables	\$10,000.00	\$10,072.57	\$10,000.00	\$10,000.00	\$0.00	0.00%
Commercial Tipping Fees	\$71,000.00	\$61,925.27	\$71,000.00	\$71,000.00	\$0.00	0.00%
Sale of Property	\$0.00	\$8,600.00	\$0.00	\$0.00	\$0.00	-
Interest-Checking Account	\$3,200.00	\$1,708.12	\$2,000.00	\$2,000.00	-\$1,200.00	-37.50%
Interest NHPDIP	\$30.00	\$0.00	\$0.00	\$0.00	-\$30.00	-100.00%
Rents from Property	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
Fines & Forfeits	\$1,400.00	\$1,025.45	\$0.00	\$0.00	-\$1,400.00	-100.00%
Insurance Reimbursements	\$56,597.00	\$60,128.38	\$59,171.00	\$59,171.00	\$2,574.00	4.55%
Property/Liability	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
Other Reimbursement	\$2,000.00	\$14,051.91	\$0.00	\$0.00	-\$2,000.00	-100.00%
Gasoline Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
UST Reimbursement	\$0.00	\$5,120.80	\$1,000.00	\$1,000.00	\$1,000.00	-
Donations	\$0.00	\$0.00	\$212,891.00	\$212,891.00	\$212,891.00	-
Donations - Police Tasers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
Transfer From Equipment Fund	\$130,000.00	\$123,404.00	\$96,000.00	\$96,000.00	-\$34,000.00	-26.15%
Transfer From Other Funds	\$1,690.00	\$1,702.00	\$0.00	\$0.00	-\$1,690.00	-100.00%
Transfer From Road Reconstruction I	\$334,239.00	\$292,992.03	\$353,423.00	\$353,423.00	\$19,184.00	5.74%
Transfer From Sandogardy Road SAI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
<b>Grand Total</b>	<b>\$1,909,916.00</b>	<b>\$1,885,007.66</b>	<b>\$2,897,308.00</b>	<b>\$2,938,308.00</b>	<b>\$1,028,392.00</b>	<b>53.84%</b>

## GENERAL FUND EXPENSES

Account Name	2013 Approved Budget	Actual As of 12/31/2013	2014 Selectmen Recommended	2014 Budget Comm. Approved	Increase or Decrease	% Change
<b>EXECUTIVE</b>						
EX-Selectmen Salaries	\$9,600.00	\$9,600.00	\$9,600.00	\$9,600.00	\$0.00	0.00%
EX-FICA	\$595.00	\$595.20	\$595.00	\$595.00	\$0.00	0.00%
EX-Medicare	\$139.00	\$139.20	\$139.00	\$139.00	\$0.00	0.00%
EX-Professional Services	\$2,000.00	\$13,165.06	\$2,000.00	\$2,000.00	\$0.00	0.00%
EX-Advertising	\$400.00	\$1,957.16	\$400.00	\$400.00	\$0.00	0.00%
EX-Dues/Subscriptions	\$3,450.00	\$3,150.84	\$3,415.00	\$3,415.00	-\$35.00	-1.01%
EX-Miscellaneous	\$2,190.00	\$3,347.49	\$750.00	\$750.00	-\$1,440.00	-65.75%
<b>Executive Total</b>	<b>\$18,374.00</b>	<b>\$31,954.95</b>	<b>\$16,899.00</b>	<b>\$16,899.00</b>	<b>-\$1,475.00</b>	<b>-8.03%</b>
<b>TOWN ADMINISTRATION</b>						
TA-Salaries/Wages Full Time	\$103,472.27	\$103,200.20	\$105,806.00	\$105,806.00	\$2,333.73	2.26%
TA-Salaries/Wages Part Time	\$0.00	\$398.83	\$0.00	\$0.00		
TA-Health Insurance	\$41,928.00	\$41,943.96	\$42,947.00	\$42,947.00	\$1,019.00	2.43%
TA-Life/Disability	\$1,163.00	\$980.70	\$1,035.00	\$1,035.00	-\$128.00	-11.01%
TA-Dental Insurance	\$871.00	\$871.56	\$899.00	\$899.00	\$28.00	3.21%
TA-FICA	\$6,415.28	\$5,933.00	\$6,560.00	\$6,560.00	\$144.72	2.26%
TA-Medicare	\$1,500.34	\$1,387.63	\$1,534.00	\$1,534.00	\$33.66	2.24%
TA-Retirement	\$10,139.90	\$9,243.60	\$11,395.00	\$11,395.00	\$1,255.10	12.38%
TA-Annual Audit	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$0.00	0.00%
TA -Bank Services	\$240.00	\$239.88	\$240.00	\$240.00	\$0.00	0.00%
TA-Recordings	\$150.00	\$85.84	\$150.00	\$150.00	\$0.00	0.00%
TA-Tax Map Updates	\$1,400.00	\$1,425.00	\$1,400.00	\$1,400.00	\$0.00	0.00%
TA-Dues/Subscriptions	\$220.00	\$220.00	\$150.00	\$150.00	-\$70.00	-31.82%
TA-Education/Seminars	\$714.00	\$110.00	\$725.00	\$725.00	\$11.00	1.54%
TA-Office Supplies	\$160.00	\$50.33	\$150.00	\$150.00	-\$10.00	-6.25%
TA-Postage	\$850.00	\$1,612.88	\$600.00	\$600.00	-\$250.00	-29.41%
TA-Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
<b>Town Administration Total</b>	<b>\$184,223.79</b>	<b>\$182,703.41</b>	<b>\$188,591.00</b>	<b>\$188,591.00</b>	<b>\$4,367.21</b>	<b>2.37%</b>
<b>TOWN MEETING</b>						
MTG-Moderator Salary	\$300.00	\$300.00	\$600.00	\$600.00	\$300.00	100.00%
MTG-Printing Town Report	\$990.00	\$1,082.00	\$1,195.00	\$1,195.00	\$205.00	20.71%
MTG-Town Meeting Expense	\$50.00	\$0.00	\$25.00	\$25.00	-\$25.00	-50.00%
<b>Town Meeting Total</b>	<b>\$1,340.00</b>	<b>\$1,382.00</b>	<b>\$1,820.00</b>	<b>\$1,820.00</b>	<b>\$480.00</b>	<b>35.82%</b>
<b>TOWN CLERK</b>						
CLK-Salary/Wages Full Time	\$15,121.72	\$15,004.36	\$15,455.00	\$15,455.00	\$333.28	2.20%
CLK-Salary/Wages Part Time	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
CLK - Town Clerk Salary	\$23,200.00	\$23,381.02	\$23,896.00	\$23,896.00	\$696.00	3.00%
CLK-Overtime	\$300.00	\$93.45	\$300.00	\$300.00	\$0.00	0.00%
CLK-Health Insurance	\$4,882.50	\$4,626.86	\$4,988.00	\$4,988.00	\$105.50	2.16%
CLK-Life/Disability	\$473.35	\$466.14	\$494.00	\$494.00	\$20.65	4.36%
CLK-Dental Insurance	\$435.50	\$435.78	\$449.00	\$449.00	\$13.50	3.10%
CLK-FICA	\$2,375.78	\$2,364.81	\$2,440.00	\$2,440.00	\$64.22	2.70%
CLK-Medicare	\$555.17	\$553.15	\$570.00	\$570.00	\$14.83	2.67%
CLK-Group I Retirement	\$3,752.62	\$3,418.57	\$4,238.00	\$4,238.00	\$485.38	12.93%
CLK- Advertising	\$180.00	\$169.13	\$240.00	\$240.00	\$60.00	33.33%
CLK-Dues/Subscriptions	\$20.00	\$20.00	\$20.00	\$20.00	\$0.00	0.00%
CLK-Education/Seminars	\$238.00	\$215.36	\$238.00	\$238.00	\$0.00	0.00%
CLK-Office Supplies	\$215.00	\$142.50	\$175.00	\$175.00	-\$40.00	-18.60%
CLK-Postage	\$645.00	\$541.20	\$640.00	\$640.00	-\$5.00	-0.78%
CLK-Books/Periodicals	\$40.00	\$43.22	\$125.00	\$125.00	\$85.00	212.50%
CLK-New Equipment	\$500.00	\$0.00	\$0.00	\$0.00	-\$500.00	-100.00%
CLK-OHRV Registrations	\$3,400.00	\$3,677.50	\$3,800.00	\$3,800.00	\$400.00	11.76%
CLK Vital Statistics	\$2,500.00	\$2,548.00	\$2,500.00	\$2,500.00	\$0.00	0.00%
CLK Dog Licenses	\$2,810.00	\$2,105.35	\$2,310.00	\$2,310.00	-\$500.00	-17.79%
<b>Town Clerk Total</b>	<b>\$61,644.64</b>	<b>\$59,806.40</b>	<b>\$62,878.00</b>	<b>\$62,878.00</b>	<b>\$1,233.36</b>	<b>2.00%</b>

	2013 Approved Budget	Actual As of 12/31/2013	2014 Selectmen Recommended	2014 Budget Comm. Approved	Increase or Decrease	% Change
<b>TAX COLLECTOR</b>						
TC - Salaries/Wages Full Time	\$15,121.72	\$14,915.06	\$15,455.00	\$15,455.00	\$333.28	2.20%
TC-Salaries/Wages Part Time	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
TC-Tax Collector Salary	\$23,200.00	\$23,001.04	\$23,896.00	\$23,896.00	\$696.00	3.00%
TC-Overtime	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
TC-Health Insurance	\$4,882.50	\$4,667.92	\$4,988.00	\$4,988.00	\$105.50	2.16%
TC-Life/Disability	\$473.35	\$466.12	\$495.00	\$495.00	\$21.65	4.57%
TC-Dental Insurance	\$435.50	\$435.78	\$449.00	\$449.00	\$13.50	3.10%
TC-FICA	\$2,375.78	\$2,327.82	\$2,440.00	\$2,440.00	\$64.22	2.70%
TC-Medicare	\$555.17	\$544.34	\$570.00	\$570.00	\$14.83	2.67%
TC-Group 1 Retirement	\$3,752.62	\$3,418.59	\$4,238.00	\$4,238.00	\$485.38	12.93%
TC-Recordings	\$525.00	\$384.46	\$525.00	\$525.00	\$0.00	0.00%
TC-Tax Lien Research Svc	\$1,230.00	\$1,119.96	\$1,045.00	\$1,045.00	-\$185.00	-15.04%
TC-Dues and Subscriptions	\$40.00	\$40.00	\$40.00	\$40.00	\$0.00	0.00%
TC-Education/Seminars	\$256.00	\$0.00	\$256.00	\$256.00	\$0.00	0.00%
TC-Office Supplies	\$770.00	\$676.86	\$792.00	\$792.00	\$22.00	2.86%
TC-Postage	\$3,952.00	\$3,202.73	\$3,330.00	\$3,330.00	-\$622.00	-15.74%
TC-Equipment	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	0.00%
<b>Tax Collector Total</b>	<b>\$57,669.64</b>	<b>\$55,200.68</b>	<b>\$58,619.00</b>	<b>\$58,619.00</b>	<b>\$949.36</b>	<b>1.65%</b>
<b>ELECTIONS</b>						
EL-Ballot Clerks	\$1,100.00	\$1,050.00	\$3,300.00	\$3,300.00	\$2,200.00	200.00%
EL-Supervisors of Checklist	\$1,500.00	\$1,455.00	\$3,000.00	\$3,000.00	\$1,500.00	100.00%
EL-Advertising	\$350.00	\$255.45	\$680.00	\$680.00	\$330.00	94.29%
EL-Office Supplies	\$50.00	\$268.10	\$50.00	\$50.00	\$0.00	0.00%
EL-Miscellaneous	\$220.00	\$197.66	\$500.00	\$500.00	\$280.00	127.27%
<b>Elections Total</b>	<b>\$3,220.00</b>	<b>\$3,226.21</b>	<b>\$7,530.00</b>	<b>\$7,530.00</b>	<b>\$4,310.00</b>	<b>133.85%</b>
<b>TOWN TREASURER</b>						
TR-Treasurer Salary	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	0.00%
TR-FICA	\$124.00	\$124.00	\$124.00	\$124.00	\$0.00	0.00%
TR-Medicare	\$29.00	\$29.00	\$29.00	\$29.00	\$0.00	0.00%
<b>Town Treasurer Total</b>	<b>\$2,153.00</b>	<b>\$2,153.00</b>	<b>\$2,153.00</b>	<b>\$2,153.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>INFORMATION TECHNOLOGY</b>						
IT-Software Support	\$23,383.00	\$23,746.73	\$28,288.00	\$28,288.00	\$4,905.00	20.98%
IT-Software Upgrade	\$1,200.00	\$1,078.00	\$600.00	\$600.00	-\$600.00	-50.00%
IT-Supplies	\$1,200.00	\$1,115.83	\$1,200.00	\$1,200.00	\$0.00	0.00%
IT-Hardware Upgrade	\$2,115.00	\$1,286.39	\$24,573.00	\$24,573.00	\$22,458.00	1061.84%
<b>Information Technology Total</b>	<b>\$27,898.00</b>	<b>\$27,226.95</b>	<b>\$54,661.00</b>	<b>\$54,661.00</b>	<b>\$26,763.00</b>	<b>95.93%</b>
<b>ASSESSING</b>						
ASS-Assessing Services	\$8,000.00	\$6,070.00	\$7,000.00	\$7,000.00	-\$1,000.00	-12.50%
ASS Assessment Update	\$39,673.00	\$39,373.90	\$27,773.00	\$27,773.00	-\$11,900.00	-30.00%
<b>Assessing Total</b>	<b>\$47,673.00</b>	<b>\$45,443.90</b>	<b>\$34,773.00</b>	<b>\$34,773.00</b>	<b>-\$12,900.00</b>	<b>-27.06%</b>
<b>LEGAL EXPENSES</b>						
LG-Legal Expenses	\$47,091.92	\$82,218.23	\$13,000.00	\$13,000.00	-\$34,091.92	-72.39%
<b>PLANNING BOARD &amp; ZBA</b>						
PZ-Wages Part Time	\$3,030.00	\$2,467.70	\$3,067.00	\$3,067.00	\$37.00	1.22%
PZ-FICA	\$187.86	\$152.99	\$190.00	\$190.00	\$2.14	1.14%
PZ-Medicare	\$44.44	\$35.79	\$45.00	\$45.00	\$0.56	1.26%
PZ-Professional Services	\$7,000.00	\$6,486.00	\$7,000.00	\$7,000.00	\$0.00	0.00%
PZ-Legal	\$500.00	\$1,459.00	\$1,000.00	\$1,000.00	\$500.00	100.00%
PZ-Advertising	\$500.00	\$686.20	\$700.00	\$700.00	\$200.00	40.00%
PZ-Recordings	\$200.00	\$89.38	\$200.00	\$200.00	\$0.00	0.00%
PZ-Dues/Subscriptions	\$100.00	\$0.00	\$0.00	\$0.00	-\$100.00	-100.00%
PZ-Education/Seminars	\$300.00	\$205.00	\$300.00	\$300.00	\$0.00	0.00%
PZ-Office Supplies	\$600.00	\$35.99	\$500.00	\$500.00	-\$100.00	-16.67%
PZ-Postage	\$1,500.00	\$1,165.16	\$1,500.00	\$1,500.00	\$0.00	0.00%
PZ-Lakes Region Planning	\$3,369.00	\$3,369.00	\$3,416.00	\$3,416.00	\$47.00	1.40%
<b>Planning and Zoning Total</b>	<b>\$17,331.30</b>	<b>\$16,152.21</b>	<b>\$17,918.00</b>	<b>\$17,918.00</b>	<b>\$586.70</b>	<b>3.39%</b>

	2013 Approved Budget	Actual As of 12/31/2013	2014 Selectmen Recommended	2014 Budget Comm. Approved	Increase or Decrease	% Change
<b>GENERAL GOV. BUILDING EXPENSE</b>						
GB-Telephone	\$1,962.00	\$2,076.99	\$1,544.00	\$1,544.00	-\$418.00	-21.30%
GB-Custodial Services	\$1,530.00	\$1,490.00	\$1,920.00	\$1,920.00	\$390.00	25.49%
GB-Electricity	\$2,310.00	\$2,667.47	\$3,000.00	\$3,000.00	\$690.00	29.87%
GB-Heating	\$4,180.00	\$3,168.69	\$4,000.00	\$4,000.00	-\$180.00	-4.31%
GB-Water/Sewer	\$511.00	\$448.65	\$560.00	\$560.00	\$49.00	9.59%
GB-Repairs/Maintenance	\$2,100.00	\$876.17	\$1,780.00	\$1,780.00	-\$320.00	-15.24%
GB-Office Supplies	\$2,000.00	\$1,299.45	\$1,750.00	\$1,750.00	-\$250.00	-12.50%
GB-Equipment	\$1,216.00	\$1,716.12	\$1,360.00	\$1,360.00	\$144.00	11.84%
<b>Gen. Gov. Bldg. Total</b>	<b>\$15,809.00</b>	<b>\$13,743.54</b>	<b>\$15,914.00</b>	<b>\$15,914.00</b>	<b>\$105.00</b>	<b>0.66%</b>
<b>CEMETERIES</b>						
CEM-Park Cemetery	\$4,200.00	\$4,200.00	\$4,000.00	\$4,000.00	-\$200.00	-4.76%
<b>INSURANCE</b>						
INS-Unemployment Insurance	\$10,764.00	\$10,764.00	\$14,129.00	\$14,129.00	\$3,365.00	31.26%
INS-Workers Compensation	\$21,707.00	\$1,903.34	\$0.00	\$0.00	-\$21,707.00	-100.00%
INS-Property/Liability	\$36,360.00	\$36,360.00	\$38,905.00	\$38,905.00	\$2,545.00	7.00%
INS-Insurance Reimbursements	\$56,597.00	\$56,983.06	\$57,900.00	\$57,900.00	\$1,303.00	2.30%
<b>Insurance Total</b>	<b>\$125,428.00</b>	<b>\$106,010.40</b>	<b>\$110,934.00</b>	<b>\$110,934.00</b>	<b>-\$14,494.00</b>	<b>-11.56%</b>
<b>POLICE</b>						
PD-Salaries/Wages Full Time	\$446,556.78	\$408,744.28	\$428,936.00	\$428,936.00	-\$17,620.78	-3.95%
PD-S/W Full Time Training	\$11,140.00	\$5,796.91	\$0.00	\$0.00	-\$11,140.00	-100.00%
PD-Wages - Part Time	\$23,800.00	\$15,376.00	\$20,000.00	\$20,000.00	-\$3,800.00	-15.97%
PD-Overtime	\$17,500.00	\$17,656.87	\$19,900.00	\$19,900.00	\$2,400.00	13.71%
PD-Overtime Safety Grant	\$4,000.00	\$5,059.49	\$4,128.00	\$4,128.00	\$128.00	3.20%
PD-Holiday Pay	\$10,000.00	\$14,155.81	\$12,000.00	\$12,000.00	\$2,000.00	20.00%
PD-Health Insurance	\$166,608.00	\$154,098.51	\$195,540.00	\$195,540.00	\$28,932.00	17.37%
PD-Life/Disability	\$5,640.00	\$4,542.33	\$5,172.00	\$5,172.00	-\$468.00	-8.30%
PD-Medical Expenses	\$500.00	\$628.00	\$1,200.00	\$1,200.00	\$700.00	140.00%
PD-Dental Insurance	\$3,922.00	\$3,593.61	\$4,497.00	\$4,497.00	\$575.00	14.66%
PD-FICA	\$3,859.92	\$2,951.09	\$3,412.00	\$3,412.00	-\$447.92	-11.60%
PD-Medicare	\$7,436.70	\$6,333.27	\$7,024.00	\$7,024.00	-\$412.70	-5.55%
PD-Group I Retirement	\$3,357.62	\$3,164.61	\$3,772.00	\$3,772.00	\$414.38	12.34%
PD-Group II Retirement	\$104,158.58	\$86,081.03	\$109,716.00	\$109,716.00	\$5,557.42	5.34%
PD-Legal	\$10,200.00	\$10,200.00	\$10,200.00	\$10,200.00	\$0.00	0.00%
PD Data Processing	\$4,470.00	\$4,333.80	\$3,490.00	\$4,890.00	\$420.00	9.40%
PD-Telephone	\$10,000.00	\$7,896.46	\$6,100.00	\$6,100.00	-\$3,900.00	-39.00%
PD-Custodial Services	\$1,980.00	\$1,265.00	\$1,980.00	\$1,980.00	\$0.00	0.00%
PD-Dispatch Services	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00	0.00%
PD-Contracted Services	\$2,200.00	\$3,155.00	\$3,175.00	\$3,175.00	\$975.00	44.32%
PD-Advertising	\$0.00	\$0.00	\$200.00	\$200.00	\$200.00	-
PD-Dues/Subscriptions	\$582.00	\$1,775.28	\$910.00	\$910.00	\$328.00	56.36%
PD-Uniforms	\$8,410.00	\$11,200.72	\$10,000.00	\$10,000.00	\$1,590.00	18.91%
PD-Office Supplies	\$2,200.00	\$1,829.73	\$2,200.00	\$2,200.00	\$0.00	0.00%
PD-Postage	\$400.00	\$378.73	\$400.00	\$400.00	\$0.00	0.00%
PD-Vehicle Repairs/Maint	\$7,800.00	\$7,064.50	\$7,800.00	\$7,800.00	\$0.00	0.00%
PD-Gasoline	\$26,000.00	\$23,858.80	\$27,000.00	\$27,000.00	\$1,000.00	3.85%
PD-Building Maintenance	\$4,000.00	\$4,440.82	\$3,500.00	\$3,500.00	-\$500.00	-12.50%
PD-Electricity/Heat	\$7,000.00	\$6,798.59	\$7,600.00	\$7,600.00	\$600.00	8.57%
PD-Water/Sewer	\$600.00	\$238.52	\$600.00	\$600.00	\$0.00	0.00%
PD-Departmental Supplies	\$1,000.00	\$1,158.25	\$1,000.00	\$1,000.00	\$0.00	0.00%
PD-Equipment Maint/Repairs	\$2,717.00	\$2,614.19	\$1,500.00	\$1,500.00	-\$1,217.00	-44.79%
PD-New Equipment	\$4,625.00	\$4,996.03	\$1,800.00	\$1,800.00	-\$2,825.00	-61.08%
PD-Police Operating Grants	\$0.00	\$35.00	\$0.00	\$0.00	\$0.00	-
PD-Training	\$5,000.00	\$3,522.78	\$4,000.00	\$4,000.00	-\$1,000.00	-20.00%
<b>Police Operating Total</b>	<b>\$937,663.60</b>	<b>\$854,944.01</b>	<b>\$938,752.00</b>	<b>\$940,152.00</b>	<b>\$2,488.40</b>	<b>0.27%</b>
<b>TNFD Training, Support and Dispatch</b>						
FD-Mutual Aid	\$33,146.78	\$33,114.22	\$32,762.00	\$32,762.00	-\$384.78	-1.16%

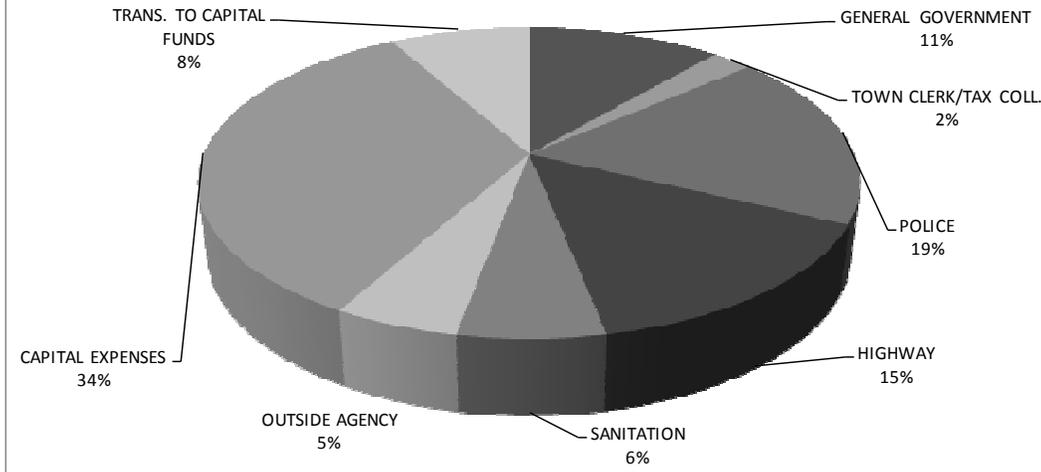
	2013 Approved Budget	Actual As of 12/31/2013	2014 Selectmen Recommended	2014 Budget Comm. Approved	Increase or Decrease	% Change
<b>EMERGENCY MANAGEMENT</b>						
Emergency Management	\$0.00	\$0.00	\$1.00	\$1.00	\$1.00	-
<b>CODE ENFORCEMENT</b>						
CE-Wages	\$15,325.74	\$15,285.60	\$15,671.00	\$15,671.00	\$345.26	2.25%
CE-FICA	\$949.41	\$947.53	\$972.00	\$972.00	\$22.59	2.38%
CE-Medicare	\$222.20	\$221.50	\$227.00	\$227.00	\$4.80	2.16%
CE - Telephone	\$700.00	\$317.75	\$312.00	\$312.00	-\$388.00	-55.43%
CE-Education/Seminars	\$25.00	\$25.00	\$25.00	\$25.00	\$0.00	0.00%
CE-Office Supplies	\$100.00	\$52.97	\$100.00	\$100.00	\$0.00	0.00%
CE-Postage	\$50.00	\$32.25	\$50.00	\$50.00	\$0.00	0.00%
CE-Mileage Reimbursement	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	0.00%
<b>Code Enforcement Total</b>	<b>\$18,872.35</b>	<b>\$18,382.60</b>	<b>\$18,857.00</b>	<b>\$18,857.00</b>	<b>-\$15.35</b>	<b>-0.08%</b>
<b>HIGHWAY &amp; SANITATION ADMINISTRATION</b>						
HGWY-Salaries/Wages Full	\$236,778.38	\$219,780.47	\$240,115.00	\$240,115.00	\$3,336.62	1.41%
HGWY-Wages Part Time	\$34,488.90	\$32,965.59	\$34,945.00	\$34,945.00	\$456.10	1.32%
HGWY-Overtime	\$40,000.00	\$21,386.39	\$40,900.00	\$40,900.00	\$900.00	2.25%
HGWY-Health Insurance	\$69,555.00	\$87,372.03	\$94,516.00	\$94,516.00	\$24,961.00	35.89%
HGWY-Life/Disability	\$2,867.00	\$2,486.48	\$2,964.00	\$2,964.00	\$97.00	3.38%
HGWY-Medical Expenses	\$750.00	\$583.00	\$750.00	\$750.00	\$0.00	0.00%
HGWY-Dental Insurance	\$3,051.00	\$2,433.32	\$3,148.00	\$3,148.00	\$97.00	3.18%
HGWY-FICA	\$19,298.23	\$16,226.32	\$19,534.00	\$19,534.00	\$235.77	1.22%
HGWY-Medicare	\$4,513.62	\$3,794.73	\$4,568.00	\$4,568.00	\$54.38	1.20%
HGWY-Group I Retirement	\$29,069.14	\$20,913.88	\$30,168.00	\$30,168.00	\$1,098.86	3.78%
HGWY-Telephone	\$1,746.00	\$1,759.97	\$1,916.00	\$1,916.00	\$170.00	9.74%
HGWY-Engineering Services	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$0.00	0.00%
HGWY-Electricity	\$3,500.00	\$3,237.42	\$4,000.00	\$4,000.00	\$500.00	14.29%
HGWY-Heating	\$1,000.00	\$674.42	\$1,500.00	\$1,500.00	\$500.00	50.00%
HGWY-Water	\$300.00	\$175.66	\$465.00	\$465.00	\$165.00	55.00%
HGWY-Advertising	\$500.00	\$1,480.67	\$500.00	\$500.00	\$0.00	0.00%
HGWY-Dues/Subscriptions	\$105.00	\$104.95	\$130.00	\$130.00	\$25.00	23.81%
HGWY-Education/Seminars	\$500.00	\$385.00	\$500.00	\$500.00	\$0.00	0.00%
HGWY-Uniforms	\$4,200.00	\$4,029.38	\$4,200.00	\$4,200.00	\$0.00	0.00%
HGWY-General Supplies	\$4,400.00	\$4,182.97	\$4,400.00	\$4,400.00	\$0.00	0.00%
HGWY-Safety Equipment	\$2,000.00	\$1,891.98	\$2,383.00	\$2,383.00	\$383.00	19.15%
HGWY-Radio Maintenance	\$1,000.00	\$397.60	\$1,000.00	\$1,000.00	\$0.00	0.00%
HGWY-Office Supplies	\$900.00	\$706.41	\$900.00	\$900.00	\$0.00	0.00%
HGWY-Welding Supplies	\$700.00	\$470.66	\$700.00	\$700.00	\$0.00	0.00%
HGWY-Bldg Maint/Repairs	\$7,940.00	\$4,519.85	\$6,500.00	\$6,500.00	-\$1,440.00	-18.14%
HGW - New Equipment	\$5,000.00	\$4,039.14	\$4,200.00	\$4,200.00	-\$800.00	-16.00%
<b>Highway Administration Total</b>	<b>\$478,162.27</b>	<b>\$435,998.29</b>	<b>\$508,902.00</b>	<b>\$508,902.00</b>	<b>\$30,739.73</b>	<b>6.43%</b>
<b>VEHICLE MAINTENANCE</b>						
HGWY - Gen Veh Maint	\$26,500.00	\$7,048.93	\$26,500.00	\$26,500.00	\$0.00	0.00%
HGWY - Truck 1	\$0.00	\$128.37	\$0.00	\$0.00	\$0.00	
HGWY - Truck 2	\$0.00	\$581.17	\$0.00	\$0.00	\$0.00	
HGWY - Truck 3	\$0.00	\$3,098.12	\$0.00	\$0.00	\$0.00	
HGWY - Truck 4	\$0.00	\$7,556.53	\$0.00	\$0.00	\$0.00	
HGWY - Truck 5	\$0.00	\$1,236.22	\$0.00	\$0.00	\$0.00	
HGWY - Truck 6	\$0.00	\$2,488.44	\$0.00	\$0.00	\$0.00	
HGWY - Truck 7	\$0.00	\$3,773.31	\$0.00	\$0.00	\$0.00	
HGWY - Grader	\$0.00	\$1,290.53	\$0.00	\$0.00	\$0.00	
HGWY - Loader	\$0.00	\$790.02	\$0.00	\$0.00	\$0.00	
HGWY - Backhoe	\$0.00	\$1,251.58	\$0.00	\$0.00	\$0.00	
HGWY - Truck 11	\$0.00	\$6,748.16	\$0.00	\$0.00	\$0.00	
HGWY - Sidewalk Plow	\$0.00	\$186.56	\$0.00	\$0.00	\$0.00	
HGWY - Fermec	\$0.00	\$349.25	\$0.00	\$0.00	\$0.00	
HGWY - Skid Steer	\$0.00	\$42.92	\$0.00	\$0.00	\$0.00	
<b>Vehicle Maintenance Total</b>	<b>\$26,500.00</b>	<b>\$36,570.11</b>	<b>\$26,500.00</b>	<b>\$26,500.00</b>	<b>\$0.00</b>	<b>0.00%</b>

	2013 Approved Budget	Actual As of 12/31/2013	2014 Selectmen Recommended	2014 Budget Comm. Approved	Increase or Decrease	% Change
<b>UST MAINTENANCE</b>						
UST Maintenance	\$0.00	\$4,119.54	\$2,500.00	\$2,500.00	\$2,500.00	#DIV/0!
<b>ROAD MAINTENANCE</b>						
HGWY-Vehicle Fuel	\$5,700.00	\$5,001.96	\$6,100.00	\$6,100.00	\$400.00	7.02%
HGWY-Diesel Fuel	\$34,000.00	\$32,777.38	\$38,000.00	\$38,000.00	\$4,000.00	11.76%
HGWY-Tires	\$3,500.00	\$2,901.82	\$2,700.00	\$2,700.00	-\$800.00	-22.86%
HGWY-Salt	\$46,372.50	\$48,875.02	\$46,372.00	\$46,372.00	-\$0.50	0.00%
HGWY-Winter Sand	\$15,000.00	\$14,931.56	\$15,000.00	\$15,000.00	\$0.00	0.00%
HGWY-Miscellaneous Materials	\$200.00	\$76.82	\$200.00	\$200.00	\$0.00	0.00%
HGWY-Gravel	\$18,000.00	\$15,666.30	\$26,000.00	\$26,000.00	\$8,000.00	44.44%
HGWY-Cold Patch	\$2,200.00	\$2,030.15	\$2,200.00	\$2,200.00	\$0.00	0.00%
HGWY-Road Projects	\$22,000.00	\$22,325.68	\$28,388.00	\$28,388.00	\$6,388.00	29.04%
HGWY-Dust Control	\$1,500.00	\$875.00	\$1,000.00	\$1,000.00	-\$500.00	-33.33%
HGWY-Drainage/Culverts/Pipes	\$3,000.00	\$4,076.51	\$3,000.00	\$3,000.00	\$0.00	0.00%
HGWY-Guardrails/Signs/Posts	\$2,500.00	\$1,755.76	\$2,500.00	\$2,500.00	\$0.00	0.00%
<b>Road Maintenance Total</b>	<b>\$153,972.50</b>	<b>\$151,293.96</b>	<b>\$171,460.00</b>	<b>\$171,460.00</b>	<b>\$17,487.50</b>	<b>11.36%</b>
<b>BRIDGES</b>						
HGWY-Bridge Maintenance	\$100.00	\$0.00	\$1.00	\$1.00	-\$99.00	-99.00%
<b>CONTRACTED SERVICES</b>						
HGWY-Contract	\$24,140.00	\$19,382.33	\$20,000.00	\$20,000.00	-\$4,140.00	-17.15%
<b>ST-Street Lights</b>	<b>\$12,000.00</b>	<b>\$11,917.86</b>	<b>\$13,000.00</b>	<b>\$13,000.00</b>	<b>\$1,000.00</b>	<b>8.33%</b>
<b>SANITATION (TRANSFER STATION)</b>						
SAN-Telephone	\$500.00	\$530.04	\$510.00	\$510.00	\$10.00	2.00%
SAN-Electricity	\$1,750.00	\$1,671.62	\$2,000.00	\$2,000.00	\$250.00	14.29%
SAN-Maintenance/Repairs	\$3,000.00	\$2,545.15	\$3,000.00	\$3,000.00	\$0.00	0.00%
SAN-Dues and Subscriptions	\$255.00	\$241.45	\$250.00	\$250.00	-\$5.00	-1.96%
SAN-Education/Seminars	\$900.00	\$550.00	\$600.00	\$600.00	-\$300.00	-33.33%
<b>Sanitation (Transfer Station) Total</b>	<b>\$6,405.00</b>	<b>\$5,538.26</b>	<b>\$6,360.00</b>	<b>\$6,360.00</b>	<b>-\$45.00</b>	<b>-0.70%</b>
<b>SOLID WASTE COLLECTION</b>						
TS-Landfill Costs	\$24,771.00	\$17,470.69	\$20,000.00	\$18,500.00	-\$6,271.00	-25.32%
TS-Refuse Collection Contract	\$111,198.00	\$101,578.18	\$115,400.00	\$115,400.00	\$4,202.00	3.78%
TS-Hazardous Waste	\$7,500.00	\$7,516.14	\$7,500.00	\$7,500.00	\$0.00	0.00%
<b>Solid Waste Collection Total</b>	<b>\$143,469.00</b>	<b>\$126,565.01</b>	<b>\$142,900.00</b>	<b>\$141,400.00</b>	<b>-\$2,069.00</b>	<b>-1.44%</b>
<b>SOLID WASTE DISPOSAL</b>						
WD-Transportation Costs	\$14,000.00	\$12,064.91	\$13,000.00	\$13,000.00	-\$1,000.00	-7.14%
WD-Recycling Improvements	\$300.00	\$380.00	\$300.00	\$300.00	\$0.00	0.00%
WD-Incineration Contract	\$169,629.00	\$153,682.60	\$146,680.00	\$146,680.00	-\$22,949.00	-13.53%
WD-Glass Disposal	\$1,500.00	\$1,242.00	\$1,242.00	\$1,242.00	-\$258.00	-17.20%
<b>Solid Waste Disposal Total</b>	<b>\$185,429.00</b>	<b>\$167,369.51</b>	<b>\$161,222.00</b>	<b>\$161,222.00</b>	<b>-\$24,207.00</b>	<b>-13.05%</b>
<b>HEALTH OFFICER</b>						
HL-Health Officer	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	0.00%
<b>ANIMAL CONTROL</b>						
AC-Contracted Services	\$10,950.00	\$10,950.00	\$10,950.00	\$10,950.00	\$0.00	0.00%
<b>HEALTH AGENCIES</b>						
VNA of Franklin	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	0.00%
Child & Family Services	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	\$0.00	0.00%
Youth Assistance Program	\$55,811.00	\$55,811.00	\$56,348.00	\$56,348.00	\$537.00	0.96%
Community Action Program	\$10,212.00	\$10,212.00	\$10,212.00	\$10,212.00	\$0.00	0.00%
<b>Health Agencies Total</b>	<b>\$74,523.00</b>	<b>\$74,523.00</b>	<b>\$75,060.00</b>	<b>\$75,060.00</b>	<b>\$537.00</b>	<b>0.72%</b>

	2013 Approved Budget	Actual As of 12/31/2013	2014 Selectmen Recommended	2014 Budget Comm. Approved	Increase or Decrease	% Change
<b>WELFARE ADMINISTRATION</b>						
WEL-Administrator Wages	\$12,919.92	\$12,885.48	\$13,210.00	\$13,210.00	\$290.08	2.25%
WEL-FICA	\$800.93	\$798.72	\$819.00	\$819.00	\$18.07	2.26%
WEL-Medicare	\$186.85	\$186.81	\$192.00	\$192.00	\$5.15	2.76%
WEL- Phone	\$360.00	\$338.38	\$360.00	\$360.00	\$0.00	0.00%
WEL-Education/Seminars	\$48.00	\$30.00	\$45.00	\$45.00	-\$3.00	-6.25%
WEL-Office Supplies	\$100.00	\$12.99	\$100.00	\$100.00	\$0.00	0.00%
WEL-Postage	\$25.00	\$3.82	\$25.00	\$25.00	\$0.00	0.00%
<b>Welfare Administration Total</b>	<b>\$14,440.70</b>	<b>\$14,256.20</b>	<b>\$14,751.00</b>	<b>\$14,751.00</b>	<b>\$310.30</b>	<b>2.15%</b>
<b>WELFARE VENDOR PAYMENTS</b>						
WEL-Rent	\$21,000.00	\$14,654.50	\$20,640.00	\$20,640.00	-\$360.00	-1.71%
WEL-Medication	\$400.00	\$30.38	\$400.00	\$400.00	\$0.00	0.00%
WEL-Utilities	\$5,000.00	\$2,308.69	\$4,500.00	\$4,500.00	-\$500.00	-10.00%
WEL- Food	\$300.00	\$123.59	\$300.00	\$300.00	\$0.00	0.00%
WEL-Gasoline	\$60.00	\$35.00	\$90.00	\$90.00	\$30.00	50.00%
WEL-Shelter	\$3,000.00	\$2,200.00	\$3,000.00	\$3,000.00	\$0.00	0.00%
WEL-Other	\$800.00	\$1,008.00	\$1,600.00	\$1,600.00	\$800.00	100.00%
<b>TOTAL</b>	<b>\$30,560.00</b>	<b>\$20,360.16</b>	<b>\$30,530.00</b>	<b>\$30,530.00</b>	<b>-\$30.00</b>	<b>-0.10%</b>
<b>PARK MAINTENANCE</b>						
Park Maintenance	\$3,500.00	\$2,015.48	\$5,000.00	\$5,000.00	\$1,500.00	42.86%
BEACH-Telephone	\$550.00	\$528.94	\$508.00	\$508.00	-\$42.00	-7.64%
ELECT-Beach,Pines,Arch	\$2,000.00	\$1,096.25	\$1,250.00	\$1,250.00	-\$750.00	-37.50%
Island Park Maint. & Concerts	\$2,750.00	\$2,000.00	\$2,500.00	\$2,500.00	-\$250.00	-9.09%
<b>Parks Maintenance Total</b>	<b>\$8,800.00</b>	<b>\$5,640.67</b>	<b>\$9,258.00</b>	<b>\$9,258.00</b>	<b>\$458.00</b>	<b>5.20%</b>
<b>CONSERVATION</b>						
Conservation Commission	\$500.00	\$511.71	\$500.00	\$500.00	\$0.00	0.00%
Knowles Pond Conservation	\$640.00	\$499.40	\$400.00	\$400.00	-\$240.00	-37.50%
<b>Conservation Total</b>	<b>\$1,140.00</b>	<b>\$1,011.11</b>	<b>\$900.00</b>	<b>\$900.00</b>	<b>-\$240.00</b>	<b>-21.05%</b>
<b>LIBRARY</b>						
Hall Memorial Library	\$121,150.00	\$121,150.00	\$119,750.00	\$119,750.00	-\$1,400.00	-1.16%
<b>PATRIOTIC PURPOSES</b>						
Patriotic Purposes	\$350.00	\$350.00	\$350.00	\$350.00	\$0.00	0.00%
<b>RECREATION</b>						
Old Home Day	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	0.00%
T/N Recreation Council	\$57,500.00	\$57,500.00	\$57,500.00	\$57,500.00	\$0.00	0.00%
<b>Recreation Total</b>	<b>\$60,000.00</b>	<b>\$60,000.00</b>	<b>\$60,000.00</b>	<b>\$60,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>ECONOMIC DEVELOPMENT</b>						
Economic Development	\$5,000.00	\$5,063.49	\$5,000.00	\$5,000.00	\$0.00	0.00%
<b>DEBT SERVICE</b>						
TAN-Interest	\$1,500.00	\$3,892.21	\$3,100.00	\$3,100.00	\$1,600.00	106.67%
<b>Debt Service Total</b>	<b>\$1,500.00</b>	<b>\$3,892.21</b>	<b>\$3,100.00</b>	<b>\$3,100.00</b>	<b>\$1,600.00</b>	<b>106.67%</b>
<b>CAPITAL OUTLAY</b>						
<b>Police</b>						
PD-Replacement Cruiser	\$31,830.00	\$31,631.70	\$32,900.00	\$32,900.00	\$1,070.00	3.36%
PD-Building Renovation	\$5,000.00	\$0.00	\$0.00	\$0.00	-\$5,000.00	-100.00%
PD-Air Conditioning System	\$0.00	\$0.00	\$6,000.00	\$6,000.00	\$6,000.00	-
PD- Computers	\$8,000.00	\$0.00	\$0.00	\$0.00	-\$8,000.00	-100.00%
<b>Total - Police</b>	<b>\$44,830.00</b>	<b>\$31,631.70</b>	<b>\$38,900.00</b>	<b>\$38,900.00</b>	<b>-\$5,930.00</b>	<b>-13.23%</b>
<b>Highway Blgs. &amp; Equipment</b>						
HGWY- Equipment	\$130,000.00	\$123,662.07	\$102,000.00	\$102,000.00	-\$28,000.00	-21.54%
<b>Total - Highway Equipment</b>	<b>\$130,000.00</b>	<b>\$123,662.07</b>	<b>\$102,000.00</b>	<b>\$102,000.00</b>	<b>-\$28,000.00</b>	<b>-21.54%</b>

	2013 Approved Budget	Actual As of 12/31/2013	2014 Selectmen Recommended	2014 Budget Comm. Approved	Increase or Decrease	% Change
<b>Other</b>						
Sewer District Capital Reserve	\$0.00	\$0.00	\$54,796.06	\$54,796.06	\$54,796.06	-
GGB - Town Hall AC System	\$0.00	\$0.00	\$6,000.00	\$6,000.00	\$6,000.00	-
Winnepesaukee River Trail	\$0.00	\$0.00	\$1,064,453.00	\$1,064,453.00	\$1,064,453.00	-
<b>Total - Other</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,125,249.06</b>	<b>\$1,125,249.06</b>	<b>\$1,125,249.06</b>	<b>-</b>
<b>Roads and Drainage</b>						
HWY - Knowles Pond Road	\$0.00	\$0.00	\$24,975.00	\$24,975.00	\$24,975.00	-
HWY - Shaker Road	\$0.00	\$0.00	\$36,450.00	\$36,450.00	\$36,450.00	-
HWY - Fiske Road	\$175,058.00	\$140,400.00	\$0.00	\$0.00	-\$175,058.00	-100.00%
HWY - Bay Hill Road	\$0.00	\$0.00	\$20,250.00	\$20,250.00	\$20,250.00	-
HWY - Fellows Hill Road	\$95,700.00	\$96,362.01	\$0.00	\$0.00	-\$95,700.00	-100.00%
HWY - Shedd Road	\$130,745.00	\$119,352.69	\$0.00	\$0.00	-\$130,745.00	-100.00%
HWY - Susan Lane	\$41,336.00	\$41,280.30	\$0.00	\$0.00	-\$41,336.00	-100.00%
HWY - Bean Hill Road	\$0.00	\$0.00	\$20,250.00	\$20,250.00	\$20,250.00	-
HWY -Shaw Road	\$0.00	\$0.00	\$95,250.00	\$95,250.00	\$95,250.00	-
HWY - Rand Road	\$0.00	\$0.00	\$174,848.00	\$174,848.00	\$174,848.00	-
<b>Total Roads and Drainage</b>	<b>\$442,839.00</b>	<b>\$397,395.00</b>	<b>\$372,023.00</b>	<b>\$372,023.00</b>	<b>-\$70,816.00</b>	<b>-15.99%</b>
<b>BRIDGES</b>						
HWY - Cannon Bridge	\$0.00	\$0.00	\$80,000.00	\$80,000.00	\$80,000.00	-
<b>Transfers to Captial Funds</b>						
TF/HWY-State Aid Projects	\$0.00	\$0.00	\$100,000.00	\$100,000.00	\$100,000.00	-
TF/HWY-Road Reconst. Fund	\$235,000.00	\$235,000.00	\$241,400.00	\$241,400.00	\$6,400.00	2.72%
TF/HWY-Equipment Fund	\$75,000.00	\$75,000.00	\$75,000.00	\$75,000.00	\$0.00	0.00%
TF/HWY-Transfer t/f UST Fund	\$0.00	\$1,840.07	\$0.00	\$0.00	\$0.00	-
<b>Total Transfers</b>	<b>\$310,000.00</b>	<b>\$311,840.07</b>	<b>\$416,400.00</b>	<b>\$416,400.00</b>	<b>\$106,400.00</b>	<b>25.55%</b>
<b>TOTAL CAPITAL</b>	<b>\$927,669.00</b>	<b>\$864,528.84</b>	<b>\$2,134,572.06</b>	<b>\$2,134,572.06</b>	<b>\$1,206,903.06</b>	<b>56.54%</b>
<b>GRAND TOTAL</b>	<b>\$3,890,099.49</b>	<b>\$3,678,343.26</b>	<b>\$5,097,228.06</b>	<b>\$5,097,128.06</b>	<b>\$1,207,028.57</b>	

## 2014 PROPOSED EXPENSES HOW IS YOUR TAX DOLLAR SPENT



### HOW THE BUDGET IMPACTS YOUR TAXES

Using the 2013 property valuations:

Every change of \$ <b>0.01</b> in the tax rate equals a change of	\$ <b>2,772</b> in the budget
Every change of \$ <b>0.10</b> in the tax rate equals a change of	\$ <b>27,718</b> in the budget
Every change of \$ <b>0.25</b> in the tax rate equals a change of	\$ <b>69,295</b> in the budget
Every change of \$ <b>1.00</b> in the tax rate equals a change of	\$ <b>277,179</b> in the budget

A change of \$ <b>10,000</b> in the budget equals a change of	\$ <b>0.036</b> in the tax rate
A change of \$ <b>25,000</b> in the budget equals a change of	\$ <b>0.090</b> in the tax rate
A change of \$ <b>50,000</b> in the budget equals a change of	\$ <b>0.180</b> in the tax rate
A change of \$ <b>100,000</b> in the budget equals a change of	\$ <b>0.361</b> in the tax rate



**2013 TOWN MEETING MINUTES**

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**MINUTES OF THE TWO HUNDRED THIRTY-THIRD  
NORTHFIELD TOWN MEETING  
2013**

**Polls were opened at the Pines Community Center, Dearborn Road, on the 12<sup>th</sup> day of March, in the year of our Lord two thousand and thirteen at 10:00 a.m. by Moderator Scott McGuffin. The polls were closed at 7:03 p.m. with 453 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.

**Election results for Town offices:**

<b>For Selectman:</b>	<b>Kevin Waldron</b>	<b>256</b>
	<b>Debra Shepard</b>	<b>188</b>
<b>For Trustee of Trust Funds:</b>	<b>Christine Raffaely</b>	<b>414</b>
<b>For Library Trustee:</b>	<b>Tom Fulweiler</b>	<b>402</b>

The 2013 Town Meeting was called to order at 9:02 a.m. on the 16<sup>th</sup> day of March, in the year of our lord two thousand and thirteen at the Pines Community Center, Dearborn Road, Northfield by Moderator Scott McGuffin to act upon the following subjects. Before presenting the Articles, the Moderator asked for a moment of silence to honor those serving in the military. He introduced officials present including State Representative Leigh Webb, Merrimack County Sheriff Scott Hilliard, Selectmen Geoffrey Ziminsky, Steve Bluhm and Peg Shepard; Town Clerk/Tax Collector Cindy Caveney, Budget Committee Chairman George Corliss, Jr., and members Gretchen Wilder, Keith Murray and Dennis Allen.

**ARTICLE 2** To hear a report from the Planning Board concerning responses to the 2012 master plan survey.

Planning Board Chairman Wayne Crowley gave a presentation to highlight results of a survey taken in June 2012, relative to the Northfield Master Plan. The Master Plan was developed in 2003, and per NH RSA's it must be updated periodically. Northfield's plan is updated every ten years. Part of the update process is to survey residents and compare results to the previous survey. Mr. Crowley directed the body to review a handout containing the results of the survey. About 260 responses were returned online and a few responded in writing. Answers on the survey are ranked in order of volume of response to each question. Questions 1 and 2 surveyed what residents like about Northfield, and what areas they feel need improvement. Responses to questions 3 and 4 indicated the majority think growth is being managed properly. The purpose of the survey is to modify the Master Plan to accommodate the results. The Board found that 99 percent of what was said in 2003 was also true in 2012. Question 5 asked what residents thought the most serious problems were, top answers were taxes, road conditions, and junk on private property. The latter is difficult to address but they will be looking at it. Responses to Question 6 showed environmental issues are very important to residents. Part (e) of that question indicated many residents favor imposing impact fees for new developments to compensate for increased expenses caused by the development. We have not implemented any but will take a look at whether this makes sense. Question 7 asked residents to rate facilities and services within the Town. Those items with a primarily good to excellent rating include: the library, trash pickup,

recycling center, police, fire and rescue services. Economic development efforts received the lowest rating. Chairman Crowley stated there is a recently established Northfield Economic Development Corporation that should be addressing that. Question 8 asked for opinions whether Exit 19 of I-93 should be expanded. There was a nearly even split with 124 in favor of an additional ramp, and 136 not in favor. Chairman Crowley noted the entire survey is posted online on the town website, and that includes additional individual comments by respondents not included on the handout. Item 11 was not in the 2003 survey, and asked if Surette Park should be left as is, or developed for other uses. A majority of responses said it should be developed to include picnic facilities, a playground, an outdoor performance venue or used for sports activities. This will be for the Selectboard or various boards to take a look at.

Question 12 was relative to conservation efforts in Northfield and gave high marks for efforts to conserve Northfield land and water resources. Question 13 regarding development showed the majority support both residential and commercial development beneficial to the town if reasonably regulated. Question 14 responses indicate residents prefer development of small business or light industry, with few in favor of heavy manufacturing. These responses will be used by the Planning and Zoning boards. The final questions were demographic in nature and showed 254 of the 263 respondents were year round homeowners, the median age group was 41-55 years of age, and 120 have lived in Northfield for more than 20 years. The next step is to look at how we update the Master Plan by the end of the year, to have it available around the first of next year. David Court asked what percentage of households returned the survey. Chairman Crowley said he thought for a survey of this type there was a good response and he felt it was representative. David Coulter commented he liked the fact that actual numbers of respondents for each item were listed, rather than just percentages.

**ARTICLE 3** To see if the Town will vote to raise and appropriate the sum of Seventy-Five Thousand dollars (\$75,000) to the Highway Equipment Capital Reserve Fund for the purpose of replacing Highway and Sanitation Department equipment as needed. *This Article is recommended by the Selectboard and the Budget Committee.* (Majority vote required)

Article 3 was moved by Kent Finemore, seconded by Steve Randall. Bob Southworth, Highway Supt. spoke to the Article. This fund was created several years ago to even out the impact on the tax rate. \$75,000 was put in the fund each year to purchase equipment as needed. Catherine Ferreira asked if there is any remaining balance in the fund. Bob stated the beginning balance is \$88,589. If we add this \$75,000, the new balance would be \$163,589. Catherine asked if there is any suggested amount that we have to keep in the fund. Bob stated there is not. **ARTICLE PASSED.**

**ARTICLE 4** To see if the Town will vote to raise and appropriate One Hundred Thirty Thousand dollars (\$130,000) to replace an International 4900 8 yard dump truck with plow and wing with funding to come from the Highway Equipment Capital Reserve Fund. *Article is recommended by the Selectboard and the Budget Committee.* (Majority vote required)

Article 4 was moved by Scott Hilliard, seconded by Steve Randall. Article was presented by Bob Southworth. This is to replace a 1992 International 8-yard dump truck. The plow and wing will go with the old truck and the sander currently on it will stay with the new truck. Catherine Ferreira wanted to make sure that if we pull the \$130,000 from the \$166,000 in the Fund, the balance would be \$36,000. Bob stated that is correct. Catherine asked if between now and next year, if something happens that is above that amount, how would we get the funding for it? Bob

asked her to clarify if she was questioning something happening to the new truck, or another piece of equipment. Catherine clarified if something needs to be replaced above and beyond the \$36,000 we have saved due to unforeseen circumstances, where will the money come from? Steve Bluhm stated this is the same \$75,000 as we have asked for every other year for the last seven years, to keep it level funded, so we don't see spikes in the tax rate. Next year if voters approve, we will add \$75,000 again to bring the fund back up to \$100,000 to buy any other equipment we need. Catherine said she understood that but her question is that if between now and next year something happens to equipment and we have a large expense, where does that revenue come from to accommodate, or do we have to lower the \$75,000 next year to make up for what we overspent? Steve Bluhm answered we cannot expend money from this account until the body approves it. Between now and then we would have to take the money out of the maintenance budget or not purchase it. ARTICLE PASSED.

**ARTICLE 5** To see if the town will vote to change the purpose of the Road Reconstruction Fund created in 2011 from *'for the purpose of funding major road reconstruction projects'* to *'for the purpose of funding road and bridge reconstruction and repair projects.'* (2/3 vote required)

Article 5 moved by Steve Randall, seconded by George Corliss Jr. Glenn Smith, Town Administrator, explained the action proposed is authorized under RSA 35:16 (specifies 2/3 vote is required). When the fund was created in 2011 it was for road reconstruction projects only. There was talk of a separate fund for major road repair projects, and a separate one for bridge reconstruction. The Capital Improvement Program Committee thought three funds with three purposes could be a problem if an unexpected expense came up during a project and funds could not be moved from one fund to another, so three funds were not created. The intent of this Article is to create one fund that would cover all types of projects, and to make it easier to manage in the future. Dave Coulter asked if this is directed to a specific road that needs work, or is it to cover all roads. Glenn Smith said under this article, the funds would be available for any bridge or road. Articles 6 and 8 will be for specific projects being proposed for this year. Catherine Ferreira asked aren't these projects for infrastructure automatically part of our regular budget that we pay for in property taxes, and if so, isn't it separating what is supposed to be done by our local government? Glenn said it is separating it but it is still done by the local government. This was set in place to get away from major spikes in the tax rate in years when we have large reconstruction projects, and to level off the impact of those projects on the tax rate from year to year, so it is separating it for that purpose. Catherine said our taxes are supposed to be implemented specifically for running our local government and our infrastructure. These are the main reasons for our taxes. So, even though that is the main reason, we now want to separate it to do the work. Glenn said yes, we do want to separate it to do the work. Don Stevens added that the Highway Department does get a certain amount of money for general maintenance, this is not part of that. Glenn Smith added any project with a cost under five thousand dollars is part of the operating budget and does not come out of this fund. Dave Coulter asked if there was any state funding available for these projects. Glenn said the Town receives a highway block grant for road reconstruction projects from the state every year like other towns in New Hampshire, but it does not come close to meeting the need, hence the raising of money through taxes. As with the Bean Hill Road project, we from time to time get grants from the state for major projects. Moderator ruled that 2/3 majority vote was achieved by voice vote. ARTICLE PASSED.

**ARTICLE 6** To see if the town will vote to appoint the Selectmen as agents to expend funds from Road Reconstruction Fund previously established in 2010. (Majority vote required)

Article was moved by George Corliss Jr., seconded by Steve Randall.

Glenn Smith explained this is authorized by RSA 35:15. By appointing the Selectmen as agents to the fund, it allows them to move money within projects or, if needed, to go back for additional money when over-budget on a project. It does not give the Selectmen authority to go back to the Road Reconstruction Fund for other expenses (such as police, legal fees, etc.). They are still bound by the purpose of the fund that was voted. Karen Wilcox asked how we are doing it currently. Glenn said we can only authorize spending these funds once at year, at this meeting. Dave Court asked if the body meeting will still need to authorize to initiate the project, or does this also give the selectmen the authority to initiate the project? Steve Bluhm said Article 8 is how we'll ask for the money every year. On page 80 of the town report we give you the breakdown or what the Capital Improvement Program Committee has recommended to the Selectmen and the Budget Committee. Dave Court said so these are primarily emergency funding for projects. Steve Bluhm said yes, if a particular project goes over budget, we may have to take from funds planned for one road to finish another. Any unexpended funds go back into the same fund, not to the general fund. So next year there would be a fund balance. Catherine Ferreira asked if this is just for Class 5 roads in town. Class 2 and 3 we get grants for, and extra money we get from the state. She asked you want to set up a fund that is specific for the repair of town only roads, therefore our tax rate should come down? Steve Bluhm responded no, the CIP Committee did a review of the whole town for road needs. At the time of the project, Zion Hill was a state road. The last state road in Northfield now is Sandogardy Pond Road. The block grant we get from the state is for our town roads. Catherine stated we do get money from our registration fees. Our infrastructure and government should automatically be taken care of by our taxes. I'm trying to figure out while I'm paying property taxes that is for something automatically taken care of, that we've already paid for, now you want to separate it into a fund. I don't know about this committee, I just don't want to lose the right afforded under my taxes for the government and the infrastructure. Steve Bluhm said he would leave it for the CIP Committee chair to address this in Article 8. **ARTICLE PASSED**

**ARTICLE 7** To see if the Town will vote to raise and appropriate the sum of Two Hundred and Thirty Five Thousand dollars (\$235,000) to the Road Reconstruction Fund for the purpose of funding major road reconstruction projects as needed. *This Article is recommended by the Selectboard and the Budget Committee.* (Majority vote required)

Article moved by George Corliss, Jr., seconded by Steve Randall.

Ed Weingartner, Chair of CIP Committee, spoke to the Article. In May 2012 we began the process of assessing all roads in town and created a priority list by ranking on condition, rolling response network, traffic volume, and annual operating cost. Page 81 of the Town Report lists how the CIP committee used a weighted ranking system for the roads to prioritize and give credence to what we are asking for. Our roads are estimated to be a \$50 million asset, allowing for their various conditions. Bob Southworth began assessing the cost to reconstruct them, with the exception of Sandogardy Pond Road, the cost is about \$12.6 million. Including our portion of Sandogardy Pond Road it increases to \$13.5 million. The estimated cost of Sandogardy Pond Road at this time is \$2.5 million, with a 1/3 town and 2/3 state split. We looked at splitting the funding over various time periods to get all roads up to good condition. Over 20 years the annual cost would be \$678,000; over 25 years it would be \$543,000, over 30 years - \$452,000, and over

40 years - \$340,000. With current funding at \$200,000 per year we recognized it is not adequate to get them all done; then by the time they were done it would need to be started over. The committee recommended funding at \$450,000 with \$108,000 annually coming from the state Aid Block Grant. Projects for this year are on page 80 of the town report. Listed roads for this year are Fellows Hill Road, Fiske Road, Shedd Road, and Susan Lane. We also recommend to start setting money aside for our portion of Sandogardy Pond Road, for which state funding should be available in 2018. Dave Court asked what they consider “good condition” when we are upgrading a road. He has seen us rebuild roads, then in ten to twelve years we need to spend money there again. Ed responded good condition would be smooth with good drainage. The biggest problems are frost and moving water out of the sub-base. Projects include digging out material, putting in better materials, installing drainage, culverts, etc. to improve water flow. Charles Beckley asked where on the list Sandogardy Pond Road is. Ed answered it is not on the list because we do not own it at this time. After the repairs are completed in 2018 we would own it. Kevin Waldron asked if there is a possibility of doing more roads sooner if we bonded. Ed said the only project we are considering bonding is Sandogardy Pond Road. Our portion is far beyond what the tax base could handle. Catherine Ferreira asked for explanation of why our tax base is paying for government and infrastructure year after year. Where is that money going that has allowed our roads to deteriorate? Why do we need a committee to advise us what needs to be done for something our tax dollars are supposed to be taking care of. Ed responded our tax money has gone to maintain and repair our roads. We have not been doing that at a funding level high enough to keep up. It is part of your taxes, we just separate out regular maintenance and major reconstruction projects. There will always be a balance because we are building reserve to do larger projects that cannot be done in one year. Dave Court said he is empathetic to Catherine’s point of view. We need the roads for people to accomplish their goals and help them pay their taxes. We need roads in good condition and perhaps need to limit the size of vehicles allowed. Dave Coulter asked how this affects roads shared with other towns? Glenn Smith responded the cost would be shared between towns. Don Stevens noted when the CIP committee started, the Selectmen asked them to plan out 5-10 years. A lot of roads have not been fixed because they were not on the long range plan. Lee French asked about Sandogardy Pond Road which is not scheduled for work until 2018. Ed explained the town is only responsible for winter maintenance at this time. Repairs, potholes, etc. are the responsibility of the state. Bob Southworth said if residents call him, he will provide contact information. Lee French asked if the local police, in their travels, can make recommendations as well. Bob said whenever he is made aware of a situation he will advise the state. ARTICLE PASSED.

**ARTICLE 8** To see if the Town will vote to raise and appropriate Three Hundred and Thirty Four Thousand Two Hundred Thirty Nine dollars (\$334,239) to fund road reconstruction and repair projects with funding to come from the Road Reconstruction Fund. This shall be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until December 31, 2014. *This Article is recommended by the Selectboard and the Budget Committee. (Majority vote required)*

Article was moved by Scott Hilliard, seconded by Steve Randall. Steve Bluhm pointed to page 80 of the Town Report which lists the road repair projects for 2013 including dollar amounts projected for each. Valerie Kehr asked how much this would leave in the fund after these projects. Glenn Smith advised the balance would be \$129,698, also noted on the bottom of page 80. ARTICLE PASSED.

**ARTICLE 9** To see if the Town will vote to authorize the Selectmen to replace a police cruiser in the Police Department and to raise and appropriate Thirty One Thousand Eight Hundred Thirty dollars (\$31,830) for this purpose. *This Article is recommended by the Selectboard and the Budget Committee.* (Majority vote required)

Article was moved by George Corliss Jr., seconded by Steve Randall.

Steve Adams explained for the past twenty years (with the exception of two years in which we replaced two) we have replaced a cruiser. This year we are asking to replace a 2004 with 140,000 miles on it and which is rusting through. The department currently has two vehicles with over 100,000 miles on them. Steve Randall asked if they were planning on buying another Ford, and if so, have the issues with the Fords been resolved? Steve Adams responded yes, we plan to buy a Ford and we've had no issues with the newest cruiser. Sally Robert asked if the price includes everything. Steve Adams explained the price of the car is \$26830. We don't have the equipment to outfit it. The cost is about \$5000 which is included in the Article. Don Stevens asked if this means the department will have another car. Steve Adams said no, the cruiser being retired will be used as a town vehicle to replace the older one. **ARTICLE PASSED.**

**ARTICLE 10** To see if the Town will vote to establish a Police Station Roof Replacement Capital Reserve Fund under the provisions of RSA35:1 for the purpose of replacing the roof of the Police Station and to raise and appropriate the sum of Five Thousand dollars (\$5,000) to be deposited in this fund. (Majority vote required) *The Selectboard and Budget Committee recommend approval of this article.*

Article was moved by Steve Randall, seconded by George Corliss Jr.

Steve Adams explained this will set up a fund to put \$5000 aside. We had bids last year, all of which were \$18,000 - \$20,000. We had some leaks in the roof with damage that was repaired. The current shingles should be good until 2017. We would like to put aside \$5,000 per year so the funds will be there when we need to replace in 2017. Wes DeSousa asked what type of roof is planned. Steve Adams said we are planning on a shingled roof at this time. A metal roof would cause snow to dump on the ramp and in front of the garage doors. Steve Randall said \$18,000 would not make a big difference in the tax rate if done in one year. He saw no reason to set aside this small amount of money. It's a small expenditure. Kevin Waldron said he agrees with Steve Randall that we should not set up this fund. We could wait until 2015 and set up a two year fund, or review the reserve fund balance at that time to see what is needed. Moderator could not determine result of a voice vote so called for division of the house. Assistant Moderators Kent Finemore and Scott Hilliard reported the votes, with a result of those voting "yes": 27, voting "no": 45. **ARTICLE FAILED.**

**ARTICLE 11** To see if the Town will vote to discontinue the Underground Storage Tank Replacement Fund established by Town meeting vote in 2011 for the purpose of reconstruction or replacement of the underground storage tank at the Highway Garage said sum of One Thousand Six Hundred and Ninety dollars (\$1,690) are to be transferred into the general fund and further to raise and appropriate \$1,690 from the general fund for the purpose of adding to the Underground Storage Tank special bank account established and maintained by the Winnisquam Regional School District pursuant to the intergovernmental agreement between the Town, the Winnisquam Regional School District, the Town of Tilton, Tilton/Northfield Fire District and the Tilton/Northfield Water District ratified on March 24, 2012.

This is a special warrant article. (Majority vote required) *The Selectboard and Budget Committee recommend approval of this article.*

Article was moved by George Corliss, Jr., seconded by Steve Bluhm. Glenn Smith provided background on the storage tank. In 2011, the Underground Storage Tank Replacement Fund was established for the gasoline tax being collected. Since then there have been a number of meetings, and the responsibility for buying gas for all the entities has switched to the Winnisquam Regional School District, which had already been buying the diesel fuel. This has been more efficient, but left the question as to what to do with the monies already collected and in the fund. The only way to take money out of the fund is by vote here at town meeting. The projected replacement date of the tank is in 2029. This Article is to take money (collected from the surcharge) from the fund, put into the general fund, then transfer to the account being managed by the school district. This is the only way to get the money to that account. Catherine Ferreira asked for confirmation that this money does not go into the WRSD general fund. Glenn Smith confirmed that was correct. **ARTICLE PASSED.**

**ARTICLE 12** To see if the Town will vote to adopt the provisions of NH RSA 72:69 through RSA 72:72 inclusively, which provide for an optional property tax exemption from the property's assessed value, for property tax purposes, for persons owning real property, which is equipped with **Woodheating Energy System** intended for use at the immediate site. Such property tax exemption shall be in the amount equal to 100% of the assessed value of qualifying equipment under these statutes. *Submitted by Petition*

Article was moved by George Corliss, Jr., seconded by Rick Perreault. Scott Haskins asked if this pertains to existing systems as well as new. No one offered a response to his question. Steve Randall made a motion to table the Article. Motion was seconded by Lee French. **MOTION TO TABLE PASSED.**

Mary Lee moved to protect her vote, seconded by Keith Murray. **MOTION PASSED.**

**ARTICLE 13** To see if the Town will vote to adopt the provisions of NH RSA 72:69 through RSA 72:72 inclusively, which provide for an optional property tax exemption from the property's assessed value, for property tax purposes, for persons owning real property, which is equipped with **Wind-Powered Energy Systems** intended for use at the immediate site. Such property tax exemption shall be in the amount equal to 100% of the assessed value of qualifying equipment under these statutes. *Submitted by Petition*

Article was moved by Kevin Waldron, seconded by George Corliss Jr. Steve Randall made a motion to table the Article, seconded by Robert Ivon. Kent Finemore raised a point of Order stating there was no opportunity for discussion prior to the motion to table. The Moderator ruled the motion on the floor must be voted on. The voice vote to table was not definitive. Moderator called for a division of the house. Vote on the Motion to table: Yes 43 No 27. **MOTION TO TABLE PASSED.** Motion to protect the vote was made by Mike Murphy, seconded by Mary Lee. **MOTION PASSED.**

**ARTICLE 14** To see if the Town will vote to adopt the provisions of NH RSA 72:69 through RSA 72:72 inclusively, which provide for an optional property tax exemption from the property's assessed value, for property tax purposes, for persons owning real property, which is equipped with **solar energy systems** intended for use at the immediate site. Such property tax exemption shall be in the amount equal to 100% of the assessed value of qualifying equipment under these statutes.  
*Submitted by Petition*

Article moved by Kevin Waldron, seconded by Kent Finemore.

Kent Finemore said while he is an advocate of renewable energy, he is not in favor of a tax break. Kevin Waldron asked if we are currently being taxed on these items. Glenn Smith said the item is noted on the assessment card but is not valued. Mary Lee asked what the connection is to the RSA's. Steve Bluhm explained this is a petitioned article. Neither the Selectboard nor the Budget Committee had anything to do with it. The person who submitted this is not here to explain it. The Board looked into it but there is a lot involved. Steve Randall made a motion to table the Article. Kevin Waldron was recognized to speak prior to the motion being seconded. Kevin offered that we are voting not to tax ourselves for something we are not currently being taxed on. Steve Bluhm confirmed that was correct.

Motion to table was seconded by Kevin Waldron. MOTION TO TABLE PASSED.

Motion to protect the vote was made by Mary Lee, seconded by Wayne Crowley. MOTION PASSED.

**ARTICLE 15** To see if the Town will vote to raise and appropriate the budget committee recommended sum of \$3,040,298.56 for general municipal operations. This article does not include special or individual articles listed above. (Majority vote required)

Article was moved by Steve Bluhm, seconded by Keith Murray.

Geoff Ziminsky made a motion to amend the Article. Amendment #1 reads "I move to amend Article 15 to add \$44091.92 to provide for payments associated with Winnepesaukee River Basin Project capital cost invoices, with funding to come from the unexpended fund balance. Approval if this article will bring the total recommended sum for Article 15 to \$3,079,390.48".

Motion was seconded by Steve Bluhm. Glenn Smith gave background information. The Sewer District is connected to the Winnepesaukee River Basin Project, which treats the sewage and charges fees for the service. The Basin Project sends out four types of invoices per year. Over the years the Sewer District has assumed responsibility for paying three of them: administration, operations and maintenance, and replacement. In 2008 the Board of Selectmen advised the Sewer District that the town would no longer pay the capital cost invoices we had previously been paying. In 2009 this town meeting rejected an effort to amend the town budget to pay those capital expense invoices. The District did not pay those capital costs and a case was referred to the Attorney General's Office. The AG office ruled that the Town share the cost of capital expenses. The Board determined that due to prior vote at the 2009 Town Meeting, we could not pay those expenses, so the state and town ended up in litigation. The court order came in after the budget was finalized. This amendment will allow us to fulfill the court order. Don Stevens asked if we will be paying this going forward. Glenn Smith said we will be sitting down with the District to determine the arrangement going forward. Don said many years ago the board voted to join the Winnepesaukee River Basin Project which made the town liable for that bill, then later someone decided it should be switched over to being paid just by the users, is that correct. Glenn Smith said that is what has been under discussion for the last few years. Steve Randall said at the

time the budget committee vote was taken we felt the responsibility was for those people who got the benefit from the Sewer District, not the responsibility of the entire town. Don Stevens said he didn't know the budget committee would overrule the body. Steve Randall said we did put this to a vote. Elaine Nichols said it appears we are court-ordered to pay this. Steve Bluhm said \$5,000 is court ordered, it is a fine from DES as part of going through the court process. The balance is a deal the Selectmen and the sewer district were working on in 2009 before DES shut it down. We are hoping the district and the town can work out a deal that can be implemented. Valerie Kehr asked for clarification, we have gone to court, have a court order, and we're still in negotiations; what is being done at this time so those who have private wells & septic don't have to subsidize this. Steve Bluhm said the court order from DES is against both the town and the district. Valerie asked on what basis they made this decision, what is the stated reason? Steve Bluhm said we must pay the \$5,000 in 30 days to DES. The balance is still being negotiated with the district as to who pays how much. Matt Boissonault asked if we can pay just the \$5,000 now and wait on the balance.

Steve Bluhm said that is what we will do. This does not change the bottom line of the budget. Catherine Ferreira asked because she has a private septic, does this mean she won't have an extra charge for emptying it over there. Steve Bluhm said that is what we have been fighting for these years. The Court has said that since Northfield signed off on this from the beginning, we must share the costs. Eliza Conde said we should not forget that even though she has a private well & septic, she has the privilege of using these rivers, which are now clean because of this project. She thinks we have benefited greatly and should be paying the basin project fees. Wes DeSousa said he agreed there is a benefit to society to support the River Basin project. Kevin Waldron pointed out if we support this amendment it will not affect the tax rate as it comes from the fund balance, however if we don't reach a settlement and come under a court order to pay, our tax rate may be affected greatly. AMENDMENT #1 PASSED

Eliza Conde proposed Amendment #2: "I move to amend Article 15 by increasing the Hall Memorial Library budget by \$2,950 to \$121,150 as requested." Seconded by Donald Stevens. Eliza said Northfield has previously plowed and done other outside maintenance, and paid less in taxes. Three years ago the Northfield selectmen advised the Library Trustees they would no longer be providing those services for the library. The library hired the School District to plow at a cost of \$1500, and also hired a maintenance person for lawns, etc. Northfield has recommended \$2950 less than the town of Tilton. We have 1500 more residents than Tilton, we use the library and should pay an equal share. Steve Randall wanted to hear from the budget committee as to why they did not put this in the budget. Gretchen Wilder said her recollection was that it was level funded when they reviewed the budget. Keith Murray said many other outside agencies were either level funded or decreased when reviewing the budget requests. Valerie Kehr asked why we stopped plowing since it is a Northfield property. Gretchen said her recollection was that the Tilton selectmen came to a Northfield selectmen meeting, pointed out that the NH Constitution does not allow us to do that. In the past we had a gentlemen's agreement for years. We traded off plowing the Pines and Library, however, it was pointed out that was illegal. Jennifer Moulton introduced herself as a new resident and our new librarian. She said they have done a lot with their budget, have tried to cut back and still offer great programs with a tight budget. She asked that the funds be restored. Steve Bluhm offered a clarification, that there was an informal agreement with Tilton that we plowed and maintained the Library and Pines Community Center, and Tilton maintained the Island. This has changed per RSA's. Leif Martinson, member of the Budget Committee and Library Trustee spoke in support of the amendment, and said they are grateful for any funds they receive. The property is not a town property, it is owned by a trust with oversight by the trustees. Steve Randall said he supports raising the amount for the library, it is very important to the townspeople and vital to our town

and town history. Glenn Smith stated the new amended bottom line will be \$3,082,340.48. We are voting on the total of the budget. The selectmen pay close attention to the recommendation of the body as to where they want the money to go. AMENDMENT #2 PASSED.

Catherine Ferreira asked if the additional money just approved would go to pay plowing. Steve Bluhm said we are not currently plowing the library, they now have an outside company for plowing which comes out of the library budget. ARTICLE PASSED AS AMENDED.

**ARTICLE 16** To transact any other business that may legally come before this meeting.

The Moderator recognized the service of outgoing Selectman Geoffrey Ziminsky, a certificate of appreciation was presented to him by Selectmen Stephen Bluhm and Peg Shepard.

Retiring Chief Stephen Adams was recognized for his twenty-one years of selfless service to the Northfield Police Department and the Town of Northfield. He was presented a certificate of gratitude for his service.

The Moderator noted a letter from Senator Ayotte and John O'Brien regarding a Welcome Home Vietnam Veterans Day to be held at the Veterans' cemetery on March 30, 2013. He encouraged all to attend to honor our veterans.

Greg Peverly was available to invite new members to the Northfield Economic Development Corporation.

The Moderator thanked the body for attending and said our meeting is a testament to how we conduct the business of the town.

Lee French asked if there has been any increase in voluntary recycling after the discussion of last year's town meeting. Selectman Peg Shepard responded that we have actually had a decrease in participation, and said that they hope to bring something back in next year to put us in a money making direction. Lee suggested lawn signs that residents can post if they wish to show their support for recycling.

Roland Cullen addressed Article 4 and said that he would like to come back next year and see that we spent less money than was approved on the piece of construction equipment perhaps by getting one with fewer extras. Kent Finemore added that that was the case with a pickup purchased last year, the truck was bought for less than appropriated.

Motion to adjourn made by Steve Randall, seconded by Kent Finemore.

Meeting adjourned at 11:07 a.m.

Respectfully submitted,  
Cindy L. Caveney  
Town Clerk

# TOWN OF NORTHFIELD



## 2013 DEPARTMENT FINANCIAL & NARRATIVE REPORTS

## **SELECTMEN'S REPORT**

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2013 was a year for dealing with finance and personnel issues for the town. On the financial side we are very pleased to report that in 2013 we were able to reduce your tax rate by more than 4%, from \$28.00 to \$26.83. Be assured that we will do everything within our power to keep this rate as low as possible as we move forward.

On the personnel side we saw quite a bit of change this year. 2013 saw the departure of Police Chief Steve Adams and Highway Superintendent Bob Southworth. Throughout the summer we worked with a citizen's committee in the recruitment of a new Chief. We would like to thank these individuals on this committee: Scott Hilliard, Scott McGuffin, Geoffrey Ziminsky, Wayne Crowley, Les Dolecal and Peter Barnett. Ultimately, we were pleased to offer the position to an internal candidate, John Raffaely, who has been serving as acting Chief since February and appointed Chief since October. Working with John we have streamlined the Police Department by eliminating two levels of management and increasing the number of patrol officers by one.

This fall we spent a considerable amount of time searching for a qualified individual to lead our Highway and Sanitation Department. We were happy to be able to welcome Johnny Van Tassel into that position. Previously Johnny had served as Director of Public Works in Sanbornton.

In addition to personnel issues we saw a major focus on road projects this year. During the year we completed a major reconstruction of Fiske Road as well as surfacing of Susan Lane, Shedd Road, and Fellows Hill Road.

Also in 2013:

- We worked with the Northfield Economic Development Corp. and the State of New Hampshire we created three Economic Revitalization Zones to help spur development in our town.
- We continued to move the Winnepesaukee River Trail toward completion.
- We oversaw the installation of a fiber-optic link between town hall, the highway garage and the police station that will allow us to better coordinate services at a reduced cost.

Of course, we couldn't do this job without the help of the citizens who volunteered their time and expertise to the Town.

In March 2013 we bid farewell to Geoff Ziminsky and welcomed Kevin Waldron to the Board. We want to take a moment to thank Geoff for all he has done for town. We would like to close by recognizing the efforts of the volunteers and employees who keep the town running on a day-to-day business, especially the police officers who respond to our calls for help and the Highway crew that keeps our roads open and passable. Finally, we would like to thank the voters of Northfield for giving us the chance to serve you.

Respectfully,  
Northfield Board of Selectmen  
Stephen Bluhm, Chair  
Margaret Shepard  
Kevin Waldron



**INDEPENDENT AUDITORS' REPORT**  
**TOWN OF NORTHFIELD, NEW HAMPSHIRE**  
**Annual Financial Statements**  
**For the Year Ended December 31, 2012**

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**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Northfield, New Hampshire, as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the Table of Contents.

**Management's Responsibility for the Financial Statements**

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

**Auditor's Responsibility**

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

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

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

**Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Northfield, New Hampshire, as of December 31, 2012, and the respective changes in financial position and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Required Supplementary Information**

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

*Melanson, Heath + Company P.C.*

Manchester, New Hampshire  
August 13, 2013



## MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Town of Northfield, New Hampshire, we offer readers this narrative overview and analysis of the financial activities of the Town of Northfield for the fiscal year ended December 31, 2012.

### A. OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to basic financial statements. The basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**Government-wide financial statements.** The government-wide financial statements are designed to provide readers with a broad overview of our finances in a manner similar to a private-sector business.

The Statement of Net Position presents information on all assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position is improving or deteriorating.

The Statement of Activities presents information showing how the Town's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

The government-wide financial statements distinguish functions that are principally supported by taxes and intergovernmental revenues (governmental activities). The governmental activities include general government, public safety, highways and streets, sanitation, health and human service, welfare, culture and recreation, and conservation.

**Fund financial statements.** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. All of the funds can be divided into two categories: governmental funds, and fiduciary funds.

**Governmental funds.** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the

government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

An annual appropriated budget is adopted for the general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

**Fiduciary funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Town's own programs.

**Notes to the financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**Other information.** In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information which is required to be disclosed by accounting principles generally accepted in the United States of America.

**B. FINANCIAL HIGHLIGHTS**

- As of the close of the current fiscal year, the total of assets exceeded liabilities by \$5,631,033 (i.e., net position), a change of \$1,251,398 in comparison to the prior year.
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of \$616,554, a change of \$(128,172) in comparison to the prior year.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$225,538, a change of \$173,359 in comparison to the prior year.
- There are no bonds outstanding at year-end.

### **C. GOVERNMENT-WIDE FINANCIAL ANALYSIS**

The following is a summary of condensed government-wide financial data for the current and prior fiscal years. All amounts are presented in thousands.

#### **NET POSITION**

	<u>Governmental</u>	
	<u>2012</u>	<u>2011</u>
Current and other assets	\$ 3,240	\$ 3,252
Capital assets	4,254	2,966
Total assets	<u>7,494</u>	<u>6,218</u>
Current liabilities	1,834	1,811
Noncurrent liabilities	25	24
Deferred inflows	4	4
Total liabilities	<u>1,863</u>	<u>1,839</u>
Net position		
Net investment in capital assets	4,254	2,966
Restricted	65	96
Unrestricted	1,312	1,318
Total net position	<u>\$ 5,631</u>	<u>\$ 4,380</u>

#### **CHANGES IN NET POSITION**

	<u>Government Activities</u>	
	<u>2012</u>	<u>2011</u>
Revenues:		
Program revenues		
Charges for services	\$ 896	\$ 841
Operating grants and contributions	13	15
Capital grants and contributions	1,001	124
General revenues		
Property Taxes	1,995	1,717
Penalties and interest on taxes	96	79
Grants and contributions not restricted to specific programs	243	289
Investment income	5	7
Miscellaneous revenue	150	160
Total revenues	<u>4,399</u>	<u>3,232</u>
Expenses:		
General government	618	552
Public safety	1,043	932
Highway and streets	814	1,115
Public works - sanitation	319	327
Health and human services	84	83
Welfare	43	47
Culture and recreation	189	182
Conservation	35	3
Interest expense	3	1
Total expenses	<u>3,148</u>	<u>3,242</u>
Change in net assets	1,251	(10)
Net position - beginning of year	4,390	4,390
Net position - end of year	<u>\$ 5,631</u>	<u>\$ 4,380</u>

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. At the close of the most recent year, total net position was \$5,631,033, a change of \$1,251,398 from the prior year.

The largest portion of net position \$4,253,626 reflects our investment in capital assets (e.g., land, buildings, machinery and equipment), less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of net position \$64,785 represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position \$1,312,622 may be used to meet the government's ongoing obligations to citizens and creditors.

**Governmental activities.** Governmental activities for the year resulted in a change in net position of \$1,251,398. Key elements of this change are as follows:

General fund operating results	\$ (97,010)
Non-major funds operating results	(31,162)
Capital assets acquired	1,433,063
Other GAAP accruals	(53,493)
Total	<u>\$ 1,251,398</u>

**D. FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS**

As noted earlier, fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental funds.** The focus of governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, governmental funds reported combined ending fund balances of \$616,554, a change of \$(128,172) in comparison to the prior year. Key elements of this change are as follows:

General fund operating results	\$ (97,010)
Non-major funds operating results	(31,162)
Total	<u>\$ (128,172)</u>

The general fund is the chief operating fund. At the end of the current fiscal year, unassigned fund balance of the general fund was \$225,538, while total fund balance was \$551,769. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total general fund expenditures. Refer to the table below.

<u>General Fund</u>	<u>12/31/12</u>	<u>12/31/11</u>	<u>Change</u>	<u>% of Total General Fund Expenditures</u>
Unassigned fund balance	\$ 225,538	\$ 52,179	\$ 173,359	5.2%
Total fund balance	\$ 551,769	\$ 648,779	\$ (97,010)	12.7%

The total fund balance of the general fund changed by \$(97,010) during the current fiscal year. Key factors in this change are as follows:

Revenues in excess of budget	\$ 148,285
Expenditures less than budget	194,777
Shortfall of tax collections as compared to budget	(10,844)
Prior year encumbrances spent in the current year over current year encumbrances	1,842
Use of fund balance as a funding source	(150,000)
Change in capital reserve funds	(270,369)
Timing differences	<u>(10,701)</u>
Total	<u>\$ (97,010)</u>

Included in the total general fund balance are the Town's capital reserve accounts with the following balances:

	<u>12/13/12</u>	<u>12/31/11</u>	<u>Changes</u>
Capital reserves	\$ <u>326,231</u>	\$ <u>596,600</u>	\$ <u>(270,369)</u>
Total	\$ <u>326,231</u>	\$ <u>596,600</u>	\$ <u>(270,369)</u>

### E. GENERAL FUND BUDGETARY HIGHLIGHTS

There were no differences between the original budget and final amended budget.

### F. CAPITAL ASSET AND DEBT ADMINISTRATION

**Capital assets.** Total investment in capital assets for governmental activities at year-end amounted to \$4,253,626 (net of accumulated depreciation), a change of \$1,287,586 from the prior year. This investment in capital assets includes land, buildings, improvements, and machinery and equipment.

Major capital asset events during the current fiscal year included the following:

Purchase or Improvements of:	
Bean Hill Road	\$ 1,214,330
Oak Hill Road	\$ 46,567
Reservoir Road	\$ 42,256
2013 Ford Taurus	\$ 30,338
2010 Harley Davidson	\$ 9,000
2012 Ford F350	\$ 29,099
Salt shed	\$ 58,596

**Long-term debt.** At the end of the current fiscal year, there was no bonded debt outstanding. Additional information on capital assets and long-term debt can be found in the Notes to the Financial Statements.

### REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Town of Northfield's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Office of Town Administrator  
Town of Northfield  
21 Summer Street, Northfield, New Hampshire 03276

TOWN OF NORTHFIELD, NEW HAMPSHIRE  
STATEMENT OF NET ASSETS  
December 31, 2012

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Current:	
Cash and short-term investments	\$ 1,519,880
Restricted cash	326,231
Receivables, net of allowance for uncollectibles:	
Property taxes	525,121
User fees	34,486
Intergovernmental receivables	448,789
Noncurrent:	
Receivables, net of allowance for uncollectibles:	
Property taxes	354,505
Other assets noncurrent	31,458
Capital assets:	
Land and construction in progress	943,887
Other capital assets, net of accumulated depreciation	<u>3,309,739</u>
<b>TOTAL ASSETS</b>	<b>7,494,096</b>
 <b>LIABILITIES</b>	
Current:	
Accounts payable	91,859
Accrued expenses	23,697
Due to school district	1,713,894
Deposits held in custody	2,098
Current portion of long-term liabilities:	
Compensated absences	2,762
Noncurrent:	
Compensated absences, net of current portion	24,858
 <b>DEFERRED INFLOW OF RESOURCES</b>	 <u>3,895</u>
 <b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>	 <b>1,863,063</b>
 <b>NET POSITION</b>	
Net investment in capital assets	4,253,626
Restricted for:	
Special purposes	30,854
Permanent funds:	
Nonexpendable	17,951
Expendable	15,980
Unrestricted	<u>1,312,622</u>
<b>TOTAL NET POSITION</b>	<b><u>\$ 5,631,033</u></b>

See notes to financial statements.

TOWN OF NORTHFIELD, NEW HAMPSHIRE  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2012

	Program Revenues			Net (Expenses) Revenues and Changes in
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Governmental Activities:</b>				
General government	\$ 617,558	\$ 710,078	\$ -	\$ -
Public safety	1,042,973	73,163	12,668	-
Highway and streets	814,828	113,027	-	1,001,261
Sanitation	318,713	-	-	-
Health and human services	83,645	-	-	-
Welfare	43,178	-	-	-
Culture and recreation	188,856	-	-	-
Conservation	35,013	-	-	-
Interest expenses	2,539	-	-	-
	<b>\$ 3,147,303</b>	<b>\$ 896,268</b>	<b>\$ 12,668</b>	<b>\$ 1,001,261</b>
Total Governmental Activities				(1,237,106)
				1,995,197
				95,518
				243,015
				4,824
				149,950
				2,488,504
				1,251,398
				4,379,635
				\$ 5,631,033

**General Revenues**

Property Taxes	1,995,197
Penalties, Interest and other taxes	95,518
Grants and contributions not restricted to specific programs	243,015
Investment income	4,824
Miscellaneous	149,950

Total general revenues

2,488,504

Change in Net Position

1,251,398

**Net Position:**

Beginning of the year:

4,379,635

End of year:

\$ 5,631,033

See notes to financial statements.

TOWN OF NORTHFIELD, NEW HAMPSHIRE

GOVERNMENTAL FUNDS

BALANCE SHEET

DECEMBER 31, 2012

	<u>General</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>			
Cash and short-term investments	\$ 1,454,248	\$ 65,632	\$ 1,519,880
Restricted cash	326,231	-	326,231
Receivables:			
Property taxes	969,296	-	969,296
User fees	34,486	-	34,486
Intergovernmental receivables	448,789	-	448,789
Due from other funds	<u>51,797</u>	<u>50,950</u>	<u>102,747</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 3,284,847</u></b>	<b><u>\$ 116,582</u></b>	<b><u>\$ 3,401,429</u></b>
<b>LIABILITIES</b>			
Accounts payable	\$ 91,859	\$ -	\$ 91,859
Accrued expenses	23,697	-	23,697
Due to school district	1,713,894	-	1,713,894
Deposits held in custody	2,098	-	2,098
Due to other funds	<u>50,950</u>	<u>51,797</u>	<u>102,747</u>
<b>TOTAL LIABILITIES</b>	<b><u>1,882,498</u></b>	<b><u>51,797</u></b>	<b><u>1,934,295</u></b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<b>850,580</b>	<b>-</b>	<b>850,580</b>
<b>FUND BALANCES</b>			
Nonspendable	-	17,951	17,951
Restricted	-	46,834	46,834
Committed	326,231	-	326,231
Unassigned	<u>225,538</u>	<u>-</u>	<u>225,538</u>
<b>TOTAL FUND BALANCES</b>	<b><u>551,769</u></b>	<b><u>64,785</u></b>	<b><u>616,554</u></b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b><u>\$ 3,284,847</u></b>	<b><u>\$ 116,582</u></b>	<b><u>\$ 3,401,429</u></b>

See notes to financial statements.

TOWN OF NORTHFIELD, NEW HAMPSHIRE  
 RECONCILIATION OF TOTAL GOVERNMENTAL FUND  
 BALACES TO NET ASSETS OF GOVERNMENTAL  
 ACTIVITIES IN THE STATEMENT OF NET ASSETS

December 31, 2012

<b>Total governmental fund balances</b>	\$	616,554
●Capital assets used in governmental activities are not financial resources and, terefore, are not reported in the funds.		4,253,626
●Revenues are reported on the accrual basis of accounting and are not deferred until collection.		788,473
●Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds.		<u>(27,620)</u>
<b>Net position of governmental activities</b>	<b>\$</b>	<b><u>5,631,033</u></b>

See notes to financial statements.

TOWN OF NORTHFIELD, NEW HAMPSHIRE

GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED DECEMBER 31, 2012

	<u>General</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
<b>Revenues:</b>			
Property taxes	\$ 1,900,653	\$ -	\$ 1,900,653
Charges for services	135,528	55,050	\$ 190,578
Interest, penalties, and other taxes	95,518	339	\$ 95,857
Intergovernmental	1,249,524	7,420	\$ 1,256,944
Licenses and permits	705,690	-	\$ 705,690
Investment income	4,485	-	\$ 4,485
Miscellaneous	160,206	-	\$ 160,206
Total Revenues	<u>4,251,604</u>	<u>62,809</u>	<u>4,314,413</u>
<b>Expenditures:</b>			
Current:			
General government	615,712	-	615,712
Public safety	922,151	61,482	983,633
Highway and streets	701,497	-	701,497
Sanitation	318,713	-	318,713
Health and human services	83,645	-	83,645
Welfare	43,178	-	43,178
Culture and recreation	188,856	-	188,856
Conservation	(395)	32,489	32,094
Debt service	2,539	-	2,539
Capital outlay	1,472,718	-	1,472,718
Total Expenditures	<u>4,348,614</u>	<u>93,971</u>	<u>4,442,585</u>
Change in fund balance	(97,010)	(31,162)	(128,172)
Fund Equity, at Beginning of Year	<u>648,779</u>	<u>95,947</u>	<u>744,726</u>
Fund Equity, at End of Year	<u>\$ 551,769</u>	<u>\$ 64,785</u>	<u>\$ 616,554</u>

See notes to financial statements.

TOWN OF NORTHFIELD, NEW HAMPSHIRE

RECONCILIATION OF THE STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES OF  
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2012

<b>NET CHANGES IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS</b>	\$ (128,172)								
<ul style="list-style-type: none"> <li>• Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense: <table border="0" style="margin-left: 40px;"> <tr> <td style="padding-left: 20px;">Capital outlay purchases, net</td> <td style="text-align: right;">1,420,313</td> </tr> <tr> <td style="padding-left: 20px;">Depreciation</td> <td style="text-align: right;">(132,727)</td> </tr> </table> </li> <li>• Revenues in the Statement of Activities that do not provide current financial resources are fully deferred in the Statement of Revenues, Expenditures and Changes in Fund Balances. Therefore, the recognition of revenue for various types of accounts receivable (i.e., real estate) differ between the two statements. This amount represents the net change in deferred revenue. <table border="0" style="margin-left: 40px;"> <tr> <td></td> <td style="text-align: right;">94,544</td> </tr> </table> </li> <li>• Some expenses reported in the Statement of Activities, such as compensated absences, do not require the use of current financial resources and therefore, are not reported as expenditures in the governmental funds. <table border="0" style="margin-left: 40px;"> <tr> <td></td> <td style="text-align: right;"><u>(2,560)</u></td> </tr> </table> </li> </ul>		Capital outlay purchases, net	1,420,313	Depreciation	(132,727)		94,544		<u>(2,560)</u>
Capital outlay purchases, net	1,420,313								
Depreciation	(132,727)								
	94,544								
	<u>(2,560)</u>								
<b>CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES</b>	<u>\$ 1,251,398</u>								

See notes to financial statements.

TOWN OF NORTHFIELD, NEW HAMPSHIRE  
GENERAL FUND

STATEMENT OF REVENUES AND OTHER SOURCES, AND EXPENDITURES AND OTHER USES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2012

	Budgeted Amounts			Actual Amounts		Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget		Amounts		\$
<b>Revenues and Other Sources:</b>						
Taxes	\$ 1,911,497	\$ 1,911,497		\$ 1,911,497		-
Charges for service	150,900	150,900		135,528		(15,372)
Interest, penalties, and other taxes	80,000	80,000		95,518		15,518
Intergovernmental	1,182,902	1,182,902		1,249,524		66,622
Licenses and permits	712,800	712,800		705,690		(7,110)
Investment income	4,200	4,200		2,693		(1,507)
Miscellaneous	101,248	101,248		160,206		58,958
Transfers in	478,400	478,400		509,576		31,176
Use of fund balance	150,000	150,000		150,000		-
<b>Total Revenues and Other Sources</b>	<b>4,771,947</b>	<b>4,771,947</b>		<b>4,920,232</b>		<b>148,285</b>
<b>Expenditures and Other Uses:</b>						
General government	587,884	587,884		611,327		(23,443)
Public safety	938,043	938,043		920,447		17,596
Highway and street	795,622	795,622		695,808		99,814
Sanitation	333,530	333,530		318,713		14,817
Health and human services	83,745	83,745		83,645		100
Welfare	64,399	64,399		43,178		21,221
Culture and recreation	188,010	188,010		188,856		(846)
Conservation	1,140	1,140		2,524		(1,384)
Debt services	1,500	1,500		2,539		(1,039)
Capital outlay	1,540,874	1,540,874		1,472,718		68,156
Transfer out	237,200	237,200		237,415		(215)
<b>Total Expenditures and Other Uses</b>	<b>4,771,947</b>	<b>4,771,947</b>		<b>4,577,170</b>		<b>194,777</b>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<b>\$ -</b>	<b>\$ -</b>		<b>\$ 343,062</b>		<b>\$ 343,062</b>

See notes to financial statements.

TOWN OF NORTHFIELD, NEW HAMPSHIRE  
 FIDUCIARY FUNDS  
 STATEMENT OF FIDUCIARY NET POSITION  
 December 31, 2012

	<u>Private Purpose Trust Funds</u>	<u>Agency Funds</u>
<b>ASSETS</b>		
Cash and short term investments	\$ 3,371	\$ 223,776
Total Assets	3,371	223,776
<b>LIABILITIES AND NET POSITION</b>		
Intergovernmental liabilities		217,928
Other liabilities	-	5,848
Total Liabilities	-	223,776
<b>NET POSITION</b>		
Total net assets held in trust for special purposes	\$ 3,371	\$ -

See notes to financial statements.

TOWN OF NORTHFIELD, NEW HAMPSHIRE  
 FIDUCIARY FUNDS  
 STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
 FOR THE YEAR ENDED DECEMBER 31, 2012

	<u>Private Purpose Trust Funds</u>
<b>Additions:</b>	
Investment Income	\$ 3
Total additions	3
<b>Net Position</b>	
Beginning of year	3,368
End of year	\$ 3,371

See notes to financial statements.

**TOWN OF NORTHFIELD, NEW HAMPSHIRE**  
**Notes to Financial Statements**

**1. Summary of Significant Accounting Policies**

The accounting policies of the Town of Northfield, New Hampshire conform to generally accepted accounting principles (GAAP) as applicable to government units. The following is a summary of the more significant policies:

A. Reporting Entity

The Town is a municipal corporation governed by an elected Board of Selectmen. As required by generally accepted accounting principles, these financial statements present the government and applicable component units for which the government is considered to be financially accountable. In 2012, it was determined that no entities met the required GASB 39 criteria of component units.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Fund Financial Statements

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-Wide Financial Statements

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as *program revenues* include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

#### Fund Financial Statements

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers property tax revenues to be available if they are collected within 60 days of the end of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The Town reports the following major governmental funds:

- The *general fund* is the government’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

#### D. Cash and Short-Term Investments

Cash balances from all funds, except those required to be segregated by law, are combined to form a consolidation of cash. Cash balances are invested to the extent available, and interest earnings are recognized in the general fund. Certain special revenue and permanent funds segregate cash, and investment earnings become a part of those funds.

Deposits with financial institutions consist primarily of demand deposits, certificates of deposits, and savings accounts. A cash and investment pool is maintained that is available for use by all funds. Each fund’s portion of this pool is reflected on the combined financial statements under the caption “cash and short-term investments”. The interest earnings attributable to each fund type are included under investment income.

#### E. Interfund Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due from/to other funds” (i.e., the current portion of interfund loans).

#### F. Capital Assets

Capital assets, which include property, plant and equipment, are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial individual cost of more than \$10,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Infrastructure	20 - 60
Buildings	20 - 40
Building improvements	40
Vehicles	8 - 15
Office equipment	7 - 15
Computer equipment	5 - 10

G. Compensated Absences

It is the Town's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. All vested sick and vacation pay is accrued when incurred in the government-wide financial statements.

A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

H. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities, Statement of Net Position.

I. Fund Equity

Fund equity at the governmental fund financial reporting level is classified as "fund balance". Fund equity for all other reporting is classified as "net position".

Fund Balance - Generally, fund balance represents the difference between the current assets and current liabilities/deferred inflows. The Town reserves those portions of fund balance that are legally segregated for a specific future use or which do not represent available, spendable resources and therefore, are not available for appropriation or expenditure. Unassigned fund balance indicates that portion of fund balance that is available for appropriation in future periods.

The Town's fund balance classification policies and procedures are as follows:

- 1) Nonspendable funds are either unspendable in the current form (i.e., inventory or prepaid items) or can never be spent (i.e., perpetual care).
- 2) Restricted funds are used solely for the purpose in which the fund was established. In the case of special revenue funds, these funds are created by statute or otherwise have external constraints on how the funds can be expended.
- 3) Committed funds are reported and expended as a result of motions passed by the highest decision making authority in the government (i.e., Town Meeting).
- 4) Assigned funds are used for specific purposes as established by management. These funds, which include encumbrances, have been assigned for specific

goods and services ordered but not yet paid for. This account also includes fund balance voted to be used in the subsequent fiscal year.

- 5) Unassigned funds are available to be spent in future periods.

When an expenditure is incurred that would qualify for payment from multiple fund balance types, the Town uses the following order to liquidate liabilities: restricted, committed, assigned and unassigned.

Net Position – Net position represents the difference between assets and liabilities/deferred inflows. Net investment in capital assets, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Town or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The remaining net position is reported as unrestricted.

J. Use of Estimates

The preparation of basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures for contingent assets and liabilities at the date of the basic financial statements, and the reported amounts of the revenues and expenditures/expenses during the fiscal year. Actual results could vary from estimates that were used.

**2. Stewardship, Compliance and Accountability**

A. Budgetary Information

The Town’s budget is originally prepared by the Selectmen’s Office with the cooperation of the various department heads. It is then submitted to the Budget Committee, in accordance with the Municipal Budget Law. After reviewing the budget, the Budget Committee holds a public hearing for discussion.

The final version of the budget is then submitted for approval at the annual Town meeting. The approved budget is subsequently reported to the State of New Hampshire on the statement of appropriation form in order to establish the current property tax rate. The Selectmen cannot increase the total of the approved budget; however, they have the power to reclassify its components when necessary.

B. Budgetary Basis

The General Fund final appropriation appearing on the “Budget and Actual” page of the fund financial statements represents the final amended budget after all reserve fund transfers and supplemental appropriations.

C. Budget/GAAP Reconciliation

The budgetary data for the general fund is based upon accounting principles that differ from generally accepted accounting principles (GAAP). Therefore, in addition to the GAAP basis financial statements, the results of operations of the general fund are presented in accordance with budgetary accounting principles to provide a meaningful comparison to budgetary data.

The following is a summary of adjustments made to the actual revenues and other sources, and expenditures and other uses, to conform to the budgetary basis of accounting.

**3. Cash**

**A. Custodial Credit Risk**

*Custodial Credit Risk - Deposits.* Custodial credit risk is the risk that in the event of a bank failure, the Town’s deposits may not be returned to it. RSA 48:16 limits “deposit in any one bank shall not at any time exceed the sum of its paid-up capital and surplus, exception that a Town with a population in excess of 50,000 is authorized to deposit funds in a solvent bank in excess of the paid-up capital surplus of said bank.” The Town does not have a deposit policy for custodial credit risk. The underlying securities of the Town’s deposit in repurchase agreements of \$1,354,374 are held by the investment’s counterparty, not in the name of the Town.

As of December 31, 2012, none of the Town’s bank balance of \$2,027,193 was exposed to custodial credit risk as uninsured, uncollateralized, and collateral held by pledging bank’s trust department not in the Town’s name.

**4. Restricted Cash**

Restricted cash represents capital reserve funds held by the trustees of trust funds as of December 31, 2012.

**5. Property Taxes Receivable**

The Town bills property taxes semiannually, in June and November. Property tax revenues are recognized in the fiscal year for which taxes have been levied to the extent that they become available, i.e., due or receivable, within the current fiscal year and collected within the current period or within 60 days of year-end.

Property taxes collected before the due date, and in advance of the year for which they are levied, are recorded as a deferred inflow as they are intended to finance the subsequent year’s budget.

The Town annually raises through tax levy an amount (overlay for abatements) for property tax abatements and interest refunds. All abatements and interest refunds are charged to overlay.

Property taxes are due on July 1 and December 1. Delinquent accounts are charged 12% interest. In May of the next year, a lien is recorded on delinquent property at the Registry of Deeds. The Town purchases all the delinquent accounts by paying the delinquent balance, recording costs and accrued interest. The accounts that are liened by the Town will be reclassified from property taxes receivable to unredeemed tax liens receivable. After this date, delinquent accounts will be charged interest at a rate of 18%. If the unredeemed tax liens are not paid within two years and one day of the tax lien date, the property could be conveyed to the Town by deed and subsequently sold at public sale.

Taxes receivable at December 31, 2012 consist of the following (in thousands):

Real Estate	<u>\$ 547</u>	
2012		547
Unredeemed taxes:		
2011	183	
2010	115	
2009	33	
2008	<u>39</u>	
		370
Elderly liens		<u>52</u>
Total taxes receivable		<u><u>\$ 969</u></u>

Taxes Collected for Others

The Town collects property taxes for the Winnisquam Regional School District, the County of Merrimack, and the Tilton/Northfield Fire Department. Payments to the other taxing units are normally made throughout the year. The ultimate responsibility for the collection of taxes rests with the Town.

**6. Allowance for Doubtful Accounts**

The receivables reported in the accompanying entity-wide financial statements reflect the following estimated allowances for doubtful accounts (in thousands):

**7. Intergovernmental Receivables**

This balance represents reimbursements requested from Federal and State agencies for expenditures incurred in fiscal 2012.

**8. Interfund Fund Receivables/Payables**

Although self-balancing funds are maintained, most transactions flow through the general fund. In order to obtain accountability for each fund, interfund receivable and payable accounts must be utilized. The following is an analysis of the December 31, 2012 balances in interfund receivable and payable accounts:

<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ 52	\$ 51
Special Revenue Funds:		
Conservation Commission	\$ -	\$ 2
Police Detail	<u>51</u>	<u>50</u>
Total	<u><u>\$ 103</u></u>	<u><u>\$ 103</u></u>

**9. Capital Assets**

Capital asset activity for the year ended December 31, 2012 was as follows (in thousands):

<b>Governmental Activities</b>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets, being depreciated:				
Buildings and improvements	\$ 592	\$ 59	\$ -	\$ 651
Machinery, equipment, and furnishings	1,034	68	(29)	1,073
Infrastructure	1,344	1,304	-	2,648
Total capital assets, being depreciated	2,970	1,431	(29)	4,372
Less accumulated depreciation for:				
Buildings and improvements	(213)	(13)	-	(226)
Machinery, equipment, and furnishings	(601)	(85)	19	(667)
Infrastructure	(134)	(35)	-	(169)
Total accumulated depreciation	(948)	(133)	19	(1,062)
Total capital assets, being depreciated, net	2,022	1,298	(10)	3,310
Capital assets, not being depreciated:				
Land	944	-	-	944
Total capital assets, not being depreciated	944	-	-	944
Governmental activities capital assets, net	<u>\$ 2,966</u>	<u>\$ 1,298</u>	<u>\$ (10)</u>	<u>\$ 4,254</u>

Depreciation expense was charged to functions of the Town as follows (in Thousands):

Governmental Activities:	
General Government	\$ 4
Public Safety	34
Highway and streets	95 *
Total depreciation expense - governmental activities	<u>\$ 133</u>

\*Note: Highway and streets includes depreciation costs for infrastructure.

**10. Accounts Payable and Accrued Expense**

Accounts payable and accrued expenses represent 2012 expenditures paid in 2013.

**11. Long-Term Debt**

*A. Changes in General Long-Term Liabilities*

During the year ended December 31, 2012, the following changes occurred in long-term liabilities (in thousands):

<u>Governmental Activities</u>	<u>Total Balance 1/1/12</u>	<u>Additions</u>	<u>Reductions</u>	<u>Total Balance 12/31/12</u>	<u>Less Current Portion</u>	<u>Equals Long-Term Portion 12/31/12</u>
Compensated absences	\$ 24	\$ 4	\$ -	\$ 28	\$ (3)	\$ 25
Totals	<u>\$ 24</u>	<u>\$ 4</u>	<u>\$ -</u>	<u>\$ 28</u>	<u>\$ (3)</u>	<u>\$ 25</u>

## 12. Deferred Inflows of Resources

Deferred inflows of resources represent the acquisition of net assets by the Town that are applicable to future reporting periods. Deferred inflows of resources have a negative effect on net position, similar to liabilities.

The following is a summary of deferred inflow of resources balances as of December 31, 2012.

	Governmental Activities	Governmental Funds General Fund
Taxes paid in advance	\$ 3,895	\$ 3,895
Deferred revenue	-	846,685
Tota	<u>\$ 3,895</u>	<u>\$ 850,580</u>

## 13. Restricted Net Position

The accompanying entity-wide financial statements report restricted net position when external constraints from grantors or contributors are placed on net position.

Permanent fund restricted net position is segregated between nonexpendable and expendable. The nonexpendable portion represents the original restricted principal contribution, and the expendable represents accumulated earnings which are available to be spent based on donor restrictions.

## 14. Governmental Funds - Balances

Fund balances are segregated to account for resources that are either not available for expenditure in the future or are legally set aside for a specific future use.

The Town has implemented GASB Statement No. 54 (GASB 54), *Fund Balance Reporting and Governmental Fund Type Definitions*, which enhances the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying existing governmental fund type definitions.

The following types of fund balances are reported at December 31, 2012:

Nonspendable - Represents amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. This fund balance classification includes general fund reserves for prepaid expenditures and nonmajor governmental fund reserves for the principal portion of permanent trust funds.

Restricted - Represents amounts that are restricted to specific purposes by constraints imposed by creditors, grantors, contributors, or laws or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation. This fund balance classification includes general fund encumbrances funded by bond issuances, various special revenue funds, and the income portion of permanent trust funds.

Committed - Represents amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Town's highest level of decision-making authority. This fund balance classification includes general fund encumbrances for non-

lapsing, special article appropriations approved at Town Meeting, capital reserve funds set aside by Town Meeting vote (now reported as part of the general fund per GASB 54), and various special revenue funds.

Assigned - Represents amounts that are constrained by the Town’s intent to use these resources for a specific purpose. This fund balance classification includes general fund encumbrances that have been established by various Town departments for the expenditure of current year budgetary financial resources upon vendor performance in the subsequent budgetary period.

Unassigned - Represents amounts that are available to be spent in future periods.

Following is a breakdown of the Town’s fund balances at December 31, 2012.

**15. General Fund Unassigned Fund Balance**

The unassigned general fund balance reported on the balance sheet is stated in accordance with generally accepted accounting principles (GAAP), which differs in respect to how undesignated fund balance is reported in accordance with the budgetary basis for reporting for the State of New Hampshire for tax rate setting purposes. The major difference is the State of New Hampshire considers revenues in connection with property tax receivables to be available to liquidate liabilities when billed rather than received.

The following summarizes the specific differences between GAAP basis and budgetary basis of reporting the general fund unassigned fund balance:

GAAP basis balance	\$	225,538
Deferred revenue		846,685
Allowance for doubtful accounts		(89,620)
Assets available for sale		31,458
Accrued payroll		25,869
		<hr/>
Tax Rate Setting Balance	\$	<u>1,039,930</u>

**16. Commitments and Contingencies**

Outstanding Legal Issues - There are several pending legal issues in which the Town is involved. The Town’s management is of the opinion that the potential future settlement of such claims would not materially affect its financial statements taken as a whole.

Grants - Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor cannot be determined at this time, although the Town expects such amounts, if any, to be immaterial.

**17. Pension Plan**

The Town follows the provisions of GASB Statement No. 27, *Accounting for Pensions for State and Local Government Employees*, with respect to the employees’ retirement funds.

A. Plan Description

The Town contributes to the New Hampshire Retirement System (the “System”), a cost-sharing, multiple-employer defined benefit pension plan administered by the retirement board. The System provides retirement, disability and death benefits to plan members and beneficiaries. Revised Statutes Annotated 100-A:41-a of New Hampshire Law assigns the System the authority to establish and amend benefit provisions of the plan and grant cost-of-living increases. The System issues a publicly available financial report that can be obtained through the New Hampshire Retirement System at 54 Regional Drive, Concord, New Hampshire 03301-8507.

B. Funding Policy

Plan members are required to contribute a percentage of their gross earnings to the pension plan, which the contribution rates are 7.00% for employees, 11.55% for police and 11.80% for fire. The Town makes annual contributions to the pension plan equal to the amount required by Revised Statutes Annotated 100-A:16, 8.80% for employees, 19.95% for police. The Town’s contributions to the System for the years ended December 31, 2012, 2011, and 2010 were \$133,782, \$127,424, and \$113,015 respectively, which were equal to its annual required contributions for each of these years.

**18. Post-Employment Healthcare and Life Insurance Benefits**

In July 2004, the Governmental Accounting Standards Board (GASB) issued Statement No. 45, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions*, which requires governmental employers that provide employees with post-employment benefits other than pension benefits to measure, recognize, and display the value of these benefits in their financial statements.

The Town participates in a community-rated insurance plan in which the premium rates reflect the health claim experience of all participating employers. As a result, it is appropriate for the Town to use the unadjusted premium as a basis for projecting retiree benefit costs. Since the Town does not currently provide direct other post-employment benefits to its retirees, the Town does not have an OPEB liability at December 31, 2012.

**19. Risk Management**

The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the Town carries commercial insurance. There were no significant reductions in insurance coverage from the previous year and have been no material settlements in excess of coverage in any of the past three fiscal years.

**20. Implementation of New GASB Standards**

The GASB has issued Statement 68 *Accounting and Financial Reporting for Pensions*, which is required to be implemented in fiscal year 2015. Management’s current assessment is that this pronouncement will have a significant impact on the Town’s basic financial statements by recognizing as a liability and expense, the Town’s applicable portion of the New Hampshire Retirement System’s actuarially accrued liability.

# TREASURERS REPORT

## TOWN OF NORTHFIELD, NEW HAMPSHIRE TREASURER'S REPORT OPERATING ACCOUNT

REVENUE and EXPENSES (un-audited)

JANUARY 1, 2013 through DECEMBER 31, 2013

FRANKLIN SAVINGS BANK  
ACCOUNT BALANCE JANUARY 1, 2012 \$ 1,426,922.52

### REVENUE:

INTEREST	1,708.12
OTHER DEPOSITS	34,700.55
LICENSES, PERMITS & FEES	665,463.43
STATE OF NEW HAMPSHIRE	335,707.90
TAX ANTICIPATION NOTES	700,000.00
TAXES COLLECTED	7,438,627.31
TOWN CLERK FEES COLLECTED	38,858.60

TOTAL REVENUE \$ 9,215,065.91

TOTAL FUNDS AVAILABLE \$ 10,641,988.43

### EXPENSES:

COMMUNITY ACTION	10,212.00
GENERAL EXPENSES	1,340,272.31
HALL MEMORIAL LIBRARY	121,150.00
INTEREST	3,892.21
MERRIMACK COUNTY	835,054.00
PAYROLL & PAYROLL TAXES	985,759.23
PINES COMMUNITY CENTER	57,500.00
T/N FIRE DISTRICT	601,081.00
TAX ANTICIPATION NOTES	700,000.00
VISITING NURSES	5,000.00
WINNISQUAM SCHOOL SYSTEM	4,218,894.00
YOUTH ASSISTANCE	55,811.00

TOTAL EXPENSES \$ 8,934,625.75

ACCOUNT BALANCE DECEMBER 31, 2013 \$ 1,707,362.68

Roland C. Seymour, Treasurer

**SELECTMEN'S ACCOUNT (unaudited)**

**TOWN of NORTHFIELD, NEW HAMPSHIRE**

JANUARY 1, 2013 through DECEMBER 31, 2013

**Franklin Savings Bank**

**Operating Account:**

<b>Balance January 1, 2013</b>	<b>\$ 1,426,922.52</b>
Interest Earned	1,708.12
Deposits	9,213,357.79
Total Funds Available	<u>10,641,988.43</u>
Disbursements	(8,934,625.75)
<b>Balance December 31, 2013</b>	<b><u>\$ 1,707,362.68</u></b>

**Franklin Savings Bank**

**Escrow Account:**

<b>Balance January 1, 2013</b>	<b>\$ 5,848.33</b>
Interest Earned	6.11
Deposits	-
Total Funds Available	<u>5,854.44</u>
Disbursements	-
<b>Balance December 31, 2013</b>	<b><u>\$ 5,854.44</u></b>

**NHPDIP - General Fund**

<b>Balance January 1, 2013</b>	<b>\$ 3,812.08</b>
Interest Earned	1.03
Deposits	0.00
Total Funds Available	<u>3,813.11</u>
Disbursements	0.00
<b>Balance December 31, 2013</b>	<b><u>\$ 3,813.11</u></b>

**Conservation Fund - NHPDIP**

<b>Balance January 1, 2013</b>	<b>\$ 26,800.75</b>
Interest Earned	9.33
Deposits	2,350.00
Total Funds Available	<u>29,160.08</u>
Disbursements	(1,552.00)
<b>Balance December 31, 2013</b>	<b><u>\$ 27,608.08</u></b>

**Roland C. Seymour, Treasurer**

## **TOWN ADMINISTRATORS REPORT**

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2013 was a year of accomplishment for Northfield's general government efforts. Over the last twelve months we:

- Directed the installation of a fiber-optic institutional network connecting town hall, the police department and highway garage. This asset, which is valued at \$10,000, was installed by Metrocast at no cost to the town under the provisions of our Franchise Agreement.
- Worked with the Northfield Economic Development Corporation in the creation of three Economic Revitalization Zones in town, with the ultimate goal of encouraging commercial expansion so as to create local jobs and increase our tax base.
- Secured and implemented a Safe Route to School Grant which provided a study of the need for sidewalk improvements in the village area.
- Continually reviewed expenditures to achieve the goal of keeping costs to an absolute minimum. In 2013 we established new contracts for telephone land line service and cell phone service reducing our average expenditures by \$400 per month. During this same period we selected a new electricity provider and adjusted special detail rates to offset increased retirement costs.

Other major efforts in 2013 included continuing to work with other area towns on renewal of our Metrocast franchise agreement, completion of Phase II of the Winnepesaukee River Trail and continued work on the project's final phase, providing staff support to the CIP committee as it works to develop a long term capital plan, assisted in the Police Chief and Highway Superintendent recruitments, and research major renovations/improvements to the town computer system.

I would like to thank everyone at Town Hall for a job well done: Cindy Caveney, Vicki Hussman, Eliza Conde, Stephanie Giovannucci, Donna Cilley and Dana Dickson. I enjoy working with all of you.

Sincerely,

Glenn Smith  
Town Administrator



Account Clerk/Secretary Stephanie Giovannucci  
Town Administrator Glenn Smith

## TOWN CLERK / TAX COLLECTOR

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The Clerk's office is happy to serve you for motor vehicle titles and registrations, OHRV and boat registrations, certified vital record copies, marriage licenses, voter registration and dog licensing. We saw an increase of over 5% in revenue in 2013, primarily in auto registrations. It was our third year providing dog licensing at the Pet Expo and Rabies Clinic sponsored by the T-N Rotary Club. During the year we licensed over 900 dogs and would like to remind dog owners to license their dogs by April 30. At the NH City and Town Clerks' Association Annual Conference in September, we received valuable updates from the Department of Motor Vehicles and the Division of Vital Records Administration.

Everyone was happy to see a reduction in the property tax rate in 2013, resulting in a lower December tax bill. We are pleased to report that 93.3% of 2013 property taxes were paid by year end, a slight increase over the last couple of years. Our annual tax lien process resulted in 100 liens being placed for outstanding 2012 taxes. This is 13% fewer than the previous year, due in part to extending the lien date from May to July, allowing more time for taxes to be paid. For the convenience of our residents, we accept partial payments or payment in advance. Property taxes may be paid in person at the Town Hall by cash or check, or online by credit card or electronic check (service fees apply online). A link is provided from the Town website [www.northfieldnh.org](http://www.northfieldnh.org). Please visit us or call 286-4482 for questions on any of our services. We would like to thank Madalene Dunlop for planting and maintaining the planter in front of Arch Hill Cemetery next to Town Hall every summer. Also a thank you to the anonymous person who left us a new flag to display outside Town Hall. We greatly appreciate these generous donations that help make Northfield a town we can be proud of.

Sincerely,

Cindy Caveney, Town Clerk/Tax Collector  
Vicki Hussman, Deputy Town Clerk/Tax Collector



Cindy Caveney Town Clerk / Tax Collector  
Vicki Hussman Deputy Town Clerk / Tax Collector

**TAX COLLECTOR'S REPORT**  
**For January 1, 2013 through December 31, 2013**

**DEBITS**

<b>UNCOLLECTED TAXES BEG. BALANCE:</b>	<b>2013 LEVY</b>	<b>2012 LEVY</b>	<b>2011 LEVY</b>
Property Tax		\$546,954.97	\$ 288.79
Land Use Change Tax			
Timber Yield Tax		\$ 468.54	
Highland's Village District Water & Sewer		\$ 16,872.94	
Northfield Sewer District			
<b>TAXES COMMITTED THIS YEAR:</b>			
Property Tax	\$ 7,294,981.00		
Excavation Tax	\$ 178.86		
Land Use Change Tax	\$ 106.00		
Timber Yield Tax	\$ 10,625.77		
Highland's Village District Water & Sewer	\$ 64,000.00		
Northfield Sewer District		\$ 15,515.80	
Interest & Penalties	\$ 5,057.39	\$ 40,185.33	\$ 70.16
<b>OVERPAYMENTS:</b>			
Property Tax (2012 credits)	\$ (3,895.03)		
Highlands Village District (2012 credits)	\$ (1,129.00)		
Property Tax (2013 credits)	\$ (6,462.17)		
Highlands Village District (2013 credits)	\$ (1,220.00)		
<b>OVERPAYMENTS REFUNDED:</b>			
Property Tax	\$ 4,395.17		
<b>TOTAL DEBITS</b>	<b>\$ 7,366,637.99</b>	<b>\$619,997.58</b>	<b>\$ 358.95</b>

**CREDITS**

<b>REMITTED TO TREASURER:</b>	<b>2013 LEVY</b>	<b>2012 LEVY</b>	<b>2011 LEVY</b>
Property Tax	\$ 6,809,509.66	\$343,611.86	\$ 288.79
Excavation Tax	\$ 178.86		
Land Use Change Tax	\$ 106.00		
Timber Yield Tax	\$ 6,814.36	\$ 468.54	
Highland's Village District Water & Sewer	\$ 43,397.90	\$ 12,072.94	
Northfield Sewer District		\$ 11,317.78	
Interest & Penalties	\$ 5,057.39	\$ 40,185.33	\$ 70.16
Conversion to Lien (Principal)		\$212,341.13	
<b>OVERPAYMENTS ASSIGNED:</b>			
Property Tax	\$ (2,240.53)		
Highlands Village District	\$ (1,129.00)		
<b>CURRENT LEVY DEEDED</b>	<b>\$ 541.00</b>		
<b>ABATEMENTS MADE:</b>			
Property Tax	\$ 1,468.00	\$ -	
Yield Tax	\$ -		
<b>UNCOLLECTED TAXES AS OF 12/31/2013:</b>			
Property Tax	\$ 483,462.34	\$ -	
Yield Tax	\$ 3,811.41		
Highland's Village District Water & Sewer	\$ 20,602.10		
<b>CREDIT BALANCES AS OF 12/31/2013:</b>			
Property Tax	\$ (3,721.50)		
Highlands Village District	\$ (1,220.00)		
<b>TOTAL CREDITS</b>	<b>\$ 7,366,637.99</b>	<b>\$619,997.58</b>	<b>\$ 358.95</b>

**TAX COLLECTOR'S REPORT**  
**For January 1, 2013 through December 31, 2013**

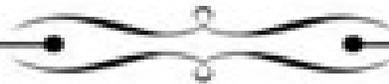
**DEBITS**

	<b>2012 LEVY</b>	<b>2011 LEVY</b>	<b>PRIOR YEARS</b>
Unredeemed Liens Balance			
Beginning of Period		\$ 182,913.74	\$ 186,843.03
Liens Executed During Period	\$ 234,032.12		
Interest & Costs Collected	\$ 3,164.05	\$ 16,419.84	\$ 30,329.61
<b>TOTAL DEBITS</b>	<b>\$ 237,196.17</b>	<b>\$ 199,333.58</b>	<b>\$ 217,172.64</b>

**CREDITS**

	<b>2012 LEVY</b>	<b>2011 LEVY</b>	<b>PRIOR YEARS</b>
Lien Redemptions	\$ 53,695.72	\$ 55,624.73	\$ 88,295.76
Interest & Costs Collected	\$ 3,164.05	\$ 16,419.84	\$ 30,329.61
Abatements of Unredeemed Liens	\$ -	\$ 5,345.42	\$ -
Liens deeded to Town	\$ 1,281.23	\$ 2,083.66	\$ 3,834.69
Unredeemed Liens Balance			
as of December 31, 2013	\$ 179,055.17	\$ 119,859.93	\$ 94,712.58
<b>TOTAL CREDITS</b>	<b>\$ 237,196.17</b>	<b>\$ 199,333.58</b>	<b>\$ 217,172.64</b>

Respectfully Submitted:  
Cindy L. Caveney, Tax Collector



**TOWN CLERK'S REPORT**

January 1, 2013 through December 31, 2013

Auto Registrations	\$ 665,463.43
Municipal Agent Fees	\$ 18,536.50
Titles	\$ 1,986.00
Vital Statistics	\$ 3,588.00
Dog Licenses	\$ 5,700.00
Filing Fees/misc	\$ 413.00
OHRV Registrations	\$ 5,082.50
UCC	\$ 1,155.00
Boat Registrations	\$ 2,397.60
<b>Total</b>	<b>\$ 704,322.03</b>

Respectfully submitted,  
Cindy L. Caveney, Town Clerk

## SCHEDULE OF TOWN OWNED PROPERTY

MAP/LOT				LOCATION	FUNCTION	ACRES	LAND	BLDG/FTR	TOTAL	
<b>FACILITIES</b>										
1	R	09	5	Sandogardy Rd.	Sand Pit/Glines Park/Town Beach	69.04	\$ 229,000.00	\$ -	\$ 229,000.00	
2	R	09	9	Sandogardy Rd.	Union Church	1.00	\$ 38,000.00	\$ 168,700.00	\$ 206,700.00	
3	U	02	3	Johnson Rd.	Transfer Station	11.00	\$ 53,400.00	\$ 27,700.00	\$ 81,100.00	
4	U	03	9	Johnson Rd.	Materials Storage	5.32	\$ 57,000.00	\$ 3,400.00	\$ 60,400.00	
5	U	08	112 113	Summer St.	Town Hall/Arch Hill Cemetery	1.73	\$ 46,800.00	\$ 379,800.00	\$ 426,600.00	
6	U	09	1 1E	147 Park St.	Highway Garage	4.00	\$ 54,100.00	\$ 206,300.00	\$ 260,400.00	
7	U	09	1	147 Park St.	Highway Garage - Outbuildings	0.00	\$ -	\$ 8,200.00	\$ 8,200.00	
8	U	09	6 1	138 Park St.	Police Department/Pines Park/Ballfield	4.64	\$ 51,000.00	\$ 269,300.00	\$ 320,300.00	
9	U	09	6 2	Summer St.	Pines Park - Leased to TNRC	2.44	\$ 47,800.00	\$ -	\$ 47,800.00	
							99.17	\$ 577,100.00	\$ 1,063,400.00	\$ 1,640,500.00

### PARK/CONSERVATION

10	R	15	47	Shaker Road	Conservation Land/Wethersfield	16.50	\$ 11,700.00	\$ -	\$ 11,700.00	
11	R	16	12	Knowles Pond	Conservation Area	85.00	\$ 63,200.00	\$ -	\$ 63,200.00	
12	R	18	2	Off Bean Hill	Peabody Scout Area	10.00	\$ 7,200.00	\$ -	\$ 7,200.00	
13	U	07	1 B	Gibson Mill Rd.	Surette Park	7.49	\$ 48,500.00	\$ -	\$ 48,500.00	
14	U	07	80	Arch Hill	Arch Park	18.00	\$ 62,700.00	\$ -	\$ 62,700.00	
15	U	07	99	The Island	Island Park (co-owned w/Tilton)	1.37	\$ 26,500.00	\$ 3,800.00	\$ 30,300.00	
16	U	07	101	Granite St.	Granite Mills Park	0.50	\$ 25,200.00	\$ 3,100.00	\$ 28,300.00	
17	U	08	137 A	Summer St.	Part of Arch Park	0.50	\$ 25,200.00	\$ -	\$ 25,200.00	
18	U	09	6 3	Dearborn Rd.	Pines Park	0.60	\$ 25,300.00	\$ -	\$ 25,300.00	
19	U	13	18	Rte 93	Includes Richard Smart Con. Area	5.00	\$ 3,600.00	\$ -	\$ 3,600.00	
20	R	17	42 1	Rand Road (Sotir)	Conservation area	35.57	\$ 54,200.00	\$ -	\$ 54,200.00	
							180.53	\$ 353,300.00	\$ 6,900.00	\$ 360,200.00

### OTHER

20	R	02	2	Stevens Rd.		80.00	\$ 51,100.00	\$ -	\$ 51,100.00	
21	R	06	45 1	Peverly Rd.		0.63	\$ 17,300.00	\$ -	\$ 17,300.00	
22	R	08	83 B	I-93		5.50	\$ 11,700.00	\$ -	\$ 11,700.00	
23	R	09	72 B	Sandogardy Rd.	Land adjacent to Union Church	2.00	\$ 28,000.00	\$ -	\$ 28,000.00	
24	R	10	36	Reservoir Rd.		12.61	\$ 46,000.00	\$ -	\$ 46,000.00	
25	R	12	17 L	Bean Hill Rd.		1.20	\$ 7,100.00	\$ -	\$ 7,100.00	
27	R	15	69	Route 140		1.00	\$ 5,200.00	\$ -	\$ 5,200.00	
28	R	17	46	Off Bean Hill		0.82	\$ 22,100.00	\$ -	\$ 22,100.00	
29	R	22	1 1	Payson Rd.		0.25	\$ 200.00	\$ -	\$ 200.00	
30	U	08	26 A	Holmes Ave.		0.28	\$ 6,800.00	\$ -	\$ 6,800.00	
32	U	16	26	Noel Pines		0.70	\$ 3,400.00	\$ -	\$ 3,400.00	
33	U	16	33	Brackett Ln.		0.71	\$ 17,400.00	\$ -	\$ 17,400.00	
							105.70	\$ 216,300.00	\$ -	\$ 216,300.00

<b>Grand Total</b>							<b>385.40</b>	<b>\$ 1,146,700.00</b>	<b>\$ 1,070,300.00</b>	<b>\$ 2,217,000.00</b>
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## SCHEDULE OF TOWN OWNED VEHICLES & EQUIPMENT

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### POLICE DEPARTMENT

			Year
Patrol 1	Ford	Taurus	2013
Patrol 2	Ford	Taurus	2012
Patrol 3	Ford	Crown Vic	2011
Motorcycle	Harley Davidson		2010
4X4	Ford	Expedition	2009
Detective	Ford	Crown Vic	2006
Chief	Ford	Interceptor	2010

### ADMINISTRATION

Admin	Ford	Crown Vic	2009
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### HIGHWAY DEPARTMENT

TRUCKS	Year	EQUIPMENT	Year
Peterbuilt 340, dump*	2009	Sidewalk Plow - Skid Steer	2011
Int'l Truck 7400; 6 yard, dump*	2014	International Tractor	1985
Ford F550 4x4 dump*	2008	Woodchuck wood chipper	1987
Ford F350 4x4 with plow	2012	Road Side Mower	1993
Int'l Truck 2574; 16 yard, 10 whlr, du	1999	Champion 720 Grader	1996
Int'l Truck 4900; 10 yard, dump*	2000	Industrial Loader - FERMEC	2000
Ford F450 1 ton pick up, dump*	2001	Cat Loader Model 924G	2002
Ford F350 4x4 pick up, plow	2006	2145 JCB Backhoe/Loader	2006
		Skid Steer 5640E - Gehl	2007
		Vibrating Roller - Leeboy	2008
<b>OTHER</b>			
Underground Storage Tank**	1999		

\* These trucks are outfitted with plow and wing.

\*\*Co-owned with WRSD, Town of Tilton, WRSD, TNWD

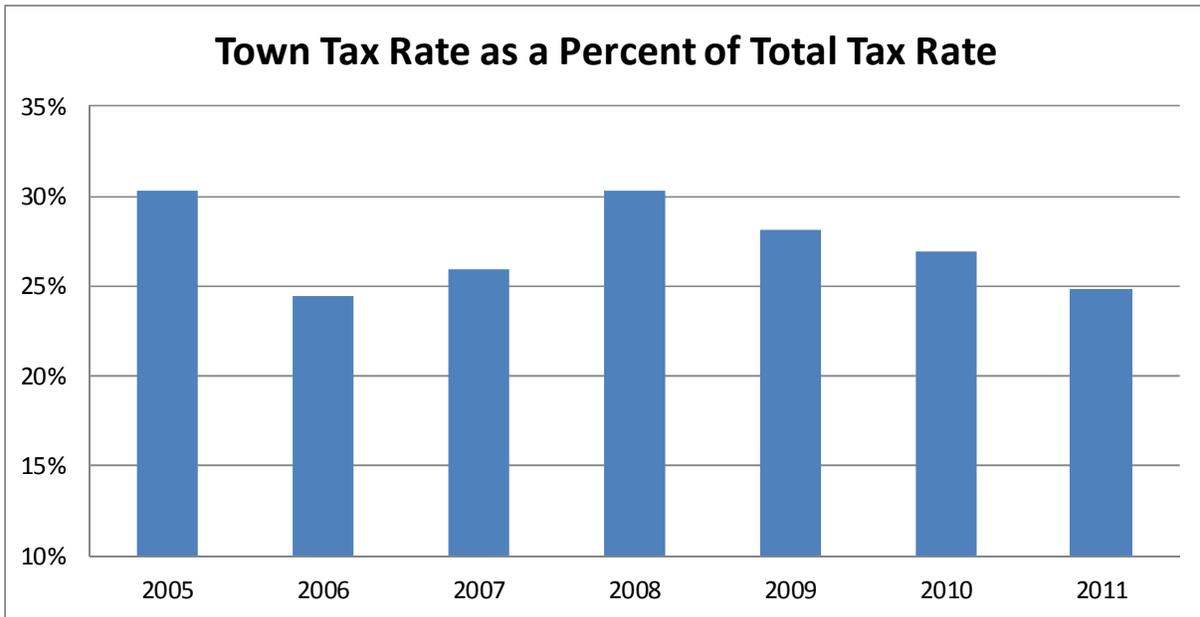
## TAX RATE COMPARISON

	2009	2010	2011	2012	2013
				<i>Assessment Update</i>	
<b>NET VALUATION</b>	\$350,994,675	\$351,219,127	\$349,874,460	\$275,834,756	\$277,165,105
<b>NET VALUATION (LESS UTILITIES)</b>	\$344,822,875	\$345,047,327	\$343,702,660	\$264,890,056	\$266,115,505
<b>TOWN PORTION</b>					
APPROPRIATION	\$3,506,610	\$3,356,481	\$3,338,177	\$4,771,947	\$3,890,099
LESS: REVENUES	\$1,377,054	\$1,397,662	\$1,447,042	\$2,782,320	\$1,851,361
LESS: RETANAGE USED	\$150,000	\$100,000	\$250,000	\$150,000	\$333,724
LESS: SHARED REVENUES	\$0	\$0	\$0	\$0	\$0
ADD: OVERLAY	\$40,000	\$37,794	\$75,000	\$40,000	\$40,000
ADD: WAR SERVICE CREDITS	\$114,200	\$117,450	\$130,650	\$131,050	\$122,900
<b>NET TOWN APPROPRIATION</b>	<u>\$2,133,756</u>	<u>\$2,014,063</u>	<u>\$1,846,785</u>	<u>\$2,010,677</u>	<u>\$1,867,914</u>
<b>TOWN TAX RATE</b>	<b>\$6.08</b>	<b>\$5.74</b>	<b>\$5.28</b>	<b>\$7.29</b>	<b>\$6.74</b>
INCREASE(DECREASE)	\$ (0.25)	\$ (0.34)	\$ (0.46)	\$ 2.01	\$ (0.55)
<b>REGIONAL SCHOOL APPORTIONMENT</b>	\$8,625,087	\$8,706,937	\$8,841,016	\$8,919,124	\$8,769,464
LESS EQUITABLE EDUCATION GRANT	\$4,655,230	\$4,655,230	\$4,555,230	\$4,655,230	\$4,667,040
LOCAL SCHOOL TAX EFFORT	\$3,194,833	\$3,275,033	\$3,431,114	\$3,558,001	\$3,381,069
STATE SCHOOL TAX EFFORT	\$775,024	\$776,674	\$754,672	\$705,893	\$721,355
<b>DUE TO SCHOOL (LOCAL &amp; STATE)</b>	<u>\$3,969,857</u>	<u>\$4,051,707</u>	<u>\$4,185,786</u>	<u>\$4,263,894</u>	<u>\$4,102,424</u>
LOCAL RATE	<b>\$9.10</b>	<b>\$9.32</b>	<b>\$9.81</b>	<b>\$12.90</b>	<b>\$12.20</b>
STATE RATE	<u><b>\$2.25</b></u>	<u><b>\$2.25</b></u>	<u><b>\$2.20</b></u>	<u><b>\$2.66</b></u>	<u><b>\$2.71</b></u>
<b>TOTAL SCHOOL TAX RATE</b>	<b>\$11.35</b>	<b>\$11.58</b>	<b>\$12.01</b>	<b>\$15.56</b>	<b>\$14.91</b>
INCREASE(DECREASE)	\$ 0.65	\$ 0.23	\$ 0.43	\$ 3.55	\$ (0.65)
<b>COUNTY PORTION</b>					
DUE TO COUNTY	\$895,751	\$874,482	\$830,607	\$859,142	\$835,054
LESS: SHARED REVENUES	\$0	\$0	\$0	\$0	\$0
<b>NET COUNTY APPROPRIATION</b>	<u>\$895,751</u>	<u>\$874,482</u>	<u>\$830,607</u>	<u>\$859,142</u>	<u>\$835,054</u>
<b>COUNTY TAX RATE</b>	<b>\$2.55</b>	<b>\$2.49</b>	<b>\$2.37</b>	<b>\$3.11</b>	<b>\$3.01</b>
	\$ 0.02	\$ (0.06)	\$ (0.12)	\$ 0.74	\$ (0.10)
<b>Subtotal</b>	<b>\$19.98</b>	<b>\$19.80</b>	<b>\$19.66</b>	<b>\$25.97</b>	<b>\$24.66</b>
FIRE DISTRICT PORTION	\$565,101	\$540,877	\$568,949	\$560,701	\$601,081
<b>FIRE DISTRICT TAX RATE</b>	<b>\$1.61</b>	<b>\$1.54</b>	<b>\$1.62</b>	<b>\$2.03</b>	<b>\$2.17</b>
INCREASE(DECREASE)	\$ 0.30	\$ (0.07)	\$ 0.08	\$ 0.41	\$ 0.14
<b>TOTAL TAX RATE</b>	<b>\$21.59</b>	<b>\$21.34</b>	<b>\$21.28</b>	<b>\$28.00</b>	<b>\$26.83</b>
INCREASE(DECREASE)	\$ 0.72	\$ (0.25)	\$ (0.07)	\$ 6.72	\$ (1.17)
<b>TOTAL COMMITMENT</b>	<u><b>\$7,450,265</b></u>	<u><b>\$7,363,679</b></u>	<u><b>\$7,301,477</b></u>	<u><b>\$7,563,364</b></u>	<u><b>\$7,283,573</b></u>

## TAX RATE DISTRIBUTION

Tax Rate									
	2005	2006	2007	2008	2009	2010	2011	2012	2013
Town	\$5.81	\$5.10	\$5.95	\$6.33	\$6.08	\$5.74	\$5.28	\$7.29	\$6.74
School - Local	\$7.30	\$9.28	\$10.00	\$8.44	\$9.10	\$9.32	\$9.81	\$12.90	\$12.20
School - State	\$2.52	\$2.51	\$2.54	\$2.26	\$2.25	\$2.25	\$2.20	\$2.66	\$2.71
Fire	\$1.35	\$1.68	\$1.78	\$1.31	\$1.61	\$1.54	\$1.62	\$2.03	\$2.17
County	\$2.19	\$2.33	\$2.66	\$2.53	\$2.55	\$2.49	\$2.37	\$3.11	\$3.01
<b>Total</b>	<b>\$19.17</b>	<b>\$20.89</b>	<b>\$22.93</b>	<b>\$20.87</b>	<b>\$21.59</b>	<b>\$21.34</b>	<b>\$21.28</b>	<b>\$28.00</b>	<b>\$26.83</b>

Percent Distribution									
	2005	2006	2007	2008	2009	2010	2011	2012	2013
Town	30.29%	24.39%	25.94%	30.33%	28.16%	26.90%	24.81%	26.04%	25.12%
School - Local	38.07%	44.42%	43.60%	40.44%	42.16%	43.67%	46.10%	46.08%	45.47%
School - State	13.17%	12.00%	11.08%	10.83%	10.41%	10.54%	10.34%	9.51%	10.10%
Fire	7.04%	8.04%	7.76%	6.28%	7.46%	7.22%	7.61%	7.26%	8.09%
County	11.43%	11.14%	11.61%	12.12%	11.82%	11.67%	11.14%	11.11%	11.22%
<b>Total</b>	<b>100.00%</b>								



**NH DRA SUMMARY OF INVENTORY OF VALUATION**

**FORM MS-1 FOR 2013**

<b>LAND &amp; BUILDING VALUATION</b>		
<b>Value of Taxable Land</b>	<b>Acres</b>	<b>Assessed Value</b>
Current Use	11,687.880	\$ 1,025,005
Conservation Restriction Assessment	0.000	\$ -
Discretionary Easement	0	\$ -
Residential Land	4,494.300	\$ 63,298,700
Commercial/Industrial Land	<u>545.970</u>	<u>\$ 6,342,400</u>
<b>Total of Taxable Land*</b>	<b>16,728.150</b>	\$ 70,666,105
<b>Value of Buildings Only</b>		
Residential		\$ 167,303,300
Manufactured Housing		\$ 8,647,800
Commercial/Industrial		\$ 25,139,900
Discretionary Easement	None	\$ -
<b>Total of Taxable Buildings**</b>		\$ 201,091,000
<b>Utilities</b>		\$ 11,049,600
<b>Land and Building Valuation Before Exemptions</b>		\$ 282,806,705
Less Certain Disabled Veteran Exemption (2 exemptions)		\$ 416,500
Less Imp. to Assist Disabled Exemption (3 exemptions)		\$ 15,000
<b>Total Disabled Vet. &amp; Imp. To Assist Disabled Exemp.</b>		\$ 431,500
<b>Modified Assessed Valuation</b>		\$ 282,375,205
Less Blind Exemptions (1 exemption)		\$ (15,000)
Less Elderly Exemptions (56 exemptions)		\$ (4,248,500)
Less Disabled Exemptions (18 exemptions)		\$ (946,600)
<b>Total Blind, Elderly &amp; Disabled Exemptions</b>		\$ (5,210,100)
<b>Net Valuation for Municipal, County &amp; Local Education Tax</b>		\$ 277,165,105
<b>Less Public Utilities</b>		
Public Service of NH		\$ 3,989,900
NH Electrical Coop		\$ 3,791,100
Keyspan Energy Delivery		\$ 2,713,900
Algonquin Power		\$ 554,700
<b>Total Utilities</b>		\$ 11,049,600
<b>Net Valuation w/o Utilities for State Education Tax</b>		\$ 266,115,505
* Value of Tax Exempt & Non-Taxable Buildings (\$12,916,800)		
** Value of Tax Exempt & Non-Taxable Land 530.840 (\$1,980,900)		

<b>CREDITS AND EXEMPTIONS</b>				
<b>War Service Credits</b>		<b>Amount</b>	<b>Number</b>	<b>Amount</b>
	Disabled Veteran	\$ 1,400	16	\$ 22,400.00
	Veteran	\$ 500	202	\$ 107,250.00
<b>Total War Service Credits</b>			218	<u>\$ 129,650.00</u>
		<b>Maximum Allowable</b>	<b>Number</b>	<b>Amount</b>
<b>Elderly Exemptions</b>	Age 65-74	\$ 75,000	22	\$ 1,369,600.00
	75-79	\$ 80,000	12	\$ 903,900.00
	80 +	\$ 115,000	22	\$ 1,975,000.00
<b>Total Exemptions</b>			56	<u>\$ 4,248,500.00</u>
<b>CURRENT USE</b>				
<b>Category</b>		<b>Acres</b>		<b>Assessed Value</b>
Farm Land		924.960		\$ 314,539.00
Forest Land		8,402.770		\$ 793,934.00
Forest Land with Stewardship		1,769.560		\$ 90,167.00
Unproductive Land		113.710		\$ 2,000.00
Wetland		482.680		\$ 9,016.00
<b>Total Land in Current Use</b>		11,693.680		<u>\$ 1,209,656.00</u>
20% Recreational Adjustment		6,632.480		
Number of Owners in C.U.		218		
Number of Parcels in C.U.		339		
<b>CONSERVATION RESTRICTION</b>				
<b>Category</b>		<b>Acres</b>		<b>Assessed Value</b>
Farm Land		0.000		\$ -
Forest Land		0.000		\$ -
Forest Land with Stewardship		0.000		\$ -
Unproductive Land		0.000		\$ -
Wetland		0.000		\$ -
<b>Total Land in Conservation Restriction</b>		0.000		<u>\$ -</u>
Receiving 20% Recreational Adjustment			0.000	
Number of Owners with Parcels in Conservation Restriction			0	
Number of Parcels in Conservation Restriction			0	

**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, 2013**

Date Created	Name of Trust Fund	Purpose of Trust	***PRINCIPAL***					***INCOME***			Grand Total P & I End of Year 12/31/2013	
			Balance Beg. of Year 1/1/2013	New Funds Created	Cash Gains or Losses	Expended During Year	Balance End of Year 12/31/2013	Beginning Beg. Of Year 1/1/2013	Income During Year	Expended During Year		Balance End of Year 12/31/2013
1997	TNHS Class of '42	Book Scholarship	\$ 2,000.00	\$ 300	\$ -	\$ -	\$ -	\$ 2,300.00	\$ 389.16	\$ 0.03	\$ -	\$ 389.19
2000	Knowles Pond	Maintenance	\$ 12,400.63	\$ -	\$ -	\$ -	\$ -	\$ 12,400.63	\$ 14,645.06	\$ 47.15	\$ 5.00	\$ 14,687.21
1780	School Fund	School	\$ 840.00	\$ -	\$ -	\$ -	\$ -	\$ 840.00	\$ 140.41	\$ -	\$ -	\$ 140.41
1901	Fannie Coffran	Hodgdon	\$100.00	\$ -	\$ -	\$ -	\$ -	\$ 100.00	\$ 29.16	\$ 3.72	\$ -	\$ 32.88
1908	C.J. Chamberlain	Oak Hill	\$50.00	\$ -	\$ -	\$ -	\$ -	\$ 50.00	\$ 14.96	\$ 1.86	\$ -	\$ 16.83
1909	Mary A. Neal	Oak Hill	\$100.00	\$ -	\$ -	\$ -	\$ -	\$ 100.00	\$ 29.16	\$ 3.72	\$ -	\$ 32.88
1914	Darius Dearborn	Hodgdon	\$100.00	\$ -	\$ -	\$ -	\$ -	\$ 100.00	\$ 29.16	\$ 3.72	\$ -	\$ 32.88
1918	Jas. & Abigail Glines	Williams	\$100.00	\$ -	\$ -	\$ -	\$ -	\$ 100.00	\$ 29.16	\$ 3.72	\$ -	\$ 32.88
1921	Gawn Correll	Lot - Correll	\$100.00	\$ -	\$ -	\$ -	\$ -	\$ 100.00	\$ 29.16	\$ 3.72	\$ -	\$ 32.88
1921	Ellen Chadwick	Williams	\$50.00	\$ -	\$ -	\$ -	\$ -	\$ 50.00	\$ 14.96	\$ 1.86	\$ -	\$ 16.83
1927	Sevira Streeter	Williams	\$100.00	\$ -	\$ -	\$ -	\$ -	\$ 100.00	\$ 29.16	\$ 3.72	\$ -	\$ 32.88
1927	Reuben Hutchins	Hodgdon	\$50.00	\$ -	\$ -	\$ -	\$ -	\$ 50.00	\$ 14.96	\$ 1.86	\$ -	\$ 16.83
1935	A.B. Winslow	Williams	\$200.00	\$ -	\$ -	\$ -	\$ -	\$ 200.00	\$ 57.54	\$ 7.45	\$ -	\$ 64.99
1943	Chas. W. Bryant	Lot - Park	\$200.00	\$ -	\$ -	\$ -	\$ -	\$ 200.00	\$ 57.54	\$ 7.45	\$ -	\$ 64.99
1946	Leroy A. Glines	Williams	\$50.00	\$ -	\$ -	\$ -	\$ -	\$ 50.00	\$ 14.96	\$ 1.86	\$ -	\$ 16.83
1948	Arthur Thomas	Lot - Park	\$500.00	\$ -	\$ -	\$ -	\$ -	\$ 500.00	\$ 142.70	\$ 18.61	\$ -	\$ 161.32
1950	Mabel Hill	Arch Hill	\$200.00	\$ -	\$ -	\$ -	\$ -	\$ 200.00	\$ 57.54	\$ 7.45	\$ -	\$ 64.99
1960	Leon Burns	Lot - Park	\$200.00	\$ -	\$ -	\$ -	\$ -	\$ 200.00	\$ 57.54	\$ 7.45	\$ -	\$ 64.99
1964	Nathaniel Foss	Hodgdon	\$100.00	\$ -	\$ -	\$ -	\$ -	\$ 100.00	\$ 29.16	\$ 3.72	\$ -	\$ 32.88
1969	Raphael Quimby	Arch Hill	\$300.00	\$ -	\$ -	\$ -	\$ -	\$ 300.00	\$ 85.93	\$ 11.17	\$ -	\$ 97.10
1985	Edwin V. Leavitt	Arch Hill	\$100.00	\$ -	\$ -	\$ -	\$ -	\$ 100.00	\$ 29.16	\$ 3.72	\$ -	\$ 32.88
1990	John S. Woodward	Arch Hill	\$750.00	\$ -	\$ -	\$ -	\$ -	\$ 750.00	\$ 213.67	\$ 27.92	\$ -	\$ 241.59
1990	Sophie Copp	Arch Hill	\$250.00	\$ -	\$ -	\$ -	\$ -	\$ 250.00	\$ 71.74	\$ 9.31	\$ -	\$ 81.04
1990	Victor Stanton	Arch Hill	\$300.00	\$ -	\$ -	\$ -	\$ -	\$ 300.00	\$ 85.93	\$ 11.17	\$ -	\$ 97.10
1998	Wyatt/Colby	Arch Hill	\$100.00	\$ -	\$ -	\$ -	\$ -	\$ 100.00	\$ 29.16	\$ 3.72	\$ -	\$ 32.88
2002	Stanton/Rogers	Arch Hill	\$350.00	\$ -	\$ -	\$ -	\$ -	\$ 350.00	\$ 100.12	\$ 13.03	\$ -	\$ 113.15
2002	Clark	Arch Hill	\$175.00	\$ -	\$ -	\$ -	\$ -	\$ 175.00	\$ 50.45	\$ 6.51	\$ -	\$ 56.96
2003	Latulippe	Calef	\$175.00	\$ -	\$ -	\$ -	\$ -	\$ 175.00	\$ 50.45	\$ 6.51	\$ -	\$ 56.96
2004	Yarborough	Arch Hill	\$350.00	\$ -	\$ -	\$ -	\$ -	\$ 350.00	\$ 100.12	\$ 13.03	\$ -	\$ 113.15
2007	Corliss	Calef	\$500.00	\$ -	\$ -	\$ -	\$ -	\$ 500.00	\$ 75.95	\$ 18.61	\$ -	\$ 94.57
	Subtotal Cemetery Funds		\$ 6,489.55	\$ -	\$ -	\$ -	\$ -	\$ 5,550.00	\$ 1,335.36	\$ 206.61	\$ -	\$ 1,541.97
	<b>SUBTOTAL COMMON TRUST FUNDS</b>		<b>\$ 36,689.10</b>	<b>\$ 300</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 21,090.63</b>	<b>\$ 15,898.47</b>	<b>\$ 253.79</b>	<b>\$ 5.00</b>	<b>\$ 16,758.78</b>
												<b>\$ 37,849.41</b>

**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, 2013**

Date Created	Name of Trust Fund	Purpose of Trust	***PRINCIPAL***				***INCOME***				Grand Total P & I End of Year 12/31/2013
			Balance Beg. of Year 1/1/2013	New Funds Created	Cash Gains or Losses	Expended During Year	Balance End of Year 12/31/2013	Beg. Of Year 1/1/2013	Income During Year	Expended During Year	
1986	Revaluation	Same	\$ 5,952.09	\$ -	\$ -	\$ 5,952.09	\$ 1,060.68	\$ 2.18	\$ -	\$ 1,062.86	\$ 7,014.95
2011	Hwy. Equip.	Same	\$ 88,078.60	\$ 75,000	\$ -	\$ 163,078.60	\$ 510.74	\$ 507.44	\$ -	\$ 1,018.18	\$ 164,096.78
2011	Road Reconstruction	Same	\$ 228,150.00	\$ 235,000	\$ -	\$ 170,157.97	\$ 787.39	\$ 972.27	\$ -	\$ 1,759.66	\$ 171,917.63
2011	UST	Same	\$ 474.72	\$ 1,215	\$ -	\$ 1,689.33	\$ 0.50	\$ 0.49	\$ -	\$ 0.99	\$ 1,690.32
<b>SUBTOTAL CAPITAL RESERVES</b>			<b>\$ 322,655.41</b>	<b>\$ 311,215</b>	<b>\$ -</b>	<b>\$ 292,992</b>	<b>\$ 2,359.31</b>	<b>\$ 1,482.38</b>	<b>\$ -</b>	<b>\$ 3,841.69</b>	<b>\$ 344,719.68</b>
<b>TOTAL FUNDS</b>			<b>\$ 359,344.51</b>	<b>\$ 311,515</b>	<b>\$ -</b>	<b>\$ 361,968.62</b>	<b>\$ 18,257.78</b>	<b>\$ 1,736.17</b>	<b>\$ 5.00</b>	<b>\$ 20,600.47</b>	<b>\$ 382,569.09</b>

**Report of the Trustee of Trust Funds of the Tilton-Northfield Fire District  
Capital Reserve Funds  
For the Year Ending on December 31, 2013**

Date Created	Name of Trust Fund	Purpose of Trust	***PRINCIPAL***				***INCOME***				Grand Total P & I End of Year 12/31/2013
			Balance Beg. of Year 1/1/2013	New Funds Created	Cash Gains or Losses	Expended During Year	Balance End of Year 12/31/2013	Beg. Of Year 1/1/2013	Income During Year	Expended During Year	
1985	Land & Building	Same	\$ 193,013.28	\$ -	\$ -	\$ 193,013.28	\$ 24,914.22	\$ 379.82	\$ -	\$ 25,294.04	\$ 218,307.32
<b>TOTAL FUNDS</b>			<b>\$ 193,013.28</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 193,013.28</b>	<b>\$ 24,914.22</b>	<b>\$ 379.82</b>	<b>\$ -</b>	<b>\$ 25,294.04</b>	<b>\$ 218,307.32</b>

Funds invested in New Hampshire Public Deposit Investment Fund: Revaluation Fund, TNHS Class of 1942 Fund, School Fund, General Fund, Conservation Fund  
 Funds invested in Franklin Savings Bank Money Market Accounts as of 12/31/10: Knowles Pond Fund, TNFD Land and Building Fund  
 Funds invested in Franling Savings Bank 5 year Certificate of Deposit: Cemetery Fund.  
 Funds invested in a Franklin Savings Bank 1 year Certificate of Deposit: Highway Equipment Fund, Road Reconstruction Fund.  
 Funds invested in Franklin Savings Bank Savings Account: UST fund

# **REPORT OF THE CAPITAL IMPROVEMENT PROGRAM COMMITTEE**

The goal of the CIP Committee is to:

1. Develop a plan for the maintenance of Northfield's capital assets
2. Schedule capital expenditures so as to avoid large fluctuations in our tax rate.
3. Spend no more on capital expenditures than is absolutely necessary to maintain existing capital assets and provide for new capital assets as may be needed from time to time.
4. Keep current on maintenance of capital assets; deferring maintenance only results in higher costs in future years.

In 2013 the CIP Committee started meeting in May, a full three months before our typical annual starting date. Our goal was to finish the work we started in 2012 – a full assessment of the current state of our road system and developing scopes of work and cost estimates necessary to prepare a comprehensive road repair and reconstruction plan. While we made considerable progress we regret to report that we did not fully achieve this goal. Our efforts were hampered by the difficult and time consuming nature of developing numerous scopes of work for all of our roads, widely fluctuating road reconstruction estimates and the change in Highway Superintendents. Much needs to be done before we can present you with a comprehensive repair and reconstruction plan for our 35 miles of paved roads and 7.7 miles of unpaved roads, which, with an estimated value of more than \$50 million dollars, is the most valuable item Northfield taxpayers own. Protecting this asset from further deterioration has been and will continue to be our highest priority.

In the meantime, we developed an interim plan using the road ranking system developed by the Highway Superintendent and Police Chief in 2012. The proposal includes three major projects:

1. The repair of the paved portion of Rand Road, which is close to complete failure. The project consists of grinding the full length of the road, laying down new asphalt and addressing drainage issues as needed. The project also calls for adding material and drainage improvements to the gravel portion of Rand Road to fix access issues.
2. Reconstruct 500 feet of Shaw Road that is only 16 feet wide and has limited sight visibility due to a ledge outcrop. The project consists of removal of the ledge and widening the road and associated drainage.
3. Extend the life of Cannon Bridge by removing the existing asphalt and membrane, which have failed in numerous locations, repairing the concrete deck and installing a new membrane and asphalt. The project also includes replacement of an expansion joint on the Northfield end of the bridge.

In addition, our plan calls for extending the usefulness of 5 roads through shim projects while we continue the development of the long-term plan, replacement of an aging vehicle in the Highway Department, replacement of a police cruiser, and replacement of central air conditioning systems in Town Hall and the Police Department, both of which failed this year. We believe this is a responsible plan for moving forward.

Northfield CIP Committee

Ed Weingartner, Chair,

Dennis Allen, Wayne Crowley, Kevin Sturgeon, Don Stevens, Kevin Waldron

## 2013 CAPITAL IMPROVEMENT PLAN – SUMMARY

	2014	2015	2016	2017
Transfer to Road & Bridge Recon. Fund	\$ 241,400	\$ 241,400	\$ 241,400	\$ 241,400
Transfer to Sandogardy Pond Rd. SAR Fund	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Transfer to Highway Equipment Fund	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
Purchase of Police Cruiser	\$ 32,900	\$ 32,900	\$ 32,900	\$ 32,900
Replace Police Dept. AC unit	\$ 6,000	\$ -	\$ -	\$ -
Replace Town Hall AC unit	\$ 6,000	\$ -	\$ -	\$ -
Expansion of Town Hall Storage Closet	\$ -	\$ -	\$ -	\$ -
Replacement of Town Hall Furnace	\$ -	\$ -	\$ -	\$ 5,000
<b>Total Raised through Taxation</b>	<b>\$ 461,300</b>	<b>\$ 449,300</b>	<b>\$ 449,300</b>	<b>\$ 454,300</b>

## CIP PLAN – DETAIL

### HIGHWAY EQUIPMENT

All Highway equipment is purchased through the Highway Equipment Capital Reserve Fund. The CIP proposes \$75,000 be transferred into this fund annually; equipment is purchased as needed and as funding is available.

	2014	2015	2016	2017
<b>Beginning Balance - Equip. Replacement Fund</b>	<b>\$40,693</b>	<b>\$5,693</b>	<b>\$80,693</b>	<b>\$5,693</b>
Transfer Into Equip. Replacement Fund	\$75,000	\$75,000	\$75,000	\$75,000
Funding Available	\$115,693	\$80,693	\$155,693	\$80,693
Transfers out of Equipment Replacement Fund				
Replace Trk. 7 (2001 Ford F450)	\$110,000			
Replace Trk. 4 (2000 Int'l 4900 10 yrd)			\$150,000	
<b>Ending Balance - Equipment Replacement Fund</b>	<b>\$5,693</b>	<b>\$80,693</b>	<b>\$5,693</b>	<b>\$80,693</b>

### SANDOGARDY POND ROAD STATE AID RECONSTRUCTION PROJECT

Sandogardy Pond Road is the last unnumbered state owned road in Northfield. As a state owned road it is eligible for reconstruction under the State Aid Reconstruction program. DOT estimates construction funding the project may be available in 2018 and we had proposed to start engineering work on this project in 2014. However, we recently learned that we may be able to receive 80% state funding for this estimated \$2.5 million project instead of the standard 66% state funding. We now recommend delaying the engineering study until 2015 while we investigate this option. In the meantime we recommend saving \$100,000 per year starting in 2014 toward this project.

	2014	2015	2016	2017
<b>Beginning Balance - Sandogardy Pond Rd. SAR Fund</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$117,000</b>	<b>\$217,000</b>
Transfer Into Sandogardy Pond Rd. SAR Fund	\$100,000	\$100,000	\$100,000	\$100,000
Funding Available	\$100,000	\$200,000	\$217,000	\$317,000
Transfers out of Sand. Pond Rd. SAR Fund (eng. study)	\$0	\$83,000	\$0	\$0
<b>Ending Balance - Sandogardy Pond Rd. SAR Fund</b>	<b>\$100,000</b>	<b>\$117,000</b>	<b>\$217,000</b>	<b>\$317,000</b>

## ROAD AND BRIDGE REPAIR AND RECONSTRUCTION FUND

The value of Northfield's roads is estimated at more than \$50 million. Like anything else, roads deteriorate to unacceptable levels over time; maintaining acceptable conditions requires a regular repair. In recent years we have seen the quality of our roads deteriorate as necessary repairs have been deferred. We are still developing a final and believe that fully funding our road repair needs over the next 20 years will require funding in excess of \$600,000/year. Realizing the impact this would have on our tax rate we are proposing a lower funding level of \$445,000 per year starting in 2014. Of this \$100,000/year is committed to Sandogardy Pond Road, leaving \$350,000 for all other roads and bridges. Of this, \$104,400 is estimated to come from the Highway Block Grant with the remaining \$241,400 to be raised through taxation.

Under the plan developed in 2012 all roads are ranked by four criteria: amount of traffic, role of the road in our emergency response network, condition of the road and annual operating expense. A scoring value of 1 to 5 was assigned to each of the categories. These categories were also weighted with a factor ranging from 1 to 3 based on the Committees decision to establish condition and operating costs as the primary controls for establishing the rankings. The final rankings with an explanation of scoring appear on the following pages. Our long-term plan calls for addressing all roads by committing a level of funding for each project to correct all identified deficiencies.

We got a good start in 2013, reconstructing or repairing Fiske, Shedd and Fellows Hill Roads. In 2014 we continue this effort by proposing fixes to Rand Road, which is severely deteriorated, and to a section of Shaw Road made dangerous and narrow due to a ledge outcropping. The plan also includes working with Tilton to perform preventive maintenance on the Cannon Bridge to extend its service life so that long-term rehabilitation costs may be deferred. Shim projects are proposed for portions of Bay Hill Road, Shaker Road, Shaw Road, Bean Hill Road and Knowles Pond Road to improve their condition until we can schedule long term fixes for these roads. This long-term plan for road and bridge reconstruction and repair will be evaluated annually to address changes in condition, estimated construction costs, and Town needs. Revisions to the plan will be reflected in updates to this document.

	2014	2015	2016	2017
<b>Beginning Balance - Road &amp; Bridge Repair Fund</b>	<b>\$171,918</b>	<b>\$65,695</b>	<b>\$169,495</b>	<b>\$147,045</b>
Transfer Into Road & Bridge Recon. Fund	\$241,400	\$241,400	\$241,400	\$241,400
Funding Available From Rd. Recon. Fund	\$413,318	\$307,095	\$410,895	\$388,445
+ Highway Block Grant	\$104,400	\$104,400	\$104,400	\$104,400
<b>Total Funding Avail. For Road Projects</b>	<b>\$517,718</b>	<b>\$411,495</b>	<b>\$515,295</b>	<b>\$492,845</b>
Transfers out of Road Reconstruction Replacment Fund				
Bay Hill Road (section 2)	\$20,250			
Shaker Road (section 2)	\$36,450		\$368,250	
Shaw Road	\$20,250			
Bean Hill Road (section 2)	\$20,250			
Knowles Pond Road	\$24,975			
Rand Road (gravel and paved portion)	\$174,848			
Shaw Road (ledge section)	\$75,000			
Cannon Bridge	\$80,000			
Ledge Road		\$242,000		
Keasor Road				\$200,000
<b>Ending Balance - Road &amp; Bridge Repair Fund</b>	<b>\$65,695</b>	<b>\$169,495</b>	<b>\$147,045</b>	<b>\$292,845</b>

## POLICE DEPARTMENT

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Citizens of Northfield,

First I want to thank you for the opportunity to serve as your new Police Chief. I look forward to a year of growth and development as a police department. The men and women of the Northfield Police Department working together will strive to provide the highest level of police services to the residents and visitors of Northfield. We will work with integrity, courage and vision throughout 2014.

As a department we have seen many changes over the past year. We've had many officers retire and others move on to other opportunities. I would like to thank each of them for their service to the town of Northfield; it was a pleasure working beside all of them. We have also had the pleasure of adding new officers to our staff and are moving forward in serving the citizens of Northfield.

This has been a year of rebuilding. With losing almost half the members of our police department proactive activity was not always feasible. So numbers are down in these areas due to the limited man power and the time spent on reactive policing. It has been challenging to keep the patrol shifts covered, citizens safe and happy, but the members of this department stuck together and made it happen each and every day.

Northfield Police is working on building a strong presence in the community. With many new faces it is important those of you that reside here know who is serving you. We will continue to implement community policing programs with the hopes of strengthening these bonds. Please get involved.

We cannot do our job without the help of members of our community. This is how we solve crime and find justice for victims and offenders. We welcome your calls and information. You may have the piece of the puzzle we are looking for. We are here 24/7, never hesitate to report concerns.

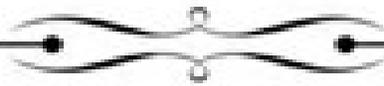
In serving this town as a new police Chief I want you to know my door is always open.

Sincerely,

John R Raffaely  
Chief of Police

**NORTHFIELD POLICE DEPARTMENT  
REVENUES  
JANUARY 1st TO DECEMBER 31, 2013**

Pistol Licenses/Witness Fees	\$	2,153.68
Dog Fines/Parking Viol./Restitution	\$	823.84
Insurance Fees/Misc. Income	\$	444.50
Highway Safety Grant (Sobriety Checkpoints)	\$	1,382.62
Highway Safety Grant (DWI Patrol)	\$	1,831.10
Highway Safety Grant (Operation Safe Commute)	\$	922.78
Highway Safety Grant (Enforcement Patrol)	\$	2,436.66
<b>DETAILS</b>		
City of Franklin	\$	248.00
Fairpoin	\$	4,664.00
Hutter Construction	\$	527.00
Liberty Utilities	\$	4,920.00
NH Electric Coop	\$	1,718.00
Pike Industries	\$	1,271.00
PSNH (Asplundh)	\$	24,733.00
Shawn McGuinness LLC	\$	330.00
Tilton Farmers Market	\$	480.00
Trees Inc	\$	10,292.00
Waveguide	\$	527.00
White Mountain Cable	\$	496.00
<b>TOTAL INCOME</b>	<b>\$</b>	<b>60,201.18</b>



**INCOME GENERATED BY  
POLICE DEPARTMENT**

	<b>2011</b>	<b>2012</b>	<b>2013</b>
Pistol Permit/Witness Fees	\$ 1,710.00	\$ 1,549.30	\$ 2,153.68
Dog Fines/Parking Viol./Restitution	\$ 1,110.00	\$ 2,466.81	\$ 823.84
Insurance Fees/Misc. Income	\$ 512.00	\$ 380.00	\$ 444.50
Highway Safety Grant	\$ 6,189.41	\$ 5,240.39	\$ 6,573.16
Special Details	\$ 13,080.00	\$ 53,370.00	\$ 50,206.00
Reimbursement Office Supply Acct.	\$ -	\$ 50.00	\$ -
JAG Grant	\$ 1,610.00	\$ 3,757.56	\$ -
Safety Grant	\$ -	\$ 397.50	\$ -
<b>TOTAL INCOME</b>	<b>\$ 24,211.41</b>	<b>\$ 67,211.56</b>	<b>\$ 60,201.18</b>

**NORTHFIELD POLICE DEPARTMENT  
OFFICER'S ANNUAL REPORT**

	<b>2011</b>	<b>2012</b>	<b>2013</b>
Arrest*	313	339	240
*( <i>Felony Cases &amp; Arr</i>	<i>117</i>	<i>105</i>	<i>77</i>
Summons	178	127	132
MV Warnings	1498	663	804
<b>TOTAL</b>	<b>1,989</b>	<b>1,129</b>	<b>1,176</b>
Property Checks	14667	16,896	17144
Accidents	49	52	66
Pistol Permits	96	113	147
Incidents ( <i>Calls for Service</i> )	5372	4,748	3171
Walk In Assist	1587	1278	1562
<b>TOTAL</b>	<b>6,959</b>	<b>6,026</b>	<b>4,733</b>

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**BREAKDOWN OF OVERTIME**

Court/Hearings	50
Investigations	263
Schools/Trainings	51
Meetings	13
Old Home Day	34
DARE	8
Officer Phil	4
Radar Grant	63
DWI Grant	82
Cover Shifts	211

## ANIMAL CONTROL OFFICER'S REPORT

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Dogs Licensed; 910

Animal control calls thru the Police Department: 173

Animal control calls direct to Animal Control Officer: 120

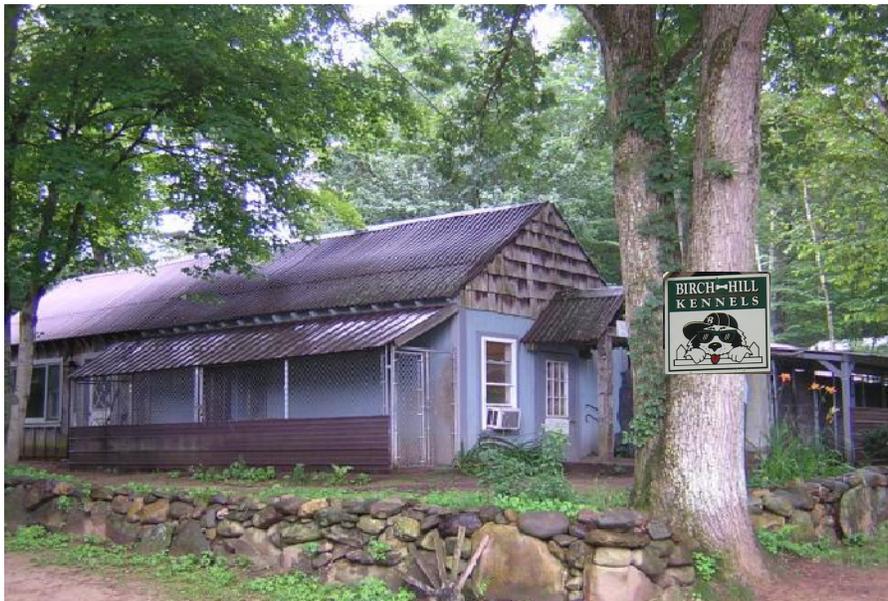
All animals picked up where taken to Birch Hill Kennels on Rte. 140 to be held for the owners to pick up.

All animals that where picked up and not claimed were taken to Noreast Vet in Belmont. They are scanned for a microchip and given a rabies shot and adopted out for free to a new home. Birch Hill Kennels remains a No Kill Shelter.

Our Rabies Clinic and Pet Expo will be on April 12, 2014 at the Old Agway building on Rte. 3 in Tilton. The hours will be 9:00am – 12:00pm. Price will be \$15.00 cash only. The rabies shot will be given by Dr. MacDonald and his staff. The Rozzie May Animal Alliance spay/neuter clinic van will be on site to do cats for a very low price. You must book you cat prior to the clinic. Phone (603) 447-1373 or on line [www.rozziemay.org](http://www.rozziemay.org)

Also the Town of Northfield will be on hand to license your dog.

Respectfully submitted,  
Don Carpenter



# POLICE DEPARTMENT



Chief John Raffaelly

Sgt. Adams

Sgt. Hutchinson

Ptlm. Beach

Ptlm. Cassavaugh

A.A. Christine Murray

Part-Time

Ptlm. Chapple

Ptlm. Colby

Ptlm. DeCormier

Ptlm. Seligman

Ptlm. Lavery

Ptlm. Prince

Ptlm. Wellington

# HIGHWAY DEPARTMENT



Whitney LaFlamme, Johnny Van Tassel, Fred Partridge, Tom Wooten, Shane Dow, Harold "Pete" Fife

## **HIGHWAY SUPERINTENDENTS REPORT**

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The Northfield Highway Department went out 29 times between January and April to treat the roads of Northfield, which lead us into a mild mud season.

We ditched several roads around town which included Bean Hill Rd, Cofran Ave, Cross Mill Rd, Fellows Hill Rd, Fiddlers Choice Rd, Haggett Farm Rd, Hidden Ln, Hodgdon Rd, Keasor Rd, Knowles Farm Rd, Lambert Rd, Oak Hill Rd, Rand Rd, Shaker Rd, Shaw Rd, Shedd Rd (both dirt and paved), Stevens Rd, and Susan Lane and we also completed the Bay Hill Drainage Project.

In June the town hired Tom Wooten as a driver/light equipment operator and in December the town hired John Landry as a Recycling Attendant. I would like to take a moment to thank Steve Kelley and Bob Southworth for all their hard work and to wish them luck in their new endeavors.

This year Busby Construction completed the Fiske Road Improvements project, which included reclaiming and paving of the 20' x 2,500' of existing roadway and installing drainage on both sides. Wolcott Construction reclaimed and paved approximately 3,800' of Shedd Rd, from the intersection of Bay Hill Rd to the Spaulding Youth Center; reclaimed and paved approximately 1,100' of Susan Lane, from the intersection of Knowles Pond Rd to the cul-de-sac; and reclaimed and paved approximately 2,800' of Fellows Hill Rd, starting at the Belmont Town line.

We purchased a new 2013 International 6-wheel dump truck to replace the 1992 International 6-wheel dump truck.

I would like to take a moment to thank my crew for all their hard work and dedication to the job. I would also like to thank the residents of Northfield for all your patience and understanding through these road projects.

Sincerely,

Johnny Van Tassel  
Highway Superintendent

# HIGHWAY DEPARTMENT SOLID WASTE REPORT 2013 RECYCLING REPORT

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The Northfield Recycle Center is located off Sargent Street at 50 Johnson Road. The center is open Tuesday through Thursday and Saturday, the hours are Tuesday and Thursday (recyclables only) 8:00am to 3:15pm, Wednesday and Saturday 8:00am to 4:45pm.

We still need your **CLEAN USED OIL**. We use it to heat the entire recycle center and to partially heat the town garage. This keeps the heating costs down, which saves you money on the annual budget. Thank you everyone for bringing your clean used oil to the recycle center.

Don't forget Household Hazardous Waste day, which is held on Saturday, July 26, 2014 in Franklin on Bow Street from 8:30am to noon. This is when you can take any oil based paint, stripping fluids, pool cleaners, gasoline, junk oil, pesticides etc. Notice of dates and times will be posted and published in the newspaper and will be located on the Town's website at [www.northfieldnh.org](http://www.northfieldnh.org). Thank you to all residents that participate in this collection day.

In 2013 we held our annual three-day Amnesty period, which was held during the last week of April.

Recycle markets are doing better, so please keep up the good work recycling! To keep you better informed we have hung up signs at the Transfer Station showing the current market pricing for each commodity, these are updated monthly. We also purchased lawn signs for residents to put out in their front yard to help encourage recycling throughout town.

If you have any questions and/or concerns please don't hesitate to call us at 286-4490, or you can stop by our office at 147 Park Street.

Sincerely,

Whitney LaFlamme  
Administrative Assistant  
Northfield Highway Department



John Landry, John Willey

**HIGHWAY DEPARTMENT  
RECYCLING REPORT 2013  
SOLID WASTE REPORT 2013**

<b>REVENUE PRODUCING RECYCLABLES (TONS)</b>					
DESCRIPTION	2013	2012	2011	2010	REVENUE 2013
ALUMINUM CANS	3.41	3.21	2.68	3.19	\$ 4,003.69
TIN CANS	4.24	3.98	5.85	4.07	\$ 695.43
CARDBOARD	40.60	36.99	37.24	37.68	\$ 4,161.38
PLASTIC	13.80	11.58	15.61	12.00	\$ 2,840.16
MIXED PAPER	51.35	53.73	72.79	69.23	\$ 339.60
SCRAP METAL	42.73	51.73	56.80	105.48	\$ 7,450.72
OTHER METAL (Copper, Brass, Alum, etc.)	1.86	10.14	0.71	4.86	\$ 2,454.35
VEGETABLE OIL	36 gal	50 gal	428 lbs	-	\$ 36.00
CAR BATTERIES	1,936 lbs	1,155 lbs	145	80	\$ 580.80
PROPANE TANKS - 20LB	69	79	-	-	\$ 34.50
<b>TOTAL REVENUE</b>					<b>\$ 22,596.63</b>
<b>NON REVENUE PRODUCING RECYCLABLES</b>					
DESCRIPTION	2013	2012	2011	2010	COST 2013
FREON (Per Unit)	116	59	68	69	\$ 977.00
ELECTRONICS (Tons)	12.30	13.78	19.09	16.02	\$ 3,729.14
GLASS (Tons)	54.00	64.00	40.00	46.00	\$ 1,242.00
<b>TOTAL COST</b>					<b>\$ 5,948.14</b>

<b>DISPOSED AT INCINERATOR (TONS)</b>					
DESCRIPTION	2013	2012	2011	2010	2009
RESIDENTIAL - Curbside Collection Recycled	1,387.73	1,415.56	1,485.79	1,526.73	1,596.39
Recycled	108.97	115.08	146.02	182.10	194.72
COMMERCIAL - Bestway Disposal	105.05	133.50	126.57	116.62	116.36
Empire	58.82	112.41	111.65	125.07	107.14
Waste Management	782.48	835.25	824.34	814.58	817.89
GMQ - Guaranteed Minimum Quantity	2,700.00	2,800.00	2,900.00	2,900.00	3,100.00
ACTUAL	2,443.05	2,611.80	2,694.37	2,765.10	2,832.50



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

Northeast Resource Recovery Association, 2101 Dover Road, Epsom, NH 03234  
 Telephone: (603) 736-4401 or 1-800-223-0150 Fax: (603) 736-4402  
 E-mail: [info@nrna.net](mailto:info@nrna.net) Web Site: [www.nrra.net](http://www.nrra.net)

## Town of Northfield, NH

Congratulations for being such active recyclers!

Below please find information on the positive impact this recycling has had on your environment.

The recyclable materials listed below were sent to market to be remanufactured into new products through your non-profit recycling organization, the Northeast Resource Recovery Association.

Recyclable Material	Amount Recycled In 2013	<b>Environmental Impact!</b> Here is <u>only one</u> benefit of using this recycled material rather than natural resources (raw materials) to manufacture new products.
Aluminum Cans	6,816 lbs.	Conserved enough energy to run a television for 693,596 hours!
Paper	91.95 tons	Saved 1,563 trees!
Plastics	13.79 tons	Conserved 20,688.75 gallons of gasoline!
Scrap Metal	44 tons	Conserved 44,385 pounds of coal!
Steel Cans	8,481 lbs.	Conserved enough energy to run a 60 watt light bulb for 220,506 hours!



*“Partnering to make recycling strong through economic and environmentally sound solutions”*  
 Northeast Resource Recovery Association, 2101 Dover Road, Epsom, NH 03234  
 Telephone: (603) 736-4401 or 1-800-223-0150 Fax: (603) 736-4402  
 E-mail: [info@nrra.net](mailto:info@nrra.net) Web Site: [www.nrra.net](http://www.nrra.net)

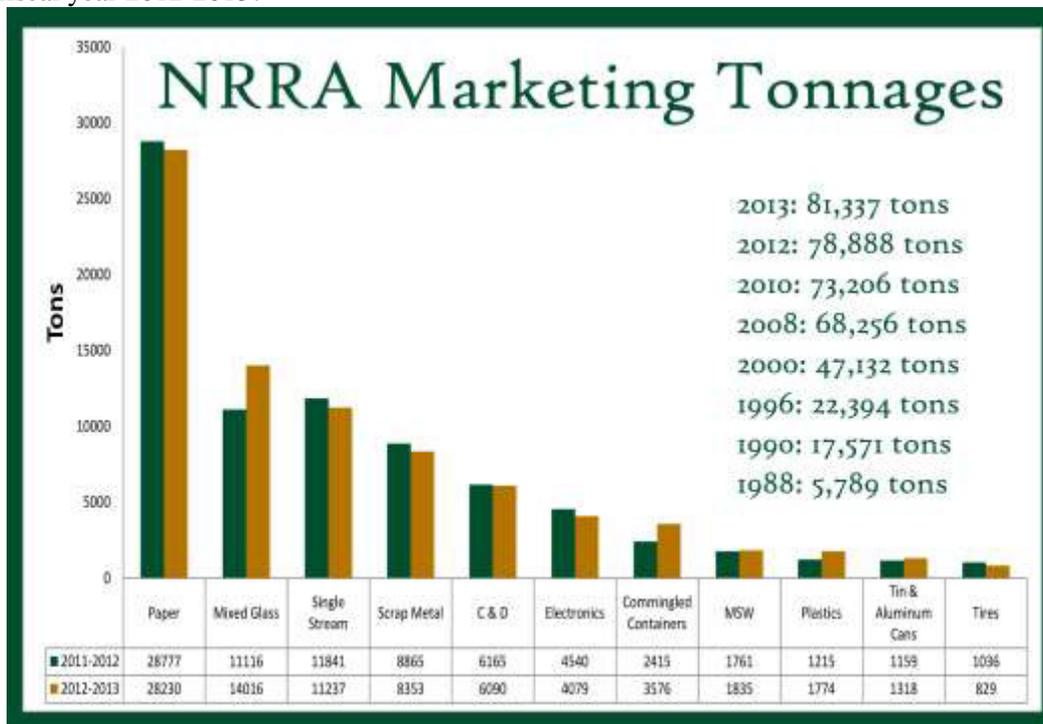
Dear NRRA Member,

As a member of Northeast Resource Recovery Association (NRRA), your community has access to all the services of this first in the nation, 33-year old recycling cooperative. Your member-driven organization provides you with:

- Up-to-date **Technical Assistance** in waste reduction and recycling including solid waste contract negotiations;
- **Cooperative Marketing** to maximize pricing and **Cooperative Purchasing** to minimize costs;
- Current **Market Conditions** and Latest **Recycling Trends, both regionally and nationwide**;
- **Innovative Programs** (i.e. Dual Stream, Consolidation and Single Stream);
- **Educational and Networking Opportunities** through our Annual Recycling Conference, our new Bi-weekly “Full of Scrap” email news, monthly Marketing meetings, website, and Fall Facility Tours;
- **School Recycling Club** - a program to assist schools to promote or advance their recycling efforts;
- **NH DES Continuing Ed Credits**;
- **NH the Beautiful Signs, Grants, Bins and Recyclemobiles.**

The membership has grown to include more than 400 municipalities, businesses and individuals in New Hampshire, Vermont, Massachusetts, Connecticut and Maine. NRRA, as a non-profit organization, is unique in that we do not charge a “brokerage fee” or work to maximize profit gains, but rather has a minimal “Co-op” Fee” which is re-invested to further your recycling programs and solid waste reduction efforts in schools and municipalities.

Through your continued support and dedication, NRRA has assisted our members to recycle over 81,337 tons in fiscal year 2012-2013!



## **LAKES REGION HOUSEHOLD HAZARDOUS WASTE COLLECTION**

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The 2013 Lakes Region Household Hazardous Waste (HHW) Collections were conducted in a safe and efficient manner on July 27, 2013 and August 3, 2013 at eight different locations. The event was coordinated by the Lakes Region Planning Commission (LRPC). 1,669 households participated in this annual collection; overall this represents 4.4% of the households in the twenty-four Lakes Region communities that participated in this year's HHW Collection. Five communities had local participation rates of more than 7%.

More than 75,000 pounds of HHW, 29,000 feet of fluorescent bulbs, and more than 2,800 compact fluorescent bulbs (CFLs) were disposed of properly through these collections. Oil-based paint products and other petroleum products such as old gas comprise the majority of the hazardous products brought to the collection. Residents are encouraged to use latex paint when possible, for it is not considered a hazardous material in New Hampshire and any residue can be dried out and disposed of in the household trash.

One-third of those attending this year's collections had never attended an HHW collection in the Lakes Region. More than half the people participating in the survey indicated that they have used alternatives to household hazardous products. More than two-thirds of the survey respondents indicated that they would like to see more collection of unused medications in the region. It should be noted that more and more Lakes Region communities have been participating in the National Prescription Drug Take-Back Days in April and October as well as year-round collections through local police departments.

We appreciate the efforts of the more than sixty volunteers and municipal staff whose assistance in publicizing and staffing the collection sites helps make these regional collections possible. While this year we had a number of new helpers, we also were able to recognize the sustained contributions of twenty-three individuals, each of whom has assisted with at least ten Lakes Region HHW collections and five individuals have been with us for twenty years or more!

The cost for this collection, which helps protect our region's water quality, was \$2.40 per Lakes Region household. Despite some increases in disposal costs, the appropriation for each community participating in the 2014 collection will remain the same as this past year. The next Lakes Region Household Hazardous Waste Collections will be held July 26, 2014 and August 2, 2014. All residents and property owners in participating communities are encouraged to take this opportunity to safely dispose of your household hazardous products. For more information, check with your local coordinator or LRPC (<http://www.lakesrpc.org/serviceshhw.asp>) for details.



103 Main Street, Suite #3 Meredith NH 03253  
Tel (603) 279-8171

## **SUPERVISORS OF THE CHECKLIST**

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Federal law requires that registration records on all voters in the state be entered into a single statewide computerized voter registration system. All cities and towns in New Hampshire are currently using a single system named Election Net.

Much work is performed before and after each election to make sure that all additions and corrections to the checklist are accurate. Removal of a registered voter from the checklist can only occur once the Supervisor of the Checklist can verify that the resident is actually no longer living in the domicile of record. Official letters "30 day notice" must be sent per RSA 654:36-b. and the voters are given the opportunity to stay on the checklist or be removed if no response is received from the voter.

The Supervisors worked on eliminating duplicate voters from the checklist. This project was directed by the Secretary of State's Office. By law, this must be handled in a timely manner once we have been notified. Duplicate voters can occur very easily, due to incomplete voter registration forms. For example: a voter has registered in another town in NH. Your voter registration was complete. Then you move to another town in NH. Voter goes to new town to register to vote. Voter may miss filling out the DOB, place of birth, last place registered to vote and if there was a name change, voter might have missed giving their last name under which they were last registered under on the new voter registration form. Supervisors must do a search on the Election Net to find said voter and merge them into the new town. However, when doing this search, Supervisors found that the DOB is missing from current new voter registration form. The Supervisors have no proof that this is the same person due to the DOB missing. Also, there is no License # or Social #. (the old registration forms did not ask for this information) So, name gets added until the missing data is acquired. This causes a duplicate voter. This can also occur with other scenarios. It is important to fill out the voter registration form in its entirety even though you have registered elsewhere.

The Secretary of State informed the Supervisors of the Checklist throughout NH that on 7/25/2013 the potential duplicate voter count was 36,870. As of 11/19/2013 the count was 23,968. This meant that 12,902 duplicate voters were merged in NH. Northfield had 280 duplicate voters. That has been reduced to approximately 150. In 10/2013 we sent out 280 letters to acquire missing data information from voters. 75/% have been returned. Thank you!

Another project that had to be up-dated per the Secretary of State's Office was the listing of street addresses with the current "E911" odd and even ranges. ElectionNet must be up-dated to incorporate the new state house and congressional districts adopted in 2012. This was a lengthy and detailed process. Each voter has a "street address" regardless of renting or owning your home. In working on this project, if errors occurred, we had to look at the voter's registration form and found that the voter gave an improper address. Voter listed apartment name and # but no actual street address. Voters are to use an actual street address and apartment #. A lot of research and hours went into this project to meet the required deadline by the State. But with all your help we made it happen!

Even though 2013 is a non-election year, we have been very busy.

Once again "Thank you for your cooperation at the Election!"

Supervisors: Terry Anne Steady, Ellie Lamanuzzi, Peggy LaBrecque

## WELFARE REPORT

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Under New Hampshire RSA:165 the Town of Northfield is mandated to relieve and maintain homelessness.

The Welfare and General Assistance Department performs last resort crisis management by means of assisting residents regain control over their own lives resulting in financial responsibility. This, we spend a large number of office hours re-educating and training individuals in self-sufficiency and utilization of other resources such as; State Cash Assistance for needy families, Food Stamps, Medicaid / Medicare, Child Care Assistance, NH Housing Emergency Assistance, Community Action's Fuel Assistance and other web based free medical programs as well as web based employment opportunities.

Town assistance is granted only when all other State, Federal and economic resources have been exhausted.

With 2013's milder winter and Community Action's sustained funding the department reflected noticeable cost savings this year. However, strong concerns with the upcoming 2014 heating season remain as Community Action did not get the level of funding received in prior years due to federal budget cuts. The department also experienced a noticeable change in population trends in 2013. The traditional sustainable housing requests dropped but homeless and families in transition skyrocketed resulting in a 51% increase in homeless services provided. The department utilized charitable funding, campgrounds and local shelters to absorb a majority of these expenses. However, with the homeless trend not slowing down and current resources potentially diminishing, 2014 may see a large financial impact if the trend continues.

In spite of our hard work and diligence to staying within the budget we continue to always remain concerned with unanticipated State and Federal program cuts which ultimately results in down shifting at our local level.

I would like to extend a very special thank you to the Tilton, Northfield and Sanbornton Christmas Program for making Christmas truly special for many of our less fortunate families, our local food pantries and Church Communities for their continued outreach and support. The Welfare Department is truly thankful for having such wonderful individuals helping out and taking pride in our community, thank you.

Respectfully Submitted,  
Donna J Cilley  
Welfare Administrator

**CODE ENFORCEMENT OFFICER**

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**BUILDING PERMITS ISSUED DURING 2013**

Single Family Homes.....	1
Replaced Single Family .....	0
Apartments .....	Buildings 0 / Units 1
Mobile Homes Replace with Single Family Homes.....	0
Replacement Mobile Homes.....	0
New Mobile Homes .....	0
Garages and Barns .....	9
Decks and Porches .....	7
Storage Buildings.....	8
Signs.....	1
Additions.....	3
Commercial Use.....	6
Alterations.....	11
Reconstructions.....	5
Demolition .....	4
Renewed Permit.....	4
Pools.....	1
Total Permits Issues .....	54
Estimated Value of Permits .....	\$2,591,750.00
Building Permit Fess Collected.....	\$5,710

Respectfully Submitted,

Dana Dickson

Building Inspector, Code Enforcement Officer, Health Officer

## **CONSERVATION COMMISSION**

---

Members: Richard Bellerose, Chairman, Kevin Fife, Patty Howe, Dave Krause and Sterling Blackey.

The Conservation Commission meets the next to the last Wed. of every month at 700 PM. Duties of the Commission include reviewing site plans, subdivisions and zoning requests to make recommendations concerning wetland issues to the Planning board; review and make recommendations on Dredge and Fill applications, report and follow up on wetland violations and obtaining and updating a Natural Resource Inventory of the Town.

The Conservation Commission welcomes our newest member, Sterling Blackey, who has jumped in with both feet and created new trails at Knowles Pond. One, a much needed connector from the Rand Road parking lot, and another very windy trail named Rocky Top located between Hemlock Loop and the property boundary. Chestnut Loop was also rerouted to avoid wet areas. New signs (created by CE Graffix) and posts were installed where necessary and general maintenance has occurred throughout the year. Trail work was also done on the Doubleday property to avoid wet areas. In September the Commission was pleased to sponsor “A Walk in the Woods” led by Bill Dawson and attended by 15 people who learned about the flora and fauna.

New trails have been created on the Sotir Conservation Area and soon signs and a new kiosk will be installed. In the spring a connector trail will be created to connect the Knowles Pond and Sotir Conservation areas. Conservation members walked the boundaries of the Sotir Conservation Area and installed boundary markers in April.

The newly named “Granite Mills Conservation Area” at the end of Granite Street continues to be an incomplete project. We are still of the opinion that it would be best to wait until the bridge for the river trail is completed before doing anything permanent at this site. It was very exciting to have the first annual (we hope) kayak slalom race held on the river in June. Granite Mills was used as the base for this event with many participants camping there for the weekend. The kayakers were very happy to stay there and left the area cleaner than when they arrived. We would like to thank the Highway crew for their great job mowing the grass and plowing the parking area which helps keep the river front property looking tidy.

Anyone interested in “adopting” a trail on any of the town’s conservation properties can get information at [econde@northfieldnh.org](mailto:econde@northfieldnh.org).

The Conservation Commission welcomes anyone interested in helping preserve and experiencing local

Town properties and a chance to walk into a window of undeveloped woodlands to be enjoyed by family’s for many future generations.

Feel free to attend our monthly meetings and browse through information available at the Town Hall and on line at [northfieldnh.org](http://northfieldnh.org).

Richard Bellerose, Chairman

## PLANNING BOARD

For the Year Ending December 31, 2013

Members: Wayne Crowley, Chairman, Glen Brown, Vice Chairman, Doug Read, Kim Robichaud, Mike Murphy, Jason Durgin and Kevin Waldron.

The following applications were acted upon by the Planning Board in 2013:

### January:

1. Mark Hayes: Application for a Minor Site Plan Review to add a 20' x 27' retail shop for Highland Mountain Bike Park at 75 Ski Hill Drive (Tax Map R17, Lot 21-2) in the Conservation Zone. *Approved*

### February:

1. Cathy Keyser: Application for a minor site plan to open a Graphics, Sign and Screen Printing Shop at 98 Park Street (Tax Map U8, Lot 24) in the R2 zone. *Approved*

### April:

1. Wendy Lavalley/Newfound Recovery, LLC: Application for a Major Site Plan Review for a Medical Care Facility for addiction recovery treatment at 9 Summer Street (Tax Map U8 Lot 138) in the R2 zone. *Withdrawn by applicant*

### May:

1. Robert Kidder Revocable Trust: Application for a revised site plan to expand the Ciao Pasta Restaurant at 133 Park Street (Tax Map U8 Lot 143) in the Comm/ Ind. Zone. *Continued*

### June:

1. Robert Kidder Revocable Trust: Application for a revised site plan to expand the Ciao Pasta Restaurant. *Approved*
2. Freudenberg-NOK: Application for a major site plan review to allow expansion of the existing facility at 6 Axle Drive with a 25,600 sq. ft. addition with associated parking, utilities and storm water management (Tax Map U4 Lots 1-1,1-2,1-3) in the Comm/Ind zone. *Continued*

### July:

1. Freudenberg-NOK: Application for a major site plan review to allow expansion of the existing facility at 6 Axle Drive. *Approved with conditions.*

### August:

1. Pike Industries, Inc: Application for a Minor Site Plan Review for the installation of a 13,000 gallon AST for storage of asphalt emulsion (tack) at 35 Industrial Drive (Tax Map R14 Lot 7-14) in the C/I zone. *Approved with conditions.*

### September:

1. Allan & Gail Clark: Application for a minor Site Plan review to relocate the driveway entrance on 1.26 acres on Zion Hill Road (Tax Map R6 Lot 35-4 in the R1 zone. *Approved.*

2. Pike Industries, Inc: Application for a Minor Site Plan Review for the installation of 2 x 200 ton capacity storage silos for asphalt concrete product and new scales at 35 Industrial Drive (Tax Map R14 Lot 7-14) in the C/I zone. **Approved**

**November:**

1. Kevin & Deborah Sturgeon: Application for a minor subdivision to create 2 lots on 31.75 acres at 376 Shaker Road (Tax Map R15 Lot 54) in the R1 and Conservation zones. **Approved**

**December:**

1. Paul B. Lavalley: Application for a Minor Site Plan Review to change the use from a Female Recovery Residence to a Male Recovery Residence at 23 Elm Street (Tax Map U7 Lot 79) in the R2 zone. **Continued**
2. Robert M. & Joyce M. Hubbell: Application for a Minor Subdivision to create 2 lots on 12.833 acres at 285 Oak Hill Road (Tax Map R2 Lot 59) in the R1 and Conservation zones. **Approved**

In addition to the above applications, the board considered conceptual plans or design reviews and conducted site walks when deemed appropriate. Several workshops were held to review the Zoning Ordinance and to update the Town Master Plan. Members also attended workshops, CIP meetings and Lakes Region Planning Commission meetings throughout the year. Regulations and minutes of all Planning Board meetings are available at the Town Hall and on the Town's website, northfieldnh.org.

Respectfully submitted,

Wayne Crowley, Chairman

# ZONING BOARD OF ADJUSTMENT

For the Year Ending December 31, 2013

Members: Kent Finemore, Chairman, Keith Murray, Polly Mills Fife, Phil Cain, Alternate Brian Brown and Selectmen's representative Peg Shepard.

The following applications were considered by the Board of Adjustment in 2013:

**March:**

1. Wendy Lavallee/Newfound Recovery, LLC: Application for a special exception to allow a Medical Care Facility for addiction recovery treatment at 9 Summer Street (Tax Map U8 Lot 138) in the R2 zone. **Withdrawn by applicant**

**May:**

1. Ron Vary: Application for a variance from Article 7 Table 2 (Dimensional Requirements) of the Northfield Zoning Ordinance to allow a single family home on the corner of View and Summer Streets (Tax Map U8 Lot 89A) in the R1 zone. **Withdrawn by applicant.**
2. River Holka: Application for a variance from Article 7 Table 2 (Dimensional Requirements) of the Northfield Zoning Ordinance to allow an in-law apartment at 297 Shaw Road (Tax Map R2 Lot 53-10) in the R1 zone. **Granted**
3. Mike Hanley: Application for a Special Exception to allow the expansion of an existing restaurant at 133 Park Street (Tax Map U8 Lot 143) in the C/I zone. **Granted**

**August:**

1. Pike Industries, Inc: Application for a variance from Article 6.2 Section 7G of the Northfield Zoning Ordinance to install a 13,000 gallon above ground Asphalt Emulsion (tack) storage tank at 35 Industrial Drive (Tax Map R14 Lot 7-14) in the C/I and Groundwater Protection zones. **Granted**

**October:**

1. Kathleen P. Wasiuk: Application for a variance from Article 7 Table 2 Note E of the Northfield Zoning Ordinance to allow a residence and driveway with less than the required 50' frontage on 7.2 acres off Fiske Road in the Conservation District. **Continued**

**November:**

1. Kathleen P. Wasiuk: Continuation of an application for a variance from Article 7 Table 2 Note E of the Northfield Zoning Ordinance to allow a residence and driveway with less than the required 50' frontage on 7.2 acres off Fiske Road in the Conservation District. **Granted**

Minutes of the above meetings are available on the town website, northfieldnh.org and at the Town Hall.

The primary purpose of the Zoning Board of Adjustment is to address applications for relief from the Zoning Ordinance and to hear appeals to decisions. Members of the Board are appointed by the Selectmen, but service is voluntary and there is no compensation to Board members. The group that has served on the Board this past year has done so in a manner that effectively generated a public record of its deliberations and afforded all who appeared at its public hearings with respect and courtesy. On behalf of the residents of Northfield I would like to extend our gratitude to the members for their collective response to the commitment and responsibility that goes with appointment to the ZBA.

Respectfully submitted,  
Kent Finemore, Chairman

# TOWN OF NORTHFIELD



2013

## OUTSIDE AGENCIES ANNUAL REPORTS

# LAKES REGION PLANNING COMMISSION

2012 – 2013 (FY13)

The Lakes Region Planning Commission (LRPC) is an organization enabled by state law and established by its local municipalities to provide communities and the region with the capacity to respond to and shape the pressures of change in a purposeful way. With a service area covering over 1,200 square miles in Belknap, Carroll, Grafton and Merrimack Counties, the LRPC provides a wide range of planning services to its members. As our economy and world change, so does the work we perform. The Commission offers direct and support services including, but not necessarily limited to, technical assistance, geographic information systems, transportation planning, land use, environmental planning, hazards planning and economic development. Local, state, and federal resources primarily fund the LRPC. We also maintain a regular dialogue with state agencies as a resource for the entire Lakes Region. Our overall goal is to provide support, knowledge, and guidance to the governments, businesses, and citizens of the Lakes Region.

Some of the services provided on behalf of the town of Northfield and the region in the past fiscal year are noted below:

## OUTREACH

- Responded to a request for map data layers related to the town’s research into GIS.
- Discussed the status of the town’s Master Plan Update, and provided guidance related to project reorganization and plan development. Reviewed the community survey and Master Plan chapters and met with the planning board chairman.
- Continue to provide circuit rider assistance to the Planning Board and Zoning Board of Adjustment.
- Assisted the town with the preparation of a Community Planning Grant application.
- Prepared estimate and scope of economic revitalization maps for the town.
- Researched the town’s highway impact fee methodology to develop an approach for additional analysis related to the town’s build out.
- Initiated a Safe Routes to School Travel Plan for the town. Performed geocoding to locate student addresses on a digital map for Union Sanborn and Southwick Schools, and created student location density map.
- Responded to a request from a town official for additional information about proposed changes affecting the National Highway System and Federal Aid eligibility.
- Conducted in-field travel time delay data collection along US Route 3 and NH 11 between Franklin and Laconia.
- Received verification from the town regarding land use and zoning along the NH Route 140 corridor.
- Provided copies of the NH Planning and Land Use Regulations book to the town at considerable savings.

## REGIONAL SERVICES

- Conducted an extensive public involvement effort to garner input for the Lakes Region Plan. Activities included attendance at business and community fairs and events, participation in a statistically valid telephone survey for the state and region, an Open House with multiple planning displays, press releases, web announcements and related activities which have reached a thousand or more people.
- Successfully received funding from the NH Department of Environmental Services for two innovative storm water management projects: the construction of a bio-retention garden and the Soak Up the Rain Waukevan project

- Continued work on the Center Harbor Bay subwatershed management plan, and repositioned the project to be completed by the end of 2014. The project will be added to the Winnepesaukee Gateway web site, which is designed to be a source for all of the subwatershed management plans completed in the Winnepesaukee River Watershed.
- Applied for and successfully received two grants from NH Housing to assist targeted communities with workforce housing opportunities.
- Received funding and training from the NH Planners Association to assist communities interested in conducting health impact assessments as part of a community's review of proposed development.
- Assisted members of the Pemigewasset River Local Advisory Committee (PRLAC) with the completion of the Pemigewasset River Corridor Management plan, which will help guide planning decisions within the corridor in the future.
- Added a map atlas to [www.winnepesaukeegateway.org](http://www.winnepesaukeegateway.org).
- Completed a Source Water Protection Grant proposal and 319 project summary.

#### **HOUSEHOLD HAZARDOUS WASTE**

- Continued the summer tradition of convening the annual Lakes Region Household Hazardous Waste Collections, which were conducted over two consecutive weekends at eight locations. Approximately 1,755 households from 24 Lakes Region communities removed about 19,000 gallons of hazardous products from their homes.
- Over the past two years, 6,000 Flipbooks with tips and recipes for Alternatives to Household Hazardous Waste have been distributed.
- Continue to participate as a resource to the Lakes Region Household Hazardous Product Facility board.

#### **EDUCATION**

- Organized and hosted three public Municipal Law Lectures, in cooperation with the NH Local Government Center: 1) Procedural Basics for Planning and Zoning Boards; 2) Religion and Land Use Controls: What Are the Legal Limits? and 3) Innovative Land Use Controls: Reexamining Your Zoning Ordinance.
- Convened six Commission meetings and facilitated discussion on: Shoreland Water Quality Protection Act at One Year: How is it Doing?; The Shoreland Water Quality Act: Are Changes Needed?; NH Department of Transportation Balanced Scoreboard and Audience Participation; Siting Energy Projects in New Hampshire; Milfoil Invasive Species Management Strategies: Challenges and Opportunities; Lakes Region Transportation Improvement Plan.
- Held the 45<sup>th</sup> LRPC Annual Meeting at Church Landing in Meredith on June 25 with over 150 people in attendance. The keynote speaker was NH Department of Environmental Services Commissioner Thomas Burack, who talked about the environment and energy. The B. Kimball Ayers Award for outstanding, voluntary contributions to environmental protection was presented to Christopher Conrod of Tamworth and Awards of Appreciation were presented to the founding members of the Lakes Region Clean Waters Association: Donald Foudriat, Peter Karagianis, Esther Peters, and James Walker.

#### **ECONOMIC DEVELOPMENT**

- Awarded \$200,000 from the U.S. Environmental Protection Agency's (EPA) Brownfields Program to conduct additional hazardous material assessments in the region over the next two and a half years. This was the only EPA assessment grant received in NH in the past two years.

- Worked with regional energy leaders to facilitate a meeting of the Lakes Region Energy Alliance to build capacity to identify economic development opportunities related to energy.
- Coordinated with area economic development groups including Belknap Economic Development Council, Grafton County Economic Development Council, Franklin Business and Industrial Development Corporation, Mount Washington Valley Economic Council, and the Wentworth Economic Development Council in pursuit of workforce development and growth opportunities for the region. Serve on the BEDC Board of Directors.
- Established a Broadband Stakeholders Group to contribute to the development of a regional Broadband Plan. Several meetings have been conducted around the region, as the plan is now in the plan development stages.
- Completed updates of broadband speeds available at key community institutions as part of an ongoing broadband mapping program.
- Convened several meetings of the Comprehensive Economic Development Strategy (CEDS) committee as part of a major update to the CEDS. The draft CEDS was released for public comment last June and approved by the LRPC in September 2013. It is awaiting approval from the U.S. Economic Development Administration.
- Completed the 2013 Development Trends Report, an annual survey of local development activity.

#### **TRANSPORTATION**

- Successfully applied for and received \$400,000 to continue an extensive regional transportation planning program through June 2015.
- Completed more than 170 traffic and turning movement counts around the region.
- Convened several meetings of the LRPC Transportation Technical Advisory Committee (TAC) to enhance local involvement in regional transportation planning and project development. Updated the TAC Member Guidebook.
- Completed the NH Route 140 Corridor Study, which included the towns of Alton, Belmont, Gilmanston, Northfield and Tilton.
- Assisted with a successful application to fund the expansion of transportation services for the elderly and disabled in Carroll County. Participated in and supported several Mid-State Regional Coordinating Council and Carroll County Regional Coordinating Council meetings. The RCCs advise the State Coordinating Council on public transit issues in their respective locations.
- Conducted preliminary research for the start of the Lakes Region Tour Scenic Byways Plan, which takes in portions of US Route 3, and NH Routes 11, 25, 28, 106 and 109.
- Completed an analysis, including maps, on the potential future demand for the Winnepesaukee Transit System.
- Participated in and reviewed the Governor’s Advisory Commission on Intermodal Transportation (GACIT) information relative to Lakes Region projects in the Ten Year Plan (TYP) 2013-2022.
- Reviewed and evaluated Lakes Region bridge projects in the state Ten Year Plan in cooperation with District Engineers.

Represent rural areas of the state as a member of the Safe Routes to School State Advisory Committee.

## HALL MEMORIAL LIBRARY

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Serving the towns of Northfield and Tilton since October 6, 1887

**Trustees:** Leif Martinson, Northfield, Chair, lifetime appointee  
Nancy Court, Northfield, lifetime appointee  
Nell Grant, Tilton, lifetime appointee  
Kathi Mitchell, Tilton, elected through 2013  
Tom Fulweiler, Northfield, Secretary, elected through 2013

**Staff:** Jennifer Moulton, Director  
Julie Dylingowski, Children's Services  
Brittany Moore, Young Adult, Technical and Cataloging Services  
Maggie McCall, Programming, Publicity and Inter-library Loan  
Sarah Poirier, Overdues and Circulation  
Amber Groz, Circulation and Page  
Scott Tedford, Maintenance  
Kelly Finemore, Retired October 2013  
Megan Yandian, Library Page

**Volunteers** included Nell Grant, Susan Nadeau, Beverly Green, Cheryl Geiger, Josie Nichols, Don MacDonald, Ralph Nash, Rita Stone, Madeline Hastie, Janet King, Renee Boudreau, Glenn Jette, Clark Roberts, groups of students and faculty from Tilton School and many others who assist in significant ways. Volunteers help keep our plants alive, take books to our homebound patrons, sponsor programs, and assist with story time. In 2013 volunteers contributed at least 361 hours to the library! Hall Memorial would not be where it is without the dedication and assistance of its volunteers.

**Donations** were given by the Tilton-Northfield Rotary Club, John and Claire Tremblay, Lucinda Hope, Donna Burbank, Glenn Jette, Jeff Milroy, Richard Hartman, Catherine Barrows, Bill Bayley, Chuck and Kathleen Mitchell, Tanger Outlets, Wal-Mart, Hannaford, Pizza Hut, and Market Basket, along with many donations made in memoriam. Many others gave items to add to our collection or booksale; 1003 of those items were added to our permanent collection.

Over 9,256 patrons of all ages participated in one or more of the 524 programs produced by the library this year. Our summer reading program was a huge success, with a theme of "Dig into Reading." Together, 91 children read over 1,500 books! The Library's ongoing programs include weekly programs with Project Teen, the Knit Wits, children's crafts, chess club for all ages, two story times with a craft, Spanish Club, outreach to daycare centers, Scrabble, Mexican Train, Canasta, three book clubs, and monthly art displays. Joining these standing programs are many interesting presentations and activities offered throughout the year for all age ranges, so keep a lookout for our schedule of programming in the local newspapers, online, in our newsletter and of course, at the library itself.

Hall Memorial circulated over 77,546 items this year. Our computers were used more than 7,000 times and we continue to offer free wi-fi connections. Monthly, the library averages over 2,000 active patrons, who come in to check out books, DVDs, large print items, audio books, young adult or children's items, museum passes, or magazines.

Our web-based offerings include EBSCO database, the Encyclopedia Britannica, and Mango Foreign Language classes, used almost 10,000 time year, can be accessed at [www.hallmemoriallibrary.org](http://www.hallmemoriallibrary.org). The library subscribes to NH Downloadables, which offers 7,985 Audiobooks and 7,987 eBooks titles. Patrons can access these items by going to <http://nh.lib.overdrive.com>, or come in to the library and our staff will give you a helping hand.

In October of 2013, Miss Kelly, our beloved Children’s Librarian of 15 years, retired. In her years here, Kelly loved all the children who came through our doors for story time and programs, watching many progress from baby to adult. She is missed every day and we wish her all the best! Miss Julie has stepped into the role of Children’s librarian and is continuing the tradition of imparting the love of reading into our youngest community members.

Hall Memorial Library offers books and so much more! Libraries are the heart of every community and we invite you to come down, try out a program, check out a book, read our newspapers, meet our friendly staff and utilize this great community asset.

Respectfully submitted,  
Jennifer Moulton



**HALL MEMORIAL LIBRARY**  
For the Year Ending December 31, 2013

<b>TRUST ACCOUNTS</b>					
<b>Fund</b>	<b>Bal. 01/01/2013</b>	<b>Int./Growth</b>	<b>Contribution</b>	<b>Withdrawn</b>	<b>Bal. 12/31/2013</b>
Abigail Tilton Fund	\$ 30,774.84	\$ 448.47		\$ 250.00	\$ 30,969.31
Mary Osgood Fund	\$ 94,828.07	\$ 3,174.85		\$ 2,750.00	\$ 95,252.92
Fidelity Investments	\$ 85,743.61	\$ 9,641.12			\$ 95,384.73
<b>Totals:</b>	<b>\$ 211,346.52</b>	<b>\$ 13,264.44</b>		<b>\$ 3,000.00</b>	<b>\$ 221,606.96</b>

<b>SAVINGS ACCOUNTS</b>					
<b>Fund</b>	<b>Bal. 01/01/2013</b>	<b>Deposits/int</b>	<b>Contribution</b>	<b>Withdrawn</b>	<b>Bal. 12/31/2013</b>
Holding Account	\$ -		\$ 10,000.00	\$ -	\$ 10,000.00
Building Fund	\$ 15,493.59	\$ 19.03	\$ 2,000.00		\$ 17,512.62
<b>Totals</b>	<b>\$ 15,493.59</b>	<b>\$ 19.03</b>	<b>\$ 12,000.00</b>	<b>\$ -</b>	<b>\$ 27,512.62</b>

Respectfully Submitted,  
Eliza Conde, Treasurer

## HALL MEMORIAL LIBRARY

For the Year Ending December 31, 2013

### INCOME:

Disability income	\$	484.89
Booksales	\$	799.54
Fines	\$	6,168.36
Copier/fax	\$	794.50
Gifts	\$	1,830.00
Memorial Trust	\$	3,534.26
Program Income	\$	441.85
Town - Northfield	\$	121,150.00
Town - Tilton	\$	121,150.00
Non Resident fees	\$	345.00
<b>TOTAL INCOME</b>	<b>\$</b>	<b>256,698.40</b>

### EXPENSES:

Admin & Office	\$	4,586.32
Automation	\$	7,764.72
Benefits (Insurance)	\$	25,564.96
Building Maintenance	\$	3,863.88
Furnace Repairs	\$	1,931.44
Grounds Maint.	\$	1,532.32
Books, Video, Audio	\$	22,748.42
Education	\$	944.00
Electricity	\$	6,925.47
Heating	\$	8,095.39
Insurance	\$	4,842.00
Payroll	\$	143,937.13
Payroll Taxes	\$	10,889.12
Retirement	\$	3,173.36
Periodicals	\$	1,256.40
Programs	\$	1,094.64
Sewer/Water	\$	1,257.19
Telephone	\$	1,076.04
Building Fund	\$	2,000.00
<b>TOTAL EXPENSE</b>	<b>\$</b>	<b>253,482.80</b>

Respectfully Submitted,

Eliza Conde, Treasurer

## PARK CEMETERY

For the Year Ending December 31, 2013

**Balance on hand January 1, 2013** **\$ 2,765.30**

**INCOME:**

Deeds	\$	2,800.00	
Foundations/Markers/Monuments	\$	1,280.00	
Equipment Fund	\$	8,052.00	
Interest	\$	2,300.00	
Open Graves/Tombs	\$	8,350.00	
Tilton Trust	\$	11,636.55	
Northfield	\$	4,200.00	
Tilton	\$	4,200.00	
<b>Total Income</b>	<b>\$</b>	<b>42,818.55</b>	<b>\$ 45,583.85</b>

**EXPENSES:**

Electricity	\$	444.94	
Equipment Fund	\$	8,052.00	
Gasoline	\$	1,583.79	
Insurance	\$	2,883.00	
Maintenance	\$	491.48	
Office/Dues, Ect	\$	940.56	
Park Cemetery Perpetual Care Fund	\$	741.67	
Payroll	\$	22,512.58	
Payroll Taxes	\$	1,681.27	
Repairs / Supplies	\$	846.44	
Telephone	\$	413.42	
Unemployment	\$	949.41	
Grave Opennings	\$	1,350.00	
Toilet Rental	\$	700.00	
<b>Total Expenses</b>	<b>\$</b>	<b>43,590.56</b>	

**Balance on hand as of December 31, 2013** **\$ 1,993.29**

Invested Funds:			
Perpetual Care Fund - CD*	\$	86,933.73	
Perpetual Care Fund - Savings*	\$	4,087.96	
Investment Fund	\$	10,650.04	
Equipment Fund	\$	5,256.34	

\*Interest only may be expended

Respectfully Submitted,  
Judy A Huckins, Secretary/Treasurer

## NORTHFIELD HISTORICAL SOCIETY

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The Historical Society meets the third Monday in the months of April through November at 7 pm, in the Northfield Town Hall. New members are always welcome to join us and share refreshments. Annual dues are five dollars.

This year we were excited to have two programs sponsored by the NH Council for the Humanities. In September, guest speaker Annette Holba presented “Lizzie Borden Took an Axe – or

Did She?”.. a fascinating program that reviewed all available evidence from the Lizzie Borden murder trial and left the audience contemplating guilt or innocence. The November program titled “New Hampshire’s Grange Movement - It’s Rise, Triumphs and Decline”, presented by Steve Taylor, documented how the Grange provided important social interaction, entertainment and mutual support in the agricultural community, and put New Hampshire in the forefront of many areas of reform.

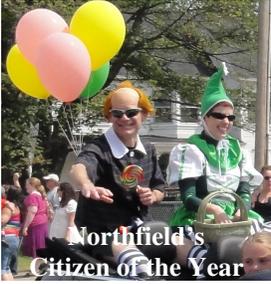
The Society participated in the T-N Old Home Day celebration with a booth offering baked goods, tee shirts, photographs of local interest, and surplus town reports. We enjoyed a cookout for our August meeting.

Officers for the upcoming year are: President – Lois Caveney, Vice President – Linnia Riley, Treasurer – Carol Cross, Secretary – Ida Harris, and Directors – Jim Lamanuzzi, Chuck North, and Beverly Rose. For more information on the Society, please call 286-4795.

Respectfully submitted,  
Lois Caveney, President



Bert Southwick celebrates his 90<sup>th</sup> birthday  
at Southwick School’s dedication shelter for his egg wagon.



## OLD HOME DAY

2013 Budget Report  
January 1, 2013 through December 31, 2013

	<b>ACTUAL</b>
<b>OPERATING ACCT. BALANCE 1/1/13</b>	<b>\$ 6,420.03</b>
 <b>REVENUE</b>	
Town of Northfield	\$ 2,500.00
Town of Tilton	\$ 2,500.00
Booklet Ad Sales	\$ 1,915.00
Booth Fees	\$ 950.00
Fish Pond Game	\$ 248.00
Food Booth Sales	\$ 3,419.51
Start Up Money	\$ 2,110.00
Fireworks Donations	\$ 394.59
Calendar Raffle	\$ 620.00
Horse Pull Entry Fees	\$ 100.00
Baby Contest	\$ 308.52
DARE Reimb for Porta Potties	\$ 250.00
Beerkey, Tanger Donations	\$ 205.00
Rotary Chicken BBQ	\$ 250.00
Interest	\$ -
<b>TOTAL REVENUE</b>	<b>\$ 15,770.62</b>
 <b>EXPENSES</b>	
Pie Contest	185.82
Horse Pull Prize Monies	1,600.00
Citizen of the Year celebration	541.15
Porta Potties	762.00
Moultons Band (Parade)	400.00
Baker Valley Band (Parade)	400.00
Food Booth Supplies	2,247.70
Fish Pond Prizes, Trophies	253.24
Program Books	444.00
Startup Money	2,110.00
Calendar Prizes	350.00
Fireworks	7,000.00
State of NH Reg NonProfit Fee	55.00
<b>TOTAL EXPENSES</b>	<b>\$ 16,348.91</b>
 <b>OPERATING ACCT BALANCE 12/31/13</b>	 <b>\$ 5,841.74</b>

## NORTHFIELD SEWER DISTRICT

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Greetings to all sewer users;

Here is an update on what has been going on this past year, and a brief summary of what we propose for 2014.

Sewer business is held at our office at 133 Park Street, in the back of the Ciao Pasta restaurant. We have hired Steve Partridge as our superintendent. Please do not hesitate to contact Steve for any concerns or problems, this district phone number is 630-3873.

We have been doing some general maintenance to the system. TVing all sewer lines to see the condition of the pipes, what needs to be replaced, where roots need to be removed from the lines. A plan is being put together to prioritize in order of importance what lines need to be worked first.

The EPA has come down with many compliance requirements that are making it difficult and expensive for us to comply. Our entire system has been mapped and described, outlining every manhole, pipe, connections and everything else in ground and above ground, being done with GPS coordinates. All we are doing has to be re-permitted, reviewed and approved by Winnepesaukee River Basin Program and the NH State Department of Environmental Service. This is getting quite cumbersome for a department with no full time employees. We have hired an engineering firm to handle some of this for us, but all this costs money. In addition to the requirements we have to meet, the WRBP continues to raise the rates they charge this districts for operating the system in Franklin along with their capital improvements costs.

Feel free to contact any commissioner any time to discuss any matters, concerns you may have. We are striving to maintain and operate the best system at the least cost possible.

Being able to swim, canoe and enjoy a clean river is a benefit to all Northfield residents, and we are fortunate to belong to the WRBP.

Respectfully submitted,

Commissioners:      Glen Brown, Chair  
                             George Flanders, Vice Chair  
                             Tom Beaulieu

Roland Seymour, Treasurer



Formed in 2005

# Tilton & Northfield Aqueduct Co. Inc.

Established in 1887

14 Academy Street Tilton, New Hampshire 03276

Phone (603) 286-4213

Fax (603) 286-2114

Email [tnwd@metrocast.net](mailto:tnwd@metrocast.net)

## ANNUAL REPORT 2013

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2013 was once again a busy year of improvement, upgrades and growth within the water system. We finished up the Granite Street project this year by paving all of Granite Street in Northfield. We also installed and replaced 540 ft. of new 2” water main on Shedd Road in Northfield and 200 ft. on Tryon Lane in Tilton. These two projects were done as a cooperative effort while the Towns were rehabilitating the roads.

The new SCADA (Supervisory Control & Data Acquisition) system was installed and implemented in February giving us remote control and monitoring capabilities from anywhere via the internet. With this in place we asked Home Depot, Lowes and Walmart to connect to the system so that we are able to monitor their fire storage tanks.

We did a major rehab of both wells this year. The wells were chemically cleaned. Then we installed new pumps and motors which increases efficiency in both wells. We also replaced the controls with VFDs (Variable Frequency Drive) to be able to control the wells through the new SCADA system.

Our two 500,000 gallon storage tanks were drained one at a time, chemically cleaned and inspected. The caustic soda storage tank was also drained and cleaned this year.

There were numerous water main breaks that were repaired throughout the year. Highland Ave., Mill St., Winter St., Cedar St., Morrison Ave. and Clark Rd. where we also added a new hydrant to the system at the same time as the repair.

As part of the Walmart expansion they connected to our water system adding 1500 ft. of 12” main extending from Route #3, down Sherwood Drive and another 2200 ft. around their building giving them fire protection and drinking water supplied by the District. Aspen Dental in Tilton also connected to the water system as did Freudenberg NOK of Northfield at their newest facility as well as an existing building for fire protection and drinking water.

We have hired a new employee, Joseph Brown. Joe is currently studying to obtain his Water Treatment and Distribution license. We would like to take this opportunity to welcome Joe to the Water District and look forward to a long and successful relationship.

As always, our goal – first and foremost – is water quality for the District users. Please do not hesitate to call the office if you are experiencing any dirty water and/or pressure issues. The sooner you call us the sooner we are able to contain and resolve the problem. We look forward to seeing you at meetings; we thank you for your support and look forward to working for you in 2014.

John P. Chase, Superintendent

Commissioners: Scott W. Davis, Chairman

Roland C. Seymour

Arthur N. Demass

## CHILD AND FAMILY SERVICES, LAKES REGION OFFICE

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On behalf of the clients and staff of Child and Family Services, we are pleased to send this report to the residents of Northfield on the services we provided to residents in the past year. Town support is critical to our being able to offer a wide range of services to children and their families without regard to income. All of the agency's services are affordable and accessible to families in need.

We serve children, youth and families in clinical, community, school and home-based settings. The funding provided by the town mainly supports our Family and Children's Counseling program, making it possible for us to provide needed services to those least able to afford them. In the current economic climate, more individuals and families are struggling to keep afloat. Challenged by unemployment or working more than one low-paying job, being uninsured or underinsured, and facing higher levels of stress due to short finances, leads to emotional stress. This combination of unrelenting pressure and limited resources can lead to a cycle of coping difficulties, emotional outbursts or withdrawal, and chronic relationship conflicts that can interfere with positive decision-making, healthy actions and parenting. 13 families received 263 sessions of family counseling last year.

Community support makes it possible for CFS to deliver a range of other family support services to residents. In 2013 we provided over \$83,000 of free and reduced fee services to children, youth and families including: comprehensive prenatal care and family support services, intensive home based therapeutic services to prevent out of home placement, supervised visitation for families hoping to regain custody of a child(ren), residential summer camping for children of low income families and child abuse prevention family support services.

Every dollar the community invests in Child and Family Services is returned many times over in the value of services provided to residents. Having local support makes it possible for us to apply for state and federal contracts and charitable funds from foundations. We continue to count on your help to be able to offer a full range of quality, professional services to children and their families who otherwise could not afford them because they lack insurance or are underinsured. 75% of the families we serve live below the federal poverty guidelines. We believe that CFS has the most accessible and balanced fee policy of any similar agency in the state. This is made possible by grants, such as those received by the town of Northfield and makes it possible for us to serve the most needy, vulnerable families without regard to income. Town support also makes it possible for us to secure a range of other charitable and public dollars that require local matching funds.

Child and Family Services is New Hampshire's oldest charitable social service organization. We have been serving New Hampshire children and families for 164 years. We are pleased to serve the families of Northfield through our NEW Laconia office location at 719 North Main Street as well as 841 Central Street, Franklin, 103 N. State Street, Concord, Manchester program sites: at 464 Chestnut Street and Teen Outreach Center, 99 Hanover Street where we serve homeless youth and operate the state's only outpatient Adolescent Substance Abuse Treatment program and Camp Spaulding in Penacook, NH. For further information about any of these services please call (800) 640-6486 or visit our website at [www.cfsnh.org](http://www.cfsnh.org).

# VNA & HOSPICE - FRANKLIN

Annual Report 2013

Greetings to all community members and thank you for your continued support.

Franklin VNA & Hospice was established as a Certified Non-profit Home Care agency in 1945 to serve the residents of the City of Franklin and surrounding towns. Since that time we have expanded our service area and added a Certified Hospice Program. As we embark on the 69<sup>th</sup> year of service we do so with continued dedication to our community and our goal of providing quality care and education to those we serve.

Sequestration (that resulted from the Federal Government not reaching agreement on a balanced budget) reduced Medicare revenue by 2 % for all Medicare services we provided in 2013 and this will continue in 2014. Centers for Medicare & Medicaid also approved a further reduction of 3.5% each year for the next four years totaling a 14 % reduction in Medicare revenue. This is a significant reduction in revenue for Franklin VNA & Hospice considering between 80-85 % of our clients' care is reimbursed through the Medicare program.

Despite ongoing challenges the agency continues to move forward. We have signed contracts with the three Medicaid Managed Care Companies in New Hampshire: Wellsense, New Hampshire Healthy Families and Meridian Health Plan. These contracts allow us to be a participating home health and hospice provider as part of this new system.

We now have staff certified in Hospice Care, Alzheimer's and Dementia Care, Quality Improvement and OASIS-C (home care's required assessment tool). Other staff is working on certification in ICD-10 Coding (a new requirement beginning in 2014) and additional staff will seek previously mentioned certifications. These certifications will allow us to provide more specialized care and services to promote better health, better patient outcomes and enhanced quality of care.

Franklin VNA & Hospice has embarked on a Strategic Planning initiative so that we can better position ourselves for the future. We want to strengthen the current services and are considering expanding to offer others.

Thank you to those of you who were able to attend our successful open house. We will provide this opportunity again so that you can come to meet the staff, ask questions and learn about our services.

We remain **your community VNA** offering home health care, hospice care, skilled nursing, physical, occupational and speech therapies, medical social services, personal care and home making services. Thank you for supporting us through Town funds, as Board members, volunteers, financial donors and of course, through receiving services through Franklin VNA & Hospice. We are here for you! Please contact us if you help. Let your voice be heard! Say, "I choose Franklin VNA & Hospice".

Respectfully submitted,  
Jane White  
Executive Director

# UPPER MERRIMACK RIVER LOCAL ADVISORY COMMITTEE

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## Annual Report • 2013

The Upper Merrimack River Local Advisory Committee (UMRLAC: pronounced Uhm'-re-lack) had a varied and exciting year including unpredictable weather in the summer during field work, unpredictable weather during the winter for Bug Nights, co-hosting a smashing success of a public program, being featured in a new, citizen science book, and managing two grant funded projects in partnership with the Central New Hampshire Regional Planning Commission.

Established in 1990, the UMRLAC has represented its six communities of Boscawen, Bow, Canterbury, Concord, Franklin, and Northfield in a variety of studies, planning activities, and programs related to the upper Merrimack River and its watershed, and serves as the towns' and cities' advisory board through its designation in the state's Rivers Management and Protection Program.

In 2013, the Upper Merrimack Monitoring Program (UMMP) was selected from hundreds of other programs across North America to be one of the few featured in a new book, *Citizen Science Guide for Families: taking part in real science* written by Greg Landgraf and published by the American Library Association. Unlike the other programs in the book, the UMMP is an unusually ambitious program that is managed and staffed wholly by volunteers with no paid professionals.

The UMMP is entering its nineteenth year in 2014 and continues to depend on the high quality work of over a hundred volunteers to monitor river and stream health on the upper Merrimack River and its tributaries at a total of seventeen sites. During the summer, volunteers collect water samples and the Franklin Waste Water Treatment Facility analyzes them at no cost. The resulting data are used to determine if the upper Merrimack River is safe for swimming, fishing, boating, and other recreational activities. St. Paul's School continues to be the gracious host for "Bug Nights," the UMMP's educational and research program, which continues its popularity in the region with dozens of individuals volunteering their sample sorting and identification services. The generosity of the municipal and Adopt-a-River Site Sponsors assures that the UMRLAC has the resources that it needs to continue its programs. Thank you to Aquarian Analytical Laboratories, Inc., Aries Engineering, Inc., Checkmate Expert Payroll Services, Elektrisola, Essex/Briar Hydro, Franklin Savings Bank, Franklin Wastewater Treatment Facility, Public Service of NH (Corporate and Merrimack Station), and Watts Regulator/Webster Valve.

The UMRLAC was proud to partner on its winter program this year with St. Paul's School. "Mapping the Merrimack," presented to nearly a hundred attendees by researcher David Stewart-Smith. The presentation focused on the history of post-Columbian mapping in the vast Merrimack watershed. A film screening and panel discussion is planned for early 2014.

The Central New Hampshire Regional Planning Commission (CNHRPC) and UMRLAC completed a project to implement a significant section of the *Upper Merrimack Management and Implementation Plan*. The study assessed land protection throughout the region and included a questionnaire of Planning Boards and Conservation Commissions in the Upper Merrimack River region; the development of a set of maps showing conservation lands, current use enrollment, and high quality habitat areas; and the development of a report summarizing the findings and recent development trends. Based on responses to the questionnaire, each community was presented with a resource information sheet containing links to resources requested by the Planning Board and Conservation Commission. Resource topics include information on Low

Impact Development (LID), changes to the Shoreland Water Quality Protection Act, information on easements and conservation funding, and more. In 2014, the UMLAC will work with CNHRPC staff, Matt Monahan to begin a study of impervious surfaces in the watershed and create maps and other planning materials for the area cities and towns. Studies document that even 10 percent of ground covered by pavement, buildings, or other impervious surfaces cause measureable decreases in water quality. The *Management and Implementation Plan* is posted as a PDF and an interactive “page turning” version at <http://www.merrimackriver.org/managementplan/> along with the tools and other products produced to date.

The UMLAC reviewed and provided local comment on several project plans and proposals important to our region. Reviews included the Eastman Falls relicensing in the upper part of the watershed; a hydropower application by Briar Hydro in Boscawen (Briar participates in a low-impact program so the UMLAC reviewed the application but did not comment because of the firm’s excellent compliance); a wetland permit for the Hess Law Offices building and Public Service Company of New Hampshire’s utility work in Bow; Concord Crossing, Concord Steam, and Public Service Company of New Hampshire in Concord; and culvert work by the NH Department of Transportation.

Steve Landry, Gary Lynn, and Michele Tremblay prepared and presented a unique interaction training session at the state Local River Management Advisory Committees workshop in October. “Don’t Get Caught with Your Plans Down,” provided participants with insights on a streamlined and effective process to review and comment on state wetlands, alteration of terrain, and other permit applications. The session was a virtual UMLAC pre-meeting and meeting scenario that showcased the UMLAC’s methods from email notification to letter drafting as a skit where workshop attendees could participate.

The UMLAC welcomed Madeleine Mineau from Concord and Wayne Ives from Franklin this year. Robert Sharon, a charter representative to the UMLAC retired from his service to the City of Franklin. The UMLAC expresses its gratitude for Bob’s support and work with the Committee over the past twenty-five years. At its annual meeting, the UMLAC elected officers Michele Tremblay, Chair; Steve Landry, Vice-Chair, Krista Crowell, Treasurer; and Gary Lynn, Secretary. Robert Sharon’s term expired this year. Currently, the UMLAC is recruiting Concord representatives. Please contact Michele Tremblay at [MLT@naturesource.net](mailto:MLT@naturesource.net) or 603.796.2615 if you are interested in working with the UMLAC or have a recommendation on a representative.

Please visit UMLAC’s website for further information on the river, committee membership, activities, summaries from prior meetings, upcoming meeting agendas, maps, water quality data, and photographs of brave and selfless volunteers demonstrating their passion for water quality monitoring in the upper Merrimack watershed. The UMLAC meets on a rotating basis in its six represented communities on the second Monday of each month at 7:00 PM. Many thanks to the Towns and Cities of Boscawen, Bow, Canterbury, Concord, Franklin, and Northfield for graciously hosting Upper Merrimack River Local Advisory Committee meetings and for their continued support. All are welcome to attend the meetings. For additional information, please contact Michele Tremblay at 603.796.2615, [UMLAC@MerrimackRiver.org](mailto:UMLAC@MerrimackRiver.org), and [www.MerrimackRiver.org](http://www.MerrimackRiver.org), or any of your municipal representatives listed below.

**Northfield**

Harry Anderson      William Dawson

## UNH COOPERATIVE EXTENSION MERRIMACK COUNTY

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### UNH Cooperative Extension Merrimack County

*We served citizens in every community in Merrimack County through our diverse programming such as 4-H, Nutrition Connections, Food & Agriculture, Community & Economic Development, Natural Resources, and Youth & Family, from October 2012 to September 2013, reaching residents in all 27 towns in the county.*

#### **Who we are:**

UNH Cooperative Extension, the public outreach arm of the University of New Hampshire, has engaged New Hampshire residents for 99 years with a broad variety of non-formal educational offerings.

#### **What we do:**

UNH Cooperative Extension provides a direct link between UNH and people throughout the state. In partnership with local residents and volunteers, Cooperative Extension plans and conducts educational programs responsive to New Hampshire people and the issues they identify as important to them.

#### **How we do it:**

County Extension field staff bring these programs to county residents through hands-on workshops, site visits, seminars, conferences, phone consultations, video-conferences, printed materials, correspondence courses, a statewide toll free Info Line, and a large website, as well as partnering with other programs to bring the best to the citizens of Merrimack County. Our program areas include:

- **Food & Agriculture:** UNH Cooperative Extension, part of the land grant university, provides educational programs and applied research to promote safe and local food production, dairy and small-scale livestock and poultry production, and the state's large and diverse ornamental horticulture industry. We offer programs in food safety for homeowners, farmers markets, and food service industries, as well as, pesticide applicator training, soil and plant diagnostic services and livestock production.
- **Natural Resources:** Managing and protecting New Hampshire's natural resources is critical to a healthy environment, our quality of life, and the tourism industry, as well as for current and future economic opportunities. Our Natural Resources Team provides research, education and stewardship throughout the state with a "boots on the ground" approach in extending state-wide programs in forestry and wildlife, natural resource development, land and water conservation, and marine fisheries.
- **Community & Economic Development:** UNH Cooperative Extension has a long history of supporting the state's economy through its agriculture, forestry and fishing industry efforts. In addition to this, Extension has become well-known and appreciated for our staff's ability to convene and facilitate community members and groups, helping them to develop leadership skills and make sound decisions regarding the future. Our Community and Economic Development team (CED) will continue providing research-based education and assistance to individuals, families, businesses, and communities to help them identify opportunities to enhance their competitive advantage, build upon their assets, and create conditions that foster local and regional economic growth.

- **Youth & Family:** Preparing youth to become caring and productive citizens is critical to New Hampshire's future. We will pursue this goal through community-based positive youth development, using the 4-H program as a primary vehicle. UNH Extension has always been well-known and is highly regarded for nutrition education programs for families and children across the state. Federal funding from the USDA provides resources for continued support to programs that focus on the specific needs of limited-resource families (Supplemental Nutrition Assistance Program and the Expanded Food and Nutrition Education Program). We will address high-priority issues such as obesity as both a personal health and public health/economic issue. We will provide educational resources for parents and families through creative delivery mechanisms, including web-based outreach, e-newsletters and train-the-trainer programs. The research-based education and information we provide will enhance New Hampshire citizens' ability to make informed decisions that strengthen families.

UNH Extension trains and supports more than 4,000 volunteers statewide . . . 4-H leaders, master gardeners, wildlife coverts, community tree stewards, water quality monitors, marine docents, and others, who extend the reach of Extension programs into many domains of New Hampshire life.

Our state-wide Education Center & toll-free Info Line staffed by volunteers fielded 451 calls from Merrimack County residents alone.

Our efforts contribute to the good health of our state and its people helping foster a strong economy, healthy environment, productive youth and the vibrant communities that make New Hampshire a great place to live, visit, and work.

In 2014, UNH Cooperative Extension reaches a major milestone . . . its 100-year anniversary! Participate in the celebration by making an investment in Extension or the 4-H Foundation of New Hampshire. Your investment will help ensure that our work for New Hampshire continues far into the next century. Private donations are a critical part of Extension's funding mix. Go to [extension.unh.edu](http://extension.unh.edu) and click **DONATE** to **make a gift, see impacts, and hear from other donors.**

**We are fortunate to have 13 community members from all over Merrimack County serving on our Advisory Council:**

Commissioner Bronwyn Asplund-Walsh, *Boscawen*  
 Larry Ballin, *New London*  
 Mark Cowdrey, *Andover*  
 Patrick Gilmartin, *Concord*  
 Eric Johnson, *Andover*  
 Ken Koerber, *Dunbarton*  
 Chris LaValley, *Allenstown*

Erick Leadbeater, *Contoocook*  
 Paul Mercier, *Canterbury*  
 MaryEllen Schule, *Henniker*  
 Mike Trojano, *Contoocook*  
 Stewart Yeaton, *Epsom*  
 State Rep. Lorrie Carey, *Boscawen*

**Connect with us:**  
 UNH Cooperative Extension  
 315 Daniel Webster Highway  
 Boscawen, NH 03303

UNH Cooperative Extension operates a statewide Education Center and Info Line (toll-free at 1-877-398-4769) which is staffed Monday through Friday, 9:00 a.m. – 2:00 p.m.  
 Email questions to: [answers@unh.edu](mailto:answers@unh.edu)

**Phone: 603-796-2151 Fax: 603-796-2271**

Extension also distributes a wide range of information from our website: [www.extension.unh.edu](http://www.extension.unh.edu).

*The University of New Hampshire Cooperative Extension is an equal opportunity educator and employer. University of New Hampshire, U.S. Department of Agriculture and New Hampshire counties cooperating.*

## YOUTH ASSISTANCE PROGRAM

Serving the Communities of Northfield and Tilton

The Youth Assistance Program has had a very busy year in our mission to aid you and families within our community.

The following services continue to be offered free of charge to Northfield and Tilton residents:

- Juvenile Court Diversion
- Drug and Alcohol Prevention Program
- Supporting Counseling
- Community Service Projects
- Violence Prevention / Anger Management
- Positive Decision Making
- School Based Prevention
- Parent Support
- Information and Referral

The Youth Assistance Program provides juvenile court diversion services for youth who have been apprehended by law enforcement and charged with an offense for the first time. It is an opportunity for the young person to take responsibility for their actions, make amends to those harmed and learn from the experience. If successful in the program the young person can avoid a court record. Accompanied by a parent, the youth appears in front of a Juvenile Review Board comprised of community volunteers to explain the offense and answer questions posed by the community. A contract of accountability is developed that addresses the offense and helps the young person get onto the right track. Once completed the referral agent is notified and the case closed. If the offense committed involved a drug or alcohol charge the young person will be required to take the Challenge Drug and Alcohol Course. Although there is a fee for this program, community service work may be done instead if there is a financial hardship.

New this year:

- A Grant from Franklin Savings Bank has allowed us to bring the Why Try Program to our community. This science based curriculum helps encourage youth to be successful in school and make healthy choices in their lives. It is a versatile program that incorporates art, music, small group discussion and experiential education.
- We have also received funding from Franklin Savings Bank to purchase two laptop computers for youth to use at the Youth Assistance Program.
- The Youth Assistance Program was recognized by New Hampshire Partners in Education for its work with the Winnisquam Regional School District.

In closing, I'd like to thank the wonderful group of volunteers who serve on the juvenile review boards, share their time with youth either individually or with groups, or serve on our board of directors. They make a huge difference in the lives of our youth. I would also like to thank the residents of Northfield and Tilton for their unwavering support of this valuable program.

For more information or to contact the Youth Assistance Program you will find us online at [www.yapnh.org](http://www.yapnh.org). Our office is located at 291 Main Street, Suite 5 in downtown Tilton. The phone number is 286-8577. Please call or stop by anytime.

Respectfully submitted,  
Dawn B Shimberg, Director

Board of Directors:

Marion Abbott	Katherine Dawson	Jen Adams	Dennis Fields
Andrew Brauch	Nina Gardner	Wayne Brock	Scott Hilliard
Chief Robert Cormier	Shannon Kruger		

Youth Assistance Program Statistics:

Court Diversion Cases – 20	Prevention Activities -- 322
Support Counseling – 26	Parents -- 35
Substance Abuse Cases – 8	Court Ordered Cases – 6

Total Youth Participation – 360

In this figure each youth is counted only once even if they participated in more than one activity. 175 of these young people and 19 parents are residents of Northfield.

# TILTON-NORTHFIELD FIRE & EMS DISTRICT



## REPORTS

**TILTON-NORTHFIELD FIRE & EMS WARRANT**

**FISCAL YEAR 2014**

**TO THE INHABITANTS OF TILTON-NORTHFIELD FIRE & EMS, QUALIFIED TO VOTE IN DISTRICT AFFAIRS:**

**YOU ARE HEREBY NOTIFIED TO MEET IN THE WINNISQUAM REGIONAL HIGH SCHOOL CAFETERIA, ON ROUTE 3 IN TILTON, NEW HAMPSHIRE, ON MONDAY, MARCH 17, 2014 AT 7:00 O’CLOCK IN THE EVENING TO ACT ON THE FOLLOWING:**

**Article 1:** To choose a Fire Commissioner for the ensuing three (3) years (Actual voting to be by official ballot on Tuesday, March 11, 2014 at the annual Town voting sessions in Tilton and Northfield at their respective polling places and times).

**Article 2:** To choose a Fire Commissioner for the ensuing year (Actual voting to be by official ballot on Tuesday, March 11, 2014 at the annual Town voting sessions in Tilton and Northfield at their respective polling places and times).

**Article 3:** To choose a Moderator for the ensuing two (2) years (Actual voting to be by official ballot on Tuesday, March 11, 2014 at the annual Town voting sessions in Tilton and Northfield at their respective polling places and times).

**Article 4:** To accept the reports of the Treasurer and the Fire Commissioners and pass any vote relating thereto. *This article is recommended by the Commissioners.*

**Article 5:** To see if the District will vote to raise and appropriate Seventy-Eight Thousand Five Hundred Dollars (\$78,500.00) for the purpose of purchasing 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). *This article is recommended by the Budget Committee and the Commissioners. Majority vote required.*

**Article 6:** To see if the District will vote to raise and appropriate the Budget Committee recommended sum of One Million Seven Hundred One Thousand Seven Hundred Nine Dollars (\$1,701,709.00) for General District Operations. *This article is recommended by the Budget Committee and the Commissioners. Majority vote required.*

**Article 7:** To see if the District will vote to raise and appropriate the sum of Thirty Thousand Dollars (\$30,000.00) for the Land and Building Capital Reserve Fund with said funds to be withdrawn from the Unexpended Fund Balance. *This article is recommended by the Budget Committee and the Commissioners. Majority vote required.*

**Article 8:** To see if the District will vote to amend the purpose of the Apparatus Replacement and Equipment Fund to expenditures for the purposes of Apparatus and Equipment Replacement and construction costs of either a new facility or addition to a current facility. *This article is recommended by the Commissioners. Two-thirds (2/3) majority vote required.*

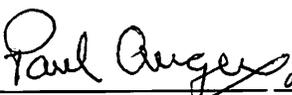
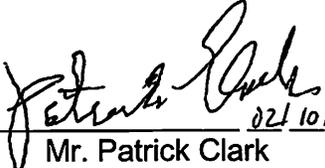
**Article 9:** To see if the voters of the Tilton-Northfield Fire and EMS District will vote to have the Board of Commissioners initiate the process to have the annual dispatch fees from the Lakes Region Mutual Fire Aid billed to the District rather than to each of the Towns of Tilton and Northfield individually. *Majority vote required. This article is advisory only.*

**Article 10:** To see if the District, in accordance with RSA 33:7, will vote to authorize the Fire Commissioners to borrow money in anticipation of taxes.

**Article 11:** To transact any other business that may legally come before the meeting.

A true copy of the Warrant attests:

Fire Commissioners

 02/10/14	 02/10/14	 02/11/14
Mr. Paul Auger, Chairperson	Mr. Patrick Clark	Mrs. Les Dolecal

**Tilton - Northfield Fire and EMS  
2014 Proposed Budget**

Account Category	Budget 2011	Actual 2011	Budget 2012	Actual 2012	Budget 2013	Actual 2013	Chief 2014	Commissioners 2014	Budget Committee 2014
<b>Revenues</b>									
2530 Unreserved Funds	\$ -	\$ -	\$ 46,500.00	\$ 5,500.00	\$ -	\$ -	\$ -	\$ -	\$ -
3110 Prop Taxes Northfield	\$ 568,949.00	\$ 568,949.00	\$ 560,701.00	\$ 560,701.00	\$ 607,441.50	\$ 601,081.00	\$ 643,178.77	\$ 632,852.49	\$ 634,923.62
3110 Prop Taxes Tilton	\$ 992,525.00	\$ 992,525.00	\$ 977,058.00	\$ 977,058.00	\$ 1,020,610.50	\$ 1,009,920.00	\$ 1,080,655.51	\$ 1,063,305.51	\$ 1,066,785.38
3200 Grants Applied For & Rec'd	\$ -	\$ -	\$ -	\$ 3,500.00	\$ -	\$ 57,070.00	\$ -	\$ -	\$ -
3351 Shared Rev Block Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3502 Interest Earned	\$ 1,250.00	\$ 988.45	\$ 1,250.00	\$ 1,427.52	\$ 1,250.00	\$ 831.19	\$ -	\$ 1,000.00	\$ 1,000.00
3506 Insurance Reimbursements	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ -	\$ 7,234.88	\$ -	\$ -	\$ 6,550.60
3509 Misc. Revenues	\$ 6,000.00	\$ 20,430.22	\$ 6,000.00	\$ 9,065.84	\$ 6,000.00	\$ 13,618.75	\$ -	\$ 10,000.00	\$ 10,000.00
<b>Total</b>	<b>\$ 1,569,224.00</b>	<b>\$ 1,582,892.67</b>	<b>\$ 1,592,009.00</b>	<b>\$ 1,557,252.36</b>	<b>\$ 1,635,302.00</b>	<b>\$ 1,689,755.82</b>	<b>\$ 1,723,834.28</b>	<b>\$ 1,707,158.00</b>	<b>\$ 1,719,259.60</b>
<b>Total Revenue</b>	<b>\$ 1,569,224.00</b>	<b>\$ 1,582,892.67</b>	<b>\$ 1,592,009.00</b>	<b>\$ 1,557,252.36</b>	<b>\$ 1,635,302.00</b>	<b>\$ 1,689,755.82</b>	<b>\$ 1,723,834.28</b>	<b>\$ 1,707,158.00</b>	<b>\$ 1,719,259.60</b>
<b>Total Expenses</b>	<b>\$ 1,584,534.00</b>	<b>\$ 1,537,360.00</b>	<b>\$ 1,543,266.00</b>	<b>\$ 1,555,186.15</b>	<b>\$ 1,628,052.00</b>	<b>\$ 1,589,099.09</b>	<b>\$ 1,723,834.28</b>	<b>\$ 1,696,158.00</b>	<b>\$ 1,701,709.00</b>
<b>Net Difference, (+) or (-)</b>	<b>\$ (15,310.00)</b>	<b>\$ 45,532.67</b>	<b>\$ 48,743.00</b>	<b>\$ 2,066.21</b>	<b>\$ 7,250.00</b>	<b>\$ 100,656.73</b>	<b>\$ -</b>	<b>\$ 11,000.00</b>	<b>\$ 17,550.60</b>

Account Category	Budget 2011	Actual 2011	Budget 2012	Actual 2012	Budget 2013	Actual 2013	Chief 2014	Commissioners 2014	Budget Committee 2014
<b>Salaries &amp; Wages</b>									
110 Career Salaries & Wages	\$ 620,370.00	\$ 599,097.20	\$ 637,403.00	\$ 632,623.68	\$ 654,697.00	\$ 637,976.47	\$ 668,377.28	\$ 665,234.00	\$ 665,234.00
110.05 Holiday Pay	\$ 26,000.00	\$ 24,219.40	\$ 26,200.00	\$ 23,073.32	\$ 26,499.00	\$ 28,049.40	\$ 27,225.00	\$ 27,225.00	\$ 27,225.00
110.06 Overtime	\$ 115,000.00	\$ 113,838.13	\$ 110,000.00	\$ 99,845.68	\$ 110,000.00	\$ 132,058.12	\$ 110,000.00	\$ 110,000.00	\$ 110,000.00
120 Call Salaries & Wages	\$ 70,000.00	\$ 64,268.99	\$ 70,000.00	\$ 54,386.18	\$ 65,000.00	\$ 58,959.50	\$ 65,000.00	\$ 65,000.00	\$ 65,000.00
130 Elected Officials	\$ 7,850.00	\$ 6,250.00	\$ 6,300.00	\$ 6,300.00	\$ 6,300.00	\$ 6,300.00	\$ 6,300.00	\$ 8,600.00	\$ 8,600.00
<b>Total</b>	<b>\$ 839,220.00</b>	<b>\$ 807,673.72</b>	<b>\$ 849,903.00</b>	<b>\$ 816,228.86</b>	<b>\$ 862,496.00</b>	<b>\$ 863,343.49</b>	<b>\$ 876,902.28</b>	<b>\$ 876,059.00</b>	<b>\$ 876,059.00</b>
<b>Expenditures Total</b>	<b>\$ 1,435,471.00</b>	<b>\$ 1,394,796.62</b>	<b>\$ 1,417,278.00</b>	<b>\$ 1,385,697.67</b>	<b>\$ 1,628,052.00</b>	<b>\$ 1,589,099.09</b>	<b>\$ 1,723,834.28</b>	<b>\$ 1,696,158.00</b>	<b>\$ 1,701,709.00</b>
<b>Salaries &amp; Wages</b>									
210 Group Health Insurance	\$ 162,550.00	\$ 162,550.00	\$ 146,000.00	\$ 149,283.05	\$ 187,014.00	\$ 162,045.93	\$ 225,240.00	\$ 203,974.00	\$ 210,525.00
215 Group Life Insurance	\$ 8,853.00	\$ 8,995.06	\$ 8,841.00	\$ 9,878.40	\$ 9,640.00	\$ 8,742.94	\$ 10,090.00	\$ 10,073.00	\$ 10,073.00
220 Social Security	\$ 6,921.00	\$ 7,037.44	\$ 6,700.00	\$ 6,396.72	\$ 7,200.00	\$ 6,687.06	\$ 7,200.00	\$ 7,200.00	\$ 7,200.00
225 Medicare	\$ 12,169.00	\$ 11,567.41	\$ 12,250.00	\$ 11,802.35	\$ 12,600.00	\$ 12,180.94	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00
230 Retirement	\$ 190,104.00	\$ 155,938.73	\$ 170,430.00	\$ 170,464.39	\$ 194,235.00	\$ 196,845.99	\$ 216,690.00	\$ 215,860.00	\$ 215,860.00
250 Unemployment Comp.	\$ 500.00	\$ 247.61	\$ 500.00	\$ 1,442.65	\$ 500.00	\$ 320.00	\$ 500.00	\$ 500.00	\$ 500.00
260 Workers Comp.	\$ 32,700.00	\$ 28,007.87	\$ 32,700.00	\$ 28,843.55	\$ 32,700.00	\$ 30,528.63	\$ 56,600.00	\$ 56,600.00	\$ 56,600.00
<b>Total</b>	<b>\$ 413,797.00</b>	<b>\$ 374,344.12</b>	<b>\$ 377,421.00</b>	<b>\$ 378,111.11</b>	<b>\$ 443,889.00</b>	<b>\$ 417,351.49</b>	<b>\$ 529,320.00</b>	<b>\$ 507,207.00</b>	<b>\$ 513,758.00</b>

Account Category	Budget 2011	Actual 2011	Budget 2012	Actual 2012	Budget 2013	Actual 2013	Chief 2014	Commissioners 2014	Budget Committee 2014
<b>Professional &amp; Technical Services</b>									
301 Auditing	\$ 8,500.00	\$ 8,500.00	\$ 8,500.00	\$ 8,500.00	\$ 8,500.00	\$ 8,500.00	\$ 8,700.00	\$ 8,700.00	\$ 8,700.00
320 Legal Services	\$ 1,000.00	\$ 4,439.01	\$ 5,000.00	\$ 4,470.25	\$ 16,000.00	\$ 5,361.19	\$ 5,000.00	\$ 10,000.00	\$ 10,000.00
335 School/Training Tuition/Fees	\$ 15,000.00	\$ 20,016.93	\$ 15,000.00	\$ 15,373.70	\$ 7,000.00	\$ 7,022.49	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
340 Bank Charge/Interest	\$ 350.00	\$ 10.00	\$ 350.00	\$ -	\$ 350.00	\$ -	\$ 350.00	\$ 350.00	\$ 350.00
341 Telephone	\$ 4,500.00	\$ 3,916.32	\$ 4,500.00	\$ 3,472.12	\$ 4,500.00	\$ 4,003.80	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00
342 Information Technology	\$ 6,000.00	\$ 7,463.08	\$ 4,500.00	\$ 15,131.23	\$ 12,275.00	\$ 12,674.61	\$ 13,400.00	\$ 13,400.00	\$ 13,400.00
350 Medical Services	\$ 3,600.00	\$ 4,468.00	\$ 12,200.00	\$ 9,888.51	\$ 6,250.00	\$ 3,984.80	\$ 6,250.00	\$ 6,250.00	\$ 6,250.00
370 Vehicle Repairs Mechanic	\$ 13,000.00	\$ 11,510.13	\$ 13,000.00	\$ 10,597.55	\$ 13,000.00	\$ 13,151.78	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00
385 Elections	\$ 2,000.00	\$ 1,865.78	\$ 2,000.00	\$ 1,485.93	\$ 1,800.00	\$ 1,380.94	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00
390 Other Prof. Services	\$ 1.00	\$ -	\$ 1.00	\$ -	\$ 1.00	\$ -	\$ -	\$ 1.00	\$ 1.00
<b>Total</b>	<b>\$ 53,951.00</b>	<b>\$ 62,189.25</b>	<b>\$ 65,051.00</b>	<b>\$ 68,919.29</b>	<b>\$ 69,676.00</b>	<b>\$ 56,079.61</b>	<b>\$ 63,000.00</b>	<b>\$ 66,001.00</b>	<b>\$ 68,001.00</b>
<b>Property Services</b>									
410 Electricity	\$ 7,500.00	\$ 7,868.96	\$ 8,500.00	\$ 7,296.70	\$ 7,000.00	\$ 6,849.23	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
411 Heating Fuel	\$ 8,500.00	\$ 7,549.00	\$ 8,500.00	\$ 7,225.86	\$ 6,500.00	\$ 5,084.46	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
412 Water	\$ 1,300.00	\$ 1,096.04	\$ 1,300.00	\$ 1,557.42	\$ 1,500.00	\$ 659.89	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00
413 Sewer	\$ 600.00	\$ 549.59	\$ 600.00	\$ 1,037.87	\$ 1,000.00	\$ 664.18	\$ 900.00	\$ 900.00	\$ 900.00
430 Repairs & Maintenance	\$ 12,500.00	\$ 34,041.00	\$ 15,000.00	\$ 13,301.00	\$ 15,000.00	\$ 15,653.89	\$ 20,000.00	\$ 15,000.00	\$ 15,000.00
480 Property & Liability Ins	\$ 20,300.00	\$ 19,166.94	\$ 20,300.00	\$ 19,424.63	\$ 20,300.00	\$ 15,405.17	\$ 16,771.00	\$ 17,000.00	\$ 17,000.00
<b>Total</b>	<b>\$ 50,700.00</b>	<b>\$ 70,271.53</b>	<b>\$ 54,200.00</b>	<b>\$ 49,843.48</b>	<b>\$ 51,300.00</b>	<b>\$ 44,316.82</b>	<b>\$ 51,371.00</b>	<b>\$ 46,600.00</b>	<b>\$ 46,600.00</b>
<b>Purchased Services</b>									
550 Printing	\$ 1,000.00	\$ 943.67	\$ 900.00	\$ 693.40	\$ 500.00	\$ 667.20	\$ 900.00	\$ 900.00	\$ 900.00
560 Dues & Subscriptions	\$ 1,500.00	\$ 984.00	\$ 1,500.00	\$ 1,844.00	\$ 1,500.00	\$ 1,734.50	\$ 1,700.00	\$ 1,700.00	\$ 1,700.00
590.2 Pressurized Hydrants	\$ -	\$ -	\$ -	\$ -	\$ 125,988.00	\$ 125,988.00	\$ 125,988.00	\$ 125,988.00	\$ 125,988.00
<b>Total</b>	<b>\$ 2,500.00</b>	<b>\$ 1,927.67</b>	<b>\$ 2,400.00</b>	<b>\$ 2,537.40</b>	<b>\$ 127,988.00</b>	<b>\$ 128,390.18</b>	<b>\$ 128,588.00</b>	<b>\$ 128,588.00</b>	<b>\$ 128,588.00</b>
<b>Supplies</b>									
620 Office	\$ 2,000.00	\$ 2,564.19	\$ 2,000.00	\$ 2,786.89	\$ 3,000.00	\$ 2,381.06	\$ 3,000.00	\$ 2,500.00	\$ 2,500.00
625 Postage	\$ 700.00	\$ 469.88	\$ 700.00	\$ 677.66	\$ 650.00	\$ 719.20	\$ 650.00	\$ 650.00	\$ 650.00
630 Equip. Maintenance & Repair	\$ 7,000.00	\$ 5,376.11	\$ 7,000.00	\$ 8,148.42	\$ 7,000.00	\$ 5,018.70	\$ 7,000.00	\$ 6,000.00	\$ 6,000.00
631 Service Testing	\$ 4,000.00	\$ 7,315.27	\$ 4,000.00	\$ 4,901.79	\$ 7,650.00	\$ 7,689.50	\$ 8,800.00	\$ 8,200.00	\$ 8,200.00
635 Gasoline	\$ 6,400.00	\$ 7,168.50	\$ 7,700.00	\$ 6,357.58	\$ 7,000.00	\$ 5,744.61	\$ 7,150.00	\$ 6,800.00	\$ 6,800.00
636 Diesel Fuel	\$ 15,000.00	\$ 16,088.25	\$ 16,500.00	\$ 17,987.67	\$ 17,500.00	\$ 16,591.96	\$ 17,500.00	\$ 17,000.00	\$ 17,000.00
660 Vehicle Repair Parts	\$ 18,500.00	\$ 18,797.51	\$ 18,500.00	\$ 15,656.22	\$ 18,500.00	\$ 14,629.28	\$ 18,500.00	\$ 16,500.00	\$ 16,500.00
670 Books & Periodicals	\$ 200.00	\$ 121.95	\$ 200.00	\$ 209.95	\$ 200.00	\$ 255.89	\$ 250.00	\$ 250.00	\$ 250.00
680 Departmental Awards	\$ 200.00	\$ -	\$ 200.00	\$ 420.63	\$ 200.00	\$ 201.80	\$ 200.00	\$ 200.00	\$ 200.00
681 Municipal Fire Alarm System	\$ 7,300.00	\$ 5,665.20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
683 Fire Prevention	\$ 2,500.00	\$ 1,856.41	\$ 2,500.00	\$ 2,321.80	\$ 2,000.00	\$ 815.98	\$ 2,000.00	\$ 1,500.00	\$ 1,500.00
685 Uniforms	\$ 5,900.00	\$ 6,222.16	\$ 5,900.00	\$ 5,801.88	\$ 5,900.00	\$ 7,008.91	\$ 7,000.00	\$ 7,000.00	\$ 6,000.00
690 Misc.	\$ 100.00	\$ 72.34	\$ 100.00	\$ 194.67	\$ 100.00	\$ 280.63	\$ 100.00	\$ 100.00	\$ 100.00
<b>Total</b>	<b>\$ 69,800.00</b>	<b>\$ 71,717.77</b>	<b>\$ 65,300.00</b>	<b>\$ 65,465.16</b>	<b>\$ 69,700.00</b>	<b>\$ 61,337.52</b>	<b>\$ 72,150.00</b>	<b>\$ 66,700.00</b>	<b>\$ 65,700.00</b>

Account Category	Budget 2011	Actual 2011	Budget 2012	Actual 2012	Budget 2013	Actual 2013	Chief 2014	Commissioners 2014	Budget Committee 2014
<b>Capital Outlay</b>									
710 Land	\$ 1.00	\$ -	\$ 1.00	\$ -	\$ 1.00	\$ -	\$ 1.00	\$ 1.00	\$ 1.00
720 Building	\$ 1.00	\$ -	\$ 1.00	\$ -	\$ 1.00	\$ -	\$ 1.00	\$ 1.00	\$ 1.00
730 Other	\$ 1.00	\$ -	\$ 1.00	\$ -	\$ 1.00	\$ -	\$ 1.00	\$ 1.00	\$ 1.00
750 Furniture & Fixtures	\$ 4,500.00	\$ 6,172.92	\$ 2,000.00	\$ 2,100.00	\$ 1,500.00	\$ 1,822.39	\$ 1,000.00	\$ 1,500.00	\$ 1,500.00
775 Dry Hydrants & Cisterns	\$ 1,000.00	\$ 499.64	\$ 1,000.00	\$ 12.66	\$ 1,500.00	\$ 15.59	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
<b>Total</b>	<b>\$ 5,503.00</b>	<b>\$ 6,672.56</b>	<b>\$ 3,003.00</b>	<b>\$ 2,112.66</b>	<b>\$ 3,003.00</b>	<b>\$ 1,837.98</b>	<b>\$ 2,503.00</b>	<b>\$ 3,003.00</b>	<b>\$ 3,003.00</b>
<b>Operating Budget Subtotal</b>	<b>\$ 1,435,471.00</b>	<b>\$ 1,394,796.62</b>	<b>\$ 1,417,278.00</b>	<b>\$ 1,383,217.96</b>	<b>\$ 1,628,052.00</b>	<b>\$ 1,572,657.09</b>	<b>\$ 1,723,834.28</b>	<b>\$ 1,696,158.00</b>	<b>\$ 1,701,709.00</b>
<b>980.01 Prior Year Encumbered Funds</b>	\$ 16,575.00	\$ 16,575.00	\$ -	\$ 43,500.00	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Warrant Articles Approved</b>									
590.2 Pressurized Hydrants	\$ 125,988.00	\$ 125,988.38	\$ 125,988.00	\$ 125,988.48	\$ -	\$ -	\$ -	\$ -	\$ -
211 Health Ins Ded Reimbursement	\$ 6,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Warrant Articles Subtotal</b>	<b>\$ 132,488.00</b>	<b>\$ 125,988.38</b>	<b>\$ 125,988.00</b>	<b>\$ 125,988.48</b>	<b>\$ -</b>				
<b>Grants Applied For &amp; Received Expenditures</b>									
970 Grant Expenditures	\$ -	\$ -	\$ -	\$ 2,479.71	\$ -	\$ 16,442.00	\$ -	\$ -	\$ -
<b>Expendable Trusts</b>									
211 Health Ins Ded Reimbursement	\$ -	\$ 1,253.69	\$ 1.00	\$ 731.84	\$ -	\$ 1,500.73	\$ 2,014.00	\$ 1,000.00	\$ 1,000.00
<b>Operating Budget Total</b>	<b>\$ 1,584,534.00</b>	<b>\$ 1,537,360.00</b>	<b>\$ 1,543,266.00</b>	<b>\$ 1,555,186.15</b>	<b>\$ 1,628,052.00</b>	<b>\$ 1,589,099.09</b>	<b>\$ 1,723,834.28</b>	<b>\$ 1,696,158.00</b>	<b>\$ 1,701,709.00</b>
<b>Apparatus and Equipment Replacement Fund Expenses</b>									
331 Ambulance Billing Services	\$ 21,600.00	\$ 21,467.77	\$ 24,000.00	\$ 24,039.06	\$ 24,000.00	\$ 18,836.23	\$ 24,000.00	\$ 24,000.00	\$ 24,000.00
760 Vehicles	\$ 185,000.00	\$ 184,990.44	\$ 589,000.00	\$ 314,998.00	\$ -	\$ 266,255.74	\$ -	\$ -	\$ -
740 Fire Equipment	\$ 35,000.00	\$ 30,301.59	\$ 66,000.00	\$ 24,047.10	\$ 29,500.00	\$ 30,730.21	\$ 39,500.00	\$ 30,000.00	\$ 30,000.00
960.5 Rescue Equipment	\$ 9,500.00	\$ 7,477.34	\$ 2,500.00	\$ 1,916.63	\$ -	\$ -	\$ 4,600.00	\$ 2,500.00	\$ 2,500.00
741 EMS Equipment	\$ 28,000.00	\$ 24,637.65	\$ 35,000.00	\$ 76,337.71	\$ 22,000.00	\$ 18,198.69	\$ 22,000.00	\$ 22,000.00	\$ 22,000.00
<b>Total</b>	<b>\$ 279,100.00</b>	<b>\$ 268,874.79</b>	<b>\$ 716,500.00</b>	<b>\$ 441,338.50</b>	<b>\$ 75,500.00</b>	<b>\$ 334,020.87</b>	<b>\$ 90,100.00</b>	<b>\$ 78,500.00</b>	<b>\$ 78,500.00</b>
<b>980.02 Prior Year Encumbered Funds</b>	\$ -	\$ -	\$ -	\$ 278,425.00	\$ -	\$ 4,130.00	\$ -	\$ -	\$ -
<b>Apparatus &amp; Equipment Fund Total</b>	<b>\$ 279,100.00</b>	<b>\$ 268,874.79</b>	<b>\$ 716,500.00</b>	<b>\$ 719,763.50</b>	<b>\$ 75,500.00</b>	<b>\$ 338,150.87</b>	<b>\$ 90,100.00</b>	<b>\$ 78,500.00</b>	<b>\$ 78,500.00</b>
<b>Apparatus and Equipment Replacement Fund Revenues</b>									
3409.6 Ambulance Charges	\$ 280,000.00	\$ 323,037.82	\$ 300,000.00	\$ 300,619.43	\$ 300,000.00	\$ 273,569.52	\$ 280,000.00	\$ 300,000.00	\$ 300,000.00
3503 Interest	\$ 1,800.00	\$ 2,754.10	\$ 2,000.00	\$ 2,610.22	\$ 2,000.00	\$ 777.29	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
<b>Total</b>	<b>\$ 281,800.00</b>	<b>\$ 325,791.92</b>	<b>\$ 302,000.00</b>	<b>\$ 303,229.65</b>	<b>\$ 302,000.00</b>	<b>\$ 274,346.81</b>	<b>\$ 282,000.00</b>	<b>\$ 302,000.00</b>	<b>\$ 302,000.00</b>
<b>Net</b>	<b>\$ 2,700.00</b>	<b>\$ 56,917.13</b>	<b>\$ (414,500.00)</b>	<b>\$ (138,108.85)</b>	<b>\$ 226,500.00</b>	<b>\$ (59,674.06)</b>	<b>\$ 191,900.00</b>	<b>\$ 223,500.00</b>	<b>\$ 223,500.00</b>

# INDEPENDENT AUDITORS' REPORT

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To the Board of Commissioners  
Tilton-Northfield Fire District



MELANSON HEATH & COMPANY, PC  
CERTIFIED PUBLIC ACCOUNTANTS  
MANAGEMENT ADVISORS

## Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Tilton-Northfield Fire District, as of and for the year ended December 31, 2012, and the related notes in the financial statements, which collectively comprise the Tilton-Northfield Fire District's basic financial statements as listed in the Table of Contents.

## Management's Responsibility for the Financial Statements

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

## Auditor's Responsibility

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

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

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

**Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Tilton-Northfield Fire District, as of December 31, 2012, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Other Matters**

*Required Supplementary Information*

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

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

*Melanson, Heath + Company P.C.*  
Nashua, New Hampshire  
October 10, 2013

**TILTON-NORTHFIELD FIRE DISTRICT  
STATEMENT OF NET POSITION  
DECEMBER 31, 2012**

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Current:	
Cash and short-term investments	\$ 1,046,413
Receivables	198,567
Prepaid insurance	17,169
Noncurrent:	
Capital assets, net of accumulated depreciation	<u>1,616,197</u>
<b>TOTAL ASSETS</b>	<b>2,878,346</b>
 <b>LIABILITIES</b>	
Current:	
Accounts payable and accrued expenses	88,758
Accrued compensated absences	<u>24,871</u>
<b>TOTAL LIABILITIES</b>	<b>113,629</b>
 <b>NET POSITION</b>	
Net investment in capital assets	1,616,197
Restricted	642,930
Unrestricted	<u>505,590</u>
<b>TOTAL NET POSITION</b>	<b>\$ <u>2,764,717</u></b>

The accompanying notes are an integral part of these financial statements.



# TILTON-NORTHFIELD FIRE & EMS

## 2013 Annual Report

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First and foremost, thank you to all of you who help us be successful every day at providing fire and EMS services to the communities of Tilton and Northfield. We all get a great deal of satisfaction and take great pride in serving you.

With the leaving of Chief Brad Ober, I once again had the privilege of serving as your Interim Fire Chief. I would like to thank the communities of Tilton and Northfield and all the staff at the fire department for their help and support, with special thanks to Kathy Tobine and Interim Deputy Chief Tim Joubert. During this time period we took an administrative team approach and were able to meet and exceed our expectations for providing emergency services and good customer service to our communities.

In 2013 we had three members leave our department to pursue jobs with other area departments; Captain Greg Michaud, Firefighter Ian Mercaldi, and Chief Brad Ober. A special thank you to those members for their years of dedicated service and hard work to the District. Special thanks to Chief Ober for all of his hard work in the areas of fire prevention, training, and administrative skills helping to maintain and improve the professionalism and progressiveness of the department.

We also welcomed new staff in 2013, Firefighter Paramedic Luke Wakefield and Firefighter Justin Kantar.

We also promoted two staff members, Captain Sean Valovanie and Lieutenant Matt Gilman. We continue to remain one of the busiest departments in the Lakes Region. In 2013, your Fire & EMS Department responded to 1,418 incidents, a decrease from previous years. The current roster consists of 20 call firefighters (paid call) and 14 career personnel.

The department received delivery of the new 75' ladder truck in 2013. In preparation of its arrival, 24 department members took part in and received certifications from the NH Fire Standards and Training Academy on Driver Operator of Aerial Apparatus. This class focused on the safe and proper operation of Aerial Apparatus along with proper care and maintenance. The class was over 40 hours long for each participant and we look forward to the added versatility and safety that this piece of equipment provides to our community.

I would like to thank all departments and organizations in both communities that assist us daily. Also, thanks to those who support us in a number of other ways! It doesn't go unnoticed! My biggest thanks go out to the men and woman who give so much of themselves to protect you; the officers and members of Tilton-Northfield Fire & EMS. Their hard work and dedication is what provides the quality of service we all depend on.

We look forward to serving you in 2014 and to welcoming our new Fire Chief Michel W. Sitar, Jr. Your safety and continued support is important to us. If there is anything we can do to assist you, please feel free to stop by or call us.

Mike Robinson, Interim Fire Chief  
Tilton-Northfield Fire & EMS

## TILTON-NORTHFIELD FIRE & EMS 2012 STATISTICS

### Incident Type Summary

Incident Type	Count	% of Incidents	Estimated Loss
Fire	68	4.79%	\$28,805
Overpressure Rupture, Explosion, Overheat	2	0.14%	\$0
Rescue & EMS	916	64.59%	\$824,100
Hazardous Condition	54	3.80%	\$14,876
Service Call	96	6.77%	\$34,500
Good Intent Call	113	7.96%	\$0
False Alarm & False Call	165	11.63%	\$0
Severe Weather	4	0.28%	\$1000
Total Emergency Incidents	1418		\$903,281
Non-Emergency Services	5,981		

Non-emergency services includes but is not limited to items such as inspections, permits, service for dry hydrants, cisterns, public education, equipment maintenance, building maintenance, training and equipment service testing.

Belmont	10	Gilford	4	Laconia	10	Tilton	825
Canterbury	5	Gilmanton	1	Northfield	495		
Franklin	44	Hill	1	Sanbornton	21		

### Incident by Town Summary

#### EMS Runs by Response Disposition

Response Disposition	# of Times	% of Times
Cancelled	3	0.34%
Dead at Scene (including terminated efforts)	8	.90%
No Patient Found	8	0.90%
No Treatment Required	26	2.92%
Refused Treatment and Transport	96	10.80%
Refused Treatment, Transported by EMS	1	0.11%
Standby Only – No Patient Contact	2	0.22%
Treated at ALS, Transported by EMS	482	54.22%
Treated at BLS, Transported by EMS	149	16.76%
Treated, Refused Transport	90	10.12%
Treated, Transferred Care to Other EMS	22	2.47%
Unknown	0	0.00%
Total	889	100%
*ALS = Advanced Life Support		
*BLS = Basic Life Support		

# TREASURERS REPORT

TILTON-NORTHFIELD FIRE DISTRICT  
BANK ACCOUNTS SUMMARY (unaudited)  
JANUARY 1, 2013 through DECEMBER 31, 2013

FRANKLIN SAVINGS BANK

**Operating Account:**

<b>Balance January 1, 2013</b>	\$	<b>372,937.71</b>
Interest Earned		715.31
Deposits		1,712,143.80
Total Funds Available		<u>2,085,796.82</u>
Disbursements		(1,685,566.12)
<b>Balance December 31, 2013</b>	\$	<b><u>400,230.70</u></b>

FRANKLIN SAVINGS BANK

**Apparatus and Equipment Replacement Fund**

<b>Balance January 1, 2013</b>	\$	<b>447,280.74</b>
Interest Earned		837.87
Deposits		297,691.37
Total Funds Available		<u>745,809.98</u>
Disbursements		(351,338.25)
<b>Balance December 31, 2013</b>	\$	<b><u>394,471.73</u></b>

FRANKLIN SAVINGS BANK

**Payroll Account**

<b>Balance January 1, 2013</b>	\$	<b>500.00</b>
Interest Earned		0.00
Deposits		656,207.10
Total Funds Available		<u>656,707.10</u>
Disbursements		(656,207.10)
<b>Balance December 31, 2013</b>	\$	<b><u>500.00</u></b>

FRANKLIN SAVINGS BANK

**Debit Card Account**

<b>Balance January 1, 2013</b>	\$	<b>3,281.05</b>
Interest Earned		0.00
Deposits		24,651.17
Total Funds Available		<u>27,932.22</u>
Disbursements		(22,952.19)
<b>Balance December 31, 2013</b>	\$	<b><u>4,980.03</u></b>

Respectfully submitted,  
**Roland C. Seymour, Treasurer**



## 2013 FIRE DISTRICT MEETING MINUTES

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### TILTON-NORTHFIELD FIRE & EMS

12 Center Street, Tilton, NH 03276

Phone: 603-286-4781 Fax: 603-286-4787 www.tnfd.org

Moderator, Kent Finemore, opened the Tilton-Northfield Fire District meeting at 7:06pm at the Winnisquam Regional High School Cafetorium in Tilton, NH. Chief Ober led the pledge of allegiance. Moment of silence for those in the military. Commissioners present were Pat Clark and Paul Auger - Tom Gallant was not present. Budget Committee members present were Donny Stevens, Chair, Peter Fogg, Jane Alden, Tim Satler, George Flanders, David Tracey. Chief Bradley Ober, Treasurer Roland Seymour, and Fire Clerk Katina Lemay were also present. Moderator went over moderator rules.

**Article 1:** To choose a Fire Commissioner for the ensuing three (3) years (Actual voting to be by official ballot on Tuesday, March 12, 2013 at the annual Town voting sessions in Tilton and Northfield at their respective polling places and times).

Result of Article 1 was Patrick Clark was re-elected into the position of Fire Commissioner.

**Article 2:** To accept the reports of the Treasurer and the Fire Commissioners and pass any vote relating thereto. This article is recommended by the Commissioners.

Motion to move Article 2 to the floor made by Donny Stevens, seconded by Jerry Stevens. No discussion. Voice vote passed.

**Article 3:** To see if the District will vote to raise and appropriate Seventy-Five Thousand Five Hundred Dollars (\$75,500.00) for the purpose of purchasing 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). This article is recommended by the Budget Committee and the Commissioners. Majority vote required.

Motion to move Article 3 to the floor made by Cindy Reinhart, seconded by Donny Stevens. No discussion. Voice vote passed.

**Article 4:** To see if the District will vote to raise and appropriate the Budget Committee recommended sum of One Million Six Hundred Twenty-Eight Thousand Five Hundred Two Dollars (\$1,628,502.00) for General District Operations. This article is recommended by the Budget Committee and the Commissioners. Majority vote required.

Motion to move Article 4 to the floor made by Jane Alden, seconded by Donny Stevens. Question asked if there are any pay raises in the budget. Page 130, personal administration, looks like a \$60,000 increase. Donny Stevens responded that this includes the step increase for the fireman. Question as to why this is not a separate article. He would like to see pay raises separated out from the total budget. Patrick Clark stated that there was a 2.5% step and grade raise. There is also an increase in retirement due to the State. Question as to what the lowest pay is. \$16.04 per hour. Donny Stevens would like to make an amendment to this amount to read \$1,628,052, a reduction of \$400. The reason was to make up for the new position not being filled. David Tracey seconded the motion. Vote on the amendment – voice vote passed. Cathy

Dawson wants to know why the legal line is up to \$16,000. Patrick Clark says we needed this to cover lawyer fees. Derek Lacourcier asked about retirement figures. Patrick Clark said the Chief puts together a budget that gets presented to the Commissioners and then the Commissioners come up with their numbers and then it is presented to the Budget Committee. The Budget Committee numbers are the ones we vote on here tonight. Chief's budget included a 1.6% COLA raise on top of today's hourly wage. They wanted to add one more person (with another shift) to reduce overtime, but it did not end up being cost effective. The Commissions did not agree with this plan, but did vote in an increase to the step and grade. Lee wanted to know why there is no warrant for the water hydrants. Pat Clark said they have met with the water commission and year after year the water is discussed and it gets past every year. The costs are because fire hydrants are an integral part of the business and all the improvements that have been done for the proper water pressure for the hydrants. They held their rate for a number of years while at the same time they did these improvements. DRA said this could be voted on either way – operating budget or warrant article. Lee wanted to know if we still have pressure problems and if some did not supply enough water pressure to put out a fire. They are we still doing pressure testing. Chief said the water department has been doing water flow testing, but maybe not in the past year or year and a half. Lee wanted to know if any fire fighters have ever said they have had trouble with water pressure. Chief says no. Question as to the balance in the fire and apparatus fund at the end of the year. Chief said \$447,280. Brian Constance wanted to see if hiring one more person would cut down on the overtime line item. Chief said it would not cut down on the overtime because we staff person for person. Judy Tilton stated that she was at the meeting where the fire hydrants were voted down to have as a line item. Patrick Clark said they voted not to have as a warrant article. Judy asked to have the minutes relooked at because she disagrees. Donny Stevens made a motion to move the question. Voice vote to move the question passed. Voice vote passed.

**Article 5:** To see if the District, in accordance with RSA 33:7, will vote to authorize the Fire Commissioners to borrow money in anticipation of taxes.

Motion to move Article 5 to the floor made by Pat Clark, seconded by Jerry Davis. Catherine Dawson asked why this is an article when is never was before. Patrick Clark said we cannot raise taxes like the Towns; we rely on the two towns for income. This would be used if they needed to make a payroll, or pay a debt. It does not get used unless absolutely needed. Last year, they did not need it. But, it was needed the year before. Kevin Waldron says this has been a warrant article for quite a few years. Voice vote passed.

**Article 6:** To see if the Tilton Northfield Fire District voters will vote to NOT require residency as a condition of employment with the Fire District for positions such as Fire Chief, Captain and other fire/emergency personnel positions. By Petition. Majority vote required.

Motion to move Article 6 to the floor made by Catherine Dawson, seconded by Jerry Davis. Kevin Waldron reminds us that this is a policy issue and we voted in the Commissioners to enforce the policies. Catherine Dawson this is the one time of year we can voice our opinions and speak to the Commissions. We want to know the plans going forward and why residency would trump professionalism. David Fox would like to request a ballot vote. Moderator would need a petition signed by five voters. Discussion ensued about how this article is personal opinion, that it does not take into consideration the economics, that a resident would be more vested in the tax dollars they are spending, those standing for and against this article, and the time sensitivity to this job. Also discussed was the wear and tear on vehicles, gas, and vehicle upkeep. It was also suggested that we should not tie the hands of the Commissioners. Lynne Fox asked for the article to be moved to table, seconded by Bill Wilde. Voice vote not clear.

Moderator asked for paper vote. Motion to table yes 57, no 16. Motion to table passed. Kevin Waldron vote to protect vote for Article 6. Vote to restrict reconsideration. Voice vote passed.

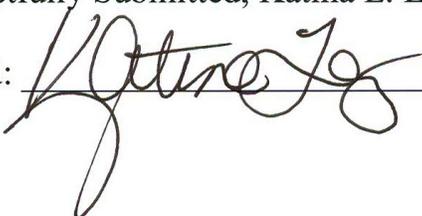
**Article 7:** To see if the voters of the Tilton Northfield Fire and EMS District will vote that all public meetings of the District shall be electronically audio and video recorded and said recordings shall be made available on the District website for viewing by the public. These recordings shall be made in conformance with the NH Right to Know Law. By Petition. Majority vote required.

Motion by Pat Costentino and seconded by Jerry Davis. Kevin Waldron asked for a motion to table, seconded by Roland Seymour. Voice vote unclear. Moderator asked for a paper vote. Motion to table yes 35, no 33. Motion to table fails. Bob Petran wanted to know if anyone knows how much it will cost and if we have the technology now to do this. Chief says we do not have the video equipment, but there is no cost to upload. Pat Costentino said the town of Tilton just purchased video equipment for under \$200. Cindy Reinhart said the public should be able to watch the meetings and be informed. Lynne Fox cannot understand why there would be any question as to why this should not be. Kevin Waldron thinks this too is a policy issue that should be something for the Commissioners to take care of. Kirk Young wanted to know about Metrocast and putting them on there. We no longer have a contract with Metrocast. There is a lot of very easy technology out there that would not cost a lot. Bob Petrin agrees that everyone should be able to see the meetings and that it is short money for a great cause. Catherine Dawson says we no longer use Metrocast due to cost. A video recorder with an SD card could easily be uploaded for everyone to see the meetings on the website. This would be a great convenience to the citizens of Tilton and Northfield. Lynne Fox wants to know what their objection to this is. Patrick Clark says he is okay with this after we have the money put into the budget and a meeting about technology. He said he has felt beat up at the meetings and has not liked the way he has felt over the past year. A discussion ensued about possibly getting the equipment donated. Kevin LaChapelle asked to call the question, seconded by Laroway. Voice vote to call the question passed. Voice vote on article unclear. Moderator asked for a paper vote. Yes 54, no 17. Article 7 passed.

**Article 8:** To transact any other business that may legally come before the meeting. Kevin Waldron was disappointed that the Commissioners chose to remove the water article from the warrants. All equipment is part of fire safety, like water, so it should also be in the warrant. Joe Dimello commented on water as being cheap insurance. Gretchen Wilder shows up at the meetings and looks at the budget and wanted to thank people who ran for Fire Commissioner. After looking at budgets and crunching the numbers, she understands why things go up, like legal needs – just look at the newspapers. She supports the Commissioners, the fire fighters, and training. She is not afraid to nickel and dime. Moderator gave his thanks to the Commissioners, Budget Committee, and the Fire Fighters. Motion to adjourn from Catherine Dawson, seconded by Cindy Reinhart.

District Meeting closed at 8:17pm.

Respectfully Submitted, Katina L. Lemay, Fire District Clerk

Signed:  Date: 06/07/13

## **REPORT OF FOREST FIRE WARDEN AND STATE FOREST RANGER**

Your local Forest Fire Warden, Fire Department, and the State of New Hampshire Division of Forests & Lands, work collaboratively to reduce the risk and frequency of wildland fires in New Hampshire. To help us assist you, please contact your local Forest Fire Warden or Fire Department to determine if a 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. The New Hampshire Department of Environmental Services also prohibits the open burning of household waste. Citizens are encouraged to contact the local fire department or DES at 603-271-1370 or [www.des.state.nh.us](http://www.des.state.nh.us) for more information. Safe open burning requires diligence and responsibility. Help 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.nhdfl.org](http://www.nhdfl.org).

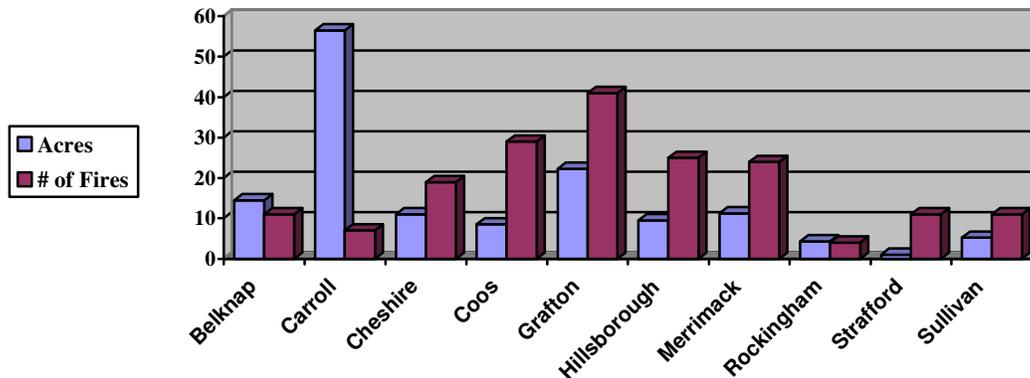
This past fire season started in late March with the first reported fire on March 26th 2013. April, which is the traditional start to our spring fire season, started very dry with little measurable precipitation until the middle of the month. Approximately 70% of our reportable fires occurred during the months' of April and May. The largest fire was 51 acres on April 29th. 81% of our fires occurred on class 3 or 4 fire danger days. By mid May, extensive rains began which provided us with a very wet summer overall. We had a longer fall fire season due to drier than normal conditions following leaf fall. Fortunately most of these fires were small and quickly extinguished. As has been the case over the last few years, state budget constraints have limited the staffing of our statewide system of 16 fire lookout towers to Class III or higher fire danger days. Despite the reduction in the number of days staffed, our fire lookouts are credited with keeping most fires small and saving several structures due to their quick and accurate spotting capabilities. The towers fire spotting was supplemented by the NH Civil Air Patrol when the fire danger was especially high. Many homes in New Hampshire are located in the wildland urban interface, which is the area where homes and flammable wildland fuels intermix. Several of the fires during the 2013 season threatened structures, a constant reminder that forest fires burn more than just trees. Homeowners should take measures to prevent a wildland fire from spreading to their home. Precautions include keeping your roof and gutters clear of leaves and pine needles, and maintaining adequate green space around your home free of flammable materials. Additional information and homeowner recommendations are available at [www.firewise.org](http://www.firewise.org). Please help Smokey Bear, your local fire department, and the state's Forest Rangers by being fire wise and fire safe!

## 2013 FIRE STATISTICS

(All fires reported as of November 2013)

(figures do not include fires under the jurisdiction of the White Mountain National Forest)

COUNTY STATISTICS		
County	Acres	# of Fires
Belknap	14.5	11
Carroll	56.5	7
Cheshire	11	19
Coos	8.5	29
Grafton	22.3	41
Hillsborough	9.5	25
Merrimack	11.2	24
Rockingham	4.3	4
Strafford	1	11
Sullivan	5.2	11



### CAUSES OF FIRES REPORTED

		Total	Fires	Total Acres
Arson	1	<b>2013</b>	<b>182</b>	<b>144</b>
Debris	69	<b>2012</b>	<b>318</b>	<b>206</b>
Campfire	12	<b>2011</b>	<b>125</b>	<b>42</b>
Children	1	<b>2010</b>	<b>360</b>	<b>145</b>
Smoking	10	<b>2009</b>	<b>334</b>	<b>173</b>
Railroad	0			
Equipment	4			
Lightning	0			
Misc.*	85 (*Misc.: power lines, fireworks, electric fences, etc.)			

**ONLY YOU CAN PREVENT WILDLAND FIRE**

# TOWN OF NORTHFIELD



## 2013 VITAL STATISTICS

**DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION  
RESIDENT MARRIAGE REPORT  
01/01/2013 - 12/31/2013  
- NORTHFIELD -**

Person A's Name	Residence	Person B's Name	Residence	Town of Issuance	Place of Marriage	Date of Marriage
MCMAHON, RENEE N	NORTHFIELD, NH	WOODS, ALAN R	NORTHFIELD, NH	GILFORD	NORTHFIELD	02/24/2013
LUDWICK, JASON D	NORTHFIELD, NH	CARTER, RACHEL E	NORTHFIELD, NH	NORTHFIELD	PLYMOUTH	02/24/2013
ROSE, TIMOTHY	NORTHFIELD, NH	MINER, LESLIE A	NORTHFIELD, NH	NORTHFIELD	NORTHFIELD	03/30/2013
WILSON, LEONARD I	NORTHFIELD, NH	MCCAW, DEBRA M	NORTHFIELD, NH	NORTHFIELD	NORTHFIELD	06/14/2013
CHAPMAN, PHILIP E	NEW MILFORD, CT	YOUNG, FELICIA E	NORTHFIELD, NH	NORTHFIELD	NORTHFIELD	06/29/2013
KENNEY, MARK P	NORTHFIELD, NH	ST JACQUES, MELISSA L	NORTHFIELD, NH	FRANKLIN	NORTHFIELD	07/19/2013
INSLEY, MICHAEL G	NORTHFIELD, NH	LORETTE, KEARRA M	NORTHFIELD, NH	NORTHFIELD	ROCHESTER	07/20/2013
KANE, VINCENT	NORTHFIELD, NH	NADEAU, ERIN	NORTHFIELD, NH	NORTHFIELD	LACONIA	07/27/2013
NORKO, SEAN	NORTHFIELD, NH	ROSCHOW, ELIZABETH	NORTHFIELD, NH	NORTHFIELD	BRISTOL	08/03/2013
SPICER, JAMES	NORTHFIELD, NH	KAEDING, NICOLE	NORTHFIELD, NH	NORTHFIELD	NORTHFIELD	08/10/2013
WALKER, KEVIN B	NORTHFIELD, NH	ROARK, ERIN A	SANBORNTON, NH	NORTHFIELD	NASHUA	08/17/2013
ALLAR, NICHOLAS J	NORTHFIELD, NH	GAGNON, HEATHER L	NORTHFIELD, NH	NORTHFIELD	LACONIA	08/24/2013
TONGE, CRAIG	NORTHFIELD, NH	KELLEY, RENEE C	NORTHFIELD, NH	NORTHFIELD	NORTHFIELD	09/08/2013
LEES, GEORGE E	NORTHFIELD, NH	MURPHY, MARIE C	NORTHFIELD, NH	NORTHFIELD	NORTHFIELD	09/14/2013
LEGARE, PATRICK	BRISTOL, NH	MALONEY, KERRY	NORTHFIELD, NH	NORTHFIELD	SANBORNTON	09/14/2013
CLAIRMONT, ROLAND C	NORTHFIELD, NH	HARPER, CASSIDY M	NORTHFIELD, NH	NORTHFIELD	CHICHESTER	09/22/2013
CYR, GREGORY R	TILTON, NH	SMART, SAMANTHA M	NORTHFIELD, NH	NORTHFIELD	NORTHFIELD	10/12/2013
HANEY, GEORGE M	NORTHFIELD, NH	HANEY, TAMMY L	NORTHFIELD, NH	NORTHFIELD	NORTHFIELD	10/27/2013
KUHNS, JOHN J	NORTHFIELD, NH	DONOVAN, MARIANA	CHARLOTTE, NC	NORTHFIELD	TILTON	11/02/2013
FLEURY, RONALD A	NORTHFIELD, NH	BELMAIN, TAMMY L	NORTHFIELD, NH	NORTHFIELD	FRANKLIN	11/23/2013

Total number of records 20

**DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION  
RESIDENT BIRTH REPORT  
01/01/2013-12/31/2013  
--NORTHFIELD--**

<b>Child's Name</b>	<b>Birth Date</b>	<b>Birth Place</b>	<b>Father's/Partner's</b>	<b>Name Mother's Name</b>
HOUSE, RYLAN GRIFFIN	01/21/2013	LACONIA,NH		WAKEFIELD, JODI-LYNN
CROSS, CATHERINE ELIZABETH	02/11/2013	CONCORD,NH	CROSS, JASON	CROSS, KELLY
KEYSER, DAKOTA MARIE	02/24/2013	CONCORD,NH	KEYSER, BRENT	WILSON, APRIL
PARENT, CHARLOTTE ROSE	02/26/2013	CONCORD,NH	PARENT, JASON	MONDOR, CHRISTINE
CARUSO, JULIANA EMMALEE	02/27/2013	LACONIA,NH		CARUSO, SEFRA
PATTEN, CALEB JAYCE	03/08/2013	CONCORD,NH	PATTEN, DAMIEN	PATTEN, BETH
DOW, GAVIN NICHOLAS	03/15/2013	CONCORD,NH	DOW, GARY	BENNETT, MICHELE
FOREST, KENDALL ANDERSON	04/26/2013	CONCORD,NH	FOREST, KEITH	FOREST, JAMIE
SUTPHEN, AUDREY COLETTE-NOELLE	05/04/2013	CONCORD,NH	SUTPHEN JR, ERIC	SUTPHEN, SARAH
THURBER, LOLA CLAUDIA	05/05/2013	CONCORD,NH	THURBER, MATTHEW	MARQUIS, CLAUDIA
KNOPKA, ALEXIS AUTUMN	05/08/2013	CONCORD,NH	KNOPKA, JEREMY	VALDER, AMBER
DAVIS, CASON JAMES	05/09/2013	CONCORD,NH	DAVIS, ERIC	MULLEN, MEAGHAN
DAY, KYLE MARTIN	05/10/2013	CONCORD,NH	DAY, J KEITH	DAY, CHRISTINA
INSLEY, AVERY SUE	05/13/2013	CONCORD,NH	INSLEY, MICHAEL	LORETTE, KEARRA
WOODBURY, JACKSON STEPHEN MICHAEL	05/15/2013	CONCORD,NH	WOODBURY, WILLIAM	HOWELL WOODBURY, ELIZABETH
DESJARDINS, COLE ROBERT	05/23/2013	CONCORD,NH	DESJARDINS, JACOB	MAY, KRISTEN
GREGG, BODE SCOTT	05/29/2013	NORTHFIELD,NH	GREGG, KYLE	GREGG, ALYSSA
SMOLEN, OZWYN RAIN	06/10/2013	CONCORD,NH	SMOLEN, CHRISTOPHER	SMOLEN, REBECCA
STONIS, SETH JUSTIN	06/11/2013	CONCORD,NH	STONIS, MATTHEW	STONIS, ERIN
MOSSEY, HARPER PEARL	06/12/2013	LACONIA,NH	MOSSEY III, HAROLD	MOSSEY, JAMIE
CHASE, LUCAS RAYMOND	06/30/2013	LACONIA,NH	CHASE, PATRICK	FALCONE, JANICE
MORRILL, NOLAN ROCK	07/03/2013	CONCORD,NH	MORRILL, JOSH	NAGLE, AMANDA
KHIM, KIRA HUON	07/23/2013	CONCORD,NH	KHIM, CHANNA	MAYHEW, HEATHER
HARTFORD, JONATHAN JOSEPH	07/31/2013	CONCORD,NH	HARTFORD, DEREK	HARTFORD, MELAINE
BROWN, EMERSYN RENEE	08/05/2013	CONCORD,NH	BROWN, TIMOTHY	BROWN, JENNIFER
HAMMOND, BRAYDEN KYLE	08/08/2013	CONCORD,NH	HAMMOND, KYLE	EDSON, JESSICA
RHODES, MADISON NICOLE	08/13/2013	CONCORD,NH	RHODES, DUSTIN	RHODES, BETHANY
RHODES, KATELYN OLIVIA	08/13/2013	CONCORD,NH	RHODES, DUSTIN	RHODES, BETHANY
MCGOVERN, LIAM RYAN	08/20/2013	CONCORD,NH		MCGOVERN, MEGAN
LAFLAMME, AMELIA PAIGE	08/21/2013	CONCORD,NH	LAFLAMME, RODNEY	CHASE, REBECCA
DREW, JACOB ELI	08/31/2013	CONCORD,NH	DREW, JEREMY	DROWN, CASSIE
THERRIEN, ELLIOT THOMAS	09/05/2013	CONCORD,NH	THERRIEN, THOMAS	THERRIEN, MELISSA
CONRAD, JACOB SETH	09/13/2013	CONCORD,NH	CONRAD, ETHAN	CONRAD, JESSICA
DOW, CLAIRE SUSAN-MARIE	09/19/2013	CONCORD,NH	DOW, ADAM	DUMAINE, DEENA
TAYLOR III, JAMES PATRICK	10/04/2013	CONCORD,NH	TAYLOR JR, JAMES	TAYLOR, KAITLYN
ROHELIA, DYLAN CRAIG	10/16/2013	CONCORD,NH	ROHELIA, JOSHUA	DOKUS, REGINA
ATWOOD III, THOMAS LANGLEY	10/21/2013	CONCORD,NH	ATWOOD JR, THOMAS	ATWOOD, MEAGAN
MULKHEY, ZOEE ELLA	10/31/2013	CONCORD,NH	MULKHEY, HEATH	MULKHEY, VALERIE
HIGGINS, ALEXANDRA ELISABETH	12/20/2013	CONCORD,NH	HIGGINS II, ROBERT	HIGGINS, CARRIE
DUMENSIL, ISABELLE ROSE	12/28/2013	CONCORD,NH	DUMENSIL, JEREMY	HERMAN, LAURA
PASKAVITCH, SOPHIE	12/31/2013	CONCORD,NH	PASKAVITCH, JARED	PASKAVITCH, MELANIE

Total number of records 41



**DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION**

**RESIDENT DEATH REPORT  
01/01/2013 - 12/31/2013  
--NORTHFIELD, NH --**

<b>Decedent's Name</b>	<b>Death Date</b>	<b>Death Place</b>	<b>Father's/Parent's Name</b>	<b>Mother's/Parent's Name Prior to First Marriage/Civil Union</b>	<b>Military</b>
SIMPSON, ROBERT	01/04/2013	LACONIA	SIMPSON, ADOLPH	JOHANSON, TEKLA	N
DRECHNOWICZ, CAROLYN	01/26/2013	CONCORD	ANDRADE, SERGIO	CABRAL, ANNA	N
WORSTER, MARILYN	01/27/2013	FRANKLIN	JUDKINS, NAHUM	SMITH, BLANCHE	N
WITZGALL, WALTER	02/11/2013	FRANKLIN	WITZGALL, CONRAD	GOLLER, LOUISE	Y
LAWRENCE, DAVID	03/23/2013	NORTHFIELD	LAWRENCE, EDGAR	YATES, ESTELLE	Y
JUDKINS, WANITA	03/28/2013	NORTHFIELD	SMITH, EVERETTE	SMITH, RUBY	N
MIKELS, WILLIAM	04/06/2013	CONCORD	MIKELS, LEON	BUSS, PRISCILLA	Y
WEBSTER JR, JOHN	04/30/2013	NORTHFIELD	WEBSTER, JOHN	DANSEVICH, STEPHANIE	Y
REGIMBAL JR, DANIEL	05/01/2013	NORTHFIELD	REGIMBAL, DANIEL	LANGLOIS, LORI	N
MORASSE, YOLANDA	05/09/2013	NORTHFIELD	TERRIEN, EDWARD	CHABOT, MARIE	N
COLSON, LEE	05/22/2013	NORTHFIELD	COLSON, LEON	MURRAY, PRISCILLA	N
BETTEZ, CARMELITA	07/17/2013	NORTHFIELD	LECLAIR, EVERETT	DIXON, IDA	N
DOW SR, ROBERT	07/20/2013	NORTHFIELD	DOW, HAROLD	YOUNG, RUTH	N
ADAMS, RICHARD	07/24/2013	NORTHFIELD	ADAMS, THEODORE	MURPHY, ROSE	Y
CONRAD, JACOB	09/15/2013	MANCHESTER	CONRAD, ETHAN	OAKES, JESSICA	N
PARTRIDGE, LINDA	09/24/2013	NORTHFIELD	PELLETIER, MAURICE	RIOUX, LEONA	N
CEGELSKI SR, KENNETH	10/15/2013	ROCHESTER	CEGELSKI, MARTIN	WAJDA, HELEN	N
PLUMMER, MARY	10/21/2013	BOSCAWEN	FILGATE, WILLIAM	LOVER, MARGARET	N
ALEXANDER, VIOLA	11/11/2013	FRANKLIN	BAILEY, CHARLES	WATSON, BARBARA	N
WARREN, JANET	12/09/2013	CONCORD	WARREN, LLOYD	STAFFORD, THELMA	N
ANDERSON, NORMA	12/14/2013	NORTHFIELD	HART, ROBERT	STANLEY, RUTH	N
KIMBALL, MICHAEL	12/16/2013	NORTHFIELD	KIMBALL, GEORGE	BICKFORD, LILLAIN	N
FLEURY, WILFRED	12/25/2013	LACONIA	FLEURY, ARTHUR	SAUCIER, MARIE	N

Total number of records 23

## **ELECTED OFFICIALS FOR FEDERAL, STATE & COUNTY**

---

### **UNITED STATES SENATE**

Senator Kelly Ayotte, 144 Russell Senate Office Bldg. Washington DC 20510

(202)224-3324 <http://ayotte.senate.gov>

Senator Jeanne Shaheen, 520 Hart Senate Office Bldg. Washington DC 20510

(202) 224-2841 <http://shaheen.senate.gov>

### **UNITED STATE HOUSE OF REPRESENTATIVES**

Congresswoman Ann M Kuster, District #2, 137 Cannon HOB Washington DC 20515

(202) 225-5206

Congresswoman Carol Shea-Porter, District #1, 1530 Longworth HOB Washington DC 20515

(202) 225-5456

### **STATE OF NEW HAMPSHIRE**

#### **Governor**

Maggie Hassen, State House, 107 North State Street Concord, NH 03301, 271-2121

Website: [www.governor.nh.gov](http://www.governor.nh.gov)

#### **Executive Councilor District #2**

Colin Van Ostern PO Box 193 Concord NH 03302, 271-3632, Email [cvanoster@nh.gov](mailto:cvanoster@nh.gov)

#### **State Senator District #7**

Andrew J Hosmer, 33 North State Street Rm 5 Concord NH 03301, 271-3067,

[andrew.hosmer@leg.state.nh.us](mailto:andrew.hosmer@leg.state.nh.us)

### **STATE REPRESENTATIVES MERRIMACK DISTRICT**

#### **District 3**

Hon. Leigh A Webb PO Box 154 Franklin NH 03235 934-8222 [leigh.webb@leg.state.nh.us](mailto:leigh.webb@leg.state.nh.us)

#### **District 26**

Hon. Lorrie J Carey 151 King St Boscawen NH 03303 796-2272 [lorrie.carey@leg.state.nh.us](mailto:lorrie.carey@leg.state.nh.us)

### **MERRIMACK COUNTY**

#### **County Commissioner District #2:**

Bronwyn Asplund-Walsh 333 Daniel Webster Highway Ste 2 Boscawen NH 03303, 796-6800

**County Treasurer:** Les Hammond 333 Daniel Webster Highway Ste 2 Boscawen NH 03303, 796-6800

**Sheriff:** Scott E. Hilliard, 333 Daniel Webster Highway Boscawen NH 03303, 796-6600

**County Attorney:** Scott W Murray, 4 Court Street Concord NH 03301, 228-0529

**Register of Deeds:** Kathi L. Guay, 163 North Main Street Concord NH 03301, 228-0101

**Register of Probate:** Jane Bradstreet, 163 North Main Street Concord NH 03301, 224-9589



**Alan & Savina Hartwell Memorial**  
**FREE SUNDAY CONCERTS**



**Tilton & Northfield's Summertime Classic Series**

Every **SUNDAY EVENING** during **JULY** and **AUGUST**  
at **ISLAND PARK**, starting at **6:00pm**

The Island in the middle of the Winnepesaukee River, (and reached by a short ornate foot-bridge) is only 1 mile from either Exit 20 or Exit 19 off I-93, and is a beautiful spot for a picnic or a brief respite any Summer day.

**THE 2014 SCHEDULE OF CONCERTS**

*Features:*

<b>July 6</b>	<b>Lee Lewis 50s Doo Wop</b>
<b>July 13</b>	<b>Roxanne &amp; The Voo Doo Rockers</b>
<b>July 20</b>	<b>60's Invasion</b>
<b>July 27</b>	<b>East Bay Jazz Ensemble</b>
<b>Aug 3</b>	<b>Karen Morgan &amp; Pony Express</b>
<b>Aug 10</b>	<b>Mill City Revival Band</b>
<b>Aug 17</b>	<b>Uncle Steve Bank</b>
<b>Aug 24</b>	<b>Lunch at the Dump</b>
<b>Aug 31</b>	<b>Annie &amp; The Orphans Season Wrap-up Party</b>

Refreshments are available nearby, but feel free to bring your own  
or a Picnic (no Alcohol please)

and **DO BRING CHAIRS** or **BLANKETS** to sit on!

The Concerts are **FREE TO ALL** and are "weather-permitting"  
subject to cancellation due to rain.

"**WONDERFUL CONCERTS, IN A BEAUTIFUL SETTING**"

**More Information Is Available:** By Phone: **603-286-3000** or [HartwellConcerts@aol.com](mailto:HartwellConcerts@aol.com)

**Town of Northfield**

**[www.northfieldnh.org](http://www.northfieldnh.org)**

Sign up to receive weekly news  
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