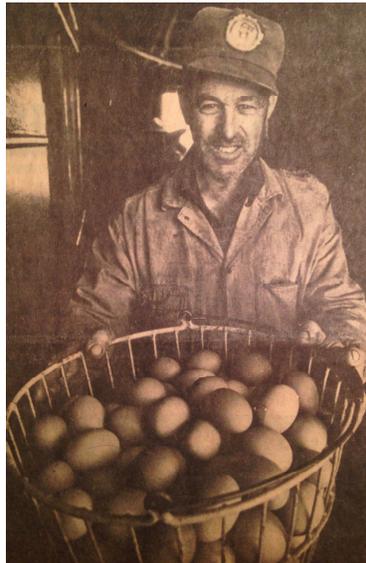


Town of Northfield New Hampshire



Annual Report For the fiscal year ending December 31, 2014

Please bring this report with you to the Town Meeting Saturday March 14, 2015 at 9:00am

Polling Place: Pines Community Center, 61 Summer Street Northfield
Town Election: Tuesday March 10, 2015, 7:00am – 7:00pm

TELEPHONE NUMBERS

EMERGENCY 9-1-1

<u>TOWN OFFICES</u>	<u>PHONE</u>
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

<u>OUTSIDE AGENCIES</u>	<u>PHONE</u>
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

Winnisquam Regional School District (SAU 59)

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

HOSPITALS

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, 2014**



Local Election:
Tuesday, March 10, 2015
7:00 am – 7:00 pm

Town Meeting:
Saturday, March 14, 2015
9:00 am

Location:
Pines Community Center
61 Summer Street
Northfield NH 03276

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(front cover)

Bert Southwick



Born September 25, 1923 at his home on Zion Hill Road, Bert Southwick, Mr. Southwick, The Egg Man, Bert, whatever you called him, was always known as being a kindhearted man who loved his community, his animals, and hard work. Sadly, Bert passed away on February 1, 2015 at the age of 91, leaving behind many fond memories.

Bert worked on the farm his whole life, growing vegetables, selling firewood, hay, homemade pork sausage, pumpkins, horses and pigs. However, he is most famous for selling eggs and delivering them by horse and buggy. He started delivering eggs by bicycle at a young age and saved his earnings to purchase a horse and buggy in 1937. Many horses have pulled that buggy over the years before it finally went into retirement in 2014. Now it is on display at the Southwick School.



Although Bert was a farmer first, he wanted to serve his country and joined the National Guard during WWII.



In 1995, Southwick School was built on land donated by Bert. The children at the time asked that the school be named Southwick School. At the entrance of the school is an engraving showing Bert's cart and horse. Bert enjoyed driving by this sign every Friday at the end of his egg route on his way back to the farm.

In 2001, Bert was selected as the Citizen of the Year for the Town of Northfield. Many years Bert would take two of his horses and his buggy down to Old Home Day and ride in the parade, always waving and smiling to the crowds.



The Town of Northfield will always remember Bert Southwick in our own ways, and will always appreciate his dedication, hard work and place in our community.

Information and pictures supplied by:

Bert's Angels, Jennifer Scanlon, Harold Kelley, Carol Cross, Joanne Jenks, Gordon King, Cindy Caveney, Dan Durgin, Concord Monitor, Yankee Magazine



2015 TOWN HOLIDAY SCHEDULE

The Town Offices will be closed for the following days:

Thursday	January 1	New Year's Day
Monday	January 19	Civil Rights Day
Monday	February 16	Presidents Day
Monday	May 25	Memorial Day
Friday	July 3	Independence Day
Monday	September 7	Labor Day
Monday	October 12	Columbus Day
Wednesday	November 11	Veterans Day
Thursday	November 26	Thanksgiving
Friday	December 25	Christmas

2015 DATES TO REMEMBER

January 1	Fiscal year begins
January 21	Filing Period for Town Office, end on January 31 st
February 5	Last day to petition for warrant article
February 25	Last day for selectmen to post warrant
March 1	Last day to file application for an abatement for 2012 tax year
March 10	Town Meeting (election) 7am-7pm Pines Community Center
March 10	Deadline to accept completed absentee ballots 5:00pm
March 14	Town Meeting (business portion) 9:00am Pines Community Center
March 16	Fire District Meeting 7:00pm Winnisquam High School Cafe
March 21	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
December 31	Fiscal year closes



ELECTED OFFICIALS

	Term Date
Margaret Shepard, Chair, Selectman	2015
Kevin Waldron, Selectman	2016
Wayne Crowley, Selectman.....	2017
Scott McGuffin, Moderator	2016
Kent Finemore, Asst. Moderator	Appointed
Roland Seymour, Treasurer	2015
Cindy Caveney, Town Clerk/Tax Collector	2017
Terry Steady, Chair, Supervisor of the Checklist	2018
Elaine Lamanuzzi, Supervisor of the Checklist.....	2016
Margaret LaBrecque, Supervisor of the Checklist.....	2020
Maureen Bouchet, Trustee of Trust Funds	2015
Christine Raffaely, Trustee of Trust Funds	2016
Michael Murphy, Trustee of Trust Funds	2017

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.....	2015
George Flanders, Commissioner.....	2015
Thomas Beaulieu, Commissioner	2015
Robin Steady, Moderator	2015
Roland Seymour, Treasurer	2015
Stephen Partridge, Superintendent	

Tilton-Northfield Water District

Scott Davis, Commissioner.....	2015
Roland Seymour, Commissioner	2016
Arthur Demass, Commissioner.....	2017
Carol Chase, Clerk	2015
Glen Brown, Treasurer.....	2015
James Shepard, Moderator.....	2016

Tilton-Northfield Fire District

Paul Auger, Chair, Commissioner2017
Les Dolecal, Commissioner2015
Patrick Clark, Commissioner2016
Roland Seymour, Treasurer2015
Kent Finemore, Moderator.....2016
Katina Lemay, Clerk.....2015

Tilton-Northfield Recreation Council

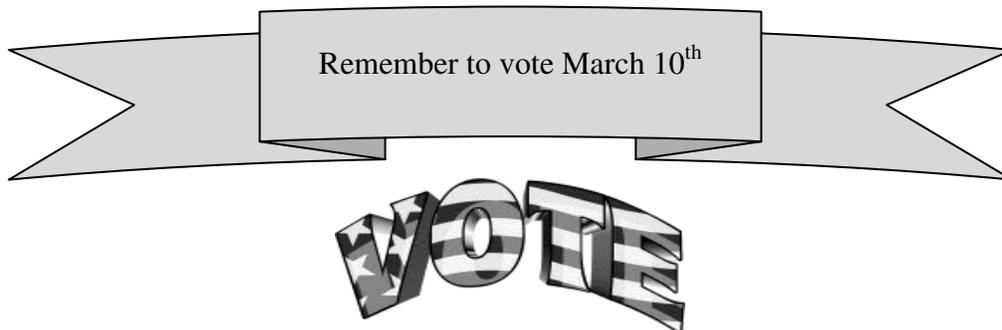
Rose-Marie Welch, President2015
Becky Robert, Treasurer2015
Doreen Tilton, Secretary.....2015
Jennifer Haskins.....2016
Traci Milbourne2016
Scott Haskins2016
Jessica Eberhardt.....2017
Jan Wickens2017

Winnisquam Regional School District Budget Committee, Northfield Representatives

Lance Turgeon2015
Keith Murray.....2016
Jon Cilley2017

Winnisquam Regional School District School Board, Northfield Representatives

Wayne Crowley2015
Patricia Sawicki2016
Thomas Fulweiler2017



APPOINTED OFFICIALS & TERM DATES

Budget Committee

Term Date

George Corliss, Jr., Chair.....	2016
Denis Allen	2015
Jared Herbert.....	2015
Leif Martinson	2016
Keith Murray.....	2017
Lisa Swancott.....	2017
Kevin Waldron, Selectmen Representative	

Capital Improvements Program Committee

(Annual Appointments)

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

Conservation Commission

Richard Bellerose, Chair.....	2016
Kevin Fife	2015
Sterling Blackey.....	2015
Patricia Howe.....	2016
David Krause	2017

Concord Regional Solid Waste / Resource Recovery Cooperative

Glenn Smith
Johnny Van Tassel, Alternate

Fire District Budget Committee, Northfield Representatives

Donald Stevens, Chair	2016
David Tracy	2015
George Flanders	2017

Lakes Region Planning Commission, Northfield Representatives

Wayne Crowley	2015
Douglas Read.....	2016

Lakes Region Planning Commission, Transportation Advisory Committee

Glenn Smith

Planning Board

Jason Durgin, Chair2015
Glen Brown.....2015
Kim Robichaud.....2015
Douglas Read.....2016
Mike Murphy2017
Wayne Crowley, 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 Dawson6/1/2015

Zoning Board of Adjustments

Kent Finemore, Chair.....2016
Keith Murray.....2017
Phil Cain.....2015
Brian Brown.....2017
Kevin Waldron, Selectmen Rep

TOWN EMPLOYEES

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 Raffaely
Sergeant	Jennifer Adams
Sergeant	Michael Hutchinson
Police Officer	Brian Beach
Police Officer	Aaron Chapple
Police Officer	James DeCormier
Police Officer	Michael Fitzherbert
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	Jason Sirles
Truck Driver / Heavy Equipment Operator	Thomas Wooten
Truck Driver / Light Equipment Operator	Shane Dow
Recycling Attendant/Laborer	Bruce Lee
Recycling Attendant/Laborer	John Landry
Administrative Assistant	Whitney Malcolm

TOWN OF NORTHFIELD BUSINESS HOURS

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
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
Superintendent’s 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
Capital Improvements Prog.	Thursday as needed	7:00pm	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



2015
TOWN MEETING WARRANT
&
PROPOSED BUDGET

WARRANT 2015

**WARRANT FOR THE TWO HUNDRED THIRTY-THIRD
NORTHFIELD TOWN MEETING
2015**

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 10th day of March, in the year of our Lord two thousand and fifteen at seven o'clock in the forenoon to act upon the following subjects. The polls will be open from 7:00 a.m. to 7:00 p.m.

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

And on the 14th day of March, in the year of our Lord two thousand and fifteen at nine o'clock in the forenoon at the Pines Community Center, Dearborn Road, Northfield to act upon the following subjects:

ARTICLE 2 Polling hours in the town of Northfield are now 8:00 AM to 7:00 PM. Shall we place a question on the state election ballot of November 2016 to change polling hours so that polls shall open at 7:00 AM and close at 7:00 PM for all regular state elections beginning November 2018?

ARTICLE 3 To see if the Town will vote to amend the Town of Northfield Solid Waste Ordinance so that commercial haulers are required to reimburse the town for tipping fee expense as per the conditions set forth on the invoice.

ARTICLE 4 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 Board of Selectmen and Budget Committee.*

ARTICLE 5 To see if the town will vote to raise and appropriate the sum of One Hundred Thousand dollars (\$100,000) to be deposited in the Sandogardy Pond Road State Aid Reconstruction Capital Reserve Fund. (Majority vote required) *This article is recommended by the Board of Selectmen and Budget Committee.*

ARTICLE 6 To see if the Town will vote to raise and appropriate the sum of Two Hundred and Forty One Thousand Four Hundred dollars (\$241,400) to the Road Reconstruction Fund for the purpose of funding major road and bridge repair and reconstruction projects as needed. *This article is recommended by the Board of Selectmen and Budget Committee.* (Majority vote required)

ARTICLE 7 To see if the Town will vote to raise and appropriate Two Hundred and Seventy Thousand Eight Hundred Dollars (\$270,800) to fund road and bridge reconstruction and repair projects, to be offset by the Highway Block Grant and the remaining amount to come from the Road Reconstruction Fund (not to exceed the \$270,800) and no amount to come from taxation. This shall be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until December 31,

2016. *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 raise and appropriate One Hundred and Forty-five Thousand Dollars (\$145,000) to fund Cannon Bridge Deck Repair and Reconstruction 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, 2016. *This article is recommended by the Board of Selectmen and Budget Committee.* (Majority vote required)

ARTICLE 9 To see if the Town will vote to raise and appropriate One Hundred Thousand Dollars (\$100,000) to fund engineering services for the Sandogardy Pond Road Reconstruction project with funding to come from the Sandogardy Pond Road Reconstruction Fund. This shall be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until December 31, 2016. *This article is recommended by the Board of Selectmen and Budget Committee.* (Majority vote required)

ARTICLE 10 To see if the Town will vote to authorize the Selectmen to purchase a police cruiser in the Police Department and to raise and appropriate Forty Four Thousand Two Hundred Eighty Dollars (\$44,280) for this purpose. *This article is recommended by the Board of Selectmen and Budget Committee.* (Majority vote required)

ARTICLE 11 To see if the Town will vote to raise and appropriate the sum of One Thousand One Hundred Twenty Nine Dollars (\$1,129.00) for the purpose of providing a 2.0% salary increase for the Town Clerk/Tax Collector. *This article is recommended by the Board of Selectmen and Budget Committee.* (Majority vote required)

ARTICLE 12 To see if the Town will vote to raise and appropriate the sum of Nine Hundred Sixty Eight Dollars (\$968.00) for the purpose of increasing the stipend provided to the Town Treasurer from \$2,000 per year to \$2,900 per year. *This article is not recommended by the Board of Selectmen and is recommended by the Budget Committee.* (Majority vote required)

ARTICLE 13 To see if the Town will vote to raise and appropriate the sum of Two Hundred Seventy Two Thousand One Hundred Sixty Dollars (\$272,160) for the purpose of providing financial support to agencies and organizations providing services to the residents of Northfield. *This article is not recommended by the Board of Selectmen and is recommended by the Budget Committee.* (Majority vote required)

ARTICLE 14 To see if the town will vote to raise and appropriate the sum of Ten Thousand dollars (\$10,000.00) to be deposited in the Facilities Emergency Repair and Maintenance Capital Reserve Fund with funding coming from the town Unreserved Fund Balance. (Majority vote required) *This article is recommended by the Board of Selectmen and the Budget Committee.*

ARTICLE 15 To see if the Town will vote to authorize the Board of Selectmen to sell parcel R09-9 (Union Church) and parcel R09-72-B (vacant land adjacent to Union Church) at fair market value.

ARTICLE 16 To see if the Town will vote to instruct the Board of Selectmen to develop a plan for the restoration of Union Church to be presented to the voters at 2016 Town Meeting and to raise and appropriate Two Thousand (\$2,000.00) for this purpose. *This article is recommended by the Board of Selectmen and the Budget Committee.* (Majority vote required)

ARTICLE 17 To see if the Town will vote to raise and appropriate the Budget Committee recommended sum of Two Million, Six Hundred Eighty Four Thousand, Eight Hundred Sixty Four Dollars (\$2,684,864) for general municipal operations. This article does not include special or individual articles listed above. *This article is recommended by the Board of Selectmen (2-1) and the Budget Committee.* (Majority vote required)

ARTICLE 18 To see if the Town will vote to authorize the Board of Selectmen to sell parcel R18-2 in consideration of equal donations to the endowment funds of the Daniel Webster Council of the Boy Scouts of America, and the Girls Scouts of the Green and White Mountains, total amount of such donations to be no less than the fair market value of the parcel.

ARTICLE 19 To see if the Town will vote to continue and preserve all interest therein, a Class V road known as “Spaulding Road” located between Shedd Road and Bay Hill Road so as to remain a right of way for the citizens of Northfield. *Submitted by petition* (Majority vote required)

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

Given under our hands and seal this 17th day of February in the year of our Lord, two thousand and fifteen.

SELECTMEN OF NORTHFIELD, NH
Margaret Shepard, Chair Kevin Waldron Wayne Crowley

A true copy of warrant attest:

SELECTMEN OF NORTHFIELD, NH
Margaret Shepard, Chair Kevin Waldron Wayne Crowley

NORTHFIELD 2015 PROPOSED BUDGET – SUMMARY

	2014 Approved Budget	Actual Through 12/31/2014	2015 Selectboard	2015 Budget Comm.	Inc. (Dec)	% Change
OPERATING						
General Government	\$576,143.00	\$516,713.94	\$541,662.00	\$531,820.00	-\$44,323.00	-7.69 %
Town Clerk/Tax Collector	\$121,497.00	\$120,000.02	\$123,233.00	\$123,233.00	\$1,736.00	1.43 %
Police	\$940,153.00	\$841,566.84	\$909,393.00	\$918,393.00	-\$21,760.00	-2.31 %
Highway	\$749,621.00	\$675,604.56	\$792,087.00	\$792,087.00	\$36,466.00	4.86 %
Sanitation	\$308,982.00	\$278,209.99	\$301,728.00	\$299,428.00	-\$9,554.00	-3.09 %
Outside Agencies	\$266,160.00	\$265,804.52	\$255,612.00	\$272,160.00	\$5,901.00	2.22 %
SUBTOTAL - OPERATING	\$2,962,556.00	\$2,697,899.87	\$2,923,715.00	\$2,937,121.00	-\$31,534.00	-1.06 %
CAPITAL						
Capital Projects	\$1,663,376.00	\$383,218.29	\$584,080.00	\$584,080.00	-\$882,948.00	-53.08 %
Transfer to Capital Funds	\$426,400.00	\$426,400.00	\$426,400.00	\$426,400.00	\$0.00	0.00 %
SUBTOTAL - CAPITAL	\$2,089,776.00	\$809,618.29	\$1,010,480.00	\$1,010,480.00	-\$882,948.00	-42.25 %
GRAND TOTAL	\$5,052,332.00	\$3,507,518.16	\$3,934,195.00	\$3,947,601.00	-\$946,016.00	-18.72 %
REVENUE						
Non-Tax Income	\$2,488,885.00	\$1,317,298.88	\$1,409,040.00	\$1,414,040.00	-\$1,076,045.00	-43.23 %
Transfers from Capital Funds	\$449,423.00	\$225,780.50	\$407,800.00	\$407,800.00	-\$41,623.00	-9.26 %
Use of Fund Balance	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	0.00 %
TOTAL NON-TAX REVENUE	\$2,948,308.00	\$1,553,079.38	\$1,826,840.00	\$1,831,840.00	-\$1,117,668.00	-37.91 %
AMOUNT RAISED BY TAXES	\$2,104,024.00	\$1,954,438.78	\$2,107,355.00	\$2,115,761.00	\$11,737.00	0.56 %

WARRANT ARTICLE SUMMARY

Article 4 Raise and appropriate funds for Highway Equipment CRF	\$75,000
Article 5 Raise and appropriate funds for Sandogardy Pond Road SAR Fund	\$100,000
Article 6 Raise and appropriate funds for Road and Bridge Reconstruction CRF	\$241,400
Article 7 Raise and appropriate funds for road projects, funding from Capital Reserve Fund & Highway Bloc	\$270,800
Article 8 Raise and appropriate funds for Cannon Bridge repair, funding from Capital Reserve Fund	\$145,000
Article 9 Raise and appropriate funds for Sandogardy Pond Road engineering, funding from SAR Fund	\$100,000
Article 10 Raise and appropriate funds for police cruiser	\$44,280
Article 11 Raise and appropriate funds for Town Clerk/Tax Collector salary increase	\$1,129
Article 12 Raise and appropriate funds for Treasurer stipend increase	\$968
Article 13 Raise and appropriate funds for agency funding	\$272,160
Article 14 Raise and appropriate funds for facilities emergency repair CRF, funding from Unreserved Fund B	\$10,000
Article 16 Raise and appropriate funds for Union Church restoration plan	\$2,000
Article 17 Raise and appropriate funds for general town expenses	\$2,684,864
TOTAL	\$3,947,601

BUDGET IMPACT ESTIMATE

Adding \$ 10,000 to the budget will increase the tax rate by	\$ 0.036
Adding \$ 25,000 to the budget will increase the tax rate by	\$ 0.090
Adding \$ 50,000 to the budget will increase the tax rate by	\$ 0.180
Adding \$100,000 to the budget will increase the tax rate by	\$ 0.361

	2014 Approved Budget	Actual Through 12/31/2014	2015 Selectboard	2015 Budget Comm.	Inc. (Dec)	% Change
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	\$771.80	\$1,635.00	\$1,635.00	-\$365.00	-18.25%
EX-Merit Pay Allotment	\$0.00	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00	
EX-Advertising	\$400.00	\$426.20	\$300.00	\$300.00	-\$100.00	-25.00%
EX-Dues/Subscriptions	\$3,415.00	\$3,415.03	\$3,415.00	\$3,415.00	\$0.00	0.00%
EX-Miscellaneous	\$750.00	\$514.47	\$700.00	\$700.00	-\$50.00	-6.67%
Executive Total	\$16,899.00	\$15,461.90	\$41,384.00	\$41,384.00	\$24,485.00	144.89%

TOWN ADMINISTRATION

TA-Salaries/Wages Full Time	\$105,806.00	\$106,543.45	\$111,054.00	\$111,054.00	\$5,248.00	4.96%
TA-Health Insurance	\$42,947.00	\$35,755.43	\$44,026.00	\$44,026.00	\$1,079.00	2.51%
TA-Life/Disability	\$1,035.00	\$1,055.40	\$1,068.00	\$1,068.00	\$33.00	3.19%
TA-Dental Insurance	\$899.00	\$899.52	\$922.00	\$922.00	\$23.00	2.56%
TA-FICA	\$6,560.00	\$6,180.00	\$6,885.00	\$6,885.00	\$325.00	4.95%
TA-Medicare	\$1,534.00	\$1,445.38	\$1,610.00	\$1,610.00	\$76.00	4.95%
TA-Retirement	\$11,395.00	\$11,474.73	\$12,183.00	\$12,183.00	\$788.00	6.92%
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	\$45.47	\$150.00	\$150.00	\$0.00	0.00%
TA-Tax Map Updates	\$1,400.00	\$1,425.00	\$2,050.00	\$2,050.00	\$650.00	46.43%
TA-Dues/Subscriptions	\$150.00	\$145.00	\$145.00	\$145.00	-\$5.00	-3.33%
TA-Education/Seminars	\$725.00	\$608.44	\$715.00	\$715.00	-\$10.00	-1.38%
TA-Office Supplies	\$150.00	\$159.27	\$150.00	\$150.00	\$0.00	0.00%
TA-Postage	\$600.00	\$564.69	\$600.00	\$600.00	\$0.00	0.00%
TA-Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Town Administration Total	\$188,591.00	\$181,541.66	\$196,798.00	\$196,798.00	\$8,207.00	4.35%

TOWN MEETING

MTG-Moderator Salary	\$600.00	\$600.00	\$300.00	\$300.00	-\$300.00	-50.00%
MTG-Printing Town Report	\$1,195.00	\$1,195.00	\$1,266.00	\$1,266.00	\$71.00	5.94%
MTG-Town Meeting Expense	\$25.00	\$0.00	\$25.00	\$25.00	\$0.00	0.00%
Town Meeting Total	\$1,820.00	\$1,795.00	\$1,591.00	\$1,591.00	-\$229.00	-12.58%

TOWN CLERK

CLK-Salary/Wages Full Time	\$15,455.00	\$15,584.29	\$15,415.00	\$15,415.00	-\$40.00	-0.26%
CLK-Salary/Wages Part Time	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
CLK - Town Clerk Salary	\$23,896.00	\$23,896.11	\$24,373.00	\$24,373.00	\$477.00	2.00%
CLK-Overtime	\$300.00	\$170.17	\$100.00	\$100.00	-\$200.00	-66.67%
CLK-Health Insurance	\$4,988.00	\$4,076.49	\$4,838.00	\$4,838.00	-\$150.00	-3.01%
CLK-Life/Disability	\$494.00	\$452.99	\$460.00	\$460.00	-\$34.00	-6.88%
CLK-Dental Insurance	\$449.00	\$449.76	\$461.00	\$461.00	\$12.00	2.67%
CLK-FICA	\$2,440.00	\$2,444.96	\$2,467.00	\$2,467.00	\$27.00	1.11%
CLK-Medicare	\$570.00	\$572.06	\$577.00	\$577.00	\$7.00	1.23%
CLK-Group I Retirement	\$4,238.00	\$4,261.36	\$4,365.00	\$4,365.00	\$127.00	3.00%
CLK- Advertising	\$240.00	\$206.00	\$120.00	\$120.00	-\$120.00	-50.00%
CLK-Dues/Subscriptions	\$20.00	\$20.00	\$20.00	\$20.00	\$0.00	0.00%
CLK-Education/Seminars	\$238.00	\$146.00	\$224.00	\$224.00	-\$14.00	-5.88%
CLK-Office Supplies	\$175.00	\$74.22	\$75.00	\$75.00	-\$100.00	-57.14%
CLK-Postage	\$640.00	\$550.28	\$535.00	\$535.00	-\$105.00	-16.41%
CLK-Books/Periodicals	\$125.00	\$120.00	\$80.00	\$80.00	-\$45.00	-36.00%
CLK-New Equipment	\$0.00	\$0.00	\$1,600.00	\$1,600.00	\$1,600.00	
CLK-OHRV Registrations	\$3,800.00	\$5,201.00	\$4,200.00	\$4,200.00	\$400.00	10.53%
CLK Vital Statistics	\$2,500.00	\$2,242.50	\$2,000.00	\$2,000.00	-\$500.00	-20.00%
CLK Dog Licenses	\$2,310.00	\$1,925.43	\$2,015.00	\$2,015.00	-\$295.00	-12.77%
Town Clerk Total	\$62,878.00	\$62,393.62	\$63,925.00	\$63,925.00	\$1,047.00	1.67%

	2014 Approved Budget	Actual Through 12/31/2014	2015 Selectboard	2015 Budget Comm.	Inc. (Dec)	% Change
TAX COLLECTOR						
TC - Salaries/Wages Full Time	\$15,455.00	\$15,587.59	\$15,415.00	\$15,415.00	-\$40.00	-0.26%
TC-Salaries/Wages Part Time	\$0.00	\$30.00	\$0.00	\$0.00	\$0.00	
TC-Tax Collector Salary	\$23,896.00	\$23,895.89	\$24,373.00	\$24,373.00	\$477.00	2.00%
TC-Overtime	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
TC-Health Insurance	\$4,988.00	\$4,076.49	\$4,838.00	\$4,838.00	-\$150.00	-3.01%
TC-Life/Disability	\$495.00	\$452.99	\$460.00	\$460.00	-\$35.00	-7.07%
TC-Dental Insurance	\$449.00	\$449.76	\$461.00	\$461.00	\$12.00	2.67%
TC-FICA	\$2,440.00	\$2,432.51	\$2,467.00	\$2,467.00	\$27.00	1.11%
TC-Medicare	\$570.00	\$569.25	\$577.00	\$577.00	\$7.00	1.23%
TC-Group 1 Retirement	\$4,238.00	\$4,261.37	\$4,365.00	\$4,365.00	\$127.00	3.00%
TC-Recordings	\$525.00	\$415.00	\$500.00	\$500.00	-\$25.00	-4.76%
TC-Tax Lien Research Svc	\$1,045.00	\$1,016.31	\$1,082.00	\$1,082.00	\$37.00	3.54%
TC-Dues and Subscriptions	\$40.00	\$40.00	\$40.00	\$40.00	\$0.00	0.00%
TC-Education/Seminars	\$256.00	\$152.00	\$230.00	\$230.00	-\$26.00	-10.16%
TC-Office Supplies	\$792.00	\$726.31	\$800.00	\$800.00	\$8.00	1.01%
TC-Postage	\$3,330.00	\$3,500.93	\$3,600.00	\$3,600.00	\$270.00	8.11%
TC-Equipment	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	0.00%
Tax Collector Total	\$58,619.00	\$57,606.40	\$59,308.00	\$59,308.00	\$689.00	1.18%
ELECTIONS						
EL-Ballot Clerks	\$3,300.00	\$3,315.00	\$1,100.00	\$1,100.00	-\$2,200.00	-66.67%
EL-Supervisors of Checklist	\$3,000.00	\$1,800.00	\$800.00	\$800.00	-\$2,200.00	-73.33%
EL-Advertising	\$680.00	\$408.13	\$150.00	\$150.00	-\$530.00	-77.94%
EL-Office Supplies	\$50.00	\$29.85	\$50.00	\$50.00	\$0.00	0.00%
EL-Miscellaneous	\$500.00	\$670.12	\$150.00	\$150.00	-\$350.00	-70.00%
Elections Total	\$7,530.00	\$6,223.10	\$2,250.00	\$2,250.00	-\$5,280.00	-70.12%
TOWN TREASURER						
TR-Treasurer Salary	\$2,000.00	\$2,000.00	\$2,000.00	\$2,900.00	\$900.00	45.00%
TR-FICA	\$124.00	\$124.00	\$124.00	\$179.00	\$55.00	44.35%
TR-Medicare	\$29.00	\$29.00	\$29.00	\$42.00	\$13.00	44.83%
Town Treasurer Total	\$2,153.00	\$2,153.00	\$2,153.00	\$3,121.00	\$968.00	44.96%
INFORMATION TECHNOLOGY						
IT-Software Support	\$28,288.00	\$22,955.80	\$25,094.00	\$25,094.00	-\$3,194.00	-11.29%
IT-Software Upgrade	\$600.00	\$600.00	\$0.00	\$0.00	-\$600.00	-100.00%
IT-Supplies	\$1,200.00	\$1,128.59	\$1,200.00	\$1,200.00	\$0.00	0.00%
IT-Hardware Upgrade	\$24,573.00	\$13,189.22	\$0.00	\$0.00	-\$24,573.00	-100.00%
Information Technology Total	\$54,661.00	\$37,873.61	\$26,294.00	\$26,294.00	-\$28,367.00	-51.90%
ASSESSING						
ASS-Assessing Services	\$7,000.00	\$6,545.00	\$27,000.00	\$27,000.00	\$20,000.00	285.71%
ASS Assessment Update	\$27,773.00	\$27,419.46	\$27,773.00	\$27,773.00	\$0.00	0.00%
Assessing Total	\$34,773.00	\$33,964.46	\$54,773.00	\$54,773.00	\$20,000.00	57.52%
LEGAL EXPENSES						
LG-Legal Expenses	\$13,000.00	\$9,271.21	\$7,700.00	\$7,700.00	-\$5,300.00	-40.77%
PLANNING BOARD & ZBA						
PZ-Wages Part Time	\$3,067.00	\$1,865.41	\$3,059.00	\$3,059.00	-\$8.00	-0.26%
PZ-FICA	\$190.00	\$115.65	\$189.00	\$189.00	-\$1.00	-0.53%
PZ-Medicare	\$45.00	\$27.05	\$45.00	\$45.00	\$0.00	0.00%
PZ-Professional Services	\$7,000.00	\$0.00	\$1,000.00	\$1,000.00	-\$6,000.00	-85.71%
PZ-Legal	\$1,000.00	\$1,297.50	\$1,200.00	\$1,200.00	\$200.00	20.00%
PZ-Advertising	\$700.00	\$458.55	\$600.00	\$600.00	-\$100.00	-14.29%
PZ-Recordings	\$200.00	\$64.49	\$200.00	\$200.00	\$0.00	0.00%

	2014 Approved Budget	Actual Through 12/31/2014	2015 Selectboard	2015 Budget Comm.	Inc. (Dec)	% Change
PZ-Dues/Subscriptions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
PZ-Education/Seminars	\$300.00	\$165.00	\$235.00	\$235.00	-\$65.00	-21.67%
PZ-Office Supplies	\$500.00	\$667.74	\$100.00	\$100.00	-\$400.00	-80.00%
PZ-Postage	\$1,500.00	\$808.56	\$1,000.00	\$1,000.00	-\$500.00	-33.33%
PZ-Lakes Region Planning	\$3,416.00	\$3,416.00	\$3,488.00	\$3,488.00	\$72.00	2.11%
Planning and Zoning Total	\$17,918.00	\$8,885.95	\$11,116.00	\$11,116.00	-\$6,802.00	-37.96%

GENERAL GOVERNMENT BUILDING EXPENSE

GB-Telephone	\$1,544.00	\$1,460.91	\$1,465.00	\$1,465.00	-\$79.00	-5.12%
GB-Custodial Services	\$1,920.00	\$2,035.00	\$2,475.00	\$2,475.00	\$555.00	28.91%
GB-Electricity	\$3,000.00	\$2,345.50	\$3,188.00	\$3,188.00	\$188.00	6.27%
GB-Heating	\$4,000.00	\$4,754.12	\$4,848.00	\$4,848.00	\$848.00	21.20%
GB-Water/Sewer	\$560.00	\$441.85	\$516.00	\$516.00	-\$44.00	-7.86%
GB-Repairs/Maintenance	\$1,780.00	\$810.98	\$8,804.00	\$8,804.00	\$7,024.00	394.61%
GB-Office Supplies	\$1,750.00	\$1,470.61	\$1,640.00	\$1,640.00	-\$110.00	-6.29%
GB-Equipment	\$1,360.00	\$1,632.86	\$1,296.00	\$1,296.00	-\$64.00	-4.71%
Gen. Gov. Bldg. Total	\$15,914.00	\$14,951.83	\$24,232.00	\$24,232.00	\$8,318.00	52.27%

CEMETERIES

CEM-Park Cemetery	\$4,000.00	\$4,000.00	\$5,000.00	\$5,000.00	\$1,000.00	25.00%
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INSURANCE

INS-Unemployment Insurance	\$14,129.00	\$14,129.00	\$14,126.00	\$14,126.00	-\$3.00	-0.02%
INS-Workers Compensation	\$0.00	\$0.00	\$5,796.00	\$5,796.00	\$5,796.00	
INS-Property/Liability	\$38,905.00	\$38,905.00	\$39,000.00	\$39,000.00	\$95.00	0.24%
INS-Insurance Reimbursements	\$57,900.00	\$48,366.99	\$0.00	\$0.00	-\$57,900.00	-100.00%
Insurance Total	\$110,934.00	\$101,400.99	\$58,922.00	\$58,922.00	-\$52,012.00	-46.89%

POLICE

PD-Salaries/Wages Full Time	\$428,936.00	\$389,658.59	\$429,038.00	\$429,038.00	\$102.00	0.02%
PD-Wages - Part Time	\$20,000.00	\$13,108.00	\$17,784.00	\$17,784.00	-\$2,216.00	-11.08%
PD-Overtime	\$19,900.00	\$22,825.37	\$19,900.00	\$19,900.00	\$0.00	0.00%
PD-Overtime Safety Grant	\$4,128.00	\$4,187.40	\$4,128.00	\$4,128.00	\$0.00	0.00%
PD-Holiday Pay	\$12,000.00	\$13,255.12	\$12,000.00	\$12,000.00	\$0.00	0.00%
PD-Health Insurance	\$195,540.00	\$145,229.86	\$165,236.00	\$165,236.00	-\$30,304.00	-15.50%
PD-Life/Disability	\$5,172.00	\$4,413.77	\$4,966.00	\$4,966.00	-\$206.00	-3.98%
PD-Medical Expenses	\$1,200.00	\$610.00	\$1,200.00	\$1,200.00	\$0.00	0.00%
PD-Dental Insurance	\$4,497.00	\$3,967.24	\$4,726.00	\$4,726.00	\$229.00	5.09%
PD-FICA	\$3,412.00	\$2,898.91	\$3,290.00	\$3,290.00	-\$122.00	-3.58%
PD-Medicare	\$7,024.00	\$6,037.48	\$6,941.00	\$6,941.00	-\$83.00	-1.18%
PD-Group I Retirement	\$3,772.00	\$3,913.02	\$3,870.00	\$3,870.00	\$98.00	2.60%
PD-Group II Retirement	\$109,716.00	\$99,474.93	\$110,058.00	\$110,058.00	\$342.00	0.31%
PD-Legal	\$10,200.00	\$10,200.00	\$10,455.00	\$10,455.00	\$255.00	2.50%
PD Data Processing	\$4,890.00	\$4,655.99	\$3,795.00	\$3,795.00	-\$1,095.00	-22.39%
PD-Telephone	\$6,100.00	\$4,861.38	\$5,000.00	\$5,000.00	-\$1,100.00	-18.03%
PD-Custodial Services	\$1,980.00	\$1,980.00	\$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	\$3,175.00	\$3,439.00	\$3,225.00	\$3,225.00	\$50.00	1.57%
PD - Advertising	\$200.00	\$470.70	\$400.00	\$400.00	\$200.00	100.00%
PD-Dues/Subscriptions	\$910.00	\$608.67	\$800.00	\$800.00	-\$110.00	-12.09%
PD-Uniforms	\$10,000.00	\$8,249.69	\$10,000.00	\$10,000.00	\$0.00	0.00%
PD-Office Supplies	\$2,200.00	\$2,503.45	\$2,700.00	\$2,700.00	\$500.00	22.73%
PD-Postage	\$400.00	\$439.98	\$600.00	\$500.00	\$100.00	25.00%
PD-Vehicle Repairs/Maint	\$7,800.00	\$6,207.90	\$7,800.00	\$7,800.00	\$0.00	0.00%
PD-Gasoline	\$27,000.00	\$21,999.04	\$25,000.00	\$23,000.00	-\$4,000.00	-14.81%
PD-Building Maintenance	\$3,500.00	\$3,029.81	\$3,000.00	\$6,000.00	\$2,500.00	71.43%
PD-Electricity/Heat	\$7,600.00	\$6,702.61	\$8,600.00	\$8,600.00	\$1,000.00	13.16%

	2014 Approved Budget	Actual Through 12/31/2014	2015 Selectboard	2015 Budget Comm.	Inc. (Dec)	% Change
PD-Water/Sewer	\$600.00	\$561.13	\$600.00	\$600.00	\$0.00	0.00%
PD-Departmental Supplies	\$1,000.00	\$2,372.43	\$2,000.00	\$2,000.00	\$1,000.00	100.00%
PD-Equipment Maint/Repairs	\$1,500.00	\$896.25	\$1,500.00	\$1,500.00	\$0.00	0.00%
PD-New Equipment	\$1,800.00	\$19,910.00	\$4,800.00	\$2,100.00	\$300.00	16.67%
PD - Police Operating Grants	\$0.00	\$0.00	\$0.00	\$10,800.00	\$10,800.00	
PD-Training	\$4,000.00	\$2,899.12	\$4,000.00	\$4,000.00	\$0.00	0.00%
Police Operating Total	\$940,152.00	\$841,566.84	\$909,392.00	\$918,392.00	-\$21,760.00	-2.31%
TNFD Training, Support and Dispatch						
FD-Mutual Aid	\$32,762.00	\$34,284.07	\$34,984.00	\$26,174.00	-\$6,588.00	-20.11%
EMERGENCY MANAGEMENT						
Emergency Management	\$1.00	\$0.00	\$1.00	\$1.00	\$0.00	0.00%
CODE ENFORCEMENT						
CE-Wages	\$15,671.00	\$15,550.36	\$15,632.00	\$15,632.00	-\$39.00	-0.25%
CE-FICA	\$972.00	\$964.05	\$969.00	\$969.00	-\$3.00	-0.31%
CE-Medicare	\$227.00	\$225.41	\$226.00	\$226.00	-\$1.00	-0.44%
CE - Telephone	\$312.00	\$346.77	\$308.00	\$308.00	-\$4.00	-1.28%
CE-Dues/Subscriptions	\$25.00	\$35.00	\$35.00	\$35.00	\$10.00	40.00%
CE-Office Supplies	\$100.00	\$43.81	\$100.00	\$100.00	\$0.00	0.00%
CE-Postage	\$50.00	\$22.56	\$30.00	\$30.00	-\$20.00	-40.00%
CE-Mileage Reimbursement	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	0.00%
Code Enforcement Total	\$18,857.00	\$18,687.96	\$18,800.00	\$18,800.00	-\$57.00	-0.30%
HIGHWAY & SANITATION ADMINISTRATION						
HGWY-Salaries/Wages Full	\$240,115.00	\$228,649.47	\$263,826.00	\$263,826.00	\$23,711.00	9.87%
HGWY-Wages Part Time	\$34,945.00	\$29,703.66	\$34,992.00	\$34,992.00	\$47.00	0.13%
HGWY-Overtime	\$40,900.00	\$31,016.48	\$35,000.00	\$35,000.00	-\$5,900.00	-14.43%
HGWY-Health Insurance	\$94,516.00	\$73,705.42	\$102,801.00	\$102,801.00	\$8,285.00	8.77%
HGWY-Life/Disability	\$2,964.00	\$2,731.64	\$3,312.00	\$3,312.00	\$348.00	11.74%
HGWY-Medical Expenses	\$750.00	\$767.00	\$460.00	\$460.00	-\$290.00	-38.67%
HGWY-Dental Insurance	\$3,148.00	\$2,815.70	\$3,550.00	\$3,550.00	\$402.00	12.77%
HGWY-FICA	\$19,534.00	\$17,388.37	\$20,697.00	\$20,697.00	\$1,163.00	5.95%
HGWY-Medicare	\$4,568.00	\$4,064.94	\$4,840.00	\$4,840.00	\$272.00	5.95%
HGWY-Group I Retirement	\$30,168.00	\$27,853.93	\$32,796.00	\$32,796.00	\$2,628.00	8.71%
HGWY-Telephone (Land Line)	\$1,916.00	\$1,734.98	\$1,450.00	\$1,450.00	-\$466.00	-24.32%
HGWY-Cell phone	\$0.00	\$0.00	\$400.00	\$400.00	\$400.00	-
HGWY-Engineering Services	\$4,000.00	\$10,000.00	\$2,000.00	\$2,000.00	-\$2,000.00	-50.00%
HGWY-Electricity	\$4,000.00	\$3,862.56	\$4,600.00	\$4,600.00	\$600.00	15.00%
HGWY-Heating	\$1,500.00	\$3,994.20	\$6,500.00	\$6,500.00	\$5,000.00	333.33%
HGWY-Water/Sewer	\$465.00	\$659.42	\$700.00	\$700.00	\$235.00	50.54%
HGWY-Advertising	\$500.00	\$743.93	\$750.00	\$750.00	\$250.00	50.00%
HGWY-Dues/Subscriptions	\$130.00	\$25.00	\$25.00	\$25.00	-\$105.00	-80.77%
HGWY-Education/Seminars	\$500.00	\$419.59	\$700.00	\$700.00	\$200.00	40.00%
HGWY-Uniforms	\$4,200.00	\$3,298.61	\$2,700.00	\$2,700.00	-\$1,500.00	-35.71%
HGWY-General Supplies	\$4,400.00	\$3,061.97	\$4,400.00	\$4,400.00	\$0.00	0.00%
HGWY-Safety Equipment	\$2,383.00	\$2,287.61	\$2,000.00	\$2,000.00	-\$383.00	-16.07%
HGWY-Radio Maintenance	\$1,000.00	\$813.70	\$500.00	\$500.00	-\$500.00	-50.00%
HGWY-Office Supplies	\$900.00	\$847.38	\$900.00	\$900.00	\$0.00	0.00%
HGWY-Welding Supplies	\$700.00	\$353.64	\$700.00	\$700.00	\$0.00	0.00%
HGWY-Bldg Maint/Repairs	\$6,500.00	\$542.77	\$2,000.00	\$2,000.00	-\$4,500.00	-69.23%
HGW -New Equipment	\$4,200.00	\$12,473.50	\$4,800.00	\$4,800.00	\$600.00	14.29%
Highway Administration Total	\$508,902.00	\$463,815.47	\$537,399.00	\$537,399.00	\$28,497.00	5.60%

	2014 Approved Budget	Actual Through 12/31/2014	2015 Selectboard	2015 Budget Comm.	Inc. (Dec)	% Change
VEHICLE MAINTENANCE						
HGWY - Gen Veh Maint	\$26,500.00	\$6,139.32	\$54,422.00	\$48,422.00	\$21,922.00	82.72%
HGWY - Truck 1	\$0.00	\$421.97				
HGWY - Truck 2	\$0.00	\$427.08				
HGWY - Truck 3	\$0.00	\$3,253.87				
HGWY - Truck 4	\$0.00	\$6,093.10				
HGWY - Truck 5	\$0.00	\$2,459.45				
HGWY - Truck 6	\$0.00	\$753.73				
HGWY - Truck 7	\$0.00	\$286.39				
HGWY - Grader	\$0.00	\$349.12				
HGWY - Loader	\$0.00	\$864.44				
HGWY - Backhoe	\$0.00	\$1,236.66				
HGWY - Truck 11	\$0.00	\$2,308.20				
HGWY - Sidewalk Plow	\$0.00	\$736.41				
HGWY - Fermec	\$0.00	\$1,362.56				
HGWY - Skid Steer	\$0.00	\$0.00				
HGWY - Trailer	\$0.00	\$0.00				
Vehicle Maintenance Total	\$26,500.00	\$26,692.30	\$54,422.00	\$48,422.00	\$21,922.00	82.72%
UST MAINTENANCE						
UST MAINTENANCE	\$2,500.00	\$3,475.35	\$2,500.00	\$2,500.00	\$0.00	0.00%
ROAD MAINTENANCE						
HGWY-Vehicle Fuel	\$6,100.00	\$6,263.38	\$7,000.00	\$7,000.00	\$900.00	14.75%
HGWY-Diesel Fuel	\$38,000.00	\$34,248.46	\$36,000.00	\$36,000.00	-\$2,000.00	-5.26%
HGWY-Tires	\$2,700.00	\$2,776.50	\$2,674.00	\$2,674.00	-\$26.00	-0.96%
HGWY-Carbide Blades	\$0.00	\$5,230.79	\$0.00	\$6,000.00		
HGWY-Salt	\$46,372.00	\$66,230.23	\$49,130.00	\$49,130.00	\$2,758.00	5.95%
HGWY-Winter Sand	\$15,000.00	\$9,520.50	\$12,750.00	\$12,750.00	-\$2,250.00	-15.00%
HGWY-Miscellaneous Materials	\$200.00	\$78.84	\$200.00	\$200.00	\$0.00	0.00%
HGWY- Gravel	\$26,000.00	\$12,597.54	\$20,000.00	\$20,000.00	-\$6,000.00	-23.08%
HGWY-Cold Patch	\$2,200.00	\$3,796.35	\$2,200.00	\$2,200.00	\$0.00	0.00%
HGWY-Road Projects	\$28,388.00	\$8,156.05	\$7,500.00	\$7,500.00	-\$20,888.00	-73.58%
HGWY-Dust Control	\$1,000.00	\$0.00	\$1.00	\$1.00	-\$999.00	-99.90%
HGWY-Drainage/Culverts/Pipes	\$3,000.00	-\$1,518.12	\$1,500.00	\$1,500.00	-\$1,500.00	-50.00%
HGWY-Guardrails/Signs/Posts	\$2,500.00	\$2,216.20	\$2,500.00	\$2,500.00	\$0.00	0.00%
Road Maintenance Total	\$171,460.00	\$149,596.72	\$141,455.00	\$147,455.00	-\$30,005.00	-17.50%
BRIDGES						
HGWY-Bridge Maintenance	\$1.00	\$0.00	\$1.00	\$1.00	\$0.00	0.00%
CONTRACTED SERVICES						
HGWY-Contract	\$20,000.00	\$1,022.50	\$2,000.00	\$2,000.00	-\$18,000.00	-90.00%
HGWY-Contract Street Sweeping	\$0.00	\$1,610.00	\$2,000.00	\$2,000.00	\$2,000.00	
HGWY-Contract Catch Basin Cleani	\$0.00	\$4,560.00	\$5,000.00	\$5,000.00	\$5,000.00	
HGWY-Contract Line Painting	\$0.00	\$6,669.60	\$8,000.00	\$8,000.00	\$8,000.00	
HGWY-Contract Tree Limbing	\$0.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	
HGWY-Contract Crack Sealing	\$0.00	\$0.00	\$6,500.00	\$6,500.00	\$6,500.00	
Contracted Services Total	\$20,000.00	\$13,862.10	\$33,500.00	\$33,500.00	\$13,500.00	67.50%
ST-Street Lights	\$13,000.00	\$12,801.22	\$14,600.00	\$14,600.00	\$1,600.00	12.31%
SANITATION (TRANSFER STATION)						
SAN-Telephone	\$510.00	\$538.63	\$520.00	\$520.00	\$10.00	1.96%
SAN-Electricity	\$2,000.00	\$1,701.98	\$2,000.00	\$2,000.00	\$0.00	0.00%
SAN-Maintenance/Repairs	\$3,000.00	\$2,570.08	\$3,000.00	\$3,000.00	\$0.00	0.00%
SAN-Dues and Subscriptions	\$250.00	\$241.45	\$345.00	\$345.00	\$95.00	38.00%
SAN-Education/Seminars	\$600.00	\$500.00	\$600.00	\$600.00	\$0.00	0.00%
Sanitation (Transfer Station) Total	\$6,360.00	\$5,552.14	\$6,465.00	\$6,465.00	\$105.00	1.65%

	2014 Approved Budget	Actual Through 12/31/2014	2015 Selectboard	2015 Budget Comm.	Inc. (Dec)	% Change
SOLID WASTE COLLECTION						
TS-Landfill Costs	\$18,500.00	\$7,765.55	\$16,300.00	\$14,000.00	-\$4,500.00	-24.32%
TS-Refuse Collection Contract	\$115,400.00	\$115,440.00	\$115,400.00	\$115,400.00	\$0.00	0.00%
TS-Hazardous Waste	\$7,500.00	\$8,023.45	\$7,000.00	\$7,000.00	-\$500.00	-6.67%
Solid Waste Collection Total	\$141,400.00	\$131,229.00	\$138,700.00	\$136,400.00	-\$5,000.00	-3.54%
SOLID WASTE DISPOSAL						
WD-Transportation Costs	\$13,000.00	\$9,664.25	\$11,000.00	\$11,000.00	-\$2,000.00	-15.38%
WD-Recycling Improvements	\$300.00	\$74.52	\$300.00	\$300.00	\$0.00	0.00%
WD-Incineration Contract	\$146,680.00	\$130,471.08	\$144,021.00	\$144,021.00	-\$2,659.00	-1.81%
WD-Glass Disposal	\$1,242.00	\$1,219.00	\$1,242.00	\$1,242.00	\$0.00	0.00%
Solid Waste Disposal Total	\$161,222.00	\$141,428.85	\$156,563.00	\$156,563.00	-\$4,659.00	-2.89%
HEALTH OFFICER						
HL-Health Officer	\$100.00	\$0.00	\$1.00	\$1.00	-\$99.00	-99.00%
ANIMAL CONTROL						
AC-Contracted Services	\$10,950.00	\$10,950.00	\$10,950.00	\$10,950.00	\$0.00	0.00%
HEALTH AGENCIES						
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	\$56,348.00	\$56,348.00	\$42,300.00	\$56,348.00	\$0.00	0.00%
Community Action Program	\$10,212.00	\$10,212.00	\$10,212.00	\$10,212.00	\$0.00	0.00%
Health Agencies Total	\$75,060.00	\$75,060.00	\$61,012.00	\$75,060.00	-\$99.00	-0.13%
WELFARE ADMINISTRATION						
WEL-Administrator Wages	\$13,210.00	\$13,297.62	\$13,436.00	\$13,436.00	\$226.00	1.71%
WEL-FICA	\$819.00	\$824.31	\$833.00	\$833.00	\$14.00	1.71%
WEL-Medicare	\$192.00	\$192.83	\$194.00	\$194.00	\$2.00	1.04%
WEL- Phone	\$360.00	\$369.01	\$369.00	\$369.00	\$9.00	2.50%
WEL-Education/Seminars	\$45.00	\$0.00	\$30.00	\$30.00	-\$15.00	-33.33%
WEL-Office Supplies	\$100.00	\$72.14	\$100.00	\$100.00	\$0.00	0.00%
WEL-Postage	\$25.00	\$5.66	\$25.00	\$25.00	\$0.00	0.00%
Welfare Administration Total	\$14,751.00	\$14,761.57	\$14,987.00	\$14,987.00	\$236.00	1.60%
WELFARE VENDOR PAYMENTS						
WEL-Rent	\$20,640.00	\$17,408.50	\$24,000.00	\$22,000.00	\$1,360.00	6.59%
WEL-Medication	\$400.00	\$0.00	\$400.00	\$400.00	\$0.00	0.00%
WEL-Utilities	\$4,500.00	\$3,883.44	\$4,800.00	\$4,800.00	\$300.00	6.67%
WEL- Food	\$300.00	\$214.19	\$350.00	\$350.00	\$50.00	16.67%
WEL-Gasoline	\$90.00	\$0.00	\$90.00	\$90.00	\$0.00	0.00%
WEL-Shelter	\$3,000.00	\$250.00	\$0.00	\$0.00	-\$3,000.00	-100.00%
WEL-Other	\$1,600.00	\$60.00	\$1,600.00	\$1,600.00	\$0.00	0.00%
TOTAL	\$30,530.00	\$21,816.13	\$31,240.00	\$29,240.00	-\$1,290.00	-4.23%
PARK MAINTENANCE						
Park Maintenance	\$5,000.00	\$3,315.60	\$5,500.00	\$5,500.00	\$500.00	10.00%
BEACH-Telephone	\$508.00	\$461.24	\$460.00	\$460.00	-\$48.00	-9.45%
ELECT-Beach,Pines,Arch	\$1,250.00	\$1,584.56	\$1,750.00	\$1,750.00	\$500.00	40.00%
Island Park Maint.	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	0.00%
Parks Maintenance Total	\$7,258.00	\$5,361.40	\$8,210.00	\$8,210.00	\$952.00	13.12%
CONSERVATION						
Conservation Commission	\$500.00	\$515.00	\$500.00	\$500.00	\$0.00	0.00%
Knowles Pond Conservation	\$400.00	\$400.00	\$400.00	\$400.00	\$0.00	0.00%
Conservation Total	\$900.00	\$915.00	\$900.00	\$900.00	\$0.00	0.00%
LIBRARY						
Hall Memorial Library	\$119,750.00	\$119,700.00	\$119,750.00	\$121,750.00	\$2,000.00	1.67%

	2014 Approved Budget	Actual Through 12/31/2014	2015 Selectboard	2015 Budget Comm.	Inc. (Dec)	% Change
PATRIOTIC PURPOSES						
Patriotic Purposes	\$350.00	\$0.00	\$350.00	\$350.00	\$0.00	0.00%
RECREATION						
Old Home Day	\$2,500.00	\$2,500.00	\$3,000.00	\$3,000.00	\$500.00	20.00%
Island Concerts	\$2,000.00	\$2,000.00	\$1,500.00	\$2,000.00	\$0.00	0.00%
T/N Recreation Council	\$57,500.00	\$57,500.00	\$60,000.00	\$60,000.00	\$2,500.00	4.35%
Recreation Total	\$62,000.00	\$62,000.00	\$64,500.00	\$65,000.00	\$3,000.00	4.84%
ECONOMIC DEVELOPMENT						
Economic Development	\$5,000.00	\$5,044.52	\$5,000.00	\$5,000.00	\$0.00	0.00%
DEBT SERVICE						
TAN-Interest	\$3,100.00	\$1,776.50	\$2,587.00	\$2,587.00	-\$513.00	-16.55%
Debt Service Total	\$3,100.00	\$1,776.50	\$2,587.00	\$2,587.00	-\$513.00	-16.55%
CAPITAL OUTLAY						
Police						
PD-Replacement Cruiser	\$32,900.00	\$32,769.82	\$44,280.00	\$44,280.00	\$11,380.00	34.59%
PD-Air Conditioning System	\$6,000.00	\$5,636.49	\$0.00	\$0.00	\$0.00	
Total - Police	\$38,900.00	\$38,406.31	\$44,280.00	\$44,280.00	\$11,380.00	29.25%
Highway Bigs. & Equipment						
HGWY- Equipment	\$102,000.00	\$70,820.17	\$0.00	\$0.00	-\$102,000.00	-100.00%
Total - Highway Equipment	\$102,000.00	\$70,820.17	\$0.00	\$0.00	-\$102,000.00	-100.00%
Other						
GGB - Town Hall AC System	\$6,000.00	\$5,636.49	\$0.00	\$0.00	-\$6,000.00	-100.00%
GGB - Town Hall Exterior Repairs	\$0.00	\$0.00	\$22,000.00	\$22,000.00	\$22,000.00	
CIP - Cap. Project Engineering	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Union Church Restoration Plan	\$0.00	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00	
Winnepesaukee River Trail	\$1,064,453.00	\$0.00	\$0.00	\$0.00	-\$1,064,453.00	
Total - Other	\$1,070,453.00	\$5,636.49	\$24,000.00	\$24,000.00	-\$1,046,453.00	-97.76%
Roads and Drainage						
HWY - Reservoir Road	\$0.00	\$0.00	\$151,400.00	\$151,400.00	\$151,400.00	
HWY - Oak Hill Road	\$0.00	\$0.00	\$119,400.00	\$119,400.00	\$119,400.00	
HWY - Knowles Pond Road	\$24,975.00	\$20,386.50	\$0.00	\$0.00	-\$24,975.00	-100.00%
HWY - Shaker Road	\$36,450.00	\$0.00	\$0.00	\$0.00	-\$36,450.00	-100.00%
HWY - Bay Hill Road	\$20,250.00	\$37,202.25	\$0.00	\$0.00	\$0.00	
HWY - Bean Hill Road	\$20,250.00	\$30,559.50	\$0.00	\$0.00	-\$20,250.00	-100.00%
HWY -Shaw Road	\$95,250.00	\$42,668.24	\$0.00	\$0.00	\$0.00	
HWY - Rand Road	\$174,848.00	\$137,538.83	\$0.00	\$0.00	\$0.00	
HWY -Sandogardy Pond Road Eng.	\$0.00	\$0.00	\$100,000.00	\$100,000.00	\$0.00	
Total Roads and Drainage	\$372,023.00	\$268,355.32	\$370,800.00	\$370,800.00	\$189,125.00	50.84%
BRIDGES						
HWY - Cannon Bridge	\$80,000.00	\$0.00	\$145,000.00	\$145,000.00	\$65,000.00	81.25%
Transfers to Captial Funds						
TF/HWY-State Aid Projects	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00	\$0.00	0.00%
TF/HWY-Facility Repair Fund	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	0.00%
TF/HWY-Road Reconst. Fund	\$241,400.00	\$241,400.00	\$241,400.00	\$241,400.00	\$0.00	0.00%
TF/HWY-Equipment Fund	\$75,000.00	\$75,000.00	\$75,000.00	\$75,000.00	\$0.00	0.00%
Total Transfers	\$426,400.00	\$426,400.00	\$426,400.00	\$426,400.00	\$0.00	0.00%
TOTAL CAPITAL	\$2,089,776.00	\$809,618.29	\$1,010,480.00	\$1,010,480.00	-\$947,948.00	-93.81%
GRAND TOTAL	\$5,052,332.00	\$3,507,518.16	\$3,934,195.00	\$3,947,601.00	-\$946,016.00	

TOWN OF NORTHFIELD GENERAL FUND REVENUES

Current Use Penalty Current Yr	\$0.00	\$7,547.25	\$0.00	\$0.00	\$0.00	
Timber Yield Tax	\$10,000.00	\$9,263.98	\$10,000.00	\$10,000.00	\$0.00	0.00%
Payments in Lieu of Taxes	\$58,800.00	\$57,524.74	\$58,000.00	\$58,000.00	-\$800.00	-1.36%
Excavation Tax	\$300.00	\$385.54	\$400.00	\$400.00	\$100.00	33.33%
Excavation ACTIVITY Tax Prior	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Interest on Property Taxes	\$105,000.00	\$97,710.13	\$96,000.00	\$96,000.00	-\$9,000.00	-8.57%
Licenses/Permits/Fees	\$0.00	\$625.00	\$500.00	\$500.00	\$500.00	
Licenses/Permits/Fees - PD	\$1,800.00	\$1,720.00	\$0.00	\$0.00	-\$1,800.00	-100.00%
Cable Franchise Fee	\$33,405.00	\$32,452.20	\$33,000.00	\$33,000.00	-\$405.00	-1.21%
UCC Filings & Certificates	\$700.00	\$1,095.00	\$900.00	\$900.00	\$200.00	28.57%
Motor Vehicle Registration	\$660,000.00	\$707,143.54	\$709,000.00	\$709,000.00	\$49,000.00	7.42%
Motor Vehicle Titles	\$2,000.00	\$2,032.00	\$2,037.00	\$2,037.00	\$37.00	1.85%
Municipal Agent Fees	\$18,000.00	\$18,633.00	\$18,400.00	\$18,400.00	\$400.00	2.22%
Boat Registrations	\$2,400.00	\$2,499.56	\$2,700.00	\$2,700.00	\$300.00	12.50%
OHRV Registrations	\$4,000.00	\$5,273.00	\$5,354.00	\$5,354.00	\$1,354.00	33.85%
Building Permits	\$5,000.00	\$3,900.00	\$2,100.00	\$2,100.00	-\$2,900.00	-58.00%
Dog Licenses	\$6,000.00	\$5,731.00	\$5,700.00	\$5,700.00	-\$300.00	-5.00%
Vital Statistics	\$3,000.00	\$3,385.00	\$2,679.00	\$2,679.00	-\$321.00	-10.70%
NH Meals & Rooms Tax	\$215,400.00	\$0.00	\$230,930.00	\$230,930.00	\$15,530.00	7.21%
Highway Block Grant	\$104,400.00	\$106,355.85	\$108,000.00	\$108,000.00	\$3,600.00	3.45%
Forest Land Reimbursement	\$10.00	\$2.40	\$10.00	\$10.00	\$0.00	0.00%
Railroad Reimbursement	\$100.00	\$55.80	\$50.00	\$50.00	-\$50.00	-50.00%
Sandogardy Pond SAR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Disaster Relief	\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00	
Highway Safety Grant	\$5,000.00	\$5,996.32	\$0.00	\$0.00	-\$5,000.00	-100.00%
NHDOT Trails Grant	\$851,562.00	\$0.00	\$0.00	\$0.00	-\$851,562.00	-100.00%
PD Equipment Grants	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	
Misc Income	\$1,200.00	\$1,812.05	\$1,000.00	\$1,000.00	-\$200.00	-16.67%
PD Misc Income (Copy Charge)	\$146.00	\$316.00	\$280.00	\$280.00	\$134.00	91.78%
PD Pistol Permits	\$0.00	\$0.00	\$800.00	\$800.00		
PD Other Permits & Fees	\$0.00	\$0.00	\$400.00	\$400.00		
PD Special Detail	\$12,600.00	\$0.00	\$7,500.00	\$7,500.00	-\$5,100.00	-40.48%
Welfare Reimbursements	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
Planning/Zoning Fees	\$7,000.00	\$4,385.00	\$4,000.00	\$4,000.00	-\$3,000.00	-42.86%
Dump Fees	\$11,000.00	\$9,381.13	\$9,500.00	\$9,500.00	-\$1,500.00	-13.64%
Sale of Recyclables	\$13,000.00	\$9,545.41	\$11,000.00	\$11,000.00	-\$2,000.00	-15.38%
Sale of Metal Recyclables	\$10,000.00	\$9,568.10	\$10,000.00	\$10,000.00	\$0.00	0.00%
Commercial Tipping Fees	\$71,000.00	\$69,443.20	\$71,000.00	\$71,000.00	\$0.00	0.00%
Sale of Property	\$0.00	\$7,360.00	\$0.00	\$0.00	\$0.00	
Interest-Checking Account	\$2,000.00	\$1,126.92	\$1,000.00	\$1,000.00	-\$1,000.00	-50.00%
Fines & Forfeits	\$0.00	\$2,770.00	\$2,300.00	\$2,300.00	\$2,300.00	
Insurance Reimbursements	\$59,171.00	\$43,808.84	\$0.00	\$0.00	-\$59,171.00	-100.00%
Other Reimbursement	\$0.00	\$79,046.70	\$0.00	\$0.00	\$0.00	
UST Reimbursement	\$1,000.00	\$4,404.22	\$3,500.00	\$3,500.00	\$2,500.00	250.00%
Donations	\$212,891.00	\$0.00	\$0.00	\$0.00	-\$212,891.00	-100.00%
Transfer From Equipment Fund	\$96,000.00	\$63,781.00	\$0.00	\$0.00	-\$96,000.00	-100.00%
Transfer From Road Reconstructi	\$353,423.00	\$161,999.50	\$307,800.00	\$307,800.00	-\$45,623.00	-12.91%
Transfer From Sandogardy Road S	\$0.00	\$0.00	\$100,000.00	\$100,000.00	\$100,000.00	
Transfer From Fund Balance	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	0.00%
Grand Total	\$2,948,308.00	\$1,553,079.38	\$1,826,840.00	\$1,831,840.00	-\$1,117,668.00	-37.91%

ARTICLE 3 – SOLID WASTE ORDINANCE

As a member of the Concord Regional Solid Waste/Resource Recovery Cooperative the Town is obligated to ensure that all trash generated in town is delivered to the Penacook incinerator, which is operated by Wheelabrator. For commercial trash collection this is regulated through our Solid Waste Ordinance adopted by Town Meeting in 1989. This ordinance requires private haulers collecting trash from Northfield businesses to deliver that trash to the incinerator. Wheelabrator then bills the town for disposal and the town in turn bills the hauler.

The ordinance states that the town shall not ultimately be responsible for bearing the cost of this disposal. However, it does not specifically require haulers to pay the invoices sent by the town within a certain timeframe. In 2014, the issue of late payments by haulers was a problem. Although that problem was ultimately resolved without legal action, the intent of this Article is to be more specific in defining the obligations of the hauler by adding the line in italics below:

Town of Northfield Solid Waste Management Ordinance Section II, Regulated Activity, paragraph (e):

The Town shall not bear the cost for pickup, transportation, or tipping fee of any Commercial Acceptable Solid Waste generated in the Town of Northfield. *All invoices received from the town shall be paid within 30 days of receipt.*

ARTICLE 13 - OUTSIDE AGENCY FUNDING

In order to achieve greater transparency in relation to the funding of social service agencies by the town, the Selectmen present the following information showing historical expenditures and the amounts requested and recommended for 2015.

Organization	Historical Expense Information					2015		
	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	Requested Amount	Selectmen's Proposed	Budget Committee Proposed
Park Cemetery	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,200	\$ 4,000	\$ 5,000	\$ 5,000	\$ 5,000
Visiting Nurse Association	\$ 13,977	\$ 1,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 7,500	\$ 5,000	\$ 5,000
Child and Family Service	\$ -	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 4,000	\$ 3,500	\$ 3,500
Youth Assistance Program	\$ 51,190	\$ 57,682	\$ 53,983	\$ 55,811	\$ 56,348	\$ 56,397	\$ 42,300	\$ 56,348
Community Action Program	\$ 10,212	\$ 10,212	\$ 10,212	\$ 10,212	\$ 10,212	\$ 10,212	\$ 10,212	\$ 10,212
Island Park Concerts	\$ 5,312	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 1,500	\$ 2,000
Hall Memorial Library	\$ 117,000	\$ 117,000	\$ 118,200	\$ 121,150	\$ 119,700	\$ 123,500	\$ 119,750	\$ 121,750
Patriotic Purposes	\$ 350	\$ 350	\$ 1,500	\$ 350	\$ -	\$ 350	\$ 350	\$ 350
Old Home Day	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 3,000	\$ 3,000	\$ 3,000
T/N Recreation Council	\$ 54,500	\$ 54,500	\$ 57,500	\$ 57,500	\$ 57,500	\$ 64,750	\$ 60,000	\$ 60,000
Northfield Econ. Dev. Corp.	\$ 75	\$ 500	\$ 5,000	\$ 5,000	\$ 5,000	\$ 15,000	\$ 5,000	\$ 5,000
TOTAL	\$ 259,116	\$ 253,244	\$ 263,395	\$ 267,223	\$ 265,760	\$ 291,709	\$ 255,612	\$ 272,160

ARTICLES 15 and 16 - UNION CHURCH

The following information is provided as background material to warrant articles 15 and 16.



Union Church is located on Sandogardy Pond Road just north of the Canterbury town line. It has been owned by the town since the 1880's when Charles Tilton offered to build a church in the area provided that the property and building "...shall be held by said Town forever in trust as church property..." to be "...used by all religious denominations on equal terms and in equal proportion as to time of occupation...". Mr. Tilton's gift was accepted by the voters at town meeting in 1883.

The building has been used as a church for most of the intervening years, and was still used as such into the 1980's. More recently the building was used for church functions, social functions and as the meeting place for a youth group into the 2000's. It has been vacant for approximately 9 years.

Today the building is unused, largely because it lacks water, a septic system and other minor upgrades recommended by the Fire Department and the Building Inspector. The Selectmen believe that the town should either upgrade the building so that it may be used for its intended purpose or sell it.

Article 15 would authorize sale of Union Church. If Article 15 fails, the Selectmen recommend Article 16, which would provide funding to allow the Selectmen to retain the services of a contractor specializing in the restoration of historic buildings to develop a plan for the restoration of Union Church. If you approve this article the intent is that this restoration plan, along with estimated costs, would be presented to the voters at Town Meeting 2016.



2014 TOWN MEETING MINUTES

**MINUTES FOR THE TWO HUNDRED THIRTY-FOURTH
NORTHFIELD TOWN MEETING 2014**

Polls were opened at the Pines Community Center, Dearborn Road, on the 11th day of March, in the year of our Lord two thousand and fourteen at 10:00 a.m. by Moderator Scott McGuffin. The polls were closed at 7:00 p.m. with 321 votes cast.

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

TOWN ELECTION RESULTS

Moderator: 2 Years	Scott McGuffin	295
Selectman: 3 Years	Wayne Crowley	272
	Brian Brown	43
Supervisor of the Checklist: 6 Years	Margaret LaBrecque	292
Town Clerk / Tax Collector: 3 Years	Cindy Caveney	307
Trustee of Trust Funds: 3 Years	Position to be appointed	

T-N FIRE DISTRICT

Fire Commissioner: 3 Years	Paul Auger	580
Fire Commissioner: 1 Year	Les S. Doecal	557
Moderator: 2 Years	Kent R Finemore	612

SCHOOL DISTRICT ELECTION RESULTS

Moderator: 1 Year	Kent Finemore	677
School Board (Northfield): 3 Years	Tom Fulweiler	368
	Jon P Cilley.....	366
School Board (Sanbornton): 3 Years	Sean Goodwin.....	700
School Board (Tilton): 3 Years	Kevin Washburn	677
Budget Committee (Northfield): 3 Years	Top Write In: Jon Cilley	12
Budget Committee (Sanbornton): 3 Years	Dana Nute	669
Budget Committee (Tilton): 2 Years	Jane Alden	675
Budget Committee (Tilton): 3 Years	Wayne Brock	640

The 2014 Town Meeting was called to order at 9:01 a.m. on the 15th day of March, in the year of our lord two thousand and fourteen at the Pines Community Center, Dearborn Road, Northfield, by Moderator Scott McGuffin to act upon the following subjects. The Moderator asked for a moment of silence to honor those serving in the military, then read Article 1 and results of the election for Town and School District Offices.

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 2 was moved by Scott Hilliard, seconded by William Wilder. Ed Weingartner, Chairman of the Capital Improvement Committee spoke to the Article. Chmn Weingartner stated this is a continuation of \$75,000 requested annually to replace highway equipment as needed. The long term plan is to not get behind in our equipment needs. Brian Constant inquired about the current balance in the fund. Kevin Waldron responded \$40,692. **ARTICLE PASSED**

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 was moved by George Corliss, Jr., seconded by Wesley DeSousa.
Selectman Peg Shepard explained this is to replace the old sweeper that needs to be replaced. The new one can go on either skidsteer and will help with ditching, winter sand, and shoulder backing. It is not bad money for a really good piece of equipment that can do a lot of work.
Catherine Ferreira asked if the \$6,000 is coming from the \$75,000 we just put in the fund, not an additional amount? Dennis Allen of the Budget Committee confirmed that is correct.
David Court asked if this is the total cost, which was confirmed as correct. **ARTICLE PASSED**

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 was moved by Kevin Waldron, seconded by Leif Martinson.
Catherine Ferreira asked how much will be left in the account after we deduct the \$6,000 (Art.3) and \$96,000. Peg Shepard said we are spending \$102,000, leaving \$13,000 after the sweeper and truck are purchased to start next year. Catherine followed up asking if this will cover us the rest of the year for emergencies. Peg answered no, this is the balance just for this fund. **ARTICLE PASSED**

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 was moved by Wesley DeSousa, seconded by Leif Martinson.
Lee French asked if this is the whole road from Route 132 to the Canterbury line. Peg Shepard said yes, from the beginning to the start of Intervale Road. Lee said there is a couple of runoff areas that cause problems and asked if those will be addressed. Ed Weingartner said we are just establishing the fund at this time. We understand state funds may be available in 2018. There is a possibility the state aid formula may change, so instead of the town paying one-third, we may only have to pay 20%, we are still looking into that. In the future an engineering study will be done that will be looking at drainage and making recommendations. Lee asked since the state owns the road now, is there any discussion with the state about repairing the current damage on the road.
Kevin Waldron said there is no discussion on a partial fix.
Lee asked if the Road Agent or someone could contact the state to ask them to do some repairs.
Peg Shepard said we can ask them to do an assessment of the damage.
Arnold Graton asked if the road will be turned over to the town after the reconstruction.
Peg confirmed that is the case. **ARTICLE PASSED.**

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 was moved by Leif Martinson, seconded by Bob Southworth
 Ed Weingartner said the CIP committee requested this amount based on work started last year and continuing. Funds need to be added to continue work and repairs ongoing on town roads.
 Leif asked for the current balance in the fund, Peg Shepard responded \$171,917.63.
 Arnold Graton asked what the difference is between this Article 6 and Article 7.
 Kevin Waldron explained that this article puts money into the account, and Article 7 authorizes spending from the account. Catherine Ferreira asked if this includes culverts.
 Ed stated this is only putting money into the fund. We talk about money coming out of the fund in the next article. Catherine said that is why she asked, to see if the maintenance includes culverts.
 Ed said perhaps Johnny (Highway Superintendent) would be better to answer this. Culverts are included to the extent necessary for reconstruction. Catherine said she is trying to get a definite answer. She said we have a town ordinance that states all culverts belong to the property owner of right-of-way. If this is including culverts, then if the people are responsible for their culverts, why are we paying to have culverts repaired? You've got an ordinance that says we as property owners in our right-of-way are responsible for maintenance and replacement, so if this is including this you're telling people who have a culvert that they are paying for their culvert twice.
 Moderator McGuffin said he was allowing some latitude here, this is really an Article 7 discussion, but it may have an effect on peoples' interest in approving Article 6, so he will allow this information to be shared at this point.
 Peg Shepard explained when we do a total road reconstruction it does include cross culverts because we have to make sure the drainage is up to par if we're going to reconstruct the road.
 It doesn't include a culvert that has been in place at a residence for years and then goes, that is their responsibility to replace it. It only makes sense to replace culverts when you reconstruct a road to make sure the drainage is going to be good so the road doesn't get compromised.
 Catherine stated that is not what the ordinance says. The Moderator ruled Catherine out of order as this is really an Article 7 question and further discussion on specifics of the work should come under Article 7.
 Christina Cann asked if Shaw Road is included in this Article.
 The Moderator said we can talk more about this when we consider Article 7. **ARTICLE 6 PASSED**

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)

The Article was moved by Glen Brown, seconded by Bob Southworth.
 Christina Cann asked what is planned for Shaw Road and how much money is designated for that.
 Ed Weingartner gave a review of what is planned for this particular year. They plan to do both the paved and unpaved sections of Rand Road, 500 feet of Shaw Road 16 ft wide. They are recommending work on Cannon Bridge. The pavement on the bridge is coming up exposing the deck. When last reviewed the bridge was still in pretty good condition. Right now the Bridge Aid Program is well into the 2022-2024 time period. There is a lot of time to get the bridge into the program. They recommend that work be done on the bridge to extend its service life and to defer the long term maintenance cost. As for other projects, there was a lot of work done last year estimating the cost of what it would take to repair the roads. This year we want to expand the work and really talk about what it would take to get the roads in "like new" condition. They recommend shimming projects on several roads: Bay Hill Road, Shaker Road, Bean Hill Road, and Knowles Pond in order to extend the service life. The Committee will need one to two more years to present a comprehensive plan and to make recommendations. All roads in town have taken a beating this year.
 David Court asked for clarification as to the culvert issue. Was advised residents are responsible for their driveway culverts. Greg Hill asked if Jared Hebert could explain the purpose of shimming. Jared said he is not in favor of shimming. In his opinion it is money not well spent and a waste of asphalt. He is in favor of raising the money to fix correctly, not shimming roads that are too far gone. Kevin Waldron said this list was developed in good faith. It is up to the Board to determine how funds are ultimately spent and

projects are carried out. Things can change, depending upon conditions. Greg Hill asked if he did not anticipate spending the money for shimming. Kevin responded the money can be used for other needed repairs, so something on the list may not get done. Catherine Ferreira asked why they say that culverts done when a road is reconstructed are not charged to the property owner. The ordinance states the property owner is totally responsible for maintenance and repair of their right-of-way culvert, so if one is damaged during reconstruction it is the responsibility of the homeowner to repair. In the budget for reconstruction they already paid for that culvert, so are we 100% responsible, or are we paying taxes to have it repaired? People are being taxed twice for their culvert.

Peg Shepard explained the ordinance says the homeowner is responsible for their culvert. That does not include a road reconstruction project. The ordinance talks about driveway culverts. They must be included in a full reconstruction to be sure they are constructed correctly.

Mary Lee asked for an explanation of shimming. Jared Hebert explained shimming is taking a thin layer of asphalt to fill in deficiencies to give a nice top coat that does not last. Sid Barton asked how many on the Budget Committee agree with Jared. Leif Martinson said he disagreed that there is no benefit to it. It is temporary, but can prevent further damage until funds are available for full repair, but agreed we are better off doing a full reconstruction if possible. Ed Weingartner said a shim can take out some of the potholes and large dips to help keep the budget down. We estimate costs in the \$20 Million range for all roads in town. In order to keep the tax rate low and make progress, we have to sit down as a committee and figure out what these costs are. Consider it asset management. We must evaluate the roads every year and adjust priorities accordingly.

Keith Murray pointed out there is a difference of about \$100,000 between the amounts listed as projects this year and the amount being requested. Ed explained the total includes the balance already in the fund, the amount requested, and a highway block grant of \$104,400. **ARTICLE PASSED**

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 was moved by Kevin Waldron, seconded by Scott Hilliard.

Lisa Swancott asked what they anticipated the total fund balance to be for holding until needed.

Kevin Waldron said they would like to get it up to about \$20,000. Joseph Kehr asked what sort of projects this money would be used for. Kevin explained two air conditioning units failed in 2013 that did not get replaced. Both the Police Department and Town Hall heating units are pushing 20 years old. If they should fail there would be no effect on the budget if this fund is available. **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 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 moved by Chief John Raffaely, seconded by George Corliss, Jr.

Chief Raffaely explained this was to replace a 2009 vehicle with 105,000 miles on it and that is rusting out. The price includes all equipment and ready for the road. Jon Cilley asked what our current fleet consists of. Chief said we have the Chief's car which is a 2009, Vehicle #11, a 2012, a 2013, a 4x4 and the motorcycle. **ARTICLE PASSED**

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 was moved by Eliza Conde, seconded by Glen Brown

Eliza Conde requested permission from the assembly for Rick Silverberg, a non-resident and President of the Winnepesaukee River Trail Association (WRTA), to be allowed to speak to the article. Permission was granted. Mr. Silverberg said he appreciated the working relationship the town has had with the WRTA since 2004. The Winnepesaukee River Bridge is the missing portion of the trail that needs to be completed. It will bring the trail from Surrrette Park down Elm and Granite Streets, then across the Winnepesaukee River on land owned by the Conservation Commission, crossing over the river to land owned by the Tilton Conservation Commission. We need to raise \$212,000 for our portion of the match, we have raised \$128,000 toward that, and need to raise the rest. Completing the bridge will allow the next portion of the trail to be completed.

This brings us closer to the vision of having this trail go all the way from Franklin to Meredith.

Groups in Belmont, Laconia and Meredith are all working on their sections of the trail. This will be a great resource for the entire region. We are already connecting the trail along the northern line from Penacook to Danbury on the old railroad line. We would also be interested in working with the town to develop a park on the conservation land, to be called "Granite Mills Park". This would be similar to work we have done with the Tilton Conservation Commission and with Franklin on Trestle View Park. The Moderator pointed out that Belmont passed a similar article.

Kevin Waldron wanted to point out that this project is not free to the town. First, we pay the Town Administrator's salary and he is the Administrator of the fund; secondly, not all funds have been raised by the WRTA. If they fail to raise the funds, the town is on the hook. At this time they are \$84,000 short. Lisa Swancott noted the article says it won't affect the tax rate. And asked if the money has to be spent if the WRTA does not raise the funds?

Glenn Smith advised that this is a reimbursement program. If we pass this today and tell the state we are ready to go forward. The state has committed the money (80%). When work is done, the bills are paid. An engineering study has been completed. Once we move forward we can't stop the process. Rick said over the life of the project the WRTA has raised over \$500,000 in the past. WRTA has applied for about \$20,000 in grants and expect to receive them, but do not have in hand at this time. He also stated the WRTA is willing to write a check to the town in advance to cover their portion of the construction bills as they come in. Don Stevens asked if there could be an amendment to the article so the money won't come out of town funds. Kevin Waldron agreed the group has a stellar record. He submitted an amendment to the article to protect the town's interest.

Amendment #1 read as follows:

"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, which shall be guaranteed by the Winnepesaukee River Trail Association, through the posting of a Bond, a Letter of Credit from a lending institution registered with the New Hampshire Banking Department, or other surety acceptable to the Board of Selectmen on behalf of the Town."

(Majority vote required)

Amendment #1 was seconded by Bob Ivon.

Eliza Conde said she was not sure the Association would have the ability to provide a bond.

Rick Silverberg said they had looked into that and it is not a bondable item but they could procure a loan to cover costs which the WRTA would have to pay it back.

David Court asked if we approve the project and it moves forward, what is the time period in paying this back. Rick said the project is already approved to move forward by the state. With town approval, they give the engineers an order to proceed with design details, go out to bid, and hope to start construction next September. All money needs to be in-hand by next spring.

Peter Currier asked what happens if final costs come in higher. Rick said they have built in a 15% contingency fund. In addition, money had been set aside to purchase land, however it was purchased by the Tilton Conservation Commission, so that \$8,000 can be moved to another line item. Wesley DeSousa asked for Rick’s opinion on the Amendment. Rick said he thought they can deal with the amendment. They have worked on this for seventeen years and plan to see it through.

Amendment was withdrawn by Kevin Waldron, with approval of Bob Ivon, who seconded it.

Kevin Waldron submitted a new Amendment #1, again seconded by Bob Ivon, as follows:

“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, which shall be guaranteed by the Winnepesaukee River Trail Association by loans or from other sources.” (Majority vote required)

Leif Martinson stated that if this passes, it will not affect the tax rate.

Rick Silverberg said the new amendment still fit within their parameters.

Dan Durgin asked how much of the trail is on the old railroad bed, and whether they have considered pulling up the old railroad tracks that run along the trail for the scrap value. Rick said they are exploring recycling track on the Franklin side of the trail. The line from Concord to Meredith is still an active rail line at this time.

AMENDMENT #1 PASSED.

ARTICLE 10 AS AMENDED PASSED.

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 was moved by Eliza Conde, seconded by Glen Brown.

Joe DeMello pointed out page 20 of the town report and said the sewer system is a basic need. He pointed out all town buildings utilize the water/sewer systems. Users pay a quarterly tax. As a town, per the Clean Water Act passed by Congress, the town is responsible, along with other towns, for the Winnepesaukee River Basin System, and that he approved this system.

Leif Martinson explained the reason this article is on the warrant. About four years ago, the Budget Committee received an increased bill for capital costs. Our previous cost was \$6,000-\$8,000 per year on a thirty-year bond. With no warning, our new bill presented through DES was \$27,000, and was not something the budget committee felt was reasonable, nor something the entire town should cover. Only about 350 homes of the 2,000 or so homes in Northfield are connected to the system.

The State sued the town over lack of the payment. As a result of a settlement, the Sewer District was allowed to place this article on the warrant. He noted that for those not on the town sewer system, when their private septic systems fail, the homeowners are responsible for the capital improvement cost of those

repairs, not the town. Kevin Waldron said the reason this is on the warrant is that it was a legal obligation to do so. We are under no obligation to fund it.

Don Stevens said the town joined the WRB project in the 1970's. We never voted to get out of the basin project. He said we cannot just stop paying the bill. Peg Shepard said we have fulfilled our thirty-year commitment. Kevin said we never voted to get out, this is not getting us out of the project. Joe DeMello said Don is right, in the 1970's we did vote to join the project. We had no choice due to the Clean Water Act. We accepted funds from Federal and State, there is no getting out of it. We get taxed based on usage, and by the Town for the system itself.

Moderator Scott McGuffin clarified that we are not voting to get out of the project.

Glen Brown said that clean water benefits everyone. 87-88% of the District budget is set up by the Winnepesaukee River Basin project. We have no choice. We all benefit from the clean water and we are not working together. The Northfield Economic Development Committee wants to talk to the district about the sewer line on Route 140.

Lisa Swancott said we do pay for the sewer for all our buildings. For those building, as a user, we will get a bigger bill as a result of these charges. This is taxation without representation. We don't get a vote if we are not on the system. We do not get to vote to elect sewer district officers. She stated she opposes this. Nancy Court asked since we paid \$6,000 per year for thirty years, was there any explanation for the massive jump? Leif Martinson answered they said there were improvements being done, maintenance, etc. that have to be passed on to the users of the system.

There were new bonds. He believed current members of the budget committee are willing to consider paying for some of the costs going forward, but not this amount with no warning. Some towns have continued to pay, and other towns have made the whole town the district. Glen Brown agreed in other towns the district is the whole town. Treatment costs have risen, the district did not expect this increase either.

Kevin Waldron said it is important to note the town has a settlement. The Sewer District has agreed going forward to pay this money. Meredith & Gilford only bill the users connected to the system. Don Stevens said we need to do it the right way, don't just stop paying the bill. **ARTICLE WAS DEFEATED.**

Motion was made by Keith Murray to protect the vote. Motion passed.

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 was moved by Leif Martinson, seconded by Keith Murray.

Catherine Ferreira asked how the earlier votes on the Winnepesaukee Trail and Article 11 affected the final budget. Leif Martinson responded this number represents all budget items before special warrant articles. The expenditure for Winnepesaukee River Trail is offset by a matching revenue line elsewhere in the budget. Glen Smith said the operating budget is up about 1%, and most of the increase is in capital items that we voted on earlier. **ARTICLE PASSED.**

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

Greg Hill asked everyone to attend the School District meeting next week. He said that meeting is the only means we have to voice our opinion on educational issues. Northfield pays 50% of the school budget and are we not getting value for our tax dollars. The school budget has doubled in the last ten or twelve years, yet we are not seeing any improvement in our school rankings. He thinks it is time to question unfunded mandates, as many other towns have done.

Ken Gorrell pointed out that more than half of what we pay for the school district comes from State funds. He is concerned that if those funds are lost, it would be a huge burden for the taxpayers to bear. We need a large turnout at the School meeting to seek some solutions.

Dave Court said the school district has many deep, complex issues. There are substantial questions regarding cost and benefit of programs that we need to analyze. We need to go beyond just saying no.

Leif Martinson reminded everyone all the Town Selectmen, School Board, Budget Committee, Capital Improvement Committee meetings are public. You are encouraged to attend and give input during the year.

Bill Dawson encouraged everyone to volunteer for our town committees. The Moderator pointed out there are sign-up sheets available. Fred Shepard added the Old Home Day Committee also needs volunteers.

Jon Cilley said people need to go to the meetings. Come and ask questions to effect change. Kent Finemore said we have many great volunteers on our boards and committees and also who work on our elections. The Moderator

Moderator Scott McGuffin recognized nine years of service by Steve Bluhm as a Selectman. During this time Steve has shown an exceptional dedication to the Town of Northfield. If you ever worked with him, you know that he is a hardworking dedicated individual and a person who pays strong attention to details. He is not afraid to get his hands dirty and deserves a ton of credit. For that we acknowledge his service.

The Moderator also took a moment to recognize the contributions of Polly Fife to our community. Polly has devoted countless hours to community activities which have had a positive impact. She has served as a member of the Zoning Board of Adjustment since 2005 and as a Trustee of Trust Funds since 2009. We thank her for all she has done.

Motion to adjourn made by Bill Dawson, seconded by Kent Finemore.
Meeting was adjourned at 10:58 a.m.

Respectfully submitted,
Cindy L. Caveney
Town Clerk/Tax Collector



2014
DEPARTMENT FINANCIAL
&
NARRATIVE REPORTS

SELECTMEN'S REPORT

2014 was a busy year for the Board of Selectmen. During the year, we finished a major road reconstruction project on the paved and unpaved portions of Rand Road. On Shaw Road, we oversaw the removal of a section of ledge that had narrowed the road and created a safety hazard for decades. Under this project the ledge was removed and the road realigned to provide for safer travel.

We had hoped to also complete Cannon Bridge repairs this year. The project had been put out to bid over the summer. Unfortunately, we only received one bid and after consulting with our partners in this project, the Tilton Selectmen, we decided to re-advertise the project. This was done in the fall of 2014 and we hope to have this project completed by the fall of 2015.

This was also a year for dealing with administrative issues. During 2014 we completed our first in-house pay and benefit study. This is a study completed once every five years to ensure that Northfield remains competitive in the employee marketplace. 2014 marked the first time we completed the study in-house rather than by outside contractor. We also completed a change in town health insurance policies, moving from an HMO plan to a high deductible plan that will save the town a considerable amount in years to come.

The town owns more than 30 parcels throughout town. Many of these are in use as town facilities, parks or conservation areas. Some were acquired years ago by tax deed and have been sitting unused. During 2014 we undertook a review of these parcels and have started working on getting those the town does not need back on the tax rolls.

Perhaps our proudest achievement is that we continue to operate town government efficiently. The town's portion of the overall tax rate dropped by \$0.45 in 2014, a drop of almost 7%. Be assured we will continue to do our best to ensure that services are provided as cost effectively as possible, keeping safety in mind at all times.

In March, we bid farewell to Steve Bluhm as he stepped down after almost a decade of service on the Board of Selectman. We want to thank Steve for his years of dedicated service to the town and its citizens.

We would like to close by recognizing the efforts of the volunteers and employees who keep the town running on a day-to-day basis, 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 opportunity to serve you.

Respectfully,

Northfield Board of Selectmen

Margaret Shepard, Chair

Wayne Crowley

Kevin Waldron



Wayne Crowley, Margaret "Peg" Shepard, Kevin Waldron

INDEPENDENT AUDITORS' REPORT
TOWN OF NORTHFIELD, NEW HAMPSHIRE

To the Board of Selectmen
Town of Northfield, New Hampshire

August 11, 2014

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

The Town'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, the major fund, and the aggregate remaining fund information of the Town of Northfield, New Hampshire, as of December 31, 2013, and the respective changes in financial position and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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

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, 2013.

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 \$5,909,112 (i.e., net position), a change of \$278,079 in comparison to the prior year.
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of \$498,694, a change of \$(117,860) in comparison to the prior year.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$201,106, a change of \$(24,432) 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>2013</u>	<u>2012</u>
Current and other assets	\$ 2,903	\$ 3,240
Capital assets	<u>4,693</u>	<u>4,254</u>
Total assets	7,596	7,494
Current liabilities	1,667	1,834
Noncurrent liabilities	16	25
Deferred inflows	<u>4</u>	<u>4</u>
Total liabilities	1,687	1,863
Net position		
Net investment in capital assets	4,693	4,254
Restricted	65	65
Unrestricted	<u>1,151</u>	<u>1,312</u>
Total net position	<u>\$ 5,909</u>	<u>\$ 5,631</u>

CHANGES IN NET POSITION

	<u>Government Activities</u>	
	<u>2013</u>	<u>2012</u>
Revenues:		
Program revenues		
Charges for services	\$ 917	\$ 896
Operating grants and contributions	13	13
Capital grants and contributions	110	1,001
General revenues		
Property Taxes	1,751	1,995
Penalties and interest on taxes	167	96
Grants and contributions not restricted to specific programs	280	243
Investment income	3	5
Miscellaneous revenue	<u>164</u>	<u>150</u>
Total revenues	3,405	4,399
Expenses:		
General government	644	618
Public safety	998	1,043
Highway and streets	863	814
Public works - sanitation	309	319
Health and human services	85	84
Welfare	36	43
Culture and recreation	187	189
Conservation	1	35
Interest expense	<u>4</u>	<u>3</u>
Total expenses	<u>3,127</u>	<u>3,148</u>
Change in net assets	278	1,251
Net position - beginning of year	<u>5,631</u>	<u>4,390</u>
Net position - end of year	<u>\$ 5,909</u>	<u>\$ 5,631</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 \$5,909,112, a change of \$278,079 from the prior year.

The largest portion of net position \$4,693,138 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 \$64,889 represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position \$1,151,085 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 \$278,079. Key elements of this change are as follows:

General fund operating results	\$ (120,539)
Non-major funds operating results	2,679
Depreciation, which is not budgeted for our funded	(178,125)
Capital assets acquired, net of disposals	617,637
Other	<u>\$ (43,573)</u>
Total	<u><u>\$ 278,079</u></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 \$498,694, a change of \$(117,860) in comparison to the prior year. Key elements of this change are as follows:

General fund operating results	\$ (120,539)
Non-major funds operating results	<u>2679</u>
Total	<u><u>\$ (117,860)</u></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 \$201,106, while total fund balance was \$431,230. 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>12/31/13</u>		<u>12/31/12</u>	<u>Change</u>	<u>% of Total General Fund Expenditures</u>
Unassigned fund balance	\$	201,106	\$	225,538	\$ (24,432)	5.8%
Total fund balance	\$	431,230	\$	551,769	\$ (120,539)	12.5%

The total fund balance of the general fund changed by \$(120,539) during the current fiscal year. Key factors in this change are as follows:

Revenues in excess to budget	\$ 50,801
Ependitures less than budget	155,238
Shortfall of tax collections as compared to budget	96,519
Current year encumbrance expended over prior year encumbered to be expended in subsequent year.	10,497
Use of fund balance as a funing source	(333,724)
Change in capital reserve funds	(106,604)
Timing differences	6,734
Total	<u><u>\$ (120,539)</u></u>

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

	<u>12/31/2013</u>	<u>12/31/2012</u>	<u>Change</u>
Capital reserves	<u>\$ 219,627</u>	<u>\$ 326,231</u>	<u>\$ (106,604)</u>
Total	<u><u>\$ 219,627</u></u>	<u><u>\$ 326,231</u></u>	<u><u>\$ (106,604)</u></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 \$4,693,138 (net of accumulated depreciation), a change of \$439,512 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:

Fiske Road	\$ 140,400
Shedd Road	\$ 130,745
2014 International Dump Truck	\$ 123,404
Fellows Road	\$ 96,362
Susan Lane	\$ 41,336
2013 Ford Taurus	\$ 25,701

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, 2013

	Governmental <u>Activities</u>
ASSETS	
Current:	
Cash and short-term investments	\$1,786,501
Restricted cash	219,627
Receivables, net of allowance for uncollectibles:	
Property taxes	466,367
User fees	52,582
Noncurrent:	
Receivables, net of allowance for uncollectibles:	
Property taxes	376,740
Other assets noncurrent	1,322
Capital assets:	
Land and construction in progress	1,193,225
Other capital assets, net of accumulated depreciation	<u>3,499,913</u>
TOTAL ASSETS	7,596,277
LIABILITIES	
Current:	
Accounts payable	43,476
Accrued expenses	24,245
Due to school district	1,597,424
Deposits held in custody	100
Current portion of long-term liabilities:	
Compensated absences	1,820
Noncurrent:	
Compensated absences, net of current portion	16,378
DEFERRED INFLOW OF RESOURCES	<u>3,722</u>
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	1,687,165
NET POSITION	
Net investment in capital assets	4,693,138
Restricted for:	
Special purposes	30,854
Permanent funds:	
Nonexpendable	17,951
Expendable	16,084
Unrestricted	<u>1,151,085</u>
TOTAL NET POSITION	<u>\$5,909,112</u>

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

TOWN OF NORTHFIELD, NEW HAMPSHIRE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2013

	Program Revenues			Net (Expenses) Revenues and Changes in
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities:				Governmental Activities
General government	\$ 644,396	\$ 751,520	-	\$ 107,124
Public safety	998,165	67,834	13,327	(917,004)
Highway and streets	863,109	97,805	-	(655,780)
Sanitation	308,872	-	-	(308,872)
Health and human services	85,473	-	-	(85,473)
Welfare	35,569	-	-	(35,569)
Culture and recreation	187,255	-	-	(187,255)
Conservation	1,480	-	-	(1,480)
Interest expenses	3,892	-	-	(3,892)
	\$ 3,128,211	\$ 917,159	\$ 13,327	(2,088,201)
Total Governmental Activities			\$ 109,524	
				1,750,888
				167,373
				279,514
				3,454
				164,851
				200
				2,366,280
				278,079
				5,631,033
				\$ 5,909,112
				5,909,112

General Revenues

Property Taxes	1,750,888
Penalties, Interest and other taxes	167,373
Grants and contributions not restricted to specific programs	279,514
Investment income	3,454
Miscellaneous	164,851
Transfers, net	200

Total general revenues

Change in Net Position

Net Position:

Beginning of year:	5,631,033
End of year:	5,909,112

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

TOWN OF NORTHFIELD, NEW HAMPSHIRE
GOVERNMENTAL FUNDS
BALANCE SHEET
December 31, 2013

	<u>General</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS			
Cash and short-term investments	\$ 1,719,037	\$ 67,464	\$ 1,786,501
Restricted cash	219,627	-	219,627
Receivables:			
Property taxes	932,727	-	932,727
User fees	<u>52,582</u>	<u>-</u>	<u>52,582</u>
TOTAL ASSETS	<u>\$ 2,923,973</u>	<u>\$ 67,464</u>	<u>\$ 2,991,437</u>
LIABILITIES			
Accounts payable	\$ 43,476	\$ -	\$ 43,476
Accrued expenses	24,245	-	24,245
Due to school district	1,597,424	-	1,597,424
Deposits held in custody	<u>100</u>	<u>-</u>	<u>100</u>
TOTAL LIABILITIES	1,665,245	-	1,665,245
DEFERRED INFLOWS OF RESOURCES	827,498		827,498
FUND BALANCES			
Nonspendable	-	17,951	17,951
Restricted	-	49,513	49,513
Committed	219,627	-	219,627
Assigned	10,497		10,497
Unassigned	<u>201,106</u>	<u>-</u>	<u>201,106</u>
TOTAL FUND BALANCES	<u>431,230</u>	<u>67,464</u>	<u>498,694</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	<u>\$ 2,923,973</u>	<u>\$ 67,464</u>	<u>\$ 2,991,437</u>

The accompanying notes are an integral part of these 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, 2013

Total governmental fund balances	\$	498,694
<ul style="list-style-type: none"> • Capital assets used in governmental activities are not financial resources and, terefore, are not reported in the funds. 		4,693,138
<ul style="list-style-type: none"> • Revenues are reported on the accrual basis of accounting and are not deferred until collection. 		735,478
<ul style="list-style-type: none"> • 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>(18,198)</u>
Net position of governmental activities	\$	<u>5,909,112</u>

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

TOWN OF NORTHFIELD, NEW HAMPSHIRE
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>General</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues:			
Property taxes	\$ 1,801,533	\$ 2,350	\$ 1,803,883
Charges for services	121,264	50,206	171,470
Interest, penalties, and other taxes	167,373	264	167,637
Intergovernmental	395,618	6,747	402,365
Licenses and permits	745,689	-	745,689
Investment income	3,190	-	3,190
Miscellaneous	105,162	-	105,162
Total Revenues	<u>3,339,829</u>	<u>59,567</u>	<u>3,399,396</u>
Expenditures:			
Current:			
General government	644,500	-	644,500
Public safety	919,872	55,186	975,058
Highway and streets	720,978	-	720,978
Sanitation	308,872	-	308,872
Health and human services	85,473	-	85,473
Welfare	35,569	-	35,569
Culture and recreation	187,255	-	187,255
Conservation	1,480	-	1,480
Debt service	3,892	-	3,892
Capital outlay	554,379	-	554,379
Total Expenditures	<u>3,462,270</u>	<u>55,186</u>	<u>3,517,456</u>
Excess (deficiency) of revenues over expenditures	(122,441)	4,381	(118,060)
Other Financing Sources (Uses):			
Transfers in	420,138	-	420,138
Transfers out	(418,236)	1,702	(419,938)
Total Other Financing Sources (Uses)	<u>1,902</u>	<u>(1,702)</u>	<u>200</u>
Change in fund balance	(120,539)	2,679	(117,860)
Fund Equity, at Beginning of Year	<u>551,769</u>	<u>64,785</u>	<u>616,554</u>
Fund Equity, at End of Year	<u>\$ 431,230</u>	<u>\$ 67,464</u>	<u>\$ 498,694</u>

The accompanying notes are an integral part of these 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, 2013

Net changes in fund balances - total governmental funds	\$ (117,860)				
<ul style="list-style-type: none">• 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><tr><td style="padding-left: 40px;">Capital outlay purchases, net</td><td style="text-align: right;">617,637</td></tr><tr><td style="padding-left: 40px;">Depreciation</td><td style="text-align: right;">(178,125)</td></tr></table> • 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. • 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.	Capital outlay purchases, net	617,637	Depreciation	(178,125)	<u>9,422</u>
Capital outlay purchases, net	617,637				
Depreciation	(178,125)				
Change in net position of governmental activities	<u><u>\$ 278,079</u></u>				

The accompanying notes are an integral part of these 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, 2013

	Budgeted Amounts			Actual Amounts	Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget			
Revenues and Other Sources:					
Taxes	\$ 1,705,014	\$ 1,705,014		\$ 1,705,014	\$ -
Charges for service	118,401	118,401		121,264	2,863
Interest, penalties, and other taxes	173,971	173,971		167,373	(6,598)
Intergovernmental	329,440	329,440		340,829	11,389
Licenses and permits	690,100	690,100		745,689	55,589
Investment income	2,000	2,000		1,708	(292)
Miscellaneous	71,521	71,521		105,162	33,641
Transfers in	465,929	465,929		420,138	(45,791)
Use of fund balance	333,724	333,724		333,724	-
	3,890,100	3,890,100		3,940,901	50,801
Expenditures and Other Uses:					
General government	619,056	619,056		643,876	(24,820)
Public safety	989,683	989,683		920,987	68,696
Highway and street	694,875	694,875		675,079	19,796
Sanitation	335,303	335,303		308,872	26,431
Health and human services	85,573	85,573		85,473	100
Welfare	45,001	45,001		35,569	9,432
Culture and recreation	190,300	190,300		187,255	3,045
Conservation	1,140	1,140		1,480	(340)
Debt services	1,500	1,500		3,892	(2,392)
Capital outlay	617,669	617,669		562,379	55,290
Transfer out	310,000	310,000		310,000	-
	3,890,100	3,890,100		3,734,862	155,238
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ -	\$ -		\$ 206,039	\$ 206,039

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

TOWN OF NORTHFIELD, NEW HAMPSHIRE
 FIDUCIARY FUNDS
 STATEMENT OF FIDUCIARY NET POSITION
 December 31, 2013

	Private Purpose Trust <u>Funds</u>	Agency <u>Funds</u>
ASSETS		
Cash and short term investments	\$ 3,471	\$ 224,161
Total Assets	3,471	224,161
LIABILITIES AND NET POSITION		
Intergovernmental liabilities		218,307
Other liabilities	-	5,854
Total Liabilities	-	224,161
NET POSITION		
Total net assets held in trust for special purposes	\$ 3,471	\$ -

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

TOWN OF NORTHFIELD, NEW HAMPSHIRE
 FIDUCIARY FUNDS
 STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Private Purpose <u>Trust Funds</u>
Additions:	
Contributions	\$ 300
Total additions	300
Deductions:	
Transfers, net	200
Total deductions	200
Net increase	100
Net Position	
Beginning of year	3,371
End of year	\$ 3,471

The accompanying notes are an integral part of these financial statement

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 governmental 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 2013, 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 segment 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 Town (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.

<u>General Fund</u>	<u>Revenues and Other Financing Sources</u>	<u>Expenditures and Other Financing Uses</u>
Revenues/Expenditures (GAAP basis)	\$ 3,339,829	\$ 3,462,270
Subtotal (GAAP Basis)	3,339,829	3,462,270
Adjust tax revenue to accrual basis	(96,519)	-
Add end-of-year appropriation carryforwards from expenditures	-	10,497
To record timing difference	(54,789)	(48,055)
Estimate capital reserve activity	418,656	310,150
Recognize use of fund balance as funding source	333,724	-
Budgetary basis	<u>\$ 3,940,901</u>	<u>\$ 3,734,862</u>

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 \$1,503,868 are held by the investment’s counterparty, not in the name of the Town.

As of December 31, 2013, none of the Town's bank balance of \$2,197,842 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, 2013.

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, 2013 consist of the following (in thousands):

Real Estate		
2013	\$ 483	
		483
Unredeemed taxes:		
2012	179	
2011	120	
2010	35	
2009	29	
Prior	31	
		394
Yield Tax		4
Elderly liens		52
Total taxes receivable	<u>\$ 933</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):

	<u>Governmental</u>
Property taxes	\$89

7. Capital Assets

Capital asset activity for the year ended December 31, 2013 was as follows (in thousands):

Governmental Activities	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets, being depreciated:				
Buildings and improvements	\$ 979	\$ -	\$ -	\$ 979
Machinery, equipment, and furnishings	1,006	149	(53)	1,102
Infrastructure	<u>2,648</u>	<u>409</u>	<u>(21)</u>	<u>3,036</u>
Total capital assets, being depreciated	4,633	558	(74)	5,117
Less accumulated depreciation for:				
Buildings and improvements	(672)	(7)	-	(679)
Machinery, equipment, and furnishings	(667)	(74)	-	(741)
Infrastructure	<u>(233)</u>	<u>(97)</u>	<u>133</u>	<u>(197)</u>
Total accumulated depreciation	<u>(1,572)</u>	<u>(178)</u>	<u>133</u>	<u>(1,617)</u>
Total capital assets, being depreciated, net	3,061	380	59	3,500
Capital assets, not being depreciated:				
Land	<u>1,193</u>	<u>-</u>	<u>-</u>	<u>1,193</u>
Total capital assets, not being depreciated	<u>1,193</u>	<u>-</u>	<u>-</u>	<u>1,193</u>
Governmental activities capital assets, net	<u>\$ 4,254</u>	<u>\$ 380</u>	<u>\$ 59</u>	<u>\$ 4,693</u>

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

Governmental Activities:	
General Government	\$ 1
Public Safety	31
Highway and streets	<u>146 *</u>
Total depreciation expense - governmental activities	<u>\$ 178</u>

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

8. Accounts Payable and Accrued Expense

Accounts payable and accrued expenses represent 2013 expenditures paid in 2014.

9. Long-Term Debt

A. Changes in General Long-Term Liabilities

During the year ended December 31, 2013, the following changes occurred in long-term liabilities (in thousands):

	Total			Total		Less	Equals
	Balance			Balance	Current	Long-Term	
<u>Governmental Activities</u>	<u>1/1/13</u>	<u>Additions</u>	<u>Reductions</u>	<u>12/31/13</u>	<u>Portion</u>	<u>12/31/13</u>	
Compensated absences	\$ 28	\$ -	\$ (10)	\$ 18	\$ (2)	\$ 16	
Totals	<u>\$ 28</u>	<u>\$ -</u>	<u>\$ (10)</u>	<u>\$ 18</u>	<u>\$ (2)</u>	<u>\$ 16</u>	

10. 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, 2013.

	Governmental Activities	Governmental Funds General Fund
Taxes paid in advance	\$ 3,722	\$ 3,722
Deferred revenue	-	823,776
Tota	<u>\$ 3,722</u>	<u>\$ 827,498</u>

11. 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.

12. 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, 2013:

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, 2013.

	General <u>Fund</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
Nonspendable			
Nonexpendable permanent funds	\$ -	\$ 17,951	\$ 17,951
Total Nonspendable	-	17,951	17,951
Restricted			
Special revenue funds	-	33,429	33,429
Expendable permanent funds	-	16,084	16,084
Total Restricted	-	49,513	49,513
Committed			
Capital reserve funds	219,627	-	219,627
Total Committed	219,627	-	219,627
Assigned			
Encumbrances	10,497	-	10,497
Total Assigned	10,497	-	10,497
Unassigned			
Unassigned	201,106	-	201,106
Total Unassigned	201,106	-	201,106
Total Fund Balance	<u>\$ 431,230</u>	<u>\$ 67,464</u>	<u>\$ 498,694</u>

13. 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	\$ 201,106
Deferred revenue	823,776
Allowance for doubtful accounts	(91,381)
Assets available for sale	1,322
Accrued payroll	<u>27,525</u>
Tax Rate Setting Balance	<u>\$ 962,348</u>

14. 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.

15. 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, for January – June 2013 the rates were 8.80% for employees, 19.95% for police; for June – December 2013 the rates were 10.77% for employees, 25.30% for police. The Town's contributions to the System for the years ended December 31, 2013, 2012, and 2011 were \$143,702, \$133,782, and \$127,424 respectively, which were equal to its annual required contributions for each of these years.

16. 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 PostEmployment 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, 2013.

17. 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.

TREASURER'S REPORT

OPERATING ACCOUNT

REVENUE and EXPENSES (un-audited)

JANUARY 1, 2014 through DECEMBER 31, 2014

FRANKLIN SAVINGS BANK
ACCOUNT BALANCE JANUARY 1, 2014 \$ **1,707,362.68**

REVENUE:

INTEREST	1,436.38
OTHER DEPOSITS	-
LICENSES, PERMITS & FEES	755,960.46
STATE OF NEW HAMPSHIRE	348,340.25
LINE OF CREDIT	575,000.00
TAXES COLLECTED	7,729,372.99

TOTAL REVENUE \$ **9,410,110.08**

TOTAL FUNDS AVAILABLE \$ **11,117,472.76**

EXPENSES:

COMMUNITY ACTION	10,212.00
GENERAL EXPENSES (ALL OTHER)	1,627,185.56
HALL MEMORIAL LIBRARY	119,700.00
INTEREST	1,776.50
MERRIMACK COUNTY	821,901.00
PAYROLL & PAYROLL TAXES	976,668.71
PINES COMMUNITY CENTER	57,500.00
T/N FIRE DISTRICT	609,856.76
LINE OF CREDIT	575,000.00
VISITING NURSES	5,000.00
WINNISQUAM SCHOOL SYSTEM	4,202,424.00
YOUTH ASSISTANCE	56,348.00

TOTAL EXPENSES \$ **9,063,572.53**

ACCOUNT BALANCE DECEMBER 31, 2014 \$ **2,053,900.23**

Roland C. Seymour, Treasurer

SELECTMEN'S ACCOUNT (unaudited)

JANUARY 1, 2014 through DECEMBER 31, 2014

Franklin Savings Bank

Operating Account:

Balance January 1, 2014	\$ 1,707,362.68
Interest Earned	1,436.38
Deposits	8,347,629.82
Total Funds Available	<u>10,056,428.88</u>
Disbursements	(8,002,528.65)
Balance December 31, 2014	\$ <u>2,053,900.23</u>

Franklin Savings Bank

Escrow Account:

Balance January 1, 2014	\$ 5,854.44
Interest Earned	5.87
Deposits	0.00
Total Funds Available	<u>5,860.31</u>
Disbursements	0.00
Balance December 31, 2014	\$ <u>5,860.31</u>

NHPDIP - General Fund

Balance January 1, 2014	\$ 3,813.11
Interest Earned	0.00
Deposits	0.00
Total Funds Available	<u>3,813.11</u>
Disbursements	0.00
Balance December 31, 2014	\$ <u>3,813.11</u>

NHPDIP - Conservation Fund

Balance January 1, 2014	\$ 27,608.08
Interest Earned	5.60
Deposits	0.00
Total Funds Available	<u>27,613.68</u>
Disbursements	0.00
Balance December 31, 2014	\$ <u>27,613.68</u>

Roland C. Seymour, Treasurer

TOWN ADMINISTRATOR'S REPORT

2014 saw the completion of a number of major administrative projects for the town. During the year we:

- Coordinated the consolidation of computer services and the replacement of more than a dozen antiquated computers. In 2013 a fiber optic cable was installed connecting Town Hall, the Town Garage and the Police Department. Using this cable in 2014 we were able to consolidate the town's computer system, replacing our two servers with a single unit located in the police station. This not only reduces our long term computer costs but also enhances security through the removal of the town hall server from our main meeting room and the consolidation of data onto a secured unit.
- Completed the town's first comprehensive in-house salary and benefit survey. In past years the town has contracted with the Local Government Center to conduct studies comparing the salary and benefits it provides with those of other towns. This year this study was done in-house, saving the taxpayers thousands of dollars previously spent on this research.
- Managed transition from HMO health plan to a high-deductible plan.
- Coordinated work on Phase IIa of the Winnepesaukee River Trail, which is scheduled for completion in the summer of 2015.
- Worked with the CIP committee, DOT, the Northfield Selectmen and the Town of Tilton in the solicitation of bids for the Cannon Bridge reconstruction project. Initial bids were received in August. Due to a poor response the project was re-advertised and new proposals were received in November. Pending town meeting approval this work is scheduled to be completed by fall of 2015.
- Provided staff support to the CIP committee as it worked to develop a realistic 5 year plan for maintaining the town's most important asset: our system of roads and bridges.
- Worked with the Northfield Economic Development Corporation as it moved forward with its goal of expanding sewer capacity on the Rt. 140 corridor, with the goal of increasing our town's economic base.
- Continually reviewed expenditures to achieve the goal of keeping costs to an absolute minimum.

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. It is a true pleasure to work with such a dedicated and professional group.

Sincerely,

Glenn Smith
Town Administrator



Stephanie Giovannucci, Account Clerk/Secretary
Glenn Smith, Town Administrator

TOWN CLERK / TAX COLLECTOR

The Town Clerk's office saw an increase of over 7% in revenue in 2014, with the majority of the increase coming in auto registrations. During the year, we licensed nearly 900 dogs and would like to remind dog owners that they are required by state law to license their dogs by April 30. We were available at the annual Rotary Club rabies clinic to provide convenient dog licensing to our residents. We attended both the NH City and Town Clerks' Association and the NH Tax Collectors' Association Conferences. There we received updates on motor vehicle registrations, vital records, elections, tax liens, tax deeding and bankruptcy.

We administered three elections this year. The town election brought out 321 voters, the State Primary Election saw 100 Democratic and 447 Republican voters, and the State General Election had 1547 voters participate. All elections ran smoothly with much credit going to our election staff of elected officials, ballot clerks and counters, and support from the staff at the Pines Community Center, the Town of Northfield Town Hall staff, Police and Highway Departments. We would like to recognize and thank Mrs. Linnia Riley of Friendship Grange for her many years of providing delicious lunches and dinners to our election staff and the public on Election Day. We are grateful the Grange will continue that service for us under the guidance of Phil Cain.

We are pleased to report that 93.6% of 2014 property taxes were paid by year-end. Our annual tax lien process resulted in 103 liens being placed for outstanding 2013 taxes. By statute, our annual process for collection of unpaid taxes includes sending delinquent letters after the final tax bill of the year, Notices of Impending Tax Lien sent thirty days prior to a lien being placed, and Notices of Impending Tax Deed thirty days prior to tax deeding. The latter two also require notices be sent to any mortgage holders. For information, a property is subject to tax deeding two years and a day after placement of the tax lien. 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. We are always happy to answer questions regarding taxes and any of our other services if you visit us or call 286-4482.

Respectfully submitted,
Cindy Caveney, Town Clerk/Tax Collector and
Vicki Hussman, Deputy Clerk/Deputy Tax Collector



Linnia Riley

Retiring from Election lunch and dinner program after many years of service.
Thank you, Linnia for all the great food.

TAX COLLECTOR'S REPORT

For January 1, 2014 through December 31, 2014

DEBITS

UNCOLLECTED TAXES BEG. BALANCE:	2014 LEVY	2013 LEVY
Property Tax		\$ 483,462.34
Land Use Change Tax		
Timber Yield Tax		\$ 3,811.41
Highland's Village District Water & Sewer		\$ 20,602.10
Northfield Sewer District		
TAXES COMMITTED THIS YEAR:		
Property Tax	\$ 7,634,853.00	
Excavation Tax	\$ 385.54	
Land Use Change Tax	\$ 7,815.25	
Timber Yield Tax	\$ 10,070.01	
Highland's Village District Water & Sewer	\$ 64,400.00	
Northfield Sewer District		\$ 19,733.32
Interest & Penalties	\$ 4,947.59	\$ 40,605.15
OVERPAYMENTS:		
Property Tax (2013 credits)	\$ (3,721.50)	
Highlands Village District (2013 credits)	\$ (1,220.00)	
OVERPAYMENTS REFUNDED:		
Property Tax	\$ 8,380.94	
TOTAL DEBITS	\$ 7,725,910.83	\$ 568,214.32

CREDITS

REMITTED TO TREASURER:	2014 LEVY	2013 LEVY
Property Tax	\$ 7,160,059.85	\$ 261,120.49
Excavation Tax	\$ 385.54	
Land Use Change Tax	\$ 7,547.25	
Timber Yield Tax	\$ 5,452.57	\$ 3,136.22
Highland's Village District Water & Sewer	\$ 46,020.00	\$ 13,383.10
Northfield Sewer District		\$ 13,181.09
Interest & Penalties	\$ 4,947.59	\$ 40,605.15
Conversion to Lien (Principal)		\$ 236,788.27
CURRENT LEVY DEEDED	\$ 656.00	
ABATEMENTS MADE		
Property Tax	\$ 3,907.00	\$ -
Yield Tax	\$ 3,997.00	
Highlands Village District correction	\$ 400.00	
UNCOLLECTED TAXES AS OF 12/31/2014:		
Property Tax	\$ 478,285.30	\$ -
Land Use Change Tax	\$ 268.00	
Yield Tax	\$ 620.44	
Highland's Village District Water & Sewer	\$ 17,980.00	
CREDIT BALANCES AS OF 12/31/2014:		
Property Tax	\$ (3,728.71)	
Highlands Village District	\$ (887.00)	
TOTAL CREDITS	\$ 7,725,910.83	\$ 568,214.32

TAX COLLECTOR'S REPORT
For January 1, 2014 through December 31, 2014

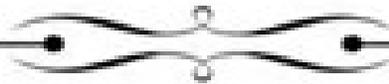
DEBITS

	2013 LEVY	2012 LEVY	PRIOR YEARS
Unredeemed Liens Balance			
Beginning of Period		\$ 179,055.17	\$ 214,572.51
Liens Executed During Period	\$ 260,926.08		
Interest & Costs Collected	\$ 5,109.52	\$ 15,491.23	\$ 31,901.66
TOTAL DEBITS	\$ 266,035.60	\$ 194,546.40	\$ 246,474.17

CREDITS

	2013 LEVY	2012 LEVY	PRIOR YEARS
Lien Redemptions	\$ 65,855.35	\$ 62,883.10	\$ 88,682.21
Interest & Costs Collected	\$ 5,109.52	\$ 15,491.23	\$ 31,901.66
Abatements of Unredeemed Liens	\$ 735.45	\$ 765.39	\$ 769.27
Liens deeded to Town	\$ 1,479.51	\$ 1,327.56	\$ 1,730.83
Unredeemed Liens Balance			
as of December 31, 2014	\$ 192,855.77	\$ 114,079.12	\$ 123,390.20
TOTAL CREDITS	\$ 266,035.60	\$ 194,546.40	\$ 246,474.17

Respectfully Submitted:
 Cindy L. Caveney, Tax Collector



TOWN CLERK'S REPORT

January 1, 2014 through December 31, 2014

Auto Registrations	\$ 716,652.24
Municipal Agent Fees	\$ 18,861.00
Titles	\$ 2,042.00
Vital Statistics	\$ 3,400.00
Dog Licenses	\$ 5,731.00
Filing Fees/misc	\$ 208.66
OHRV Registrations	\$ 5,471.00
UCC	\$ 1,095.00
Boat Registrations	\$ 2,499.56
Total	\$ 755,960.46

Respectfully submitted,
 Cindy L. Caveney, Town Clerk



Cindy Caveney, Vicki Hussman

SCHEDULE OF TOWN OWNED PROPERTY

MAP/LOT	LOCATION	FUNCTION	ACRES	LAND	BLDG/FTR	TOTAL
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FACILITIES

1	R	09	5		Sandogardy Rd.	Sand Pit/Glines Park/Town Beach	69.04	\$ 229,000.00	\$ -	\$ 229,900.00
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	\$ 1,641,400.00

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
33	U	16	33		Brackett Ln.		0.71	\$ 17,400.00	\$ -	\$ 17,400.00
							105.00	\$ 212,900.00	\$ -	\$ 212,900.00

Grand Total	384.70	\$ 1,143,300.00	\$ 1,070,300.00	\$ 2,214,500.00
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SCHEDULE OF TOWN OWNED VEHICLES & EQUIPMENT

POLICE DEPARTMENT

			Year
Patrol 1	Ford	Taurus	2013
Patrol 2	Ford	Taurus	2012
Patrol 3	Ford	Crown Vic	2011
Motorcycle	Harley Davidson		2010
Sgt.	Ford	Expedition	2009
Sgt.	Ford	Interceptor	2010
Chief	Ford	Expedition	2015

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	2014
Int'l Truck 2574; 16 yard, 10 whlr, dump*	1999	Champion 720 Grader	1996
Int'l Truck 4900; 10 yard, dump*	2000	Industrial Loader - Fermec	2000
Ford F550 4x4 dump*	2014	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
OTHER			
Underground Storage Tank**	1999		

* These trucks are outfitted with plow and wing.

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

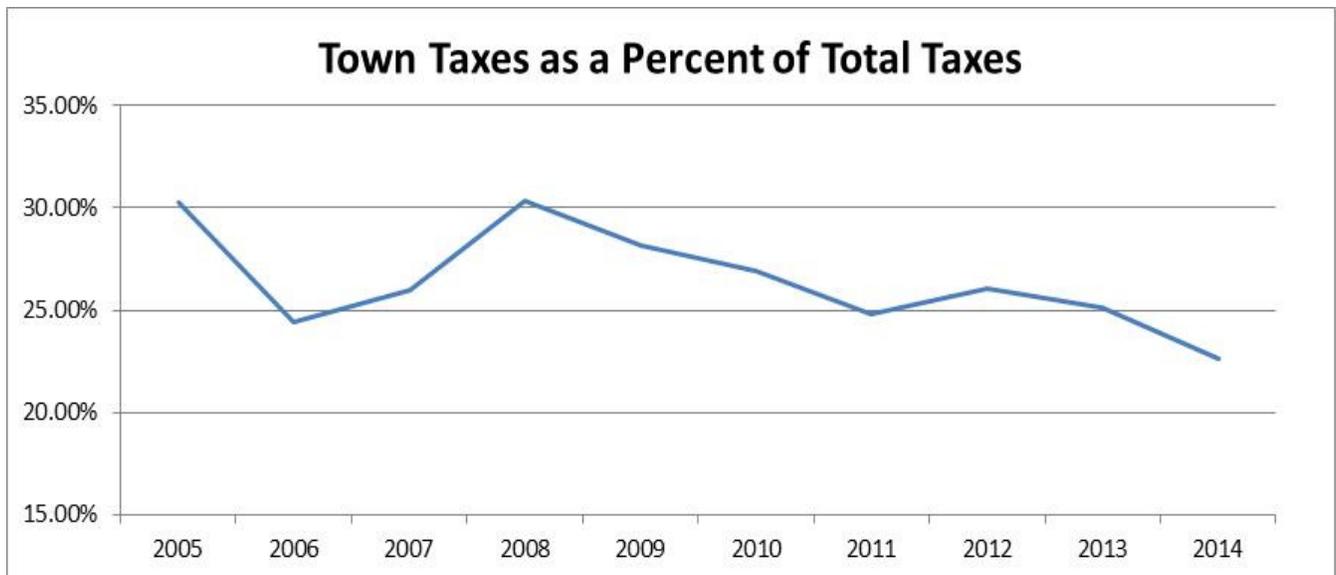
TAX RATE COMPARISON

	2010	2011	2012	2013	2014
			<i>Assessment Update</i>		
NET VALUATION	\$351,219,127	\$349,874,460	\$275,834,756	\$277,165,105	\$279,963,709
NET VALUATION (LESS UTILITIES)	\$345,047,327	\$343,702,660	\$264,890,056	\$266,115,505	\$266,568,709
TOWN PORTION					
APPROPRIATION	\$3,356,481	\$3,338,177	\$4,771,947	\$3,890,099	\$5,052,332
LESS: REVENUES	\$1,397,662	\$1,447,042	\$2,782,320	\$1,851,361	\$3,046,246
LESS: RETANAGE USED	\$100,000	\$250,000	\$150,000	\$333,724	\$410,000
LESS: SHARED REVENUES	\$0	\$0	\$0	\$0	\$0
ADD: OVERLAY	\$37,794	\$75,000	\$40,000	\$40,000	\$40,000
ADD: WAR SERVICE CREDITS	\$117,450	\$130,650	\$131,050	\$122,900	\$123,800
NET TOWN APPROPRIATION	\$2,014,063	\$1,846,785	\$2,010,677	\$1,867,914	\$1,759,886
TOWN TAX RATE	\$5.74	\$5.28	\$7.29	\$6.74	\$6.29
INCREASE(DECREASE)	\$ (0.34)	\$ (0.46)	\$ 2.01	\$ (0.55)	\$ (0.45)
REGIONAL SCHOOL APPORTIONMENT	\$8,706,937	\$8,841,016	\$8,919,124	\$8,769,464	\$9,063,037
LESS EQUITABLE EDUCATION GRAN	\$4,655,230	\$4,555,230	\$4,655,230	\$4,667,040	\$4,511,655
LOCAL SCHOOL TAX EFFORT	\$3,275,033	\$3,431,114	\$3,558,001	\$3,381,069	\$3,852,659
STATE SCHOOL TAX EFFORT	\$776,674	\$754,672	\$705,893	\$721,355	\$698,723
DUE TO SCHOOL (LOCAL & STATE)	\$4,051,707	\$4,185,786	\$4,263,894	\$4,102,424	\$4,551,382
LOCAL RATE	\$9.32	\$9.81	\$12.90	\$12.20	\$13.76
STATE RATE	\$2.25	\$2.20	\$2.66	\$2.71	\$2.62
TOTAL SCHOOL TAX RATE	\$11.58	\$12.01	\$15.56	\$14.91	\$16.38
INCREASE(DECREASE)	\$ 0.23	\$ 0.43	\$ 3.55	\$ (0.65)	\$ 1.47
COUNTY PORTION					
DUE TO COUNTY	\$874,482	\$830,607	\$859,142	\$835,054	\$821,901
LESS: SHARED REVENUES	\$0	\$0	\$0	\$0	\$0
NET COUNTY APPROPRIATION	\$874,482	\$830,607	\$859,142	\$835,054	\$821,901
COUNTY TAX RATE	\$2.49	\$2.37	\$3.11	\$3.01	\$2.94
INCREASE(DECREASE)	\$ (0.06)	\$ (0.12)	\$ 0.74	\$ (0.10)	\$ (0.08)
Subtotal	\$19.80	\$19.66	\$25.97	\$24.66	\$25.60
FIRE DISTRICT PORTION	\$540,877	\$568,949	\$560,701	\$601,081	\$609,857
FIRE DISTRICT TAX RATE	\$1.54	\$1.62	\$2.03	\$2.17	\$2.18
INCREASE(DECREASE)	\$ (0.07)	\$ 0.08	\$ 0.41	\$ 0.14	\$ 0.01
TOTAL TAX RATE	\$21.34	\$21.28	\$28.00	\$26.83	\$27.79
INCREASE(DECREASE)	\$ (0.25)	\$ (0.07)	\$ 6.72	\$ (1.17)	\$ 0.96
TOTAL COMMITMENT	\$7,363,679	\$7,301,477	\$7,563,364	\$7,283,573	\$7,619,226

TAX RATE DISTRIBUTION

Tax Rate										
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Town	\$5.81	\$5.10	\$5.95	\$6.33	\$6.08	\$5.74	\$5.28	\$7.29	\$6.74	\$6.29
School - Local	\$7.30	\$9.28	\$10.00	\$8.44	\$9.10	\$9.32	\$9.81	\$12.90	\$12.20	\$13.76
School - State	\$2.52	\$2.51	\$2.54	\$2.26	\$2.25	\$2.25	\$2.20	\$2.66	\$2.71	\$2.62
Fire	\$1.35	\$1.68	\$1.78	\$1.31	\$1.61	\$1.54	\$1.62	\$2.03	\$2.17	\$2.18
County	\$2.19	\$2.33	\$2.66	\$2.53	\$2.55	\$2.49	\$2.37	\$3.11	\$3.01	\$2.94
Total	\$19.17	\$20.89	\$22.93	\$20.87	\$21.59	\$21.34	\$21.28	\$28.00	\$26.83	\$27.79

Percent Distribution										
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Town	30.29%	24.39%	25.94%	30.33%	28.16%	26.90%	24.81%	26.04%	25.12%	22.63%
School - Local	38.07%	44.42%	43.60%	40.44%	42.16%	43.67%	46.10%	46.08%	45.47%	49.51%
School - State	13.17%	12.00%	11.08%	10.83%	10.41%	10.54%	10.34%	9.51%	10.10%	9.43%
Fire	7.04%	8.04%	7.76%	6.28%	7.46%	7.22%	7.61%	7.26%	8.09%	7.84%
County	11.43%	11.14%	11.61%	12.12%	11.82%	11.67%	11.14%	11.11%	11.22%	10.58%
Total	100.00%									



NH DRA SUMMARY OF INVENTORY OF VALUATION

FORM MS-1 FOR 2014

LAND & BUILDING VALUATION		
Value of Taxable Land	Acres	Assessed Value
Current Use	11,687.750	\$ 1,025,609.00
Conservation Restriction Assessment	0.000	\$ -
Discretionary Easement	0	\$ -
Residential Land	4,493.230	\$ 63,413,200.00
Commercial/Industrial Land	<u>545.970</u>	<u>\$ 6,342,400.00</u>
Total of Taxable Land*	16,726.950	\$ 70,781,209.00
Value of Buildings Only		
Residential		\$ 167,599,400.00
Manufactured Housing		\$ 8,527,500.00
Commercial/Industrial		\$ 25,423,400.00
Discretionary Easment	None	<u>\$ -</u>
Total of Taxable Buildings**		\$ 201,550,300.00
Utilities		\$ 13,395,000.00
Land and Building Valuation Before Exemptions		\$ 285,726,509.00
Less Certain Disabled Veteran Exemption	(2 exemptions)	\$ 416,500.00
Less Imp. to Assist Disabled Exemption	(3 exemptions)	<u>\$ 15,000.00</u>
Total Disabled Vet. & Imp. To Assist Disabled Exemp.		\$ 431,500.00
Modified Assessed Valuation		\$ 285,295,009.00
Less Blind Exemptions	(1 exemption)	\$ (15,000.00)
Less Elderly Exemptions	(56 exemptions)	\$ (4,317,800.00)
Less Disabled Exemptions	(20 exemptions)	<u>\$ (998,500.00)</u>
Total Blind, Elderly & Disabled Exemptions		\$ (5,331,300.00)
Net Valuation for Municipal, County & Local Education Tax		\$ 279,963,709.00
Less Public Utilities		
Public Service of NH		\$ 4,767,800.00
NH Electrical Coop		\$ 5,073,100.00
Keyspan Energy Delivery		\$ 2,984,100.00
Algonquin Power		\$ 570,000.00
Total Utilities		\$ 13,395,000.00
Net Valuation w/o Utilities for State Education Tax		\$ 266,568,709.00
* Value of Tax Exempt & Non-Taxable Buildings		\$ (13,151,100.00)
** Value of Tax Exempt & Non-Taxable Land	530.840	\$ (1,980,900.00)

CREDITS AND EXEMPTIONS				
War Service Credits		Amount	Number	Amount
	Disabled Veteran	\$ 1,400	17	\$ 23,800.00
	Veteran	\$ 500	201	\$ 100,000.00
Total War Service Credits			218	<u>\$ 123,800.00</u>
		Maximum Allowable	Number	Amount
Elderly Exemptions	Age 65-74	\$ 75,000	21	\$ 1,335,900.00
	75-79	\$ 80,000	15	\$ 1,092,600.00
	80 +	\$ 115,000	20	<u>\$ 1,889,300.00</u>
Total Exemptions			56	<u>\$ 4,317,800.00</u>

CURRENT USE		
Category	Acres	Assessed Value
Farm Land	929.780	\$ 310,071.00
Forest Land	8,404.160	\$ 640,692.00
Forest Land with Stewardship	1,760.330	\$ 69,544.00
Unproductive Land	113.710	\$ 974.00
Wetland	479.770	<u>\$ 4,328.00</u>
Total Land in Current Use	11,687.750	<u>\$ 1,025,609.00</u>
20% Recreational Adjustment	6,728.660	
Number of Owners in C.U.	223	
Number of Parcels in C.U.	343	

CONSERVATION RESTRICTION		
Category	Acres	Assessed Value
Farm Land	0.000	\$ -
Forest Land	0.000	\$ -
Forest Land with Stewardship	0.000	\$ -
Unproductive Land	0.000	\$ -
Wetland	0.000	<u>\$ -</u>
Total Land in Conservation Restriction	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, 2014**

Date Created	Name of Trust Fund	Purpose of Trust	***PRINCIPAL***					***INCOME***					Grand Total P & I End of Year 12/31/2014
			Balance Beg. of Year 1/1/2014	New Funds Created	Cash Gains or Losses	Expended During Year	Balance End of Year 12/31/2014	Beg. Of Year 1/1/2014	Income During Year	Expended During Year	Balance End of Year 12/31/2014		
1997	TNHS Class of '42	Book Scholarship	\$ 2,300.00	\$ -	\$ -	\$ -	\$ 2,300.00	\$ 389.19	\$ -	\$ 200.00	\$ 189.19	\$ 2,489.19	
2000	Knowles Pond	Maintenance	\$ 12,400.63	\$ -	\$ -	\$ -	\$ 12,400.63	\$ 14,687.21	\$ 40.43	\$ 150.00	\$ 14,577.64	\$ 26,978.27	
1780	School Fund	School	\$ 840.00	\$ -	\$ -	\$ -	\$ 840.00	\$ 140.41	\$ -	\$ -	\$ 140.41	\$ 980.41	
1901	Fannie Cofran	Hodgdon	\$100.00	\$ -	\$ -	\$ -	\$ 100.00	\$ 32.88	\$ 3.83	\$ -	\$ 36.71	\$ 136.71	
1908	C.J. Chamberlain	Oak Hill	\$50.00	\$ -	\$ -	\$ -	\$ 50.00	\$ 16.83	\$ 1.92	\$ -	\$ 18.74	\$ 68.74	
1909	Mary A. Neal	Oak Hill	\$100.00	\$ -	\$ -	\$ -	\$ 100.00	\$ 32.88	\$ 3.83	\$ -	\$ 36.71	\$ 136.71	
1914	Darius Dearborn	Hodgdon	\$100.00	\$ -	\$ -	\$ -	\$ 100.00	\$ 32.88	\$ 3.83	\$ -	\$ 36.71	\$ 136.71	
1918	Jas. & Abigail Glines	Williams	\$100.00	\$ -	\$ -	\$ -	\$ 100.00	\$ 32.88	\$ 3.83	\$ -	\$ 36.71	\$ 136.71	
1921	Gawn Correll	Lot - Correll	\$100.00	\$ -	\$ -	\$ -	\$ 100.00	\$ 32.88	\$ 3.83	\$ -	\$ 36.71	\$ 136.71	
1921	Ellen Chadwick	Williams	\$50.00	\$ -	\$ -	\$ -	\$ 50.00	\$ 16.83	\$ 1.92	\$ -	\$ 18.74	\$ 68.74	
1927	Sevira Streeter	Williams	\$100.00	\$ -	\$ -	\$ -	\$ 100.00	\$ 32.88	\$ 3.83	\$ -	\$ 36.71	\$ 136.71	
1927	Reuben Hutchins	Hodgdon	\$50.00	\$ -	\$ -	\$ -	\$ 50.00	\$ 16.83	\$ 1.92	\$ -	\$ 18.74	\$ 68.74	
1935	A.B. Winslow	Williams	\$200.00	\$ -	\$ -	\$ -	\$ 200.00	\$ 64.99	\$ 7.67	\$ -	\$ 72.66	\$ 272.66	
1943	Chas. W. Bryant	Lot - Park	\$200.00	\$ -	\$ -	\$ -	\$ 200.00	\$ 64.99	\$ 7.67	\$ -	\$ 72.66	\$ 272.66	
1946	Leroy A. Glines	Williams	\$50.00	\$ -	\$ -	\$ -	\$ 50.00	\$ 16.83	\$ 1.92	\$ -	\$ 18.74	\$ 68.74	
1948	Arthur Thomas	Lot - Park	\$500.00	\$ -	\$ -	\$ -	\$ 500.00	\$ 161.32	\$ 19.17	\$ -	\$ 180.49	\$ 680.49	
1950	Mabel Hill	Arch Hill	\$200.00	\$ -	\$ -	\$ -	\$ 200.00	\$ 64.99	\$ 7.67	\$ -	\$ 72.66	\$ 272.66	
1960	Leon Burns	Lot - Park	\$200.00	\$ -	\$ -	\$ -	\$ 200.00	\$ 64.99	\$ 7.67	\$ -	\$ 72.66	\$ 272.66	
1964	Nathaniel Foss	Hodgdon	\$100.00	\$ -	\$ -	\$ -	\$ 100.00	\$ 32.88	\$ 3.83	\$ -	\$ 36.71	\$ 136.71	
1969	Raphael Quimby	Arch Hill	\$300.00	\$ -	\$ -	\$ -	\$ 300.00	\$ 97.10	\$ 11.50	\$ -	\$ 108.60	\$ 408.60	
1985	Edwin V. Leavitt	Arch Hill	\$100.00	\$ -	\$ -	\$ -	\$ 100.00	\$ 32.88	\$ 3.83	\$ -	\$ 36.71	\$ 136.71	
1990	John S. Woodward	Arch Hill	\$750.00	\$ -	\$ -	\$ -	\$ 750.00	\$ 241.59	\$ 28.76	\$ -	\$ 270.34	\$ 1,020.34	
1990	Sophie Copp	Arch Hill	\$250.00	\$ -	\$ -	\$ -	\$ 250.00	\$ 81.04	\$ 9.59	\$ -	\$ 90.63	\$ 340.63	
1990	Victor Stanton	Arch Hill	\$300.00	\$ -	\$ -	\$ -	\$ 300.00	\$ 97.10	\$ 11.50	\$ -	\$ 108.60	\$ 408.60	
1998	Wyatt/Colby	Arch Hill	\$100.00	\$ -	\$ -	\$ -	\$ 100.00	\$ 32.88	\$ 3.83	\$ -	\$ 36.71	\$ 136.71	
2002	Stanton/Rogers	Arch Hill	\$350.00	\$ -	\$ -	\$ -	\$ 350.00	\$ 113.15	\$ 13.42	\$ -	\$ 126.57	\$ 476.57	
2002	Clark	Arch Hill	\$175.00	\$ -	\$ -	\$ -	\$ 175.00	\$ 56.96	\$ 6.71	\$ -	\$ 63.67	\$ 238.67	
2003	Latulippe	Calef	\$175.00	\$ -	\$ -	\$ -	\$ 175.00	\$ 56.96	\$ 6.71	\$ -	\$ 63.67	\$ 238.67	
2004	Yarborough	Arch Hill	\$350.00	\$ -	\$ -	\$ -	\$ 350.00	\$ 113.15	\$ 13.42	\$ -	\$ 126.57	\$ 476.57	
2007	Corliss	Calef	\$500.00	\$ -	\$ -	\$ -	\$ 500.00	\$ 94.57	\$ 19.17	\$ -	\$ 113.74	\$ 613.74	
	Subtotal Cemetery Funds		\$5,550.00	\$ -	\$ -	\$ -	\$ 5,550.00	\$ 1,541.97	\$ 212.80	\$ -	\$ 1,754.77	\$ 7,304.77	
	SUBTOTAL COMMON TRUST FUNDS		\$21,090.63	\$ -	\$ -	\$ -	\$ 21,090.63	\$ 16,758.78	\$ 253.23	\$ 350.00	\$ 16,662.01	\$ 37,752.64	

**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, 2014**

Date Created	Name of Trust Fund	Purpose of Trust	***PRINCIPAL***				***INCOME***				Grand Total P & I End of Year 12/31/2014
			Balance Beg. of Year 1/1/2014	New Funds Created	Cash Gains or Losses	Expended During Year	Balance End of Year 12/31/2014	Beginning Beg. Of Year 1/1/2014	Income During Year	Expended During Year	
1986	Revaluation	Same	\$ 5,952.09	\$ -	\$ -	\$ 5,952.09	\$ 1,062.86	\$ 1.00	\$ -	\$ 1,063.86	\$ 7,015.95
2011	Hwy. Equip.	Same	\$ 163,078.60	\$ 75,000	\$ -	\$ 187,185	\$ 1,018.18	\$ 311.35	\$ -	\$ 1,329.53	\$ 52,223.13
2011	Road Reconstruction	Same	\$ 170,157.97	\$ 241,400	\$ -	\$ 249,558.47	\$ 1,759.66	\$ 1,186.92	\$ -	\$ 2,946.58	\$ 252,505.05
2011	UST	Same	\$ 1,689.33	\$ -	\$ -	\$ 1,689	\$ 0.99	\$ -	\$ 0.99	\$ -	\$ -
2014	Sandogardy Pond Rd	Same	\$ -	\$ 100,000	\$ -	\$ 100,000.00	\$ -	\$ 663.10	\$ -	\$ 663.10	\$ 100,663.10
2014	Fac. Emerg. Repair	Same	\$ -	\$ 10,000	\$ -	\$ 10,000.00	\$ -	\$ 6.62	\$ -	\$ 6.62	\$ 10,006.62
SUBTOTAL CAPITAL RESERVES			\$ 340,877.99	\$ 426,400	\$ -	\$ 350,874	\$ 3,841.69	\$ 2,168.99	\$ 0.99	\$ 6,009.69	\$ 422,413.85
TOTAL FUNDS			\$ 361,968.62	\$ 426,400	\$ -	\$ 437,494.79	\$ 20,600.47	\$ 2,422.22	\$ 350.99	\$ 22,671.70	\$ 460,166.49

**Report of the Trustee of Trust Funds of the Tilton-Northfield Fire District
Capital Reserve Funds
For the Year Ending on December 31, 2014**

Date Created	Name of Trust Fund	Purpose of Trust	***PRINCIPAL***				***INCOME***				Grand Total P & I End of Year 12/31/2014
			Balance Beg. of Year 1/1/2014	New Funds Created	Cash Gains or Losses	Expended During Year	Balance End of Year 12/31/2014	Beginning Beg. Of Year 1/1/2014	Income During Year	Expended During Year	
1985	Land & Building	Same	\$ 193,013.28	\$ 30,000	\$ -	\$ 223,013.28	\$ 25,294.04	\$ 358.28	\$ -	\$ 25,652.32	\$ 248,665.60
TOTAL FUNDS			\$ 193,013.28	\$ 30,000	\$ -	\$ 223,013.28	\$ 25,294.04	\$ 358.28	\$ -	\$ 25,652.32	\$ 248,665.60

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: Knowles Pond Fund, TNFD Land and Building Fund, Facility Emergency Repair Fund
 Funds invested in Franling Savings Bank 5 year Certificate of Deposit: Cemetery Fund.
 Funds invested in a Franklin Savings Bank 15 month Certificate of Deposit: Highway Equipment Fund, Road Reconstruction Fund.
 Funds invested in a Franklin Savings Bank 33 month Certificate of Deposit: Sandogardy Pond Road SAR Fund.
 Highway Equipment Fund expenses include \$123,404 in 2013 expenses that were not recorded until 2014 and \$63,781 in 2014 expenses

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 2014 the CIP Committee continued its work on developing a realistic, practical long term plan for maintaining our most valuable asset – our system of roads and bridges. In May we hosted a public hearing and received valuable input on the condition of our roads. During the summer we reviewed and updated our road rankings and in August we conducted a site visit of those roads which are impassable for part of the year due to mud and water problems. Working with Highway Superintendent Johnny Van Tassel we developed plans for addressing many of the issues surrounding these roads. We are pleased to report that we found that many of these roads may be improved utilizing funds from the town operating budget and will not involve large capital expenditures.

We also reviewed recent projects to determine what, if anything, we needed to do to protect the investment the citizens have made in their road system. As part of this exercise we determined that unless a wearing surface (top coat) is added to two roads (Oak Hill Road and Reservoir Road) paved in recent years, the pavement on these roads will deteriorate quickly and the money spent on their repair will have been lost.

In other business, in September we voted to recommend that the Selectmen authorize a crack sealing program that will help extend the lifespan of our paved roads; we reviewed and recommended repairs to the town hall to address rot issues and repoint some of the brickwork and recommended funding for an engineering study for the Sandogardy Pond Road reconstruction project scheduled for 2018.

Northfield CIP Committee
 Ed Weingartner, Chair,
 Dennis Allen, Wayne Crowley, Kevin Sturgeon, Don Stevens

2015 CAPITAL IMPROVEMENT PLAN – SUMMARY

	2015	2016	2017	2018	2019
Transfer to Road & Bridge Recon. Fund	\$ 241,400	\$ 241,400	\$ 241,400	\$ 241,400	\$ 241,400
Transfer to Sandogardy Pond Rd. SAR Fund	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Transfer to Highway Equipment Fund	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
Purchase of Police Cruiser	<u>\$ 44,280</u>	<u>\$ 32,900</u>	<u>\$ 32,900</u>	<u>\$ 32,900</u>	<u>\$ 32,900</u>
Total Raised through Taxation	\$ 460,680	\$ 449,300	\$ 449,300	\$ 449,300	\$ 449,300

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.

	2015	2016	2017	2018	2019
Beginning Balance - Equip. Replacement Fund	\$45,477	\$120,477	\$45,477	\$120,477	\$145,477
Transfer Into Equip. Replacement Fund	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000
Funding Available	\$120,477	\$195,477	\$120,477	\$195,477	\$220,477
Transfers out of Equipment Replacment Fund					
Replace Trk. 2006 Ford F350				\$50,000	
Replace 2000 Int'l 4900 10 yrd		\$150,000			
Ending Balance - Equipment Replacement Fund	\$120,477	\$45,477	\$120,477	\$145,477	\$220,477

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. The \$2.5 million project has been approved for 80% state funding. DOT estimates construction funding the project will be available in 2018 and is proposing to start engineering work in 2015. Our proposal provides \$50,000 to cover the town's portion of the engineering study for this project.

	2015	2016	2017	2018	2019
Beginning Balance - Sandogardy Pond Rd. SAR Fund	\$100,000	\$150,000	\$250,000	\$350,000	\$0
Transfer Into Sandogardy Pond Rd. SAR Fund	\$100,000	\$100,000	\$100,000	\$100,000	\$0
Funding Available	\$200,000	\$250,000	\$350,000	\$450,000	\$0
Transfers out of Sand. Pond Rd. SAR Fund (eng. study)	\$50,000	\$0	\$0	\$450,000	\$0
Ending Balance - Sandogardy Pond Rd. SAR Fund	\$150,000	\$250,000	\$350,000	\$0	\$0

Shaw Road Ledge Removal



Before



After

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 conditions over time. Maintaining acceptable conditions requires a regular repair and maintenance. In recent years, we have seen the condition of our roads continue to deteriorate as necessary repairs have been deferred. We estimate 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 \$341,400 raised in taxation each year. Of this \$100,000/year is committed to Sandogardy Pond Road, leaving \$241,400 for all other roads and bridges. In addition, the annual Highway Block Grant, estimated to be \$108,000 per year, is devoted to this purpose.

In 2014, good progress was made in repairing and maintaining our road system. During the year the town repaved Rand Road, reconstructed the unpaved portion of Rand Road, and provided paver shimming on portions of Bay Hill Road, Bean Hill Road and Shaker Road. Also, a major hazard was addressed when an outcropping of ledge was removed from Shaw Road and the road was widened and straightened to provide for safe travel.

In 2015, we recommend that the town protect its earlier investments in Oak Hill Road and Reservoir Road. These roads were repaved in the last few years; however, the wearing surface (topcoat) was never placed. Therefore, we proposed the wearing surface be placed in order to complete work and protect the existing pavement.

The budgeting for repairs to Cannon Bridge, a project we are sharing with the town of Tilton, is also recommended. The bridge is considered to be in good condition overall; however, the pavement and concrete deck are deteriorating and the expansion joint is not functioning, as it should. Repairs to the bridge will prolong the need for a larger and more costly rehabilitation project. We are recommending a proactive approach so that other more pressing road projects can be completed in the near term and a longer-term rehabilitation project can be planned for with partial funding from State Aid Bridge program.

The CIP Committee has requested significant amounts of information for the development of project work scopes and cost estimates from the Highway Superintendent as part of the long-term plan development. We acknowledge these requests in addition to his main responsibilities are challenging and time consuming. Beginning in 2015, the Committee is recommending that funds be allocated within the Road and Bridge Repair and Reconstruction Fund annually to engage the services of an engineering firm. The CIP Committee will work with the Highway Superintendent and engineering firm to develop feasible and practical cost effective projects for the long-term preservation of the Towns roadways, bridges and infrastructure.

	2015	2016	2017	2018	2019
Beginning Balance - Road & Bridge Repair Fund	\$250,916	\$189,516	\$528,916	\$868,316	\$1,207,716
Transfer Into Road & Bridge Recon. Fund	\$241,400	\$241,400	\$241,400	\$241,400	\$241,400
Funding A Available From Rd. Recon. Fund	\$492,316	\$430,916	\$770,316	\$1,109,716	\$1,449,116
+ Highway Block Grant	\$108,000	\$108,000	\$108,000	\$108,000	\$108,000
Total Funding Avail. For Road Projects	\$600,316	\$538,916	\$878,316	\$1,217,716	\$1,557,116
Transfers out of Road Reconstruction Replacment Fund					
Road and bridge project engineering	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Reservoir Road	\$151,400				
Oak Hill Road	\$119,400				
Cannon Bridge	\$130,000				
TOTAL Road Projects	\$410,800	\$10,000	\$10,000	\$10,000	\$10,000
Ending Balance - Road & Bridge Repair Fund	\$189,516	\$528,916	\$868,316	\$1,207,716	\$1,547,116

POLICE DEPARTMENT

Dear Northfield Community Members,

Another year has flown by at Northfield Police Department. I hope 2014 treated you well. The members of my Department have continued to work hard and strive to provide the best service to this community. I am proud of my staff's achievements over the past year, with many new members on our force there has been much change, but the transition has been smooth. Dedicated long time employees have helped to push this department forward. New officers are becoming familiar with individuals that live here and are working to develop trusting relationships. Officers have gone above and beyond, they have work tirelessly making sure our streets are safe. There is always an officer on duty 24 hours a day seven days a week to answer your calls.

Over 2014, we saw an increase in calls and arrest volume in comparison to 2013. Being short staffed, this was a challenge. Officers have continued to work hard to get the job done. Justice has been served in many cases.

A leading factor in regards to crimes committed in our community is the substance misuse epidemic. It is no secret that central New Hampshire is in the midst of a crisis in regards to drug misuse and our town is no different than the rest. In connection to the drug epidemic here we have seen an increase in crime in many areas, burglaries, assaults, thefts, driving impaired, domestic violence and many more. We have conducted hundreds of felony investigations in 2014 and many have a drug component. This is not a fight we can fight alone. We are asking for your help in keeping drug dealers off our streets and supporting individuals who struggle in this area, while holding them accountable for their actions. Anonymous tips are welcomed. Northfield Police continues to reach out to the community and provide education around substance misuse and other related topics. The Northfield DARE program had another successful year and graduated a 5th grade class that is a little wiser and now armed with some tools to help them to say no to drugs. Support this program by attending our yearly road race at Old Home Day 2015.

Along with the negative reality that our officers are courageous enough to battle daily, we are still encouraged by the fact that there is so much good still alive in Northfield, one of the greatest nights for the members of this department occurred in August when Northfield celebrated our first National Night Out. Members of this department partnered with Tilton Police, our fire department, our local schools, business and individual to create a positive connection with all members of our community big and small. We received many donations and support. There was food and fun for all. The turnout was huge! It was nice to see everyone get out and connect with each other. People here make this community a great place to live, we were shown that we are supported. Our community joined together with the police in the fight against crime. We look forward to seeing everyone in summer 2015.

Many crimes have been solved and people are safe because of information provided by citizens like you. We want you to come to us. We want to help. I ask that you continue to work together with the members of my department to assure that we can all continue to live and work in a safe community. We are here for you. Do not hesitate to call or stop in with any questions, tips or concerns.

Sincerely,
Chief John Raffaelli

**POLICE DEPARTMENT
REVENUES
JANUARY 1st TO DECEMBER 31, 2014**

Pistol Licenses/Witness Fees	\$	1,830.00
Dog Fines/Parking Viol./Restitution	\$	2,770.00
Insurance Fees/Misc. Income	\$	376.00
Highway Safety Grant (Sobriety Checkpoints)	\$	1,790.21
Highway Safety Grant (DWI Patrol)	\$	2,893.86
Highway Safety Grant (Operation Safe Commute)	\$	1,312.25
Highway Safety Grant (Enforcement Patrol)	\$	-

DETAILS

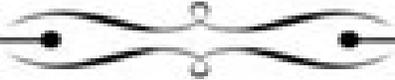
City of Franklin	\$	310.00
Evans Tree Service, Inc.	\$	5,363.00
Fairpoint	\$	1,519.00
Ken Partridge Construction	\$	1,054.00
Liberty Utilities	\$	2,635.00
NH Electric Coop	\$	744.00
PSNH-Asphlund	\$	5,285.50
PSNH	\$	2,542.00
RH White Construction Co., Inc.	\$	2,108.00
White Mountain Cable	\$	1,395.00
TOTAL INCOME	\$	33,927.82

**INCOME GENERATED BY
POLICE DEPARTMENT**

	2012	2013	2014
Pistol Permit/Witness Fees	\$ 1,549.30	\$ 2,153.68	\$ 1,840.00
Dog Fines/Parking Viol./Restitution	\$ 2,466.81	\$ 823.84	\$ 2,770.00
Insurance Fees/Misc. Income	\$ 380.00	\$ 444.50	\$ 366.00
Highway Safety Grant(s)	\$ 5,240.39	\$ 6,573.16	\$ 5,996.32
Special Details	\$53,370.00	\$50,206.00	\$22,955.50
Refund HP Trade (Office Supplies)	\$ 50.00	\$ -	\$ -
JAG Grant	\$ 3,757.56	\$ -	\$ -
Safety Grant	\$ 397.50	\$ -	\$ -
TOTAL INCOME	\$67,211.56	\$60,201.18	\$33,927.82

**POLICE DEPARTMENT
OFFICER'S ANNUAL REPORT**

	2012	2013	2014
Arrest*	339	240	331
*(<i>Felony Cases & Arrests</i>)	105	77	115
Summons	127	132	142
MV Warnings	663	804	1,103
TOTAL	1,129	1,176	1,576
Property Checks	16,896	17,144	17,133
Accidents	52	66	42
Pistol Permits	113	147	141
TOTAL	17,061	17,357	17,316
Incidents:			
(<i>Calls for Service</i>)	4,748	3,171	3,620
Walk In Assist	1,278	1,562	1,673
TOTAL	6,026	4,733	5,293



BREAKDOWN OF OVERTIME

Court/Hearings	69.50
Investigations	253.00
Schools/Trainings	114.50
Meetings	33.50
Town Mtg/Polls	29.00
Old Home Day	32.00
DARE	2.50
Officer Phil	12.00
Bike Rodeo	3.00
Radar Grant	33.00
DWI Grant	111.00
Cover Shifts	343.00

ANIMAL CONTROL OFFICER'S REPORT

169 Calls were called into the Northfield Police Department
149 calls were called directly to the Animal Control Officer

These call requests due to concerns for animals; horses, cows, dogs, cats, rabbits, chickens, etc. whether it be from an animal loss, lost, in the road or concerns of cruelty.

36 dogs were picked up and taken to Birch Hill Kennels. Of these 36 dogs, 29 of them were picked up by their owners, and 7 were adopted out to better homes.

We had one case where we had to put down a dog for being vicious and a threat to the community, and once dog was quarantined for rabies.

27 cats were brought to Birch Hill Kennels as strays and adopted out.

One extreme case of animal cruelty was investigated and horses and pigs were taken and placed at a safe farm. Two people were charged with neglect and cruelty.

Birch Hill Kennels is contracted to receive all stray animals (dogs and cats) from the Town of Northfield. We are located on Route 140, 1.6 miles down from Burger King going towards Belmont at 343 Tilton Road in Northfield.

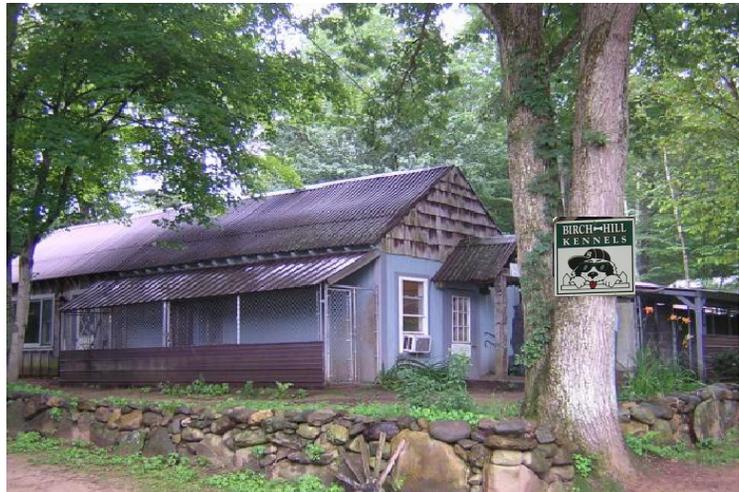
Birch Hill Kennels and the Northfield-Tilton Rotary Club will be sponsoring our annual Pet Expo and Rabies Clinic on April 18, 2015 at the old Agway building on Route 3 in Tilton. Dr. MacDonald and his staff will be giving the rabies shots, and the Town of Northfield will be doing dog licenses for Northfield residents. It's a one stop, inexpensive way for towns people to license and get a rabies shot for their dog or cat.

All dogs must be licensed by April 30th.

Puppies (4-7 months)	\$6.50
Spayed or Neutered	\$6.50
Male/Female	\$9.00
Owner over age 65	\$2.00
(first dog only, additional dogs at regular price)	
Kennel/Group Home	\$20.00
(must have 5 or more dogs to qualify)	

If you no longer have a dog, please let the Town Clerk know so they can update their records.

Respectfully Submitted,
Don Carpenter



POLICE DEPARTMENT



Chief John Raffaelly



Sgt. Adams

Sgt. Hutchinson

Ptlm. Beach

Ptlm. Chapple



Ptlm. DeCormier

Ptlm. Fitzherbert

Ptlm. Seligman



A.A. Christine Murray

Part-Time



Ptlm. Lavery

Ptlm. Prince

Ptlm. Wellington

HIGHWAY DEPARTMENT



Jason Sirles, Bruce Lee, Johnny Van Tassel, Harold "Pete" Fife, Shane Dow, Tom Wooten, Whitney Malcolm

HIGHWAY SUPERINTENDENTS REPORT

The Northfield Highway Department went out 31 times between January and April to treat the roads of Northfield, which lead us into a mild mud season.

In June the Town hired Jason Sirles as a driver/light equipment operator and in September the Town hired Bruce Lee as a Recycling Attendant.

This year Busby Construction completed the Rand Road Improvements project, which included reclaiming and paving of the 18' x 3,155' of existing roadway. Wolcott Construction completed several paver shim jobs around Town which included portions of Bay Hill Rd, Bean Hill Rd, and Knowles Pond Rd. Busby Construction also completed the Shaw Road Improvements project, which included removal of ledge and shifting and widening 500' of the roadway.

This year we grader ditched several roads around Town which included Zion Hill Rd, Knowles Pond Rd, Shaker Rd, and Rand Rd. We repaired the road at the railroad tracks on Sargent St and the railroad tracks going down to Surette Park. We installed a new 24" cross culvert, fabric and added gravel to raise and improve the conditions of the dirt portion of Rand Road. We also added gravel to and graded Haggett Farm Road and the rest of Shaw Rd.

We purchased a new 8' sweeper that is used on the front of the Ferrec to sweep winter sand off the roadways and for grader ditching. We also purchased a new 2015 Ford F-550 to replace the 2001 Ford F-450 and a new sander for the 2012 F-350 pick-up truck.

I would like to make sure that all the residents of Northfield are aware that we now have an agreement that can be filled out so that when we are ditching in the vicinity of your residence, if you need some fill, we can deposit the material in a specified location on your property.

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 2014 RECYCLING REPORT

The Northfield Recycle Center is located off Sargent Street at 50 Johnson Road. The center is open Tuesday through Thursday and Saturday; Tuesday and Thursday (recyclables only) 8:00am to 3:15pm, Wednesday and Saturday (accepting checks and coupons only) 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 will be held on Saturday July 25, 2015 on Bow Street in Franklin from 8:30am to noon. **Remember**...as of November 1, 2014 the Northfield Recycling Center no longer accepts florescent bulbs, antifreeze and mixed (junk) used oil, however, Household Hazardous Waste Day is when you can dispose of florescent bulbs, antifreeze, mixed (junk) used oil, oil based paint, stripping fluids, pool cleaners, gasoline, pesticides etc. (for a complete list of accepted items see the Town's website, the Town Hall, the Recycling Center or the Highway Department). 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. Thank you to all residents that participate in this collection day.

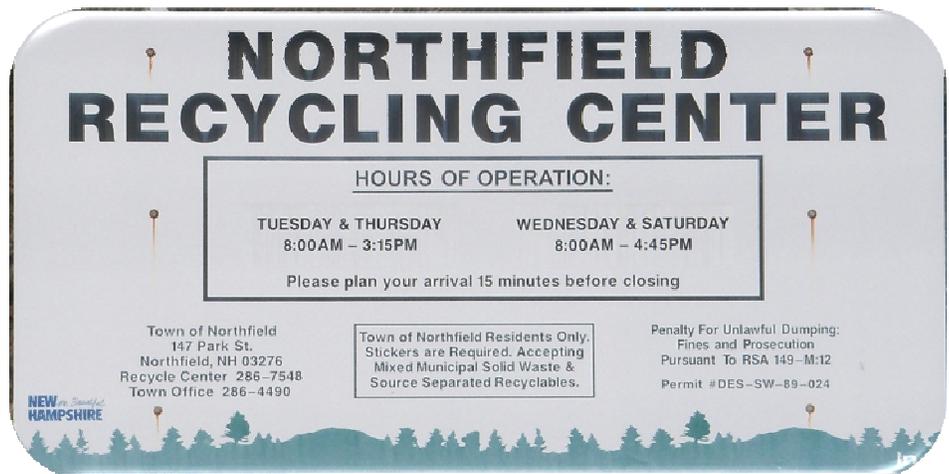
In 2014 we held our annual three-day Amnesty period, which was held during the last week of April. Notice of the 2015 Amnesty period will be posted on the Town's website at www.northfieldnh.org and at the recycling center once the dates and times have been set.

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 Malcolm
Administrative Assistant



**HIGHWAY DEPARTMENT
RECYCLING REPORT 2014
SOLID WASTE REPORT 2014**

REVENUE PRODUCING RECYCLABLES (TONS)

DESCRIPTION					REVENUE
	2014	2013	2012	2011	2014
ALUMINUM CANS	3.28	3.41	3.21	2.68	\$ 4,344.68
TIN CANS	3.09	4.24	3.98	5.85	\$ 453.83
CARDBOARD	32.31	40.6	36.99	37.24	\$ 2,861.07
PLASTIC	10.41	13.8	11.58	15.61	\$ 2,173.86
MIXED PAPER	38.32	51.35	53.73	72.79	\$ 32.75
SCRAP METAL	54.15	42.73	51.73	56.8	\$ 8,235.76
OTHER METAL (Copper, Brass, Alum, Etc.)	9.99	1.86	10.14	0.71	\$ 3,209.46
VEGETABLE OIL		36 Gal	50 Gal	428 lbs	
CAR BATTERIES	3,108 lbs	1,936 lbs	1,155 lbs	145	\$ 994.56
PROPANE TANKS - 20LB		69	79		
TOTAL REVENUE					\$ 22,305.97

NON REVENUE PRODUCING RECYCLABLES

DESCRIPTION	2014	2013	2012	2011	COST 2014
FREON (Per Unit)	99	116	59	68	\$ 198.00
ELECTRONICS (Tons)	16.44	12.3	13.78	19.09	\$ 5,019.45
GLASS (Tons)	53	54	64	40	\$ 1,219.00
TOTAL COST					\$ 6,436.45

DISPOSED AT INCINERATOR (TONS)

	2014	2013	2012	2011	2010
RESIDENTIAL - Curbside Collection	1,510.37	1,387.73	1,415.56	1,485.79	1,526.73
Recycled	140.32	108.97	115.08	146.02	182.1
COMMERCIAL - Casella	171.35	105.05	133.5	126.57	116.62
Empire	154.78	58.82	112.41	111.65	125.07
Waste Management	808.80	782.48	835.25	824.34	814.58
GMQ - Guaranteed Minimum Quantity	2,817	2,700	2,800	2,900	2,900
ACTUAL	2,785.35	2,443.05	2,611.80	2,694.37	2,765.10

103 Main Street, Suite #3
Meredith, NH 03253
tel (603) 279-8171
fax (603) 279-0200



LAKES REGION HOUSEHOLD HAZARDOUS WASTE COLLECTION

The 2014 Lakes Region Household Hazardous Waste (HHW) Collections were held on July 26, 2014 and August 2, 2014 at eight different locations where households from 24 participating communities were able to safely dispose of hazardous waste products. This year more than 1,800 households took advantage of this opportunity, the highest number in more than a decade. These collection events were coordinated by the Lakes Region Planning Commission (LRPC).

Nearly 70,000 pounds of HHW, more than 32,000 feet of fluorescent bulbs, and more than 1,800 compact fluorescent bulbs (CFLs) were disposed of properly through these collections. Flammables such as old gas and oil-based paint products continue to comprise the vast majority of the hazardous products brought to the collection, followed by pesticides and herbicides.

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. We also encourage residents to think carefully about how much of they will use (and how much will need to be disposed of) when purchasing a hazardous product. A list of hazardous products and some less toxic alternatives can be found at our webpage <http://www.lakesrpc.org/serviceshhw.asp>.

On our annual survey, this year's participants told us some interesting information: more than two-thirds had attended a previous HHW collection in the Lakes Region. More than three-quarters the people participating in the survey indicated that they try to find environmentally friendly products. Sixty percent 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 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.

The next Lakes Region Household Hazardous Waste Collections will be held July 25, 2015 and August 1, 2015. 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 (279-8171) for details.



“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 Web Site: www.nrra.net

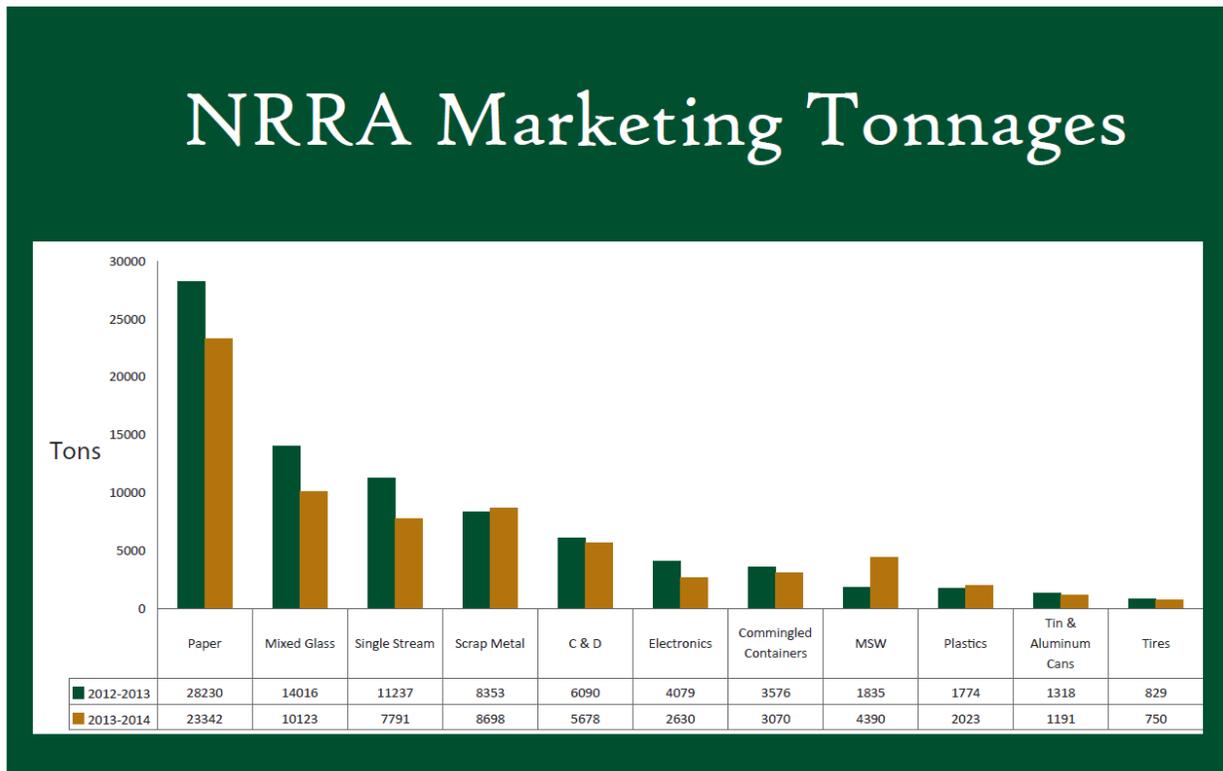
Dear NRRA Member,

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, **members' only website**, workshops 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.**

NRRA 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 69,686 tons in fiscal year 2013-2014!



Please contact NRRA at 800-223-0150 / 603-736-4401 or visit our website at www.nrra.net



"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 Web Site: www.nrra.net

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 2014	Environmental Impact! Here is <u>only one</u> benefit of using this recycled material rather than natural resources (raw materials) to manufacture new products.
Aluminum Cans	6,564 lbs.	Conserved enough energy to run a television for 668,215 hours!
Electronics	32,873 lbs.	Conserved enough energy to power 5.5 houses for one year!
Paper	70.63 tons	Saved 1,201 trees!
Plastics	20,821 lbs.	Conserved 15,616 gallons of gasoline!
Scrap Metal	57.26 gross tons	Conserved 57,146 pounds of coal!
Steel Cans	2.76 gross tons	Conserved enough energy to run a 60 watt light bulb for 160,472 hours!

SUPERVISORS OF THE CHECKLIST

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 voter is given the opportunity to stay on the checklist or be removed if no response is received from him/her.

“Thank you for your cooperation at the Election!”

2014 was a busy year. Along with our annual meetings, sessions, town elections, it was also an election year for the General Election for governor and representatives. We had a fantastic voter turnout for this election. 1547 voters came to vote. That percentage of voters was better than 50%, the largest turn out in any election. Good job, voters for making this the best voter turnout. Thank you!!

When the general election began, the total number of registered voters was 2943. After the election, our total of registered voters went to 3031. We had 88 same day voter registrations. Our tallies as of this election are: 945 republicans, 712 democrats, 1374 undeclared with a grand total of 3031 registered voters on the checklist. Thank you so much for the support!

Once again “Thank you for your cooperation at the Election!”

Respectfully Submitted,

Supervisors:

Terry Anne Steady
Ellie Lamanuzzi
Peggy LaBrecque

WELFARE REPORT

Under New Hampshire RSA:165 the Town of Northfield is mandated to relieve and maintain homelessness. During 2014, the Town provided 42 individuals with monetary assistance and provided nonmonetary assistance to many more. During the year, the Town processed 16 homeless cases, including 7 cases involving homeless families.

The Welfare and General Assistance Department preforms last resort crisis management by means of assisting residents regain control over their own lives resulting in financial responsibility. Thus, 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.

Community Action's Federal funding was sustained for the 2014 heating season. The off set of these Federal funds supported a minor increase in the departments heating expenditures. However, the department experienced a noticeable change in electric assistance as PSNH was sold and supporting guidelines changed, hence reflecting increased town assistance. This is a budget line we will continue to watch very closely in the future.

In 2014 population trends took a new turn, the Welfare Office experienced a great deal of adult and homeless families with a new group of adult high school students add to it. We spent a tremendous amount of time coordinating and collaborating with the Winnisquam School District. As always 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 shelter space being maxed out we may continue to see a concerning financial impact if the trend continue in 2015.

In spite of our hard work and diligence of staying within the budget, we continue to 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 thanks to the staff at Community Action for their continued assistance as this year we also saw a growing need in our senior population. Without their help, we would have struggled as a community to support our more vulnerable population. My department is truly thankful and honored for having such wonderful individuals helping out and taking pride in our community as seen through the Children's Christmas program and many other programs wishing not to be acknowledged.

Respectfully Submitted,
Donna J Cilley
Welfare & General Assistance Administrator

CODE ENFORCEMENT OFFICER

BUILDING PERMITS ISSUED DURING 2014

Single Family Homes.....	4
Replaced Single Family	0
Apartments.....Buildings 0 / Units	.2
Mobile Homes Replace with Single Family Homes.....	0
Replacement Mobile Homes.....	1
New Mobile Homes	0
Garages and Barns	5
Decks and Porches	4
Storage Buildings.....	5
Signs.....	0
Additions.....	5
Commercial Use.....	4
Alterations.....	6
Reconstructions.....	8
Demolition	2
Renewed Permits	3
Pools.....	2
Total Permits Issues	44
Estimated Value of Permits	\$1,675,560.00
Building Permit Fees Collected	\$3,950.00

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 7:00 PM at the Town Hall. 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.

Trails have been created on the Sotir Conservation Area and signs installed. We plan to have a kiosk with a map at the entrance soon. There are several beaver ponds with beaver lodges and a large beaver dam that are interesting to visit on this property. There are signs on the Hemlock Trail, which leaves from the Rand Road Parking lot that will direct you to the Sotir trails. The Tilton-Northfield Arch Trail Travelers snowmobile club uses the main Sotir trail and they have installed a bridge at the far end of the trail. This groomed trail is great for skiing or snowshoeing as well.

Members of the Commission met with the Merrimack County Forester to walk the town owned Glines woodlot just south of Sandogardy Pond to determine whether any logging should be done to maintain the health of the woodlot. It was decided that nothing should be done for 15-20 years to let the trees grow. The Selectmen have granted the Conservation Commission permission to create walking trails on this property, which we hope to complete in the spring.

Once again, the whitewater canoe/kayak slalom race used the Granite Mills Conservation Area as their base for the weekend, which was very successful. They are pleased to have a place to camp and store their boats 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.

The Conservation Commission encourages everyone to “take a hike” on trails on town properties to get some fresh air and enjoy the outdoors. Paddle around Knowles Pond, play in the Winnepesaukee River, walk the trails and have fun.

Feel free to attend our monthly meetings and browse through information available at the Town Hall and on line at northfieldnh.org.

Respectfully Submitted,
Richard Bellerose, Chairman

PLANNING BOARD

For the Year Ending December 31, 2014

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

The following applications were acted upon by the Planning Board in 2014:

January:

Paul B. Lavallee: 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. *Approved as "single gender"*

March:

Edmund C. Young: Application for a minor Site Plan to construct a detached 5 stall garage on 7.53 acres at 200 Tilton Road (Tax Map R14 Lot 7-1) in the C/I zone. *Continued*

James & Joanne Borda: Application for a minor Site Plan to create vehicle storage, office and small retail space for Rowell's Sewer & Drain, LLC on 3.83 acres at 359 Tilton Road (Tax Map R15 Lot 76) in the C/I zone. *Approved with conditions*

April:

Edmund C. Young: Continuation of an application for a minor Site Plan to construct a detached 5 stall garage on 7.53 acres at 200 Tilton Road (Tax Map R14 Lot 7-1) in the C/I zone. *Approved with conditions*

August:

Pike Industries, Inc: Application for a site plan review for the installation of a 40'x80' fabric-over steel framed shed on 9.78 acres at 35 Industrial Drive (Tax Map R12 Lot 7 in the C/I zone). *Approved*

Anthony & Audrey LaRosa: Application for a 2 lot subdivision of 22.612 acres on Knowles Pond and Shaker Roads (Tax Map R20 Lot 22) in the R1/Cons. Zones. *Approved*

Anthony & Audrey LaRosa: Application for a 2 lot subdivision of 13.482 acres on Shaker Road (Tax Map R19 Lot 18-1) in the R1/Cons. Zones. *Approved*

November:

Robbie Robbins & Amy Marrello: Application for a Site Plan Review for an automotive repair business at 35 Park Street (Tax Map U7 Lot 4) in the C/I zone. *Approved with conditions*

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. After a Public Hearing held in November, the Board adopted the updated 2014 Master Plan which is available on northfieldnh.org. A paper copy is also available at the Town Hall for review. 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,
Jason Durgin, Chairman

ZONING BOARD OF ADJUSTMENT

For the Year Ending December 31, 2014

Members: Kent Finemore, Chairman, Keith Murray, Phil Cain, Brian Brown and Selectmen's representative Kevin Waldron.

The following applications were considered by the Board of Adjustment in 2014:

March:

Mark J. Geremia: Application for a variance from Article 6.2 section 7 of the Northfield Zoning Ordinance to permit the operation of an automotive repairs and internet automotive sales facility at 13 Cottage Street (Tax Map U8 Lot 50) in the R2 zone. **Denied.**

May:

Mark J. Geremia: Request for rehearing. **Denied**

July:

Stephen Beaulieu: Application for a variance from Article 7, Section 7.2 of the Northfield Zoning Ordinance to allow construction of an 8'x38' porch within the front setback at 32 Howard Ave. (Tax Map U13, Lot 12) in the R1 zone. **Approved**

August:

William & Jamie Dalton: Application for a variance from Article 7 Section 2 of the Northfield Zoning Ordinance to allow a 16'x26' porch within the front setback and a 40'x36' garage within the side setback at 117 Park Street (Tax Map U8 Lot 11 in C/I zone. **Approved.**

September:

Melanie Bell: Application for a variance to Article 7 of the Northfield Zoning Ordinance to add a 12'x16' addition within the 50' setback on 2.79 acres at 163 Sandogardy Pond Road (Tax Map R8 Lot 4-9A) in the Conservation zone. **Approved**

October:

Kipco Properties LLC: Application for a variance to Article 7 Section 7.1 of the Northfield Zoning Ordinance to allow the second floor of an existing 32x32 garage to be converted to a 1 bedroom apartment on 10.274 acres at 270 Tilton Road (Tax Map R14 Lot 8) in the C/I zone. **Continued**

Robbie Robbins and Amy Marrello: Application for a Special Exception to operate an automotive repair facility on .61 acre at 35 Park Street (Tax Map U7 Lot 4) in the C/I zone. **Approved with conditions.**

November:

Garnet Edmunds: Application for a variance to Article 7 Section 2 of the Northfield Zoning Ordinance to allow an "in-law" apartment on less than the required 2.5 acres at 258 Bay Hill Road (Tax Map R15 Lot 23 1.84 acres) in the R1 zone. **Approved**

Kipco Properties LLC: Continuation of an application for a variance to Article 7 Section 7.1 of the Northfield Zoning Ordinance to allow the second floor of an existing 32x32 garage to be converted to a 1 bedroom apartment on 10.274 acres at 270 Tilton Road (Tax Map R14 Lot 8) in the C/I zone. **Approved**

Minutes of the above meetings are available on the town website, www.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



2014
OUTSIDE AGENCIES
ANNUAL REPORTS

CHILD AND FAMILY SERVICES, LAKES REGION OFFICE

Once again, Child and Family Services is pleased to have received town funding to assist us in serving the residents of Northfield. Town support, along with other funding sources, 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.

Over 70% of the services we offer to children, youth and their families take place in community, school and home-based settings. Funding provided by the town mainly supports our Family and Children's Counseling program, making it possible for us to reach out to children who have experienced trauma and/or abuse, who have been impacted by poverty or whose families are in crisis. 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, chronic relationship conflicts that can interfere with positive decision-making, healthy actions and parenting and school failure. Nine families received family counseling supportive services last year.

Community support makes it possible for CFS to deliver a range of other family support services to residents. In 2014 we provided mental health counseling for children to improve school performance, services preventing adolescent substance abuse and risky behaviors, remediating child abuse and neglect and facilitating family reunification services, adoption services and residential summer camping for low income children. Funding awarded by the town has allowed us to maintain our tradition of providing effective, affordable services to low-income children, families and now, elders.

Every dollar the community invests in Child and Family Services is returned many times over in the value of services provided to residents. In 2014, we delivered services valued at nearly \$81,000 to 60 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. 85% of the families we serve live below the federal poverty guidelines. If our programs were not available to them, they would undoubtedly turn to the town for public assistance.

Your contribution 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. In addition to our local offices in Laconia and Franklin, residents can access our services from our Concord site on N. State Street and Camp Spaulding in Penacook, NH or Manchester program sites: at 464 Chestnut Street and Teen Outreach Center, 99 Hanover Street where we serve runaway and homeless youth For further information about any of these services please call (800) 640-6486 or visit our website at www.cfsnh.org.

Respectfully Submitted,

Ruth B. Zax, CFRE, Development Director

HALL MEMORIAL LIBRARY

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

Serving the towns of Tilton and Northfield 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
Tom Fulweiler, Northfield, Secretary, elected

Staff: Jennifer Davis, 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
Scott Tedford, Maintenance
Amber Groz, Library Page
Krystal Groz, Library Page

Volunteers included Nell Grant, Nancy Court, Susan Nadeau, Beverly Green, Cheryl Geiger, Josie Nichols, Don MacDonald; groups of students and faculty from Tilton School, teens from Winnisquam Regional Schools and many others who assist in significant ways. Volunteers help keep our plants alive, take books to our homebound patrons, sponsor programs, set-up our booksale and assist with story time. In 2014 volunteers contributed 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, Lucinda Hope, Donna Burbank, the Boucher family, Chuck and Kathleen Mitchell, Pizza Hut, and Market Basket, along with many donations made in memoriam. Many others gave books to add to our collection or sell in our booksale; 880 of those items were added to our permanent collection.

Hall Memorial Library continues to serve the towns in a variety of ways. We provide Literacy Outreach to the youngest members of our communities by visiting childcare centers and schools, and providing an active summer reading program. We reach out to our elders with our homebound program. Patrons of all ages come through our doors for books, DVDs, large print books, audio books, young adult & children's items, a Ukulele, museum passes, & magazines. 2014 saw the addition of a Telescope, donated by the Rotary, in conjunction with the NH Astronomical Society, which can be checked out for three days. We are pleased to be able to contribute positively to so many aspects of our community's vibrant life.

Over 7,982 patrons of all ages participated in one or more of the 561 programs produced by the Library this year. Our summer reading program was a resounding success, with a theme of "Fizz, Boom, Read." Together, 118 children read over 52,000 recorded minutes to total more than 866 hours of summer reading! 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. We publish our list of programs, activities and new books in the local newspapers, online, in our newsletter and of course, at the library itself. Don't forget to like us on Facebook!

Our web-based offerings include the Encyclopedia Britannica and the state supported EBSCO database; which can be accessed through www.hallmemoriallibrary.org. The library subscribes to NH Downloadables, which offers Audiobooks and eBooks. If you have trouble accessing

ebooks online, feel free to stop in to the library on Tech Tuesdays, where we offer free help with your tech devices. Our public access computers were used 7,739 individual times and we continue to offer free Wifi.

Hall Memorial Library is so much more than books! 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 Davis, Director



HALL MEMORIAL LIBRARY

For the Year Ending December 31, 2014

INCOME

Booksales	\$	1,959.36
Fines	\$	4,731.58
Copier/fax	\$	1,477.16
Gifts	\$	3,969.66
Memorial Trust	\$	3,482.83
Program Income	\$	223.07
Town - Northfield	\$	119,700.00
Town - Tilton	\$	119,700.00
Non Resident fees	\$	270.00
TOTAL INCOME	\$	255,513.66

EXPENSES

Admin & Office	\$	2,989.54
Automation	\$	6,184.37
Benefits (Insurance)	\$	21,795.16
Building Maintenance	\$	5,266.24
Furnace Repairs	\$	2,360.34
Grounds Maint.	\$	1,500.00
Books, Video, Audio	\$	24,342.79
Education	\$	683.49
Electricity	\$	8,071.86
Heating	\$	8,504.29
Insurance	\$	5,106.00
Payroll	\$	148,430.33
Payroll Taxes	\$	11,196.07
Retirement	\$	3,284.09
Periodicals	\$	937.32
Programs	\$	927.93
Sewer/Water	\$	1,400.66
Telephone	\$	1,148.79
Building Fund	\$	500.00
TOTAL EXPENSE	\$	254,629.27

Respectfully Submitted,
Eliza Conde, Treasurer

HALL MEMORIAL LIBRARY

TrustFund Accounts
For the Year Ending December 31, 2014

TRUST ACCOUNTS					
Fund	Bal. 01/01/2014	Int./Growth	Contribution	Withdrawn	Bal. 12/31/2014
Abigail Tilton Fund	\$ 30,969.31	\$ 339.13		\$ 250.00	\$ 31,058.44
Mary Osgood Fund	\$ 95,252.92	\$ 3,187.09		\$ 2,750.00	\$ 95,690.01
Fidelity Investments	\$ 95,384.73	\$ 5,988.04			\$ 101,372.77
Totals:	\$ 221,606.96	\$ 9,514.26		\$ 3,000.00	\$ 228,121.22

SAVINGS ACCOUNTS					
Fund	Bal. 01/01/2014	Deposits/int	Contribution	Withdrawn	Bal. 12/31/2014
Holding Account	\$ 10,000.00			\$ -	\$ 10,000.00
Building Fund	\$ 17,512.62	\$ 19.18	\$ 500.00		\$ 18,031.80
Totals	\$ 27,512.62	\$ 19.18	\$ 500.00	\$ -	\$ 28,031.80

Respectfully Submitted,
Eliza Conde, Treasurer

HISTORICAL SOCIETY

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

In June, we were able to offer a program sponsored by the NH Council for the Humanities. Maggie Steir presented "The Old Man of the Mountains: Substance and Symbol". She provided a fascinating pictorial program on how the Old Man, the best known symbol of the State of New Hampshire, became protected as a state park, and also the construction of the Franconia Notch Parkway. She detailed the steps taken over the years to try to save the Old Man, and how a fitting memorial was created after the Old Man fell in 2003.

Our August program titled "They Sawed Up a Storm" was presented by Sarah S. Smith, who authored a book also titled "They Sawed Up a Storm". Ms. Smith is the Forestry Industry Specialist with the UNH Cooperative Extension and serves on the NH State Parks Advisory Council. Through photographs and personal accounts, she told the story of a sawmill operated by women on the shores of Turkey Pond in Concord. The sawmill was built to salvage logs after the massive destruction of the 1938 hurricane. A copy of "They Sawed Up a Storm" is available at the Town Clerk's office.

The Historical Society participated in the T-N Old Home Day celebration with a booth offering the sale of baked goods, tee shirts, photographs and postcards of local interest, and surplus town reports.

Officers for 2014 were:

Lois Caveney, President
Linnia Riley, Vice President
Carol Cross, Treasurer
Ida Harris, Secretary
Directors:
Jim Lamanuzzi
Chuck North
Beverly Rose.

For more information on the Historical Society, please call 286-4795.

Sincerely,
Lois Caveney, President

LAKES REGION PLANNING COMMISSION

2013 – 2014 (FY14)

The Lakes Region Planning Commission (LRPC) is an organization created by Lakes Region communities according to state law for the broad purpose of responding to and shaping the pressures of change in a meaningful 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 member municipalities. As our economy and world change, so does the work we are engaged in. The Commission offers direct and support services to help our communities meet tomorrow's challenges. Our services include 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

- Collected and safely disposed of household hazardous waste from residents at annual collection day.
- Created three maps showing economic revitalization zones, which included the creation of a municipal water GIS layer based on information from the Town.
- Assisted and responded to the Town's map request for Aquifer Overlay District created in 2009.
- Met and followed up on Northfield Economic Development Committee and Town sewer expansion proposal.
- Communicated with the Town Administrator regarding Community Development Block Grant.
- Coordinated with Town Administrator and NH Department of Transportation staff regarding the value of documents and maps in storage at LRPC.
- Researched and provided 2009 proposed groundwater protection district GIS shapefile to Town upon request.
- Completed, printed and delivered bound copies of the Northfield Safe Routes to School Travel Plan to the Town Administrator.
- Continue to provide circuit rider assistance to the Planning Board and Zoning Board of Adjustment.
- Conducted in-field travel time delay studies along the U.S. Route 3 and NH Route 11 corridor from Laconia to Franklin and back. Compiled data from travel time and delay data collection and prepared draft summary report.
- Prepared and provided maps distinguishing between Class V and VI roadways at Town Administrator's request.
- Finalized and distributed NH Route 140 Study report.
- Provided copies of the NH Planning and Land Use Regulations book to the Town at considerable savings.

REGIONAL SERVICES

- Completed, mailed, and added the 2014 Development Trends report to LRPC website with accompanying links and supporting text.
- Convened a Municipal Law Lecture on Land Use Statute Changes and Recent Case Law and Making Effective Decisions and Notice of Decisions at the Beane Conference Center in Laconia on June 24.
- Secured funding from the NH Department of Environmental Services for the construction and completion of a stormwater retention basin in Paugus Bay.
- Participated in Laconia's Multicultural Festival.
- The June 16, 2014 Annual Meeting was held at Church Landing in Meredith, with featured speaker NH Department of Resources and Economic Development Commissioner Jeffrey Rose. Over 95 attendees socialized, enjoyed the awards presentations and Commissioner Rose's speech.
- Provided support to and attended the NH Department of Environmental Services for the 25th anniversary of the Rivers Management and Protection Program.
- Used Community Viz software for buildout/scenario planning for communities and the region.

- Communicated with the Nashua and Rockingham Regional Planning Commissions regarding Regional Economic Model Initiative for the Lakes Region with local scenarios such as Advanced Manufacturing and Entrepreneurship.
- Convened several Pemigewasset River Local Advisory Committee (PRLAC) meetings. Developed a Letter of Support on behalf of LRPC for the Trout Unlimited proposal to conduct a Stream Crossing. Assisted PRLAC with the demonstration of its water-monitoring program.
- Convened several Lakes Region Plan Advisory Committee meetings. Completed a Draft Lakes Region Plan, posted to the LRPC website and distributed to Town/City Managers, Town Administrators/City Councils, Boards of Selectmen, Planning Boards, Town/City Planners, and libraries in the region per NH RSA 36:47.
- Planned, organized, and attended a Regional Housing Workshop on Friday, September 27 at the Meredith Community Center.
- Hosted the NH Association of Regional Planning Commissioners booth and presented at the NH Municipal Association Annual Conference on November 7.
- Attended and presented findings of the WOW Trail Health Impact Assessment to the Board of Directors. Assisted with the preparation of a two-page Health Impact Assessment summary handout.

HOUSEHOLD HAZARDOUS WASTE

- With assistance from area communities and NH DES, conducted the annual Lakes Region Household Hazardous Waste Collections, which occurred over two consecutive Saturdays in the summer at eight locations. A total of 1,699 household contributed from the 24 participating Lakes Region communities; 20,000 gallons of waste were collected and removed from the region in an environmentally safe manner.
- Researched and presented information on Paint Stewardship at the April Commission meeting.
- With support from the NH DES, 6,000 Flipbooks with tips and recipes for Alternatives to Household Hazardous Waste have been distributed to area residents.
- Solicited new bids from qualified hazardous waste haulers to help ensure that future HHW collections will be fiscally and environmentally responsible and sound.
- Created and updated googlemap with HHW collection locations and information; posted map to website.

EDUCATION

- Organized and hosted public Municipal Law Lecture on Land Use Statute Changes and Recent Case Law, and Making Effective Decisions and Notices of Decisions with Attorneys Bernie Waugh and Daniel Crean as Keynote Speakers.
- Convened six Commission meetings and facilitated discussion on: Searching for an Economic Recovery, Comprehensive Economic Development Strategies, LRPC Brownfields Assessment Program Overview, Transportation Improvements – Public Involvement Process, The Lakes Region Plan: An Update, Household Hazardous Waste, and Paint Stewardship.

ECONOMIC DEVELOPMENT

- Completed an update to the Lakes Region Comprehensive Economic Development Strategy (CEDS) a one year project funded through the US Economic Development Administration (EDA). The CEDS is a roadmap to help guide local and regional economic development policies and to provide funding opportunities from EDA for projects identified in the CEDS.
- Coordinated with area economic development groups including Belknap Economic Development Council (BEDC), Capital Region Development Corporation (CRDC), Franklin Business and Industrial Development Corporation (FBDIC), and Mount Washington Valley Economic Council in pursuit of workforce development and growth opportunities for the region.
- Drafted a Regional Broadband Plan. Attended the NH Office of Energy and Planning Statewide Broadband Meeting in June.
- The Environmental Protection Agency awarded a \$200,000 for clean-up grants under LRPC’s Brownfields Program. Completed, published and distributed the Brownfields RFP; selected and signed agreement with engineering consultant. Performed outreach and collected six site nomination forms; assisted with set up of project meeting with site owners and consulting firm; facilitated eligibility determination process.

TRANSPORTATION

- Conducted over 170 traffic and turning movement counts around the region.
- Completed and distributed the draft Travel Demand Management study report.
- Received funding through the NH Department of Transportation (NH DOT) to initiate a new Scenic Byways Plan. Established Scenic Byways Advisory Committee, reviewed documentation of project/committee member roles.
- Convened several meetings of the LRPC Transportation Technical Advisory Committee (TAC) to enhance local involvement in regional transportation planning and project development.
- 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) 2015-2024.
- Assisted with the successful application to fund the expansion of transportation services for the elderly and disabled in Carroll County. Attended 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.
- Created, printed, and distributed outreach brochure and holders to RCC members for distribution to sites.
- Attended UNH Technology Transfer Center training on Land Use Planning and Highway Departments and Roads Scholar workshop title “A Hard Road to Travel”.
- Attended the UNH T² training on Culvert Maintenance, and “Navigating MAP 21” in Concord, and funding legislation and opportunities for funding and promoting bicycle and pedestrian projects.
- Attended Transportation Planning Collaborative meeting in Concord with Regional Planning Commission planners’ statewide, NHDOT, and Federal Highway Administration staff.
- Provided links to the 2012 Bicycling and Walking Plan on the LRPC website along with the plan’s Conceptual Design Supplement.
- Organized and attended a meeting with area transportation providers to discuss opportunities for collaboration on Commute Green NH grant, submitted proposal to NHDOT through Central NH Regional Planning Commission.
- Facilitated the Regional Transportation Workshop in November in Meredith.
- Attended a Lakes Region Transportation Summit in Belmont hosted by Senator Hosmer.
- Received Governor & Council approval on the 5310 Formula Funds for RCC outreach.
- Participated in a NH Route 16 Corridor Safety Assessment with the NH Department of Transportation and North Country Council.

103 Main Street, Suite #3
Meredith, NH 03253
tel (603) 279-8171
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NORTHFIELD ECONOMICAL DEVELOPMENT CORPORATION

Annual Report for the year ending December 31, 2014

The Northfield Economic Development Corporation has continued to move forward with its goal to bring responsible, low impact, high revenue development to our town. We seek to increase the town's tax base and help bring jobs to our area while preserving the small town character of our community.

In 2014 we built upon past achievements. Our *Strategic Plan for Economic Development* identified a lack of name recognition as a problem in trying to convince businesses to move to town. This was confirmed by our own experience – while talking to developers about the Rt. 140 corridor we came across people who were not even aware Rt. 140 passed through our town. In 2013 we secured a grant from PSNH that allowed us to take a small step in solving this problem by erecting *Welcome to Northfield* signs. In 2014 we commissioned Ian Graphics to design and create the signs and they have now been erected at most of the entrances to our town. We also commissioned a larger welcome sign (pictured below) that will be installed at the Exit 19 off-ramp as soon as winter is over.

Our primary focus this year has been on encouraging development along the Rt. 140 corridor. This area, already home to many of Northfield's businesses such as Eptam Plastics, Pike, Blouin Steel and the Cormier business development, is ideal for further development in Northfield due to its proximity to Exit 20, its status as a well maintained state road and the fact that it is removed from the rural and residential portions of our town. For many years it has been said that development along this corridor is hampered by a lack of sewer capacity. In 2014 we resolved to tackle this issue. Our first step was to contract with two organizations: Stantec Engineering and Fougere Planning. Stantec was asked to conduct a feasibility study and preliminary cost estimate for providing the necessary sewer capacity. Fougere was asked to research the potential capacity need as well as tax revenue that could be generated from development along the corridor to determine if increasing sewer capacity would result in a net economic gain for the town. Both studies are expected to be completed in late winter 2015. We look forward to reviewing these reports with the people of Northfield in the spring and summer of this year.

I would like to invite all interested persons to become active in the Northfield Economic Development Corporation. Our Board of Directors meets at 9:00am on the first Thursday of the Month at Northfield Town Hall.

Respectfully,

Keith Murray,
President



Responsible Growth for Our Town

PARK CEMETERY

For Year Ending December 31, 2014

Balance on Hand January 1, 2014 **\$ 1,993.29**

INCOME:

Deeds	\$ 3,500.00	
Foundations/markers/monuments	\$ 1,680.00	
Interest	\$ 4,940.00	
Open graves/tomb	\$ 9,575.00	
Tilton Trust	\$ 10,516.32	
Northfield	\$ 4,000.00	
Tilton	\$ 4,200.00	
Insurance Refund	\$ 341.00	
Total Income	\$ 38,752.32	\$ 40,745.61

EXPENSES:

Electricity	\$ 452.22	
Equipment	\$ -	
Gasoline	\$ 2,045.27	
Insurance	\$ 3,473.00	
Maintenance	\$ 523.46	
Office/dues, etc	\$ 639.54	
Park Cemetery Perpetual Care Fund	\$ 1,166.69	
Payroll	\$ 23,554.00	
Payroll Taxes	\$ 1,889.24	
Repairs/Supplies	\$ 771.45	
Telephone	\$ 450.48	
Unemployment	\$ 215.88	
Grave Openings	\$ 3,000.00	
Toilet Rental	\$ 735.00	
Total Expenses	\$ 38,916.23	

Balance on Hand December 31, 2014 **\$ 1,829.38**

Invested Funds:		
Perpetual Care Fund - CD*	\$ 84,573.53	
Perpetual Care Fund - Savings*	\$ 5,255.97	
Investment Fund	\$ 10,862.85	
Equipment Fund	\$ 5,259.99	

*Interest only may be expended

Respectfully Submitted,
Judy A. Huckins, Secretary/Treasurer

OLD HOME DAY

What a beautiful day we had for Old Home Day. The sun was shining, the people were happy and laughing, and we saw a lot of Superheroes out there. Can you believe that parade, thank you to all the wonderful people that put all that hard work into their floats, they were amazing! We are so lucky to have two communities that believe in keeping this wonderful tradition going, the Old Home Day Team is proud to be a part of it.

We want to tell everyone involved how much we appreciate all that you do to make this happen.

First, we will start with the Police Department who run the DARE Race and help with all the security for the whole day and into the night for the fireworks. All the Highway Crew that set up all the tents, signs, jersey barriers, and help cook the chicken barbecue, and help with clean up.

What would we do without the donations from all the individuals and businesses that donate money and/or gift certificates? All the different vendors that come to make people happy with their games, plants, jumpy houses, food, face painting, fishing ponds. How about all the volunteers that make this happen, they are amazing!

So here is what we have to say to all **THANK YOU THANK YOU THANK YOU!**

We are always looking for more volunteers, some of us are getting older (I won't mention who) so we could use **HELP...**

Thank you,
Peg Shepard
286-4092



Northfield Citizen of the Year
Ken Partridge



Tilton Citizen of the Year
Kathy Mitchell



OLD HOME DAY

2014 Budget Report
January 1, 2014 through December 31, 2014

	ACTUAL
OPERATING ACCT. BALANCE 1/1/14	\$ 5,797.94
REVENUE	
Town of Northfield	\$ 2,500.00
Town of Tilton	\$ 2,500.00
Booklet Ad Sales	\$ 2,125.00
Booth Fees	\$ 975.00
DARE Reimb for Porta Potties	\$ 279.00
Fireworks Donations	\$ 257.00
Fish Pond Game	\$ 238.00
Food Booth Sales	\$ 2,789.40
Horse Pull Entry Fees	\$ 215.00
Other Donations	\$ 50.00
Raffle	\$ 251.00
Start Up Money	\$ 1,000.00
Start Up Money Returned	\$ 139.72
Interest	\$ 2.48
TOTAL REVENUE	\$ 13,321.60
EXPENSES	
Baker Valley Band (Parade)	400.00
Bill Sharp - Band	400.00
Citizen of the Year celebration	386.30
Fireworks	7,000.00
Food Booth Supplies	1,343.68
Horse Pull Prize Monies	1,600.00
Moultons Band (Parade)	400.00
Office Supplies	127.17
Petty Cash	1,000.00
Porta Potties	835.00
Program Books	691.00
Startup Money	1,000.00
State of NH Charitable Trust Fees	25.00
TOTAL EXPENSES	\$ 15,208.15
OPERATING ACCT BALANCE 9/9/14	\$ 3,911.39

Respectfully Submitted,
Peg Shepard

TILTON-NORTHFIELD RECREATION COUNCIL

The Pines Community Center has adopted a philosophy for all its programs that emphasizes a safe and healthy environment, provides overall family wellness, increases positive self-esteem, and builds on knowledge and skills while having fun with respect. We are committed to enriching people's lives through social and recreational activities and coming together as a community to improve the quality of life for the individuals that we serve.

I am excited to present this annual report, which reflects an incredibly eventful year for the Tilton-Northfield Recreation Council. Two thousand fourteen marked the fifth year in a row of increased program participation and that activity was complemented by numerous gains within all areas of recreational programming and services.

Some of the 2014 highlights include:

- * Welcoming four new members to the Recreation Council.
- * Online registrations were up by 30 percent.
- * The completion of our main classroom renovation.
- * We held our first Pines Community Workday where we had 26 volunteers painting trim, staining the exterior of the building, painting the conference room, and much needed work on the kitchen.
- * The Summer Playground Program was one of the most fun and enjoyable summers that we have had in recent years. A fantastic staff coupled with the amazing group of participants filled our summer with smiling faces and many blessings.

In closing, the Tilton-Northfield Recreation Council would like to thank all the members of our community who have helped us along with both their time and resources. A special thanks to the council board members, our employees, volunteers, and residents of Tilton and Northfield for your continued support. Most of all, thanks to our participants, for whom we strive to provide the best programs and activities possible.

Respectfully Submitted,
Rose-Marie Welch, President



SEWER DISTRICT

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 2015.

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; the 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. There were three major line breaks that put a dent in our budget. We replaced 357 feet of pipe on Vine Street at a cost of \$29,000.00. Gale Avenue pipe repair over \$17,000.00 and Park Street repair over \$19,000.00.

For 2015 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

ANNUAL REPORT 2014

During the year 2014 there were several productive upgrades within the water system. The District replaced 130' of 2" water main on Academy Street in Tilton and 570' of an old 2" line with a new 6" water main on Spruce Street, Tilton. The District added a new hydrant at the intersection of Cedar and Spruce.

With the new SCADA (Supervisory Control & Data Acquisition) system up and running Lowes and Home Depot were added to the monitoring system. If they should have water flow into their fire suppression system we now get an alarm to allow for immediate response. This eliminates the possibility of several hours passing before we are aware of a tank issue which has the potential to affect the water pressure and quality throughout the Towns.

In March GAME Trenchless Consultants came in with a new, state of the art, camera system. They send a live feed through a fire hydrant to do a water main inspection without having to shut down the water system. We had them inspect parts of Winter Street and School Street to allow us to better evaluate whether cleaning and lining will be sufficient or if replacement will be required to improve the water service.

Four water breaks were repaired throughout the year, Chestnut and Deer streets in Tilton and Cottage Street and Cofran Ave. in Northfield.

The District has been diligently working on the meter replacement program throughout both Towns as time allows. We have done a complete meter change at all of the Tilton School properties as well as many private residences. This will allow for a more accurate tracking of water usage giving us a more precise accounting of unaccounted for water within the system-information needed for State and Federal reporting.

In 2014 a new truck mounted hydrant flushing unit was purchases. This improved our flushing capability, allowing us to flow more water which improves the cleaning of the lines. It also channels the water more effectively minimizing any property damage during the April and October flushing. The District has purchased laptops for the Commissioners in an attempt to reduce paper within the District and facilitate online Department of Revenue correspondence and warrant information.

As always, our goal is water quality for the District users. Please do not hesitate to call the office during normal business hours or our emergency number for non-business hours if you are experiencing any dirty water or see a possible water main break. The sooner you call us the sooner we are able to contain and fix the problem. We look forward to seeing you at meetings; we thank you for your support and look forward to working for you and continuing to improve your water system throughout 2015.

John P. Chase, Superintendent

Commissioners:

Scott W. Davis, Chairman

Roland C. Seymour

Arthur N. Demass

UPPER MERRIMACK RIVER LOCAL ADVISORY COMMITTEE

The Upper Merrimack River Local Advisory Committee, affectionately known as UMLAC (pronounced *Uhm'-re-lack*), had an interesting year including a full slate of summer and fall field work; participating in presentations, workshops, and other training sessions; extended laboratory time for Bug Nights, presentations to the public and civic groups; launching a new blog with timely and topical information; and continuing its co-hosting with St. Paul's School of the Winter Series Birkhead Science Lectures partnership.

Established in 1990, the UMLAC 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 Rivers Management and Protection Program.

The UMLAC continues to lead and manage the Upper Merrimack Monitoring Program (UMMP) as it enters its twentieth year in 2015 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 river samples and the Franklin Waste Water Treatment Plant analyzes them to detect the presence or absence of *E. coli* bacteria (the Plant does not charge the UMMP and also monitors two sites in Franklin). The resulting data are used to determine if the upper Merrimack River is safe for swimming, fishing, boating, and other recreational activities. Many thanks to sample couriers Bill Dawson, Northfield; Anne Emerson, Canterbury; and Michele Tremblay, Boscawen. These Concord-to-Franklin pick-up and drop-off runs are time-consuming but are essential for timely sample chain-of-custody and processing.

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 commitment and quality of volunteers that participate in the UMMP cannot be overstated and is the primary reason this program has been recognized nationally for generating superior citizen science results. Current water quality data, generated by UMMP volunteers, are posted at www.MerrimackRiver.org.

The generosity of the municipal and Adopt-a-River Site Sponsors assures that the UMLAC has the resources that it needs to continue its programs. Welcome to new sponsor, GZA Environmental, Inc. GZA joins other Adopt-a-River Site Sponsors Aquarian Analytical Laboratories, Inc., Aries Engineering, Inc., Elektrisola, Essex/Briar Hydro, Franklin Savings Bank, Franklin Wastewater Treatment Facility, Public Service of New Hampshire (Corporate and Merrimack Station), and Watts Regulator/Webster Valve.

The UMLAC was proud to partner again this year with St. Paul's School (SPS) on the UMLAC Winter Community Program and SPS Birkhead Science Lecture Series with a screening of the film, "Gimme Green," followed by a panel presentation and discussion. Panelists included Ken Jordan, Ken Jordan Realty Associates; Cathy Neal, University of New Hampshire Cooperative Extension; and Britt Phillips, Complete Land Organics. The film provided an often humorous depiction of yard maintenance, its environmental, economic, and social norms. The panelists provided their perspectives and expertise on the economic, housing value, environmental, and social implications of yard and lawn maintenance to a packed house of nearly one hundred attendees. The March 26, 2015 winter program will feature presenter, Michael J. Caduto, who will present "Bones of Stone: How New Hampshire's Geology and Glaciology formed the Granite State." Please visit www.MerrimackRiver.org to sign up for email announcements on this and other events.

The UMLAC reviewed and provided local comment on several project plans and proposals important to our region. Reviews included the Canterbury-Boscawen Bridge removal (including a special meeting in Canterbury and a subsequent one in Boscawen to help meet municipal due dates), power line maintenance and National Pollutant Discharge Elimination System applications (Bow), Executive Health and Sports Center redevelopment, and Sewalls Falls Bridge removal and replacement (Concord), and NH Department of Transportation roadway and culvert maintenance permit applications for work in

Boscawen and Franklin. The UMLAC continued to monitor the Federal Energy and Regulatory Commission application and updates by the Public Service of New Hampshire for Merrimack Station in Bow.

Several UMLAC representatives met with their respective municipal boards to discuss their understanding of and support for a possible nomination into the National Wild and Scenic Rivers System.

The UMLAC continued its series of inviting experts to present on a variety of issues to help representatives better understand complex issues and policies. Jacquie Colburn and Tracie Sales, Rivers Management and Protection Program, NH Department of Environmental Services (NHDES), provided an overview of current and proposed statute provisions. Wayne Ives, NHDES, presented an overview and status on the state's instream flow process. Brian Sullivan, City of Franklin, provided historical context on and proposals for the future of the Winnepesaukee River Basin Program. Alan Larter, Franklin Falls Hydroelectric Corporation, provided a tour and presentation of his firm's operations on the Winnepesaukee River. Chris Skoglund, NHDES, presented on climate change including current studies and adaptation strategies relating to water resources. Renee Bourdeau, currently employed with Geosyntech Consultants, and formerly a graduate student at the University of New Hampshire presented her study and findings on the Upper Merrimack Monitoring Program. Renee conducted the study while a graduate student.

The UMLAC formed a group of advisors to assist Colby Sawyer College students with their practicum on the stormwater component of the City of Franklin downtown revitalization. The UMLAC loaned its stereo microscopes to the New Hampshire Association of Natural Resource Scientists for their riparian grasses identification workshop. Rick Chormann, UMLAC representative, participated in the training workshop.

Steve Landry and Michele Tremblay prepared and presented a program, "Bow's Got Bugs" for a Bow Rotary Club meeting in December. Steve and Michele participated in the plan review and comment mini-workshop in November convened by the NH Department of Environmental Services and the New Hampshire Rivers Council, hosted at their headquarters.

The UMLAC welcomed Alan Larter as the newest representative from the City of Franklin. At its annual meeting in November, the UMLAC elected officers Michele Tremblay, Chair; Steve Landry, Vice-Chair, Krista Crowell, Treasurer; and Gary Lynn, Secretary.

Please visit the UMLAC's new blog at www.MerrimackRiver.org/forum as well as its website, www.MerrimackRiver.org 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. Information is also available on Facebook and Twitter.

The UMLAC meets on a rotating basis in its six represented communities on the second Monday of each month at 7:00 PM. Thank you 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 financial support during 2014. All are welcome to attend the meetings. For further information, please contact Michele Tremblay, Chair via telephone at 603.796.2615, or email at UMLAC@MerrimackRiver.org, or through your municipal representatives listed below.

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 2013 to September 2014, reaching residents in all 27 towns in the county.

In the spirit of the regional program model, residents benefitted not only from the Merrimack County-based Extension staff but 58 Extension state and field specialists from outside of Merrimack County. That's 85 percent of our educators.

Who we are: UNH Cooperative Extension, the public outreach arm of the University of New Hampshire, has engaged New Hampshire residents for 100 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
Community & Economic Development**

**Natural
Youth & Family**

UNH Extension trains and supports more than 3,359 volunteers statewide providing a value of \$4.5 million . . . 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 394 calls from Merrimack County residents alone. Twenty-four Master Gardeners from Merrimack County helped extend Extension's work, volunteering 762 hours and making direct contacts with local residents.

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

In 2014, UNH Cooperative Extension reached 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 and click **DONATE** to **make a gift, see impacts, and hear from other donors.**

We are fortunate to have 12 community members from all over Merrimack County serving on our Advisory Council:

Commissioner Bronwyn Asplund-Walsh, *Boscawen*
Larry Ballin, *New London*
Mark Cowdrey, *Andover*
Elaine Forst, *Pittsfield*
Patrick Gilmartin, *Concord*
Ken Koerber, *Dunbarton*



Chris LaValley, *Allenstown*
Paul Mercier, *Canterbury*
Judy Palfrey, *Epsom*
Mike Trojano, *Contoocook*
Stewart Yeaton, *Epsom*
State Rep. Lorrie Carey, *Boscawen*



UNH Cooperative Extension, 315 Daniel Webster Highway, Boscawen, NH 03303

Phone: 603-796-2151 Fax: 603-796-2271 Web site: extension.unh.edu/About/Merrimack-County

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

VISITING NURSE ASSOCIATION & HOSPICE - FRANKLIN

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 70th 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 2014 and this will continue in 2015. Centers for Medicare & Medicaid also approved a further reduction of 3.5% each year beginning in 2014 and for the next three years totaling a 14 % reduction in Medicare revenue. This is a significant reduction in revenue for Franklin VNA & Hospice considering between 65-70 % of our clients' care is reimbursed through the Medicare program. We have also experienced a 51 % increase in the number of Medicaid client's served in 2014 and expect this number to grow with expanded Medicaid. Medicaid reimbursement is well below our cost to provide those services, but the Board of Directors and I are committed to providing quality care for all members of our community.

Despite ongoing challenges the agency continues to move forward. We have signed contracts with the five insurance companies that will participate in the State of NH Health Insurance Exchange in 2015: Minuteman, Maine Community Health Options, Harvard Pilgrim, Assurant, and Anthem. These contracts allow us to be a participating home health and hospice provider as part of this new insurance exchange. The requirements for home care and hospice agencies continue to change under the Centers for Medicare and Medicaid Services. In addition there are multiple proposed changes that will impact financial resources since all changes involve new/revised software, staff training and quality monitoring.

We continue to struggle to find qualified physical therapists, as do all our neighboring health care facilities. This has forced us to use staffing agencies at a higher cost to continue to be able to provide those services. We are grateful that these contract staff provide excellent care along with our own employees.

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

WINNIPESAUKEE RIVER TRAIL ASSOCIATION

When completed, the Winnepesaukee River Trail will be a regional rail trail that will travel between Franklin and Laconia along the banks of the Winnepesaukee River. It will also connect with the Granite State Rail Trail going west to the Vermont border and south toward Concord.

Through the WRTA's significant efforts including grant writing, securing easements, overseeing engineering and construction plans, securing support from the communities and raising required matching funds beginning in 1999, the first section of the trail was opened to the public in June of 2005. The WOW (Winnepesaukee, Opechee, Winnisquam) trail in Laconia and the second section of the Winnepesaukee River Trail were the first "rail with trail" in the state where the trail was located in an active use rail corridor. This presented significant logistical challenges to overcome. That section of the trail which runs between Morrison Ave in Tilton and Rt.140 was opened in the fall of 2010.

The Town of Northfield has acted as Municipal Manager for WRTA since the beginning with funding for 80% of the project through the NH Department of Transportation. WRTA has raised the remaining 20% through fundraising efforts such as the annual Taste of the Trails, grants and donations for each section of the trail. At the 2014 Town Meeting, voters approved funding for completion of the trail from Morrison Ave. in Tilton to Granite Street in Northfield to include a pedestrian bridge over the Winnepesaukee River provided that WRTA secure a loan for approximately \$80,000 for the balance of its 20% funding. As WRTA was unable to secure a loan in a timely manner, it was decided to move ahead with construction of the trail without a bridge at this time.

Current plans are for the trail to continue from Morrison Ave to the "Ernie's" property in Tilton where there will be a parking lot allowing access to the trail. The trail will temporarily continue on the sidewalk in Tilton and cross on the Cannon Bridge to Elm St. We thank the Tilton Selectmen and Conservation Commission for their cooperation in making this happen.

In addition to holding its annual Taste of the Trails fundraising event held in October, the WRTA met with the Northfield Selectmen, the Tilton Selectmen and Conservation Commission, NH DOT and Quantum CC engineers on many occasions throughout the year to finalize plans for completion of this third section of the trail. Easements have been negotiated with abutting property owners, plans have been tweaked and we believe we are ready to solicit bids for work to begin in late spring of 2015.

With a \$2500 grant from the Central NH Bicycle Coalition, WRTA is now in the beginning stages of planning for continuing the trail from Rte 140 to Silver Lake Road. Laconia is extending their WOW trail toward the Belknap Mall area and Belmont plans construction of their trail from the Belknap Mall to the Agway Store along the shore of Lake Winnisquam. We are slowly moving toward a continuous trail from Franklin to Laconia and hopefully on to Meredith. WRTA still plans to revisit options for a pedestrian bridge in the future.

The WRTA is a completely volunteer-based 501c3 non-profit organization that is dedicated to the creation and maintenance of the Winnepesaukee River Trail. Volunteers for the WRTA are always welcome. The WRTA meets at 6:30 pm the second Tuesday of every month at Health First (next door to CVS) on Central St in Franklin and the public is welcome.

The WRTA has a web site at www.winnirivertrail.org and you can find the Winnepesaukee River Trail Association on Facebook.

Respectfully Submitted,
Eliza Conde



YOUTH ASSISTANCE PROGRAM

PO Box 3068 Northfield NH 03276 Phone: (603) 286-8577 Fax: (603) 286-7687
291 Main St., Suite 5, Tilton, NH 03276 Website: www.yapnh.org

Serving the Communities of Northfield and Tilton

The Youth Assistance Program has been working to support youth and their families in Northfield since 1975 by providing Juvenile Court Diversion Services and Prevention Programs that support, educate and hold young people accountable for their behavior. The founders of the Youth Assistance Program realized that youth are better served in the community where they live and frequently do not need the attention of the court when they have committed a juvenile offense. Appearing before a Juvenile Review Board allows the youth to connect with caring volunteers from the community. A contract of accountability helps the young person understand the harm they have caused and gives them the opportunity to make amends. By successfully completing the juvenile diversion contract the youth learn from their mistakes and are able to redeem themselves in the eyes of the community. Money and time are saved by applying restorative justice principles through the framework of the Youth Assistance Program instead of over burdening the court system. Youth who have gone through the program realize they are a valuable part of our community and are capable of making healthy decisions and using sound judgment.

Over the past decade, the number of youth involved in the Youth Assistance Program has remained high. Many of these young people have not committed offenses, but are rather learning skills to prevent getting into trouble in the first place. Educational classes, support groups and community service are all ways to increase knowledge, strengthen resilience and create positive ties to family and community. Youth who may be at risk for delinquent behavior, drug and alcohol use and/or early sexual activity learn ways to channel their energy into positive acceptable activities that will help them in the future.

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

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

Many thanks again to our volunteers serving on the Board of Directors, the Juvenile Review Panels and working with youth in our educational programs and on community service projects. We are also thankful for the opportunity to work in such a supportive community. Please feel free to stop by our office to learn more about the Youth Assistance Program.

Respectfully submitted,
Dawn B. Shimberg, Director

Board of Directors:

Jen Adams	Katherine Dawson	Andrew Brauch	Scott Hilliard
Wayne Brock	Shannon Kruger	Robert Cormier	

Youth Assistance Program Statistics:

Court Diversion Cases – 17	Prevention Activities – 304	Support Counseling – 29
Parents – 30	Court Ordered Cases – 5	Total Youth Participation – 341

In this figure, each youth is counted only once even if they participated in more than one activity. 190 of these young people and 16 parents are residents of Northfield.

TILTON-NORTHFIELD FIRE & EMS DISTRICT



ANNUAL REPORT

TILTON-NORTHFIELD FIRE & EMS WARRANT

Village District of Tilton-Northfield Fire & EMS New Hampshire 2015 Warrant

To the inhabitants of the District of Tilton-Northfield Fire & EMS in the Counties of Belmont and Merrimack in the State of New Hampshire qualified to vote in village district affairs, you are hereby notified and warned the Annual District Meeting will be held as follows:

Date: Monday, March 16, 2015
Time: 7:00 PM
Location: Winnisquam Regional High School Cafeteria
435 West Main Street
Tilton NH 03276

Article 01: To choose a Fire Commissioner for the ensuing three (3) years (Actual voting to be by official ballot on Tuesday, March 10, 2015 at the annual Town voting sessions in Tilton and Northfield at their respective polling places and times).

Article 02: To choose a Treasurer for the ensuing three (3) years (Actual voting to be by official ballot on Tuesday, March 10, 2015 at the annual Town voting sessions in Tilton and Northfield at their respective polling places and times).

Article 03: To choose a Clerk for the ensuing three (3) years (Actual voting to be by official ballot on Tuesday, March 10, 2015 at the annual Town voting sessions in Tilton and Northfield at their respective polling places and times).

Article 04: 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 05: To see if the District will vote to raise and appropriate Eight Hundred Nineteen Thousand Nine Hundred Two Dollars (\$819,902.00) 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). *(Majority vote required.) This article is recommended by the Budget Committee and the Commissioners.*

Article 06: To see if the District will vote to raise and appropriate the Budget Committee recommended sum of One Million Seven Hundred Twenty-Six Thousand Four Hundred Seventy-Six Dollars (\$1,726,476.00) for general municipal operations. This article does not include appropriations contained in special or individual articles addressed separately. *(Majority vote required.) This article is recommended by the Budget Committee and the Commissioners.*

Article 07: To see if the District will vote to raise and appropriate the sum of Forty-Nine Thousand Five Hundred Dollars {\$49,500.00} for the purpose of hiring a fire station consultant with said funds to be withdrawn from the Land & Building Capital Reserve Fund. *(Majority vote required.) This article is recommended by the Budget Committee and the Commissioners.*

Article 08: To see if the District will vote to establish a contingency fund and vote to appoint the Board of Commissioners as agents to expend from the contingency fund for the current year for unanticipated expenses that may arise and further to raise and appropriate Seventeen Thousand Dollars (\$17,000.00) to put in the fund. This sum to come from the Unreserved Fund Balance. Any appropriation left in the fund at the end of the year will lapse to the general fund. *(Majority vote required.) This article is recommended by the Budget Committee and the Commissioners.*

Article 09: To see if the District will vote to raise and appropriate the sum of Four Thousand Dollars {\$4,000.00} for the purpose of health insurance deductible reimbursements with said funds to be withdrawn from the Unreserved Fund Balance. *(Majority vote required) This article is recommended by the Budget Committee and the Commissioners.*

Article 10: To see if the District will vote to appoint the Board of Commissioners as agents to expend from the Tilton-Northfield Land and Building Fund (a Capital Reserve Fund) pursuant to RSA 35:15. *(Majority vote required) This article is recommended by the Budget Committee and the Commissioners.*

Article 11: To see if the District will vote to change the fiscal year from January 1 through December 31 to July 1 through June 30. The annual District Meeting will continue to be held on the first Monday after the second Tuesday in March. *(Majority vote required). This article is recommended by the Budget Committee and the Commissioners.*

Article 12: Shall the District accept the provisions of RSA 31:95-b providing that any District at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the Board of Commissioners to apply for, accept and expend, without further action by the District meeting, unanticipated money from a state, federal, or other governmental unit or a private source which becomes available during the fiscal year? *(Majority vote required). This article is recommended by the Budget Committee and the Commissioners.*

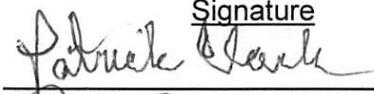
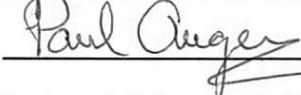
Article 13: Shall the District accept the provision of RSA 33:7 providing that any District at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the Commissioners to issue tax anticipation notes? *(Majority vote required). This article is recommended by the Budget Committee and the Commissioners.*

Article 14: To transact any other business that may legally come before the meeting.

Given under our hands, February 9, 2015

We certify and attest that on or before February 13, 2015, we posted a true and attested copy of the within Warrant at the place of meeting, and like copies at Northfield Town Hall, Tilton Town Hall, Hall Memorial Library, Winnisquam Regional High School and delivered the original to the Tilton-Northfield Fire & EMS District Clerk.

Board of Fire Commissioners

<u>Printed Name</u>	<u>Position</u>	<u>Signature</u>
Patrick Clark	Chair	
Paul Auger	Commissioner	
Mrs. Les Dolecal	Commissioner	Resigned February 7, 2015

Tilton – Northfield Fire and EMS 2015 Proposed Budget

Account Category	Budget 2012	Actual 2012	Budget 2013	Actual 2013	Budget 2014	Actual 2014	Chief 2015	Commissioners 2015	Budget Committee 2015
Revenues									
2530 Unreserved Funds	\$ 46,500.00	\$ 5,500.00	\$ -	\$ -	\$ -	\$ -	\$ 68,500.00	\$ 70,500.00	\$ 70,500.00
3110 Prop Taxes Northfield	\$ 560,701.00	\$ 560,701.00	\$ 634,923.62	\$ 601,081.00	\$ 628,430.00	\$ 609,857.00	\$ 686,901.13	\$ 652,145.91	\$ 623,062.74
3110 Prop Taxes Tilton	\$ 977,058.00	\$ 977,058.00	\$ 1,066,785.38	\$ 1,009,920.00	\$ 1,055,728.00	\$ 1,080,022.00	\$ 1,216,467.87	\$ 1,154,918.09	\$ 1,103,413.26
3200 Grants Applied For & Rec'd	\$ -	\$ 3,500.00	\$ -	\$ 57,070.00	\$ -	\$ -	\$ -	\$ -	\$ -
3351 Shared Rev Block Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3502 Interest Earned	\$ 1,250.00	\$ 1,427.52	\$ 1,250.00	\$ 831.19	\$ 1,000.00	\$ 997.58	\$ 1,000.00	\$ -	\$ 1,000.00
3506 Insurance Reimbursements	\$ 500.00	\$ -	\$ -	\$ 7,234.88	\$ 6,551.00	\$ 11,730.55	\$ 1,000.00	\$ -	\$ 1,000.00
3509 Misc. Revenues	\$ 6,000.00	\$ 9,065.84	\$ 6,000.00	\$ 13,618.75	\$ 10,000.00	\$ 7,072.56	\$ -	\$ -	\$ 7,000.00
Total	\$ 1,592,009.00	\$ 1,557,252.36	\$ 1,708,959.00	\$ 1,689,755.82	\$ 1,701,709.00	\$ 1,709,679.69	\$ 1,973,869.00	\$ 1,877,564.00	\$ 1,805,976.00
Total Revenue	\$ 1,592,009.00	\$ 1,557,252.00	\$ 1,635,302.00	\$ 1,689,755.82	\$ 1,701,709.00	\$ 1,709,679.69	\$ 1,973,869.00	\$ 1,877,564.00	\$ 1,805,976.00
Total Expenses	\$ 1,543,266.00	\$ 1,555,186.00	\$ 1,628,052.00	\$ 1,589,099.09	\$ 1,701,709.00	\$ 1,707,888.59	\$ 1,903,369.00	\$ 1,807,064.00	\$ 1,726,476.00
Net Difference, (+) or (-)	\$ 48,743.00	\$ 2,066.00	\$ 7,250.00	\$ 100,656.73	\$ -	\$ 1,791.10	\$ 70,500.00	\$ 70,500.00	\$ 79,500.00
Account Category									
Salaries and Wages									
110 Career Salaries & Wages	\$ 849,903.00	\$ 816,228.86	\$ 862,496.00	\$ 863,343.49	\$ 876,059.00	\$ 885,101.94	\$ 957,715.00	\$ 919,800.00	\$ 919,800.00
110.05 Holiday Pay	\$ 377,421.00	\$ 378,111.11	\$ 443,889.00	\$ 417,351.49	\$ 513,758.00	\$ 495,981.59	\$ 526,772.00	\$ 510,728.00	\$ 510,728.00
120 Prof. & Tech. Services	\$ 65,051.00	\$ 68,919.29	\$ 69,676.00	\$ 56,079.61	\$ 68,001.00	\$ 85,356.15	\$ 89,831.00	\$ 84,831.00	\$ 80,631.00
130 Property Services	\$ 54,200.00	\$ 49,843.48	\$ 51,300.00	\$ 44,316.82	\$ 46,600.00	\$ 40,459.43	\$ 56,875.00	\$ 52,979.00	\$ 51,629.00
140 Purchased Services	\$ 2,400.00	\$ 2,537.40	\$ 127,988.00	\$ 128,892.12	\$ 127,988.00	\$ 128,988.12	\$ 128,988.00	\$ 128,988.00	\$ 53,000.00
150 Supplies	\$ 65,300.00	\$ 65,465.16	\$ 69,700.00	\$ 61,337.52	\$ 65,610.00	\$ 71,479.92	\$ 91,685.00	\$ 86,685.00	\$ 85,185.00
160 Capital Outlay	\$ 3,003.00	\$ 2,112.66	\$ 3,003.00	\$ 1,837.98	\$ 3,003.00	\$ 617.44	\$ 51,503.00	\$ 23,053.00	\$ 25,503.00
170 Grant Applied For Expenditures	\$ -	\$ 2,479.71	\$ -	\$ 16,442.00	\$ 3,410.00	\$ 2,323.66	\$ -	\$ -	\$ -
Expenditures Total	\$ 1,417,278.00	\$ 1,385,697.67	\$ 1,628,052.00	\$ 1,589,601.03	\$ 1,704,429.00	\$ 1,710,212.25	\$ 1,903,369.00	\$ 1,807,064.00	\$ 1,726,476.00
Salaries & Wages									
110 Career Salaries & Wages	\$ 637,403.00	\$ 632,623.68	\$ 654,697.00	\$ 637,976.47	\$ 665,234.00	\$ 661,895.25	\$ 709,945.00	\$ 691,616.00	\$ 691,616.00
110.05 Holiday Pay	\$ 26,200.00	\$ 23,073.32	\$ 26,499.00	\$ 28,049.40	\$ 27,225.00	\$ 26,231.76	\$ 31,218.00	\$ 28,314.00	\$ 28,314.00
110.06 Overtime	\$ 110,000.00	\$ 99,845.68	\$ 110,000.00	\$ 132,058.12	\$ 110,000.00	\$ 113,486.13	\$ 137,802.00	\$ 120,000.00	\$ 120,000.00
120 Call Salaries & Wages	\$ 70,000.00	\$ 54,386.18	\$ 65,000.00	\$ 58,959.50	\$ 65,000.00	\$ 74,888.80	\$ 70,000.00	\$ 71,120.00	\$ 71,120.00
130 Elected Officials	\$ 6,300.00	\$ 6,300.00	\$ 6,300.00	\$ 6,300.00	\$ 8,600.00	\$ 8,600.00	\$ 8,750.00	\$ 8,750.00	\$ 8,750.00
Total	\$ 849,903.00	\$ 816,228.86	\$ 862,496.00	\$ 863,343.49	\$ 876,059.00	\$ 885,101.94	\$ 957,715.00	\$ 919,800.00	\$ 919,800.00
Benefits									
210 Group Health Insurance	\$ 146,000.00	\$ 149,283.05	\$ 187,014.00	\$ 162,045.93	\$ 210,525.00	\$ 193,905.71	\$ 215,434.00	\$ 204,153.00	\$ 204,153.00
215 Group Life Insurance	\$ 8,841.00	\$ 9,878.40	\$ 9,640.00	\$ 8,742.94	\$ 10,073.00	\$ 9,973.32	\$ 10,090.00	\$ 10,090.00	\$ 10,090.00
220 Social Security	\$ 6,700.00	\$ 6,396.72	\$ 7,200.00	\$ 6,687.06	\$ 7,200.00	\$ 8,254.96	\$ 8,034.00	\$ 7,509.00	\$ 7,509.00
225 Medicare	\$ 12,250.00	\$ 11,802.35	\$ 12,600.00	\$ 12,180.94	\$ 13,000.00	\$ 12,437.68	\$ 13,887.00	\$ 13,337.00	\$ 13,337.00
230 Retirement	\$ 170,430.00	\$ 170,464.39	\$ 194,235.00	\$ 196,845.99	\$ 215,860.00	\$ 214,883.53	\$ 236,085.00	\$ 231,793.00	\$ 231,793.00
250 Unemployment Comp.	\$ 500.00	\$ 1,442.65	\$ 500.00	\$ 320.00	\$ 500.00	\$ -	\$ 500.00	\$ 500.00	\$ 500.00
260 Workers Comp.	\$ 32,700.00	\$ 28,843.55	\$ 32,700.00	\$ 30,526.63	\$ 56,600.00	\$ 56,526.39	\$ 42,742.00	\$ 43,346.00	\$ 43,346.00
Total	\$ 377,421.00	\$ 378,111.11	\$ 443,889.00	\$ 417,351.49	\$ 513,758.00	\$ 495,981.59	\$ 526,772.00	\$ 510,728.00	\$ 510,728.00

Account Category	Budget 2012	Actual 2012	Budget 2013	Actual 2013	Budget 2014	Actual 2014	Chief 2015	Commissioners 2015	Budget Committee 2015
Professional & Technical Services									
301 Auditing	\$ 8,500.00	\$ 8,500.00	\$ 8,500.00	\$ 8,500.00	\$ 8,700.00	\$ 8,600.00	\$ 8,750.00	\$ 8,750.00	\$ 8,750.00
320 Legal Services	\$ 5,000.00	\$ 4,470.25	\$ 16,000.00	\$ 5,361.19	\$ 10,000.00	\$ 46.58	\$ 10,000.00	\$ 10,000.00	\$ 6,000.00
335 School/Training Tuition/Fees	\$ 15,000.00	\$ 15,373.70	\$ 7,000.00	\$ 7,022.49	\$ 10,000.00	\$ 9,895.91	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
340 Bank Charges/Interest	\$ 350.00	\$ -	\$ 350.00	\$ -	\$ 350.00	\$ -	\$ 350.00	\$ 350.00	\$ 350.00
341 Telephone	\$ 4,500.00	\$ 3,472.12	\$ 4,500.00	\$ 4,003.80	\$ 4,500.00	\$ 5,773.96	\$ 6,265.00	\$ 6,265.00	\$ 6,265.00
342 Information Technology	\$ 4,500.00	\$ 15,131.23	\$ 12,275.00	\$ 12,674.61	\$ 13,400.00	\$ 13,585.92	\$ 18,210.00	\$ 18,210.00	\$ 18,210.00
350 Medical Services	\$ 12,200.00	\$ 9,888.51	\$ 6,250.00	\$ 3,984.80	\$ 6,250.00	\$ 6,484.85	\$ 7,125.00	\$ 7,125.00	\$ 7,125.00
370 Vehicle Repairs Mechanic	\$ 13,000.00	\$ 10,597.55	\$ 13,000.00	\$ 13,151.78	\$ 13,000.00	\$ 21,406.91	\$ 27,330.00	\$ 22,330.00	\$ 22,330.00
385 Elections	\$ 2,000.00	\$ 1,485.93	\$ 1,800.00	\$ 1,380.94	\$ 1,800.00	\$ 1,212.19	\$ 1,800.00	\$ 1,800.00	\$ 1,600.00
390 Other Prof. Services	\$ 1.00	\$ -	\$ 1.00	\$ -	\$ 1.00	\$ 18,349.83	\$ 1.00	\$ 1.00	\$ 1.00
Total	\$ 65,051.00	\$ 68,919.29	\$ 69,676.00	\$ 56,079.61	\$ 68,001.00	\$ 85,356.15	\$ 89,831.00	\$ 84,831.00	\$ 80,631.00
Property Services									
410 Electricity	\$ 8,500.00	\$ 7,296.70	\$ 7,000.00	\$ 6,849.23	\$ 7,500.00	\$ 8,340.02	\$ 8,129.00	\$ 8,129.00	\$ 8,129.00
411 Heating Fuel	\$ 8,500.00	\$ 7,225.86	\$ 6,500.00	\$ 5,084.46	\$ 5,000.00	\$ 6,406.26	\$ 7,750.00	\$ 7,000.00	\$ 6,000.00
412 Water	\$ 1,300.00	\$ 1,557.42	\$ 1,500.00	\$ 659.89	\$ 1,200.00	\$ 1,018.35	\$ 1,200.00	\$ 1,200.00	\$ 1,000.00
413 Sewer	\$ 600.00	\$ 1,037.87	\$ 1,000.00	\$ 664.18	\$ 900.00	\$ 651.13	\$ 900.00	\$ 900.00	\$ 750.00
430 Repairs & Maintenance	\$ 15,000.00	\$ 13,301.00	\$ 15,000.00	\$ 15,653.89	\$ 15,000.00	\$ 6,965.09	\$ 21,496.00	\$ 18,350.00	\$ 18,350.00
480 Property & Liability Ins	\$ 20,300.00	\$ 19,424.63	\$ 20,300.00	\$ 15,405.17	\$ 17,000.00	\$ 17,078.58	\$ 17,400.00	\$ 17,400.00	\$ 17,400.00
Total	\$ 54,200.00	\$ 49,843.48	\$ 51,300.00	\$ 44,316.82	\$ 46,600.00	\$ 40,459.43	\$ 56,875.00	\$ 52,979.00	\$ 51,629.00
Purchased Services									
550 Printing	\$ 1,000.00	\$ 943.67	\$ 900.00	\$ 693.40	\$ 500.00	\$ 434.14	\$ 500.00	\$ 500.00	\$ 500.00
560 Dues & Subscriptions	\$ 1,500.00	\$ 984.00	\$ 1,500.00	\$ 1,844.00	\$ 1,500.00	\$ 2,469.50	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
590.2 Pressurized Hydrants	\$ -	\$ -	\$ -	\$ -	\$ 125,988.00	\$ 125,988.48	\$ 125,988.00	\$ 125,988.00	\$ 50,000.00
Total	\$ 2,500.00	\$ 1,927.67	\$ 2,400.00	\$ 2,537.40	\$ 127,988.00	\$ 128,992.12	\$ 128,988.00	\$ 128,988.00	\$ 53,000.00
Supplies									
620 Office	\$ 2,000.00	\$ 2,786.89	\$ 3,000.00	\$ 2,381.06	\$ 2,500.00	\$ 2,150.50	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
625 Postage	\$ 700.00	\$ 677.66	\$ 650.00	\$ 719.20	\$ 650.00	\$ 519.67	\$ 650.00	\$ 650.00	\$ 650.00
630 Equip. Maintenance & Repair	\$ 7,000.00	\$ 8,148.42	\$ 7,000.00	\$ 5,018.70	\$ 6,000.00	\$ 9,276.71	\$ 15,625.00	\$ 12,625.00	\$ 12,625.00
631 Service Testing	\$ 4,000.00	\$ 4,901.79	\$ 7,650.00	\$ 7,689.50	\$ 8,200.00	\$ 5,888.22	\$ 14,430.00	\$ 14,430.00	\$ 14,430.00
635 Gasoline	\$ 7,700.00	\$ 6,357.58	\$ 7,000.00	\$ 5,744.61	\$ 6,800.00	\$ 4,682.34	\$ 7,000.00	\$ 7,000.00	\$ 5,500.00
636 Diesel Fuel	\$ 16,500.00	\$ 17,987.67	\$ 17,500.00	\$ 16,591.96	\$ 17,000.00	\$ 16,448.30	\$ 17,000.00	\$ 17,000.00	\$ 17,000.00
660 Vehicle Repair Parts	\$ 18,500.00	\$ 15,656.22	\$ 18,500.00	\$ 14,629.28	\$ 16,500.00	\$ 23,965.79	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
670 Books & Periodicals	\$ 200.00	\$ 209.95	\$ 200.00	\$ 255.89	\$ 250.00	\$ 167.16	\$ 250.00	\$ 250.00	\$ 250.00
680 Departmental Awards	\$ 200.00	\$ 420.63	\$ 200.00	\$ 201.80	\$ 200.00	\$ 616.50	\$ 650.00	\$ 650.00	\$ 650.00
683 Fire Prevention	\$ 2,500.00	\$ 2,321.80	\$ 2,000.00	\$ 815.98	\$ 1,500.00	\$ 1,768.20	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
685 Uniforms	\$ 5,900.00	\$ 5,801.88	\$ 5,900.00	\$ 7,008.91	\$ 6,000.00	\$ 5,450.67	\$ 11,980.00	\$ 9,980.00	\$ 9,980.00
690 Misc.	\$ 100.00	\$ 194.67	\$ 100.00	\$ 280.63	\$ 10.00	\$ 545.86	\$ 100.00	\$ 100.00	\$ 100.00
Total	\$ 65,300.00	\$ 65,465.16	\$ 69,700.00	\$ 61,337.52	\$ 65,610.00	\$ 71,479.92	\$ 91,685.00	\$ 86,685.00	\$ 85,185.00

Account Category	Budget 2012	Actual 2012	Budget 2013	Actual 2013	Budget 2014	Actual 2014	Chief 2015	Commissioners 2015	Budget Committee 2015
Capital Outlay									
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	\$ 2,000.00	\$ 2,100.00	\$ 1,500.00	\$ 1,822.39	\$ 1,500.00	\$ 419.99	\$ 30,750.00	\$ 14,750.00	\$ 4,750.00
775 Dry Hydrants & Cisterns	\$ 1,000.00	\$ 12.66	\$ 1,500.00	\$ 15.59	\$ 1,500.00	\$ 197.45	\$ 20,750.00	\$ 8,300.00	\$ 20,750.00
Total	\$ 3,003.00	\$ 2,112.66	\$ 3,003.00	\$ 1,837.98	\$ 3,003.00	\$ 617.44	\$ 51,503.00	\$ 23,053.00	\$ 25,503.00
Operating Budget Subtotal	\$ 1,417,378.00	\$ 1,382,608.23	\$ 1,502,464.00	\$ 1,446,804.31	\$ 1,701,019.00	\$ 1,707,888.59	\$ 1,903,369.00	\$ 1,807,064.00	\$ 1,726,476.00
980.01 Prior Year Encumbered Funds	\$ -	\$ 43,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Warrant Articles									
Fire Station Consultant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,500.00	\$ 49,500.00	\$ 49,500.00
810 Contingency Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,000.00	\$ 17,000.00	\$ 17,000.00
211 Health Ins Ded Reimbursement	\$ 1.00	\$ 731.84	\$ -	\$ 1,500.73	\$ 2,013.74	\$ 1,100.00	\$ 2,000.00	\$ 4,000.00	\$ 4,000.00
Warrant Articles Subtotal	\$ 1.00	\$ 731.84	\$ -	\$ 1,500.73	\$ 2,013.74	\$ 1,100.00	\$ 68,500.00	\$ 70,500.00	\$ 70,500.00
Grants Applied For & Received Expenditures									
970 Grant Expenditures	\$ -	\$ 2,479.71	\$ -	\$ 16,442.00	\$ 3,410.00	\$ 2,323.66	\$ -	\$ -	\$ -
Operating Budget Total	\$ 1,417,378.00	\$ 1,382,608.23	\$ 1,502,464.00	\$ 1,446,804.31	\$ 1,701,019.00	\$ 1,707,888.59	\$ 1,903,369.00	\$ 1,807,064.00	\$ 1,726,476.00
Apparatus and Equipment Replacement Fund Expenses									
331 Ambulance Billing Services	\$ 24,000.00	\$ 24,039.06	\$ 24,000.00	\$ 18,836.23	\$ -	\$ -	\$ 24,000.00	\$ 24,000.00	\$ 24,000.00
760 Vehicles	\$ 589,000.00	\$ 314,998.00	\$ -	\$ 266,255.74	\$ -	\$ -	\$ 687,000.00	\$ 687,000.00	\$ 687,000.00
740 Fire Equipment	\$ 66,000.00	\$ 24,047.10	\$ 29,500.00	\$ 30,730.21	\$ 30,000.00	\$ 13,380.54	\$ 86,765.00	\$ 64,302.00	\$ 64,302.00
960.5 Rescue Equipment	\$ 2,500.00	\$ 1,916.63	\$ -	\$ -	\$ 2,500.00	\$ 3,103.32	\$ 36,595.00	\$ 21,000.00	\$ 21,000.00
741 EMS Equipment	\$ 35,000.00	\$ 76,337.71	\$ 22,000.00	\$ 18,198.69	\$ -	\$ 15,205.48	\$ 26,200.00	\$ 23,600.00	\$ 23,600.00
Total	\$ 716,500.00	\$ 441,338.50	\$ 75,500.00	\$ 334,020.87	\$ 32,500.00	\$ 31,689.34	\$ 860,560.00	\$ 819,902.00	\$ 819,902.00
980.02 Prior Year Encumbered Funds	\$ -	\$ 278,425.00	\$ -	\$ 4,130.00	\$ 4,130.00	\$ -	\$ -	\$ -	\$ -
Apparatus & Equipment Fund Total	\$ 716,500.00	\$ 719,763.50	\$ 75,500.00	\$ 338,150.87	\$ 36,630.00	\$ 31,689.34	\$ 860,560.00	\$ 819,902.00	\$ 819,902.00
Apparatus and Equipment Replacement Fund Revenues									
3409.6 Ambulance Charges	\$ 300,000.00	\$ 300,619.43	\$ 300,000.00	\$ 273,569.52	\$ 300,000.00	\$ 285,679.15	\$ 280,000.00	\$ -	\$ 280,000.00
3503 Interest	\$ 2,000.00	\$ 2,610.22	\$ 2,000.00	\$ 777.29	\$ 2,000.00	\$ 589.99	\$ 2,000.00	\$ -	\$ 2,000.00
Total	\$ 302,000.00	\$ 303,229.65	\$ 302,000.00	\$ 274,346.81	\$ 302,000.00	\$ 286,269.14	\$ 282,000.00	\$ -	\$ 282,000.00
Net \$ (414,500.00)	\$ (138,108.85)	\$ 226,500.00	\$ 226,500.00	\$ (59,674.06)	\$ 269,500.00	\$ 254,579.80	\$ (578,560.00)	\$ (819,902.00)	\$ (537,902.00)



2014 FIRE DISTRICT MEETING MINUTES

Michael W. Sitar Jr., Chief
Michael J. Robinson, Deputy Chief

Moderator, Kent Finemore, opened the Tilton-Northfield Fire District meeting at 7:05pm at the Winnisquam Regional High School Cafetorium in Tilton, NH. Chief Sitar led the pledge of allegiance. Moderator asked for a moment of silence for David Tracey, Budget Committee member who passed away, and his family. The Budget Committee is looking for a new member to take David's place. Thank you to Mike Robinson for filling in as Chief until the new chief was hired. Commissioners present were Paul Auger, Chair, Pat Clark, and Les Dolecal. Budget Committee members present were Donny Stevens, Chair, Peter Fogg, Jane Alden, Tim Sattler, George Flanders (not present). Chief Michael Sitar, Treasurer Roland Seymour (not present), and Fire Clerk Katina Provencal 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 11, 2014 at the annual Town voting sessions in Tilton and Northfield at their respective polling places and times). **Paul Auger won the election.**

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). **Les Dolecal won the election.**

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). **Kent Finemore won the election.**

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.*

Motion by Donny Steven, seconded by Pat Consentino. No questions. Vote taken. Vote passed.

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.*

Motion by Donny Stevens, seconded by Jerry Davis. Kevin Waldron would like to know if all the money we collect goes into that fund and is it the gross amount or net amount (revenue after expenses). Mike Robinson says it is the gross amount. Waldron referenced the minutes from a Commissioners meeting on 01/11/2005 that states that the net amount was deposited into the account, after expenses. Waldron states that the fund is being used for things other than what it was created for. It is restricted from apparatus and equipment replacement materials. Medical supplies are operational costs and paying for them from this fund is a violation of RSA 31-95C and/or D. Waldron proposed an amendment to Article 5 to remove spending from this account.

Revised Article 5: To see if the District will vote to raise and appropriate Thirty-Two Thousand Five Hundred Dollars (\$32,500.00) for the purpose of purchasing Fire, Rescue, and EMS Equipment with said funds to be withdrawn from the Apparatus Replacement and Equipment Fund established under RSA 31:95-c (adopted March 7, 2005). *Majority vote required.*

Motion by Kevin Waldron, seconded by Katherine Dawson. Scott Davis asks if in 2005 when the apparatus and equipment fund was established if the billing for Comstar was supposed to be taken out

before the money was deposited into this fund. Waldron states that the intent was that the net revenue (collection amount minus a Comstar fee) is the amount that is supposed to be deposited. Davis asks what other fees come out of the gross to come out with the net amount. He wants to be sure that the newly proposed budget amount of \$32,500.00 will cover all the costs. Mike Robinson says it does include the Comstar charge. Davis wants to know how the Comstar charges would get paid. Robinson says all monies collected for the ambulance billing goes into that account directly. Then, from that, the 6.5% for Comstar and ambulance supplies are taken out. The hospital used to give us the supplies that we used, but now we have to buy and replenish those supplies ourselves at a budget of \$22,000 for this year. Lisa Swanscott wants to know how the \$78,500 is broken up. Robinson responded \$22,500 6.5% for Comstar, \$1,500 for paramedic intercepts, \$22,000 medical supplies used in transports, \$10,000 protective clothing, and the remaining \$20,000 includes things like hoses, flashlights, radios, traffic vests, batteries for the radios, and other miscellaneous items. David Court feels this is a business problem of net and gross. The net is the funds after the costs of doing business. Seems to be a technical problem of separating the charges and when you would pay them. This is more of a problem of how to solve this little problem, not the costs associated with it. Gretchen Wilder wants to know if this is an average of the consumables from the previous year. Commissioners say it is. Donny Stevens says that if the money is taken out of the fund, it would need to come out of somewhere else. Waldron says he is not disputing the amount spent on these products, just where it is coming from due to the language used when fund was created. Scott Davis wants to be sure that the 6.5% that is expected to be paid from this fund is in the budget to pay it if we reduce the budgeted number. Gretchen agrees that the money needs to come from somewhere and we can add it to the bottom line at this meeting. Robinson says we could also ask for the definition of the fund to be amended. The initial intent of this fund was to purchase equipment. If we move it to the bottom line, the money from the general fund would have to be raised by taxation to cover the cost. Where it is now, it would not. Scott asks if we have an outstanding bill for Comstar from 2013. Robinson says no, it's paid on a monthly basis. Davis says the money could be taken out before deposited into the fund. Pat Clark says they write a check out to Comstar for their services. We could amend Article 8, coming up for a building fund, and the costs of the ambulance and EMS services as well. Line 331 of \$24,000 and Line 741 of \$22,000. The purpose is to get money from the ambulance service so we don't have to raise and appropriate taxes. Lisa Swancott says it sounds like an accounting issue. Scott Davis says if the Commissioners have the ability to pay the Comstar bill out of ambulance charges before the deposit is ever made. He feels the \$22,000 should be taken out of this article. He would also like to know what makes up the \$32,500. Waldron says the \$32,500 in his amended article is made up of fire equipment \$30,000 in line 740 and rescue equipment \$2,500 in line 906.5. What was removed is EMS equipment \$22,000 and ambulance billing services for \$24,000. Joe Dimello says taking the \$22,600 was taken out for replacement medical supplies leaves a balance of \$55,900. He wanted to propose an amendment to this amended article. Kent says he cannot accept another amendment until this one has been voted one. Robinson wants clarification of the amount. Kent reread the amendment with the figure of \$32,500.00. Gretchen called the question, seconded by Donny Stevens. Vote taken. **Vote passed.**
Vote taken on Amended Article 5. Vote taken. **Vote passed.**

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.*

Motion by Gretchen Wilder, seconded by Jerry Davis. Joe Jesseman wants to know if we need to change that number to account for the change to Article 5. Gretchen Wilder comments that she approves the increase in the Commissioners stipend, but she does not approve of the Treasurer increase due to how the job has become easier with the use of technology and his lack of attendance at important meetings like this one. Joe Jesseman still would like to know if the budget needs to be adjusted due the amendment voted in on Article 5. Pat Clark says we need to add the \$46,000 to Article 6 and gave an Amendment to Article 6 to increase it by \$46,000 as an alternative to cover charges taken out of Article 5.

Revised Article 6: To see if the District will vote to raise and appropriate the Budget Committee recommended sum of One Million Seven Hundred Forty Seven Thousand Seven Hundred Nine Dollars (\$1,747,709) for General District Operations.

Motion by Pat Clark, seconded by Donny Stevens. Joe Jesseman wants to know if the Budget Committee ever voted on this amount. Donny Stevens says they did vote on this amount, they voted on each item individually, just not in this line. Kevin Waldron says the original article is the budget committee recommended sum therefore an amendment with a different number is out of order. David Court is confused. He knows the difference between net and gross. He does not understand why we have to raise and appropriate it again. Tim Sattler says we are talking about the appropriateness of where the money comes from, not changing the number. The amount is already in to budget it's just a matter of where it is spent from. Lisa Swancott suggests putting the gross amount into the general operation fund, then take out Comstar and supplies and only deposit the net amount into the Apparatus fund. Joe Jesseman asked to call the question, seconded by Donny Stevens. Vote to call the question. Voice Vote taken. **Vote passed.**

Vote for amendment to Article 6. Voice vote taken. **Vote failed.**

Vote to call the question on original Article 6 by Scott Davis, seconded by Jerry Davis. Vote to call the question. Voice Vote taken. Vote passed.

Vote on original article 6. Voice vote taken. **Vote passed.**

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.*

Motion by Pat Consentino, seconded by Jerry Davis. Gretchen Wilder asked for current balance on this fund as it stands. Pat Clark says the most current audited amount Pat Clark 12/31/12 \$288,441.00. Should have \$25,000 estimated from 2013 remaining fund (clarified, Unexpended Fund Balance) for a balance of \$313,441. Lisa Swancott clarifies that is this the money left over from previous years. What is the money they typically like to keep in this fund before it is given back to the taxpayers. Clark says the DRA recommends \$283,000 (two months reserve supply). Waldron says the recommended surplus applies more for towns. The income to the district is guaranteed from the town of Tilton and town of Northfield. There would be no recommended amount. He would like to know how much of this surplus will be used to reduce the operational costs and given back to the town's people. Clark says they want to keep two months reserve in this fund and put \$30,000 in the Building Fund. Donny Stevens says the reason to keep money is so they don't have to borrow money for the first two months before the budget is voted on at the District Meeting. This money should continue to be left over year-to-year. David Court would like to know what the plan is for building. \$30,000 is not a lot of money. Is it going into a fund and just going to sit there. Paul Auger says they would like to have some money in this fund in case a grant comes up and there is an opportunity.

Waldron submitted an amendment to Article 7.

Revised Article 7: To see if the District will vote to raise and appropriate \$30,000 for the Land and Building Fund and further raise and appropriate \$100,000 to reduce the operational costs of the district with said funds to be withdrawn from the Unexpended Fund Balance. Moderator Finemore does not accept the amendment because it changes the intent of this warrant article.

Scott Davis would like clarification. In the towns there is an unreserved fund balance and the money can be taken out to offset taxation to set the tax rate. Is this the same with the fire department? Waldron says the Commissioner have the authority to reduce taxes with the use of this money. It does no good sitting and being hoarded. David Court says the money is kept there so money does not need to be borrowed. He agrees that we need a new building down the road. What would it cost to borrow the money if we needed to? Do we really save money by having it sitting there? Donny Stevens says the extra money would be put back into the account for a building fund instead of being given back to the taxpayers. Katherine

Dawson wants to know what this building is. Is there a plan? If there is, who created it? Pat Clark says they have looked at and studied it several times. The plan is to have one building by adding on to the Park Street Station or to find a new facility. They are looking to pull money together to have funds ready as a deposit on a new building if it comes along. He also wants to remind everyone that the Local Government Center suggests that two months be kept in the fund. Nancy Court wants to know if we vote against this article (don't want money moved into the building fund), where would it go to then? Kent Finemore says the money would stay in the fund. Vote to call the question by Joe Jesseman. Seconded by Jerry Davis. Voice Vote taken. Voice **Vote passed.**

Voice vote on Article 7. Moderator in doubt. Hand vote. In favor 21, Opposed 18. **Article 7 passes.**

Pat Clark would like to make a motion to restriction reconsideration of the vote, seconded by Scott Davis. Voice vote taken. Moderator in doubt. Hand vote, in favor 25. Opposed 8. **Vote passed.**

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.*

Motion by Pat Clark, seconded by Jerry Davis. Kevin Waldron would like to know when the public hearing was held to change the purpose of this fund. Clark says a public hearing was held on all the warrant articles. Donny Stevens adds that the public hearing was held on 02/10/14. Waldron stated the timelines for publication and timeframes and does not feel these timelines were met.

Pat Clark submitted an amendment to Article 8.

Revised Article 8: To see if the District will vote to amend the purpose of the Apparatus and Equipment Special Revenue Fund established under RSA 31:95-C (Adopted March 7, 2005) 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.*

Moderator asked if the intention of the article was changed. Pat Clark says no, the only change in the amendment is the reference to the RSA. Moderator will not accept the amendment because it changes the fund as it was heard at public hearing. Clark says it is the same fund, just clarifies the wording to be in accordance with the 2005.

Pat Consentino says there needs to be a public hearing to amend this article. She would like to table this article. Seconded by Katherine Dawson.

Pat Consentino wants to know when the amended article had a public hearing that was publicized (15 days prior to it) in a public place and in a newspaper. Clark says the public hearing was held on 02/10/14, posted at both town halls and published in the newspaper and the amendment does not change the intent. Joe Demillo asked if the article was posted in the town reports – he says it was in his. Scott Davis wanted to know if the amended article was presented to DRA before being brought to the public tonight. Les Dolecal said it was. Waldron reads the RSA stating that there must be a public hearing 15-30 days prior to change to purpose of a fund. The public hearing did not state that it wanted to change to purpose of the fund. Move to table. Seconded by Pat Consentino. Voice Vote taken. **Vote passed.**

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.*

Motion by David Court, seconded by Jerry Davis. Joe Jesseman notes that the numbers show that the Tilton's portion of the bill will increase and wants to be sure this is correct. Pat Clark says the numbers on

the paperwork are correct. This year is just to see what people would like to do. Pat Consentino is totally against this article. The Town of Tilton is a voting member of the mutual aid and can choose any dispatch company and does not have to use the same one as TNFD. Originally, they were billed by the county and saved \$4,000. If this money is now pooled, Tilton will pay \$14,000-\$15,000 more. Town of Tilton does not have to join the Lakes Region Mutual Aid. Town of Tilton is a voting member. Waldron said since this is advisory only, it is pointless anyway. Every bill is based on the split set up by the District. Every call is to the Tilton-Northfield, not call to Tilton or call to Northfield. Les Dolecal says this was put on the warrant because they had heard there was a concern on this issue. They are not in favor or against, just looking for public comment. Lisa Swancott says the dispatch calls are a Fire District charge, not a town charge. This is a fire service and should be a bill to the fire department. Scott Davis asks if this bill is for fire dispatch only. Mike Robinson says that is correct. Davis is confused by the formula. Pat Clark says the difference in numbers is due to a fixed cost changed by one – instead of 35 communities. Gretchen Wilder reminds us that we have less than fifty people here tonight from two towns. The fire district bill should go to the fire district and nowhere else. It is the same thing, in her eyes, as the formula for the school district. Donny Stevens explained how this was set up due to the two towns being from two different counties. Northfield was not part of Belknap County. We had to split, by their formula. Belknap County commissioners used to pay the bill and Tilton paid in their county tax. The county is no longer being billed for this. Northfield had always been getting the bill, but Tilton had to start getting a bill. He agrees that it should be sent back to the fire department. Gretchen Wilder says other communities are questioning this bill as well. Pat Clark reminds the public that they do not have authority over this. It is just something to discuss tonight to see if the public is interested in this being brought to the towns to see if they would do a warrant article on their town ballot. Lisa Swancott asks what happens if Northfield says yes and Tilton says no. Gretchen does not know if this is the right venue for this article. She suggests using the right, professional, legal advice so it's done right the first time. She is in favor of this article. Pat Consentino states for clarification, in order for this to go into effect it has to be passed at both town meetings and then at the fire district meeting. Scott Davis says he is in favor of this article – we are a district, and this bill is for the district. We stand together, we voted together. Waldron says he is in support of this article. Joe Jesseman asked to call the question, seconded by Lisa Swancott. Vote to call the question passed. Voice vote on **Article 9 passes.**

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.

Motion by Joe Jesseman, seconded by Gretchen Wilder. Waldron asks that if we let you keep our unreserved fund balance from Article 8, does this not negate the need for borrowing money. Jim Vila says it's a safety valve that hopefully we won't need. Voice vote taken. **Vote passed.**

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

Jerry Davis let the audience know he has retired from the Tilton-Northfield Fire Department. There was a standing ovation for his years of service.

Gretchen Wilder wanted to suggest that we double the current fee for the Moderator, seconded by Pat Consentino.

Motion to adjourn by Donny Stevens, seconded by Joe Demillo

District Meeting closed at 9:15pm.

Respectfully Submitted,
Katina L. Provencal, Fire District Clerk

TILTON-NORTHFIELD FIRE & EMS

It's been nearly a year since I became the Chief of the Tilton-Northfield Fire and EMS Department. It has been a pleasure to serve the residents, business owners, and visitors of our District. I must say that everyone has been very welcoming. Tilton and Northfield are fine communities and I look forward to a continuing effort of providing a highly skilled and professional service which has customer satisfaction as a high priority to the community.

One of my goals for this year was to increase the participation of our Call Company members in both training and emergency calls for service. I am happy to report that Call Company hours increased by 1,622.5 hours over last year. That is more than a 26% increase in participation in one year. Additionally the Call Company participates in many of our community service and education efforts throughout the year. This department could not provide the service it does without the dedicated support of our Call Company.

A survey of our facilities was conducted by an in-house committee to determine where our facilities are lacking and what would be required in a new, rehabbed or added to facility. The committee met over several months and a report to the Fire Commissioners was published. The Fire Station Report can be viewed on our web site. Additionally the Fire Commissioners have issued a Request for Proposals and have received three bids for Fire Station Consulting services. The Commissioners have not yet picked which firm will do the work for the District, but plan to have that in place shortly after District Meeting.

Our second due pumper, Engine 1, had a catastrophic pump failure this year. The entire pump had to be rebuilt, including the casing. Further examination of the vehicle by an independent company revealed severe corrosion issues with the frame and body of the truck. Our plan is to carefully monitor the issue. The District expects to get at least four more years of service from the vehicle. In the meantime, the District is looking into purchasing a new pumper and placing Engine 1 into reserve status. The District currently has no reserve pumper.

A review of our vehicle service plan and schedule revealed areas where the department could improve upon. A plan has been put in place in conjunction with the 2015 budget to increase the service levels of certain vehicles and also to increase the items inspected during those services. This plan was put in place so as to maximize the life of the department's vehicles.

I want to thank all the community organizations who have helped the department throughout the year. I also want to thank all the employees, both career and call who have provided an excellent service to our District. The service to the District could not happen without the dedicated and professional work our employees do.

Finally, I want to let everyone know that if there is ever a question or comment about the Department, my door is always open. Please contact me so that we can discuss your question or comment. It is our goal to provide a professional service with customer satisfaction and safety held in the highest regard.

Michael W. Sitar, Jr., MPA
Fire Chief
Tilton-Northfield Fire & EMS



TILTON-NORTHFIELD FIRE & EMS 2014 STATISTICS

Incident Type Summary

Incident Type	Count	% of Incidents	Estimated Loss
Fire	84	5.57%	\$217,252
Overpressure Rupture, Explosion, Overheat	3	0.19%	\$0
Rescue & EMS	977	64.87%	\$60,500
Hazardous Condition	67	4.44%	\$6,141
Service Call	89	5.90%	\$34,500
Good Intent Call	122	8.10%	\$0
False Alarm & False Call	163	10.82%	\$0
Severe Weather	1	0.60%	\$3,500
Total Emergency Incidents	1,506		\$287,393
Non-Emergency Services	5,340		

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.

Incident by Town Summary

Andover	2	Concord	1	Gilmanton	3	Northfield	602
Belmont	9	Franklin	42	Hill	1	Sanbornton	15
Canterbury	5	Gilford	1	Laconia	4	Tilton	821

EMS Runs by Response Disposition

Response Disposition	# of Times	% of Times
Cancelled	7	0.71%
Dead at Scene (including terminated efforts)	11	1.12%
No Patient Found	16	1.63%
No Treatment Required	31	3.15%
Refused Treatment and Transport	164	16.68%
Refused Treatment, Transported by EMS	0	0.00%
Standby Only – No Patient Contact	42	0.41%
Treated at ALS, Transported by EMS	585	59.51%
Treated at BLS, Transported by EMS	101	10.27%
Treated, Refused Transport	57	5.80%
Treated, Transferred Care to Other EMS	1	0.10%
Treated at ALS, Transferred Care to Other EMS	6	0.61%
Unknown	0	0.00%
Total	983	100%
*ALS = Advanced Life Support		
*BLS = Basic Life Support		

INDEPENDENT AUDITORS' REPORT

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 and each major fund of the Tilton-Northfield Fire District, as of and for the year ended December 31, 2013, and the related notes to 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, and each major fund of the Tilton-Northfield Fire District, as of December 31, 2013, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require 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 evidence sufficient 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 issuing 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
August 11, 2014

**TILTON-NORTHFIELD FIRE DISTRICT
 STATEMENT OF NET POSITION
 December 31, 2013**

	Governmental Activities
ASSETS	
Current:	
Cash and short-term investments	\$ 1,023,318
Receivables	73,990
Noncurrent:	
Capital assets, net of accumulated depreciation	1,725,888
TOTAL ASSETS	2,823,196
LIABILITIES	
Current:	
Accounts payable and accrued expenses	21,376
Accrued compensated absences	23,984
TOTAL LIABILITIES	45,360
NET POSITION	
Net investment in capital assets	1,725,888
Restricted	467,372
Unrestricted	584,576
TOTAL NET POSITION	\$ 2,777,836

TREASURERS REPORT

TILTON-NORTHFIELD FIRE DISTRICT

BANK ACCOUNTS SUMMARY (unaudited)

JANUARY 1, 2014 through DECEMBER 31, 2014

FRANKLIN SAVINGS BANK

Operating Account:

Balance January 1, 2014	\$ 400,230.70
Interest Earned	639.30
Deposits	<u>1,718,809.18</u>
Total Funds Available	2,119,679.18
Disbursements	<u>(1,736,753.16)</u>
Balance December 31, 2014	\$ <u>382,926.02</u>

FRANKLIN SAVINGS BANK

Apparatus and Equipment Replacement Fund

Balance January 1, 2014	\$ 394,471.73
Interest Earned	589.99
Deposits	<u>290,207.09</u>
Total Funds Available	685,268.81
Disbursements	<u>(437,809.67)</u>
Balance December 31, 2014	\$ <u>247,459.14</u>

FRANKLIN SAVINGS BANK

Apparatus and Equipment Replacement Fund CD

Balance January 1, 2014	\$ -
Interest Earned	2,502.89
Deposits	<u>400,000.00</u>
Total Funds Available	402,502.89
Disbursements	<u>-</u>
Balance December 31, 2014	\$ <u>402,502.89</u>

FRANKLIN SAVINGS BANK

Payroll Account

Balance January 1, 2014	\$ 500.00
Interest Earned	0.00
Deposits	<u>654,362.12</u>
Total Funds Available	654,862.12
Disbursements	<u>(654,362.12)</u>
Balance December 31, 2014	\$ <u>500.00</u>

FRANKLIN SAVINGS BANK

Debit Card Account

Balance January 1, 2014	\$ 4,980.03
Interest Earned	0.00
Deposits	<u>12,663.88</u>
Total Funds Available	17,643.91
Disbursements	<u>(15,468.93)</u>
Balance December 31, 2014	\$ <u>2,174.98</u>

Respectfully Submitted,
Roland C. Seymour, Treasurer

REPORT OF FOREST FIRE WARDEN AND STATE FOREST RANGER

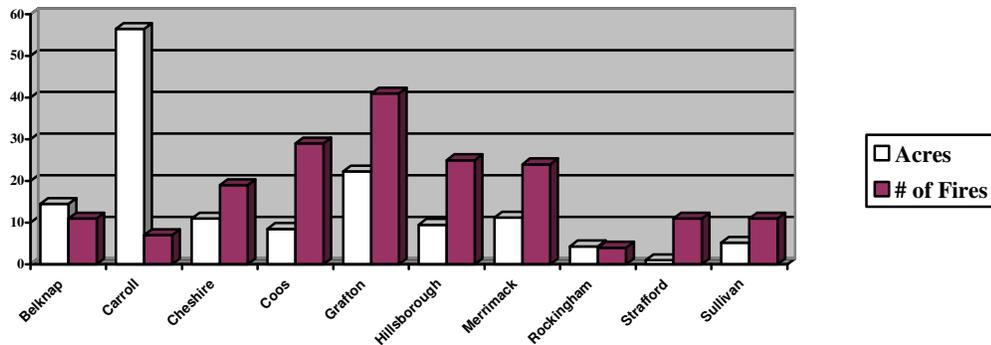
Your local Forest Fire Warden, Fire Department, and the State of New Hampshire Division of Forests & Lands, work collaboratively to reduce the risk and frequency of wildland fires in New Hampshire. To help us assist you, please contact your local Forest Fire Warden or Fire Department to determine if 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 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.

This past fire season started in early April with the first reported fire on April 7th. April, which is the traditional start to our spring fire season, began very dry with unseasonably dry conditions continuing through the entire month. This dry pattern continued through the first half of May. 80% of our reported fires this season occurred during this six week period. The largest fire was 24 acres, occurring in the town of Tamworth. From mid May through early September, above average rainfall kept our total acreage burned statewide at 72 acres. This is the smallest amount of acreage burned statewide in several years. Late August through late September though brought a dry trend to northern areas, resulting in several deep-burning remote fires. Our fire danger days correlated well with the days that there were fires actually reported. The statewide system of 16 fire lookout towers continues to operate on Class III or higher fire danger days. 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 capability 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 2014 season threatened structures, and a few structures were burned, 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. Please help Smokey Bear, your local fire department, and the state's Forest Rangers by being fire wise and fire safe!

2014 FIRE STATISTICS

(All fires reported as of November 2014)
 (figures do not include fires under the jurisdiction of the White Mountain National Forest)

COUNTY STATISTICS		
County	Acres	# of Fires
Belknap	3.1	5
Carroll	24	4
Cheshire	6.8	7
Coos	5.3	18
Grafton	8.2	32
Hillsborough	6.1	20
Merrimack	15.5	11
Rockingham	1.1	8
Strafford	0.4	5
Sullivan	1.5	2



CAUSES OF FIRES REPORTED

		Total	Fires	Total Acres
Arson	2	2014	112	72
<i>Debris</i>	<i>52</i>	<i>2013</i>	<i>182</i>	<i>144</i>
Campfire	10	2012	318	206
Children	2	2011	125	42
Smoking	5	2010	360	145
Railroad	0			
Equipment	5			
Lightning	1			
Misc.*	35 (*Misc.: power lines, fireworks, electric fences, etc.)			

ONLY YOU CAN PREVENT WILDLAND FIRE



2013 VITAL STATISTICS

**DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION
RESIDENT MARRIAGE REPORT
01/01/2014 - 12/31/2014
-- NORTHFIELD --**

Person A's Name	Residence	Person B's Name	Residence	Town of Issuance	Place of Marriage	Date of Marriage
GLODDY, SCOTT D	TILTON, NH	NELSON, TONI M	NORTHFIELD, NH	NORTHFIELD	NORTHFIELD	02/01/2014
ROBBINS, SHAWN R	NORTHFIELD, NH	ACCIAVATTI, KELLY M	NORTHFIELD, NH	NORTHFIELD	NORTHFIELD	04/09/2014
TRUETT, BRANDON M	NORTHFIELD, NH	SAROEUM, MOLLINDA N	NORTHFIELD, NH	NORTHFIELD	SANBORN	04/26/2014
ALLAMON, JOSHUA B	TAYLORS, SC	ELLIS, EMILY K	NORTHFIELD, NH	NORTHFIELD	DEERING	05/23/2014
HAWKINS JR, JOSEPH C	NORTHFIELD, NH	COLE, SHANNON M	NORTHFIELD, NH	NORTHFIELD	NEW DURHAM	06/07/2014
TENERIELLO, ARTHUR N	NORTHFIELD, NH	REARDON, BARBARA A	NORTHFIELD, NH	NORTHFIELD	NORTHFIELD	06/08/2014
DUQUETTE, JESSE R	NORTHFIELD, NH	MCGOVERN, MALLORY M	NORTHFIELD, NH	NORTHFIELD	JACKSON	07/02/2014
MORRISSETTE, BRUCE K	TILTON, NH	AUBUT, IRENE M	NORTHFIELD, NH	NORTHFIELD	NORTHFIELD	07/11/2014
BICKFORD III, JAMES	NORTHFIELD, NH	KIMBALL, MOLLY	NORTHFIELD, NH	NORTHFIELD	NORTHFIELD	08/02/2014
SMITH, RALPH	NORTHFIELD, NH	SENECAL, ELIZABETH	NORTHFIELD, NH	NORTHFIELD	NORTHFIELD	08/16/2014
CLOUTIER, DAVID C	NORTHFIELD, NH	LAPLANTE, CASSANDRA L	NORTHFIELD, NH	NORTHFIELD	TILTON	08/16/2014
TILTON, JEFFREY M	NORTHFIELD, NH	TILLOTSON, HEIDI E	NORTHFIELD, NH	NORTHFIELD	GROTON	08/16/2014
BEAULIEU, STEPHEN R	NORTHFIELD, NH	CAREY, HEIDI L	NORTHFIELD, NH	NORTHFIELD	GILMANTON	08/16/2014
ROBB, RYAN C	NORTHFIELD, NH	BARBOSA, JESSICA R	NORTHFIELD, NH	NORTHFIELD	CHICHESTER	09/06/2014
REED, ETHAN A	NORTHFIELD, NH	JACKSON, DEBORAH M	NORTHFIELD, NH	NORTHFIELD	BRISTOL	09/13/2014
JAMESON, DAVID R	NORTHFIELD, NH	KLECKNER, BILLIE J	NORTHFIELD, NH	NORTHFIELD	FRANKLIN	09/24/2014
OSTERHOUDT, DOUGLAS J	NORTHFIELD, NH	AVERY, JESSICA C	NORTHFIELD, NH	NORTHFIELD	PORTSMOUTH	10/06/2014
MURPHY IV, JOHN B	NORTHFIELD, NH	ESDALE, MICHELE A	NORTHFIELD, NH	NORTHFIELD	NORTHFIELD	10/11/2014
CHASE, PATRICK J	NORTHFIELD, NH	FALCONER, JANICE A	NORTHFIELD, NH	NORTHFIELD	NORTHFIELD	10/25/2014
SHEDD, DONALD P	NORTHFIELD, NH	SMITH, HELEN R	NORTHFIELD, NH	NORTHFIELD	LACONIA	11/08/2014
UNDERHILL, JEFFREY J	NORTHFIELD, NH	SMITH, MEGHAN E	NORTHFIELD, NH	NORTHFIELD	CONCORD	11/22/2014
SANBORN, THOMAS M	NORTHFIELD, NH	NOGALES ABURTO, JAVIERA C	NORTHFIELD, NH	NORTHFIELD	BRETTON WOODS	12/13/2014
					FRANKLIN	12/13/2014

Total number of records 22

**DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION
RESIDENT BIRTH REPORT
01/01/2014-12/31/2014
--NORTHFIELD--**

Child's Name	Birth Date	Birth Place	Father's/Partner's	Name Mother's Name
CLOUGH, CALEB WILLIAM	01/09/2014	CONCORD,NH	CLOUGH, LUCAS	CONTARINO, HEATHER
CALL, ELLAMARIE FRANCES	01/13/2014	LACONIA,NH	CALL, MATTHEW	ORNDORFF, KATRINA
HEBERT, JACOB ANDREW	01/14/2014	CONCORD,NH	HEBERT, JARED	HEBERT, KATELYN
HALL, LESLIE ELIZABETH	01/28/2014	CONCORD,NH	HALL, ANDREW	HALL, STEPHANIE
BOURQUE, HAILEY ELIZABETH	02/03/2014	LACONIA,NH	BOURQUE, JESSE	BOURQUE, MELISSA
KILLAM, MIKAYLA MAE	02/03/2014	CONCORD,NH	KILLAM, DAVID	KILLAM, WENDY
DUFIELD, ATHALIAH TRINITY	02/06/2014	CONCORD,NH	DUFIELD JR, RAY	WICKS, ANGELA
MYERS, XZAVIER ANDRAE ALEXANDER	02/11/2014	CONCORD,NH	MYERS, KEVIN	DODGE, COURTNEY
BRAY, HARBOR LEO	02/14/2014	CONCORD,NH	BRAY, JEFFERY	ANDERSON, ANGEL
WEEKS, ISABELLE ANTHENIE	02/22/2014	CONCORD,NH	WEEKS, LEVI	SHULTS, CASSANDRA
LAFOND, JORDYN TRACEY	03/04/2014	CONCORD,NH	LAFOND, JOSHUA	LAFOND, ROBYN
TENNEY, KENDYLL LOUISE	03/13/2014	CONCORD,NH	TENNEY, DARYLL	GRANDE, ERICA
BRADY, CORAH LYNN	03/18/2014	CONCORD,NH	BRADY, JASON	HILLIKER, JENNA-LYNN
HINES, SIERRA LYNN	03/30/2014	CONCORD,NH	HINES, ANDREW	HINES, KENDRA
SMITH, CARLEE RAE	04/09/2014	CONCORD,NH	SMITH JR, DOUGLAS	RUFF, ASHLEY
SPAGNUOLO, DOMINIC FELICE	04/10/2014	CONCORD,NH	SPAGNUOLO JR, PHILIP	MACIEJEWSKI, MISTY-LYNN
BOUTIN, JASMINE MACKENSIE	04/14/2014	LEBANON,NH	BOUTIN, JOSHUA	ELLIOTT, BRIGETTE
SMITH, ANTHONY TYLER	05/22/2014	LACONIA,NH		GAYTON, HEATHER
JORDAN, BENJAMIN WILLIAM	06/01/2014	CONCORD,NH	JORDAN JR, GLEN	SMITH, BRITANY
LAPLANT, LINDSAY ROSE	06/18/2014	CONCORD,NH	LAPLANT, ZACHARY	D'ABBRACCIO, ALYSON
BICKFORD, CHARLOTTE ROSE	07/03/2014	LACONIA,NH	BICKFORD, NATHAN	GUYER, MEGAN
MALTAIS, KEEGAN MICHAEL	07/15/2014	CONCORD,NH	MALTAIS, ERIK	MACKAY, KRISTI
LACHAPPELLE, WILLOW MICHELLE	08/01/2014	CONCORD,NH	LACHAPPELLE, MIKEL	LACHAPPELLE, JENNINE
HALE, TRITON ROBERT	08/04/2014	CONCORD,NH	HALE, CORY	HALE, HEATHER
TUPECK, ALANNA MARIE	09/15/2014	CONCORD,NH	TUPECK, SCOTT	TUPECK, JENNIFER
KANE, FELICITY KATHERINE	09/21/2014	LEBANON,NH	KANE, VINCENT	KANE, ERIN
TURGEON, MALIA ROSE	09/26/2014	LACONIA,NH	TURGEON, LANCE	TURGEON, DEBORAH
SHAW, GREYSON JAMES	10/19/2014	CONCORD,NH		SHAW, KATELYN
WHITING, CHEYENNE ROSE	10/24/2014	CONCORD,NH	WHITING, DANA	ERNST, TINA
MARTINSON, LANA JEAN	10/27/2014	MANCHESTER,NH	MARTINSON, JEREMY	SIEGEL, COURTNEY
MARTINSON, BODE DAVID	10/27/2014	MANCHESTER,NH	MARTINSON, JEREMY	SIEGEL, COURTNEY
TONGE, SETIMA RECHEL	11/02/2014	CONCORD,NH	TONGE, CRAIG	TONGE, RENEE
PETERS, ALEXANDER MICHAEL	11/19/2014	CONCORD,NH	PETERS, CHRISTIAN	PETERS, KATIE
BARNEY, JACKSON THOMAS-MICHAEL	11/27/2014	CONCORD,NH	BARNEY, MICHAEL	ROY, JESSICA
GLOVER, ELIJAH CHRISTOPHER	11/28/2014	CONCORD,NH	GLOVER, ANGLO	GLOVER, KATHLEEN
O'MEARA, KASSIDY GRACE	11/28/2014	MANCHESTER,NH	O'MEARA, FRANCIS	O'MEARA, DANIELLE
DUQUETTE, MARLEY RAE	12/09/2014	CONCORD,NH	DUQUETTE, JESSE	MCGOVERN, MALLORY
HOYT, HAYLIE MAE	12/11/2014	LEBANON,NH	HOYT, DAVID	HOYT, AMANDA
GELINAS, MASON ROBERT	12/25/2014	CONCORD,NH	GELINAS, RYAN	GELINAS, KRISTIN
MCGRATH, CLAIRE VIRGINIA	12/31/2014	CONCORD,NH	MCGRATH, MATTHEW	MCGRATH, LINDSEY

Total number of records 40



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

**RESIDENT DEATH REPORT
01/01/2014 - 12/31/2014
--NORTHFIELD, NH --**

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
PICKERING SR, MALCOLM	01/01/2014	MANCHESTER	PICKERING, EDWIN	PRESMACK, ETHEL	Y
MCCORMACK, WARREN	02/12/2014	HUDSON	MCCORMACK, JAMES	CLARK, EVA	Y
TRACY, DAVID	02/14/2014	FRANKLIN	TRACY, ROBERT	CURRIER, BARBARA	N
DAVIDSON, BARBARA	03/02/2014	FRANKLIN	ROBINSON, LAWRENCE	GRANGER, VITALINE	N
GREEN, MARION	03/06/2014	FRANKLIN	POOLE, DELBERT	BROOKS, MILDRED	N
BURKE, CHRISTOPHER	03/14/2014	CONCORD	BURKE, FRANK	MILLIS, CHRISTINE	N
PHILLIPS SR, ROBERT	03/17/2014	FRANKLIN	PHILLIPS, JOHN	ARCHIBALD, HELEN	Y
LAWS, WALTER	03/20/2014	NORTHFIELD	LAWS, WALTER	ARSENAULT, MARIE	N
MARTEL, JUDITH	04/01/2014	NORTHFIELD	HILL, STAN	MERRILL, MADELINE	N
HOYT, AARON	04/14/2014	BRISTOL	HOYT, ROBERT	HUNTER, LORI	Y
FINEMORE, KELLY	04/30/2014	CONCORD	CONLON, THOMAS	CAREY, ELIZABETH	N
LABELLE, JANE	05/05/2014	NORTHFIELD	CARIGNAN, ROMEO	LEMIRE, GERMAINE	N
BENNETT, DIANA	05/22/2014	LACONIA	ENO, ROY	FOWLER, ROBERTA	N
ISABELLE, SHERRY	06/02/2014	NORTHFIELD	CHASE, RICHARD	DUSTIN, JOYCE	N
TWOMEY, JOHN	07/02/2014	LACONIA	TWOMEY, MORTIMER	WHIDDEN, GLADYS	Y
AYOTTE, MILTON	08/08/2014	CONCORD	AYOTTE, LUDGER	MILLER, IDA	Y
SOKOL, GARY	08/18/2014	NORTHFIELD	SOKOL, LARRY	UNKNOWN, IRENE	Y
ROBINSON JR, WILLIAM	08/18/2014	BOSCOWEN	ROBINSON, WILLIAM	SHELDON, ALICE	Y
BULLOCK, MARGUERITE	08/28/2014	LACONIA	HEWETT, ROSWALL	HUNTINE, MARGUERITE	N
WITZGALL, HELEN	09/11/2014	NORTHFIELD	MELLONAKOS, GEORGE	KOUSTELERIS, MARTHA	N
NASH SR, RALPH	09/12/2014	NORTHFIELD	NASH, FRED	DUCHARME, MEG	Y
BLAIS, ROGER	10/08/2014	BOSCOWEN	BLAIS, ALPHONE	ENGLAND, MARY	Y
NORELL, MARJORIE	10/12/2014	LACONIA	HALE, CHARLES	MACK, GRACE	N
PRESMACK, VERA	10/12/2014	FRANKLIN	LEPELLEY, JOHN	MCPHEE, MARGARET	N
MILLER JR, CHESTER	10/27/2014	FRANKLIN	MILLER SR, CHESTER	GRIFFIN, THERESA	N
SHANK, CHARLEEN	11/12/2014	NORTHFIELD	BARTON, EDWARD	KENISTON, KATHERINE	N
DEARBORN SR, MAURICE	11/17/2014	DOVER	DEARBORN, FRED	DOUMMONLIN, ALVINIA	Y
ELLSWORTH, BEATRICE	12/05/2014	NORTHFIELD	MERKLE, VALENTINE	RYER, PEARL	N
SHEDD, DONALD	12/10/2014	CONCORD	SHEDD, HOWARD	BROWER, ELIZABETH	Y
ESTES, SUSIE	12/22/2014	NORTHFIELD	WALKER, UNKNOWN	UNKNOWN, RUTH	N
MAZUR, JEANNE	12/31/2014	NORTHFIELD	HEBERT, RAYMOND	TESSIER, VIOLETTE	N

Total number of records 31

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

Congressman Frank Guinta, District #1, 326 Cannon 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

Executive Councilor District #2

Colin Van Ostern PO Box 193 Concord NH 03302, 271-3632, Email cvanoster@nh.gov

State Senator District #7

Andrew J Hosmer, 33 North State Street Concord NH 03301, 271-8631,
andrew.hosmer@leg.state.nh.us

STATE REPRESENTATIVES MERRIMACK DISTRICT

District 3

Hon. Gregory Hill 1 Knowles Farm Rd Northfield NH 03276 286-7329 greg.hill@leg.state.nh.us

Hon. Deborah Wheeler 38 Bay St Northfield NH 03276 286-8212

deborah.wheeler@leg.state.nh.us

District 26

Hon. Jason Parent 40 Twin Bridge Rd Northfield NH 03276 387-4626

jason.parenet@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 2015 SCHEDULE OF CONCERTS

Features:

July 5	Studio Two BEATLES Tribute Band
July 12	Tim & Victoria
July 19	60's Invasion
July 26	East Bay Jazz Ensemble
Aug 2	Uncle Steve Band
Aug 09	Roxanne & The Voo Doo Rockers
Aug 17	Mill City Revival Band
Aug 23	Karen Morgan & The Pony Express
Aug 30	Annie & The Orphans

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**
<http://www.angelfire.com/music4/tiltonnh/schedule.html>

Town of Northfield

www.northfieldnh.org

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