

# Town of Northfield New Hampshire



## Annual Report For the fiscal year ending December 31, 2016

Please bring this report with you to the Town Meeting Saturday March 18, 2017 at 9:00am

**Polling Place:** Pines Community Center, 61 Summer Street Northfield  
Town Election: Tuesday March 14, 2017, 7:00am – 7:00pm

## *REMEMBERING TOM WOOTEN*

Tom worked as a valuable member of the highway crew since 2013. He tragically succumbed to injuries received in an accident that occurred at the town highway garage on Thursday, July 21<sup>st</sup>.

Tom is greatly missed. He was a warm and dedicated person who earned the deep respect of all his colleagues. We could always count on Tom to do what needed to be done while maintaining a positive can-do attitude. It was a true pleasure to work with him and to know him as a coworker and a friend.

Please join us as we send our thoughts and prayers out to Tom's family and friends in their time of overwhelming sorrow.



IN MEMORY OF  
TOM WOOTEN  
DEVOTED FATHER, HUSBAND,  
SON, GRANDFATHER & FRIEND

A granite bench with the above inscription will be placed at Knowles Pond in memory of Tom.



## HIGHWAY GARAGE FIRE

An early morning fire damaged the Town highway garage on Park Street and several pieces of equipment in the garage. The fire was reported by a neighbor just after 2:00 Friday morning March 4<sup>th</sup>. Tilton-Northfield Fire Department firefighters were quick to respond and the fire was contained by 3:00am. An investigation was done by the State Fire Marshal, TNFD and the Town's insurance carrier. State fire



inspector Tom Schutzius reported that he does not believe the fire was of suspicious origin. Selectmen and Public Works Director Andy Buteau assessed the damages to town equipment and developed a plan to continue services while the department recovered from the

fire. Within days we had all trucks except for one was back in service, and the crew operated out of a tent while the garage was being repaired. Some work such as servicing police cruisers, was being contracted out.

We would like to thank our neighboring communities who offered assistance to Northfield in the aftermath of the fire. Also, thanks to local businesses for their assistance in getting us temporary equipment and services while our garage was being repaired. And thank you to the Tilton-Northfield Fire Department for a quick response to a fire that could easily have turned into something much worse.



After renovations were complete all residents were invited to an open house at the Highway Garage on December 10, 2016, hosted by the Selectboard and the Public Works Department.



**Annual Report  
for the  
Town of Northfield, New Hampshire  
for the year ending  
December 31, 2016**



**Local Election:**  
*Tuesday, March 14, 2017*  
7:00 am – 7:00 pm

**Town Meeting:**  
*Saturday, March 18, 2017*  
9:00 am

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



## **TELEPHONE NUMBERS**

### **EMERGENCY 9-1-1**

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

| <b><u>OUTSIDE AGENCIES</u></b>                      | <b><u>PHONE</u></b> |
|---|---------------------|
| T-N Fire Station .....                              | 286-4781            |
| Hall Memorial Library .....                         | 286-8971            |
| Northfield Sewer District.....                      | 630-3873            |
| Pines Community Center .....                        | 286-8653            |
| T-N Recreation Council.....                         | 286-8653            |
| T-N Water District .....                            | 286-4213            |
| Youth Assistance Program.....                       | 286-8577            |
| <b>Winnisquam Regional School District (SAU 59)</b> |                     |
| Union Sanborn School .....                          | 286-4332            |
| Southwick School .....                              | 286-3611            |
| Sanbornton Central .....                            | 286-8223            |
| Middle School.....                                  | 286-7143            |
| High School .....                                   | 286-4531            |
| Superintendent's Office .....                       | 286-4116            |

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

## **TABLE OF CONTENTS**

|  |                      |
|--|----------------------|
| Dates to Remember.....                                     | 1                    |
| Elected Officials.....                                     | 2-3                  |
| Appointed Officials.....                                   | 4-5                  |
| Town Employees .....                                       | 6                    |
| Office Hours & Schedule of Meetings.....                   | 7                    |
| Federal, State, County Elected Officials.....              | 8                    |
| 2017 Town Warrant .....                                    | 10-12 (yellow pages) |
| 2017 Recommended Budget.....                               | 13-22 (yellow pages) |
| Zoning Ordinance Amendment Article 6 Additional Info. .... | 23                   |
| Tax Increment Financing Plan Additional Info. ....         | 24                   |
| 2016 Town Meeting Minutes.....                             | 25-31                |

### **Department Financial & Narrative Reports**

|  |       |
|--|-------|
| Selectmen's Report .....                   | 33    |
| Auditor's Report .....                     | 34-60 |
| Treasurers Report.....                     | 61    |
| Town Administrator's Report.....           | 62    |
| Town Clerk/Tax Collector's Report .....    | 63-65 |
| Trustees of Trust Fund's Report .....      | 66-67 |
| Schedule of Town Property .....            | 68    |
| Schedule of Town Vehicles & Equipment..... | 69    |
| DRA Summary of Valuation .....             | 70-71 |
| Tax Rate Comparison .....                  | 72    |
| Capital Improvements Plan.....             | 73-75 |
| Police Department.....                     | 76-78 |
| Animal Control .....                       | 79    |
| Highway Department .....                   | 81    |
| Recycling Reports .....                    | 82-83 |
| NRRA Reports .....                         | 84-85 |
| Supervisors of the Checklist .....         | 86    |
| Welfare Administrator .....                | 87    |
| Code Enforcement Officer .....             | 88    |
| Conservation Commission .....              | 89    |
| Planning Board.....                        | 90    |
| Zoning Board .....                         | 91    |

### **Outside Agency & Organizations Reports**

|  |         |
|--|---------|
| Child and Family Services .....                      | 93      |
| Economic Development Corporation .....               | 94      |
| Hall Memorial Library .....                          | 95-97   |
| Lakes Region Planning Commission.....                | 98-100  |
| Park Cemetery.....                                   | 101     |
| T-N Water District .....                             | 102     |
| T-N Old Home Day .....                               | 103     |
| T-N Recreational Council .....                       | 104-105 |
| Upper Merrimack River Local Advisory Committee ..... | 106-107 |

|   |         |
|---|---------|
| University of NH Cooperative Extension..... | 108-109 |
| Visiting Nurse .....                        | 110     |
| Youth Assistance Program.....               | 111     |

### **Tilton – Northfield Fire & EMS District**

|                                     |         |
|-------------------------------------|---------|
| Report of Fire Chief .....          | 113     |
| 2017 Fire District Warrant .....    | 114-115 |
| 2017 Fire District Budget.....      | 116-118 |
| 2016 District Meeting Minutes ..... | 119-123 |
| Statistics .....                    | 124     |
| Financial Audit Report.....         | 125-127 |
| Treasurer’s Report .....            | 128     |
| Forrest Fire Warden Report .....    | 129-130 |

### **Vital Statistics**

|                 |     |
|-----------------|-----|
| Marriages ..... | 132 |
| Births.....     | 133 |
| Deaths .....    | 134 |





## Town of Northfield, NH

## 2017 TOWN HOLIDAY SCHEDULE

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The Town Offices will be closed for the following days:


|          |             |                   |
|----------|-------------|-------------------|
| Monday   | January 2   | New Year's Day    |
| Monday   | January 16  | Civil Rights Day  |
| Monday   | February 20 | Presidents Day    |
| Monday   | May 29      | Memorial Day      |
| Tuesday  | July 4      | Independence Day* |
| Monday   | September 4 | Labor Day         |
| Monday   | October 9   | Columbus Day      |
| Friday   | November 10 | Veterans Day      |
| Thursday | November 23 | Thanksgiving      |
| Monday   | December 25 | Christmas         |

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

## 2017 DATES TO REMEMBER

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|             |   |
|-------------|---|
| January 1   | Fiscal year begins  |
| January 22  | Filing Period for Town Office, end on February 3 <sup>rd</sup>      |
| February 7  | Last day to petition for warrant article                            |
| February 27 | Last day for selectmen to post warrant                              |
| March 1     | Last day to file application for an abatement and tax deferral      |
| March 14    | Town Meeting (election) 7am-7pm Pines Community Center              |
| March 18    | Town Meeting (business portion) 9:00am Pines Community Center       |
| March 20    | Fire District Meeting 7:00pm Winnisquam Middle School Cafe          |
| March 25    | 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  |



Sign up to receive weekly  
news, agendas and minutes at  
[www.northfieldnh.org](http://www.northfieldnh.org)

## **ELECTED OFFICIALS**

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|  | <b>Term Date</b> |
|--|------------------|
| Wayne Crowley, Chair, Selectman .....                  | 2017             |
| Robert Southworth, Selectman .....                     | 2018             |
| Denis Allen, Selectman.....                            | 2019             |
| Scott McGuffin, Moderator .....                        | 2018             |
| Kent Finemore, Asst. Moderator .....                   | Appointed        |
| Roland Seymour, Treasurer .....                        | 2018             |
| Cindy Caveney, Town Clerk/Tax Collector .....          | 2017             |
| Terry Steady, Chair, Supervisor of the Checklist ..... | 2018             |
| Margaret LaBrecque, Supervisor of the Checklist.....   | 2020             |
| Roberta Bacon, Supervisor of the Checklist .....       | 2022             |
| Michael Murphy, Trustee of Trust Funds .....           | 2017             |
| Maureen Bouchet, Trustee of Trust Funds .....          | 2018             |
| Christine Raffaelly, Trustee of Trust Funds .....      | 2019             |

### **Hall Memorial Library Trustees, Northfield Representatives**

|                                |      |
|--------------------------------|------|
| Nancy Court, Trustee .....     | Life |
| Morris Boudreau, Trustee ..... | Life |
| Tom Fulweiler, Trustee.....    | 2019 |

### **Northfield Sewer District**

|                                     |      |
|-------------------------------------|------|
| Glen Brown, Chair Commissioner..... | 2017 |
| George Flanders, Commissioner.....  | 2017 |
| Thomas Beaulieu, Commissioner ..... | 2017 |
| Robin Steady, Moderator .....       | 2017 |
| Roland Seymour, Treasurer .....     | 2017 |
| Stephen Partridge, Superintendent   |      |

### **Tilton-Northfield Water District**

|                                    |      |
|------------------------------------|------|
| Scott Davis, Commissioner.....     | 2018 |
| Roland Seymour, Commissioner ..... | 2019 |
| Arthur Demass, Commissioner .....  | 2017 |
| Carol Chase, Clerk .....           | 2018 |
| Glen Brown, Treasurer.....         | 2018 |
| James Shepard, Moderator.....      | 2018 |

### **Tilton-Northfield Fire District**

|                                       |      |
|---------------------------------------|------|
| Paul Auger, Chair, Commissioner ..... | 2017 |
| Dennis Manning, Commissioner .....    | 2018 |
| Paul Blaisdell, Commissioner .....    | 2019 |
| Roland Seymour, Treasurer .....       | 2018 |
| Kent Finemore, Moderator.....         | 2018 |
| Stephanie Giovannucci, Clerk .....    | 2018 |



**Tilton-Northfield Recreation Council**

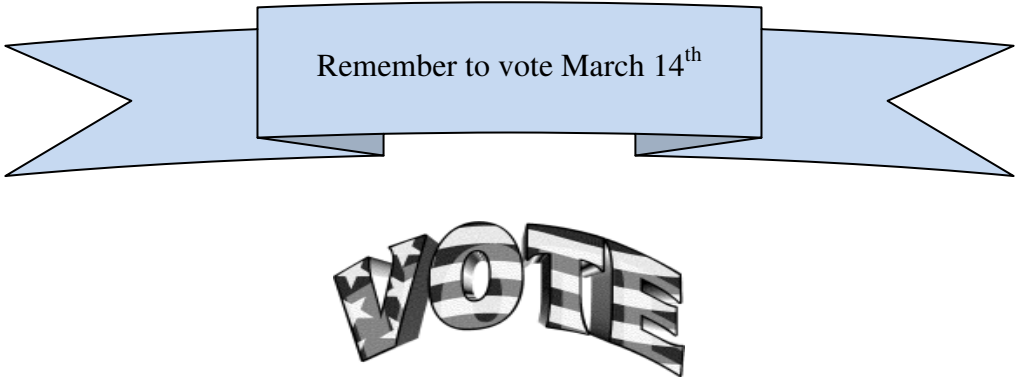
|                                     |      |
|-------------------------------------|------|
| Rose-Marie Welch, President .....   | 2018 |
| Scott Haskins, Vice President ..... | 2019 |
| Dorene Tilton, Secretary .....      | 2018 |
| Traci Milbourne, Treasurer .....    | 2019 |
| Jennifer Haskins .....              | 2019 |
| Jessica Eberhardt .....             | 2017 |
| Jan Wickens .....                   | 2017 |

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

|                     |      |
|---------------------|------|
| Jon Cilley .....    | 2017 |
| Lance Turgeon ..... | 2018 |
| Barbara Wirth ..... | 2019 |

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

|                        |      |
|------------------------|------|
| Thomas Fulweiler ..... | 2017 |
| Wayne Crowley .....    | 2018 |
| Keith Murray .....     | 2019 |



## **APPOINTED OFFICIALS & TERM DATES**

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| <b><u>Budget Committee</u></b>                    | <b>Term Date</b> |
|---|------------------|
| George Corliss, Jr., Chair.....                   | 2019             |
| Keith Murray.....                                 | 2017             |
| Lisa Swancott.....                                | 2017             |
| Linda Luedke .....                                | 2018             |
| Margaret Shepard.....                             | 2019             |
| Steve Randall .....                               | 2019             |
| Denis Allen, Selectmen Representative             |                  |
| Vacant, Highlands Village District Representative |                  |
| Vacant, Northfield Sewer District Representative  |                  |

### **Capital Improvements Program Committee**

(Annual Appointments)

|                              |                                 |
|------------------------------|---------------------------------|
| Denis Allen, Selectman Rep   | Andy Buteau, Public Member      |
| Vacant, Planning Board Rep   | Brian Huckins, Public Member    |
| Vacant, Zoning Board Rep     | Michael Witzgall, Public Member |
| Vacant, Budget Committee Rep |                                 |

### **Conservation Commission**

|                                  |      |
|----------------------------------|------|
| Kevin Fife, Chair .....          | 2018 |
| Charlie Page .....               | 2018 |
| David Krause .....               | 2017 |
| Sterling Blackey.....            | 2018 |
| Christina Beadle, Alternate..... | 2019 |
| Vacant, Alternate (1 positions)  |      |

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

Glenn Smith  
Andy Buteau, Alternate

### **Fire District Budget Committee, Northfield Representatives**

|                        |      |
|------------------------|------|
| Patricia Sawicki ..... | 2018 |
| George Flanders .....  | 2017 |
| Robert Petrin .....    | 2019 |

### **Lakes Region Planning Commission, Northfield Representatives**

|                     |      |
|---------------------|------|
| Douglas Read .....  | 2018 |
| Wayne Crowley ..... | 2019 |

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

Glenn Smith  
Vacant, Alternative

### Planning Board

|   |      |
|---|------|
| Jason Durgin, Chair .....                     | 2018 |
| Mike Murphy, Vice Chair.....                  | 2017 |
| Glen Brown.....                               | 2018 |
| Laurie Hill.....                              | 2017 |
| Douglas Read.....                             | 2019 |
| Wayne Crowley, Selectmen Rep                  |      |
| Vacant, Alternate (3 positions, 3 year terms) |      |

### Road Agent

Andy Buteau

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

|                      |      |
|----------------------|------|
| William Dawson ..... | 2017 |
| Vacant .....         | 2017 |

### Zoning Board of Adjustments

|                                  |      |
|----------------------------------|------|
| Kent Finemore, Chair.....        | 2019 |
| Keith Murray.....                | 2017 |
| Brian Brown.....                 | 2017 |
| Jacqueline Roy.....              | 2019 |
| Paula Benski.....                | 2018 |
| David Curdie, Alternate.....     | 2019 |
| Robert Southworth, Selectmen Rep |      |

**Newspaper article on 1972 garage fire**





## **TOWN EMPLOYEES**

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### **Town Hall**

|   |                       |
|---|-----------------------|
| Town Administrator                        | Glenn Smith           |
| Executive Assistant                       | Stephanie Giovannucci |
| Administrative Assistant                  | Lindsey Giunta        |
| Deputy Town Clerk / Tax Collector         | Vicki Hussman         |
| Welfare Administrator                     | Donna Cilley          |
| Code Enforcement Officer / Health Officer | Jason Durgin          |

### **Police Department**

|                          |                     |
|--------------------------|---------------------|
| Chief                    | John Raffaely       |
| Sergeant                 | Michael Hutchinson  |
| Sergeant                 | James McIntire      |
| Police Officer           | Brian Beach         |
| Police Officer           | Aaron Chapple       |
| Police Officer           | Michael Fitzherbert |
| Police Officer           | Michael Nordberg    |
| Police Officer           | Adam Seligman       |
| Part Time Police Officer | James Lavery        |
| Part Time Police Officer | Richard Paulhus     |
| Part Time Police Officer | Owen Wellington     |
| Administrative Assistant | Christine Murray    |

### **Public Works Department**

|   |                     |
|---|---------------------|
| Public Works Director                   | Andy Buteau         |
| Mechanic / Heavy Equipment Operator     | Arthur Demass       |
| Heavy Equipment Operator                | Harold (Peter) Fife |
| Truck Driver / Heavy Equipment Operator | Lance Foss          |
| Truck Driver / Light Equipment Operator | Shane Dow           |
| Truck Driver / Light Equipment Operator | James Greene        |
| Recycling Attendant / Laborer           | Morris Boudreau     |
| Recycling Attendant / Laborer           | Douglas Read        |

### ***In Memoriam***

|   |               |
|---|---------------|
| Truck Driver / Light Equipment Operator | Thomas Wooten |
|---|---------------|

## **TOWN OF NORTHFIELD BUSINESS HOURS**

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|  |                         |                  |
|--|-------------------------|------------------|
| Administration .....                       | 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, Sat .....          | 8:00am – 3:00pm  |
|  | Wed .....               | 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                  | 5:00pm | 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      |
| Library Trustees           | Second Monday            | 5:00pm | Library                |
| Planning Board             | First Monday             | 7:00pm | Town Hall              |
| Recreation Council         | Second Monday            | 6:30pm | Pines Community Center |
| Sewer District             | Last Friday              | 3:00pm | 133 Park Street        |
| Water District             | First Monday             | 7:00pm | Water District Office  |
| Zoning Board               | Fourth Monday            | 7:00pm | Town Hall              |

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

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### **UNITED STATES SENATE**

Senator Margaret Hassan, B85 Russell Senate Office Bldg. Washington DC 20510  
(202)224-3324 <https://www.hassan.senate.gov/content/contact-senator>  
Senator Jeanne Shaheen, 506 Hart Senate Office Bldg. Washington DC 20510  
(202) 224-2841 <https://www.shaheen.senate.gov/contact/contact-jeanne>

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

Congressman Carol Shae-Porter, District #1, 1530 Longworth HOB Washington DC 20515  
(202) 225-5456  
Congresswoman Ann M Kuster, District #2, 137 Cannon HOB Washington DC 20515  
(202) 225-5206

### **STATE OF NEW HAMPSHIRE**

#### **Governor**

Chris Sununu, State House, 107 North State Street Concord, NH 03301, 271-2121  
Website: [www.governor.nh.gov](http://www.governor.nh.gov)

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

Andru Volinsky 488 Shaker Rd Concord NH 03302, 271-3632, Email [Andru.Volinsky@nh.gov](mailto:Andru.Volinsky@nh.gov)

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

Harold French, 107 North State Street, Rm 107 Concord NH 03301, 271-4063,  
[Harold.French@leg.state.nh.us](mailto:Harold.French@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](mailto:greg.hill@leg.state.nh.us)  
Hon. Ryan Smith 1 Hill St Northfield NH 03276 286-8339

#### **District 26**

Hon. Howard Pearl 409 Loudon Ridge Rd Loudon NH 03307 231-1482  
[Howard.Pearl@leg.state.nh.us](mailto:Howard.Pearl@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 Hilliard, 333 Daniel Webster Highway Boscawen NH 03303, 796-6600

**County Attorney:** Scott E 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





2017  
TOWN MEETING WARRANT  
&  
PROPOSED BUDGET

# WARRANT

## WARRANT FOR THE TWO HUNDRED THIRTY-SIXTH NORTHFIELD TOWN MEETING

2017

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 14<sup>th</sup> day of March, in the year of our Lord two thousand and seventeen 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.

ARTICLE 2: To amend the Northfield Zoning Ordinance provide for Accessory Dwelling Units as required under RSA 674:71 et. al. as follows: Amend the "Definitions" section to include a definition of 'Accessory Dwelling Unit', add Section 6.3 consisting of criteria for Accessory Dwelling Units, amend Article 7, Table 1, (Uses by District) to include Accessory Dwelling Units. *Recommended by the Planning Board*

**And on the 18<sup>th</sup> day of March, in the year of our Lord two thousand and seventeen at nine o'clock in the forenoon at the Pines Community Center, Dearborn Road, Northfield to act upon the following subjects:**

ARTICLE 3: To see if the town will vote to raise and appropriate the sum of Seventy Five Thousand dollars (\$75,000) to the Highway Equipment Capital Reserve Fund for the purpose of replacing Highway and Sanitation Department equipment as needed. *This article is recommended by the Board of Selectmen and by the Budget Committee (5-0-1).*

ARTICLE 4: 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 the Budget Committee (5-0-1).*

ARTICLE 5: 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 by the Budget Committee (5-0-1).* (Majority vote required)

ARTICLE 6: To see if the Town will vote to raise and appropriate the sum of Five Thousand dollars (\$5,000) to the Computer Replacement Fund for the purpose of funding replacement of computers as needed. *This article is recommended by the Board of Selectmen and by the Budget Committee (5-0-1).* (Majority vote required)

- ARTICLE 7: To see if the Town will vote to raise and appropriate Four Hundred Eighteen Thousand One Hundred Eighty One Dollars (\$418,181) to fund road and bridge reconstruction and repair projects with Two Hundred Ninety One Thousand Seven Hundred Fifteen Dollars (\$291,715) to come from the Road Reconstruction Fund and the remaining One Hundred Twenty Six Thousand Four Hundred Sixty-six thousand Dollars (\$126,466) to come from Highway Block Grant Monies. This shall be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until December 31, 2018. *This article is recommended by the Board of Selectmen and by the Budget Committee (5-0-1).* (Majority vote required)
- ARTICLE 8: To see if the Town will vote to raise and appropriate Seven Thousand Dollars (\$7,000) from the Revaluation Fund to partially offset the cost of reevaluating town property. This shall be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until December 31, 2018. *This article is recommended by the Board of Selectmen and by the Budget Committee (5-0-1).* (Majority vote required)
- ARTICLE 9: To see if the Town will vote to raise and appropriate One Hundred Fifty Thousand Dollars (\$150,000) to fund engineering services for the Sandogardy Pond Road Reconstruction project. This is a non-lapsing appropriation as per RSA 32:7 VI and will not lapse until December 31, 2018. *This article is recommended by the Board of Selectmen and by the Budget Committee (5-0-1).* (Majority vote required)
- ARTICLE 10: To see if the Town will vote to raise and appropriate the sum of Fifty Thousand dollars (\$50,000) for the purpose of purchasing a used backhoe with funding to come from the Highway Equipment Capital Reserve Fund with no amount to come from taxation. (Majority vote required) *This article is recommended by the Board of Selectmen and by the Budget Committee (5-1-0).*
- ARTICLE 11: To see if the Town will vote to raise and appropriate Thirty Seven Thousand Dollars (\$37,000) to purchase a police cruiser in the Police Department. *This article is recommended by the Board of Selectmen and by the Budget Committee (5-0-1).* (Majority vote required)
- ARTICLE 12: To see if the Town will vote to raise and appropriate Six Thousand Dollars (\$6,000) to replace the telephone system in town hall and highway department. *This article is recommended by the Board of Selectmen and by the Budget Committee (5-0-1).* (Majority vote required)
- ARTICLE13: To see if the Town will vote to raise and appropriate Eighty Five Thousand Dollars (\$85,000) for the purpose of enacting a salary market adjustment for town employees as determined by Benchmark Total Compensation Survey. *This article is recommended by the Board of Selectmen and by the Budget Committee (5-0-1).* (Majority vote required)

ARTICLE 14: To see if the Town will vote to adopt the All Veteran's Tax Credit (RSA 72:28-b) granting a \$500 tax credit to all veterans who served not less than 90 days on active service in the armed forces of the United States and was honorably discharged or an officer honorably separated from service; or the spouse or surviving spouse of such resident, provided that Title 10 training for active duty by a member of a national guard or reserve shall be included as service provided however that the person is not eligible for and is not receiving a credit under RSA 72:28 or RSA 72:35. *This article is recommended by the Board of Selectmen and by the Budget Committee (5-0-1).* (Majority vote required)

ARTICLE 15: To see if the Town will vote to terminate its membership with the Lakes Region Fire Mutual Aid Association effective December 31, 2017, conditional upon the Town of Tilton also terminating its membership in Lakes Region Fire Mutual Aid Association on the same date and the Tilton/Northfield Fire & EMS District becoming a member of the Lakes Region Fire Mutual Aid Association effective January 1, 2018. *This article is recommended by the Board of Selectmen and by the Budget Committee (5-0-1).* (Majority vote required)

ARTICLE 16: To see if the Town will vote to amend the development program previously adopted for the Rt. 140 Corridor Development District in accordance with RSA 162-K:6; and, adopt the tax increment-financing plan in accordance with RSA 162-K:9. *This article is recommended by the Board of Selectmen and by the Budget Committee (5-0-1).* (Majority vote required). (Majority Vote required for adoption).

ARTICLE 17: To see if the Town will vote to raise and appropriate the Budget Committee recommended sum of three million one hundred sixty five thousand eighty one (\$3,165,081) for general municipal operations. This article does not include special or individual articles listed above. *This article is recommended by the Board of Selectmen and by the Budget Committee (5-0-1).* (Majority vote required)

ARTICLE 18: To transact any other business that may legally come before this meeting.

Given under our hands and seal this 21st day of February in the year of our Lord, two thousand and seventeen.

SELECTMEN OF NORTHFIELD, NH

|                      |                   |              |
|----------------------|-------------------|--------------|
| Wayne Crowley, Chair | Robert Southworth | Dennis Allen |
|----------------------|-------------------|--------------|

A true copy of warrant attest:

SELECTMEN OF NORTHFIELD, NH

|                      |                   |              |
|----------------------|-------------------|--------------|
| Wayne Crowley, Chair | Robert Southworth | Dennis Allen |
|----------------------|-------------------|--------------|

# NORTHFIELD 2017 PROPOSED BUDGET – SUMMARY

## WARRANT ARTICLE SUMMARY

| Art.                                 | Description                          | Funding needed? | 2017 Expense       | Revenue Source             |                    |                    |
|--------------------------------------|--------------------------------------|-----------------|--------------------|----------------------------|--------------------|--------------------|
|                                      |                                      |                 |                    | Raised by Taxation in 2017 | Other              | Total              |
| 1                                    | Elect officers                       | No              | NA                 | NA                         | NA                 | NA                 |
| 2                                    | Zoning Amendments                    | No              | NA                 | NA                         | NA                 | NA                 |
| 3                                    | Raise money for Equipment Fund       | Yes             | \$75,000           | \$75,000                   | \$0                | \$75,000           |
| 4                                    | Raise money for Sandogardy Pond Road | Yes             | \$100,000          | \$100,000                  | \$0                | \$100,000          |
| 5                                    | Raise money for Road Reconstruction  | Yes             | \$241,400          | \$241,400                  | \$0                | \$241,400          |
| 6                                    | Raise money for Computer Replacement | Yes             | \$5,000            | \$5,000                    | \$0                | \$5,000            |
| 7                                    | Major road repairs                   | Yes             | \$418,181          | \$0                        | \$418,181          | \$418,181          |
| 8                                    | Raise money for Revaluation          | Yes             | NA                 | NA                         | \$7,000            | NA                 |
| 9                                    | Sandogardy Pond Road Engineering     | Yes             | \$150,000          | \$0                        | \$150,000          | \$150,000          |
| 10                                   | Purchase Used Backhoe                | Yes             | \$50,000           | \$0                        | \$50,000           | \$50,000           |
| 11                                   | Purchase Police Cruiser              | Yes             | \$37,000           | \$37,000                   | \$0                | \$37,000           |
| 12                                   | Replace Town Hall/Highway Phones     | Yes             | \$6,000            | \$6,000                    | \$0                | \$6,000            |
| 13                                   | Salary Market Adjustment             | Yes             | \$85,000           | \$85,000                   | \$0                | \$85,000           |
| 14                                   | All Veterans Tax Credit              | No              | \$0                | \$0                        | \$0                | \$0                |
| 15                                   | Leave LRFMA                          | No              | NA                 | NA                         | NA                 | NA                 |
| 16                                   | Amend TIF Plan                       | No              | NA                 | NA                         | NA                 | NA                 |
| 17                                   | General Budget                       | Yes             | \$3,165,081        | \$1,570,375                | \$1,594,706        | \$3,165,081        |
| 18                                   | Other Business                       | No              | NA                 | NA                         | NA                 | NA                 |
| <b>TOTAL OF ALL WARRANT ARTICLES</b> |                                      |                 | <b>\$4,332,662</b> | <b>\$2,119,775</b>         | <b>\$2,219,887</b> | <b>\$4,339,662</b> |

| <b>BUDGET IMPACT ESTIMATE</b> |    |         |   |          |
|-------------------------------|----|---------|---|----------|
| A change of                   | \$ | 5,000   | to the budget will change the tax rate by | \$ 0.018 |
| A change of                   | \$ | 10,000  | to the budget will change the tax rate by | \$ 0.036 |
| A change of                   | \$ | 25,000  | to the budget will change the tax rate by | \$ 0.090 |
| A change of                   | \$ | 50,000  | to the budget will change the tax rate by | \$ 0.180 |
| A change of                   | \$ | 100,000 | to the budget will change the tax rate by | \$ 0.360 |

**ARTICLE 17 DETAIL**

| Account Name                        | 2016<br>Budget   | 2016 Actual<br>12/31/2016 | 2017<br>Department | 2017<br>Selectboard | 2017<br>Bud Com  | Amount<br>Change | %<br>Change    |
|-------------------------------------|------------------|---------------------------|--------------------|---------------------|------------------|------------------|----------------|
| <b>BOARD OF SELECTMEN</b>           |                  |                           |                    |                     |                  |                  |                |
| EX-Selectmen Salaries               | \$ 9,600         | \$ 9,600                  | \$ 9,600           | \$ 9,600            | \$ 9,600         | \$ -             | 0.00%          |
| Merit Pool Allotment                | \$ -             | \$ -                      | \$ 25,000          | \$ 25,000           | \$ 25,000        | \$ 25,000        | 0.00%          |
| EX-FICA                             | \$ 595           | \$ 595                    | \$ 595             | \$ 595              | \$ 595           | \$ -             | 0.00%          |
| EX-Medicare                         | \$ 139           | \$ 139                    | \$ 139             | \$ 139              | \$ 139           | \$ -             | 0.00%          |
| EX-Professional Services            | \$ 1,000         | \$ 2,350                  | \$ 1,000           | \$ 1,000            | \$ 1,000         | \$ -             | 0.00%          |
| EX-Advertising                      | \$ 300           | \$ 985                    | \$ 500             | \$ 500              | \$ 500           | \$ 200           | 66.67%         |
| EX-Dues/Subscriptions               | \$ 3,415         | \$ 3,415                  | \$ 3,524           | \$ 3,524            | \$ 3,524         | \$ 109           | 3.19%          |
| EX-Miscellaneous                    | \$ 1,000         | \$ 4,718                  | \$ 5,442           | \$ 1,000            | \$ 1,000         | \$ -             | 0.00%          |
| <b>**Total** BOARD OF SELECTMEN</b> | <b>\$ 16,049</b> | <b>\$ 21,802</b>          | <b>\$ 45,800</b>   | <b>\$ 41,358</b>    | <b>\$ 41,358</b> | <b>\$ 25,309</b> | <b>157.70%</b> |

**TOWN ADMINISTRATION**

|                                      |                   |                   |                   |                   |                   |                 |              |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-----------------|--------------|
| TA-Salaries/Wages Full Time          | \$ 118,057        | \$ 127,270        | \$ 118,970        | \$ 118,970        | \$ 118,970        | \$ 913          | 0.77%        |
| TA- Salaries/Wages Part Time         | \$ 17,291         | \$ 10,164         | \$ 23,400         | \$ 23,400         | \$ 23,400         | \$ 6,109        | 35.33%       |
| TA-Health Insurance                  | \$ 47,146         | \$ 44,233         | \$ 41,129         | \$ 41,129         | \$ 41,129         | \$ (6,017)      | -12.76%      |
| TA-Life/Disability                   | \$ 1,090          | \$ 957            | \$ 887            | \$ 887            | \$ 887            | \$ (203)        | -18.62%      |
| TA-Dental Insurance                  | \$ 922            | \$ 1,011          | \$ 1,100          | \$ 1,100          | \$ 1,100          | \$ 178          | 19.31%       |
| TA-FICA                              | \$ 8,391          | \$ 8,283          | \$ 8,827          | \$ 8,827          | \$ 8,827          | \$ 436          | 5.20%        |
| TA-Medicare                          | \$ 1,917          | \$ 1,938          | \$ 2,064          | \$ 2,064          | \$ 2,064          | \$ 147          | 7.67%        |
| TA-Retirement                        | \$ 13,448         | \$ 13,451         | \$ 13,414         | \$ 13,414         | \$ 13,414         | \$ (34)         | -0.25%       |
| TA-Annual Audit                      | \$ 14,000         | \$ 14,000         | \$ 14,000         | \$ 14,000         | \$ 14,000         | \$ -            | 0.00%        |
| TA-Bank Services                     | \$ 240            | \$ 200            | \$ 240            | \$ 240            | \$ 240            | \$ -            | 0.00%        |
| TA-Recordings                        | \$ 150            | \$ 194            | \$ 150            | \$ 150            | \$ 150            | \$ -            | 0.00%        |
| TA-Tax Map Updates                   | \$ 1,075          | \$ 1,288          | \$ 1,045          | \$ 1,045          | \$ 1,045          | \$ (30)         | -2.79%       |
| TA-Dues/Subscriptions                | \$ 145            | \$ 145            | \$ 145            | \$ 145            | \$ 145            | \$ -            | 0.00%        |
| TA-Education/Seminars                | \$ 680            | \$ 526            | \$ 705            | \$ 705            | \$ 705            | \$ 25           | 3.68%        |
| TA-Office Supplies                   | \$ 120            | \$ 47             | \$ 120            | \$ 120            | \$ 120            | \$ -            | 0.00%        |
| TA-Postage                           | \$ 500            | \$ 385            | \$ 500            | \$ 500            | \$ 500            | \$ -            | 0.00%        |
| <b>**Total** TOWN ADMINISTRATION</b> | <b>\$ 225,172</b> | <b>\$ 224,092</b> | <b>\$ 226,696</b> | <b>\$ 226,696</b> | <b>\$ 226,696</b> | <b>\$ 1,524</b> | <b>0.68%</b> |

**TOWN MEETING**

|                               |                 |                 |                 |                 |                 |                 |                |
|-------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------------|
| MTG-Moderator Salary          | \$ 750          | \$ 850          | \$ 300          | \$ 300          | \$ 300          | \$ (450)        | -60.00%        |
| MTG-Printing Town Report      | \$ 1,307        | \$ 1,396        | \$ 1,345        | \$ 1,345        | \$ 1,345        | \$ 38           | 2.91%          |
| MTG-General Supplies          | \$ 25           | \$ -            | \$ 25           | \$ 25           | \$ 25           | \$ -            | 0.00%          |
| <b>**Total** TOWN MEETING</b> | <b>\$ 2,082</b> | <b>\$ 2,246</b> | <b>\$ 1,670</b> | <b>\$ 1,670</b> | <b>\$ 1,670</b> | <b>\$ (412)</b> | <b>-19.79%</b> |

**TOWN CLERK**

|                             |                  |                  |                  |                  |                  |               |              |
|-----------------------------|------------------|------------------|------------------|------------------|------------------|---------------|--------------|
| CLK-Salary/Wages Full Time  | \$ 18,918        | \$ 19,312        | \$ 19,053        | \$ 19,053        | \$ 19,053        | \$ 135        | 0.71%        |
| CLK-Town Clerk Salary       | \$ 25,719        | \$ 25,719        | \$ 26,491        | \$ 26,491        | \$ 26,491        | \$ 772        | 3.00%        |
| CLK-Overtime                | \$ 500           | \$ 550           | \$ 300           | \$ 300           | \$ 300           | \$ (200)      | -40.00%      |
| CLK-Health Insurance        | \$ 5,128         | \$ 5,880         | \$ 5,821         | \$ 5,821         | \$ 5,821         | \$ 693        | 13.51%       |
| CLK-Life/Disability         | \$ 498           | \$ 437           | \$ 403           | \$ 403           | \$ 403           | \$ (95)       | -19.08%      |
| CLK-Dental Insurance        | \$ 461           | \$ 506           | \$ 550           | \$ 550           | \$ 550           | \$ 89         | 19.31%       |
| CLK-FICA                    | \$ 2,753         | \$ 2,875         | \$ 2,833         | \$ 2,833         | \$ 2,833         | \$ 80         | 2.91%        |
| CLK-Medicare                | \$ 647           | \$ 673           | \$ 663           | \$ 663           | \$ 663           | \$ 16         | 2.47%        |
| CLK-Group I Retirement      | \$ 4,986         | \$ 5,061         | \$ 5,152         | \$ 5,152         | \$ 5,152         | \$ 166        | 3.33%        |
| CLK- Advertising            | \$ 350           | \$ 31            | \$ 120           | \$ 120           | \$ 120           | \$ (230)      | -65.71%      |
| CLK-Dues/Subscriptions      | \$ 20            | \$ 20            | \$ 20            | \$ 20            | \$ 20            | \$ -          | 0.00%        |
| CLK-Education/Seminars      | \$ 378           | \$ 276           | \$ 393           | \$ 393           | \$ 393           | \$ 15         | 3.97%        |
| CLK-Office Supplies         | \$ 700           | \$ 139           | \$ 700           | \$ 700           | \$ 700           | \$ -          | 0.00%        |
| CLK-Postage                 | \$ 674           | \$ 485           | \$ 600           | \$ 600           | \$ 600           | \$ (74)       | -10.98%      |
| CLK-Books/Periodicals       | \$ 36            | \$ -             | \$ 65            | \$ 65            | \$ 65            | \$ 29         | 80.56%       |
| CLK-New Equipment           | \$ 1,800         | \$ -             | \$ 200           | \$ 200           | \$ 200           | \$ (1,600)    | -88.89%      |
| CLK-OHRV Registrations      | \$ 4,200         | \$ 3,681         | \$ 4,200         | \$ 4,200         | \$ 4,200         | \$ -          | 0.00%        |
| CLK-Vital Statistics        | \$ 2,000         | \$ 2,213         | \$ 2,400         | \$ 2,400         | \$ 2,400         | \$ 400        | 20.00%       |
| CLK-Dog Licenses            | \$ 2,300         | \$ 2,112         | \$ 2,220         | \$ 2,220         | \$ 2,220         | \$ (80)       | -3.48%       |
| <b>**Total** TOWN CLERK</b> | <b>\$ 72,068</b> | <b>\$ 69,968</b> | <b>\$ 75,684</b> | <b>\$ 72,184</b> | <b>\$ 72,184</b> | <b>\$ 116</b> | <b>0.16%</b> |



## ARTICLE 17 DETAIL

| Account Name                             | 2016<br>Budget   | 2016 Actual<br>12/31/2016 | 2017<br>Department | 2017<br>Selectboard | 2017<br>Bud Com  | Amount<br>Change  | %<br>Change    |
|--|------------------|---------------------------|--------------------|---------------------|------------------|-------------------|----------------|
| <b>TAX COLLECTOR</b>                     |                  |                           |                    |                     |                  |                   |                |
| TC-Sal/Wages Full Time                   | \$ 18,918        | \$ 19,280                 | \$ 19,053          | \$ 19,053           | \$ 19,053        | \$ 135            | 0.71%          |
| TC-Tax Collector Salary                  | \$ 25,719        | \$ 25,719                 | \$ 26,491          | \$ 26,491           | \$ 26,491        | \$ 772            | 3.00%          |
| TC-Health Insurance                      | \$ 5,128         | \$ 5,912                  | \$ 5,821           | \$ 5,821            | \$ 5,821         | \$ 693            | 13.51%         |
| TC-Life/Disability                       | \$ 498           | \$ 437                    | \$ 403             | \$ 403              | \$ 403           | \$ (95)           | -19.08%        |
| TC-Dental Insurance                      | \$ 461           | \$ 506                    | \$ 550             | \$ 550              | \$ 550           | \$ 89             | 19.31%         |
| TC-FICA                                  | \$ 2,753         | \$ 2,899                  | \$ 2,833           | \$ 2,833            | \$ 2,833         | \$ 80             | 2.91%          |
| TC-Medicare                              | \$ 647           | \$ 678                    | \$ 663             | \$ 663              | \$ 663           | \$ 16             | 2.47%          |
| TC-Group 1 Retirement                    | \$ 4,986         | \$ 5,061                  | \$ 5,152           | \$ 5,152            | \$ 5,152         | \$ 166            | 3.33%          |
| TC-Recordings                            | \$ 500           | \$ 367                    | \$ 425             | \$ 425              | \$ 425           | \$ (75)           | -15.00%        |
| TC-Tax Lien Research Svc                 | \$ 1,092         | \$ 896                    | \$ 1,038           | \$ 1,038            | \$ 1,038         | \$ (54)           | -4.95%         |
| TC-Dues and Subscriptions                | \$ 40            | \$ 40                     | \$ 40              | \$ 40               | \$ 40            | \$ -              | 0.00%          |
| TC-Education/Seminars                    | \$ 360           | \$ 130                    | \$ 468             | \$ 468              | \$ 468           | \$ 108            | 30.00%         |
| TC-Office Supplies                       | \$ 760           | \$ 800                    | \$ 819             | \$ 819              | \$ 819           | \$ 59             | 7.76%          |
| TC-Postage                               | \$ 3,700         | \$ 3,107                  | \$ 3,200           | \$ 3,200            | \$ 3,200         | \$ (500)          | -13.51%        |
| TC-Equipment Maint/Repairs               | \$ -             | \$ -                      | \$ 100             | \$ 100              | \$ 100           | \$ 100            | 0.00%          |
| TC-Equipment                             | \$ 200           | \$ -                      | \$ 200             | \$ 200              | \$ 200           | \$ -              | 0.00%          |
| <b>**Total** TAX COLLECTOR</b>           | <b>\$ 65,762</b> | <b>\$ 65,832</b>          | <b>\$ 67,256</b>   | <b>\$ 67,256</b>    | <b>\$ 67,256</b> | <b>\$ 1,494</b>   | <b>2.27%</b>   |
| <b>ELECTIONS</b>                         |                  |                           |                    |                     |                  |                   |                |
| EL-Ballot Clerks                         | \$ 6,100         | \$ 5,367                  | \$ 1,300           | \$ 1,300            | \$ 1,300         | \$ (4,800)        | -78.69%        |
| EL-Supervisors of Checklist              | \$ 2,950         | \$ 4,980                  | \$ 1,400           | \$ 1,400            | \$ 1,400         | \$ (1,550)        | -52.54%        |
| EL-Advertising                           | \$ 650           | \$ 271                    | \$ 100             | \$ 100              | \$ 100           | \$ (550)          | -84.62%        |
| EL-Office Supplies                       | \$ 50            | \$ 38                     | \$ -               | \$ -                | \$ -             | \$ (50)           | -100.00%       |
| EL-Miscellaneous                         | \$ 800           | \$ 1,136                  | \$ 250             | \$ 250              | \$ 250           | \$ (550)          | -68.75%        |
| <b>**Total** ELECTIONS</b>               | <b>\$ 10,550</b> | <b>\$ 11,791</b>          | <b>\$ 3,050</b>    | <b>\$ 3,050</b>     | <b>\$ 3,050</b>  | <b>\$ (7,500)</b> | <b>-71.09%</b> |
| <b>TREASURER</b>                         |                  |                           |                    |                     |                  |                   |                |
| TR-Treasurer Salary                      | \$ 2,900         | \$ 2,900                  | \$ 2,900           | \$ 2,900            | \$ 2,900         | \$ -              | 0.00%          |
| TR-FICA                                  | \$ 179           | \$ 180                    | \$ 179             | \$ 179              | \$ 179           | \$ -              | 0.00%          |
| TR-Medicare                              | \$ 42            | \$ 42                     | \$ 42              | \$ 42               | \$ 42            | \$ -              | 0.00%          |
| <b>**Total** TREASURER</b>               | <b>\$ 3,121</b>  | <b>\$ 3,122</b>           | <b>\$ 3,121</b>    | <b>\$ 3,121</b>     | <b>\$ 3,121</b>  | <b>\$ -</b>       | <b>0.00%</b>   |
| <b>INFORMATION TECHNOLOGY</b>            |                  |                           |                    |                     |                  |                   |                |
| DP-Software Support                      | \$ 25,568        | \$ 25,720                 | \$ 29,130          | \$ 29,130           | \$ 29,130        | \$ 3,562          | 13.93%         |
| DP-Software Upgrade                      | \$ 440           | \$ -                      | \$ -               | \$ -                | \$ -             | \$ (440)          | -100.00%       |
| DP-Supplies                              | \$ 1,200         | \$ 1,117                  | \$ 1,800           | \$ 1,800            | \$ 1,800         | \$ 600            | 50.00%         |
| <b>**Total** INFORMATION TECHNOLOGY</b>  | <b>\$ 27,208</b> | <b>\$ 26,837</b>          | <b>\$ 30,930</b>   | <b>\$ 30,930</b>    | <b>\$ 30,930</b> | <b>\$ 3,722</b>   | <b>13.68%</b>  |
| <b>REVALUATION OF PROPERTY</b>           |                  |                           |                    |                     |                  |                   |                |
| ASS-Assessing Services                   | \$ 6,000         | \$ 13,338                 | \$ 10,400          | \$ 10,400           | \$ 10,400        | \$ 4,400          | 73.33%         |
| ASS-Assessment Update                    | \$ 37,773        | \$ 33,589                 | \$ 44,000          | \$ 44,000           | \$ 44,000        | \$ 6,227          | 16.49%         |
| <b>**Total** REVALUATION OF PROPERTY</b> | <b>\$ 43,773</b> | <b>\$ 46,926</b>          | <b>\$ 54,400</b>   | <b>\$ 54,400</b>    | <b>\$ 54,400</b> | <b>\$ 10,627</b>  | <b>24.28%</b>  |
| <b>LEGAL EXPENSE</b>                     |                  |                           |                    |                     |                  | <b>\$ -</b>       |                |
| LG-Legal Expenses                        | \$ 8,000         | \$ 7,515                  | \$ 8,000           | \$ 8,000            | \$ 8,000         | \$ -              | 0.00%          |
| <b>**Total** LEGAL EXPENSE</b>           | <b>\$ 8,000</b>  | <b>\$ 7,515</b>           | <b>\$ 8,000</b>    | <b>\$ 8,000</b>     | <b>\$ 8,000</b>  | <b>\$ -</b>       | <b>0.00%</b>   |
| <b>PLANNING AND ZONING</b>               |                  |                           |                    |                     |                  |                   |                |
| PZ-Wages Part Time                       | \$ 1,500         | \$ 1,159                  | \$ -               | \$ -                | \$ -             | \$ (1,500)        | -100.00%       |
| PZ-FICA                                  | \$ 93            | \$ 71                     | \$ -               | \$ -                | \$ -             | \$ (93)           | -100.00%       |
| PZ-Medicare                              | \$ 22            | \$ 17                     | \$ -               | \$ -                | \$ -             | \$ (22)           | -100.00%       |
| PZ-Professional Services                 | \$ 1,000         | \$ -                      | \$ 1,000           | \$ 1,000            | \$ 1,000         | \$ -              | 0.00%          |
| PZ-Legal                                 | \$ 1,000         | \$ 781                    | \$ 1,000           | \$ 1,000            | \$ 1,000         | \$ -              | 0.00%          |
| PZ-Advertising                           | \$ 500           | \$ 790                    | \$ 500             | \$ 500              | \$ 500           | \$ -              | 0.00%          |
| PZ-Recordings                            | \$ 200           | \$ 64                     | \$ 200             | \$ 200              | \$ 200           | \$ -              | 0.00%          |
| PZ-Dues/Subscriptions                    | \$ -             | \$ 135                    | \$ -               | \$ -                | \$ -             | \$ -              | 0.00%          |

**ARTICLE 17 DETAIL**

| Account Name                         | 2016<br>Budget  | 2016 Actual<br>12/31/2016 | 2017<br>Department | 2017<br>Selectboard | 2017<br>Bud Com | Amount<br>Change  | %<br>Change    |
|--------------------------------------|-----------------|---------------------------|--------------------|---------------------|-----------------|-------------------|----------------|
| PZ-Education/Seminars                | \$ 235          | \$ 260                    | \$ 300             | \$ 300              | \$ 300          | \$ 65             | 27.66%         |
| PZ-Office Supplies                   | \$ 100          | \$ -                      | \$ 100             | \$ 100              | \$ 100          | \$ -              | 0.00%          |
| PZ-Postage                           | \$ 844          | \$ 908                    | \$ 1,200           | \$ 1,200            | \$ 1,200        | \$ 356            | 42.18%         |
| PZ-Lakes Region Planning             | \$ 3,488        | \$ 3,488                  | \$ 3,501           | \$ 3,501            | \$ 3,501        | \$ 13             | 0.37%          |
| <b>**Total** PLANNING AND ZONING</b> | <b>\$ 8,982</b> | <b>\$ 7,673</b>           | <b>\$ 7,801</b>    | <b>\$ 7,801</b>     | <b>\$ 7,801</b> | <b>\$ (1,181)</b> | <b>-13.15%</b> |

**GENERAL GOV. BUILDINGS**

|   |                  |                  |                  |                  |                  |                   |               |
|---|------------------|------------------|------------------|------------------|------------------|-------------------|---------------|
| GB-Telephone                            | \$ 1,476         | \$ 1,382         | \$ 1,512         | \$ 1,512         | \$ 1,512         | \$ 36             | 2.44%         |
| GB-Custodial Services                   | \$ 3,600         | \$ 2,315         | \$ 3,450         | \$ 3,450         | \$ 3,450         | \$ (150)          | -4.17%        |
| GB-Electricity                          | \$ 2,996         | \$ 2,865         | \$ 2,503         | \$ 2,503         | \$ 2,503         | \$ (493)          | -16.46%       |
| GB-Heating                              | \$ 4,700         | \$ 2,875         | \$ 4,300         | \$ 4,000         | \$ 4,000         | \$ (700)          | -14.89%       |
| GB-Water/Sewer                          | \$ 506           | \$ 570           | \$ 670           | \$ 670           | \$ 670           | \$ 164            | 32.41%        |
| GB-Repairs/Maintenance                  | \$ 1,244         | \$ 1,024         | \$ 1,279         | \$ 1,279         | \$ 1,279         | \$ 35             | 2.81%         |
| GB-Office Supplies                      | \$ 2,000         | \$ 2,062         | \$ 1,700         | \$ 1,700         | \$ 1,700         | \$ (300)          | -15.00%       |
| GB-Equipment                            | \$ 1,296         | \$ 1,625         | \$ 1,152         | \$ 1,152         | \$ 1,152         | \$ (144)          | -11.11%       |
| <b>**Total** GENERAL GOV. BUILDINGS</b> | <b>\$ 17,818</b> | <b>\$ 14,717</b> | <b>\$ 16,566</b> | <b>\$ 16,266</b> | <b>\$ 16,266</b> | <b>\$ (1,552)</b> | <b>-8.71%</b> |

**CEMETERIES**

|                             |                  |                 |                  |                  |                  |             |              |
|-----------------------------|------------------|-----------------|------------------|------------------|------------------|-------------|--------------|
| CEM-Cemetery Repair         | \$ 5,000         | \$ 1,436        | \$ 5,000         | \$ 5,000         | \$ 5,000         | \$ -        | 0.00%        |
| CEM-Park Cemetery           | \$ 5,000         | \$ 5,000        | \$ 5,000         | \$ 5,000         | \$ 5,000         | \$ -        | 0.00%        |
| <b>**Total** CEMETERIES</b> | <b>\$ 10,000</b> | <b>\$ 6,436</b> | <b>\$ 10,000</b> | <b>\$ 10,000</b> | <b>\$ 10,000</b> | <b>\$ -</b> | <b>0.00%</b> |

**INSURANCE - OTHER**

|                                     |                   |                   |                   |                   |                   |                  |               |
|-------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|---------------|
| INS-Unemployment Insurance          | \$ 18,208         | \$ 18,208         | \$ 12,636         | \$ 12,636         | \$ 12,636         | \$ (5,572)       | -30.60%       |
| INS-Workers Compensation            | \$ -              | \$ -              | \$ 25,494         | \$ 25,494         | \$ 25,494         | \$ 25,494        | 0.00%         |
| INS-Property/Liability              | \$ 37,532         | \$ 37,532         | \$ 34,429         | \$ 34,429         | \$ 34,429         | \$ (3,103)       | -8.27%        |
| <b>**Total** INSURANCE - OTHER</b>  | <b>\$ 55,740</b>  | <b>\$ 55,740</b>  | <b>\$ 72,559</b>  | <b>\$ 72,559</b>  | <b>\$ 72,559</b>  | <b>\$ 16,819</b> | <b>30.17%</b> |
| <b>**Total** GENERAL GOVERNMENT</b> | <b>\$ 566,324</b> | <b>\$ 564,698</b> | <b>\$ 623,533</b> | <b>\$ 615,291</b> | <b>\$ 615,291</b> | <b>\$ 48,967</b> | <b>8.65%</b>  |
|                                     |                   |                   |                   | \$ 618,791        | \$ 618,791        |                  |               |

**PUBLIC SAFETY****POLICE DEPARTMENT**

|                             |            |            |            |            |            |            |          |
|-----------------------------|------------|------------|------------|------------|------------|------------|----------|
| PD-Salaries/Wages Full Time | \$ 463,610 | \$ 445,245 | \$ 472,388 | \$ 472,388 | \$ 472,388 | \$ 8,778   | 1.89%    |
| PD-Wages - Part Time        | \$ 20,000  | \$ 19,584  | \$ 15,000  | \$ 15,000  | \$ 15,000  | \$ (5,000) | -25.00%  |
| PD-Special Detail           | \$ -       | \$ 438     | \$ -       | \$ -       | \$ -       | \$ -       | 0.00%    |
| PD-Overtime                 | \$ 20,000  | \$ 23,803  | \$ 30,000  | \$ 30,000  | \$ 30,000  | \$ 10,000  | 50.00%   |
| PD-Overtime Safety Grant    | \$ 4,128   | \$ 6,024   | \$ -       | \$ -       | \$ -       | \$ (4,128) | -100.00% |
| PD-Holiday Pay              | \$ 13,311  | \$ 16,451  | \$ 16,630  | \$ 16,630  | \$ 16,630  | \$ 3,319   | 24.93%   |
| PD-Health Insurance         | \$ 171,731 | \$ 165,720 | \$ 165,241 | \$ 165,241 | \$ 165,241 | \$ (6,490) | -3.78%   |
| PD-Life/Disability          | \$ 5,101   | \$ 4,028   | \$ 4,178   | \$ 4,178   | \$ 4,178   | \$ (923)   | -18.09%  |
| PD - Medical Expenses       | \$ 2,000   | \$ 154     | \$ 1,200   | \$ 1,200   | \$ 1,200   | \$ (800)   | -40.00%  |
| PD-Dental Insurance         | \$ 4,610   | \$ 4,220   | \$ 5,500   | \$ 5,500   | \$ 5,500   | \$ 890     | 19.31%   |
| PD-FICA                     | \$ 3,570   | \$ 3,719   | \$ 3,416   | \$ 3,416   | \$ 3,416   | \$ (154)   | -4.31%   |
| PD-Medicare                 | \$ 7,464   | \$ 7,446   | \$ 7,743   | \$ 7,743   | \$ 7,743   | \$ 279     | 3.74%    |
| PD-Group I Retirement       | \$ 6,366   | \$ 4,702   | \$ 4,522   | \$ 4,522   | \$ 4,522   | \$ (1,844) | -28.97%  |
| PD-Group II Retirement      | \$ 118,686 | \$ 118,360 | \$ 133,641 | \$ 133,641 | \$ 133,641 | \$ 14,955  | 12.60%   |
| PD-Legal                    | \$ 10,455  | \$ 10,455  | \$ 10,455  | \$ 10,455  | \$ 10,455  | \$ -       | 0.00%    |
| PD Data Processing          | \$ 6,904   | \$ 3,359   | \$ 6,484   | \$ 6,484   | \$ 6,484   | \$ (420)   | -6.08%   |
| PD-Telephone                | \$ 5,993   | \$ 6,839   | \$ 6,900   | \$ 6,900   | \$ 6,900   | \$ 907     | 15.13%   |
| PD-Custodial Services       | \$ 1,960   | \$ 1,610   | \$ 1,960   | \$ 1,960   | \$ 1,960   | \$ -       | 0.00%    |
| PD-Dispatch Services        | \$ 30,000  | \$ 30,000  | \$ 35,000  | \$ 35,000  | \$ 35,000  | \$ 5,000   | 16.67%   |
| PD - Contracted Services    | \$ 3,225   | \$ 1,421   | \$ 2,500   | \$ 2,500   | \$ 2,500   | \$ (725)   | -22.48%  |
| PD-Electricity              | \$ -       | \$ 3,790   | \$ 5,000   | \$ 5,000   | \$ 5,000   | \$ 5,000   | 0.00%    |
| PD-Heating                  | \$ -       | \$ 1,233   | \$ 2,100   | \$ 2,100   | \$ 2,100   | \$ 2,100   | 0.00%    |
| PD-Advertising              | \$ 400     | \$ -       | \$ 400     | \$ 400     | \$ 400     | \$ -       | 0.00%    |
| PD-Dues/Subscriptions       | \$ 800     | \$ 1,042   | \$ 1,000   | \$ 1,000   | \$ 1,000   | \$ 200     | 25.00%   |
| PD-Uniforms                 | \$ 10,540  | \$ 7,315   | \$ 8,000   | \$ 8,000   | \$ 8,000   | \$ (2,540) | -24.10%  |
| PD-Office Supplies          | \$ 2,000   | \$ 2,450   | \$ 2,700   | \$ 2,700   | \$ 2,700   | \$ 700     | 35.00%   |

## ARTICLE 17 DETAIL

| Account Name                       | 2016<br>Budget    | 2016 Actual<br>42735 | 2017<br>Department | 2017<br>Selectboard | 2017<br>Bud Com   | Amount<br>Change | %<br>Change  |
|------------------------------------|-------------------|----------------------|--------------------|---------------------|-------------------|------------------|--------------|
| PD-Postage                         | \$ 400            | \$ 384               | \$ 400             | \$ 400              | \$ 400            | \$ -             | 0.00%        |
| PD-Vehicle Repairs/Maint           | \$ 7,800          | \$ 4,680             | \$ 7,000           | \$ 7,000            | \$ 7,000          | \$ (800)         | -10.26%      |
| PD-Gasoline                        | \$ 20,000         | \$ 15,167            | \$ 12,784          | \$ 18,000           | \$ 18,000         | \$ (2,000)       | -10.00%      |
| PD-Building Maintenance            | \$ 4,800          | \$ 3,332             | \$ 4,000           | \$ 4,000            | \$ 4,000          | \$ (800)         | -16.67%      |
| PD-Electricity/Heat                | \$ 8,600          | \$ 6,743             | \$ -               | \$ -                | \$ -              | \$ (8,600)       | -100.00%     |
| PD-Water/Sewer                     | \$ 1,200          | \$ 1,260             | \$ 1,200           | \$ 1,200            | \$ 1,200          | \$ -             | 0.00%        |
| PD-Departmental Supplies           | \$ 2,000          | \$ 1,606             | \$ 2,700           | \$ 2,700            | \$ 2,000          | \$ -             | 0.00%        |
| PD-Equipment Maint/Repairs         | \$ 1,000          | \$ 1,164             | \$ 1,000           | \$ 1,000            | \$ 1,000          | \$ -             | 0.00%        |
| PD-New Equipment                   | \$ 8,950          | \$ 10,493            | \$ 3,000           | \$ 3,000            | \$ 3,000          | \$ (5,950)       | -66.48%      |
| PD-Training                        | \$ 9,000          | \$ 4,378             | \$ 7,000           | \$ 7,000            | \$ 7,000          | \$ (2,000)       | -22.22%      |
| <b>**Total** POLICE DEPARTMENT</b> | <b>\$ 976,604</b> | <b>\$ 938,613</b>    | <b>\$ 981,042</b>  | <b>\$ 986,258</b>   | <b>\$ 985,558</b> | <b>\$ 8,954</b>  | <b>0.92%</b> |

## TNFD SUBSIDY

|                               |                  |                  |                  |                  |                  |                 |              |
|-------------------------------|------------------|------------------|------------------|------------------|------------------|-----------------|--------------|
| FD-Lakes Region Dispatch      | \$ 36,248        | \$ 36,353        | \$ 37,283        | \$ 37,283        | \$ 37,283        | \$ 1,035        | 2.86%        |
| FD-Forest Fires               | \$ 1             | \$ -             | \$ 1             | \$ 1             | \$ 1             | \$ -            | 0.00%        |
| <b>**Total** TNFD SUBSIDY</b> | <b>\$ 36,249</b> | <b>\$ 36,353</b> | <b>\$ 37,284</b> | <b>\$ 37,284</b> | <b>\$ 37,284</b> | <b>\$ 1,035</b> | <b>2.86%</b> |

## CODE ENFORCEMENT

|                                   |                  |                  |                  |                  |                  |                   |                |
|-----------------------------------|------------------|------------------|------------------|------------------|------------------|-------------------|----------------|
| CE-Wages                          | \$ 16,274        | \$ 16,581        | \$ 15,028        | \$ 15,028        | \$ 15,028        | \$ (1,246)        | -7.66%         |
| CE-FICA                           | \$ 1,009         | \$ 1,028         | \$ 932           | \$ 932           | \$ 932           | \$ (77)           | -7.63%         |
| CE-Medicare                       | \$ 236           | \$ 241           | \$ 218           | \$ 218           | \$ 218           | \$ (18)           | -7.63%         |
| CE - Telephone                    | \$ 312           | \$ 326           | \$ -             | \$ -             | \$ -             | \$ (312)          | -100.00%       |
| CE-Dues/Subscriptions             | \$ 35            | \$ 35            | \$ 115           | \$ 115           | \$ 115           | \$ 80             | 228.57%        |
| CE-Education/Seminars             | \$ -             | \$ -             | \$ 500           | \$ 500           | \$ 500           | \$ 500            | 0.00%          |
| CE-Office Supplies                | \$ 50            | \$ -             | \$ 200           | \$ 200           | \$ 200           | \$ 150            | 300.00%        |
| CE-Postage                        | \$ 30            | \$ 49            | \$ 30            | \$ 30            | \$ 30            | \$ -              | 0.00%          |
| CE-Mileage Reimbursement          | \$ 1,500         | \$ 1,500         | \$ -             | \$ -             | \$ -             | \$ (1,500)        | -100.00%       |
| <b>**Total** CODE ENFORCEMENT</b> | <b>\$ 19,446</b> | <b>\$ 19,759</b> | <b>\$ 17,023</b> | <b>\$ 17,023</b> | <b>\$ 17,023</b> | <b>\$ (2,423)</b> | <b>-12.46%</b> |

## EMERGENCY MANAGEMENT

|                                       |                     |                   |                     |                     |                     |                 |              |
|---------------------------------------|---------------------|-------------------|---------------------|---------------------|---------------------|-----------------|--------------|
| Emergency Management                  | \$ 1                | \$ -              | \$ 1                | \$ 1                | \$ 1                | \$ -            | 0.00%        |
| <b>**Total** EMERGENCY MANAGEMENT</b> | <b>\$ 1</b>         | <b>\$ -</b>       | <b>\$ 1</b>         | <b>\$ 1</b>         | <b>\$ 1</b>         | <b>\$ -</b>     | <b>0.00%</b> |
| <b>**Total** PUBLIC SAFETY</b>        | <b>\$ 1,032,300</b> | <b>\$ 994,725</b> | <b>\$ 1,035,350</b> | <b>\$ 1,040,566</b> | <b>\$ 1,039,866</b> | <b>\$ 7,566</b> | <b>0.73%</b> |

## PUBLIC WORKS

### DPW ADMINISTRATION

|                           |            |            |            |            |            |             |         |
|---------------------------|------------|------------|------------|------------|------------|-------------|---------|
| HGWY-Salaries/Wages Full  | \$ 256,228 | \$ 257,345 | \$ 269,276 | \$ 269,276 | \$ 269,276 | \$ 13,048   | 5.09%   |
| HGWY-Wages Part Time      | \$ 35,205  | \$ 29,989  | \$ 12,700  | \$ 12,700  | \$ 12,700  | \$ (22,505) | -63.93% |
| HGWY-Overtime             | \$ 35,000  | \$ 20,072  | \$ 35,000  | \$ 35,000  | \$ 35,000  | \$ -        | 0.00%   |
| HGWY-Health Insurance     | \$ 123,061 | \$ 96,331  | \$ 100,657 | \$ 100,657 | \$ 100,657 | \$ (22,404) | -18.21% |
| HGWY-Life/Disability      | \$ 3,552   | \$ 2,206   | \$ 2,369   | \$ 2,369   | \$ 2,369   | \$ (1,183)  | -33.31% |
| HGWY-Medical Expenses     | \$ 762     | \$ 318     | \$ 994     | \$ 994     | \$ 994     | \$ 232      | 30.45%  |
| HGWY-Dental Insurance     | \$ 3,227   | \$ 3,081   | \$ 3,301   | \$ 3,301   | \$ 3,301   | \$ 74       | 2.29%   |
| HGWY-FICA                 | \$ 20,738  | \$ 18,571  | \$ 20,440  | \$ 20,440  | \$ 20,440  | \$ (298)    | -1.44%  |
| HGWY-Medicare             | \$ 4,849   | \$ 4,343   | \$ 4,780   | \$ 4,780   | \$ 4,780   | \$ (69)     | -1.42%  |
| HGWY-Group I Retirement   | \$ 33,786  | \$ 30,251  | \$ 34,307  | \$ 34,307  | \$ 34,307  | \$ 521      | 1.54%   |
| HGWY-Telephone            | \$ 1,490   | \$ 1,280   | \$ 1,440   | \$ 1,440   | \$ 1,440   | \$ (50)     | -3.36%  |
| HGWY-Cell Phone           | \$ 400     | \$ 373     | \$ 384     | \$ 384     | \$ 384     | \$ (16)     | -4.00%  |
| HGWY-Engineering Services | \$ 1,000   | \$ -       | \$ 1       | \$ 1       | \$ 1       | \$ (999)    | -99.90% |
| HGWY-Electricity          | \$ 4,600   | \$ 2,232   | \$ 3,300   | \$ 3,300   | \$ 3,300   | \$ (1,300)  | -28.26% |
| HGWY-Heating              | \$ 7,100   | \$ 2,028   | \$ 7,000   | \$ 7,000   | \$ 7,000   | \$ (100)    | -1.41%  |
| HGWY-Water/Sewer          | \$ 700     | \$ 380     | \$ 620     | \$ 620     | \$ 620     | \$ (80)     | -11.43% |
| HGWY-Advertising          | \$ 750     | \$ 364     | \$ 500     | \$ 500     | \$ 500     | \$ (250)    | -33.33% |
| HGWY-Dues/Subscriptions   | \$ 25      | \$ 25      | \$ 50      | \$ 50      | \$ 50      | \$ 25       | 100.00% |
| HGWY-Education/Seminars   | \$ 700     | \$ 375     | \$ 550     | \$ 700     | \$ 700     | \$ -        | 0.00%   |
| HGWY-Uniforms             | \$ 3,000   | \$ 2,670   | \$ 3,200   | \$ 3,200   | \$ 3,200   | \$ 200      | 6.67%   |
| HGWY-General Supplies     | \$ 4,400   | \$ 4,445   | \$ 4,000   | \$ 4,000   | \$ 4,000   | \$ (400)    | -9.09%  |

**ARTICLE 17 DETAIL**

| Account Name                        | 2016<br>Budget    | 2016 Actual<br>12/31/2016 | 2017<br>Department | 2017<br>Selectboard | 2017<br>Bud Com   | Amount<br>Change   | %<br>Change   |
|-------------------------------------|-------------------|---------------------------|--------------------|---------------------|-------------------|--------------------|---------------|
| HGWY-Safety Equipment               | \$ 2,500          | \$ 1,300                  | \$ 2,000           | \$ 2,000            | \$ 2,000          | \$ (500)           | -20.00%       |
| HGWY-Radio Maintenance              | \$ 500            | \$ 274                    | \$ 500             | \$ 1,000            | \$ 1,000          | \$ 500             | 100.00%       |
| HGWY-Office Supplies                | \$ 400            | \$ 176                    | \$ 500             | \$ 500              | \$ 500            | \$ 100             | 25.00%        |
| HGWY-Welding Supplies               | \$ 700            | \$ 351                    | \$ 700             | \$ 700              | \$ 700            | \$ -               | 0.00%         |
| HGWY-Bldg Maint/Repairs             | \$ 2,000          | \$ 1,872                  | \$ 1,500           | \$ 1,000            | \$ 1,000          | \$ (1,000)         | -50.00%       |
| HGWY-New Equipment                  | \$ 4,500          | \$ 1,935                  | \$ 500             | \$ 1,000            | \$ 1,000          | \$ (3,500)         | -77.78%       |
| <b>**Total** DPW ADMINISTRATION</b> | <b>\$ 551,174</b> | <b>\$ 482,586</b>         | <b>\$ 510,569</b>  | <b>\$ 511,219</b>   | <b>\$ 511,219</b> | <b>\$ (39,955)</b> | <b>-7.25%</b> |

**VEHICLE MAINTENANCE**

|                                      |                  |                  |                  |                  |                  |            |              |
|--------------------------------------|------------------|------------------|------------------|------------------|------------------|------------|--------------|
| HGWY-Gen Veh Maint                   | \$ 40,000        | \$ 6,718         | \$ 40,000        | \$ 40,000        | \$ 40,000        | \$ -       | 0.00%        |
| HGWY- HP-12                          | \$ -             | \$ 1,002         | \$ -             | \$ -             | \$ -             | \$ -       | 0.00%        |
| HGWY- H6-14                          | \$ -             | \$ 491           | \$ -             | \$ -             | \$ -             | \$ -       | 0.00%        |
| HGWY- HT-08                          | \$ -             | \$ 3,174         | \$ -             | \$ -             | \$ -             | \$ -       | 0.00%        |
| HGWY- H6-16                          | \$ -             | \$ 29            | \$ -             | \$ -             | \$ -             | \$ -       | 0.00%        |
| HGWY- H10-99                         | \$ -             | \$ 774           | \$ -             | \$ -             | \$ -             | \$ -       | 0.00%        |
| HGWY- HP-06                          | \$ -             | \$ 284           | \$ -             | \$ -             | \$ -             | \$ -       | 0.00%        |
| HGWY- HT-15                          | \$ -             | \$ 325           | \$ -             | \$ -             | \$ -             | \$ -       | 0.00%        |
| HGWY-Grader                          | \$ -             | \$ 1,435         | \$ -             | \$ -             | \$ -             | \$ -       | 0.00%        |
| HGWY-Loader                          | \$ -             | \$ 617           | \$ -             | \$ -             | \$ -             | \$ -       | 0.00%        |
| HGWY-Backhoe                         | \$ -             | \$ 626           | \$ -             | \$ -             | \$ -             | \$ -       | 0.00%        |
| HGWY- H6-10                          | \$ -             | \$ 1,578         | \$ -             | \$ -             | \$ -             | \$ -       | 0.00%        |
| HGWY-Sidewalk Plow                   | \$ -             | \$ 56            | \$ -             | \$ -             | \$ -             | \$ -       | 0.00%        |
| HGWY-Fermec                          | \$ -             | \$ 241           | \$ -             | \$ -             | \$ -             | \$ -       | 0.00%        |
| HWY-Spreader.Sander                  | \$ -             | \$ 1,238         | \$ -             | \$ -             | \$ -             | \$ -       | 0.00%        |
| <b>**Total** VEHICLE MAINTENANCE</b> | <b>\$ 40,000</b> | <b>\$ 18,588</b> | <b>\$ 40,000</b> | <b>\$ 40,000</b> | <b>\$ 40,000</b> | <b>...</b> | <b>0.00%</b> |

**UST MAINTENANCE**

|                                  |                 |                 |             |             |             |                   |                 |
|----------------------------------|-----------------|-----------------|-------------|-------------|-------------|-------------------|-----------------|
| UST Maintenance                  | \$ 1,500        | \$ 1,001        | \$ -        | \$ -        | \$ -        | \$ (1,500)        | -100.00%        |
| <b>**Total** UST MAINTENANCE</b> | <b>\$ 1,500</b> | <b>\$ 1,001</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ (1,500)</b> | <b>-100.00%</b> |

**ROAD MAINTENANCE**

|                                   |                   |                   |                   |                   |                   |                   |               |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------|
| HGWY-Vehicle Fuel                 | \$ 9,000          | \$ 4,477          | \$ 4,400          | \$ 6,000          | \$ 6,000          | \$ (3,000)        | -33.33%       |
| HGWY-Diesel Fuel                  | \$ 30,000         | \$ 13,228         | \$ 18,819         | \$ 27,000         | \$ 27,000         | \$ (3,000)        | -10.00%       |
| HGWY-Tires                        | \$ 2,000          | \$ 832            | \$ 3,000          | \$ 3,000          | \$ 3,000          | \$ 1,000          | 50.00%        |
| HGWY - Carbide Blades             | \$ 7,000          | \$ 1,151          | \$ 6,000          | \$ 7,500          | \$ 7,500          | \$ 500            | 7.14%         |
| HGWY-Salt                         | \$ 55,000         | \$ 57,717         | \$ 55,000         | \$ 55,000         | \$ 60,000         | \$ 5,000          | 9.09%         |
| HGWY-Winter Sand                  | \$ 12,750         | \$ 4,239          | \$ 10,000         | \$ 10,000         | \$ 10,000         | \$ (2,750)        | -21.57%       |
| HGWY-Miscellaneous Materials      | \$ 200            | \$ -              | \$ -              | \$ -              | \$ -              | \$ (200)          | -100.00%      |
| HGWY-Gravel                       | \$ 15,000         | \$ 7,080          | \$ 15,000         | \$ 15,000         | \$ 15,000         | \$ -              | 0.00%         |
| HGWY-Cold Patch                   | \$ 2,200          | \$ 2,011          | \$ 2,000          | \$ 2,000          | \$ 2,000          | \$ (200)          | -9.09%        |
| HGWY-Road Projects                | \$ 25,000         | \$ 19,980         | \$ 25,000         | \$ 25,000         | \$ 25,000         | \$ -              | 0.00%         |
| HGWY-Dust Control                 | \$ 1,500          | \$ -              | \$ 2,000          | \$ 2,000          | \$ 1              | \$ (1,499)        | -99.93%       |
| HGWY-Drainage/Culverts/Pipes      | \$ 1,500          | \$ 521            | \$ 2,000          | \$ 3,500          | \$ 3,500          | \$ 2,000          | 133.33%       |
| HGWY-Guardrails/Signs/Posts       | \$ 2,500          | \$ 1,457          | \$ 2,500          | \$ 2,500          | \$ 2,500          | \$ -              | 0.00%         |
| <b>**Total** ROAD MAINTENANCE</b> | <b>\$ 163,650</b> | <b>\$ 111,651</b> | <b>\$ 145,719</b> | <b>\$ 158,500</b> | <b>\$ 161,501</b> | <b>\$ (2,149)</b> | <b>-1.31%</b> |

**BRIDGES**

|                          |             |             |             |             |             |             |              |
|--------------------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|
| HGWY-Bridge Maintenance  | \$ 1        | \$ -        | \$ 1        | \$ 1        | \$ 1        | \$ -        | 0.00%        |
| <b>**Total** BRIDGES</b> | <b>\$ 1</b> | <b>\$ -</b> | <b>\$ 1</b> | <b>\$ 1</b> | <b>\$ 1</b> | <b>\$ -</b> | <b>0.00%</b> |

**CONTRACTED SERVICES**

|                                      |                  |                  |                  |                  |                  |               |              |
|--------------------------------------|------------------|------------------|------------------|------------------|------------------|---------------|--------------|
| HGWY-Contract                        | \$ 1,000         | \$ 397           | \$ 1,800         | \$ 1,800         | \$ 1,800         | \$ 800        | 80.00%       |
| HWY-Contract Street Sweeping         | \$ 1,500         | \$ 555           | \$ 1,000         | \$ 1,000         | \$ 1,000         | \$ (500)      | -33.33%      |
| HWY-Contract Line Painting           | \$ 8,000         | \$ 4,756         | \$ 6,000         | \$ 6,000         | \$ 6,000         | \$ (2,000)    | -25.00%      |
| HWY-Tree Limbing                     | \$ 1             | \$ -             | \$ 2,000         | \$ 2,000         | \$ 2,000         | \$ 1,999      | 0.00%        |
| HWY-Crack Sealing                    | \$ 1             | \$ -             | \$ -             | \$ -             | \$ -             | \$ (1)        | -100.00%     |
| HWY-Contract Catch Basin Cln         | \$ 5,000         | \$ 5,000         | \$ 5,000         | \$ 5,000         | \$ 5,000         | \$ -          | 0.00%        |
| <b>**Total** CONTRACTED SERVICES</b> | <b>\$ 15,502</b> | <b>\$ 10,708</b> | <b>\$ 15,800</b> | <b>\$ 15,800</b> | <b>\$ 15,800</b> | <b>\$ 298</b> | <b>1.92%</b> |

**ARTICLE 17 DETAIL**

| Account Name                            | 2016<br>Budget      | 2016 Actual<br>12/31/2016 | 2017<br>Department  | 2017<br>Selectboard | 2017<br>Bud Com     | Amount<br>Change  | %<br>Change    |
|---|---------------------|---------------------------|---------------------|---------------------|---------------------|-------------------|----------------|
| <b>STREET LIGHTING</b>                  |                     |                           |                     |                     |                     |                   |                |
| ST-Street Lights                        | \$ 14,500           | \$ 12,210                 | \$ 12,528           | \$ 12,528           | \$ 12,528           | \$ (1,972)        | -13.60%        |
| <b>**Total** STREET LIGHTING</b>        | <b>\$ 14,500</b>    | <b>\$ 12,210</b>          | <b>\$ 12,528</b>    | <b>\$ 12,528</b>    | <b>\$ 12,528</b>    | <b>\$ (1,972)</b> | <b>-13.60%</b> |
| <b>TRANSFER STATION</b>                 |                     |                           |                     |                     |                     |                   |                |
| SAN-Wages                               | \$ -                | \$ -                      | \$ 20,592           | \$ 20,592           | \$ 20,592           | \$ 20,592         | 0.00%          |
| SAN-FICA                                | \$ -                | \$ -                      | \$ 1,277            | \$ 1,277            | \$ 1,277            | \$ 1,277          | 0.00%          |
| SAN-Medicare                            | \$ -                | \$ -                      | \$ 298              | \$ 298              | \$ 298              | \$ 298            | 0.00%          |
| SAN-Telephone                           | \$ 530              | \$ 490                    | \$ 490              | \$ 490              | \$ 490              | \$ (40)           | -7.55%         |
| SAN-Electricity                         | \$ 2,000            | \$ 1,387                  | \$ 1,400            | \$ 1,200            | \$ 1,200            | \$ (800)          | -40.00%        |
| SAN-Advertising/Notices                 | \$ -                | \$ 165                    | \$ 200              | \$ 200              | \$ 200              | \$ 200            | 0.00%          |
| SAN-Maintenance/Repairs                 | \$ 3,596            | \$ 4,509                  | \$ 2,000            | \$ 2,000            | \$ 2,000            | \$ (1,596)        | -44.38%        |
| SAN-Dues and Subscription               | \$ 340              | \$ 338                    | \$ 400              | \$ 400              | \$ 400              | \$ 60             | 17.65%         |
| SAN-Education/Seminars                  | \$ 600              | \$ 250                    | \$ 300              | \$ 300              | \$ 300              | \$ (300)          | -50.00%        |
| WD-Recycling Improvements               | \$ 300              | ...                       | ...                 | \$ -                | \$ -                | \$ (300)          | -100.00%       |
| <b>**Total** TRANSFER STATION</b>       | <b>\$ 7,366</b>     | <b>\$ 7,139</b>           | <b>\$ 26,957</b>    | <b>\$ 26,757</b>    | <b>\$ 26,757</b>    | <b>\$ 19,391</b>  | <b>263.25%</b> |
| <b>SOLID WASTE COLLECTION</b>           |                     |                           |                     |                     |                     |                   |                |
| WD- Hauling Fees                        | \$ 13,300           | \$ 15,421                 | \$ 19,750           | \$ 20,650           | \$ 20,650           | \$ 7,350          | 55.26%         |
| WC-Refuse Collection Contract           | \$ 126,000          | \$ 125,460                | \$ 129,768          | \$ 129,768          | \$ 129,768          | \$ 3,768          | 2.99%          |
| WC-Recycling Collection Curb.           | \$ 16,779           | \$ 24,778                 | \$ 52,266           | \$ 52,266           | \$ 52,266           | \$ 35,487         | 211.50%        |
| WC-Hazardous Waste Coll                 | \$ 7,800            | \$ 8,918                  | \$ 9,050            | \$ 9,050            | \$ 9,050            | \$ 1,250          | 16.03%         |
| <b>**Total** SOLID WASTE COLLECTION</b> | <b>\$ 163,879</b>   | <b>\$ 174,577</b>         | <b>\$ 210,834</b>   | <b>\$ 211,734</b>   | <b>\$ 211,734</b>   | <b>\$ 47,855</b>  | <b>29.20%</b>  |
| <b>SOLID WASTE DISPOSAL</b>             |                     |                           |                     |                     |                     |                   |                |
| WC-Disposal Fees                        | \$ 12,000           | \$ 16,281                 | \$ 20,400           | \$ 20,400           | \$ 20,400           | \$ 8,400          | 70.00%         |
| WD-Incineration Contract                | \$ 160,320          | \$ -                      | \$ -                | \$ -                | \$ -                | \$ (160,320)      | -100.00%       |
| WD-Residential Disposal                 | \$ -                | \$ 86,045                 | \$ 87,067           | \$ 87,067           | \$ 87,067           | \$ 87,067         | 0.00%          |
| WD-Commercial Disposal                  | \$ -                | \$ 58,304                 | \$ 69,732           | \$ 69,732           | \$ 69,732           | \$ 69,732         | 0.00%          |
| WD-Curbside Recycling                   | \$ -                | \$ 2,239                  | \$ 7,290            | \$ 7,290            | \$ 7,290            | \$ 7,290          | 0.00%          |
| WD-Coop Credit                          | \$ -                | \$ -                      | \$ (35,668)         | \$ (35,668)         | \$ -                | \$ -              | 0.00%          |
| WD-Glass Disposal                       | \$ -                | \$ 600                    | \$ -                | \$ -                | \$ -                | \$ -              | 0.00%          |
| <b>**Total** SOLID WASTE DISPOSAL</b>   | <b>\$ 173,940</b>   | <b>\$ 163,469</b>         | <b>\$ 148,821</b>   | <b>\$ 148,821</b>   | <b>\$ 184,489</b>   | <b>\$ 10,549</b>  | <b>6.06%</b>   |
| <b>**Total** PUBLIC WORKS</b>           | <b>\$ 1,131,512</b> | <b>\$ 981,929</b>         | <b>\$ 1,111,229</b> | <b>\$ 1,125,360</b> | <b>\$ 1,164,029</b> | <b>\$ 32,517</b>  | <b>2.87%</b>   |
| <b>HEALTH OFFICER</b>                   |                     |                           |                     |                     |                     |                   |                |
| HL-Health Officer                       | \$ 1                | \$ -                      | \$ 1                | \$ 1                | \$ 1                | \$ -              | 0.00%          |
| <b>**Total** Health Officer</b>         | <b>\$ 1</b>         | <b>\$ -</b>               | <b>\$ 1</b>         | <b>\$ 1</b>         | <b>\$ 1</b>         | <b>\$ -</b>       | <b>0.00%</b>   |
| <b>ANIMAL CONTROL</b>                   |                     |                           |                     |                     |                     |                   |                |
| AC-Contracted Services                  | \$ 10,950           | \$ 10,950                 | \$ 10,950           | \$ 10,950           | \$ 10,950           | \$ -              | 0.00%          |
| <b>**Total** ANIMAL CONTROL</b>         | <b>\$ 10,950</b>    | <b>\$ 10,950</b>          | <b>\$ 10,950</b>    | <b>\$ 10,950</b>    | <b>\$ 10,950</b>    | <b>\$ -</b>       | <b>0.00%</b>   |
| <b>HEALTH AGENCIES</b>                  |                     |                           |                     |                     |                     |                   |                |
| VNA of Franklin                         | \$ 5,000            | \$ 5,000                  | \$ 7,500            | \$ 5,000            | \$ 5,000            | \$ -              | 0.00%          |
| Child & Family Services                 | \$ 3,500            | \$ 3,500                  | \$ 3,500            | \$ 3,500            | \$ 3,500            | \$ -              | 0.00%          |
| Youth Assistance Program                | \$ 59,493           | \$ 59,493                 | \$ 59,566           | \$ 59,566           | \$ 59,566           | \$ 73             | 0.12%          |
| Community Action Program                | \$ 10,700           | \$ 10,700                 | \$ 10,700           | \$ 10,700           | \$ 10,700           | \$ -              | 0.00%          |
| <b>**Total** HEALTH AGENCIES</b>        | <b>\$ 78,693</b>    | <b>\$ 78,693</b>          | <b>\$ 81,266</b>    | <b>\$ 78,766</b>    | <b>\$ 78,766</b>    | <b>\$ 73</b>      | <b>0.09%</b>   |
| <b>WELFARE ADMINISTRATION</b>           |                     |                           |                     |                     |                     | <b>\$ -</b>       |                |
| WEL-Administrator Wages                 | \$ 14,845           | \$ 15,113                 | \$ 15,159           | \$ 15,159           | \$ 15,159           | \$ 314            | 2.12%          |
| WEL-FICA                                | \$ 920              | \$ 937                    | \$ 940              | \$ 940              | \$ 940              | \$ 20             | 2.17%          |
| WEL-Medicare                            | \$ 216              | \$ 219                    | \$ 220              | \$ 220              | \$ 220              | \$ 4              | 1.85%          |
| WEL-Phone                               | \$ 372              | \$ 301                    | \$ 400              | \$ 400              | \$ 400              | \$ 28             | 7.53%          |
| WEL-Education/Seminars                  | \$ 30               | \$ -                      | \$ 30               | \$ 30               | \$ 30               | \$ -              | 0.00%          |
| WEL-Office Supplies                     | \$ 100              | \$ 20                     | \$ 50               | \$ 50               | \$ 50               | \$ (50)           | -50.00%        |
| WEL-Postage                             | \$ 20               | \$ 8                      | \$ 20               | \$ 20               | \$ 20               | \$ -              | 0.00%          |
| <b>**Total** WELFARE ADMINISTRATION</b> | <b>\$ 16,503</b>    | <b>\$ 15,996</b>          | <b>\$ 16,819</b>    | <b>\$ 16,819</b>    | <b>\$ 16,819</b>    | <b>\$ 316</b>     | <b>1.91%</b>   |

**ARTICLE 17 DETAIL**

| Account Name                           | 2016<br>Budget   | 2016 Actual<br>12/31/2016 | 2017<br>Department | 2017<br>Selectboard | 2017<br>Bud Com  | Amount<br>Change | %<br>Change  |
|--|------------------|---------------------------|--------------------|---------------------|------------------|------------------|--------------|
| <b>WEL - VENDOR PAYMENTS</b>           |                  |                           |                    |                     |                  |                  |              |
| WEL-Rent                               | \$ 22,000        | \$ 20,094                 | \$ 24,000          | \$ 24,000           | \$ 24,000        | \$ 2,000         | 9.09%        |
| WEL-Medication                         | \$ 400           | \$ 80                     | \$ 400             | \$ 400              | \$ 400           | \$ -             | 0.00%        |
| WEL-Utilities                          | \$ 3,500         | \$ 976                    | \$ 3,500           | \$ 3,500            | \$ 3,500         | \$ -             | 0.00%        |
| WEL-Food                               | \$ 350           | \$ 260                    | \$ 350             | \$ 350              | \$ 350           | \$ -             | 0.00%        |
| WEL-Gasoline                           | \$ 90            | \$ -                      | \$ 60              | \$ 60               | \$ 60            | \$ (30)          | -33.33%      |
| WEL-Other                              | \$ 1,600         | \$ 1,620                  | \$ 1,600           | \$ 1,600            | \$ 1,600         | \$ -             | 0.00%        |
| <b>**Total** WEL - VENDOR PAYMENTS</b> | <b>\$ 27,940</b> | <b>\$ 23,030</b>          | <b>\$ 29,910</b>   | <b>\$ 29,910</b>    | <b>\$ 29,910</b> | <b>\$ 1,970</b>  | <b>7.05%</b> |
| <b>**Total** WELFARE</b>               | <b>\$ 44,443</b> | <b>\$ 39,026</b>          | <b>\$ 46,729</b>   | <b>\$ 46,729</b>    | <b>\$ 46,729</b> | <b>\$ 2,286</b>  | <b>5.14%</b> |

**PARKS AND RECREATION**

|                                       |                 |                 |                 |                 |                 |                |               |
|---------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------------|---------------|
| Park Maintenance                      | \$ 3,500        | \$ 5,187        | \$ 3,500        | \$ 3,500        | \$ 3,500        | \$ -           | 0.00%         |
| BEACH-Telephone                       | \$ 530          | \$ 490          | \$ 500          | \$ 500          | \$ 500          | \$ (30)        | -5.66%        |
| ELECT-Beach,Pines,Arch                | \$ 1,775        | \$ 1,303        | \$ 1,500        | \$ 1,500        | \$ 1,500        | \$ (275)       | -15.49%       |
| ISLAND PARK-Maint                     | \$ 500          | \$ 1,300        | \$ 1,000        | \$ 1,000        | \$ 750          | \$ 250         | 50.00%        |
| <b>**Total** PARKS AND RECREATION</b> | <b>\$ 6,305</b> | <b>\$ 8,280</b> | <b>\$ 6,500</b> | <b>\$ 6,500</b> | <b>\$ 6,250</b> | <b>\$ (55)</b> | <b>-0.87%</b> |

**LIBRARY**

|                          |                   |                   |                   |                   |                   |             |              |
|--------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------|--------------|
| Hall Memorial Library    | \$ 123,950        | \$ 123,950        | \$ 127,208        | \$ 123,950        | \$ 123,950        | \$ -        | 0.00%        |
| <b>**Total** LIBRARY</b> | <b>\$ 123,950</b> | <b>\$ 123,950</b> | <b>\$ 127,208</b> | <b>\$ 123,950</b> | <b>\$ 123,950</b> | <b>\$ -</b> | <b>0.00%</b> |

**OTHER CULTURE & RECREATION**

|   |                  |                  |                  |                  |                  |             |              |
|---|------------------|------------------|------------------|------------------|------------------|-------------|--------------|
| Old Home Day                                    | \$ 3,000         | \$ 3,000         | \$ 3,000         | \$ 3,000         | \$ 3,000         | \$ -        | 0.00%        |
| Island Concert Series                           | \$ 2,000         | \$ 2,000         | \$ 2,000         | \$ 2,000         | \$ 2,000         | \$ -        | 0.00%        |
| T/N Recreation Council                          | \$ 64,750        | \$ 64,750        | \$ 64,750        | \$ 64,750        | \$ 64,750        | \$ -        | 0.00%        |
| <b>**Total** OTHER CULTURE &amp; RECREATION</b> | <b>\$ 69,750</b> | <b>\$ 69,750</b> | <b>\$ 69,750</b> | <b>\$ 69,750</b> | <b>\$ 69,750</b> | <b>\$ -</b> | <b>0.00%</b> |

**CONSERVATION**

|                               |               |                 |               |               |               |             |              |
|-------------------------------|---------------|-----------------|---------------|---------------|---------------|-------------|--------------|
| Conservation Commission       | \$ 500        | \$ 346          | \$ 500        | \$ 500        | \$ 500        | \$ -        | 0.00%        |
| Knowles Pond Conservation     | \$ 400        | \$ 721          | \$ 400        | \$ 400        | \$ 400        | \$ -        | 0.00%        |
| <b>**Total** CONSERVATION</b> | <b>\$ 900</b> | <b>\$ 1,067</b> | <b>\$ 900</b> | <b>\$ 900</b> | <b>\$ 900</b> | <b>\$ -</b> | <b>0.00%</b> |

**ECONOMIC DEVELOPMENT**

|                                       |                 |                 |                 |                 |                 |                   |                |
|---------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-------------------|----------------|
| Economic Development                  | \$ 7,500        | \$ 7,536        | \$ 5,000        | \$ 5,000        | \$ 5,000        | \$ (2,500)        | -33.33%        |
| <b>**Total** ECONOMIC DEVELOPMENT</b> | <b>\$ 7,500</b> | <b>\$ 7,536</b> | <b>\$ 5,000</b> | <b>\$ 5,000</b> | <b>\$ 5,000</b> | <b>\$ (2,500)</b> | <b>-33.33%</b> |

**DEBT SERVICE**

|   |                     |                     |                     |                     |                     |                  |              |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|------------------|--------------|
| TAN-Interest                            | \$ 3,500            | \$ 3,154            | \$ 3,600            | \$ 3,600            | \$ 3,600            | \$ 100           | 2.86%        |
| <b>**Total** DEBT SERVICE</b>           | <b>\$ 3,500</b>     | <b>\$ 3,154</b>     | <b>\$ 3,600</b>     | <b>\$ 3,600</b>     | <b>\$ 3,600</b>     | <b>\$ 100</b>    | <b>2.86%</b> |
| <b>**Total** OPERATING (ARTICLE 17)</b> | <b>\$ 3,076,127</b> | <b>\$ 2,881,756</b> | <b>\$ 3,122,016</b> | <b>\$ 3,127,363</b> | <b>\$ 3,165,081</b> | <b>\$ 88,954</b> | <b>2.89%</b> |

**CAPITAL OUTLAY****CO- POLICE VEHICLE & EQUIP.**

|   |                  |                  |                  |  |  |  |  |
|---|------------------|------------------|------------------|--|--|--|--|
| PD-Replacement Cruiser                          | \$ 39,000        | \$ 38,642        | \$ 37,000        |  |  |  |  |
| PD-Telephone System Updates                     | \$ -             | \$ 2,498         | \$ -             |  |  |  |  |
| <b>**Total** CO- POLICE VEHICLE &amp; EQUIP</b> | <b>\$ 39,000</b> | <b>\$ 41,139</b> | <b>\$ 37,000</b> |  |  |  |  |

**CO HIGHWAY VEH. & EQUIP**

|  |                   |                   |                  |  |  |  |  |
|--|-------------------|-------------------|------------------|--|--|--|--|
| HGWY-Dump Truck                              | \$ 160,000        | \$ 156,631        | \$ -             |  |  |  |  |
| HGWY-Backhoe                                 | \$ -              | \$ -              | \$ 50,000        |  |  |  |  |
| HWY-Lifts                                    | \$ 34,000         | \$ 32,000         | \$ -             |  |  |  |  |
| <b>**Total** CO HIGHWAY VEH. &amp; EQUIP</b> | <b>\$ 194,000</b> | <b>\$ 188,631</b> | <b>\$ 50,000</b> |  |  |  |  |

**CO - BUILDINGS**

|                                 |                  |                  |                 |     |     |  |  |
|---------------------------------|------------------|------------------|-----------------|-----|-----|--|--|
| TH - Exterior Repairs           | \$ 17,000        | \$ 14,534        | \$ -            | ... | ... |  |  |
| GGB - Town Hall Phones          | \$ -             | \$ -             | \$ 7,783        |     |     |  |  |
| <b>**Total** CO - BUILDINGS</b> | <b>\$ 17,000</b> | <b>\$ 14,534</b> | <b>\$ 7,783</b> |     |     |  |  |



| Account Name                                 | 2016<br>Budget                      | 2016 Actual<br>12/31/2016 | 2017<br>Department  | 2017<br>Selectboard | 2017<br>Bud Com     | Amount<br>Change    | %<br>Change      |
|--|-------------------------------------|---------------------------|---------------------|---------------------|---------------------|---------------------|------------------|
| <b>CO - ROADS &amp; BRIDGES</b>              |                                     |                           |                     |                     |                     |                     |                  |
| Zion Hill Rd. Improv.                        | \$ 40,000                           | \$ 26,979                 | \$ 206,181          |                     |                     |                     |                  |
| HWY-Bay Hill Road                            | \$ 68,400                           | \$ 61,053                 | \$ 166,000          |                     |                     |                     |                  |
| Sandogardy Pond Rd. Imp                      | \$ 100,000                          | \$ 58,904                 | \$ 150,000          |                     |                     |                     |                  |
| HWY-CIP Engineering General                  | \$ -                                | \$ -                      | \$ 5,000            |                     |                     |                     |                  |
| HWY-Woodlawn Ave. Imp.                       | \$ -                                | \$ -                      | \$ 41,000           |                     |                     |                     |                  |
| <b>**Total** CO - ROADS &amp; BRIDGES</b>    | <b>\$ 208,400</b>                   | <b>\$ 146,936</b>         | <b>\$ 568,181</b>   |                     |                     |                     |                  |
| <b>TRANSFERS T/F CAPITAL FUNDS</b>           |                                     |                           |                     |                     |                     |                     |                  |
| TF/HWY-State Aid Projects                    | \$ 100,000                          | \$ 100,000                | \$ 100,000          |                     |                     |                     |                  |
| TF/Equipment Replacement                     | \$ 75,000                           | \$ 75,000                 | \$ 75,000           |                     |                     |                     |                  |
| TF/Road Reconstruction Fund                  | \$ 241,400                          | \$ 241,400                | \$ 241,400          |                     |                     |                     |                  |
| Trans T/F Facility Repair CRF                | \$ 9,600                            | \$ 9,600                  | \$ -                |                     |                     |                     |                  |
| Trans T/F Computer Rplc. Fund                | \$ 3,000                            | \$ 3,000                  | \$ 5,000            |                     |                     |                     |                  |
| <b>**Total** TRANSFERS T/F CAPITAL FUNDS</b> | <b>\$ 429,000</b>                   | <b>\$ 429,000</b>         | <b>\$ 421,400</b>   |                     |                     |                     |                  |
| <b>General Budget</b>                        | <b>\$ 3,963,527</b>                 | <b>\$ 3,701,996</b>       | <b>\$ 4,206,380</b> | <b>\$ 3,127,363</b> | <b>\$ 3,165,081</b> | <b>\$ (836,164)</b> | <b>-2109.65%</b> |
| ARTICLE 17                                   | General Budget                      |                           | \$ 4,206,380        |                     | \$ 3,165,081        |                     |                  |
| ARTICLE 3                                    | Transfer to Highway Equipment CRF   |                           |                     |                     | \$ 75,000           |                     |                  |
| ARTICLE 4                                    | Transfer to Sandogardy Pond Rd. CRF |                           |                     |                     | \$ 100,000          |                     |                  |
| ARTICLE 5                                    | Transfer to Road Repair CRF         |                           |                     |                     | \$ 241,400          |                     |                  |
| ARTICLE 6                                    | Transfer to Computer Repair CRF     |                           |                     |                     | \$ 5,000            |                     |                  |
| ARTICLE 7                                    | Road Projects                       |                           |                     |                     | \$ 418,181          |                     |                  |
| ARTICLE 9                                    | Sandogardy Pond Rd. Engineering     |                           |                     |                     | \$ 150,000          |                     |                  |
| ARTICLE 10                                   | Purchase Used Backhoe               |                           |                     |                     | \$ 50,000           |                     |                  |
| ARTICLE 11                                   | Purchase New Cruiser                |                           |                     |                     | \$ 37,000           |                     |                  |
| ARTICLE 12                                   | Replace Phone System                |                           |                     |                     | \$ 6,000            |                     |                  |
| ARTICLE 13                                   | Salary Market Adjustment            |                           |                     |                     | \$ 85,000           |                     |                  |
| <b>GRAND TOTAL</b>                           | <b>\$ 3,963,527</b>                 |                           | <b>\$ 4,206,380</b> |                     | <b>\$ 4,332,662</b> | <b>\$ 369,135</b>   | <b>931.33%</b>   |

# TOWN OF NORTHFIELD GENERAL FUND REVENUES

| Account Name                    | 2016<br>Budget      | 2016 Actual<br>12/31/2016 | 2017<br>Department  | 2017<br>Selectboard | 2017<br>Bud Com     | Amount<br>Change  | %<br>Change   |
|---------------------------------|---------------------|---------------------------|---------------------|---------------------|---------------------|-------------------|---------------|
| Taxes Collected in Advance      | \$ -                | \$ 6,507                  | \$ -                | \$ -                | \$ -                | \$ -              | 0.00%         |
| Current Yr Property Taxes       | \$ -                | \$ 7,397,608              | \$ -                | \$ -                | \$ -                | \$ -              | 0.00%         |
| Property Tax Prior Year         | \$ -                | \$ 413,932                | \$ -                | \$ -                | \$ -                | \$ -              | 0.00%         |
| Current Use Penalty Current Yr  | \$ -                | \$ 20,979                 | \$ -                | \$ -                | \$ -                | \$ -              | 0.00%         |
| Timber Yield Tax                | \$ 10,000           | \$ 11,713                 | \$ 10,000           | \$ 10,000           | \$ 10,000           | \$ -              | 0.00%         |
| Payments in Lieu of Taxes       | \$ 58,100           | \$ 59,510                 | \$ 60,000           | \$ 60,000           | \$ 60,000           | \$ 1,900          | 3.27%         |
| Excavation Tax                  | \$ 300              | \$ 510                    | \$ 300              | \$ 300              | \$ 300              | \$ -              | 0.00%         |
| Interest on Property Taxes      | \$ 90,000           | \$ 85,937                 | \$ 90,000           | \$ 90,000           | \$ 90,000           | \$ -              | 0.00%         |
| Licenses/Permits/Fees           | \$ 500              | \$ 250                    | \$ 150              | \$ 150              | \$ 150              | \$ (350)          | -70.00%       |
| Cable Franchise Fee             | \$ 32,400           | \$ 32,705                 | \$ 32,700           | \$ 32,700           | \$ 32,700           | \$ 300            | 0.93%         |
| UCC Filings & Certificates      | \$ 900              | \$ 795                    | \$ 900              | \$ 900              | \$ 900              | \$ -              | 0.00%         |
| Motor Vehicle Registration      | \$ 806,000          | \$ 832,493                | \$ 810,000          | \$ 810,000          | \$ 806,000          | \$ 4,000          | 0.50%         |
| Motor Vehicle Titles            | \$ 2,623            | \$ 2,190                  | \$ 2,236            | \$ 2,236            | \$ 2,236            | \$ (387)          | -14.75%       |
| Municipal Agent Fees            | \$ 19,000           | \$ 19,463                 | \$ 18,800           | \$ 18,800           | \$ 18,800           | \$ (200)          | -1.05%        |
| Boat Registrations              | \$ 2,800            | \$ 3,015                  | \$ 3,000            | \$ 3,000            | \$ 3,000            | \$ 200            | 7.14%         |
| OHRV Registrations              | \$ 5,000            | \$ 5,532                  | \$ 5,000            | \$ 5,000            | \$ 5,000            | \$ -              | 0.00%         |
| Building Permits                | \$ 2,100            | \$ 5,650                  | \$ 4,000            | \$ 4,000            | \$ 4,000            | \$ 1,900          | 90.48%        |
| Dog Licenses                    | \$ 5,800            | \$ 5,361                  | \$ 5,200            | \$ 5,200            | \$ 5,200            | \$ (600)          | -10.34%       |
| Vital Statistics                | \$ 3,300            | \$ 3,625                  | \$ 3,500            | \$ 3,500            | \$ 3,500            | \$ 200            | 6.06%         |
| PD Equipment Grant              | \$ -                | \$ 2,510                  | \$ -                | \$ -                | \$ -                | \$ -              | 0.00%         |
| NH Meals & Rooms Tax            | \$ 231,116          | \$ 248,981                | \$ 240,000          | \$ 240,000          | \$ 250,000          | \$ 8,884          | 3.84%         |
| Highway Block Grant             | \$ 120,930          | \$ 126,466                | \$ 126,466          | \$ 126,466          | \$ 126,466          | \$ 5,536          | 4.58%         |
| Forest Land Reimbursement       | \$ 10               | \$ 4                      | \$ 10               | \$ 10               | \$ 10               | \$ -              | 0.00%         |
| Railroad Reimbursement          | \$ 50               | \$ 41                     | \$ 50               | \$ 50               | \$ 50               | \$ -              | 0.00%         |
| Sandogardy Pond Road SAR        | \$ -                | \$ -                      | \$ 150,000          | \$ 150,000          | \$ 150,000          | \$ 150,000        | 100.00%       |
| Highway Safety Grant            | \$ 9,637            | \$ 7,242                  | \$ -                | \$ -                | \$ -                | \$ (9,637)        | -100.00%      |
| Misc Income                     | \$ 1,200            | \$ 107,223                | \$ 1,000            | \$ 1,000            | \$ 1,000            | \$ (200)          | -16.67%       |
| PD Misc Income                  | \$ 400              | \$ 1,114                  | \$ 1,200            | \$ 1,200            | \$ 1,200            | \$ 800            | 200.00%       |
| PD - Pistol Permit Fees         | \$ 1,000            | \$ 1,670                  | \$ 1,400            | \$ 1,400            | \$ 1,400            | \$ 400            | 40.00%        |
| PD - Other Permits & Fees       | \$ 400              | \$ -                      | \$ -                | \$ -                | \$ -                | \$ (400)          | -100.00%      |
| PD Special Detail               | \$ 7,000            | \$ -                      | \$ 22,000           | \$ 22,000           | \$ 22,000           | \$ 15,000         | 214.29%       |
| Welfare Reimbursements          | \$ 1,500            | \$ 690                    | \$ 1,000            | \$ 1,000            | \$ 1,000            | \$ (500)          | -33.33%       |
| Planning/Zoning Fees            | \$ 4,000            | \$ 3,115                  | \$ 3,500            | \$ 3,500            | \$ 4,000            | \$ (500)          | -12.50%       |
| Dump Fees                       | \$ 12,000           | \$ 14,710                 | \$ 12,000           | \$ 12,000           | \$ 12,000           | \$ -              | 0.00%         |
| Sale of Recyclables             | \$ 10,000           | \$ 7,562                  | \$ 10,000           | \$ 10,000           | \$ 10,000           | \$ -              | 0.00%         |
| Sale of Metal Recyclables       | \$ 5,000            | \$ 4,034                  | \$ 5,000            | \$ 5,000            | \$ 5,000            | \$ -              | 0.00%         |
| Commercial Tipping Fees         | \$ 70,000           | \$ 54,902                 | \$ 72,000           | \$ 72,000           | \$ 72,000           | \$ 2,000          | 2.86%         |
| Sale of Property                | \$ -                | \$ 85,660                 | \$ -                | \$ 85,660           | \$ 85,660           | \$ 85,660         | 0.00%         |
| Interest-Checking Account       | \$ 1,500            | \$ 1,543                  | \$ 1,200            | \$ 1,200            | \$ 1,200            | \$ (300)          | -20.00%       |
| Fines & Forfeits                | \$ 600              | \$ 1,149                  | \$ 900              | \$ 900              | \$ 900              | \$ 300            | 50.00%        |
| Insurance Reimbursements        | \$ -                | \$ 2,496                  | \$ -                | \$ -                | \$ -                | \$ -              | 0.00%         |
| Other Reimbursement             | \$ 505              | \$ 10,316                 | \$ 50,500           | \$ 50,500           | \$ 85,500           | \$ 49,995         | 9900.00%      |
| UST Maintenance                 | \$ 2,500            | \$ -                      | \$ -                | \$ -                | \$ -                | \$ (2,500)        | -100.00%      |
| Transfers/Trust Funds           | \$ -                | \$ -                      | \$ 7,000            | \$ 7,000            | \$ 7,000            | \$ 7,000          | 100.00%       |
| Trns from Hwy Equipment Fund    | \$ 160,000          | \$ 136,768                | \$ 50,000           | \$ 50,000           | \$ 50,000           | \$ (110,000)      | -68.75%       |
| Trns from Road & Bridge Fund    | \$ 28,400           | \$ -                      | \$ 291,715          | \$ 291,715          | \$ 291,715          | \$ 263,315        | 927.17%       |
| Trns frm Sandogardy Rd. SAR     | \$ 100,000          | \$ 58,904                 | \$ -                | \$ -                | \$ -                | \$ (100,000)      | -100.00%      |
| Transfer From Fund Balance      | \$ 12,600           | \$ 12,600                 | \$ -                | \$ -                | \$ -                | \$ (12,600)       | -100.00%      |
| <b>GENERAL FUND (01) Totals</b> | <b>\$ 1,819,171</b> | <b>\$ 9,797,475</b>       | <b>\$ 2,092,727</b> | <b>\$ 2,178,387</b> | <b>\$ 2,219,887</b> | <b>\$ 359,216</b> | <b>19.75%</b> |

## ARTICLE 2 – ZONING ORDINANCE

### AMEND ARTICLE 6 OF THE ZONING ORDINANCE

To Amend Article 6 of the Northfield Zoning Ordinance to add article 6.3 *Accessory Dwelling Units (ADU)*. (This would allow this use in R1, R2, CONS and C/I as table #1 in Article 7 delineates, with special exception per RSA 674:71 to 73.)

*(Recommended by a majority of the Planning Board)*

6.3 ACCESSORY DWELLING UNIT (ADU). Is permitted in all zoning districts subject to special exception and the definition provided in this Ordinance.

- a) SPECIAL EXCEPTION required by Zoning Board of Adjustment.
- b) Building Permit is required.
- c) Only one (1) ADU allowed per single-family dwelling.
- d) Owner of property must occupy either principal dwelling or ADU.
- e) Maximum size of any ADU is 1,000 sq. ft.
- f) ADU is required to be attached to the principal dwelling unit. Detached ADU is not allowed.
- g) Maximum number of bedrooms in the ADU is two (2).
- h) The principle dwelling unit and ADU must comply with all existing zoning requirements such as lot sizing and setbacks that are appropriate to single-family units.
- i) Water and sewage systems need not be separate but must comply with town and state regulations.
- j) An interior door shall be provided between the principal dwelling and the ADU, but is not required to remain unlocked.
- k) Adequate parking must be provided.

### **To Add - DEFINITION**

**ACCESSORY DWELLING UNIT (ADU)**. A residential living unit that is within or attached to a single-family dwelling, and provides independent living facilities for one or more persons, including provisions for sleeping, eating, cooking, and sanitation on the same parcel of land as the principal dwelling unit it accompanies.

### **To Add:**

### **ARTICLE 7** **TABLE #1** **USES BY DISTRICT**

**PERMITTED USES (P)      NOT PERMITTED (N)      SPECIAL EXCEPTION (E)**

| <u>USE</u>                    | <u>DISTRICT</u> |            |            |             |
|-------------------------------|-----------------|------------|------------|-------------|
|                               | <u>R-1</u>      | <u>R-2</u> | <u>C/I</u> | <u>CONS</u> |
| Accessory Dwelling Unit (ADU) | E               | E          | E          | E           |

# ARTICLE 16 - AMENDED TAX INCREMENT FINANCING PLAN

## What the Tax Increment Financing (TIF) Plan?

Tax increment financing is a mechanism through which infrastructure improvements in a certain area (the TIF District) can be paid for by requiring that the increased taxes received due to improvements in that district stay in the district.

## Examples:

- Franklin uses a TIF district to pay for downtown utility, sidewalk and road improvements.
- In Concord TIF monies pay for sidewalks and other improvements in the Penacook area.
- The Weirs section of Laconia is a TIF district, funds are used for road and utility improvements

## Why have a TIF plan for Rt. 140?

- Northfield taxpayers can create meaningful reductions in their tax burden only by growing the tax base in a manner that does not add to school costs.
- Rt. 140 is the most appropriate area in town for new commercial/industrial development
- Developers and consultants have told us that in today's competitive markets developers do not want to risk investing in areas lacking in necessary public infrastructure such as sewer service.
- The TIF is an effective way to finance the needed improvements with little risk to the taxpayer.

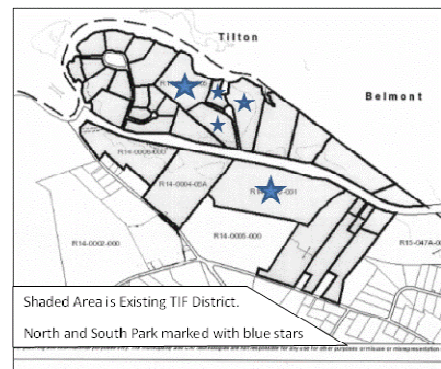
## Why is it time to amend Northfield's TIF plan?

The voters approved a TIF plan 2005 for the purpose of financing the construction of 3,600 feet of gravity sewer and 1,700 feet of sewer force main to service the Rt. 140 corridor. The plan, while admirable, does not reflect today's realities:

- It calls for laying a new sewer line along Rt 140 to serve undeveloped parcels. We now know that this is not needed in some parts of the corridor.
- It does not take advantage of existing infrastructure already in the ground in the North Park and South Park developments (in area of Eptam Plastics)
- It does not allow for phasing in the project – under today's plan the entire project must be completed at once, resulting in unnecessary debt and unnecessary risk to the Northfield taxpayers.

## What exactly is in the TIF plan amendment?

Put simply, the amended TIF plan would rescind the authority granted to the town to issue bonds to pay for a sewer line on Rt. 140 and permit (but not require) the town to apply TIF funds to the operation, maintenance and eventual replacement of sewer infrastructure in the 'south park' and 'north park' development on Rt. 140, providing needed infrastructure to 8 developable parcels.



## Why do these amendments make sense for Northfield?

- They scale back the scope of the TIF, using an incremental approach so that the taxpayers are not 'on the hook' for hundreds of thousands of dollars in debt on day one of the project.
- They take advantage of infrastructure that is already in the ground.
- They provide a solid framework for financing the full range of obligations: maintenance, repair and eventual replacement

## How is Sewer District involved?

We proposed that the Town and Sewer District work in collaboration, with funding provided through the TIF district for maintenance of this infrastructure.

# 2016 TOWN MEETING MINUTES

## MINUTES FOR THE TWO HUNDRED THIRTY-SIXTH NORTHFIELD TOWN MEETING 2016

Polls were opened at the Pines Community Center, Dearborn Road, on the 8<sup>th</sup> day of March, in the year of our Lord two thousand and sixteen at seven o'clock a.m. by Moderator Scott McGuffin. The polls were closed at 7:00 p.m. with 390 votes cast.

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

### TOWN ELECTION RESULTS

#### Selectman: 3 Years

Dennis Allen ..... 298

Kevin Waldron..... 81

#### Library Trustee: 3 Years

Thomas Fulweiler ..... 355

#### Moderator: 2 Years

Scott McGuffin ..... 361

#### Supervisor of the Checklist: 6 Years

Roberta J. (Bobbie) Bacon..... 195

Greg Hill ..... 174

#### Trustee of Trust Funds: 3 Years

Christine Raffaelly ..... 358

#### Trustee of Trust Funds: 2 Years

Maureen Bouchet ..... 336

**ARTICLE 2** To amend Article 6 of the Northfield Zoning Ordinance to change the designation of Location 1 of the Multi-Family Residential District: "R2" to *Areas easterly of the railroad from Winnepesaukee River to Sargent Street, then easterly of Park Street and Westerly of Summer Street and Granite Street to the Winnepesaukee River* and the designation of Location 1 of the Commercial/Industrial District: "C/I" to *Areas Westerly of the railroad., Northerly of Sargent St., Northerly of Scribner Rd. and Easterly of Cross Mill Rd.* (Approval of this amendment would change the west side of Park Street to R2, the same as the east side) (*Recommended by a majority of the Planning Board*)

**PASSED YES 279 NO 65**

**ARTICLE 3** To amend Article 7 Table 1 (Uses by District) to change "Light Manufacturing" and "Research and Development" from N (not permitted) to E (allowed by special exception) in the R2 District. (*Recommended by a majority of the Planning Board*)

**PASSED YES 280 NO 78**

**ARTICLE 4** To amend Article 7 Table 1 to change "Bed & Breakfast" from N (not permitted) to P (permitted) in the Conservation District (*Recommended by a majority of the Planning Board*)

**PASSED YES 283 NO 74**

**ARTICLE 5** To amend Article 17.5 of the Northfield Zoning Ordinance to require that a Septic Leach Field be *50' from poorly drained soils and 75' from very poorly drained soils.* (*Recommended by a majority of the Planning Board*) (Current zoning requires septic leach fields be 75' from any wetlands – The purpose of this amendment is to conform to the current NHDES regulations)

**PASSED YES 294 NO 62**

At 9:03 a.m. on the 12<sup>th</sup> day of March, in the year of our Lord two thousand and sixteen at the Pines Community Center, Dearborn Road, Northfield, Moderator Scott McGuffin called for a moment of silence to honor those serving in the Military. Selectman Kevin Waldron presented a gift of appreciation to Police Chief John Raffaely in recognition of his twenty years of service to the Town of Northfield. The Moderator thanked Kevin Waldron for his service as Selectman for the last three years.

And at 9:10 a.m. the 2016 Town Meeting was officially called to order to act upon the following subjects. Results of the Town Election and Ballot questions, **ARTICLE 1 through 5**, were read.

**ARTICLE 6** 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. (Majority vote required) *This article is recommended by the Board of Selectmen and Budget Committee (6-0-1).*

Article 6 was moved by Wayne Crowley and seconded by Steve Randall.

Selectman Crowley explained this is to replenish the Highway Capital Reserve Fund. There is about \$127,700 in the fund now. We generally add \$75,000 per year, and some of this will be requested to be spent in later Articles.

**ARTICLE PASSED**

**ARTICLE 7** 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 (6-0-1).*

Article 7 was moved by Wayne Crowley and seconded by Steve Randall.

Selectman Wayne Crowley explained this is a Capital Reserve Fund set up for the purpose of reconstructing Sandogardy Pond Road. The State will share in 80% of the cost with the Town paying 20%. After the project is completed, the Town will take over the road. The current estimate for the whole project is \$2.5 million. There is \$202,000 in the fund, this will add \$100,000. A later Article will ask to remove \$100,000 to pay for the required engineering this year, with the rebuild planned for 2018. We must pay for the engineering up front and will be reimbursed for the state portion later.

**ARTICLE PASSED**

**ARTICLE 8** 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 Capital Reserve Fund for the purpose of funding major road and bridge repair and reconstruction projects as needed. (Majority vote required) *This article is recommended by the Board of Selectmen and Budget Committee (6-0-1).*

Article 8 was moved by Wayne Crowley and seconded by Steve Randall.

Selectman Crowley explained this is another Capital Reserve Fund we move funds into every year, in addition we received a block grant from the State for about \$120,000. The beginning balance is \$275,000, with the addition of this \$241,400, the total will be \$637,000. The majority of this will be used for work on Zion Hill Road in 2017. The object is to keep the tax rate as level as possible and still be able to complete these projects.

**ARTICLE PASSED**

**ARTICLE 9** To see if the Town will vote to raise and appropriate the sum of One Hundred and Sixty Thousand dollars (\$160,000) for the purpose of replacing a model year 2000 International 4900 10 yard truck with funding to come from the Highway Equipment Capital Reserve Fund with no amount to come from taxation. (Majority vote required) *This article is recommended by the Board of Selectmen and Budget Committee (6-0-1).*

Article 9 was moved by Wayne Crowley and seconded by Donny Stevens.

Selectman Crowley explained this is to move money out of the Capital Reserve Fund to replace Truck #4, a 15 year old International truck. The new six-wheel truck will be complete with sander, plow and wing plow. That truck was lost in the fire at the highway garage the week prior to the meeting, and was the likely cause of the fire. No specific brand has been chosen yet. There is no tax implication from this Article because the money is coming out of the Capital Reserve Fund. Jeffrey Brewer asked if there will



be insurance money available to assist with the purchase. Selectman Crowley said we will receive the actual cash value of the truck at the time of the fire. Greg Hill asked if the plow and sander are included. Mr. Crowley responded we can keep the plow and wing-plow as back up on any of our trucks. The sander was too old to be of value.

**ARTICLE PASSED**

**ARTICLE 10** To see if the Town will vote to raise and appropriate One Hundred and Eight Thousand Four Hundred Dollars (\$108,400) to fund the following road and bridge reconstruction and repair projects: Bay Hill Road Drainage Project (estimated \$68,400) and Zion Hill Road Reconstruction engineering (estimated \$40,000) to be offset by the Highway Block Grant and any remaining amount to come from the Road Reconstruction Capital Reserve Fund 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, 2017. (Majority vote required) This article is recommended by the Board of Selectmen and Budget Committee (6-0-1).

Article 10 was moved by Donald Stevens and seconded by Steve Randall.

Donald Stevens explained the work and engineering to be done. Kevin Waldron pointed out that in case of an emergency situation, the money would be limited to only the specific road as voted. Wayne Crowley advised the Board of Selectmen has the ultimate authority to determine where the money is spent within the fund. At Town Meeting two years ago the Board was given authority to be the agents of the fund. Paul Blaisdell said he drives Zion Hill Road every day, the road is a mess and drainage is a problem. It is very important the engineering be done in order to fix the entire road correctly. David Court wanted more details about the engineering, and said we will always need to continuously repair our roads, there is no permanence in repairs. Bob Southworth said over the years there have been a lot of drainage problems in that area and the best solution is to have an engineer do a hydration study.

**ARTICLE PASSED**

**ARTICLE 11** To see if the Town will vote to raise and appropriate Forty Thousand Dollars (\$40,000) to fund a Town-wide road assessment and engineering feasibility study by available Highway Block Grant funds and any remaining amount to come from the Road Reconstruction Capital Reserve Fund 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, 2017. (Majority vote required) This article is not recommended by the Board of Selectmen or Budget Committee (3-4).

Article 11 was moved by Kevin Waldron and seconded by Steve Randall.

A Motion to Table the Article was made by Kevin Waldron, seconded by Donald Stevens.

**MOTION TO TABLE PASSED Yes 62 No 28**

**ARTICLE 12** 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 Capital Reserve Fund 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, 2017. (Majority vote required) This article is recommended by the Board of Selectmen and Budget Committee (6-0-1).

Article 12 was moved by Wayne Crowley and seconded by Mike Murphy.

Wayne Crowley explained this Article is to take funds out of the Capital Reserve Fund. The funds will go toward engineering costs for this \$2.5 Million project. The Town will pay for the engineering, with 80% to be reimbursed later by the State.

**ARTICLE PASSED**

**ARTICLE 13** To see if the Town will vote to authorize the Selectmen to purchase and outfit a police cruiser and to raise and appropriate Thirty-nine Thousand Dollars (\$39,000) for this purpose. (Majority vote required) This article is recommended by the Board of Selectmen and Budget Committee (6-0-1).

Article 13 was moved by Bob Southworth and seconded by Bob Ivon.

Bob Southworth explained this will replace the 2009 four wheel drive Ford Expedition. It will be a front line pursuit vehicle. We will purchase a similar four wheel drive Expedition type vehicle, brand not yet determined.

**ARTICLE PASSED**

**ARTICLE 14** To see if the Town will vote to raise and appropriate the sum of Three Thousand One Hundred Eighty-Eight Dollars (\$3,188) for the purpose of providing a 5.5% salary increase for the Town Clerk/Tax Collector. (Majority vote required) This article is recommended by the Budget Committee (6-0-1).

Article 14 was moved by Don Stevens and seconded by Steve Randall.

Town Clerk/Tax Collector Cindy Caveney explained she requested this increase to place her salary at the mid-range of the pay grade assigned to the position in the recent salary study completed by the Selectmen. Greg Hill questioned why we do this as a separate warrant article, and whether an increase should apply after the next election cycle. Eliza Conde said she supports the article but disagrees with the process used to bring this to the voters. Wayne Crowley explained the Town Clerk/Tax Collector is an elected position that does not report to the Board of Selectmen, only to the townspeople, so the Board felt the salary should be approved by the voters. Laurie Hill inquired if a new person were to enter the position, would the same salary apply to them whether or not they had the same qualifications and experience. Wayne said the Board would recommend a salary to the Town Meeting based on the range of the pay grade and the qualifications of the new person.

**ARTICLE PASSED**

**ARTICLE 15** To see if the town will vote to raise and appropriate the sum of Fifty-One Thousand dollars (\$51,000.00) for the following items:

|  |          |
|--|----------|
| Purchase of Mobile Lifts for Highway Garage: | \$34,000 |
| Complete Town Hall exterior Repairs:         | \$17,000 |

(Majority vote required) This article is recommended by the Board of Selectmen and Budget Committee (4-1-2).

Article 15 was moved by Wayne Crowley and seconded by Steve Randall.

Michael Witzgall proposed an Amendment "To separate Article 15 into two expenditures for the purpose of discussing and voting individually upon the merits of each expenditure. To see if the town will vote to raise and appropriate the sum of \$51,000 for the following items:

|   |           |
|---|-----------|
| Purchase of mobile lifts for the Highway garage | \$34,000  |
| Complete town hall exterior repairs             | \$17,000" |

Motion was seconded by David Court.

Kent Finemore questioned the legality of the Amendment, we may need guidance from DRA on whether the separation is appropriate. Dave Court inquired why these were put together on one Article. Wayne Crowley said they were put together because both are capital items.

**AMENDMENT #1 FAILED.**

Wayne Crowley described the proposed town hall repairs: Replace wood siding with vinyl, replace eight windows in the annex portion, Remove T-111 siding that has deteriorated on the north side of the annex, replace that with sheathing and vinyl.

He further described the proposed lifts for the Highway Department: There will be a quantity of four portable lifts for both inside and outside use. Each has the capacity for 12,000 lbs., which will accommodate vehicles up to the six wheel dump truck. The lifts would enable a higher level of maintenance to be completed including steam cleaning underneath vehicles. The price also includes a battery option capability.

Paul Blaisdell asked for clarification that each lift has a 12,000 lb. capacity, for a total of 48,000 lbs. when used on all four corners of a vehicle. He asked if they might be made available to the Fire District for light equipment maintenance. Wayne said it could be discussed.

Lisa Swancott proposed an Amendment (#2) to amend Article 15 to read: "To see if the town will vote to raise and appropriate the sum of \$17,000 to complete Town Hall exterior repairs."

Motion was seconded by Gretchen Wilder. Lisa explained this gives voters the opportunity to only approve the town hall repairs, and removes the money requested for the lifts. Bill Dawson said the amendment does not make it clear that the money for the lifts should be zero dollars.

Dave Court asked if there was the potential with repair or replacement of the highway garage due to the recent fire, to incorporate the lifts at that time. Wayne Crowley said no determination has been made on

what will happen with the garage. We could lose the portability option if built into the building. Scott Hilliard called the question, seconded by Steve Randall. Vote to terminate debate on the Amendment passed.  
**AMENDMENT #2 FAILED.**

David Court said he was concerned with the practicality of the lifts. Fred Shepard Jr. said the State of New Hampshire uses theirs every day and they do the job.  
**ARTICLE PASSED.**

**ARTICLE 16** To see if the Town will vote to establish a Computer Replacement Capital Reserve Fund under the provisions of RSA35:1 for the purpose of replacing computers, servers and related equipment as they reach the end of their life expectancy to appoint the Selectmen as agents of such fund and to raise and appropriate the sum of Three Thousand dollars (\$3,000) from the Unassigned Fund Balance to be deposited in this fund. (Majority vote required) This article is recommended by the Board of Selectmen and Budget Committee (6-0-1).

Article 1 moved by Mike Murphy, seconded by Deb Wheeler.

Eric Sutphen asked who determines the maximum life of such equipment.

Glenn Smith, Town Administrator, responded that in the past we have worked on a replacement schedule with about a five year rotating schedule. That is currently under discussion.

Scott Tupeck asked how many computers and servers we currently have.

Glenn stated there is one server with 18 work stations (3 locations) in our network. In 2014 Microsoft advised it would no longer support any systems older than Windows 7, so we were forced to replace 14 units in one year, or our older units would have been subject to viruses, etc.

This fund would allow us to set funds aside each year for future needs.  
**ARTICLE PASSED.**

**ARTICLE 17** 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. The proceeds of such sale to be conveyed to the Tilton/Northfield Recreation Council for use in providing a community center available to the citizens of Northfield for social and community events. Such proceeds shall not be conveyed in lieu of annual funding for operating costs which may be requested by the Tilton/Northfield Recreation Council. (Majority vote required)

Article 17 was moved by Kevin Waldron and seconded by Steve Randall.

Glenn Smith gave background on the Church which was accepted by the Town Meeting in 1883 as a gift from Charles Tilton, with two conditions. First, the building would remain a social and community hall, and secondly that it be made available for use as a church to all denominations on a rotating basis. For many years a church group did have services there, and it has been rented only a few times in the last ten years. The building presently lacks running water and a septic system. The deed states the Selectmen can charge a rental fee to cover maintenance costs, the intention was to not have it be a tax burden. There is a fairly new roof and the structure is in good shape. The choices are: to do nothing and let it continue to deteriorate, to complete the necessary repairs and upgrades, or to sell the property. The market value has been estimated to be \$50,000. Steve Randall didn't feel the questions raised at last year's town meeting have been answered regarding whether the town has the right to sell the building since it was a gift, or should it be returned to the Tilton family. Glenn explained the State Attorney General's Charitable Trust Division has reviewed the matter and a petition will be sent to Superior Court to give permission for a sale. The Attorney General's office has signed off on it with a restriction that the funds to be used for a Community Center. Steve Randall asked why the town of Tilton was not involved in some of the expense, since the Center is shared by both Towns. Glenn explained the Recreation Center is the only option for placing the funds. Dave Court added that Charles Tilton was trying to unify the two towns, shown in the community spirit invoked by the deed. The Church was the first building used for community and religious purposes, there is a long heritage connected with this. Lisa Swancott said the Pines Community Center building is owned by the town of Northfield and is only leased to the Tilton-Northfield Recreation Council. Kent Finemore expressed the Church should be put to some good use. Steve Randall said he does not approve of selling the building and is concerned about the fairness that Tilton does not contribute. Leif Martinson pointed out the funds will not go to operating expenses as those are shared between the towns.  
**ARTICLE PASSED.**

**ARTICLE 18** To see if the Town will vote to raise and appropriate a total of Sixteen Thousand Seven Hundred Seventy-Nine Dollars (\$16,779), consisting of 2016 operating cost of \$15,779 and a one-time cost of \$1,000, to implement a biweekly single stream curbside recycling program effective July 1, 2016.(Majority vote required) This article is recommended by the Board of Selectmen and Budget Committee (6-0-1).

Article 18 was moved by Wayne Crowley and seconded by Bob Ivon.

Motion to table the Article was made by Mike Murphy and seconded by Peg Shepard.

**MOTION TO TABLE FAILED.**

Wayne Crowley explained the single stream curbside recycling will remove the sorting and baling at the Recycle Center. This will allow residents to put out their recyclable material out for pickup every two weeks. The cost per ton to dispose of recyclable materials is less than that for regular trash. If we increase the volume of recycling, at a cost of \$40 per ton, we can reduce the waste stream of regular trash, currently at \$66 per ton. There will be no change to regular trash pick-up. No special containers are required, any container may be used if marked for recycling. Steve Randall asked how this affects our contract with Wheelabrator. Wayne Crowley said we have exceeded our numbers by 500 to 600 tons at this time. Leif Martin clarified that this is still a voluntary recycling program, and residents can still take items to the transfer station. Peg Shepard expressed concern about the additional cost. Wayne Crowley confirmed we will pay more to have the recycling picked up, but along with that we can take about \$20-25,000 out of costs at the transfer station. Peg had additional concerns with the numbers presented, and Wayne said per DRA we can only present the costs for 2016 in this Article. Karen Wilcox asked if anyone would lose their job at the transfer station. Wayne responded that there may be some reassignments but no loss of job. Wayne said we will gain convenience for the residents, reduced labor and equipment at the transfer station. Candice Weingartner said she has been recycling for twenty years. We are spending money but also helping the environment, cutting down on our waste and setting a good example for our children. Greg Hill asked about commercial entities. Wayne said this does not include commercial recycling. Businesses are required to take their items to Wheelabrator themselves. It would be unfair for residents to pay the cost for commercial and multifamily properties. Kevin Waldron said he thought the ongoing costs are more significant. There are built-in increases in the five year contract for trash removal. Taxes will go up as a result of this and he did not believe the benefit outweighs the cost. Nancy Court thought this program would help to boost participation. Kent Finemore pointed out that in the past we were not in favor of mandatory recycling. The landfill and ash dump are filling up, the more we can recycle, the better. Disposal costs will likely continue to increase in the future.

**ARTICLE PASSED**

**ARTICLE 19** To see if the Town will vote to replenish the Facility Emergency Repair Fund and to raise and appropriate Nine Thousand Six Hundred Dollars (\$9,600) from the Unassigned Fund Balance to be deposited in this fund. (Majority vote required) This article is recommended by the Board of Selectmen and Budget Committee (6-0-1).

Article 19 was moved by Kevin Waldron and seconded by Deb Wheeler.

Kevin Waldron explained this fund was started a few years ago, and funds have been used for heating systems at the Police Department and town hall.

**ARTICLE PASSED**

**ARTICLE 20** To see if the Town will vote to raise and appropriate the Budget Committee recommended sum of Three Million Fifty-three Thousand Fifteen Dollars (\$3,053,015). This amount does not include any of the articles listed above. (Majority vote required) This article is recommended by the Board of Selectmen and the Budget Committee.

Article 20 was moved by Kevin Waldron and seconded by Bob Ivon.

Scott Hilliard introduced Amendment #1, seconded by Richard Paulhus, which would change Article 20 to read as follows: "To see if the Town will vote to raise and appropriate the sum of \$3,056,160. This represents adding \$3145 to the bottom line of the budget to increase the Youth Assistance Program total request."

Scott explained the Youth Assistance Program had requested an increase of \$3,145, however the Selectmen and Budget Committee only included level funding in the proposed budget. The Program has looked into grant money, but as mostly, a volunteer program it is difficult to procure funds. A like amount is being considered by the town of Tilton. This program is very important to our youth. Dave Court spoke in favor of the increase, saying the need has not diminished, and the Director of the Program is

uniquely gifted in this area. Nancy Court said she and David are volunteers in the program. They want everyone to consider recent news about troubled kids, the value of this program is beyond measure. Eric Keck works in the school district. He said he cannot overstate the effect the Youth Assistance Program has had on our youth. It is a great resource and provides a support system to them. He is in full support of the program. Peg Shepard asked for a breakdown of what the funds would be used for. Scott Hilliard said the funds will allow a 2% increase in the Director's salary, cover an increase in health insurance costs and rent for the building in Tilton. The program recently moved to a less expensive space. Kevin Waldron said no one is discounting the value of the Program and its Director. However, the Selectmen requested in the last budget cycle that they should look elsewhere for funds, including charging for services to those residents that can afford to pay. With the changes to the state education stabilization fund we will be facing higher taxes. We must consider the cost of the program even though it provides a valuable service. Pat Tucker, a substance abuse counselor, said she is in favor of these funds. If it helps one child and keeps them out of the welfare or prison system it is worth it. Dick Paulhus, a retired School Resource Officer, said he supports the program 100%, and the kids need it. Nancy Court said in the overall scheme of things, the place to reduce costs and expenses is in the school district budget.

**AMENDMENT #1 PASSED**

Greg Hill spoke to the \$91,000 loss of state funding from the stabilization fund for our portion of the School District budget this year. The projection is the entire pool of money will be gone in 24 years, but he believes it will be depleted much sooner. When the subsidy is gone, about \$7.00 will be added to our tax rate. He and others stressed the importance of attending the School District and Fire District meetings to consider all expenditures that must be paid for through taxes on our property owners. Leif Martinson and Gretchen Wilder both asked people to get involved and attend meetings when possible. Motion to terminate debate was made by Mike Murphy and seconded by Leif Martinson, motion passed.

**ARTICLE AS AMENDED PASSED**

**ARTICLE 21** To transact any other business that may legally come before this meeting.

The Moderator introduced Andy Buteau as the new Highway Superintendent.

Stephanie Giovannucci was thanked for her work on the Annual Town Report and weekly electronic newsletter "The Northfield News".

The Moderator thanked all those that volunteer for our boards and committees.

Motion to adjourn made by Steve Randall, seconded by Bob Ivon.  
Meeting was adjourned at 11:53 a.m.

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



2016  
DEPARTMENT FINANCIAL  
&  
NARRATIVE REPORTS



## SELECTMEN'S REPORT

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No matter what else may have occurred in 2016 the year will be remembered as one of heart wrenching loss for the Town of Northfield. The summer was marred by the tragic loss of Tom Wooten in an accident at the Highway Garage. Tom was a respected and well-liked member of our Public Works team. He is greatly missed by all who were fortunate enough to have known him. Our hearts go out to the family and friends who lost him all too soon.

The year also saw a devastating fire in the Highway Garage in March. Working in partnership with our insurance carrier, Primex, and Construx Inc. out of Plymouth we were able to complete repairs and move back into the building in November.

Our deepest respect goes out to Public Works Director Andy Buteau and his team for doing an exemplary job under these difficult circumstances in 2016.

Although these tragedies overshadowed our year, we were able to accomplish quite a bit in 2016:

- Over the summer we implemented Northfield's first single stream curbside recycling, as approved by the voters in March.
- We transitioned to a system of purchasing town employee health insurance policies in the open market rather than an insurance pool, saving an estimated \$20,000.
- In the spring we selected HEB Engineers as the firm to complete the Sandogardy Pond Road reconstruction project, keeping this work on line for a 2018 completion.
- Working with the City of Franklin, we took a leadership role in responding to the legislature's move to default on its constitutional obligation to provide all New Hampshire children with an adequate education, thus putting additional strain on local property taxpayers.
- We successfully completed the town's 15 year role as project manager for the Winnepesaukee River Trail. We are grateful to have this recreational resource in our community.
- We oversaw major projects such as drainage improvements on Bay Hill Road and the engineering of the Zion Hill Road reconstruction project.
- We undertook several long-deferred maintenance projects, including re-siding the town hall and stone repair at Arch Hill Cemetery.

We close by recognizing the efforts of the volunteers and employees who keep our town running, especially the police officers who respond to our calls for help and the Public Works crew that keeps our roads open and passable. Finally, we thank the voters of Northfield for allowing us to serve you.

Respectfully,  
Northfield Board of Selectmen  
Wayne Crowley, Chair  
Bob Southworth  
Dennis Allen



Dennis Allen, Robert Southworth, Wayne Crowley

# INDEPENDENT AUDITORS' REPORT

## TOWN OF NORTHFIELD, NEW HAMPSHIRE

To the Board of Selectmen  
Town of Northfield, New Hampshire

August 10, 2016

### 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, 2015, 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, 2015, 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*

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## **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, 2015.

### **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 \$4,847,748 (i.e., net position), a change of \$481,544 in comparison to the prior year.
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of \$738,742, a change of \$163,552 in comparison to the prior year.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$7,271, a change of \$(63,794) in comparison to the prior year.

## **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.

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 \$4,847,748, a change of \$481,544 from the prior year.

The largest portion of net position \$5,036,766 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 \$82,732 represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position is a deficit of \$(271,750) primarily resulting from the Town's unfunded net pension liability.

**Governmental activities.** Governmental activities for the year resulted in a change in net position of \$481,544. Key elements of this change are as follows:

|   |                   |
|---|-------------------|
| General fund operating results                    | \$ 151,931        |
| Non-major funds operating results                 | 11,621            |
| Depreciation, which is not budgeted for or funded | (200,209)         |
| Capital assets acquired, net of disposals         | 391,476           |
| Other   | 126,725           |
| Total   | <u>\$ 481,544</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 \$738,742, a change of \$163,552 in comparison to the prior year. Key elements of this change are as follows:

|                                   |                   |
|-----------------------------------|-------------------|
| General fund operating results    | \$ 151,931        |
| Non-major funds operating results | 11,621            |
| Total                             | <u>\$ 163,552</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 \$71,065, while total fund balance was \$504,079. 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>12/31/2015</u> | <u>12/31/2014</u> | <u>Change</u> | % of<br><u>Total General<br/>Fund Expenditures</u> |
|-------------------------|-------------------|-------------------|---------------|--|
| Unassigned fund balance | \$ 7,271          | \$ 71,065         | \$ (63,794)   | 0.2%   |
| Total fund balance      | \$ 656,010        | \$ 504,079        | \$ 151,931    | 20.6%  |

**NET POSITION**

|                                  | <u>Governmental Activities</u> |                 |
|----------------------------------|--------------------------------|-----------------|
|                                  | <u>2015</u>                    | <u>2014</u>     |
| Current and other assets         | \$ 3,528                       | \$ 3,515        |
| Deferred outflows                | 170                            |                 |
| Capital assets                   | <u>5,036</u>                   | <u>4,845</u>    |
| Total assets                     | 8,734                          | 8,360           |
| Current liabilities              | 1,929                          | 2,158           |
| Noncurrent liabilities           | 1,624                          | 21              |
| Deferred inflows                 | <u>333</u>                     | <u>4</u>        |
| Total liabilities                | 3,886                          | 2,183           |
| Net position:                    |                                |                 |
| Net investment in capital assets | 5,037                          | 4,845           |
| Restricted                       | 83                             | 71              |
| Unrestricted                     | <u>(272)</u>                   | <u>1,261</u>    |
| Total net position               | <u>\$ 4,848</u>                | <u>\$ 6,177</u> |

**CHANGES IN NET POSITION**

|  | <u>Government Activities</u> |                 |
|--|------------------------------|-----------------|
|  | <u>2015</u>                  | <u>2014</u>     |
| Revenues:  |                              |                 |
| Program revenues   |                              |                 |
| Charges for services   | \$ 999                       | \$ 942          |
| Operating grants and contributions                           | 15                           | 15              |
| Capital grants and contributions                             | 390                          | 158             |
| General revenues   |                              |                 |
| Property taxes   | 1,785                        | 1,641           |
| Penalties and interest on taxes                              | 282                          | 167             |
| Grants and contributions not restricted to specific programs | 231                          | 236             |
| Investment income  | 6                            | 4               |
| Miscellaneous revenue  | <u>28</u>                    | <u>130</u>      |
| Total revenues   | 3,736                        | 3,293           |
| Expenses:  |                              |                 |
| General government   | 567                          | 545             |
| Public safety  | 951                          | 972             |
| Highway and streets  | 1,131                        | 900             |
| Sanitation   | 280                          | 294             |
| Health and human services                                    | 86                           | 86              |
| Welfare  | 37                           | 37              |
| Culture and recreation                                       | 198                          | 187             |
| Conservation   | 1                            | 1               |
| Interest expense   | <u>3</u>                     | <u>3</u>        |
| Total expenses   | 3,254                        | 3,025           |
| Change in net assets   | 482                          | 268             |
| Net position - beginning of year as restated *               | <u>4,366</u>                 | <u>5,909</u>    |
| Net position - end of year                                   | <u>\$ 4,848</u>              | <u>\$ 6,177</u> |

\*Beginning net position has been restated for the implementation of Government Accounting Standards Board Statement 68, Accounting and Financial Reporting For Pensions.

The total fund balance of the general fund changed by \$151,931 during the current fiscal year. Key factors in this change are as follows:

|   |                   |
|---|-------------------|
| Revenues exceeding budget   | \$ 107,484        |
| Expenditures less than budget   | 224,915           |
| Tax collections as compared to budget   | (28,156)          |
| Current year encumbrance expended over prior year<br>encumbrance to be expended in subsequent year. | 115,001           |
| Use of fund balance as a funding source   | (360,000)         |
| Change in capital reserve funds   | 100,724           |
| Timing differences  | <u>(8,037)</u>    |
| Total   | \$ <u>151,931</u> |

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

|                  | 12/31/2015        | 12/31/14          | Change            |
|------------------|-------------------|-------------------|-------------------|
| Capital reserves | \$ <u>523,138</u> | \$ <u>422,414</u> | \$ <u>100,724</u> |
| Total            | \$ <u>523,138</u> | \$ <u>422,414</u> | \$ <u>100,724</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 \$5,036,766 (net of accumulated depreciation), a change of \$191,267 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:

|                           |            |
|---------------------------|------------|
| Cannon Bridge Repairs     | \$ 126,028 |
| Reservoir Rd Improvements | \$ 121,004 |
| Oak Hill Rd Improvements  | \$ 84,973  |
| Ford Explorer             | \$ 44,982  |

**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, 2015

|  | Governmental<br><u>Activities</u> |
|--|-----------------------------------|
| <b>ASSETS</b>  |                                   |
| Current:   |                                   |
| Cash and short-term investments                                | \$ 1,820,764                      |
| Restricted cash  | 623,138                           |
| Receivables, net of allowance for uncollectibles:              |                                   |
| Property taxes   | 416,340                           |
| User fees  | 105,978                           |
| Noncurrent:  |                                   |
| Receivables, net of allowance for uncollectibles:              |                                   |
| Property taxes   | 259,384                           |
| Other assets noncurrent  | 301,941                           |
| Capital assets:  |                                   |
| Land and construction in progress                              | 1,193,224                         |
| Other capital assets, net of accumulated depreciation          | 3,843,542                         |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                          | <u>170,176</u>                    |
| <b>TOTAL ASSETS AND DEFERRED<br/>OUTFLOWS OF RESOURCES</b>     | 8,734,487                         |
| <b>LIABILITIES</b>   |                                   |
| Current:   |                                   |
| Accounts payable   | 145,279                           |
| Accrued expenses   | 28,401                            |
| Due to school district   | 1,729,372                         |
| Other liabilities  | 21,533                            |
| Current portion of long-term liabilities:                      |                                   |
| Compensated absences   | 4,841                             |
| Noncurrent:  |                                   |
| Compensated absences, net of current portion                   | 43,567                            |
| Net pension liability  | 1,580,635                         |
| <b>DEFERRED INFLOW OF RESOURCES</b>                            | <u>333,111</u>                    |
| <b>TOTAL LIABILITIES AND DEFERRED<br/>INFLOWS OF RESOURCES</b> | 3,886,739                         |
| <b>NET POSITION</b>  |                                   |
| Net investment in capital assets                               | 5,036,766                         |
| Restricted for:  |                                   |
| Special purposes   | 48,218                            |
| Permanent funds:   |                                   |
| Nonexpendable  | 17,951                            |
| Expendable   | 16,563                            |
| Unrestricted   | <u>(271,750)</u>                  |
| <b>TOTAL NET POSITION</b>                                      | <u>\$4,847,748</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, 2015

|                                 | Program Revenues  |  |  | Net (Expenses) Revenues<br>and Changes in Position |
|---------------------------------|---|--|--|--|
|                                 | Charges for<br>Services   | Operating<br>Grants and<br>Contributions | Capital<br>Grants and<br>Contributions |  |
| <b>Governmental Activities:</b> | <b>Expenses</b>   |  |  | <b>Governmental<br/>Activities</b>                 |
| General government              | \$ 566,832  | \$ 857,209                               | \$ -                                   | \$ 290,377   |
| Public safety                   | 950,933   | 35,136                                   | -                                      | \$ (900,361)                                       |
| Highway and streets             | 1,131,524   | 105,770                                  | 390,158                                | \$ (635,596)                                       |
| Sanitation                      | 279,924   | -  | -                                      | \$ (279,924)                                       |
| Health and human services       | 86,010  | -  | -                                      | \$ (86,010)  |
| Welfare                         | 36,756  | -  | -                                      | \$ (36,756)  |
| Culture and recreation          | 198,477   | -  | -                                      | \$ (198,477)                                       |
| Conservation                    | 735   | -  | -                                      | \$ (735)   |
| Interest expenses               | 2,735   | -  | -                                      | \$ (2,735)   |
| Total Governmental Activities   | \$ 3,253,926  | \$ 998,115                               | \$ 390,158                             | (1,850,217)  |
|                                 | <b>General Revenues</b>   |  |  |  |
|                                 | Property Taxes  |  |  | 1,785,048  |
|                                 | Penalties, Interest and other taxes                             |  |  | 282,199  |
|                                 | Grants and contributions not restricted<br>to specific programs |  |  | 231,116  |
|                                 | Investment income   |  |  | 5,665  |
|                                 | Miscellaneous   |  |  | 27,733   |
|                                 | Total general revenues  |  |  | 2,331,761  |
|                                 | Change in Net Position  |  |  | 481,544  |
|                                 | <b>Net Position:</b>  |  |  |  |
|                                 | Beginning of the year:  |  |  | 4,366,204  |
|                                 | End of year:  |  |  | \$ 4,847,748                                       |

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

TOWN OF NORTHFIELD, NEW HAMPSHIRE  
GOVERNMENTAL FUNDS  
BALANCE SHEET  
December 31, 2015

|   | <u>General</u>             | Nonmajor<br>Governmental<br><u>Funds</u> | Total<br>Governmental<br><u>Funds</u> |
|---|----------------------------|--|---------------------------------------|
| <b>ASSETS</b>   |                            |  |                                       |
| Cash and short-term investments   | \$ 1,742,548               | \$ 78,216                                | \$ 1,820,764                          |
| Restricted cash   | 623,138                    | -  | 623,138                               |
| Receivables:  |                            |  |                                       |
| Property taxes  | 731,907                    | -  | 731,907                               |
| User fees   | 51,319                     | 54,659                                   | 105,978                               |
| Due from other funds  | <u>33,126</u>              | <u>4,516</u>                             | <u>37,642</u>                         |
| <b>TOTAL ASSETS</b>   | <u><u>\$ 3,182,038</u></u> | <u><u>\$ 137,391</u></u>                 | <u><u>\$ 3,319,429</u></u>            |
| <b>LIABILITIES</b>  |                            |  |                                       |
| Accounts payable  | \$ 145,279                 | \$ -                                     | \$ 145,279                            |
| Accrued expenses  | 28,401                     | -  | 28,401                                |
| Due to school district  | 1,729,372                  | -  | 1,729,372                             |
| Other liabilities   | -                          | 21,533                                   | 21,533                                |
| Due to other funds  | <u>4,516</u>               | <u>33,126</u>                            | <u>37,642</u>                         |
| <b>TOTAL LIABILITIES</b>  | 1,907,568                  | 54,659                                   | 1,962,227                             |
| <b>DEFERRED INFLOWS OF RESOURCES</b>  | 618,460                    | -  | 618,460                               |
| <b>FUND BALANCES</b>  |                            |  |                                       |
| Nonspendable  | -                          | 17,951                                   | 17,951                                |
| Restricted  | -                          | 64,781                                   | 64,781                                |
| Committed   | 523,138                    | -  | 523,138                               |
| Assigned  | 125,601                    |  | 125,601                               |
| Unassigned  | <u>7,271</u>               | <u>-</u>                                 | <u>7,271</u>                          |
| <b>TOTAL FUND BALANCES</b>  | <u><u>656,010</u></u>      | <u><u>82,732</u></u>                     | <u><u>738,742</u></u>                 |
| <b>TOTAL LIABILITIES, DEFERRED INFLOWS OF<br/>RESOURCES AND FUND BALANCES</b> | <u><u>\$ 3,182,038</u></u> | <u><u>\$ 137,391</u></u>                 | <u><u>\$ 3,319,429</u></u>            |

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

TOWN OF NORTHFIELD, NEW HAMPSHIRE

RECONCILIATION OF TOTAL GOVERNMENTAL FUND  
BALANCES TO NET POSITION OF GOVERNMENTAL  
ACTIVITIES IN THE STATEMENT OF NET POSITION

DECEMBER 31, 2015

|  |                            |
|--|----------------------------|
| <b>Total governmental fund balances</b>  | <b>\$ 738,742</b>          |
| Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.  | 5,036,766                  |
| Revenues are reported on the accrual basis of accounting and are not deferred until collection.  | 859,507                    |
| Long-term liabilities, including compensated absences, are not due and payable in the current period and, therefore, are not reported in the governmental funds. | <u>(1,787,267)</u>         |
| <b>Net position of governmental activities</b>   | <b><u>\$ 4,847,748</u></b> |

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

GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 2015

|  | <u>General</u>    | Nonmajor<br>Governmental<br><u>Funds</u> | Total<br>Governmental<br><u>Funds</u> |
|--|-------------------|--|---------------------------------------|
| <b>Revenues:</b>                                     |                   |  |                                       |
| Property taxes                                       | \$ 1,696,665      | \$ 8,290                                 | \$ 1,704,955                          |
| Charges for services                                 | 117,934           | 23,746                                   | \$ 141,680                            |
| Interest, penalties, and other taxes                 | 282,199           | 255                                      | \$ 282,454                            |
| Intergovernmental                                    | 355,537           | 281,173                                  | \$ 636,710                            |
| Licenses and permits                                 | 856,435           | -  | \$ 856,435                            |
| Investment income                                    | 5,410             | -  | \$ 5,410                              |
| Miscellaneous  | 27,734            | -  | \$ 27,734                             |
| Total Revenues                                       | <u>3,341,914</u>  | <u>313,464</u>                           | <u>3,655,378</u>                      |
| <b>Expenditures:</b>                                 |                   |  |                                       |
| Current:   |                   |  |                                       |
| General government                                   | 566,121           | -  | 566,121                               |
| Public safety  | 918,278           | 27,912                                   | 946,190                               |
| Highway and streets                                  | 706,759           | 271,842                                  | 978,601                               |
| Sanitation   | 279,924           | -  | 279,924                               |
| Health and human services                            | 86,010            | -  | 86,010                                |
| Welfare  | 36,756            | -  | 36,756                                |
| Culture and recreation                               | 198,477           | -  | 198,477                               |
| Conservation   | 735               | -  | 735                                   |
| Debt service   | 2,735             | -  | 2,735                                 |
| Capital outlay                                       | 396,277           | -  | 396,277                               |
| Total Expenditures                                   | <u>3,192,072</u>  | <u>299,754</u>                           | <u>3,491,826</u>                      |
| Excess (deficiency) of revenues<br>over expenditures | 149,842           | 13,710                                   | 163,552                               |
| <b>Other Financing Sources (Uses):</b>               |                   |  |                                       |
| Transfer in  | 2,089             | -  | 2,089                                 |
| Transfer out   | -                 | (2,089)                                  | (2,089)                               |
| Total Other Financing Sources (Uses)                 | <u>2,089</u>      | <u>(2,089)</u>                           | <u>-</u>                              |
| Change in fund balance                               | 151,931           | 11,621                                   | 163,552                               |
| Fund Equity, at Beginning of Year                    | <u>504,079</u>    | <u>71,111</u>                            | <u>575,190</u>                        |
| Fund Equity, at End of Year                          | <u>\$ 656,010</u> | <u>\$ 82,732</u>                         | <u>\$ 738,742</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, 2015

|  |                          |
|--|--------------------------|
| <b>Net changes in fund balances - total governmental funds</b>   | <b>\$ 163,552</b>        |
| <ul style="list-style-type: none"> <li>Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:</li> </ul>   |                          |
| Capital outlay purchases, net of disposals   | 391,476                  |
| Depreciation   | (200,209)                |
| <ul style="list-style-type: none"> <li>Revenues in the Statement of Activities that do not provide current financial resources are fully deferred in the Statement of Revenues, Expenditures and Changes in Fund Balances. Therefore, the recognition of revenue for various types of accounts receivable (i.e., real estate) differ between the two statements. This amount represents the net change in deferred revenue.</li> </ul> |                          |
|  | 80,093                   |
| <ul style="list-style-type: none"> <li>Some expenses reported in the Statement of Activities, such as compensated absences, do not require the use of current financial resources and therefore, are not reported as expenditures in the governmental funds.</li> </ul>  |                          |
| Compensated absences   | (25,419)                 |
| Net pension liability  | 72,051                   |
| <b>Change in net position of governmental activities</b>   | <b><u>\$ 481,544</u></b> |

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, 2015

|  | <u>Budgeted Amounts</u> |              |    | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|--|-------------------------|--------------|----|---------------------------|---|
| <b>Revenues and Other Sources:</b>   |                         |              |    |                           |   |
| Taxes  | \$ 1,724,821            | \$ 1,724,821 | \$ | 1,724,821                 | \$ -  |
| Charges for service  | 111,800                 | 111,800      |    | 117,934                   | 6,134   |
| Interest, penalties, and other taxes   | 151,134                 | 151,134      |    | 282,199                   | 131,065   |
| Intergovernmental  | 830,423                 | 830,423      |    | 856,435                   | 26,012  |
| Licenses and permits   | 351,469                 | 351,469      |    | 355,537                   | 4,068   |
| Investment income  | 1,000                   | 1,000        |    | 1,567                     | 567   |
| Miscellaneous  | 19,202                  | 19,202       |    | 27,734                    | 8,532   |
| Transfers in   | 400,502                 | 400,502      |    | 331,608                   | (68,894)  |
| Use of fund balance  | 360,000                 | 360,000      |    | 360,000                   | -   |
| Total Revenues and Other Sources   | 3,950,351               | 3,950,351    |    | 4,057,835                 | 107,484   |
| <b>Expenditures and Other Uses:</b>  |                         |              |    |                           |   |
| General government   | 561,414                 | 561,414      |    | 562,208                   | (794)   |
| Public safety  | 963,367                 | 963,367      |    | 928,079                   | 35,288  |
| Highway and street   | 783,877                 | 783,877      |    | 703,035                   | 80,842  |
| Sanitation   | 299,428                 | 299,428      |    | 279,924                   | 19,504  |
| Health and human services  | 86,011                  | 86,011       |    | 86,010                    | 1   |
| Welfare  | 44,227                  | 44,227       |    | 36,756                    | 7,471   |
| Culture and recreation   | 200,060                 | 200,060      |    | 198,477                   | 1,583   |
| Conservation   | 900                     | 900          |    | 735                       | 165   |
| Debt services  | 2,587                   | 2,587        |    | 2,735                     | (148)   |
| Capital outlay   | 582,080                 | 582,080      |    | 501,077                   | 81,003  |
| Transfer out   | 426,400                 | 426,400      |    | 426,400                   | -   |
| Total Expenditures and Other Uses  | 3,950,351               | 3,950,351    |    | 3,725,436                 | 224,915   |
| Excess (deficiency) of revenues and other sources over expenditures and other uses | \$ -                    | \$ -         | \$ | 332,399                   | \$ 332,399  |

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, 2015

|   | Private<br>Purpose<br>Trust<br><u>Funds</u> | Agency<br><u>Funds</u> |
|---|---|------------------------|
| <b>ASSETS</b>                                       |   |                        |
| Cash and short term investments                     | \$ 4,474                                    | \$205,369              |
| Total Assets  | <u>4,474</u>                                | <u>205,369</u>         |
| <b>LIABILITIES AND NET POSITION</b>                 |   |                        |
| Intergovernmental liabilities                       | -   | 199,503                |
| Other liabilities                                   | <u>-</u>                                    | <u>5,866</u>           |
| Total Liabilities                                   | <u>-</u>                                    | <u>205,369</u>         |
| <b>NET POSITION</b>                                 |   |                        |
| Total net assets held in trust for special purposes | <u>\$ 4,474</u>                             | <u>\$ -</u>            |

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, 2015

|                         | Private<br>Purpose<br>Trust Funds |
|-------------------------|-----------------------------------|
| <b>Additions:</b>       |                                   |
| Contributions           | \$ 1,005                          |
| Total additions         | <u>1,005</u>                      |
| Net increase (decrease) | 1,005                             |
| <b>Net Position</b>     |                                   |
| Beginning of year       | <u>3,469</u>                      |
| End of year             | <u>\$ 4,474</u>                   |

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

# TOWN OF NORTHFIELD, NEW HAMPSHIRE

## Notes to Financial Statements

### 1. Summary of Significant Accounting Policies

The accounting policies of the Town of Northfield, New Hampshire conform to generally accepted accounting principles (GAAP) as applicable to 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 2015, it was determined that no entities met the required GASB 14 (as amended) 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 is 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<br/>and Other<br/>Financing Sources</u> | <u>Expenditures<br/>and Other<br/>Financing Uses</u> |
|---|---|--|
| Revenues/Expenditures<br>(GAAP basis)   | \$ 3,341,914  | \$ 3,192,072   |
| Other financing sources/uses<br>(GAAP basis)                                  | 2,089.00  | -  |
| Subtotal (GAAP Basis)   | 3,344,003   | 3,192,072  |
| Adjust tax revenue to accrual basis   | 28,156  | -  |
| Reverse beginning of year<br>appropriation carryforwards<br>from expenditures | -   | (10,600)   |
| Add end-of-year appropriation<br>carryforwards from expenditures              |   | 125,601  |
| To record timing difference   |   | (8,037)  |
| Estimate capital reserve activities   | 325,676   | 426,400  |
| Recognize use of fund balance as<br>funding source                            | 360,000   | -  |
| Budgetary basis   | <u>\$ 4,057,835</u>                                 | <u>\$ 3,725,436</u>                                  |

### 3. Cash

- A. Custodial Credit Risk - Custodial Credit Risk - Deposits. Custodial credit risk is the risk for deposits in the risk that in the event of a bank failure, the deposits may not be returned.

Pursuant to NH Statute, “the treasurer shall insure that prior to acceptance of any moneys for deposit or investment, including repurchase agreements, the federally insured bank shall make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit to the Town.” The Town does not have a deposit policy for custodial credit risk. The underlying securities of the Town’s deposit in repurchase agreements of \$1,690,243 are held by the investment’s counterparty, not in the name of the Town.

As of December 31, 2015, \$666,599 of the Town’s bank balance of \$2,664,852 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, 2015.

### 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 lienied 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, 2015 consist of the following:

|                        |            |                   |
|------------------------|------------|-------------------|
| Real Estate            |            |                   |
| 2015                   |            | \$ 419,931        |
| Unredeemed taxes:      |            |                   |
| 2014                   | \$ 148,090 |                   |
| 2013                   | 94,182     |                   |
| 2012                   | 15,901     |                   |
| 2011                   | 4,312      |                   |
| 2010                   | 920        |                   |
|                        |            | 263405            |
| Yield Tax              |            | 2863              |
| Elderly liens          |            | 45708             |
| Total taxes receivable |            | <u>\$ 731,907</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:

7. Capital Assets - Governmental Capital asset activity for the year ended December 31, 2015 was as follows (in thousands):

|  | <u>Governmental</u>      |                  |                  |                       |
|--|--------------------------|------------------|------------------|-----------------------|
| Property taxes                               | \$ 56,183                |                  |                  |                       |
| <b>Governmental Activities</b>               | <u>Beginning Balance</u> | <u>Increases</u> | <u>Decreases</u> | <u>Ending Balance</u> |
| Capital assets, being depreciated:           |                          |                  |                  |                       |
| Buildings and improvements                   | \$ 979                   | \$ 9             | \$ -             | \$ 988                |
| Machinery, equipment, and furnishings        | 1,148                    | 45               | -                | 1,193                 |
| Infrastructure                               | 3,304                    | 337              | -                | 3,641                 |
| Total capital assets, being depreciated      | 5,431                    | 391              | -                | 5,822                 |
| Less accumulated depreciation for:           |                          |                  |                  |                       |
| Buildings and improvements                   | (685)                    | (8)              | -                | (693)                 |
| Machinery, equipment, and furnishings        | (659)                    | (78)             | -                | (737)                 |
| Infrastructure                               | (435)                    | (114)            | -                | (549)                 |
| Total accumulated depreciation               | (1,779)                  | (200)            | -                | (1,979)               |
| Total capital assets, being depreciated, net | 3,652                    | 191              | -                | 3,843                 |
| Capital assets, not being depreciated:       |                          |                  |                  |                       |
| Land   | 1,193                    | -                | -                | 1,193                 |
| Total capital assets, not being depreciated  | 1,193                    | -                | -                | 1,193                 |
| Governmental activities capital assets, net  | <u>\$ 4,845</u>          | <u>\$ 191</u>    | <u>\$ -</u>      | <u>\$ 5,036</u>       |

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

Governmental Activities:

|  |    |            |   |
|--|----|------------|---|
| General government                                   | \$ | 1          |   |
| Public safety  |    | 36         |   |
| Highway and streets                                  |    | 163        | * |
|  |    | <u>200</u> |   |
| Total depreciation expense - governmental activities | \$ | <u>200</u> |   |

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

- 8. Deferred Outflows of Resources** - Deferred outflows of resources represent the consumption of net assets by the Town that is applicable to future reporting periods. Deferred outflows of resources have a positive effect on net position, similar to assets.

The following is a summary of deferred outflow of resources balances as of December 31, 2015, which all relate to participation in the New Hampshire Retirement System:

|  | Governmental<br>Activities |
|--|----------------------------|
| Net difference between projected<br>and actual investment earnings | \$ 101,476                 |
| Contributions subsequent to the<br>measurement date                | <u>68,700</u>              |
| Total  | <u>\$ 170,176</u>          |

- 9. Accounts Payable and Accrued Expense** - Accounts payable and accrued expenses represent 2015 expenditures paid in 2016.

**10. Long-Term Debt**

- A. Changes in General Long-Term Liabilities - During the year ended December 31, 2015, the following changes occurred in long-term liabilities:

|                                | Total Balance<br>1/1/15 | Additions        | Reductions      | Total Balance<br>12/31/15 | Less<br>Current<br>Portion | Equals<br>Long-Term<br>Portion<br>12/31/15 |
|--------------------------------|-------------------------|------------------|-----------------|---------------------------|----------------------------|--|
| <u>Governmental Activities</u> |                         |                  |                 |                           |                            |  |
| Compensated absences           | \$ 22,989               | \$ 25,419        | \$ -            | \$ 48,408                 | \$ (4,841)                 | \$ 43,567                                  |
| Net pension liability          | <u>1,583,718</u>        | <u>-</u>         | <u>3,083</u>    | <u>1,580,635</u>          | <u>-</u>                   | <u>1,580,635</u>                           |
| Totals                         | <u>\$ 1,606,707</u>     | <u>\$ 25,419</u> | <u>\$ 3,083</u> | <u>\$ 1,629,043</u>       | <u>\$ (4,841)</u>          | <u>\$ 1,624,202</u>                        |

- 11. 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, 2015.

|   | Governmental<br>Activities | Governmental<br>Funds<br>General Fund |
|---|----------------------------|---------------------------------------|
| Unearned revenue  | \$ -                       | \$ 613,749                            |
| Taxes collected in advance  | 4,711                      | 4,711                                 |
| Differences between expected and actual experience*   | 34,685                     | -                                     |
| Net difference between projected and actual investment earnings*  | 143,722                    | -                                     |
| Changes in proportion and differences between pension contributions and proportionate share of contributions* | 149,993                    | -                                     |
| Total   | <u>\$ 333,111</u>          | <u>\$ 618,460</u>                     |

\* Pension related

- 12. 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.

- 13. 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, 2015:

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, 2015.

|                               | General<br><u>Fund</u> | Nonmajor<br>Governmental<br><u>Funds</u> | Total<br>Governmental<br><u>Funds</u> |
|-------------------------------|------------------------|--|---------------------------------------|
| Nonspendable                  |                        |  |                                       |
| Nonexpendable permanent funds | \$ -                   | \$ 17,951                                | \$ 17,951                             |
| Total nonexpendable           | -                      | 17,951                                   | 17,951                                |
| Restricted                    |                        |  |                                       |
| Special revenue funds         | -                      | 48,218                                   | 48,218                                |
| Expendable permanent funds    | -                      | 16,563                                   | 16,563                                |
| Total Restricted              | -                      | 64,781                                   | 64,781                                |
| Committed                     |                        |  |                                       |
| Capital reserve funds         | 523,138                | -  | 523,138                               |
| Total Committed               | 523,138                | -  | 523,138                               |
| Assigned                      |                        |  |                                       |
| Encumbrances                  | 125,601                | -  | 125,601                               |
| Total Assigned                | 125,601                | -  | 125,601                               |
| Unassigned                    |                        |  |                                       |
| Unassigned                    | 7,271                  | -  | 7,271                                 |
| Total Unassigned              | 7,271                  | -  | 7,271                                 |
| Total Fund Balance            | \$ 656,010             | \$ 82,732                                | \$ 738,742                            |

#### **14. 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              | \$ 7,271          |
| Unearned revenue                | 613,749           |
| Allowance for doubtful accounts | (56,183)          |
| Tax deeded property             | 301,941           |
| Accrued payroll                 | 36,246            |
| Tax Rate Setting Balance        | <u>\$ 903,024</u> |

#### **15. 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.

#### **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 Post-Employment Benefits Other Than Pensions, which requires governmental employers that provide employees with post-employment benefits other than pension benefits to measure, recognize, and display the value of these benefits in their financial statements.

The Town participates in a community-rated insurance plan in which the premium rates reflect the health claim experience of all participating employers. As a result, it is appropriate for the Town to use the unadjusted premium as a basis for projecting retiree benefit costs. Since the Town does not currently provide direct other post-employment benefits to its retirees, the Town does not have an OPEB liability at December 31, 2015.

#### **17. Pension Plan**

The Town follows the provisions of GASB Statement No. 68, Accounting and Financial Reporting for Pensions – an amendment for GASB statement No. 27, with respect to the State of New Hampshire Retirement System (NHRS).

- A. Plan Description - Full-time employees participate in the New Hampshire Retirement System (NHRS), a cost sharing, multiple-employer defined benefit pension plan and trust established in 1967 by RSA 100-A:2 and qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The plan is a contributory, defined benefit plan providing service, disability, death and vested retirement benefits to members and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters, and permanent police officers within the State of New Hampshire are eligible and required to participate in the system. Full-time employees of political subdivisions, including counties, municipalities, and school districts, are also eligible to participate as a group if the governing body of the political subdivision had elected participation.

The New Hampshire Retirement System, a Public Employees Retirement System (PERS), is divided into two membership groups. State or local employees and teachers belong to Group I. Police officers and firefighters belong to Group II. All assets are held in a single trust and are available to each group. Additional information is disclosed in the NHRS annual report publicly available from the New Hampshire Retirement System located at 54 Regional Drive, Concord, New Hampshire 03301-8507

- B. Benefits Provided - Group I members at age 60 or 65 (for members who commence service after July 1, 2011) qualify for a normal service retirement allowance based on years of creditable service and average final salary for the highest of either three or five years, depending on when their service commenced. The yearly pension amount is 1/60 or 1.667% of average final compensation (AFC), multiplied by years of creditable service. At age 65, the yearly pension amount is recalculated at 1/66 of 1.515% of AFC multiplied by years of creditable service.

Group II members who are age 60, or members who are at least age 45 with at least 20 years of creditable service, can receive a retirement allowance at a rate of 2.5% of AFC for each year of creditable service, not to exceed 40 years. Members commencing service on or after July 1, 2011 or members who have a nonvested status as of January 1, 2012 can receive a retirement allowance at age 52.5 with 25 years of service or age 60. The benefit shall be equal to 2% of AFC times creditable service up to 42.5 years. However, a member who commenced service on or after July 1, 2011 shall not receive a retirement allowance until the age of 52.5, but may receive a reduced allowance after age 50 if the member has at least 25 years of creditable service where the



allowance shall be reduced, for each month by which the benefit commencement date precedes the month after which the member attains 52.5 years of age by  $\frac{1}{4}$  of 1% or age 60.0.

Members of both groups may qualify for vested deferred allowances, disability allowances and death benefit allowances subject to meeting various eligibility requirements. Benefits are based on AFC or earned compensation and/or service.

- A. Contributions - 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, and range from 10.77% to 27.74% of covered compensation. The Town's contributions to NHRS for the year ended December 31, 2015 was \$136,527, which was equal to its annual required contribution.
- B. Summary of Significant Accounting Policies - For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows or resources related to pensions, and pension expense, information about the fiduciary net position of the NHRS and additions to/deductions from NHRS' fiduciary net position have been determined on the same basis as they are reported by NHRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.
- C. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - At December 31, 2015, the Town reported a liability of \$1,580,635 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2014. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2014, the Town's proportion was .04219214 percent.

At the most recent measurement date of June 30, 2015, the Town's proportion was .03989963 percent, which was a decrease of .00229251 from the previous year proportion.

For the year ended December 31, 2015, the Town recognized pension expense of \$64,474. In addition, the Town reported deferred outflows of resources and deferred inflows of resources and deferred inflows of resources related to pensions from the following sources:

|  | Deferred<br>Outflows of<br>Resources | Deferred<br>Inflows of<br>Resources |
|--|--------------------------------------|-------------------------------------|
| Differences between expected and actual experience   | \$ -                                 | \$ 34,685                           |
| Net difference between projected and actual earnings on pension plan investments                     | 101,476                              | 143,722                             |
| Changes in proportion and differences between contributions and proportionate share of contributions | -                                    | 149,993                             |
| Contributions subsequent to the measurement date   | 68,700                               | -                                   |
| Total  | <u>\$ 170,176</u>                    | <u>\$ 328,400</u>                   |

Deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in 2016. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

| Year ended June 30: | Collective<br>Deferred<br>Outflows/<br>(Inflows) of<br>Resources |
|---------------------|--|
| 2016                | \$ 613   |
| 2017                | (68,086)   |
| 2018                | (68,086)   |
| 2019                | (12,465)   |
| 2020                | (10,200)   |
| Total               | <u>\$ (158,224)</u>  |

Actuarial Assumptions: The total pension liability in the June 30, 2015 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

|                           |   |
|---------------------------|---|
| Inflation                 | 3.0 percent per year  |
| Salary increases          | 3.75 – 5.8 percent average, including inflation                           |
| Investment rate of return | 7.75 percent, net of pension plan investment expense, including inflation |

Mortality rates were based on the RP-2000 mortality table, projected to 2020 with scale AA. The table includes a margin of 15% for men and 17% for women for mortality improvements.

Then actuarial assumptions used in the June 30, 2014 valuation were based on the results of the most recent actuarial experience study, which was for the period January 1, 2005 – December 31, 2010.0

The long-term expected rate of return on pension plan investments was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major class are summarized in the following table.

| Asset Class                      | Target<br>Allocation<br>Percentage | Weighted Average<br>Average Long-<br>Term Expected<br>Real Rate of<br>Return |
|----------------------------------|------------------------------------|--|
| Large Cap Equities               | 22.50%                             | 3.00%  |
| Small/Mid Cap Equities           | 7.50                               | 3.00%  |
| Total domestic equities          | 30.00                              |  |
| Int'l Equities (unhedged)        | 13.00                              | 4.00%  |
| Emerging Int'l Equities          | 7.00                               | 6.00%  |
| Total international equities     | 20.00                              |  |
| Core Bonds                       | 4.50                               | -0.70%   |
| Short Duration                   | 2.50                               | -1.00%   |
| Global Multi-Sector Fixed Income | 11.00                              | 0.28%  |
| Unconstrained Fixed Income       | 7.00                               | 0.16%  |
| Total fixed income               | 25.00                              |  |
| Private equity                   | 5.00                               | 5.50%  |
| Private debt                     | 5.00                               | 4.50%  |
| Real estate                      | 10.00                              | 3.50%  |
| Opportunistic                    | 5.00                               | 2.75%  |
| Total alternative investments    | 25.00                              |  |
| Total                            | 100.00%                            |  |

**Discount Rate:** The discount rate used to measure the total pension liability was 7.75%. The projection of cash flows used to determine the discount rate assumed that the plan member contributions will be made at the current contribution rate and that employer contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the pension plan's actuarial funding policy and as required by RSA 100-A:16. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the proportionate share of the net pension liability to changes in the discount rate:**

The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 7.75 percent, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (6.75%) or one percentage-point higher (8.75%) than the current rate:

|                   | Current<br>1%<br>Decrease<br>(6.75%) | Discount<br>Rate<br>(7.75%) | 1% Increase<br>(8.75%) |
|-------------------|--------------------------------------|-----------------------------|------------------------|
| Fiscal Year Ended |                                      |                             |                        |
| June 30, 2015     | \$ 2,080,700                         | \$ 1,580,635                | \$ 1,154,326           |

**Pension plan fiduciary net position:** Detailed information about the pension plan's fiduciary net position is available in the separately issued NHRS financial report.

## 18. 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.

## 19. Beginning Net Position and Fund Balance Restatement

The beginning (January 1, 2015) net position of the Town has been restated as follows:

### Government-Wide Financial Statements:

|  | Governmental<br><u>Activities</u> |
|--|-----------------------------------|
| As previously reported                         | \$ 6,177,114                      |
| Restate for Net Pension<br>Liability (GASB 68) | (1,810,910.00)                    |
| As restated                                    | <u>\$ 4,366,204</u>               |

### TOWN OF NORTHFIELD, NEW HAMPSHIRE

### SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

### REQUIRED SUPPLEMENTARY INFORMATION

December 31, 2015

(Unaudited)

| <u>New Hampshire Retirement System:</u>  | <u>2015</u>  |
|--|--------------|
| Town proportion of the net pension liability for the most recent measurement date                        | 0.03989963%  |
| Town proportionate share of the net pension liability for the most recent measurement date               | \$ 1,580,635 |
| Covered-employee payroll for the most recent measurement date  | \$ 873,093   |
| Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll | 181%         |
| Plan fiduciary net position as a percentage of the total pension liability                               | 65.47%       |

Schedules are intended to show information for 10 years. Additional years will be displayed as they become available.

See Independent Auditors' Report.

## TREASURER'S REPORT

### SELECTMENS' ACCOUNTS (unaudited)

JANUARY 1, 2016 through DECEMBER 31, 2016

#### Franklin Savings Bank

##### Operating Account:

|                                  |                        |
|----------------------------------|------------------------|
| <b>Balance January 1, 2016</b>   | <b>\$ 1,724,194.88</b> |
| Interest Earned                  | 1,543.29               |
| Deposits                         | 10,178,120.30          |
| Total Funds Available            | 11,903,858.47          |
| Disbursements                    | (9,920,518.25)         |
| <b>Balance December 31, 2016</b> | <b>\$ 1,983,340.22</b> |

#### Franklin Savings Bank

##### Escrow Account:

|                                  |                     |
|----------------------------------|---------------------|
| <b>Balance January 1, 2016</b>   | <b>\$ 5,866.17</b>  |
| Interest Earned                  | 7.51                |
| Deposits                         | 85,345.41           |
| Total Funds Available            | 91,219.09           |
| Disbursements                    | 0.00                |
| <b>Balance December 31, 2016</b> | <b>\$ 91,219.09</b> |

#### NHPDIP - General Fund

|                                  |                    |
|----------------------------------|--------------------|
| <b>Balance January 1, 2016</b>   | <b>\$ 3,815.68</b> |
| Interest Earned                  | 19.90              |
| Deposits                         | 0.00               |
| Total Funds Available            | 3,835.58           |
| Disbursements                    | 0.00               |
| <b>Balance December 31, 2016</b> | <b>\$ 3,835.58</b> |

#### NHPDIP - Conservation Fund

|                                  |                     |
|----------------------------------|---------------------|
| <b>Balance January 1, 2016</b>   | <b>\$ 31,410.61</b> |
| Interest Earned                  | 189.37              |
| Deposits                         | 0.00                |
| Total Funds Available            | 31,599.98           |
| Disbursements                    | 5,374.84            |
| <b>Balance December 31, 2016</b> | <b>\$ 36,974.82</b> |

**Roland C. Seymour, Treasurer**

## TOWN ADMINISTRATOR'S REPORT

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As was the case for all of Northfield, 2016 was a challenging year for the Administration department. We were all shaken by the garage fire in March and the terrible tragedy of the loss of one Tom Wooten in July. Coordinating the responses to these tragedies was our primary focus during the year as we worked with insurance companies, Tom's family, town employees, Northfield residents and others to do our bit in helping the town through this trying time. Our hearts go out to all who were touched by the tragic loss of Tom.

2016 was a year of transition in other ways also – during the year the administrative functions of the Public Works Department were transferred to Administration. We also saw the departure of two long term and much appreciated employees – Eliza Conde retired from her position as Land Use Assistant and Dana Dickson stepped down after 26 years as Code Enforcement Officer. We wish both Eliza and Dana well and wish them well in all future endeavors. At the same time, we were very pleased to welcome aboard Lindsey Dow as our new Administrative Assistant and Jason Durgin as our new Code Enforcement Officer. Collectively, these changes allowed us to streamline Public Works billing and other functions and to coordinate land use efforts in a way that allows better communication between Code Enforcement, Planning Board, Zoning Board, Conservation Board and the Selectmen.

We also brought several projects to successful conclusions: during the year we brought on line the town's first web-based mapping and assessing database, giving all citizens 24/7 access to information on their property. We oversaw the completion of the Winnepesaukee River Trail and coordinated the institution of single stream curbside recycling in Northfield. We also managed a major shift in employee health insurance, abandoning the insurance pools we have used for decades to buy insurance in the open market, saving thousands of dollars.

In 2016 we made substantial progress on several long term projects. Specifically we coordinated the hiring of an engineer for the Sandogardy Pond Road Reconstruction Project and worked with Underwood Engineers on developing a lasting solution to the problems with Zion Hill Road. Working with the town attorney and the Attorney General's Office, we finally secured permission to sell the Union Church property.

This year saw the town become more active in state issues. Unfortunately, taxpayers continue to suffer from the decisions of the state legislature. In 2016 they turned their backs on their commitments to fund education in poorer communities, dumping \$91,000 in costs onto Northfield taxpayers. I am pleased to report that the town has played a leadership role in fighting this backpedaling by our state lawmakers.

Throughout this report I have referred to 'we' when noting accomplishments throughout the year. The 'we' in this case consists of our team of exceptional employees, all of whom work as a seamless team in service to Northfield residents – Stephanie Giovannucci, the heart and soul of town hall operations, Lindsey Dow, who is rapidly becoming indispensable in the areas of land use and public works support, Donna Cilley, in my humble opinion the best Welfare Director in the state, and the new guy, Jason Durgin, who has hit the ground running in the area of code enforcement. Of course, we could do nothing without our partners in the Town Clerk/Tax Collector's Office, Cindy Caveney and Vicki Hussman, Police Chief John Raffaelly and his crew, the Public Works team, the Selectmen and all Northfield citizens. Thanks to you all.

Respectfully submitted,  
Glenn Smith, Town Administrator

## TOWN CLERK / TAX COLLECTOR'S REPORT

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In 2016 the Town Clerk's office saw an increase of 6.7% in revenue over the previous year, primarily in auto registrations. We licensed over 800 dogs and would like to remind dog owners that they are required by state law to license their dogs by April 30 each year. We are happy to verify if a dog's rabies vaccination is current, if you wish to give us a call. We attended the NH City and Town Clerks' Association Annual Conference, where we received updates from the NH Department of Safety, the NH Department of Vital Records, and from the NH Secretary of State's office in preparation for the November Presidential Election.

We administered four elections this year, with the following votes cast:

|                      |   |
|----------------------|---|
| Presidential Primary | 1739 (1003 Republican / 736 Democratic) |
| Town Election        | 390                                     |
| State Primary        | 652 (417 Republican / 235 Democratic)   |
| General Election     | 2417                                    |

The elections ran smoothly, with much credit going to our elected officials, ballot clerks, counters, and with support from the Pines Community Center staff, the town hall staff, our Police and Highway Departments. We wish to thank all those involved who worked hard to ensure a positive voter experience, accuracy, and compliance with all statutes. Our office was extremely busy in the weeks leading up to the elections registering many new voters, processing requests for absentee ballots, scheduling and training poll workers, preparing necessary forms and tally sheets, tracking and securing returned absentee ballots, and handling election inquiries.

We are pleased to report that 95% of 2016 property taxes were paid by year end. Our annual tax lien process resulted in ninety-four liens being placed for outstanding 2015 taxes. Per NH statute, once each year we are required to execute tax liens for outstanding taxes from the prior tax year. We also go through the tax deed process, if any properties are eligible due to non-payment of taxes two years after placement of the tax lien. Property taxes may be paid in person at the town hall by cash and check, or online by credit card or electronic check, (service fees apply online). A link is provided from the Town website [www.northfieldnh.org](http://www.northfieldnh.org). We are always happy to answer questions regarding taxes or any of our other services if you visit the office, or call 286-4482.

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



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

# TAX COLLECTOR'S REPORT

For January 1, 2016 through December 31, 2016

## DEBITS

| <b>UNCOLLECTED TAXES BEG. BALANCE:</b>    | <b>2016 LEVY</b>       | <b>2015 LEVY</b>     |
|---|------------------------|----------------------|
| Property Tax                              |                        | \$ 419,930.33        |
| Land Use Change Tax                       |                        |                      |
| Timber Yield Tax                          |                        | \$ 2,863.51          |
| Highland's Village District Water & Sewer |                        | \$ 16,564.00         |
| Northfield Sewer District                 |                        |                      |
| <b>TAXES COMMITTED THIS YEAR:</b>         |                        |                      |
| Property Tax                              | \$ 7,774,652.90        |                      |
| Excavation Tax                            | \$ 509.92              |                      |
| Land Use Change Tax                       | \$ 20,545.24           |                      |
| Timber Yield Tax                          | \$ 10,372.56           |                      |
| Highland's Village District Water & Sewer | \$ 64,800.00           |                      |
| Northfield Sewer District                 |                        | \$ 16,771.29         |
| Interest & Penalties                      | \$ 5,159.77            | \$ 32,217.42         |
| <b>OVERPAYMENTS:</b>                      |                        |                      |
| Property Tax (2015 credits)               | \$ (4,710.98)          |                      |
| Highlands Village District (2015 credits) | \$ (15.00)             |                      |
| <b>OVERPAYMENTS REFUNDED:</b>             |                        |                      |
| Property Tax                              | \$ 5,375.15            |                      |
| <b>TOTAL DEBITS</b>                       | <b>\$ 7,876,689.56</b> | <b>\$ 488,346.55</b> |

## CREDITS

| <b>REMITTED TO TREASURER:</b>              | <b>2016 LEVY</b>       | <b>2015 LEVY</b>     |
|--|------------------------|----------------------|
| Property Tax                               | \$ 7,398,472.89        | \$ 253,672.16        |
| Excavation Tax                             | \$ 509.92              |                      |
| Land Use Change Tax                        | \$ 20,545.24           |                      |
| Timber Yield Tax                           | \$ 8,849.34            | \$ 2,863.51          |
| Highland's Village District Water & Sewer  | \$ 46,950.00           | \$ 14,944.00         |
| Northfield Sewer District                  |                        | \$ 9,308.19          |
| Interest & Penalties                       | \$ 5,159.77            | \$ 32,217.42         |
| Conversion to Lien (Principal)             |                        | \$ 162,383.27        |
| <b>CURRENT LEVY DEEDED</b>                 | <b>\$ 2,759.00</b>     |                      |
| <b>ABATEMENTS MADE</b>                     |                        |                      |
| Property Tax                               | \$ 1,452.84            | \$ 12,958.00         |
| Yield Tax                                  |                        |                      |
| Highlands Village District correction      |                        |                      |
| <b>UNCOLLECTED TAXES AS OF 12/31/2016:</b> |                        |                      |
| Property Tax                               | \$ 378,217.61          |                      |
| Land Use Change Tax                        |                        |                      |
| Yield Tax                                  | \$ 1,523.22            |                      |
| Highland's Village District Water & Sewer  | \$ 17,835.00           |                      |
| <b>CREDIT BALANCES AS OF 12/31/2016:</b>   |                        |                      |
| Property Tax                               | \$ (5,570.27)          |                      |
| Highlands Village District                 | \$ (15.00)             |                      |
| <b>TOTAL CREDITS</b>                       | <b>\$ 7,876,689.56</b> | <b>\$ 488,346.55</b> |



**DEBITS**

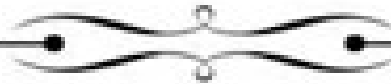
|                              | <b>2015 LEVY</b>     | <b>2014 LEVY</b>     | <b>PRIOR YEARS</b>   |
|------------------------------|----------------------|----------------------|----------------------|
| Unredeemed Liens Balance     |                      |                      |                      |
| Beginning of Period          |                      | \$ 148,089.52        | \$ 115,315.53        |
| Liens Executed During Period | \$ 178,351.08        |                      |                      |
| Interest & Costs Collected   | \$ 3,201.88          | \$ 15,641.14         | \$ 30,964.29         |
|                              |                      |                      |                      |
| <b>TOTAL DEBITS</b>          | <b>\$ 181,552.96</b> | <b>\$ 163,730.66</b> | <b>\$ 146,279.82</b> |

**CREDITS**

|                                | <b>2015 LEVY</b>     | <b>2014 LEVY</b>     | <b>PRIOR YEARS</b>   |
|--------------------------------|----------------------|----------------------|----------------------|
| Lien Redemptions               | \$ 53,404.71         | \$ 71,502.71         | \$ 95,365.79         |
| Interest & Costs Collected     | \$ 3,201.88          | \$ 15,641.14         | \$ 30,964.29         |
| Abatements of Unredeemed Liens |                      |                      |                      |
| Liens deeded to Town           | \$ 6,256.45          | \$ 6,348.23          | \$ 2,605.57          |
| Unredeemed Liens Balance       |                      |                      |                      |
| as of December 31, 2016        | \$ 118,689.92        | \$ 70,238.58         | \$ 17,344.17         |
| <b>TOTAL CREDITS</b>           | <b>\$ 181,552.96</b> | <b>\$ 163,730.66</b> | <b>\$ 146,279.82</b> |

Respectfully Submitted:

Cindy L. Caveney, Tax Collector

**TOWN CLERK'S REPORT**

January 1, 2016 through December 31, 2016

|                      |                      |
|----------------------|----------------------|
| Auto Registrations   | \$ 833,864.00        |
| Municipal Agent Fees | \$ 19,463.00         |
| Titles               | \$ 2,190.00          |
| Vital Statistics     | \$ 3,650.00          |
| Dog Licenses         | \$ 5,361.00          |
| Filing Fees/misc     | \$ 416.50            |
| OHRV Registrations   | \$ 5,532.00          |
| UCC                  | \$ 795.00            |
| Boat Registrations   | \$ 2,989.52          |
| <b>Total</b>         | <b>\$ 874,261.02</b> |

Respectfully submitted,

Cindy L. Caveney, Town Clerk

**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, 2016**

| Date Created                       | Name of Trust Fund    | Purpose of Trust | ***PRINCIPAL***       |                   |                      |                      |                                | ***INCOME***            |                    |                      | Grand Total P & I End of Year 12/31/2016 |
|------------------------------------|-----------------------|------------------|-----------------------|-------------------|----------------------|----------------------|--------------------------------|-------------------------|--------------------|----------------------|--|
|                                    |                       |                  | Balance Beg. 1/1/2016 | New Funds Created | Cash Gains or Losses | Expended During Year | Balance End of Year 12/31/2016 | Beginning Beg. 1/1/2016 | Income During Year | Expended During Year |  |
| 1997                               | TNHS Class of '42     | Book Scholarship | \$ 2,300.00           | \$ -              | \$ -                 | \$ -                 | \$ 2,300.00                    | \$ 190.87               | \$ 12.98           | \$ -                 | \$ 2,503.85                              |
| 2015                               | Boy Scout Fund        | Scholarship      | \$ 1,000.00           | \$ 1,000          | \$ -                 | \$ -                 | \$ 2,000.00                    | \$ 2.17                 | \$ 12.53           | \$ -                 | \$ 2,014.70                              |
| 2000                               | Knowles Pond          | Maintenance      | \$ 12,400.63          | \$ -              | \$ -                 | \$ 321.37            | \$ 12,079.26                   | \$ 14,618.14            | \$ 40.53           | \$ -                 | \$ 26,737.93                             |
| 1780                               | School Fund           | School           | \$ 840.00             | \$ -              | \$ -                 | \$ -                 | \$ 840.00                      | \$ 141.08               | \$ 5.13            | \$ -                 | \$ 986.21                                |
| 1901                               | Fannie Cofran         | Hodgdon          | \$100.00              | \$ -              | \$ -                 | \$ -                 | \$ 100.00                      | \$ 36.45                | \$ 2.84            | \$ -                 | \$ 139.28                                |
| 1908                               | C.J. Chamberlain      | Oak Hill         | \$50.00               | \$ -              | \$ -                 | \$ -                 | \$ 50.00                       | \$ 18.56                | \$ 1.42            | \$ -                 | \$ 69.98                                 |
| 1909                               | Mary A. Neal          | Oak Hill         | \$100.00              | \$ -              | \$ -                 | \$ -                 | \$ 100.00                      | \$ 36.44                | \$ 2.84            | \$ -                 | \$ 139.28                                |
| 1914                               | Darius Dearborn       | Hodgdon          | \$100.00              | \$ -              | \$ -                 | \$ -                 | \$ 100.00                      | \$ 36.44                | \$ 2.84            | \$ -                 | \$ 139.28                                |
| 1918                               | Jas. & Abigail Glines | Williams         | \$100.00              | \$ -              | \$ -                 | \$ -                 | \$ 100.00                      | \$ 36.44                | \$ 2.84            | \$ -                 | \$ 139.28                                |
| 1921                               | Gawn Correll          | Lot - Correll    | \$100.00              | \$ -              | \$ -                 | \$ -                 | \$ 100.00                      | \$ 36.44                | \$ 2.84            | \$ -                 | \$ 139.28                                |
| 1921                               | Ellen Chadwick        | Williams         | \$50.00               | \$ -              | \$ -                 | \$ -                 | \$ 50.00                       | \$ 18.56                | \$ 1.42            | \$ -                 | \$ 69.98                                 |
| 1927                               | Sevira Streeter       | Williams         | \$100.00              | \$ -              | \$ -                 | \$ -                 | \$ 100.00                      | \$ 36.44                | \$ 2.84            | \$ -                 | \$ 139.28                                |
| 1927                               | Reuben Hutchins       | Hodgdon          | \$50.00               | \$ -              | \$ -                 | \$ -                 | \$ 50.00                       | \$ 18.56                | \$ 1.42            | \$ -                 | \$ 69.98                                 |
| 1935                               | A.B. Winslow          | Williams         | \$200.00              | \$ -              | \$ -                 | \$ -                 | \$ 200.00                      | \$ 72.21                | \$ 5.67            | \$ -                 | \$ 277.88                                |
| 1943                               | Chas. W. Bryant       | Lot - Park       | \$200.00              | \$ -              | \$ -                 | \$ -                 | \$ 200.00                      | \$ 72.21                | \$ 5.67            | \$ -                 | \$ 277.88                                |
| 1946                               | Leroy A. Glines       | Williams         | \$50.00               | \$ -              | \$ -                 | \$ -                 | \$ 50.00                       | \$ 18.56                | \$ 1.42            | \$ -                 | \$ 69.98                                 |
| 1948                               | Arthur Thomas         | Lot - Park       | \$500.00              | \$ -              | \$ -                 | \$ -                 | \$ 500.00                      | \$ 179.52               | \$ 14.18           | \$ -                 | \$ 693.70                                |
| 1950                               | Mabel Hill            | Arch Hill        | \$200.00              | \$ -              | \$ -                 | \$ -                 | \$ 200.00                      | \$ 72.21                | \$ 5.67            | \$ -                 | \$ 277.88                                |
| 1960                               | Leon Burns            | Lot - Park       | \$200.00              | \$ -              | \$ -                 | \$ -                 | \$ 200.00                      | \$ 72.21                | \$ 5.67            | \$ -                 | \$ 277.88                                |
| 1964                               | Nathaniel Foss        | Hodgdon          | \$100.00              | \$ -              | \$ -                 | \$ -                 | \$ 100.00                      | \$ 36.44                | \$ 2.84            | \$ -                 | \$ 139.28                                |
| 1969                               | Raphael Quimby        | Arch Hill        | \$300.00              | \$ -              | \$ -                 | \$ -                 | \$ 300.00                      | \$ 107.98               | \$ 8.51            | \$ -                 | \$ 416.49                                |
| 1985                               | Edwin V. Leavitt      | Arch Hill        | \$100.00              | \$ -              | \$ -                 | \$ -                 | \$ 100.00                      | \$ 36.44                | \$ 2.84            | \$ -                 | \$ 139.28                                |
| 1990                               | John S. Woodward      | Arch Hill        | \$750.00              | \$ -              | \$ -                 | \$ -                 | \$ 750.00                      | \$ 268.94               | \$ 21.27           | \$ -                 | \$ 1,040.21                              |
| 1990                               | Sophie Copp           | Arch Hill        | \$250.00              | \$ -              | \$ -                 | \$ -                 | \$ 250.00                      | \$ 90.10                | \$ 7.09            | \$ -                 | \$ 347.19                                |
| 1990                               | Victor Stanton        | Arch Hill        | \$300.00              | \$ -              | \$ -                 | \$ -                 | \$ 300.00                      | \$ 107.98               | \$ 8.51            | \$ -                 | \$ 416.49                                |
| 1998                               | Wyatt/Colby           | Arch Hill        | \$100.00              | \$ -              | \$ -                 | \$ -                 | \$ 100.00                      | \$ 36.44                | \$ 2.84            | \$ -                 | \$ 139.28                                |
| 2002                               | Stanton/Rogers        | Arch Hill        | \$350.00              | \$ -              | \$ -                 | \$ -                 | \$ 350.00                      | \$ 125.87               | \$ 9.93            | \$ -                 | \$ 485.79                                |
| 2002                               | Clark                 | Arch Hill        | \$175.00              | \$ -              | \$ -                 | \$ -                 | \$ 175.00                      | \$ 63.27                | \$ 4.96            | \$ -                 | \$ 243.23                                |
| 2003                               | Latulippe             | Calef            | \$175.00              | \$ -              | \$ -                 | \$ -                 | \$ 175.00                      | \$ 63.27                | \$ 4.96            | \$ -                 | \$ 243.23                                |
| 2004                               | Yarborough            | Arch Hill        | \$350.00              | \$ -              | \$ -                 | \$ -                 | \$ 350.00                      | \$ 125.87               | \$ 9.93            | \$ -                 | \$ 485.79                                |
| 2007                               | Corliss               | Calef            | \$500.00              | \$ -              | \$ -                 | \$ -                 | \$ 500.00                      | \$ 121.25               | \$ 14.18           | \$ -                 | \$ 635.43                                |
| Subtotal Cemetery Funds            |                       |                  | \$5,550.00            | \$ -              | \$ -                 | \$ -                 | \$ 5,550.00                    | \$ 1,945.12             | \$ 157.40          | \$ -                 | \$ 7,652.52                              |
| <b>SUBTOTAL COMMON TRUST FUNDS</b> |                       |                  | <b>\$21,090.63</b>    | <b>\$ -</b>       | <b>\$ -</b>          | <b>\$ 321.37</b>     | <b>\$ 20,769.26</b>            | <b>\$ 16,895.21</b>     | <b>\$ 210.91</b>   | <b>\$ -</b>          | <b>\$ 39,895.21</b>                      |

**Report of the Trustee of Trust Funds of the Town of Northfield**  
**Common Trust Funds and Capital Reserve Funds**  
**For the Year Ending on December 31, 2016**

| Date<br>Created           | Name of<br>Trust Fund | Purpose<br>of Trust | ***PRINCIPAL***                     |                         |                            |                            |                                      | ***INCOME***                          |                          |                            | Grand Total<br>P & I<br>End of Year<br>12/31/2016 |                                      |
|---------------------------|-----------------------|---------------------|-------------------------------------|-------------------------|----------------------------|----------------------------|--------------------------------------|---------------------------------------|--------------------------|----------------------------|---|--------------------------------------|
|                           |                       |                     | Balance<br>Beg. of Year<br>1/1/2016 | New<br>Funds<br>Created | Cash<br>Gains<br>or Losses | Expended<br>During<br>Year | Balance<br>End of Year<br>12/31/2016 | Beginning<br>Beg. Of Year<br>1/1/2016 | Income<br>During<br>Year | Expended<br>During<br>Year |   | Balance End<br>of Year<br>12/31/2016 |
| 1986                      | Revaluation           | Same                | \$ 5,952.09                         | \$ -                    | \$ -                       | \$ -                       | \$ 5,952.09                          | \$ 1,068.60                           | \$ 36.63                 | \$ -                       | \$ 1,105.23                                       | \$ 7,057.32                          |
| 2011                      | Hwy. Equip.           | Same                | \$ 125,893.60                       | \$ 75,000               | \$ -                       | \$ -                       | \$ 136,768                           | \$ 1,841.81                           | \$ 1,263.28              | \$ -                       | \$ 3,105.09                                       | \$ 67,231.03                         |
| 2011                      | Road Reconstruction   | Same                | \$ 271,039.51                       | \$ 241,400              | \$ -                       | \$ -                       | \$ 512,439.51                        | \$ 6,425.68                           | \$ 1,038.64              | \$ -                       | \$ 7,464.32                                       | \$ 519,903.83                        |
| 2014                      | Sandogardy Pond Rd    | Same                | \$ 200,000.00                       | \$ 100,000              | \$ -                       | \$ -                       | \$ 58,904                            | \$ 2,228.34                           | \$ 1,685.95              | \$ -                       | \$ 3,914.29                                       | \$ 245,009.90                        |
| 2014                      | Fac. Emerg. Repair    | Same                | \$ 10,000.00                        | \$ 10,000               | \$ -                       | \$ -                       | \$ 12,098                            | \$ 27.15                              | \$ 16.61                 | \$ -                       | \$ 43.76  | \$ 7,946.26                          |
| 2016                      | Computer Repl.        | Same                | \$ -                                | \$ 3,000                | \$ -                       | \$ -                       | \$ 3,000.00                          | \$ -                                  | \$ 0.10                  | \$ -                       | \$ 0.10   | \$ 3,000.10                          |
| SUBTOTAL CAPITAL RESERVES |                       |                     | \$ 612,885.20                       | \$ 429,400              | \$ -                       | \$ -                       | \$ 207,770                           | \$ 11,591.58                          | \$ 4,041.21              | \$ -                       | \$ 15,632.79                                      | \$ 850,148.44                        |
| TOTAL FUNDS               |                       |                     | \$ 633,975.83                       | \$ 429,400              | \$ -                       | \$ -                       | \$ 208,091                           | \$ 28,486.79                          | \$ 4,252.12              | \$ -                       | \$ 32,744.04                                      | \$ 890,043.65                        |

**Report of the Trustee of Trust Funds of the Tilton-Northfield Fire District**  
**Capital Reserve Funds**  
**For the Year Ending on December 31, 2016**

| Date<br>Created | Name of<br>Trust Fund | Purpose<br>of Trust | ***PRINCIPAL***                     |                         |                            |                            |                                      | ***INCOME***                          |                          |                            | Grand Total<br>P & I<br>End of Year<br>12/31/2016 |                                      |
|-----------------|-----------------------|---------------------|-------------------------------------|-------------------------|----------------------------|----------------------------|--------------------------------------|---------------------------------------|--------------------------|----------------------------|---|--------------------------------------|
|                 |                       |                     | Balance<br>Beg. of Year<br>1/1/2016 | New<br>Funds<br>Created | Cash<br>Gains<br>or Losses | Expended<br>During<br>Year | Balance<br>End of Year<br>12/31/2016 | Beginning<br>Beg. Of Year<br>1/1/2016 | Income<br>During<br>Year | Expended<br>During<br>Year |   | Balance End<br>of Year<br>12/31/2016 |
| 1985            | Land & Building       | Same                | \$ 173,513.28                       | \$ 2                    | \$ -                       | \$ -                       | \$ 173,515.28                        | \$ 25,989.15                          | \$ 299.46                | \$ -                       | \$ 26,288.61                                      | \$ 199,803.89                        |
| 2012            | Health Insurance      | Same                | \$ 4,500.00                         | \$ -                    | \$ -                       | \$ -                       | \$ 4,500.00                          | \$ -                                  | \$ -                     | \$ -                       | \$ -  | \$ 4,500.00                          |
| TOTAL FUNDS     |                       |                     | \$ 178,013.28                       | \$ 2                    | \$ -                       | \$ -                       | \$ 178,015.28                        | \$ 25,989.15                          | \$ 299.46                | \$ -                       | \$ 26,288.61                                      | \$ 204,303.89                        |

Funds invested in New Hampshire Public Deposit Investment Fund: TNHS Class of 1942, Boy Scout, School, Revaluation, Highway Equipment, Road Reconstruction  
Sandogardy Pond Road SAR, Computer Replacement

Funds invested in Franklin Savings Bank Money Market Accounts: Knowles Pond, Sandogardy Pond Rd SAR, Facility Emergency Repair, TNFD Land and Building, TNFD Health Ins.  
Funds invested in Franklin Savings Bank 3 year Certificate of Deposit: Boy Scout Fund.

Funds invested in Franklin Savings Bank 5 year Certificate of Deposit: Cemetery Fund.

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.

## SCHEDULE OF TOWN OWNED PROPERTY

| MAP/LOT           |   |    |     | LOCATION | FUNCTION          | ACRES                                  | LAND   | BLDG/FTR     | TOTAL        |               |
|-------------------|---|----|-----|----------|-------------------|--|--------|--------------|--------------|---------------|
| FACILITIES        |   |    |     |          |                   |  |        |              |              |               |
| 1                 | R | 09 | 5   |          | Sandogardy Rd.    | Sand Pit/Glines Park/Town Beach        | 69.04  | \$ 229,000   | \$ -         | \$ 229,900    |
| 2                 | R | 09 | 9   |          | Sandogardy Rd.    | Union Church                           | 1.00   | \$ 38,000    | \$ 168,700   | \$ 206,700 *  |
| 3                 | U | 02 | 3   |          | Johnson Rd.       | Transfer Station                       | 11.00  | \$ 53,400    | \$ 28,000    | \$ 81,400     |
| 4                 | U | 03 | 9   |          | Johnson Rd.       | Materials Storage                      | 5.32   | \$ 57,000    | \$ 2,000     | \$ 59,000     |
| 5                 | U | 08 | 112 | 113      | Summer St.        | Town Hall/Arch Hill Cemetery           | 1.73   | \$ 46,800    | \$ 379,800   | \$ 426,600    |
| 6                 | U | 09 | 1   | 1E       | 147 Park St.      | Highway Garage                         | 4.00   | \$ 54,100    | \$ 200,900   | \$ 255,000    |
| 7                 | U | 09 | 1   |          | 147 Park St.      | Highway Garage - Outbuildings          | 0.00   | \$ -         | \$ 8,200     | \$ 8,200      |
| 8                 | U | 09 | 6   | 1        | 138 Park St.      | Police Department/Pines Park/Ballfield | 4.64   | \$ 51,000    | \$ 268,900   | \$ 319,900    |
| 9                 | U | 09 | 6   | 2        | Summer St.        | Pines Park - Leased to TNRC            | 2.44   | \$ 47,800    | \$ -         | \$ 47,800     |
|                   |   |    |     |          |                   |  | 99.17  | \$ 577,100   | \$ 1,056,500 | \$ 1,634,500  |
| PARK/CONSERVATION |   |    |     |          |                   |  |        |              |              |               |
| 10                | R | 15 | 47  |          | Shaker Road       | Conservation Land/Wethersfield         | 16.50  | \$ 11,700    | \$ -         | \$ 11,700     |
| 11                | R | 16 | 12  |          | Knowles Pond      | Conservation Area                      | 85.00  | \$ 63,200    | \$ -         | \$ 63,200     |
| 12                | U | 07 | 1   | B        | Gibson Mill Rd.   | Surette Park                           | 7.49   | \$ 48,500    | \$ -         | \$ 48,500     |
| 13                | U | 07 | 80  |          | Arch Hill         | Arch Park                              | 18.00  | \$ 62,700    | \$ -         | \$ 62,700     |
| 14                | U | 07 | 99  |          | The Island        | Island Park (co-owned w/Tilton)        | 1.37   | \$ 26,500    | \$ 3,800     | \$ 30,300     |
| 15                | U | 07 | 101 |          | Granite St.       | Granite Mills Park                     | 0.50   | \$ 25,200    | \$ 3,100     | \$ 28,300     |
| 16                | U | 08 | 137 | A        | Summer St.        | Part of Arch Park                      | 0.50   | \$ 25,200    | \$ -         | \$ 25,200     |
| 17                | U | 09 | 6   | 3        | Dearborn Rd.      | Pines Park                             | 0.60   | \$ 25,300    | \$ -         | \$ 25,300     |
| 18                | U | 13 | 18  |          | Rte 93            | Includes Richard Smart Con. Area       | 5.00   | \$ 3,600     | \$ -         | \$ 3,600      |
| 19                | R | 17 | 42  | 1        | Rand Road (Sotir) | Conservation area                      | 35.57  | \$ 54,200    | \$ -         | \$ 54,200     |
|                   |   |    |     |          |                   |  | 170.53 | \$ 346,100   | \$ 6,900     | \$ 353,000    |
| OTHER             |   |    |     |          |                   |  |        |              |              |               |
| 20                | R | 02 | 2   |          | Stevens Rd.       |  | 80.00  | \$ 51,100    | \$ -         | \$ 51,100     |
| 21                | R | 04 | 2   | 1        | Cross Mill Rd.    |  | 52.22  | \$ 294,000   | \$ 484,200   | \$ 778,200 ** |
| 22                | R | 06 | 45  | 1        | Peverly Rd.       |  | 0.63   | \$ 17,300    | \$ -         | \$ 17,300     |
| 23                | R | 08 | 83  | B        | I-93              |  | 5.50   | \$ 11,700    | \$ -         | \$ 11,700     |
| 24                | R | 09 | 72  | B        | Sandogardy Rd.    | Land adjacent to Union Church          | 2.00   | \$ 28,000    | \$ -         | \$ 28,000 *   |
| 25                | R | 10 | 36  |          | Reservoir Rd.     |  | 12.61  | \$ 46,000    | \$ -         | \$ 46,000 *   |
| 26                | R | 12 | 17  | L        | Bean Hill Rd.     |  | 1.20   | \$ 7,100     | \$ -         | \$ 7,100      |
| 27                | R | 15 | 69  |          | Route 140         |  | 1.00   | \$ 5,200     | \$ -         | \$ 5,200      |
| 28                | R | 17 | 46  |          | Off Bean Hill     |  | 0.82   | \$ 22,100    | \$ -         | \$ 22,100     |
| 29                | R | 22 | 1   | 1        | Payson Rd.        |  | 0.25   | \$ 200       | \$ -         | \$ 200        |
| 30                | U | 08 | 26  | A        | Holmes Ave.       |  | 0.28   | \$ 6,800     | \$ -         | \$ 6,800      |
| 31                | U | 16 | 33  |          | Brackett Ln.      |  | 0.71   | \$ 17,400    | \$ -         | \$ 17,400 *   |
|                   |   |    |     |          |                   |  | 157.22 | \$ 506,900   | \$ 484,200   | \$ 991,100    |
| Grand Total       |   |    |     |          |                   |  | 426.92 | \$ 1,430,100 | \$ 1,547,600 | \$ 2,978,600  |

\* On the Market

\*\* Sold in January 2017



Public Works Department is responsible for miscellaneous repair work to all municipal buildings.

## SCHEDULE OF TOWN OWNED VEHICLES & EQUIPMENT

### PUBLIC WORKS DEPARTMENT

|                 |        |   | Model<br>Year | Year<br>Purchased | Odometer<br>Reading<br>12/31/16 | Average<br>Miles<br>Driven<br>Monthly |
|-----------------|--------|---|---------------|-------------------|---------------------------------|---------------------------------------|
| <i>Pick-ups</i> | HP-12  | Ford F350 with plow                                 | 2012          | 2012              | 54,844                          | 893.20                                |
|                 | HP-06  | Ford F350, plow                                     | 2006          | 2006              | 81,519                          | 460.00                                |
| <i>Trucks</i>   | HT-15  | Ford F550 1 ton, plow & wing                        | 2015          | 2014              | 9,822                           | 352.25                                |
|                 | HT-16  | Freightliner 8 yard                                 | 2016          | 2016              | 1,319                           | 1,319.00                              |
|                 | HT-08  | Ford F557, plow & wing                              | 2008          | 2010              | 45,026                          | 411.50                                |
|                 | H6-14  | International 7400SFA                               | 2014          | 2013              | 21,882                          | 529.20                                |
|                 | H10-99 | International 2574; 16 yard, 10 whlr, plow and wing | 1999          | 1998              | 69,612                          | 502.00                                |
|                 | H6-10  | Peterbuilt 340, plow & wing                         | 2009          | 2009              | 5,954                           | 443.00                                |
| <i>Equip.</i>   | HC-09  | Ford Crown Victoria (Town Car)                      | 2009          | 2009              | 122,979                         | 149.00                                |
|                 |        | Cat Loader Model 924G                               | 2002          | 2002              |                                 |                                       |
|                 |        | 2145 JCB Backhoe/Loader                             | 2006          | 2006              |                                 |                                       |
|                 |        | Industrial Loader - Fercoc                          | 2000          | 2000              |                                 |                                       |
|                 |        | Champion 720 Grader                                 | 1996          | 1996              |                                 |                                       |
|                 |        | International Tractor                               | 1985          | 1985              |                                 |                                       |
|                 |        | Skid Steer 5640E - Gehl                             | 2007          | 2007              |                                 |                                       |
|                 |        | Sidewalk Plow - (Skid Steer)                        | 2011          | 2011              |                                 |                                       |

\* Not the original odometer reading

### POLICE DEPARTMENT

|            | Assign.      | Description              | Model<br>Year | Year<br>Purchased | Odometer<br>Reading<br>12/31/16 | Average<br>Miles<br>Driven<br>Monthly |
|------------|--------------|--------------------------|---------------|-------------------|---------------------------------|---------------------------------------|
| Car 12     | Patrol       | Ford Taurus              | 2012          | 2012              | 83,200                          | 3,299.40                              |
| Car 13     | Patrol       | Ford Taurus              | 2013          | 2013              | 64,200                          | 1,687.40                              |
| SUV 15A    | Patrol       | Ford Explorer            | 2014          | 2014              | 23,397                          | 1,023.00                              |
| Car 11     | Spec. Detail | Ford Crown Victoria      | 2011          | 2011              | 100,190                         | 202.20                                |
| SUV 15     | Sergeant     | Ford Explorer            | 2015          | 2015              | 27,174                          | 1,129.80                              |
| Car 10     | Sergeant     | Ford Crown Victoria      | 2010          | 2010              | 82,565                          | 863.00                                |
| SUV 16     | Chief        | Chevrolet Tahoe 4WD      | 2016          | 2016              | 3,190                           | 590.00                                |
| Motorcycle | Patrol       | Harley Davidson FLHTP PO | 2012          | 2012              |                                 |                                       |

Retired in 2016:

|              |       |                              |      |      |
|--------------|-------|------------------------------|------|------|
| Public Works | H6-01 | International 4900; 10 yard, | 2000 | 2001 |
| Police       | Sgt 1 | Ford Expedition 4 x 4        | 2009 | 2009 |

# NH DRA SUMMARY OF INVENTORY OF VALUATION

## FORM MS-1 FOR 2016

| LAND & BUILDING VALUATION  |                  |                       |                |
|--|------------------|-----------------------|----------------|
| <b>Value of Taxable Land</b>   | <b>Acres</b>     | <b>Assessed Value</b> |                |
| Current Use  | 11,932.11        | \$ 1,066,618          |                |
| Conservation Restriction Assessment                                  | 10.30            | \$ 2,426              |                |
| Discretionary Easement   | 0.00             | \$ -                  |                |
| Residential Land   | 4,356.52         | \$ 63,057,100         |                |
| Commercial/Industrial Land   | 475.56           | \$ 6,005,700          |                |
| <b>Total of Taxable Land*</b>  | <b>16,774.49</b> |                       | \$ 70,131,844  |
| <b>Value of Buildings Only</b>                                       |                  |                       |                |
| Residential  |                  | \$ 166,476,200        |                |
| Manufactured Housing   |                  | \$ 8,120,300          |                |
| Commercial/Industrial  |                  | \$ 24,692,400         |                |
| Discretionary Easement   | None             | \$ -                  |                |
| <b>Total of Taxable Buildings**</b>                                  |                  |                       | \$ 199,288,900 |
| <b>Utilities</b>   |                  |                       | \$ 14,404,500  |
| <b>Land and Building Valuation Before Exemptions</b>                 |                  |                       | \$ 283,825,244 |
| Less Certain Disabled Veteran Exemption (1 exemptions)               |                  | \$ 227,300            |                |
| Less Imp. to Assist Disabled Exemption (3 exemptions)                |                  | \$ 15,000             |                |
| <b>Total Disabled Vet. &amp; Imp. To Assist Disabled Exemp.</b>      |                  |                       | \$ 242,300     |
| <b>Modified Assessed Valuation</b>                                   |                  |                       | \$ 283,582,944 |
| Less Blind Exemptions (2 exemption)                                  |                  | \$ (30,000)           |                |
| Less Elderly Exemptions (58 exemptions)                              |                  | \$ (4,476,900)        |                |
| Less Disabled Exemptions 22  |                  | \$ (1,106,900)        |                |
| <b>Total Blind, Elderly &amp; Disabled Exemptions</b>                |                  |                       | \$ (5,613,800) |
| <b>Net Valuation for Municipal, County &amp; Local Education Tax</b> |                  |                       | \$ 277,969,144 |
| <b>Less Public Utilities</b>   |                  |                       |                |
| Public Service of NH   |                  | \$ 5,179,400          |                |
| NH Electrical Coop   |                  | \$ 5,738,100          |                |
| Keyspan Energy Delivery  |                  | \$ 2,937,000          |                |
| Algonquin Power  |                  | \$ 550,000            |                |
| <b>Total Utilities</b>   |                  |                       | \$ 14,404,500  |
| <b>Net Valuation w/o Utilities for State Education Tax</b>           |                  |                       | \$ 263,564,644 |
|  |                  |                       |                |
| * Value of Tax Exempt & Non-Taxable Buildings                        |                  | (\$13,187,600)        |                |
| ** Value of Tax Exempt & Non-Taxable Land                            | 538.140          | (\$1,979,000)         |                |

| CREDITS AND EXEMPTIONS                                    |                  |                          |               |                        |
|---|------------------|--------------------------|---------------|------------------------|
| <b>War Service Credits</b>                                |                  | <b>Amount</b>            | <b>Number</b> | <b>Amount</b>          |
|   | Disabled Veteran | \$1,400                  | 16            | \$ 22,400.00           |
|   | Veteran          | \$500                    | 188           | \$ 94,000.00           |
| <b>Total War Service Credits</b>                          |                  |                          | 204           | <u>\$ 116,400.00</u>   |
|   |                  | <b>Maximum Allowable</b> | <b>Number</b> | <b>Amount</b>          |
| <b>Elderly Exemptions</b>                                 | Age 65-74        | \$75,000                 | 23            | \$ 1,505,800.00        |
|   | 75-79            | \$80,000                 | 13            | \$ 902,900.00          |
|   | 80 +             | \$115,000                | 22            | <u>\$ 2,068,200.00</u> |
| <b>Total Exemptions</b>                                   |                  |                          | 58            | <u>\$ 4,476,900.00</u> |
|   |                  |                          |               |                        |
| CURRENT USE   |                  |                          |               |                        |
| <b>Category</b>   |                  | <b>Acres</b>             |               | <b>Assessed Value</b>  |
| Farm Land   |                  | 938.23                   |               | \$ 317,462.00          |
| Forest Land   |                  | 8,605.07                 |               | \$ 673,240.00          |
| Forest Land with Stewardship                              |                  | 1,760.33                 |               | \$ 70,238.00           |
| Unproductive Land   |                  | 113.71                   |               | \$ 982.00              |
| Wetland   |                  | 514.77                   |               | <u>\$ 4,696.00</u>     |
| <b>Total Land in Current Use</b>                          |                  | 11,932.11                |               | <u>\$ 1,066,618.00</u> |
| 20% Recreational Adjustment                               |                  | 6,834.600                |               |                        |
| Number of Owners in C.U.                                  |                  | 227                      |               |                        |
| Number of Parcels in C.U.                                 |                  | 351                      |               |                        |
|   |                  |                          |               |                        |
| CONSERVATION RESTRICTION                                  |                  |                          |               |                        |
| <b>Category</b>   |                  | <b>Acres</b>             |               | <b>Assessed Value</b>  |
| Farm Land   |                  | 5.000                    |               | \$ 2,087.00            |
| Forest Land   |                  | 5.300                    |               | \$ 339.00              |
| Forest Land with Stewardship                              |                  | 0.000                    |               | \$ -                   |
| Unproductive Land   |                  | 0.000                    |               | \$ -                   |
| Wetland   |                  | 0.000                    |               | <u>\$ -</u>            |
| <b>Total Land in Conservation Restriction</b>             |                  | 10.300                   |               | <u>\$ 2,426.00</u>     |
| Receiving 20% Recreational Adjustment                     |                  |                          | 0.000         |                        |
| Number of Owners with Parcels in Conservation Restriction |                  |                          | 2             |                        |
| Number of Parcels in Conservation Restriction             |                  |                          | 2             |                        |

## TAX RATE COMPARISON

|  | 2012                | 2013                | 2014                | 2015                | 2016                |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
|  | Assessment          |                     |                     |                     |                     |
|  | Update              |                     |                     |                     |                     |
| <b>NET VALUATION</b>                     | \$ 275,834,756      | \$ 277,165,105      | \$ 279,963,709      | \$ 280,634,965      | \$ 277,969,144      |
| <b>NET VALUATION (LESS UTILITIES)</b>    | \$ 264,890,056      | \$ 266,115,505      | \$ 266,568,709      | \$ 266,406,865      | \$ 263,564,644      |
| <b>TOWN PORTION</b>                      |                     |                     |                     |                     |                     |
| APPROPRIATION                            | \$ 4,771,947        | \$ 3,890,099        | \$ 5,052,332        | \$ 3,950,351        | \$ 3,963,527        |
| LESS: REVENUES                           | \$ 2,782,320        | \$ 1,851,361        | \$ 3,046,246        | \$ 1,865,530        | \$ 1,795,520        |
| LESS: VOTED FROM FUND BALANCE            | \$ -                | \$ -                | \$ 10,000           | \$ 10,000           | \$ 12,600           |
| LESS: RETANAGE USED                      | \$ 150,000          | \$ 333,724          | \$ 400,000          | \$ 350,000          | \$ 350,000          |
| LESS: SHARED REVENUES                    | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                |
| ADD: OVERLAY                             | \$ 40,000           | \$ 40,000           | \$ 40,000           | \$ 10,000           | \$ 10,655           |
| ADD: WAR SERVICE CREDITS                 | \$ 131,050          | \$ 122,900          | \$ 123,800          | \$ 124,700          | \$ 116,400          |
| <b>NET TOWN APPROPRIATION</b>            | <b>\$ 2,010,677</b> | <b>\$ 1,867,914</b> | <b>\$ 1,759,886</b> | <b>\$ 1,859,521</b> | <b>\$ 1,932,462</b> |
| <b>TOWN TAX RATE</b>                     | <b>\$ 7.29</b>      | <b>\$ 6.74</b>      | <b>\$ 6.29</b>      | <b>\$ 6.63</b>      | <b>\$ 6.95</b>      |
| INCREASE(DECREASE)                       | \$ 2.01             | \$ (0.55)           | \$ (0.45)           | \$ 0.34             | \$ 0.33             |
| <b>REGIONAL SCHOOL APPORTIONMENT</b>     | <b>\$ 8,919,124</b> | <b>\$ 8,769,464</b> | <b>\$ 9,063,037</b> | <b>\$ 8,834,821</b> | <b>\$ 8,782,158</b> |
| LESS EQUITABLE EDUCATION GRANT           | \$ 4,655,230        | \$ 4,667,040        | \$ 4,511,655        | \$ 4,536,449        | \$ 4,340,124        |
| LOCAL SCHOOL TAX EFFORT                  | \$ 3,558,001        | \$ 3,381,069        | \$ 3,852,659        | \$ 3,646,298        | \$ 3,789,330        |
| STATE SCHOOL TAX EFFORT                  | \$ 705,893          | \$ 721,355          | \$ 698,723          | \$ 652,074          | \$ 653,704          |
| <b>DUE TO SCHOOL (LOCAL &amp; STATE)</b> | <b>\$ 4,263,894</b> | <b>\$ 4,102,424</b> | <b>\$ 4,551,382</b> | <b>\$ 4,298,372</b> | <b>\$ 4,443,034</b> |
| LOCAL RATE                               | \$ 12.90            | \$ 12.20            | \$ 13.76            | \$ 12.99            | \$ 13.63            |
| STATE RATE                               | \$ 2.66             | \$ 2.71             | \$ 2.62             | \$ 2.45             | \$ 2.48             |
| <b>TOTAL SCHOOL TAX RATE</b>             | <b>\$ 15.56</b>     | <b>\$ 14.91</b>     | <b>\$ 16.38</b>     | <b>\$ 15.44</b>     | <b>\$ 16.11</b>     |
| INCREASE(DECREASE)                       | \$ 3.55             | \$ (0.65)           | \$ 1.47             | \$ (0.94)           | \$ 0.67             |
| <b>COUNTY PORTION</b>                    |                     |                     |                     |                     |                     |
| DUE TO COUNTY                            | \$ 859,142          | \$ 835,054          | \$ 821,901          | \$ 828,260          | \$ 810,419          |
| LESS: SHARED REVENUES                    | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                |
| <b>NET COUNTY APPROPRIATION</b>          | <b>\$ 859,142</b>   | <b>\$ 835,054</b>   | <b>\$ 821,901</b>   | <b>\$ 828,260</b>   | <b>\$ 810,419</b>   |
| <b>COUNTY TAX RATE</b>                   | <b>\$ 3.11</b>      | <b>\$ 3.01</b>      | <b>\$ 2.94</b>      | <b>\$ 2.95</b>      | <b>\$ 2.92</b>      |
|  | \$ 0.74             | \$ (0.10)           | \$ (0.08)           | \$ 0.02             | \$ (0.04)           |
| <b>Subtotal</b>                          | <b>\$ 25.97</b>     | <b>\$ 24.66</b>     | <b>\$ 25.60</b>     | <b>\$ 25.02</b>     | <b>\$ 25.98</b>     |
| <b>FIRE DISTRICT PORTION</b>             | <b>\$ 560,701</b>   | <b>\$ 601,081</b>   | <b>\$ 609,857</b>   | <b>\$ 653,879</b>   | <b>\$ 694,923</b>   |
| <b>FIRE DISTRICT TAX RATE</b>            | <b>\$ 2.03</b>      | <b>\$ 2.17</b>      | <b>\$ 2.18</b>      | <b>\$ 2.33</b>      | <b>\$ 2.50</b>      |
| INCREASE(DECREASE)                       | \$ 0.41             | \$ 0.14             | \$ 0.01             | \$ 0.15             | \$ 0.17             |
| <b>TOTAL TAX RATE</b>                    | <b>\$ 28.00</b>     | <b>\$ 26.83</b>     | <b>\$ 27.79</b>     | <b>\$ 27.35</b>     | <b>\$ 28.48</b>     |
| INCREASE(DECREASE)                       | \$ 6.72             | \$ (1.17)           | \$ 0.96             | \$ (0.44)           | \$ 1.13             |
| <b>TOTAL COMMITMENT</b>                  | <b>\$ 7,563,364</b> | <b>\$ 7,283,573</b> | <b>\$ 7,619,226</b> | <b>\$ 7,515,332</b> | <b>\$ 7,764,438</b> |



## CAPITAL IMPROVEMENT PROGRAM COMMITTEE

It is our pleasure to present the 2016 Capital Improvement Plan. This plan fulfills its statutory requirement to “classify projects according to the urgency and need for realization and... recommend a time sequence for their implementation (RSA 674:6)”. As per RSA 675:5, its sole purpose is to aid the Selectmen and Budget Committee in their preparation of an annual budget.

### **CIP Committee Membership**

Dennis Allen, Selectmen’s Representative  
Mike Witzgall, Public Member  
Brian Huckins, Public Member  
Andy Buteau, Public Member  
Vacant, Planning Board Representative  
Vacant, Budget Committee Representative

**Authorization:** Pursuant to RSA 674:5 and Northfield Town Meeting 2005 Warrant Article #9, the Capital Improvement Program Committee is authorized to “prepare and amend a recommended program of municipal capital improvement projects projected over a period of at least 6 years.” As per this same RSA the purpose of the plan is to “aid the mayor or selectmen and the budget committee in their consideration of the annual budget”

**What is a Capital Improvement Program?** Northfield’s Capital Improvement Plan is a multi year program that identifies and prioritizes capital needs for the Town of Northfield and indicates how these needs are to be funded. The plan is updated annually by the Capital Improvement Plan Committee. It is essentially a plan that shows how, when and at what costs Northfield needs to repair, renovate or expand its facilities to both serve the current population and to accommodate population, housing and industrial growth.

Capital assets managed via the CIP include:

***Town roads and bridges:*** By far the largest and most expensive asset managed by the town is its road network. The system consists of 43.5 miles of Class V town maintained roads and approximately 5 miles of Class VI unmaintained roads. The town also is responsible for 8 bridges, including two (Cannon Bridge and Cross Mill Bridge) for which it shares responsibility with another town.

***Police vehicles:*** The town maintains a fleet of eight vehicles used to provide police and public safety services to the citizens of Northfield.

***Highway equipment and vehicles:*** The town maintains a fleet of two pick-ups, six trucks and twelve pieces of equipment used in the maintenance, repair and reconstruction of town roads, drainage systems, parks, buildings and cemeteries.

### ***Building improvements***

### **Benefits of the CIP:**

- An effective CIP projects future capital needs based on an assessment of Northfield’s potential growth and deterioration of current assets.
- The CIP provide the Selectmen, Budget Committee and citizens with a guide during the annual budget process;
- And effective CIP assists the Selectmen and Budget Committee in the prioritization of various municipal projects;
- A well-managed CIP stabilizes Northfield’s tax rate by balancing the need to maintain our infrastructure with the need to keep taxes under control;

## 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.

|  | 2017            | 2018            | 2019            | 2020             |
|--|-----------------|-----------------|-----------------|------------------|
| <b>Beginning Balance - Equip. Replacement Fund</b> | <b>\$68,223</b> | <b>\$73,223</b> | <b>\$98,223</b> | <b>\$88,223</b>  |
| Transfer Into Equip. Replacement Fund              | \$75,000        | \$75,000        | \$75,000        | \$75,000         |
| Funding Available                                  | \$143,223       | \$148,223       | \$173,223       | \$163,223        |
| Transfers out of Equipment Replacement Fund        | \$70,000        | \$50,000        | \$85,000        |                  |
| <b>Ending Balance - Equipment Replacement Fund</b> | <b>\$73,223</b> | <b>\$98,223</b> | <b>\$88,223</b> | <b>\$163,223</b> |

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### SANDOGARDY POND ROAD STATE AID RECONSTRUCTION PROJECT

As a state owned road, Sandogardy Pond Road 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. Engineering started in 2016. The proposal provides \$100,000 to cover the town's portion of the engineering study for this project.

|  | 2017             | 2018             | 2019            |
|--|------------------|------------------|-----------------|
| <b>Beginning Balance - Sandogardy Pond Rd. SA</b>    | <b>\$245,010</b> | <b>\$153,914</b> | <b>\$53,914</b> |
| Transfer Into Sandogardy Pond Rd. SAR Fund           | \$100,000        | \$100,000        | \$0             |
| Reimburse Fund Engineering Expenses                  | \$0              | \$250,000        | \$0             |
| Funding Available                                    | \$345,010        | \$503,914        | \$53,914        |
| Transfers out of Sand. Pond Rd. SAR Fund (eng)       | \$191,096        | \$450,000        | \$53,914        |
| <b>Ending Balance - Sandogardy Pond Rd. SAR Fund</b> | <b>\$153,914</b> | <b>\$53,914</b>  | <b>\$0</b>      |

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### 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 regular repair and maintenance. In recent years, we have seen the condition of our roads deteriorate as necessary repairs have continually been deferred. The committee estimates 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 a lower funding level of \$341,400 raised in taxation each year is currently proposed. Of this \$100,000/year is committed to Sandogardy Pond Road through 2018, leaving \$241,400 for all other roads and bridges. A 5% increase is estimated for 2018, the first such increase since 2012. In addition, the annual Highway Block Grant, estimated to be \$120,000 per year, is devoted to this purpose. We need to recognize with these lower funding levels the scope of work we can complete will be limited and we will continue to be deferred in our efforts to improve the town wide road conditions.

We propose the following projects for 2017:

**Reconstruct upper portion of Bay Hill Road.** Reconstruct road from the crest of the hill down to Woodlawn Avenue.

**Zion Hill Road Drainage Repair:** Repair drainage along the full length of Zion Hill Road, in anticipation of road reconstruction in 2018.

**Grid and Repave Woodlawn Avenue:** Full length of road.

|  | 2017             | 2018             | 2019             | 2020             |
|--|------------------|------------------|------------------|------------------|
| <b>Beginning Balance - Road &amp; Bridge Repair Fu</b> | <b>\$517,126</b> | <b>\$460,345</b> | <b>\$7,815</b>   | <b>\$125,285</b> |
| Transfer Into Road & Bridge Recon. Fund                | \$241,400        | \$253,470        | \$353,470        | \$353,470        |
| <b>Funding Available From Rd. Recon. Fund</b>          | <b>\$758,526</b> | <b>\$713,815</b> | <b>\$361,285</b> | <b>\$478,755</b> |
| + Highway Block Grant                                  | \$120,000        | \$120,000        | \$120,000        | \$120,000        |
| <b>Total Funding Avail. For Road Projects</b>          | <b>\$878,526</b> | <b>\$833,815</b> | <b>\$481,285</b> | <b>\$598,755</b> |
| <b>Transfere OUT of fund</b>                           | <b>\$418,181</b> | <b>\$826,000</b> | <b>\$356,000</b> | <b>\$567,168</b> |
| <b>Ending Balance - Road &amp; Bridge Repair Fund</b>  | <b>\$460,345</b> | <b>\$7,815</b>   | <b>\$125,285</b> | <b>\$31,587</b>  |

**2016 RECOMMENDED CIP PROJECTS SUMMARY**

|  | 2017             | 2018             | 2019             | 2020             | Total              |
|--|------------------|------------------|------------------|------------------|--------------------|
| <b>Roads</b>   |                  |                  |                  |                  |                    |
| Reconstruct Zion Hill Road                                     | \$206,181        | \$680,000        |                  |                  | \$886,181          |
| Reconstruct Bay Hill Road<br>from crest of hill to<br>Woodlawn | \$166,000        |                  |                  |                  | \$166,000          |
| Grind and Pave Woodlawn<br>Ave                                 | \$41,000         |                  |                  |                  | \$41,000           |
| Shaw Road Improvements   |                  | \$61,000         | \$341,000        |                  | \$402,000          |
| Pave gravel portion of Keasor<br>Road                          |                  | \$80,000         |                  |                  | \$80,000           |
| Shaker Road Improvements<br>Wethersfield Drive<br>Improvements |                  |                  | \$10,000         | \$512,168        | \$522,168          |
|  |                  |                  |                  | \$50,000         | \$50,000           |
| <b>Subtotal - Roads</b>  | <b>\$413,181</b> | <b>\$821,000</b> | <b>\$351,000</b> | <b>\$562,168</b> | <b>\$2,147,349</b> |
| <b>Percent of total</b>  |                  |                  |                  |                  | <b>85%</b>         |
| <b>Police</b>  |                  |                  |                  |                  |                    |
| Purchase Police Cruiser  | \$37,000         | \$40,000         | \$40,000         | \$40,000         | \$157,000          |
| <b>Percent of total</b>  |                  |                  |                  |                  | <b>6%</b>          |
| <b>Highway Equipment</b>                                       |                  |                  |                  |                  |                    |
| Purchase Backhoe   | \$70,000         |                  |                  |                  | \$70,000           |
| Replace HP-06  |                  | \$50,000         |                  |                  | \$50,000           |
| Replace HT-08  |                  |                  | \$85,000         |                  | \$85,000           |
| <b>Subtotal - Highway Equipment</b>                            | <b>\$70,000</b>  | <b>\$50,000</b>  | <b>\$85,000</b>  | <b>\$0</b>       | <b>\$205,000</b>   |
| <b>Percent of total</b>  |                  |                  |                  |                  | <b>8%</b>          |
| <b>Other</b>   |                  |                  |                  |                  |                    |
| Replace Town Hall Phones                                       | \$7,783          |                  |                  |                  | \$7,783            |
| CIP Engineering  | \$5,000          | \$5,000          | \$5,000          | \$5,000          | \$20,000           |
| <b>Subtotal - Other</b>  | <b>\$12,783</b>  | <b>\$5,000</b>   | <b>\$5,000</b>   | <b>\$5,000</b>   | <b>\$27,783</b>    |
| <b>Percent of total</b>  |                  |                  |                  |                  | <b>1%</b>          |
| <b>Grand Total</b>   | <b>\$532,964</b> | <b>\$916,000</b> | <b>\$481,000</b> | <b>\$607,168</b> | <b>\$2,537,132</b> |



## POLICE DEPARTMENT

2016, has shown us that Northfield is not insulated from crime. We experienced a substantial increase in activity, which ended the year with an increase of calls for service and over 100 more arrests than in the previous year. With that said, I am happy to report that for the past 6 months, we have been operating at full staffing. Last April, Officer Michael Nordberg graduated 1<sup>st</sup> in his class academically from the NH Police Academy and is now serving this community as a full-time Certified Police officer. We were also fortunate to have recruited Certified Police Officer Christopher Gustafson. Gustafson joins our ranks with 15 years of previous law enforcement experience. He previously worked in our neighboring towns of Belmont and Gilmanton.

I continue to ask citizens to report suspicious activity, this has resulted in numerous successes such as the recovery of stolen vehicles, arrests of wanted subjects and the interruption of other criminal activity. Over the past year, numerous drug investigations were conducted which led to the execution of several search warrants on residential properties and vehicles within our community. Some of these investigations required the assistance of the NH State Police SWAT Team and the Narcotics Investigations Unit. These operations have been instrumental in the removal of drugs and those responsible from our streets. We have also assisted the US Marshalls Fugitive Apprehension Task Force in apprehending wanted fugitives that have been found within our community.

Your Police Officers are responsible for many tasks during the course of their daily duties however, this past year they have all performed above and beyond expectations to ensure the safety of this community. Additionally, through The Northfield Police Association they have continued to host events such as National Night Out. This year it has been estimated that 500+ were in attendance enjoying First Responder demonstrations, information booths, activities and food at the Union Sanborn School. Our Officers participated in “No Shave November”, this year the local charity chosen was “Every Child is Ours”. We held a “Cram the Cruiser” event where a large number of donations and food were collected and given to this program that provides food to our local children. We enjoyed participating in serving students and their families during the Thanksgiving Feast at the Union Sanborn School and being served by the students at the Spaulding Youth Center.

The IMC/Tri-Tech Software purchased last year has been installed and was implemented in mid-April. This software is allowing our officers to be more efficient with data entry and provides needed information at their fingertips. It aids the officers in being more proactive and productive while on patrol. Officers of the Northfield Police Department are dedicated to the partnership shared with the citizens of the community. Your Police Department is here for your emergency 24 hours a day 7 days a week 603-286-8514. We continue to ask of the community that if you see something, says something.

Respectfully Submitted,  
Chief John Raffaely



20 Years of Services  
to Northfield



**POLICE DEPARTMENT  
REVENUES  
JANUARY 1, 2016 TO DECEMBER 31, 2016**

|   |                            |
|---|----------------------------|
| Pistol Licenses                           | \$ 1,760.00                |
| Witness Fees                              | \$ 570.00                  |
| Copy of Reports                           | \$ 454.00                  |
| Dog Fines                                 | \$ 258.00                  |
| Parking Violations                        | \$ 190.00                  |
| Sex Offender Refund (police portion)      | \$ 150.00                  |
| Fines & Forfeits (state judicial)         | \$ 951.38                  |
| Highway Safety Grant (DWI Patrol)         | \$ 4,086.84                |
| Highway Safety Grant (Enforcement Patrol) | \$ 3,720.64                |
| Highway Safety Grant (Equipment)          | \$ 2,510.00                |
| <b>TOTAL</b>                              | <b><u>\$ 14,650.86</u></b> |

*DETAILS*

|                                   |                            |
|-----------------------------------|----------------------------|
| Asplundh Tree Expert Company      | \$ 12,369.00               |
| Busby Construction Co., Inc.      | \$ 7,796.50                |
| Delucca Fence Company             | \$ 666.50                  |
| Evans Tree Service, Inc.          | \$ 5,363.00                |
| Exquisite Homes, Inc.             | \$ 248.00                  |
| Fairpoint Communications          | \$ 5,223.50                |
| GMI Asphalt, LLC                  | \$ 248.00                  |
| Highland Mountain Bike Park, Inc. | \$ 496.00                  |
| I.C Reed & Sons, Inc.             | \$ 930.00                  |
| J.C.R Construction Co., Inc.      | \$ 496.00                  |
| Liberty Energy Utilities          | \$ 1,829.00                |
| Midway Utility Contractors, LLC   | \$ 9,641.00                |
| NH Electric CO-OP                 | \$ 2,976.00                |
| Northern Land Clearing            | \$ 434.00                  |
| Phoenix Communications            | \$ 248.00                  |
| Pike Industries, Inc.             | \$ 527.00                  |
| PSNH (dba) Eversource Energy      | \$ 2,883.00                |
| R.D Edmunds & Sons, Inc.          | \$ 3,224.00                |
| R.H White Construction Co., Inc.  | \$ 9,997.50                |
| Railworks Track Services          | \$ 4,743.00                |
| Tanger Properties – Tilton        | \$ 744.00                  |
| Tilton Sewer Commission           | \$ 248.00                  |
| Town of Gilford                   | \$ 6,870.00                |
| Unitil Energy                     | \$ 248.00                  |
| Walmart #2369 Tilton NH           | \$ 496.00                  |
| Waveguide, Inc.                   | \$ 1,038.50                |
| <b>TOTAL</b>                      | <b><u>\$ 79,983.50</u></b> |

**INCOME GENERATED BY  
POLICE DEPARTMENT**

|                                     | <b>2016</b>         | <b>2015</b>         | <b>2014</b>         |
|-------------------------------------|---------------------|---------------------|---------------------|
| Pistol Permit/Witness Fees          | \$ 2,330.00         | \$ 1,720.00         | \$ 1,840.00         |
| Dog Fines/Parking Viol./Restitution | \$ 1,399.38         | \$ 503.00           | \$ 2,770.00         |
| Insurance Fees/Misc. Income         | \$ 604.00           | \$ 566.53           | \$ 366.00           |
| Highway Safety Grant(s)             | \$ 10,317.48        | \$ 6,099.99         | \$ 5,996.32         |
| Special Details                     | \$ 79,983.50        | \$ 23,746.00        | \$ 22,955.50        |
| <b>TOTAL INCOME</b>                 | <b>\$ 94,634.36</b> | <b>\$ 32,635.52</b> | <b>\$ 33,927.82</b> |

**POLICE DEPARTMENT  
OFFICER'S ANNUAL REPORT**

|                               | <b>2016</b>   | <b>2015</b>  | <b>2014</b>  |
|-------------------------------|---------------|--------------|--------------|
| Arrest*                       | 285           | 176          | 216          |
| Summons                       | 115           | 91           | 142          |
| MV Warnings                   | 1,876         | 961          | 1,103        |
| Accidents                     | 66            | 57           | 42           |
| Pistol Permits                | 177           | 136          | 141          |
| Incidents (calls for service) | 11,798        | 4,740        | 5,293        |
| <b>TOTAL</b>                  | <b>14,317</b> | <b>6,161</b> | <b>6,937</b> |

**BREAKDOWN OF OVERTIME**

|                   |        |
|-------------------|--------|
| Court/Hearings    | 92.00  |
| Investigations    | 274.50 |
| Schools/Trainings | 63.00  |
| Meetings          | 7.50   |
| Town Mtg/Polls    | 36.50  |
| Old Home Day      | 25.50  |
| Cover Shifts      | 188.00 |
| Radar Grant       | 65.00  |
| DWI Grant         | 105.00 |
| D.A.R.E           | 69.50  |

## ANIMAL CONTROL OFFICER'S REPORT

Animal control calls that came into the Police Department and direct to the Animal Control Officer, ranged from dogs and cats to cows, horses, goats, pigs, ducks, geese and peacocks.

131 Calls to the Animal Control Officer  
167 Calls to the Police Department  
16 Cases were for cruelty

One extreme case of cruelty was investigated on a dog and the person was charged with two counts of cruelty, one being a felony. The case is still pending.

815 dogs were licensed in 2016  
22 dogs were picked up and brought to Birch Hill Kennels  
20 dogs were picked up by their owners  
2 dogs that were not claimed were adopted out to good homes

All dogs must be licensed by April 30<sup>th</sup> each year.

Puppies 4-7 months \$6.50  
Spayed or Neutered \$6.50  
Male/Female not neutered \$9.00  
Owners over the age of 65 \$2.00 first dog only, additional dogs at regular price  
Kennel or group home license (must have 5 or more dogs to qualify) \$20.00

If you no longer have your dog, please contact the Northfield Clerks office and let them know.

Birch Hill Kennels has a contract with the Town of Northfield for all stray animals (dogs and cats) not wild animals or feral cats.

Birch Hill Kennels is located on Rt. 140 in Northfield 343 Tilton Rd, 6 miles down from McDonalds on the right.

Respectfully Submitted,  
Don Carpenter





# POLICE DEPARTMENT



Ptlm. Gustafson



Ptlm. Nordberg

**Front Row:** Ptlm. Seligman, Chief Raffaely, Admin/Dispatch Christine Murray  
**Back Row:** Ptlm. Wellington, Ptlm. Beach, Sgt. McIntire, Sgt. Hutchinson,  
 Ptlm. Chapple, Ptlm. Lavery, Ptlm. Fitzherbert, Ptlm. Paulhus

# PUBLIC WORKS DEPARTMENT



Lance Foss, Harold "Pete" Fife, Shane Dow, James Greene, Andy Buteau  
 Not Pictured: Arthur Demass



## **PUBLIC WORKS DIRECTOR'S REPORT**

---

Everything that happened this year was overshadowed by the tragic loss of our coworker and friend Tom Wooten in a terrible accident that occurred in July. There is not a day that goes by that we do not remember Tom and the good humor he brought to the town. The town lost a good worker and a great friend. Our hearts go out to his family for their tragic loss.

The other incident we dealt with this year is the garage fire that occurred last March. It was difficult operating out of a tent for 9 months but everyone pulled together and we got the job done.

I take my hat off to the entire crew. Everyone worked above and beyond the call of duty after both catastrophes. I also thank the citizens for their support during this time.

In spite of this, we managed to get a lot done this year:

- We reorganized the Transfer Station for single stream recycling, building the new ramp, installing guardrails, a new gate and signage
- We graded the gravel roads during the spring
- We spent 2-3 weeks vacuuming leaves, working on Bean Hill, Fiske, Bay Hill, Rand and other roads.
- The roadside mower was broken for much of the summer, but we managed to spend 5-8 days moving with the sickle bar mower and fermac.
- We repaired the drainage problem on the upper portion of Bay Hill Road, re-engineering the project, reconstructing 1,400 feet of drainage ditch, securing materials and re-seeding.
- We oversaw the cleaning of more than 200 catchbasins
- We shimmed as needed Greenwood, Howard Street, Cofran Avenue, Cottage Street and Zion Hill Road, Luneau Court, Knowles Pond Road and Shaker Road
- We ditched approximately 300 feet along Granite Street.
- We ditched about 400 feet along Elm Street
- We ditched along the south side of Bay Street, resetting 6 problem catch basins as we went
- We ditched 400 feet on Shaker Road above Corliss Farm, resetting 2 failed culverts as we went
- We ditched 60 feet on Shaker Road below Corliss Farm, replacing one failed culvert
- We ditched about 600 feet of Shaker Road below Knowles Pond Road, resetting one plugged culvert and replacing one failed culvert.
- We ditched 400 feet on Shaker Road across from Sodabrook, replacing two culverts and rebuilding headers.
- We replaced 60 feet of 24 inch cross culvert on Shaker Road below Whethersfield Road.
- We dealt with beaver problems on Riverside Business Park Drive, Oak Hill Road and at Knowles Pond
- We prepared Pines Park for Old Home Day and worked cooking food and cleaning the park on Old Home Day
- We performed summer maintenance on all town parks and cemeteries
- After the fire we emptied the town garage and moved into the tent behind the building
- We staffed the annual Amnesty event
- We oversaw the repair of water damage off of lower Forrest Road
- We restructured the town vehicle maintenance program
- We oversaw the purchase and upfit of a 6-wheeler
- We maintained sand and salt stockpiles as needed
- We responded to snow and ice storms at the end of the year

I'll end by once again expressing deep appreciation to residents for their support this year, and a special thank you to those of you who keep the crew well supplied with cookies and other goodies throughout the year.

Respectfully submitted,  
Andy Buteau

# HIGHWAY DEPARTMENT SOLID WASTE REPORT 2016 RECYCLING REPORT

## WASTE STREAM TONNAGE

|   | 2013           | 2014           | 2015           | 2016           |
|---|----------------|----------------|----------------|----------------|
| Trash - Residential Curbside            | 1387.73        | 1510.37        | 1438.58        | 1407.08        |
| Trash - Commercial                      | 953.75         | 1047.66        | 1062.72        | 945.41         |
| <b>Total Trash</b>                      | <b>2341.48</b> | <b>2558.03</b> | <b>2501.30</b> | <b>2352.49</b> |
| Residential Recycling - Curbside        | 0.00           | 0.00           | 0.00           | 75.64          |
| Residential Recycling - Trans Station * | 113.40         | 87.41          | 134.31         | 95.05          |
| <b>Total Recycling</b>                  | <b>113.40</b>  | <b>87.41</b>   | <b>134.31</b>  | <b>170.69</b>  |
| Burnables **                            | 105.84         | 133.77         | 151.10         | 34.91          |
| C&D                                     | 202.39         | 91.72          | 56.43          | 245.89         |
| <b>Total - Burnables and C&amp;D</b>    | <b>308.23</b>  | <b>225.49</b>  | <b>207.53</b>  | <b>280.80</b>  |

\* Includes paper, aluminum cans, cardboard, plastic, tin cans

\*\* C&D and Burnables comingled as of April 2016

## REVENUE PRODUCING RECYCLABLES (TONS)

| DESCRIPTION             | 2013  | 2014  | 2015  | 2016*** | NET<br>REVENUE<br>2016 |
|-------------------------|-------|-------|-------|---------|------------------------|
| ALUMINUM CANS           | 3.41  | 3.28  | 2.79  | 2.48    | \$ 2,230.98            |
| TIN CANS                | 4.24  | 3.09  | 2.66  | 3.17    | \$ 143.19              |
| CARDBOARD               | 40.60 | 32.31 | 55.18 | 23.05   | \$ 1,757.25            |
| PLASTIC                 | 13.80 | 10.41 | 12.81 | 11.33   | \$ 2,113.82            |
| MIXED PAPER             | 51.35 | 38.32 | 60.87 | 38.04   | \$ 914.73              |
| SCRAP METAL             | 42.73 | 54.15 | 55.65 | 75.18   | \$ 5,093.26            |
| OTHER METAL             | 1.86  | 9.99  | 1.03  | 0.15    | \$ 110.20              |
| VEGETABLE OIL (Gallons) | 36    | 0     | 44    | 25      | \$ 8.75                |
| CAR BATTERIES (LB)      | 1,936 | 3,108 | 2,251 | 1,797   | \$ 359.40              |
| PROPANE TANKS – 20 LB   | 69    | 0     | 60    | 43      | \$ 43.00               |
| <b>TOTAL REVENUE</b>    |       |       |       |         | <b>\$ 12,774.58</b>    |

## NON-REVENUE PRODUCING RECYCLABLES

| DESCRIPTION              | 2013 | 2014  | 2015  | 2016  | COST 2016          |
|--------------------------|------|-------|-------|-------|--------------------|
| ELECTRONICS (Tons)       | 12.3 | 16.44 | 18.52 | 16.96 | \$ 6,033.99        |
| GLASS (Tons)             | 54   | 53    | 66    | 20    | \$ 600.00          |
| FREON (Per Unit)         | 116  | 99    | 98    | 133   | \$ 1,197.00        |
| PROPANE TANKS (Per Unit) | 143  | 128   | 188   | 164   | \$ 179.00          |
| <b>TOTAL COST</b>        |      |       |       |       | <b>\$ 8,009.99</b> |

**NET** **4,764.59**

\*\*\* Does not include materials collected under single stream recycling

## HIGHWAY DEPARTMENT RECYCLING REPORT & SOLID WASTE REPORT 2016

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The Northfield Recycling Center is located off Sargent Street at 50 Johnson Road. The center is open on Tuesdays and Saturdays from 8:00 a.m. to 3:00 p.m. and accepts all items. Please remember that you must have a Transfer Station sticker on the windshield of your vehicle in order to use the facility. To obtain a sticker please visit the Town Hall Clerks Office during normal business hours; you will need to bring current proof of residency.

Single Stream Curbside Recycling continues to be a success! Recycling tonnage has increased by 21% in 2016. Recyclables are being collected bi-weekly on the same day as your trash. Please remember to leave your recycling at the end of your driveway in a clearly marked container. The curbside calendar, a list of recyclables and additional information can be found on the Town's website, [www.northfieldnh.org](http://www.northfieldnh.org).

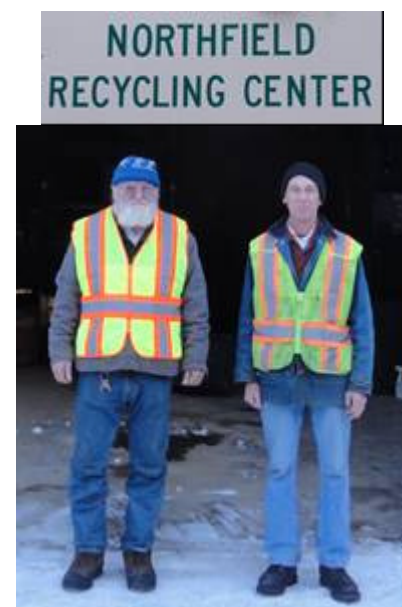
We still need your clean used oil. We use the oil to heat the entire recycle center and to partially heat the highway garage. This keeps heating costs down which saves money on the annual budget. Thank you everyone for bringing your clean used oil to the recycle center.

Do not forget Household Hazardous Waste Day, which will be held on Saturday, July 29, 2017, located on Bow Street in Franklin from 8:30 a.m. to 12:00 p.m. Please remember that Household Hazardous Waste Day is when you can dispose of fluorescent 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 or you can visit the Town Hall or the Recycling Center. Notice of the dates and times will be posted and published in the newspaper and will be located on the Town's website. Thank you to all the residents that participate in this collection day.

In 2016, we held our annual three-day Amnesty period, which was held during the last week of April. We had 103 vehicles come through our recycling center during those three days. Here are some examples of what you brought in: 420 tires, 47 Air Conditioners, 274 Electronics, 277 Televisions and 144 tons of C&D. The three days went very smooth thanks to all the hard work and extra effort given by the highway crew and all the residents. Notice of the 2017 Amnesty period will be posted on the Town's website and at the recycling center once the dates and times have been set.

If you have any questions or concerns please don't hesitate to call us at 286-4490, or you can stop by my office located at the Town Hall.

Sincerely,  
Lindsey Giunta-Dow  
Administrative Assistant



Doug Read, Morris Boudreau



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

Northeast Resource Recovery Association, 2101 Dover Road, Epsom, NH 03234

Telephone: (603) 736-4401 or 1-800-223-0150 Fax: (603) 736-4402

E-mail: [info@nrna.net](mailto:info@nrna.net) Web Site: [www.nrra.net](http://www.nrra.net)

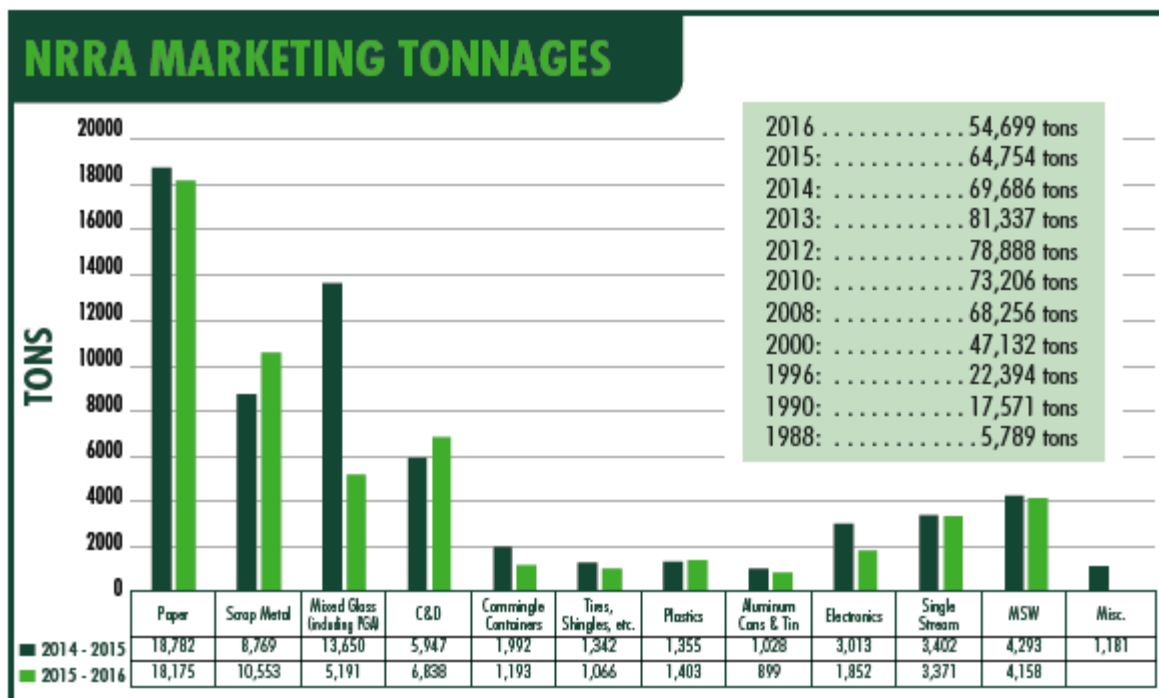
Dear NRRA Member,

As a member of Northeast Resource Recovery Association (NRRA), your community has access to all the services of this first in the nation, 36-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 Monthly "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 54,699 tons in fiscal year 2015-2016!



Please contact NRRA at 800-223-0150 / 603-736-4401 or visit our website at [www.nrra.net](http://www.nrra.net)



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

Northeast Resource Recovery Association, 2101 Dover Road, Epsom, NH 03234

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E-mail: [info@nrna.net](mailto:info@nrna.net) Web Site: [www.nrra.net](http://www.nrra.net)

## Town of Northfield, NH

### Congratulations for being such active recyclers!

Below please find information on the positive impact your recycling has had on our 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 2016 | Environmental Impact!<br>Here is <u>only one</u> benefit of recycling materials rather than manufacturing products from virgin resources |
|---------------------|-------------------------|--|
| Aluminum Cans       | 4,953 lbs.              | Conserved enough energy to run a television for 504,215 hours!   |
| Electronics         | 33,915 lbs.             | Conserved enough energy to power 4.3 houses for one year!  |
| Paper               | 61 tons                 | Saved 1,039 trees!   |
| Plastics            | 22,660 lbs.             | Conserved 16,995 gallons of gasoline!  |
| Scrap Metal         | 67.3 gross tons         | Conserved 188,330 pounds of iron ore!  |
| Steel Cans          | 2.8 gross tons          | Conserved enough energy to run a 60 watt light bulb for 164,632 hours!   |
| Tires               | 8.3 tons                | Conserved 5.4 barrels of oil!  |

#### Avoided Emissions:

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

By recycling the materials above, you have avoided about 616 tons of carbon dioxide emissions. This is the equivalent of removing 131 passenger cars from the road for an entire year

## SUPERVISORS OF THE CHECKLIST

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The Supervisors of the Checklist would like to thank all the registered voters who voted in the Presidential Primary held in February. The turnout of voters (55%) and the willingness of all to conform to recent changes in the law regarding voting was tremendous.

The Supervisors of the Checklist added 226 new voters at the Presidential Primary and had the opportunity to change/update countless names and addresses.

In addition, the Supervisors of the Checklist would like to report that (70%) of registered voters turned out for the General Election in November which is wonderful!

The Supervisors of the Checklist added 318 new voters at the General Election and changed/updated many names and addresses.

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 and reported to the Secretary of State's office.

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

Supervisors: Terry Anne Steady, Ellie Lamanuzzi, Peggy LaBrecque



## **WELFARE REPORT**

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Under New Hampshire RSA:165 the Town of Northfield is mandated to relieve and maintain residents who are poor and unable to support themselves.

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, APTD, Medicaid / Medicare, Child Care Assistance, NH Housing Emergency Assistance, Community Action's Fuel Assistance, Substance Misuse Programs and or Treatment Referrals and other internet based free medical programs and 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 2016 along with milder winter temperatures. Majority of these Federal Funds were accessed to significantly decrease heating and electrical budgetary expenses this year.

In 2016, homeless and substance misuse population numbers grew in astounding numbers. We handled 98 trackable homeless cases with 59 of these cases being alcohol and heroin related. Included in these populations are additional challenges with the rapidly growing mental health population with limited services. The drug and homeless crisis that we are experiences is not isolated to Northfield, it is a State and Countrywide epidemic.

A tremendous amount of time is spent coordinating and collaborating with outside agencies and homeless shelters. 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 continue to see a concerning financial impact as the trend has everyone more than concerned. As we look for resources and solutions these cases/clients are extremely time intensive and pose serious safety concerns not only for the office but community.

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

I would like to extend a very special thanks to the staff at Community Action for their continued assistance. Without their help, we would have struggled as a community to support our seniors and more vulnerable populations. The Welfare department is truly thankful and honored for having such wonderful individuals helping 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

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### BUILDING PERMITS ISSUED DURING 2016

|  |             |
|--|-------------|
| Single Family Homes.....                           | 9           |
| Replaced Single Family .....                       | 1           |
| Apartments..... Buildings 1 / Units 1              |             |
| Mobile Homes Replace with Single Family Homes..... | 0           |
| Replacement Mobile Homes.....                      | 0           |
| New Mobile Homes (temp) .....                      | 0           |
| Garages and Barns .....                            | 8           |
| Decks and Porches .....                            | 8           |
| Storage Buildings.....                             | 14          |
| Signs.....   | 4           |
| Additions.....                                     | 4           |
| Commercial Use.....                                | 1           |
| Alterations.....                                   | 11          |
| Reconstructions.....                               | 13          |
| Demolition .....                                   | 4           |
| Renewed Permit.....                                | 5           |
| Solar Electric Systems.....                        | 10          |
| Pools.....   | 3           |
| Total Permits Issues .....                         | 100         |
| Estimated Value of Permits .....                   | \$3,434,250 |
| Building Permit Fees Collected .....               | \$6,100     |

Respectfully Submitted,  
Dana Dickson  
Building Inspector, Code Enforcement Officer, Health Officer



Public Works Department is responsible for 11 bridges and major stream crossings



## CONSERVATION COMMISSION

---

Members: Kevin Fife, Chairman, Christina Beadle, Sterling Blackey, David Krause and Charlie Page

The Northfield Conservation Commission meets the next to the last Wednesday of each month. The meetings start at 7:00 pm and are located at the Northfield Town Hall. The meetings are open to the public for residents. Board members that attend are volunteers who are interested in and want to help with the town's natural resources.

The Conservation Commission helps with other boards such as the Planning Board and the ZBA with site plans with relationship to wetlands and unique natural resources. The Board also reviews wetland permits and intent to cut applications submitted to the town by logging operations.

The fund for the Conservation Commission is received by the current use penalty in which the Commission receives 50%. This money is used to purchase conservation areas and easements of land with special interests. The majority of residents in town have supported wanting to keep Northfield a rural town.

In 2016, two of Northfields property owners put their parcels of land in Conservation Easements, one was John and Eliza Conde through Five Rivers containing 88.8 acres, and the other was Stromson Trading through the Society of Protection of NH Forests containing 374.43 acres. Both properties are located in and around Bean Hill Road. Also, Roger and Gloria Blais donated a .7 acre parcel of their land to the town of Northfield; the property is located on Cross Mill Road, along the Winnepesaukee River, next to the Cross Mill Bridge. The land will be used for a canoe/kayak drop off. The Conservation Commission has been talking about other possible easements with other landowners.

This coming spring, the Conservation Commission will be working with the Town and Swensen Granite Works to set a granite bench at the Knowles Pond conservation area in memory of Tom Wooten, a Northfield Highway Department employee.

The town of Northfield has many conservation areas; more information and the location of each of these conservation areas can be found on the town's website, [www.northfieldnh.org](http://www.northfieldnh.org). Please get outdoors and enjoy these natural areas.

Respectfully submitted,  
Kevin J. Fife, Chairman



## PLANNING BOARD

---

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

The following applications were acted upon by the Planning Board in 2016.

### **April:**

Town of Northfield/George & Patricia Howe: Lot line adjustment between Tax Map U7 Lot 101 and U7 Lot 101-1 (53 Granite Street) in the R2 zone. ***Approved***

### **June:**

White Mountain Rentals, LLC: Application for a Minor Site Plan Review to create a Real Estate Office in an existing building at 27 Vine Street (Tax Map U7 Lot 36) in the R2 zone. ***Continued***

### **July:**

White Mountain Rentals, LLC: Continuation of application for a Minor Site Plan Review to create a Real Estate Office in an existing building at 27 Vine Street (Tax Map U7 Lot 36) in the R2 zone. ***Approved***

### **August:**

Gloria A C Blais 2014 Trust: Application for a minor subdivision to create a .70 acre unbuildable lot for parking and river access on Cross Mill Road (Tax Map R4 Lot 14) in the C/I zone. ***Approved***

### **September:**

Odilon A Cormier Revocable Trust: Application for a major subdivision to create 5 lots on Route 140 (Tax Map R14 Lot 5-1) in the C/I zone. ***Continued***

Dwight Barton: Discussion to rescind the July 7, 2008 development permit revocation on Cross Mill Road (Tax Map R04 Lot 2-1) in the R1 Zone. ***Continued***

### **October:**

Odilon A. Cormier Revocable Trust: Continuation of application for a major subdivision to create 5 lots on Route 140 (Tax Map R14 Lot 5-1) in the C/I zone. ***Continued***

Dwight Barton: Continuation of discussion to rescind the July 7, 2008 development permit revocation on Cross Mill Road (Tax Map R04 Lot 2-1) in the R1 Zone. ***Denied***

### **November:**

Odilon A. Cormier Revocable Trust: Continuation of application for a major subdivision to create 5 lots on Route 140 (Tax Map R14 Lot 5-1) in the C/I zone. ***Approved***

Evroks Corporation: Application to construct a 30' x 34' office with associated parking and septic on 23 Industrial Drive (Tax Map R14 Lot 7-6) in the C/I zone. ***Approved***

In addition to the above application, 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 consider amendments to be proposed. Members also attended workshops, CIP meetings and Lakes Region Planning Commission Meetings throughout the year. Regulations and minutes of all the Planning Board meetings are available at the Town Hall and on the Town Hall's website, northfieldnh.org.

Respectfully Submitted,  
Jason Durgin, Chairman

## ZONING BOARD OF ADJUSTMENT

---

Members: Kent Finemore, Chairman, Paula Benski, Brian Brown, David Curdie, Keith Murray, Jacqueline Roy and Robert Southworth

The following applications were acted upon by the Planning Board in 2016.

### **March:**

Diane Elliott: Rehearing of an application for a variance from Article 7 Table 2 of the Northfield Zoning Ordinance to allow a camper to be placed within the setbacks on Tax Map R8 Lot 69 on East Side Road in the Conservation Zone. ***Continued***

Nawaz Azam: Application for a variance from Article 11 section C of the Northfield Zoning Ordinance to allow a driveway within the setback requirements at 6 Holmes Ave (Tax Map U8 Lot 21) in the R2 zone. ***Continued***

### **April:**

Diane Elliott: Continuation of an application for a variance from Article 7 Table 2 of the Northfield Zoning Ordinance to allow a camper to be placed within the setbacks on Tax Map R8 Lot 69 on East Side Road in the Conservation Zone. ***Denied***

Nawaz Azam: Continuation of an application for a variance from Article 11 section C of the Northfield Zoning Ordinance to allow a driveway within the setback requirements at 6 Holmes Ave (Tax Map U8 Lot 21) in the R2 zone. ***Denied***

### **June:**

Whitman-Davidson American Legion Post #49: Application for a variance from Article 12 Section D of the Northfield Zoning Ordinance to allow two signs at 4 Park Street (Tax Map U07 Lot 18) on .3 acre in the R2 zone. ***Approved***

Kim Edwards dba Edward & Assoc. CPA: Application for a variance from Article 12 Section 12.3C of the Northfield Zoning Ordinance to allow a sign at 51 Park Street (Tax Map U07 Lot 7) on .28 acres in the R2 Zone. ***Withdrawn by applicant***

Richard Robarge: Application for a variance from Article 7 Table 2 of the Northfield Zoning Ordinance to allow installation of an above ground pool within the setbacks at 490 Concord Road (Tax Map R9 Lot 22) on .59 acre in the Conservation Zone. ***Continued***

### **August:**

Richard Robarge: Continuation of an application for a variance from Article 7 Table 2 of the Northfield Zoning Ordinance to allow installation of an above ground pool within the setbacks at 490 Concord Road (Tax Map R9 Lot 22) on .59 acre in the Conservation Zone. ***Approved***

### **September:**

Kipco Properties, LLC – Daniel Cormier: Application for a variance from Article 17 Table 17.5 of the Northfield Zoning Ordinance to allow the construction of a 48x80 building and parking within setbacks at 270 Tilton Road, Rte 140 (Tax Map R14 Lot 8-1) on 16.71 acres in the Commercial/Industrial Zone. ***Withdrawn by applicant***

Wadleigh Auto Repair - James Wadleigh: Application for a variance from relief of restrictions set on an October 28, 2008 variance to allow for 3 additional parking spaces at 28 Sargent St. (Tax Map U03 Lot 25) on .46 acre in the Commercial/Industrial Zone. ***Approved***

Respectfully Submitted,  
Kent Finemore, Chairman



# 2016 OUTSIDE AGENCIES ANNUAL REPORTS

## **CHILD AND FAMILY SERVICES, LAKES REGION OFFICE**

---

For 166 years Child and Family Services has worked to preserve, empower and strengthen families throughout New Hampshire, the Lakes Region and in the town of Northfield, thanks to your support with an annual allocation voted at town meeting. 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 80% of the services we offer to children, youth and their families take place in community, school and home-based settings. We have a range of 25 programs that can be easily accessed by residents, some with no fee and others, because the town supports us, on a sliding fee scale. We 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. Forty-four Northfield families were served by the Agency last year accessing , mental health counseling and support services, child abuse prevention and treatment, residential camping and other child enrichment activities, day treatment and a range of home-based services to prevent family break up and out of home placement for children at risk.

Community support makes it possible for CFS to deliver a range of other family support services to residents. Funding awarded by the town has allowed us to maintain our tradition of providing effective, affordable services to low-income children, youth and families.

Every dollar the community invests in Child and Family Services is returned many times over in the value of services provided to residents. Having local support makes it possible for us to apply for state and federal contracts and charitable funds from foundations. We continue to count on your help to be able to offer a full range of quality, professional services to children and their families who otherwise could not afford them because they lack insurance or are underinsured. 90% 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. In addition to our local office in Laconia, 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, 330 Lincoln 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](http://www.cfsnh.org).

# **NORTHFIELD ECONOMIC DEVELOPMENT CORPORATION**

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The mission of the Northfield Economic Development Corporation is to promote responsible, targeted low impact, high revenue generating development in areas of our town that will not detract from our small village community. Great strides have been made in 2016 in working toward that end in developing the route 140 corridor.

At the beginning of the year we built on previous work with Mark Forgure's feasibility analysis, and the Stantec engineering study of the Rt. 140 sewer project. We worked closely with stakeholders including the Northfield Sewer District, Lakes Regional Planning commission, The Winnepesaukee River Basin Project and members of the Northfield Select, Planning and Zoning boards. The NEDC determined that the moratorium on connecting to the existing force main was for single connections and the life expectancy was 150 years. Also capacity was between 21-62% which would allow for additional capacity and connections. The NEDC contracted with LRPC to work with local businesses and other stakeholders to determine the best course forward. It was determined that the best course would be to focus on supporting development in the 2 industrial parks along Rt. 140 and the connections already in place with the North and South Parks of the Cormier properties that included an existing operational connection with Eptam Plastics. The NEDC is committed to supporting responsible development in the Rt. 140 corridor and will continue to work in 2017 with all stakeholders in that area. Also as part of our contract with LRPC, we amended the Development Program and Tax Increment Financing Plan. We have provided this amended TIF District Plan to the Board of Selectman who have begun working with the sewer district in determining the best course forward with this plan.

I am proud of the work our organization has done and especially grateful to our Executive Board of Directors. They include, Glenn Smith our Secretary, Rick Perreault our Vice President, Deb Tessier our Treasurer and Members Deb and Greg Peverly, Jim Clements from Spaulding Youth Center, Wayne Crowley from the Town of Northfield and Mr. Ron Mills. Without their contributions, the NEDC would not be in existence. Thank you again.

In 2017, we will be working on promoting our community as a great place to bring and grow responsible low impact, high revenue generating businesses. This includes continuing to work on the Rt. 140 sewer project. We also will be working on replacing the Telephone Pole flags and some signs around our town.

We encourage all local businesses or individuals to join the NEDC and come to our regular meeting on the first Thursday of each month at 9am at town hall. Also, find our more information at our website at [NEDC-NH.com](http://NEDC-NH.com)

Keith D. Murray  
President, NEDC



Public Works Department repairs and maintains 36.6 miles of paved roads and 8.4 miles of gravel roads

# HALL MEMORIAL LIBRARY

18 Park Street, Northfield, NH 03276 ✦ [www.hallmemoriallibrary.org](http://www.hallmemoriallibrary.org) ✦ (603) 286-8971

**Serving the communities of Tilton and Northfield**

**Trustees:** Kathi Mitchell, Tilton, Chair, lifetime appointee  
Nancy Court, Northfield, lifetime appointee  
Morris Boudeau, Northfield, lifetime appointee  
Jeanette Perez, Tilton, Appointed by Tilton Selectmen  
Tom Fulweiler, Northfield, Secretary, elected  
Nell Grant, Tilton, retired  
Leif Martinson, Northfield, retired



**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  
Tristyn Watts, Circulation Assistant/Library Page  
Kate Boucher, Circulation Assistant/Library Page  
Scott Tedford, Maintenance  
Christian Smith, Library Page  
Samantha Constant, Library Page

**Donations** were given by the Tilton-Northfield Rotary Club, Pizza Hut, and Market Basket. Volunteers contributed 774 hours of their time to help with things such as planting flowers, watering plants and straightening bookshelves. Donation of books and other items contributed to the addition of 668 items to our 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 fiction, non-fiction, audio and large print books, DVDs, young adult & children's items, a ukulele, museum passes, a telescope and magazines. We are pleased to be able to contribute positively to so many aspects of our community's vibrant life.

Over 8,197 patrons of all ages participated in one or more of the 648 programs produced by the library this year. Our summer reading program was a resounding success, with a theme of "On your Mark, Get Set, READ!" Together, 76 children read over 67,500 recorded minutes to total more than 1,125 hours of summer reading! The library's ongoing programs include Project Teen, the Knit Wits, children's crafts, chess club for all ages, story time with a craft, Spanish Club, a Magic the Gathering Club, outreach to daycare centers, Scrabble, three book clubs, and monthly specialty programs. We publish our list of programs, activities and new books in the local newspapers, online, on a paper calendar and of course, at the library itself. Don't forget to like us on Facebook!

Our web-based offerings include the state supported EBSCO database; which can be accessed through [www.hallmemoriallibrary.org](http://www.hallmemoriallibrary.org). Additionally, the library subscribes to NH Downloadables, which offers audiobooks and eBooks for no additional fee and with no late charges. If you have trouble accessing eBooks online, feel free to stop in to the library on Tech Tuesdays, when we offer free help with your tech devices. Our public access computers were used 10,270 individual times, up from 9,755 in 2015, and we continue to offer free wi-fi.

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

Respectfully submitted,  
Jennifer Davis

## HALL MEMORIAL LIBRARY

For the Year Ending December 31, 2016

### INCOME:

|                     |           |                   |
|---------------------|-----------|-------------------|
| Booksales           | \$        | 1,078.84          |
| Fines               | \$        | 3,450.05          |
| Coffee              | \$        | 128.00            |
| Copier/fax          | \$        | 1,435.80          |
| Gifts               | \$        | 1,175.67          |
| Program Income      | \$        | 260.00            |
| Town - Northfield   | \$        | 123,950.00        |
| Town - Tilton       | \$        | 123,950.00        |
| Trust Interest      | \$        | 1,452.50          |
| Non Resident fees   | \$        | 450.01            |
| Other Income        | \$        | 1.20              |
| Interest            | \$        | 14.99             |
| <b>TOTAL INCOME</b> | <b>\$</b> | <b>257,347.06</b> |

### EXPENSES:

|                           |           |                   |
|---------------------------|-----------|-------------------|
| Admin & Office            | \$        | 4,308.83          |
| Technology                | \$        | 4,946.44          |
| Medical / Dental Benefits | \$        | 15,696.15         |
| Building Maintenance      | \$        | 5,991.13          |
| Furnace Repairs           | \$        | 1,672.91          |
| Grounds Maintenance       | \$        | -                 |
| Books, Video, Audio       | \$        | 25,350.96         |
| Education                 | \$        | 944.48            |
| Electricity               | \$        | 7,097.81          |
| Heating                   | \$        | 6,031.16          |
| Insurance                 | \$        | 5,517.00          |
| Payroll                   | \$        | 155,102.90        |
| Payroll Taxes             | \$        | 11,830.99         |
| Retirement                | \$        | 3,455.14          |
| Periodicals               | \$        | 1,387.45          |
| Programs                  | \$        | 2,182.68          |
| Sewer/Water               | \$        | 1,767.39          |
| Telephone                 | \$        | 1,350.20          |
| Building Fund             | \$        | 2,700.00          |
| Misc Expense              | \$        | 10.00             |
| <b>TOTAL EXPENSES</b>     | <b>\$</b> | <b>257,343.62</b> |

Respectfully Submitted,  
Stephanie Giovannucci, Treasurer



# HALL MEMORIAL LIBRARY

TrustFund Accounts  
For the Year Ending December 31, 2016

## TRUST ACCOUNTS

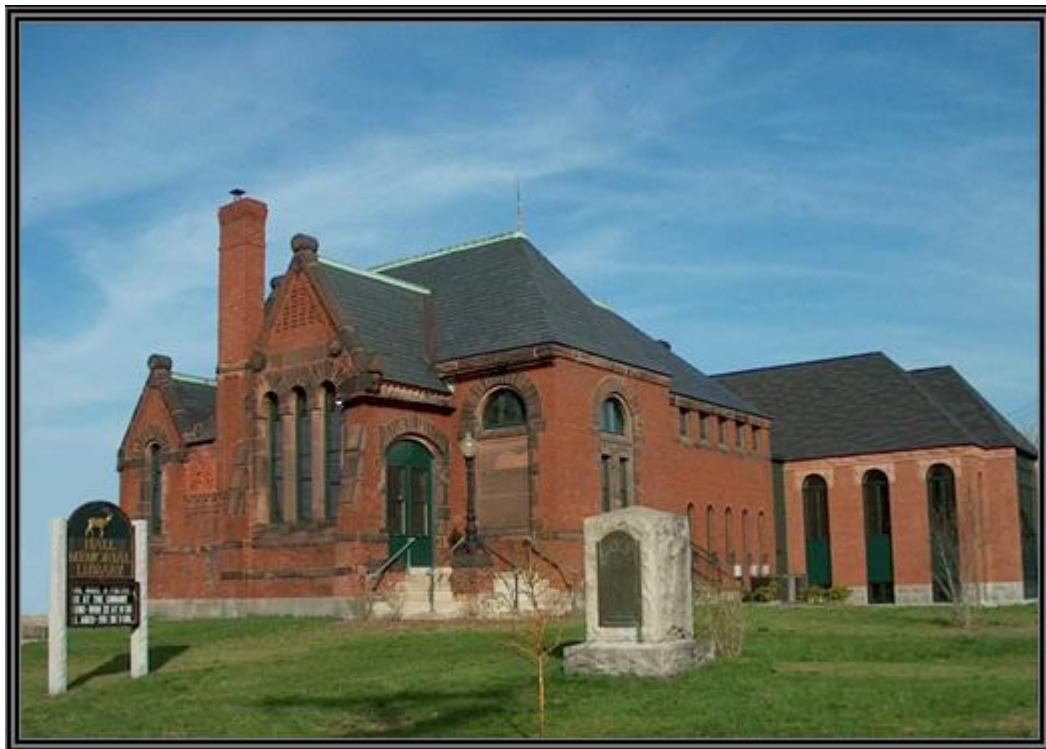
| Fund                 | Bal. 01/01/2016      | Int./Growth        | Contribution | Withdrawn        | Bal. 12/31/2016      |
|----------------------|----------------------|--------------------|--------------|------------------|----------------------|
| Abigail Tilton Fund  | \$ 31,098.39         | \$ 340.67          | \$ -         | \$ 300.00        | \$ 31,139.06         |
| Mary Osgood Fund     | \$ 94,826.26         | \$ 673.12          | \$ -         | \$ 600.00        | \$ 94,899.38         |
| Fidelity Investments | \$ 99,956.59         | \$ 5,057.43        | \$ -         | \$ -             | \$ 105,014.02        |
| <b>Totals</b>        | <b>\$ 225,881.24</b> | <b>\$ 6,071.22</b> | <b>\$ -</b>  | <b>\$ 900.00</b> | <b>\$ 231,052.46</b> |

## SAVINGS ACCOUNTS

| Fund            | Bal. 01/01/2016     | Deposits/int       | Contribution       | Withdrawn           | Bal. 12/31/2016     |
|-----------------|---------------------|--------------------|--------------------|---------------------|---------------------|
| Holding Account | \$ 10,000.00        | \$ 19.24           | \$ 50,000.00       | \$ 10,019.24        | \$ 50,000.00        |
| Building Fund   | \$ 18,572.52        | \$ 2,700.00        | \$ -               | \$ 1,560.76         | \$ 19,711.76        |
| <b>Totals</b>   | <b>\$ 28,572.52</b> | <b>\$ 2,719.24</b> | <b>\$ 9,109.56</b> | <b>\$ 11,580.00</b> | <b>\$ 69,711.76</b> |

\* Holding Acct Dept of \$50,000 from Bert Southwick Farm Trust

Respectfully Submitted,  
Stephanie Giovannucci, Treasurer



# LAKES REGION PLANNING COMMISSION

103 Main Street, Suite #3 Meredith, NH 03253  
Tel (603) 279-8171 Fax (603) 279-0200 [www.lakesrpc.org](http://www.lakesrpc.org)



**2015 – 2016 (FY16)**

The Lakes Region Planning Commission (LRPC) is an organization created by Lakes Region communities per 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. LRPC is primarily funded through local, state, and federal resources. 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:

## **EXAMPLES OF COMMUNITY OUTREACH**

- Notifying Select Boards of Commission terms and renewals
- Updating Vulnerability and Risk Rating tables for potential hazards and disasters
- Preparing digital scans of tax maps, land use, flood hazard, and cemetery maps and other large format documents
- Arranging special traffic counts for towns
- Revising Historic Resources Map to allow for a vector PDF file export
- Reviewing zoning ordinance to determine lot size and other spatial requirements needed for development of future land use scenarios
- Providing copies of the NH Planning and Land Use Regulations book to the town at considerable savings
- Assisting Northfield Economic Development Committee with Rt. 140 Development Opportunities
- Assisting Spaulding Youth Center with Development Opportunities

## **REGIONAL SERVICES**

- Hosted the June 27, 2016 Commissioners Annual Meeting held at the Wolfeboro Inn in Wolfeboro NH, with featured speaker Kathleen Fallon Lambert, Director of the Science and Policy Integration Project, Harvard Forest, Harvard University. Over 100 attendees socialized, enjoyed the awards presentations and Kathleen Fallon Lambert's presentation of innovative planning techniques
- LRPC hosted NH Association of Regional Planning Commissions' (NHARPC) statewide gathering at Lake Opechee with RPC commissioners from around the state
- LRPC hosted a Water Infrastructure/Source Water Protection presentation with NH Department of Environmental Services (NHDES) for Lakes Region Communities
- Participated in Environmental Protection Agency (EPA) Brownfields Assessment debriefing
- Participated in the 2015 Healthy Eating Active Living (HEAL) NH Conference Leadership for policy and system change
- Hosted "Making Old Water Systems New Again" presentation featuring NHDES
- Created Development of Regional Impact guidelines which were adopted by the Commission.
- Initiated Belknap County Economic Index project with Belknap Economic Development Council (BEDC) and Plymouth State University (PSU)
- Developed a U.S. Department of Agriculture (USDA) Solid Waste & Water grant proposal to provide solid waste technical assistance to Lakes Region Communities
- Worked with NH Department of Resources and Economic Development (NHDRED) Deputy Director and Telecommunications Director to evaluate regional opportunities for Northern Border Regional Commission (NBRC) grant applications

- Continued Circuit Rider assistance for enrolled communities
- Continued development of the Winnepesaukee Gateway website featuring the region's first online dynamic Watershed Management Plan
- Assisted several communities with Development of Regional Impact (DRI) Determinations and worked with neighboring communities to provide comments regional impacts to be mitigated;
- Worked with Lake Winnepesaukee Association (LWA), North Country Resource Conservation and Development (NCRC&D), Town of Meredith, and NHDES officials to develop initial scope for a 604(b) septic assessment model plan focusing on Lake Winnepesaukee
- Preserved 40-year old future land use maps with lamination.
- Scanned hundreds of large-format maps to share with communities and post on website
- Worked on certification to establish LRPC as official Local Development District (LDD) to assist with Northern Border Regional Commission application and administration
- Provided Geographic Information System (GIS) Services and Technical Land Use Assistance to communities
- Assisted Lakes Region communities in developing and updating Hazard Mitigation Plans for acceptance by NH Homeland Security and Federal Emergency Management Agency (FEMA)
- Convened several Pemigewasset River Local Advisory Committee (PRLAC) meetings

#### **HOUSEHOLD HAZARDOUS WASTE**

- Handled over 21,000 gallons of Hazardous Substances from 2,145 Households in 24 Communities to safeguard the region's overall water quality and environment through coordination of the 28<sup>th</sup> Annual Household Hazardous Waste Collection Days

#### **EDUCATION**

- Convened five regular Commission meetings and facilitated discussions on: Drinking Water Issues and Available Resources, Transportation Advisory Committee (TAC) Process, Transportation Initiatives and Fixing Americas Surface Transportation Act (FAST act), Invasive Insects and the Health of our Trees, and NH Fish and Game's Wildlife Action Plan
- Provided valuable environmental consulting assistance through Phase I and Phase II Brownfield Assessments and redevelopment activity on nearly a dozen Lakes Region sites
- Maintained a digital and traditional library of significant planning documents from air quality to zoning
- Prepared strategic planning reports such as demographic studies, build-out analyses, and attitude surveys
- Offered facilitation and consensus building on pressing local and regional issues
- Provided access to LRPC resources through our website [www.lakesrpc.org](http://www.lakesrpc.org)
- Created E-News Blasts to keep our communities informed of upcoming events and other regional activities
- Participated in New Hampshire Watershed Manager's Roundtable
- Participated in Winnepesaukee Public Health Council Directors Meetings
- Participated in New Hampshire Association of Regional Planning Commissions meetings in Concord

#### **ECONOMIC DEVELOPMENT**

- Assisted the Belknap Economic Development Council BEDC on Brownfield Assessments for the Colonial Theater in Laconia
- Advocated for adoption of the Lakes Angel Investment Network to NH Business Finance Authority (NHBFA) and Live Free & Start Initiative. The group decided to make it a priority to spur NH economic development along with pursuing charitable donations and state pension fund investment into local projects
- Coordinated meeting with the Deputy Director of NH Department of NHDRED to discuss Northern Border application on broadband and employee shortage affecting many manufacturers in the region
- Created initial partnership with the BEDC and a PSU professor to explore an idea to create a Lakes Region Economic Index for Spring 2016
- Served on NHBFA Board and voted on over \$25 million in bond issues as well as continued administration of the NHDES Brownfields Revolving Loan Fund

- Coordinated with area economic development groups including BEDC, Capital Region Development Corporation (CRDC), Franklin Business and Industrial Development Corporation (FBDIC), Grafton County Economic Development Council (GCEDC) and Mount Washington Valley Economic Council in pursuit of workforce development and growth opportunities for the region
- Continued to work with area economic development organizations and pursue relevant opportunities with the Economic Development Administration

## TRANSPORTATION

- Prepared Lakes Tour Scenic Byway Corridor Management Plan and continued working with the Scenic Byway Advisory Committee to conduct outreach to area organizations
- Provided transportation mapping services and technical land use assistance to our communities
- Conducted annual traffic counts at approximately 140 locations around the region, as well as ten counts during Motorcycle Week and four municipal speed and volume counts for local law enforcement officials
- Prepared and coordinated the submission of three Road Safety Audit applications to improve intersection safety
- Organized and testified on behalf of Lakes Region Transportation priorities at the regional Governor's Advisory Commission on Intermodal Transportation hearing
- Participated in the Safe Routes to School and Highway Safety Improvement Program for statewide committees
- Responded to many municipal requests for transportation assistance including review of road design standards, corridor safety assessment, and development of educational materials such as the Bicycle and Pedestrian At-A-Glance
- Coordinated and conducted meetings of the regional Transportation Technical Advisory Committee (TAC) to enhance local involvement in regional transportation planning and project development
- Worked with one pilot community on the forecasting aspect of the SADES Road Surface Management System, helping the community to effectively budget its pavement maintenance expenses.
- Assisted with the Road Surface Management Systems (RSMS) analysis template update
- Provided assistance to two public transportation groups: The Carroll County Regional Coordinating Council, and the Mid-State Regional Coordinating Council
- Updated Transportation Master Plan Chapters for several Lakes Region communities
- Continued work on the Regional Transportation resources webpage
- Printed materials and delivered extra outreach brochures and holders to Regional Coordination Council Transit members for distribution to sites
- Completed culvert inventories in Gilford and Laconia
- Conducted catch basin inventories in Alton and Center Harbor
- Initiated regional assessment of transportation impact on water quality
- Initiated regional assessment of regional bike-ability including gaps in bicycle and pedestrian infrastructure throughout the region



The Public Works Department is responsible for maintaining 6 cemeteries in town.

## PARK CEMETERY

For Year Ending December 31, 2016

**Balance on Hand December 31, 2015** **\$ 2,896.45**

**INCOME:**

|                               |                     |                     |
|-------------------------------|---------------------|---------------------|
| Deeds                         | \$ 7,275.00         |                     |
| Foundations/markers/monuments | \$ 2,005.00         |                     |
| Interest                      | \$ -                |                     |
| Insurance Refund              | \$ 261.48           |                     |
| Open graves/tomb              | \$ 5,650.00         |                     |
| Tilton Trust                  | \$ 8,934.53         |                     |
| Northfield                    | \$ 5,000.00         |                     |
| Tilton                        | \$ 5,000.00         |                     |
| <b>Total Income</b>           | <b>\$ 34,126.01</b> | <b>\$ 37,022.46</b> |

**EXPENSES:**

|                                   |                     |
|-----------------------------------|---------------------|
| Electricity                       | \$ 486.24           |
| Equipment                         | \$ 321.06           |
| Gasoline                          | \$ -                |
| Heating                           | \$ 42.90            |
| Insurance                         | \$ 3,457.40         |
| Maintenance                       | \$ 1,562.78         |
| Office/dues, etc                  | \$ 654.69           |
| Park Cemetery Perpetual Care Fund | \$ 800.00           |
| Payroll                           | \$ 21,310.00        |
| Payroll Taxes                     | \$ 1,321.22         |
| Repairs/Supplies                  | \$ 308.96           |
| Telephone                         | \$ 464.78           |
| Unemployment                      | \$ 497.28           |
| Grave Openings                    | \$ 400.00           |
| Toilet Rental                     | \$ 770.00           |
| Repurchase Lots                   | \$ -                |
| Equipment Fund                    | \$ 500.00           |
| <b>Total Expenses</b>             | <b>\$ 32,897.31</b> |

**Balance on Hand as of December 31, 2013** **\$ 4,125.15**

**Invested Funds:**

|                                |              |
|--------------------------------|--------------|
| Perpetual Care Fund - CD*      | \$ 77,905.13 |
| Perpetual Care Fund - Savings* | \$ 6,361.30  |
| Investment Fund                | \$ 6,511.30  |
| Equipment Fund                 | \$ 6,267.64  |

\*Interest only may be expended

Respectfully Submitted,  
Judy A. Huckins, Secretary/Treasurer





## **Tilton & Northfield Aqueduct Co. Inc.**

**Established in 1887**

14 Academy Street Tilton, New Hampshire 03276

Phone (603) 286-4213

Fax (603) 286-2114

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

Formed in 2005

### **ANNUAL REPORT 2016**

In 2016 the Water District was back at replacing more of the old water mains again. We replaced 200' of 2" water main on Birch Drive in Tilton and 900' of 6" water main on Vine Street in Northfield. The Nickerson Industrial Park in Tilton added 3,500' of 12" water main up Route #132 into the Industrial Park and brought Spinnaker Contract Manufacturing onto the system.

Both wells were cleaned using a process that injects Pantomite, a very safe and effective cleaning agent. This was done by Maher Services. The process is a cost-effective way of keeping the wells clean and maintaining the longevity of the pumps and motors.

The Water District would like to thank the Tilton-Northfield Fire District for their continued cooperative effort working with us in times of fire emergencies to ensure adequate water supply for fire suppression and the Towns' needs. This was evidenced by the cooperative work force at the Dunkin' Donuts fire providing the needed water without affecting the Towns' domestic supply.

Along with the 10 year Anniversary of the District's Office Manager, Cathy Deegan, the Water District added a part time employee to the office staff, Sandie Santamaria, to make sure we always have office coverage. Both field operators have acquired their licenses required to serve our District. Joe Brown and Doug McPhail both received their Treatment I, they both previously had their Distribution I licenses. Congratulations to all our employees for their dedication and great work.

As most of our users know, the Tilton-Northfield Water District flushes fire hydrants twice a year. This is one of the many things we do to help maintain the quality of your water. Even under the severe drought conditions of the past year the District suffered none of the water shortage issue that plagued other towns and there was no need to call for water restrictions. We are fortunate to be part of one of the largest aquifers in the State, which we closely monitor.

The Water District would like to thank you for your support and look forward to working to improve the District in the upcoming year and every year thereafter.

John P. Chase, Superintendent

Commissioners:

Scott W. Davis, Chairman

Roland C. Seymour

Arthur N. Demass

Public Works Department reduces cost by coordinating its road repair work with the Water and Sewer Department



## TILTON-NORTHFIELD OLD HOME DAY

2016 Budget Report  
January 1, 2016 through December 31, 2016

**OPERATING ACCT. BALANCE 5/20/16      \$   5,053.49**

### REVENUE

|                       |                     |
|-----------------------|---------------------|
| Town of Northfield    | \$   3,000.00       |
| Town of Tilton        | \$   3,000.00       |
| Booklet Ad Sales      | \$   2,960.00       |
| Booth Fees            | \$   1,255.00       |
| Fireworks Donations   | \$   353.80         |
| Fish Pond Game        | \$   263.00         |
| Food Booth Sales      | \$   2,463.00       |
| Horse Pull Entry Fees | \$   -              |
| Donation (TN Rotary)  | \$   250.00         |
| Fireworks Insurance   | \$   250.00         |
| Raffle                | \$   175.00         |
| Start Up Money        | \$   1,800.00       |
| <b>TOTAL REVENUE</b>  | <b>\$ 15,769.80</b> |

### EXPENSES

|  |                     |
|--|---------------------|
| Bavarian - Band                                | 400.00              |
| Citizen of the Year celebration                | 241.28              |
| Fireworks                                      | 5,000.00            |
| Fireworks Insurance                            | 500.00              |
| Food Booth Supplies                            | 1,514.35            |
| Horse Pull Prize Monies                        | 1,600.00            |
| Moultons Band (Parade)                         | 400.00              |
| Porta Potties                                  | -                   |
| Program Books                                  | 745.00              |
| Trophies and Novelties (Fish Pond,Pie Contest) | -                   |
| Signage  | 388.00              |
| T-Shirts                                       | 326.00              |
| Misc Supplies (office,stakes,thanks you, etc.) | 167.74              |
| Startup Money                                  | 1,800.00            |
| <b>TOTAL EXPENSES</b>                          | <b>\$ 13,082.37</b> |

**OPERATING ACCT BALANCE 10/4/16      \$   7,740.92**

## **TILTON-NORTHFIELD RECREATION COUNCIL**

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The Pines Community Center serves the recreational needs of the residents of Tilton and Northfield, New Hampshire. The center is operated by the Tilton-Northfield Recreation Council, which is a Non-Profit 501c-3 organization. The organization is neither fully funded nor directly governed by the two towns that we service. Approximately 22% of our budget comes from the Town of Northfield and 22% from the Town of Tilton. The Pines is left to make up the remaining money through program fees, fund raising, grants and donations.

This past fall the Pines Community Center was licensed by the State of NH, DHHS as a licensed day care. This includes the BCB, ACB and Summer Programs as well as vacation camps. As our parents know by now, this involves a great deal of paperwork. We appreciate their willingness to complete all new forms for their children to participate in our programs.

The council would like to take this opportunity to thank our dedicated staff and members of our communities for their continued support of the Pines Community Center. It is truly appreciated!

Respectfully Submitted,  
Rose-Marie Welch, President





## **TILTON-NORTHFIELD RECREATION COUNCIL**

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### **2016 Budget Report January 1, 2016 through December 31, 2016**

#### **REVENUE**

|                              |                  |
|------------------------------|------------------|
| Tilton Town Contribution     | 64,750           |
| Northfield Town Contribution | 64,750           |
| Merchandise Sales            | 4,800            |
| Building Rental              | 5,336            |
| Grants/Donations/Fundraising | 14,888           |
| Programs                     | 124,151          |
| Misc. Revenues               | 678              |
| <b>TOTAL REVENUE</b>         | <b>\$279,353</b> |

#### **EXPENSES**

|   |                  |
|---|------------------|
| Salaries                                      | 153,081          |
| Health Insurance                              | 18,152           |
| Utilities                                     | 13,691           |
| Maintenance / Building                        | 13,265           |
| Accounting Services                           | 3,420            |
| Office Supplies / Equipment                   | 3,473            |
| General Liability, Property and D&O Insurance | 12,010           |
| Workers Comp Insurance                        | 3,244            |
| Telephone and Alarm Lines                     | 2,587            |
| Printings / Advertising                       | 1,763            |
| Professional Fees                             | 2,607            |
| Program Expenses                              | 35,355           |
| Auto Expenses                                 | 2,046            |
| Merchandise Expenses                          | 4,659            |
| Attorney Fees                                 | 1,650            |
| <b>TOTAL EXPENSES</b>                         | <b>\$271,001</b> |

**NET REVENUE OVER EXPENSES                      \$8,352**

Respectfully Submitted,  
Rose-Marie Welch, President

## UPPER MERRIMACK RIVER LOCAL ADVISORY COMMITTEE

Annual Report • 2016

The Upper Merrimack River Local Advisory Committee, affectionately known as UMLAC (pronounced *Uhm'-re-lack*), continues its many and diverse statutory and discretionary activities. Established in 1990, the UMLAC represents its six communities of Boscawen, Bow, Canterbury, Concord, Franklin, and Northfield through its statutory duties including permit review and management plan coordination. The UMLAC serves as the upper Merrimack River towns' and cities' advisory board through its designation in the New Hampshire Rivers Management and Protection Program. The UMLAC updates the *Merrimack River Management and Implementation Plan* <http://www.merrimackriver.org/managementplan/> and coordinates the activities in it. This year, Northfield and Canterbury representatives presented the results of the impervious study to their local boards.

The UMLAC reviewed and provided local comment on several project plans and proposals in the upper Merrimack including Northern Pass throughout the UMLAC area; a continuing after-the-fact shoreland permit in Bow; NH Department of Transportation I-393 in Concord and Bow Brook projects; Garvins Falls in Concord; Brookford Farm in Canterbury; Franklin Waste Water Treatment Plant; and Jewett project in Boscawen. The UMLAC continued to monitor the Federal Energy and Regulatory Commission applications and updates on the Eversource Merrimack Station at Garvins Falls and was granted intervenor status for the Eastman Falls project. The UMLAC provided review of the state's Public Water Access Advisory Board inventory. UMLAC representatives finalized the committee's review guidelines and created a form to assist with pre-review before meetings.

The UMLAC continued to invite experts to present on a variety of issues to help representatives better understand complex issues and policies. This year, the UMLAC hosted Bill Arcieri from VHB, Inc. to present on MS4 regulated stormwater communities; Stephen Landry, NH Department of Environmental Services on the Suncook River avulsion and Leighton Brook stabilization; and Max Maynard on his New Hampshire Technical Institute Capstone project on the Upper Merrimack Monitoring Program. The UMLAC hosted its second New Hampshire Rivers Council River Runners™ training session this summer with over a dozen volunteers participating. The UMLAC continues to support the New Hampshire Rivers Council and Friends of the Northern Rail Trail and has provided letters of support for the fundraising efforts of the "Friends."

At its annual meeting in November, the UMLAC elected officers Michele Tremblay, Chair; Steve Landry, Vice-Chair, Krista Crowell, Treasurer; and Gary Lynn, Secretary. The UMLAC is represented by Mike Hansen on the Brownfields Advisory Committee administered by the Central New Hampshire Regional Planning Commission. The UMLAC wrote a letter of support for project continuation.

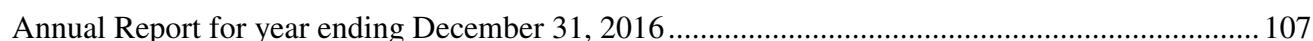
Non-statutory or discretionary programs include a variety of studies, planning activities, and programs related to the upper Merrimack River and its watershed. The UMLAC is working with the Upper Merrimack Watershed Association to assume and manage its non-statutory activities including community outreach, informative and data-rich website, St. Paul's School of the Winter Series Birckhead Science Lectures partnership, and the Upper Merrimack Monitoring Program (UMMP).

The Upper Merrimack Monitoring Program entered its twenty-first year in 2016. The UMMP depends on the high quality work of over a hundred volunteers each year who monitor river and stream health on the upper Merrimack River and its tributaries at a total of seventeen sites from Franklin to Bow. During the summer, volunteers collect river water samples and the Franklin Waste Water Treatment Plant analyzes them at no charge to detect the presence or absence of *E. coli* bacteria. The resulting data are used to determine if the upper Merrimack River is safe for swimming, fishing, boating, and other recreational activities. The information is shared with municipalities and other local officials for their health officers' and other local officials' use, as well as to the State of New Hampshire and the US Congress. Thanks this year to sample couriers Anne Emerson, Canterbury and Bill Dawson, Northfield. These Concord-to-Franklin pick-up and drop-off runs, carried out by these volunteer sample couriers, are time-consuming but are essential for timely sample chain-of-custody and processing.

The UMMP work would not be possible without the generosity of all six of its municipal supporters and eleven Adopt-a-River Site Sponsors. Their support assures that the program has the resources that it needs to continue its programs. Adopt-a-River Site Sponsors include Aries Engineering, Inc., Elektrisola, Essex/Briar Hydro, Franklin Savings Bank, Franklin Wastewater Treatment Facility, GZA Environmental, Inc., Nelson Analytical Lab, Eversource (formerly Public Service of New Hampshire), and Watts Regulator/Webster Valve. Current water quality data, generated by UMMP volunteers, are posted at [www.MerrimackRiver.org](http://www.MerrimackRiver.org).

The UMR LAC 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 2016. All are welcome to attend the meetings. For further information, please contact Michele Tremblay, Chair via telephone at 603.796.2615, or email at [UMRLAC@MerrimackRiver.org](mailto:UMRLAC@MerrimackRiver.org), or through your municipal representatives listed below.

William Dawson  
Vacant



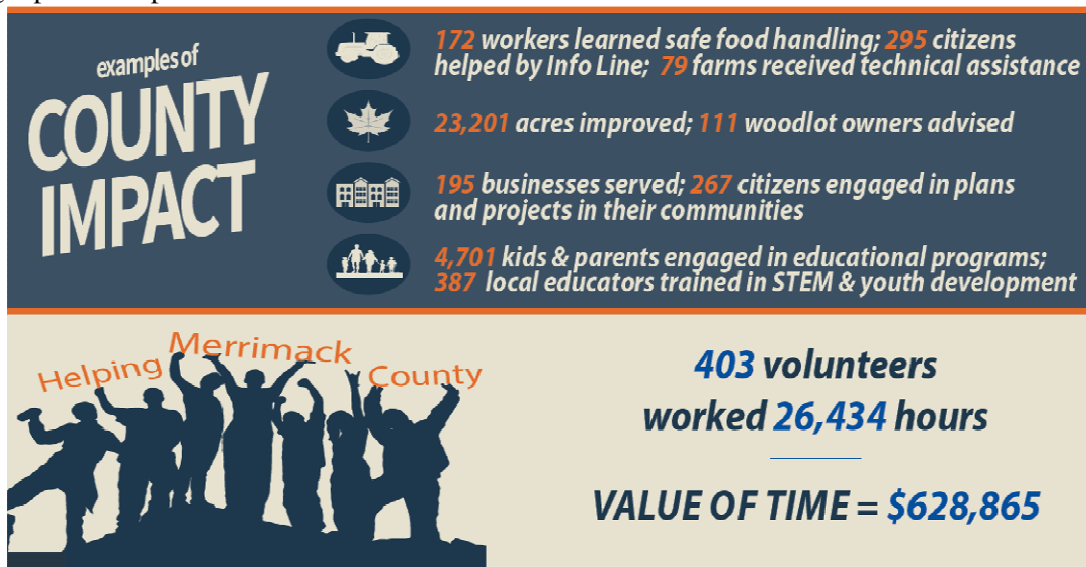
## UNH COOPERATIVE EXTENSION MERRIMACK COUNTY



UNH Cooperative Extension serves residents in each of Merrimack County's 27 towns with diverse programming through 4-H, Nutrition Connections, Food & Agriculture, Community & Economic Development, Natural Resources, and Youth & Family. Extension is the public outreach arm of the University of New Hampshire, bringing information and education into NH's towns, helping to make individuals, businesses, and communities more successful and keeping NH's natural resources healthy and productive.

**Our Mission:** UNH Cooperative Extension strengthens people and communities in New Hampshire by providing trusted knowledge, practical education and cooperative solutions.

**Our work for Merrimack County:** Merrimack County Extension staff brings the research and knowledge of the university to county residents through hands-on workshops, site visits, conferences, phone consultations, printed materials, online resources, a statewide toll-free info line, and through strategic partnerships.



- **Food & Agriculture:** We support the county's agricultural industries, including producers of fruits, vegetables, ornamental plants, and livestock, through workshops and trainings, diagnostic services, applied research, and one-on-one consultations. This year, at least 3,146 Merrimack County citizens attended training in livestock management, crop production, safe food handling, pest management, agricultural marketing, pollinator protection, farm business management, landscaping for water quality protection, and more. Our team of specialists and volunteers also provide education and technical assistance to home gardeners and citizens through seminars, publications, and through our Education Center Info Line. This year, Education Center volunteers answered 295 inquiries from Merrimack County residents, and the county's Master Gardeners contributed 668 volunteer hours through garden-focused projects, displays, and presentations.
- **Natural Resources:** Managing and protecting New Hampshire's natural resources is critical to our environment, quality of life, and tourism industry, as well as for current and future economic opportunities. Our natural resources team provides research, education, and stewardship throughout the state with a "boots on the ground" approach, extending state-wide programs in forestry and wildlife, natural resource development, land and water conservation, and marine fisheries. This year, over 606 Merrimack County residents received one-on-one education from woodlot visits, telephone calls, and e-mail correspondence. Approximately 1,147 County residents participated in many educational events: emerald ash borer educational workshops, geospatial technology training (GIS), N.H. Maple, N.H. Land Trust Coalition work, Saving Special Places Land Conservation conference, Speaking for Wildlife talks, Stewardship Network, woodlot visits, and forest management services. Volunteers from the N.H. Coverts project

and the Natural Resource Stewards program contributed nearly 4,511 hours conserving and managing natural resources in Merrimack County.

- **Community & Economic Development:** Our Community and Economic Development team (CED) provides research-based education and assistance to individuals, families, businesses, and communities to help identify opportunities to enhance their competitive advantage, build upon their assets, and create conditions that foster local and regional economic growth. Over the last two years, Extension's facilitated engagement efforts in the Merrimack County town of Franklin helped lead to the creation of four *new* businesses (employing five people) and enabled the city to leverage \$1,336,000 in grants and tax credits to build 45 new units of affordable housing for working families and seniors utilizing a vacant mill building. Other Merrimack County towns have participated in Extension facilitated Community Visioning, Business Retention and Expansion programs, and training for community-based volunteers.
- **4-H/Youth & Family:** Preparing youth to become caring and productive citizens is critical to New Hampshire's future. The research-based education and information we provide enhances the leadership and decision-making skills of New Hampshire's youth and strengthens families. We provide educational resources for parents, families, and community serving volunteers and professionals through innovative programs such as Youth Mental Health First Aid Training, as well as, through creative delivery methods, including web-based outreach, e-newsletters and train-the-trainer programs. Merrimack County youth and volunteers participated in many 4-H youth development programs, including State and County Activities Days, Eastern States Exposition activities and competition, Teen Conference, county and state animal science shows, Barry Conservation Camp, Hopkinton State Fair, volunteer screening and training, and youth leadership/youth voice workshops. Merrimack County residents also participated in afterschool professional workshops, farm to school days, military family events and camps, and the Nutrition Connections programs for limited resource adults, families, refugees, and youth.

This year, UNH Cooperative Extension trained and supported 403 volunteers in Merrimack County. These volunteers contributed 26,434 hours of their time extending the reach of our programs as 4-H leaders, master gardeners, wildlife coverts, community tree stewards, water quality monitors, marine docents, and others.

**We would like to take this opportunity to thank the 13 community members from all over Merrimack County who served on our Advisory Council during the past year:**

Commissioner Bronwyn Asplund-Walsh, *Boscawen*  
 Larry Ballin, *New London*  
 Lorrie Carey, *Boscawen*  
 Mark Cowdrey, *Andover*  
 Bill Doherty, *Franklin*  
 Elaine Forst, *Pittsfield*  
 Patrick Gilmartin, *Concord*

Ken Koerber, *Dunbarton*  
 Lisa Mason, *Franklin*  
 Paul Mercier, *Canterbury*  
 Judy Palfrey, *Epsom*  
 Mike Trojano, *Contoocook*  
 State Rep. George Saunderson, *Loudon*

**Connect with us:**

UNH Cooperative Extension  
 315 Daniel Webster Highway Boscawen, NH 03303

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

**[extension.unh.edu/About/Merrimack-County](http://extension.unh.edu/About/Merrimack-County)**

A wide range of information is also available at **[extension.unh.edu](http://extension.unh.edu)**.



## **VISITING NURSE ASSOCIATION AND HOSPICE OF FRANKLIN**

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Since our inception in 1945, the Visiting Nurse Association and Hospice of Franklin has served the residents of Northfield, providing nursing care, therapy services, licensed nursing assistants, adult in-home care services, community clinics and Hospice care. August 2015 through July 2016 statistics show that Franklin VNA & Hospice made 2,193 visits to Northfield residents!

The health care industry continues to face changing and challenging times. We continue to feel the impact of ongoing reductions in Medicare reimbursement. Medicaid managed care has added another layer of administrative burden with the necessity of obtaining and tracking authorizations to provide and bill for services. Reimbursement for services is under constant scrutiny and federal regulations and demonstration projects continue to abound. We are working diligently to meet these ongoing challenges by being more resourceful, more efficient and more cost effective in our programs and our practice.

Despite ongoing challenges, the staff and Board of Directors of Franklin VNA and Hospice remain committed to our core values of providing high quality home health care, hospice care and education and support services to the members of our communities. We are positioning ourselves to partner with local organizations and agencies within our communities in a statewide initiative to combat the substance misuse and the behavioral health crisis that is so prevalent in our state.

We continue to support our staff working to obtain specialty certifications to provide more specialized care and services to promote better health, better patient outcomes and enhanced quality of care. The Visiting Nurse Association and Hospice of Franklin wishes to extend our sincere thanks to the residents of the town of Northfield for your continued support.

We remain ***your community VNA!***

Please give us a call if we can be of service @ 934-3454.

Respectfully submitted,  
Barbara Normandin, RN  
Executive Director

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The Public Works crew works diligently throughout spring, summer and fall so Northfield residents may enjoy Surette, Pines, Arch, Granite Mills and Island Park, as well as the town beach and playground.

## YOUTH ASSISTANCE PROGRAM

291 Main St., Suite 5, Tilton, NH 03276 Phone: (603) 286-8577 Fax: (603) 286-7687

Website: [www.yapnh.org](http://www.yapnh.org)

The Youth Assistance Program has had a very busy and productive year focusing its efforts on helping youth take responsibility for their wrongdoings and learn skills to make healthy and responsible decisions in the future. Most of the youth taking part in the program have been referred by the local schools, police departments, and courts for support, educational programs, juvenile court diversion, substance abuse intervention programs and community service. Frequently, concerned parents seek services for a youngster who is experiencing difficulties with peer relationships, low self-esteem, and/or exhibiting behaviors that put them at risk for drug and alcohol abuse, victimization, poor academic achievement, truancy, delinquent activity, and self-harm. The goal of the Youth Assistance Program is to help youth obtain knowledge and skills to help build resiliency during times of stress and hardship. Prevention programs held at the schools offer needed information and support, and serve as an outreach to youth who may benefit from involvement with the Youth Assistance Program. Prevention is less costly and more beneficial to the young person, their family and our community.

This year the youth have worked hard to find ways to give back to the Youth Assistance Program and the community. Using donated materials they have decorated and sold horseshoes each as individual as the artist who created it. The horseshoes come from rescue animals and now beautify area homes as well as the Youth Assistance Program. Groups of youth also did odd jobs; such as raking, gardening, cleaning and shoveling for donations. Money earned from both of these efforts went directly back to the program. The youth enjoyed working with one another, interacting with community members and the good feeling that comes from a job well done. We look forward to continuing both of these projects in 2017.

Some of the community service projects this year included helping out at the Senior Center, visiting and delivering gifts at the Veterans' Home, manning a water station at the Addiction Awareness Walk, raking, doing arts and crafts with children at Old Home Day and community events, laundering clothing so those in need could make use of it, sorting donations, the Timmons 5K Race for Alzheimer's Research and the YAP open house. All of these activities connect youth with positive role models in the community and help to build self-esteem and positive experience.

Before ending this report, I would like to thank all of the volunteers who make the Youth Assistance Program such a worthwhile community resource. These volunteers serve on the board of directors and the juvenile review boards. They share their experiences in educational programs, and help with community service projects. They offer valuable insight and guidance. Along with our local volunteers we had additional help from Plymouth State University interns. Lastly, a big thank you to the townspeople who have supported the Youth Assistance Program throughout the years and have provided help to so many of the town's youth and families.

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 | Matthew Finch  | Wayne Brock    | Scott Hilliard   | Michael Bryant |
| Eric Keck | Robert Cormier | Shannon Kruger | Katherine Dawson |                |

### Youth Assistance Program Statistics:

|                                 |                             |                         |
|---------------------------------|-----------------------------|-------------------------|
| Court Diversion Cases – 20      | Prevention Activities – 290 | Support Counseling – 24 |
| Parents – 22                    | Youth Volunteers – 9        | Court Ordered Cases – 5 |
| Total Youth Participation – 323 |                             |                         |

In this figure each youth is counted only once even if they participated in more than one activity. 182 of these young people and 13 parents are residents of Northfield.

Annual Report for year ending December 31, 2016..... 111

TILTON-NORTHFIELD  
FIRE & EMS DISTRICT



ANNUAL REPORT



## TILTON-NORTHFIELD FIRE & EMS

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2016 was a year where our overall call for services increased by 8.8% from 1,567 incidents in 2015 to 1,719 incidents in 2016. Our overall call volume has increased by 17.5% over the last 3 years. We had 1,167 EMS responses in 2016 which is an increase of 17.5% over last year and a 21.5% increase over the last 3 years. Finally there were 43 building fires in 2016. That is an increase of 18.6% over 2015 and a 60.5% increase over the last 3 years.

During the course of 2016, we conducted a customer satisfaction survey for many of our EMS incidents. We sent out 400 surveys and had a 42.5% return rate. Of the completed returns, 94% of the respondents felt that we provided excellent service. The areas covered in the survey were politeness, professionalism, competence, timely responses, and our ability to explain our actions and answer customer questions. The results of the survey indicate that a great majority of people that were provided EMS services byTNFD were more than very satisfied with the services provided. In fact, no one said that any part of the services provided were either poor or unsatisfactory. With satisfaction rates measuring in the high nineties, percent wise, there were no areas of the service that were measured that indicated that there was a need for additional training or a change in the current training format.

The Facilities Committee has been working very hard to formulate a plan for a new fire station or stations. This is to address the fact the our present Center Street Station is 150 years old and does not support the mission of the fire department in an efficient manner. Additionally, the station is not ADA compliant. The Committee has been meeting at least monthly and have been using WarrenStreet Architects as a consultant in their mission. A plan is being finalized for presentation at District Meeting. A new ambulance was ordered, as approved at the 2015 District Meeting. The new ambulance will be a 2017 Horton Ambulance on a Ford F550 4X4 chassis. The ambulance it is replacing is more than 10 years old now and has become very expensive to maintain. The new ambulance should provide the District with many years of reliable service. The new ambulance is expected to arrive in March of 2017.

The TNFD has moved to a new shift schedule this year. We went from a 3 platoon shift schedule to a 4 platoon shift schedule. The move was to bring our department in line with the other full time departments in our area. This was necessary to help the District retain our highly trained paramedics within the Department. An additional firefighter was added to the roster to accomplish the reorganization. As a result of the reorganization, I am happy to say that we were able to recruit and rehire one of the paramedics that had left the department.

I want to thank all the community businesses and 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 services provided within our District could not happen without the dedicated and professional work of our employees.

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

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

# TILTON-NORTHFIELD FIRE & EMS WARRANT

## Village District of Tilton-Northfield Fire & EMS New Hampshire 2017 Warrant

To the inhabitants of the District of Tilton-Northfield Fire & EMS in the Counties of Belknap 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 20, 2017  
Time: 7:00 PM  
Location: WRSD Middle School Cafeteria  
76 Winter 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 14, 2017 at the annual Town voting sessions in Tilton and Northfield at their respective polling places and times).

**Article 02:** To accept the reports of the Treasurer and the Fire Commissioners and pass any vote relating thereto. This article is recommended by the Commissioners.

**Article 03:** To see if the District will vote to raise and appropriate One Hundred Forty-Three Thousand Two Hundred Eighteen Dollars (\$143,218.00) 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 Board of Commissioners and Budget Committee. (Majority vote required.)

**Article 04:** To see if the District will vote to raise and appropriate the Budget Committee recommended sum of One Million Nine Hundred Sixty-Nine Thousand Twenty-Seven Dollars (\$1,969,027.00) for general municipal operations. This article does not include appropriations contained in special or individual articles addressed separately. This article is recommended by the Board of Commissioners and Budget Committee. (Majority vote required.)

**Article 05:** To see if the District will vote to raise and appropriate Forty-Five Thousand Five Hundred Thirty Dollars (\$45,530.00) for the purpose of refurbishing Engine 1, with said funds to be raised through taxation. This article is recommended by the Board of Commissioners and Budget Committee. (Majority vote required.)

**Article 06:** To see if the District will vote to raise and appropriate the sum of Seven Thousand Eight Hundred Sixty Dollars (\$7,860.00) for the purpose of adding to the existing Fire Prevention Expendable Trust Fund with said funds to be withdrawn from the Unreserved Fund Balance. This article is recommended by the Board of Commissioners and Budget Committee. (Majority vote required.)

**Article 07:** To see if the District will vote to raise and appropriate the sum of Four Thousand Five Hundred Dollars (\$4,500.00) for the purpose of purchasing materials, tools and equipment related to public education, code enforcement, training, etc. with said funds to be withdrawn from the Fire Prevention Expendable Trust Fund. This article is recommended by the Board of Commissioners and Budget Committee. (Majority vote required.)

**Article 08:** To see if the District will vote to raise and appropriate the sum of One Thousand Dollars (\$1,000.00) for the purpose of adding to the existing health insurance deductible expendable trust fund with said funds to be withdrawn from the Unreserved Fund Balance. This article is recommended by the Board of Commissioners and Budget Committee. (Majority vote required.)

**Article 09:** To see if the District will vote to raise and appropriate the sum of Seventy-Six Thousand Eight Hundred Ninety-Eight Dollars (\$76,898.00) for the purpose of adding to the Land & Building Fund with said funds to be withdrawn from the Unreserved Fund Balance. This article is recommended by the Board of Commissioners and Budget Committee. (Majority vote required.)

**Article 10:** To see if the District will vote to raise and appropriate the sum of One Hundred Twenty Thousand Dollars (\$120,000.00) for the purpose of design services and permit fees for a new fire station with said funds to be withdrawn from the Land & Building Fund. This article is recommended by the Board of Commissioners and Budget Committee. (Majority vote required.)

**Article 11:** 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 Nineteen Thousand Dollars (\$19,000.00) 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. This article is recommended by the Board of Commissioners and Budget Committee. (Majority vote required.)

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

**Given under our hands, February 16, 2017**

We certify and attest that on or before February 17, 2017, 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 and delivered the original to the Tilton-Northfield Fire & EMS District Clerk.

**Board of Fire Commissioners**

Paul A. Auger, Chair

Paul Blaisdell

Dennis K. Manning

**2017 PROPOSED OPERATING BUDGET**

| Account Category |  | 2016<br>Appropriated | 2016 Actual         | Chief's Budget      | Commissioners<br>Budget | Budget<br>Committee's<br>Budget |
|------------------|--|----------------------|---------------------|---------------------|-------------------------|---------------------------------|
| <b>Revenues</b>  |  |                      |                     |                     |                         |                                 |
| 2140             | Encumbered Funds                                   | 42,886.00            | 42,886.00           | 12,000.00           | 12,000.00               |                                 |
| 2530             | Unreserved Funds                                   |                      |                     |                     |                         |                                 |
| 3110             | General Operating Revenues                         |                      |                     |                     |                         |                                 |
| 3110.1           | Property Taxes: Northfield                         | 709,329.48           | 694,923.00          | 720,116.20          | 705,894.02              | 704,219.64                      |
| 3110.2           | Property Taxes: Tilton                             | 1,243,059.52         | 1,247,941.00        | 1,294,380.80        | 1,268,816.98            | 1,265,807.36                    |
|                  | <b>Total General Operating Revenues</b>            | <b>1,952,389.00</b>  | <b>1,942,864.00</b> | <b>2,014,497.00</b> | <b>1,974,711.00</b>     | <b>1,970,027.00</b>             |
| 3200             | Grants Applied For & Received                      | 4,000.00             | 4,000.00            | 0.00                | 0.00                    | 0.00                            |
| 3340.2           | Transfer from Land & Building Fund                 | 0.00                 | 0.00                | 0.00                | 0.00                    | 0.00                            |
| 3509             | Miscellaneous Revenues                             | 0.00                 | 144,613.00          | 0.00                | 0.00                    | 0.00                            |
|                  | <b>Total Revenues</b>                              | <b>1,956,389.00</b>  | <b>2,091,477.00</b> | <b>2,014,497.00</b> | <b>1,974,711.00</b>     | <b>1,970,027.00</b>             |
|                  | <b>Total Revenue</b>                               | <b>1,956,389.00</b>  | <b>2,091,477.00</b> | <b>2,014,497.00</b> | <b>1,974,711.00</b>     | <b>1,970,027.00</b>             |
|                  | <b>Total Expenses</b>                              | <b>1,952,389.00</b>  | <b>1,902,623.94</b> | <b>2,014,497.00</b> | <b>1,974,711.00</b>     | <b>1,970,027.00</b>             |
|                  | <b>Net Difference, (+) or (-)</b>                  | <b>4,000.00</b>      | <b>188,853.06</b>   | <b>0.00</b>         | <b>0.00</b>             | <b>0.00</b>                     |
| <b>Expenses</b>  |  |                      |                     |                     |                         |                                 |
| 100              | Salaries and Wages                                 | 985,735.00           | 940,632.48          | 1,021,932.00        | 1,021,932.00            | 1,021,932.00                    |
| 200              | Benefits   | 553,182.00           | 529,848.62          | 590,452.00          | 590,452.00              | 590,452.00                      |
| 300              | Professional & Tech Services                       | 64,544.00            | 70,787.63           | 69,471.00           | 51,431.00               | 51,431.00                       |
| 400              | Property Services                                  | 56,665.00            | 60,051.00           | 59,735.00           | 54,385.00               | 52,301.00                       |
| 500              | Purchased Services                                 | 129,178.00           | 129,228.96          | 129,893.00          | 129,893.00              | 129,893.00                      |
| 600              | Supplies   | 108,870.00           | 130,678.87          | 128,062.00          | 120,614.00              | 118,014.00                      |
| 700              | Capital Outlay                                     | 48,628.00            | 32,652.00           | 14,952.00           | 5,004.00                | 5,004.00                        |
|                  | Health Insurance Deductible Reimb                  | 1,587.00             | 500.00              | 0.00                | 1,000.00                | 1,000.00                        |
|                  | Grants Received Expenditures                       | 4,000.00             | 4,000.00            | 0.00                | 0.00                    | 0.00                            |
|                  | Insurance Claims                                   | 0.00                 | 4,244.38            | 0.00                | 0.00                    | 0.00                            |
|                  | <b>Total Expenses</b>                              | <b>1,952,389.00</b>  | <b>1,902,623.94</b> | <b>2,014,497.00</b> | <b>1,974,711.00</b>     | <b>1,970,027.00</b>             |
| 100              | Salaries & Wages                                   |                      |                     |                     |                         |                                 |
| 110              | Career Salaries & Wages                            | 713,945.00           | 709,610.60          | 779,334.00          | 779,334.00              | 779,334.00                      |
| 110.5            | Holiday Pay  | 29,040.00            | 28,368.88           | 34,848.00           | 34,848.00               | 34,848.00                       |
| 110.06           | Overtime   | 125,000.00           | 131,762.00          | 125,000.00          | 125,000.00              | 125,000.00                      |
| 120              | Call Salaries & Wages                              | 110,000.00           | 63,141.00           | 75,000.00           | 75,000.00               | 75,000.00                       |
| 130              | Elected Officials                                  | 7,750.00             | 7,750.00            | 7,750.00            | 7,750.00                | 7,750.00                        |
|                  | <b>Total Salaries &amp; Wages</b>                  | <b>985,735.00</b>    | <b>940,632.48</b>   | <b>1,021,932.00</b> | <b>1,021,932.00</b>     | <b>1,021,932.00</b>             |
| 200              | Benefits   |                      |                     |                     |                         |                                 |
| 210              | Group Health Insurance                             | 236,494.00           | 219,777.00          | 238,664.00          | 238,664.00              | 238,664.00                      |
| 215              | Group Life Insurance                               | 9,630.00             | 9,466.00            | 10,200.00           | 10,200.00               | 10,200.00                       |
| 220              | Social Security                                    | 9,946.00             | 7,058.58            | 8,225.00            | 8,225.00                | 8,225.00                        |
| 225              | Medicare   | 14,442.00            | 13,238.32           | 14,698.00           | 14,698.00               | 14,698.00                       |
| 230              | Retirement   | 248,389.00           | 246,997.14          | 283,712.00          | 283,712.00              | 283,712.00                      |
| 250              | Unemployment Compensation                          | 500.00               | 37.58               | 500.00              | 500.00                  | 500.00                          |
| 260              | Workers Compensation                               | 33,781.00            | 33,274.00           | 34,453.00           | 34,453.00               | 34,453.00                       |
|                  | <b>Total Benefits</b>                              | <b>553,182.00</b>    | <b>529,848.62</b>   | <b>590,452.00</b>   | <b>590,452.00</b>       | <b>590,452.00</b>               |
| 300              | Professional & Technical Services                  |                      |                     |                     |                         |                                 |
| 301              | Auditing   | 8,925.00             | 8,925.00            | 9,100.00            | 7,500.00                | 7,500.00                        |
| 320              | Legal Services                                     | 6,000.00             | 150.00              | 6,000.00            | 4,000.00                | 4,000.00                        |
| 335              | Training   | 12,500.00            | 11,631.34           | 12,500.00           | 12,500.00               | 12,500.00                       |
| 340              | Bank Charge/Interest                               | 100.00               | 10.00               | 100.00              | 100.00                  | 100.00                          |
| 341              | Telephone  | 6,471.00             | 5,783.00            | 6,500.00            | 6,500.00                | 6,500.00                        |
| 342              | Information Technology                             | 20,272.00            | 34,334.00           | 23,335.00           | 8,895.00                | 8,895.00                        |
| 350              | Medical Services                                   | 8,625.00             | 6,594.00            | 10,285.00           | 10,285.00               | 10,285.00                       |
| 385              | Elections  | 1,650.00             | 1,985.29            | 1,650.00            | 1,650.00                | 1,650.00                        |
| 390              | Other Professional Services                        | 1.00                 | 1,375.00            | 1.00                | 1.00                    | 1.00                            |
|                  | <b>Total Professional &amp; Technical Services</b> | <b>64,544.00</b>     | <b>70,787.63</b>    | <b>69,471.00</b>    | <b>51,431.00</b>        | <b>51,431.00</b>                |

| Account Category                    |   | 2016<br>Appropriated                      | 2016 Actual         | Chief's Budget                       | Commissioners<br>Budget | Budget<br>Committee's<br>Budget |
|-------------------------------------|---|---|---------------------|--------------------------------------|-------------------------|---------------------------------|
| 400                                 | Property Services                         |   |                     |                                      |                         |                                 |
| 410                                 | Electricity                               | 9,442.00                                  | 8,970.00            | 9,500.00                             | 9,500.00                | 9,500.00                        |
| 411                                 | Heating Fuel                              | 7,000.00                                  | 4,471.00            | 7,000.00                             | 7,000.00                | 6,500.00                        |
| 412                                 | Water                                     | 1,000.00                                  | 1,178.00            | 1,200.00                             | 1,200.00                | 1,200.00                        |
| 413                                 | Sewer                                     | 1,000.00                                  | 984.00              | 1,100.00                             | 1,100.00                | 1,100.00                        |
| 430                                 | Repairs & Maintenance                     | 15,830.00                                 | 22,055.00           | 17,535.00                            | 12,185.00               | 10,601.00                       |
| 480                                 | Property & Liability Insurance            | 22,393.00                                 | 22,393.00           | 23,400.00                            | 23,400.00               | 23,400.00                       |
|                                     | <b>Total Property Services</b>            | <b>56,665.00</b>                          | <b>60,051.00</b>    | <b>59,735.00</b>                     | <b>54,385.00</b>        | <b>52,301.00</b>                |
| 500                                 | Purchased Services                        |   |                     |                                      |                         |                                 |
| 550                                 | Printing                                  | 500.00                                    | 756.48              | 500.00                               | 500.00                  | 500.00                          |
| 560                                 | Dues & Subscriptions                      | 2,690.00                                  | 2,484.00            | 3,405.00                             | 3,405.00                | 3,405.00                        |
| 590.2                               | Pressurized Hydrants                      | 125,988.00                                | 125,988.48          | 125,988.00                           | 125,988.00              | 125,988.00                      |
|                                     | <b>Total Purchased Services</b>           | <b>129,178.00</b>                         | <b>129,228.96</b>   | <b>129,893.00</b>                    | <b>129,893.00</b>       | <b>129,893.00</b>               |
| 600                                 | Supplies                                  |   |                     |                                      |                         |                                 |
| 620                                 | Office Supplies                           | 2,500.00                                  | 2,963.00            | 3,250.00                             | 3,000.00                | 3,000.00                        |
| 625                                 | Postage                                   | 1,125.00                                  | 1,026.90            | 1,125.00                             | 950.00                  | 950.00                          |
| 630                                 | Equipment Maintenance & Repairs           | 13,500.00                                 | 19,480.00           | 16,925.00                            | 13,325.00               | 13,325.00                       |
| 631                                 | Service Testing                           | 15,545.00                                 | 9,700.00            | 18,068.00                            | 14,745.00               | 14,745.00                       |
| 635                                 | Gasoline                                  | 5,100.00                                  | 4,152.36            | 5,000.00                             | 5,000.00                | 4,500.00                        |
| 636                                 | Diesel                                    | 14,420.00                                 | 10,151.92           | 14,000.00                            | 14,000.00               | 12,000.00                       |
| 660                                 | Vehicle Repairs                           | 42,330.00                                 | 73,200.00           | 54,144.00                            | 54,144.00               | 54,144.00                       |
| 670                                 | Books & Periodicals                       | 250.00                                    | 232.95              | 250.00                               | 250.00                  | 250.00                          |
| 680                                 | Departmental Awards                       | 650.00                                    | 779.12              | 650.00                               | 650.00                  | 650.00                          |
| 683                                 | Fire Prevention                           | 1,500.00                                  | 1,252.62            | <b>Funded by Fire Prevention ETF</b> |                         |                                 |
| 685                                 | Uniforms                                  | 11,450.00                                 | 6,756.00            | 13,850.00                            | 13,850.00               | 13,850.00                       |
| 690                                 | Miscellaneous                             | 500.00                                    | 984.00              | 800.00                               | 700.00                  | 600.00                          |
|                                     | <b>Total Supplies</b>                     | <b>108,870.00</b>                         | <b>130,678.87</b>   | <b>128,062.00</b>                    | <b>120,614.00</b>       | <b>118,014.00</b>               |
| 700                                 | Capital Outlay                            |   |                     |                                      |                         |                                 |
| 710                                 | Land                                      | 1.00                                      | 1.00                | 1.00                                 | 1.00                    | 1.00                            |
| 720                                 | Building                                  | 1.00                                      | 1.00                | 1.00                                 | 1.00                    | 1.00                            |
| 730                                 | Other                                     | 1.00                                      | 0.00                | 1.00                                 | 1.00                    | 1.00                            |
| 750                                 | Furniture & Fixtures                      | 8,625.00                                  | 18,346.00           | 9,949.00                             | 1.00                    | 1.00                            |
| 775                                 | Dry Hydrants & Cisterns                   | 40,000.00                                 | 14,304.00           | 5,000.00                             | 5,000.00                | 5,000.00                        |
|                                     | <b>Total Capital Outlay</b>               | <b>48,628.00</b>                          | <b>32,652.00</b>    | <b>14,952.00</b>                     | <b>5,004.00</b>         | <b>5,004.00</b>                 |
| <b>Operating Budget Total</b>       |   | <b>1,946,802.00</b>                       | <b>1,893,879.56</b> | <b>2,014,497.00</b>                  | <b>1,973,711.00</b>     | <b>1,969,027.00</b>             |
| <b>Warrant Articles</b>             |   |   |                     |                                      |                         |                                 |
| 720                                 | Fire Station Consultant                   | 0.00                                      | 29,689.88           | 0.00                                 | 0.00                    | 0.00                            |
| 720                                 | Fire Station Design & Permit Fees         | 0.00                                      | 0.00                | 0.00                                 | 120,000.00              | 120,000.00                      |
| 810                                 | Contingency Fund                          | 18,000.00                                 | 0.00                | 19,000.00                            | 19,000.00               | 19,000.00                       |
| 1500                                | Fire Prevention ETF                       | 1.00                                      | 1.00                | 7,860.00                             | 7,860.00                | 7,860.00                        |
| 683                                 | Fire Prevention                           | <b>Previously funded through taxation</b> |                     | 4,500.00                             | 4,500.00                | 4,500.00                        |
| 211                                 | Health Ins. Ded. Reimbursement            | 1,587.00                                  | 500.00              | 0.00                                 | 1,000.00                | 1,000.00                        |
|                                     | <b>Total Warrant Articles</b>             | <b>19,588.00</b>                          | <b>30,190.88</b>    | <b>31,360.00</b>                     | <b>152,360.00</b>       | <b>152,360.00</b>               |
| <b>Other Revenue &amp; Expenses</b> |   |   |                     |                                      |                         |                                 |
| 970                                 | Grants                                    | 4,000.00                                  | 4,000.00            |                                      |                         |                                 |
| 3509.05                             | Donations                                 | 0.00                                      | 1,000.00            |                                      |                         |                                 |
| 3300                                | Insurance Claims                          | 0.00                                      | 4,244.38            |                                      |                         |                                 |
|                                     | <b>Total Other Revenue &amp; Expenses</b> | <b>4,000.00</b>                           | <b>9,244.38</b>     | <b>0.00</b>                          | <b>0.00</b>             | <b>0.00</b>                     |

**2017 PROPOSED APPARATUS & EQUIPMENT REPLACEMENT FUND BUDGET**

| Account Category                            |                                     | 2016<br>Appropriated | 2016 Actual        | Chief's Budget    | Commissioners<br>Budget | Budget<br>Committee's<br>Budget |
|---|-------------------------------------|----------------------|--------------------|-------------------|-------------------------|---------------------------------|
| <b>Revenues</b>                             |                                     |                      |                    |                   |                         |                                 |
| 2140  | Encumbered Funds                    | 42,297.00            | 42,297.00          | 239,136.00        | 239,136.00              |                                 |
| 3409.6                                      | Ambulance Charges                   | 0.00                 | 378,683.73         | 290,000.00        | 0.00                    | 0.00                            |
| 3503  | Interest                            | 0.00                 | 1,060.00           | 500.00            | 0.00                    | 0.00                            |
| <b>Total Revenues</b>                       |                                     | <b>0.00</b>          | <b>379,743.73</b>  | <b>290,500.00</b> | <b>0.00</b>             | <b>0.00</b>                     |
|   |                                     |                      |                    |                   |                         |                                 |
| <b>Total Revenue</b>                        |                                     | <b>0.00</b>          | <b>379,743.73</b>  | <b>290,500.00</b> | <b>0.00</b>             | <b>0.00</b>                     |
| <b>Total Expenses</b>                       |                                     | <b>368,842.00</b>    | <b>391,274.00</b>  | <b>208,323.00</b> | <b>143,218.00</b>       | <b>143,218.00</b>               |
| <b>Net Difference, (+) or (-)</b>           |                                     | <b>(368,842.00)</b>  | <b>(11,530.27)</b> | <b>82,177.00</b>  | <b>(143,218.00)</b>     | <b>(143,218.00)</b>             |
|   |                                     |                      |                    |                   |                         |                                 |
| 980.2                                       | Prior Year Encumbered Funds         |                      | 44,297.00          | 227,136.00        | 227,136.00              |                                 |
|   |                                     |                      |                    |                   |                         |                                 |
| <b>Expenses</b>                             |                                     |                      |                    |                   |                         |                                 |
| 331   | Ambulance Billing Services          | 24,000.00            | 24,089.00          | 24,000.00         | 24,000.00               | 24,000.00                       |
| 760   | Vehicles                            | 227,136.00           | 227,136.00         | 55,770.00         | 0.00                    | 0.00                            |
| 740   | Fire Equipment                      | 51,948.00            | 70,254.00          | 63,009.00         | 54,003.00               | 54,003.00                       |
| 960   | Rescue Equipment                    | 14,077.00            | 32,237.00          | 18,604.00         | 18,275.00               | 18,275.00                       |
| 741   | EMS                                 | 29,495.00            | 31,650.00          | 30,662.00         | 30,662.00               | 30,662.00                       |
| <b>Apparatus &amp; Equipment Fund Total</b> |                                     | <b>346,656.00</b>    | <b>385,366.00</b>  | <b>192,045.00</b> | <b>126,940.00</b>       | <b>126,940.00</b>               |
|   |                                     |                      |                    |                   |                         |                                 |
| 970   | Grant Matching Funds                |                      |                    |                   |                         |                                 |
| 970.13                                      | AFG Communications                  | 16,278.00            | 0.00               | 16,278.00         | 16,278.00               | 16,278.00                       |
| 970.11                                      | Northfield Forestry Equipment Grant | 2,516.00             | 2,516.00           |                   |                         |                                 |
| 970.12                                      | Tilton Forestry Equipment Grant     | 3,392.00             | 3,392.00           |                   |                         |                                 |
| <b>Total Grant Matching Funds</b>           |                                     | <b>22,186.00</b>     | <b>5,908.00</b>    | <b>16,278.00</b>  | <b>16,278.00</b>        | <b>16,278.00</b>                |



## 2016 FIRE DISTRICT MEETING MINUTES

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

Polls were opened at the Pines Community Center, Dearborn Road, Northfield on the 8th day of March, in the year of our Lord two thousand and sixteen at seven o'clock a.m. by Moderator Scott McGuffin. The polls were closed at 7:00 p.m. with 390 votes cast. Polls were opened at the Winnisquam Regional High School, Main St, Tilton on the 8<sup>th</sup> day of March, in the year of our Lord two thousand and sixteen at eight o'clock a.m. by Moderator Charles Mitchell. The polls were closed at 7:00 p.m. with 207 votes cast.

**Article 01:** To choose a Fire Commissioner for the ensuing three (3) years (Actual voting to be by official ballot on Tuesday, March 8, 2016 at the annual Town voting sessions in Tilton and Northfield at their respective polling places and times).  
**Paul Blaisdell won with 475 votes**

**Article 02:** To choose a Clerk for the ensuing two (2) years (Actual voting to be by official ballot on Tuesday, March 8, 2016 at the annual Town voting sessions in Tilton and Northfield at their respective polling places and times).  
**Stephanie Giovannucci won with 486 votes**

**Article 03:** To choose a Moderator for the ensuing two (2) years (Actual voting to be by official ballot on Tuesday, March 8, 2016 at the annual Town voting sessions in Tilton and Northfield at their respective polling places and times).  
**Kent Finemore won with 515 votes**

The 2016 Fire District meeting was called to order at 7:07 p.m. on the 14<sup>th</sup> day of March in the year of our Lord two thousand and sixteen at the Winnisquam Regional High School, Main Street Tilton, by Moderator Kent Finemore to act upon the following subjects.

Moderator Finemore introduced the members of the Budget Committee, Treasurer, Commissioner, Clerk, and Assistant Moderators Charles Mitchell and Bill Wilder, also mentioned that there is an open seat on the Budget Committee and to contact Kathy Tobine if interested. Read the rules of the meeting, and then read Article 1, 2 and 3 and the results of the election.

**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.

Motioned by Charles Mitchell, seconded by Jerry Davis

Roland Seymour, Treasurer addressed an error in the annual report. The first bank account balance should be \$1,794,204.44 with a balance in the operating account of \$(479,163.46)

Moderator Finemore opens floor for discussion to the article, hearing no discussion, calls for a voice vote.

**Article Passes**

**Article 05:** To see if the District will vote to raise and appropriate One Hundred Forty-One Thousand Seven Hundred Six Dollars (\$141,706.00) 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 Board of Commissioners and Budget Committee. (Majority vote required.)

Motioned by Pat Clark, seconded by Jerry Davis

Commissioner Pat Clark spoke to the article, this on the Apparatus and Equipment Fund. This is made up of an entire list that was put together with the Commissioners, Chief and Budget Committee. One of the

Annual Report for year ending December 31, 2016..... 119

items is for the communication system \$16,578 that's a 5% match for radio equipment that we are buying. If the grant money comes through that money will be spent as a match, we are hoping to get the grant through one the Chief wrote for \$325,000. The current radios we are using now are from Motorola and are no longer supported; we are purchasing spare parts from Ebay, so we are really hoping to get the grant money. As far as the revenues, we don't have a prediction as to what the income will be, from Comstar for instance and ambulance funds; it's guess work and we were told we cannot put that down until we receive the money. We predict, based on past years, it'll be around \$285,000. The other monies we are getting through the forestry equipment grant. The amount awarded through the Northfield portion of that is going to be \$2,516, for Tilton \$3,392, that's the money we will get.

Chief Sitar, the money from Northfield will be \$6,516, \$4,000 of that would be returned by the State, and then for the Tilton it's \$7,392; \$4,000 of that would be returned by the State. The amount shown is the amount the fire district actually has to match.

Moderator Finemore opens floor for discussion to the article. After discussion, Moderator Finemore calls for a voice vote. Moderator is not in doubt, **Article Passes**

**Article 06:** To see if the District will vote to raise and appropriate Two Hundred Twenty-Seven Thousand One Hundred Thirty-Six Dollars (\$227,136.00) for the purpose of a new ambulance, 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 Board of Commissioners and Budget Committee. (Majority vote required.)

Moved by Pat Constantino, seconded by Jerry Davis

Budget Committee Member, Tim Sattler spoke to the article, as far as the Capital Improvement plan calls for we are buying a new ambulance every five years to keep it from 10. So 2016 is an appropriate year to buy an ambulance and replace our oldest one. The current ambulance has served us well to some degree, but is in need of replacement. Looking back historically, the two ambulances we own, the one we are looking to replace is a 2006 Ford diesel engine, and that was not one of the better years for the Ford diesel engine. Ford came out with a new engine that year but still had multiple problems, and they replaced the engine three other times, but could not come up with a reliable engine. The Chevrolet ambulance we purchased in 2011 that was the first generation in the Chevrolets with a diesel emission control system issue, which was probably not the best year to purchase they vehicle we have many problems. So far the Chevrolet has held up. We looked at going forward to not buying another diesel engine because our needs don't indicate that diesel is the way to go. So now is the time to purchase the vehicle, the funding is right, so the board was in favor of purchasing the vehicle.

Moderator Finemore opens floor for discussion to the article. After discussion, Moderator Finemore calls for a voice vote. Moderator is not in doubt, **Article Passes**

*Moderator Finemore takes a moment to thank the Supervisors of the Checklist we can't do these meetings without them, it's a tough job but somehow they get it done. I'd also like to thank Mr. Young and his crew who always do a great job of the PA system, and to Officer Patten for showing up today and making sure we have an officer present.*

**Article 07:** To see if the District will vote to raise and appropriate the Budget Committee recommended sum of One Million Nine Hundred Forty-Six Thousand Eight Hundred Two Dollars (\$1,946,802.00) for general municipal operations. This article does not include appropriations contained in special or individual articles addressed separately. This article is recommended by the Board of Commissioners and Budget Committee. (Majority vote required.)

Moved Dennis Manning, seconded by Jerry Davis



Gretchen Wilder presented an amendment to the Moderator Finemore.

**Amendment 1:** To see if the District will vote to raise and appropriate the sum of One Million Nine Hundred Forty-Three Thousand Eight Hundred Two Dollars (\$1,943,802.00) for general municipal operations. This article does not include appropriations contained in special or individual articles addressed separately.

Gretchen Wilder spoke to the amendment, in my amendment I am pulling out \$3,000 for the intent of not purchasing special event clothing for the officers, it roughly comes to \$3,000. I don't think it's appropriate for the tax payers to raise and appropriate special duty, special even clothing for the career staff. We are purchasing equipment and training and I think at that point it should be the end of it.

Article 7 Amendment 1 was moved by Gretchen Wilder, Seconded by Donald Stevens

Chief Sitar speaks to the Amendment, dress uniforms per say are not, but a portion of the uniform allowance is to go towards the purchase of items to go toward dress uniforms such as new badges, upkeep, shirts that is included in there, and I believe the amount is actually \$1,400, not \$3,000. It's a matter of pride for the department if we have to go to a funeral or special event where members wear their dress uniforms and everyone looks the same, they look sharp and they are representing the district and the community in a proper fashion. We haven't been normally purchasing in the past but in the short period I've been here we've had members go to these events and we're all dressed up differently, and I know this may seem petty to some people but to people in the fire services, it's important how we represent ourselves in specific manner and this is just part of it and the amount that I had in the budget for that was just over \$1400, and that will be the cost of basically one full dress uniform, we are spreading that out over seniority basis we are looking at the guys who have been in the department longer if they need an update or if they have a uniform to start with, I'd like to start providing that.

Moderator opens floor for discussion to Amendment 1 to Article 7. After discussion, Moderator Finemore calls for a voice vote. Moderator is not in doubt, **Amendment 1 to Article 7: Fails**

Moderator opens floor for discussion to the original article. After discussion, Moderator Finemore calls for a voice vote. Moderator is not in doubt **Original Article 7: Passes**

**Article 08:** *To see if the District will vote to authorize the Commissioners to enter into a five-year agreement (beginning January 1, 2016 and ending December 31,2020) in the amount of Six Hundred Twenty-Nine Thousand Nine Hundred Forty-Two Dollars (\$629,942.00) for the purpose of providing pressurized hydrant services necessary for fire suppression. The annual cost of One Hundred Twenty-Five Thousand Nine Hundred Eighty-Eight Dollars (\$125,988.00) for this service is included in this year's operating budget and will be included in the operating budget for the next four (4) years. This article is recommended by the Board of Commissioners and Budget Committee. (Majority vote required.)*

*Pat Clark moved, seconded by Jerry Davis*

*Budget Committee Member, Donald Stevens, speaks to article, the biggest reason for this being a warrant article is after last year's meeting and arguing for about an hour to spend \$125,000 I went to the commissioners because they had the three year before and asked why don't we just make this a five years agreement if possible and then we only have to visit this once every five years, I am in favor of this article and would like to see this article pass.*

Moderator opens floor for discussion to the article.

*Cathy Mitchell makes a motion to moves to questions, seconded by Charlie Mitchell, motion passes my voice vote.* Moderator calls for a voice vote. Moderator is not in doubt, **Article Passes**

**Article 09:** To see if the District will vote to raise and appropriate the sum of One Thousand Five Hundred Eighty-Seven Dollars (\$1,587.00) for the purpose of health insurance deductible reimbursements with said funds to be withdrawn from the Unreserved Fund Balance. This article is recommended by the Board of Commissioners and Budget Committee. (Majority vote required.)

Paul Auger moved, seconded by Jerry Davis

Commissioner Paul Auger speaks to article, this money is a reserved fund, and this is to raise the money to bring up the deductible line item back to \$5000

Moderator Finemore opens floor for discussion to the article. After discussion, Moderator Finemore calls for a voice vote. Moderator is not in doubt, **Article Passes**

**Article 10:** 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 Eighteen Thousand Dollars (\$18,000.00) 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. This article is recommended by the Board of Commissioners and Budget Committee. (Majority vote required.)

Dennis Manning moved, seconded by Jerry Davis

Commissioner Dennis Manning speaks to the article, we are looking to put money aside for any catastrophic events that may arise over the course of the year. Most people will say that you can apply to NH Department of Revenue for extra funding, but that money will not be made available until the end of the year. What we are trying to do is alleviate being in a position where we can't afford to take care of these events, and then waiting until the end of the year to be reimbursed for it.

Lisa Swancott makes a motion to Table, seconded by Gretchen Wilder

Moderator calls for a voice vote to table the article. Moderator is not in doubt, **Motion to Table, Fails**

Moderator Finemore opens floor for discussion to the article. After discussion, Moderator Finemore calls for a voice vote. Moderator is in doubt, asks for the assistance from the Assistant Moderators.

Moderator asks to hold up voting cards up one vote at a time for Article 10, In-favor 29; Apposed 29

Moderator asks for a Division of the House, standing vote 30 in favor, 22 not in favor, confusion on the nay side as to who was voting and who was not, because everyone was asked to stand. Moderator apologizes for the confusion during the standing vote, people are not usually scattered all over each side of the room.

Moderator calls for a secret ballot vote, Yes 32, No 30, No-Votes 3 **Article Passes**

**Article 11:** To see if the District will vote to establish a Fire Prevention Expendable Trust Fund per RSA 31:19-a, for fire prevention training, education and safety materials and to raise and appropriate One Dollar (\$1.00) to put in the fund, with this amount to come from the Unreserved Fund Balance to establish the fund; further to name the Board of Commissioners as agents to expend from said fund. Future funding will come from Fire Prevention Fees collected. This article is recommended by the Board of Commissioners and Budget Committee. (Majority vote required.)

Dennis Manning moved, seconded by Jerry Davis

Commissioner Dennis Manning speaks to the article, funding for this will come from fees collected. When the fire fighters go to the schools with the fire prevention trailer there's been on more than one occasion they'll get a call, and then they just have to leave the kids and go to the call. This fund will not be a tax burden on the tax payers. Having this fund will allow the full time fire fighters to respond to the call, and the call fire fighters to stay with the kids.

Chief Sitar added that the expenses in the operating budget for fire prevention will come out of the operating budget and be taken out of this fund.

Moderator Finemore opens floor for discussion to the article. After discussion, Moderator Finemore calls for a voice vote. Moderator is not in doubt, **Article Passes**

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

Moderator Finemore had a request from Karen Ober to speak at our meeting; he asked the voters if anyone was opposed to her speaking at our meeting. No one opposed, moderator recognized Karen Ober. Karen Ober of Sanbornton, at the recent Sanbornton Town Meeting they had some fire department issues to be voted on. Two of our representatives, a Selectman and a County Commissioner came forward and

gave us information at the meeting that the T-N Fire District Commissioners had specifically offered to be in negotiation with Sanbornton for regionalization and that they had proposed a new building being very close to our boundary which would facilitate this happening. I just wanted verification from the commission that this is a true statement because it affected our vote at town meeting and I just wanted to make sure this is in fact the direction that we are going in.

Commissioner Dennis Manning, it is a false statement, that information was not put forth to the Selectman or the Commissioner in that fashion. Those two individuals called me, I gave my statement as I did during the election process, and I am for regionalization. In no way did I offer that we had purchased a building or purchased a piece of land or that we would go into negotiation. That was totally up to them to offer testimony however they wanted it, that's how that went down. It's unfortunate that your town meeting was dictated by people who offered their own testimony to kill it, it's unfortunate.

Karen Ober, I just want to clarify that this is not an option. And the information we were given, the Commissioner told us, that this regionalization could happen as quickly as the Selectmen wanted it to happen, that it didn't have to take years of planning, that is what we were told.

Scott Davis thanked Pat Clark for serving as a Fire District Commissioner.

Kent Finemore welcomed Paul Blaisdell to Commission and thank you for serving.

Donald Stevens thanked everyone for coming, thanked the Budget Committee for the many nights going through the budget line, by line. And thanked Chief Sitar and Kathy Tobine for furnishing us with all the information needed.

After no further discussion Moderator calls for a motion to adjourn.

Adjournment moved by Katherine Dawson, seconded by Jerry Davis at 9:05pm

Respectfully submitted,  
Stephanie Giovannucci, District Clerk



## TILTON-NORTHFIELD FIRE & EMS 2016 STATISTICS

### Incident Type by Summary

| Incident Type             | Count | % of Incidents | Estimated Loss |
|---------------------------|-------|----------------|----------------|
| Fire                      | 92    | 5.35%          | \$3,115,170    |
| Overpressure & Explosion  | 8     | 0.46%          | \$0            |
| Rescue & EMS              | 1167  | 67.88%         | \$0            |
| Hazardous Condition       | 41    | 2.38%          | \$9,708        |
| Service Call              | 115   | 6.68%          | \$0            |
| Good Intent Call          | 111   | 6.45%          | \$0            |
| False Alarm & False Call  | 181   | 10.25%         | \$0            |
| Special Incident          | 4     | 0.23%          | \$0            |
| Total Emergency Incidents | 1719  |                | \$3,124,878    |

### Incident by Town Summary

|           |    |            |    |             |     |            |     |
|-----------|----|------------|----|-------------|-----|------------|-----|
| Andover   | 1  | Canterbury | 8  | Hill        | 1   | Plymouth   | 1   |
| Barnstead | 1  | Concord    | 2  | Hooksett    | 1   | Rochester  | 1   |
| Belmont   | 15 | Franklin   | 62 | Laconia     | 24  | Sanbornton | 12  |
| Bristol   | 1  | Gilford    | 4  | New Hampton | 1   | Stoddard   | 1   |
| Hebron    | 1  | Gilmanton  | 4  | Northfield  | 617 | Tilton     | 962 |

### EMS Runs by Response Disposition

| Response Disposition                                    | # of Times | % of Times |
|---|------------|------------|
| Treated at ALS, Transferred Care to Other EMS           | 4          | 0.40%      |
| Treated at ALS, Transported by EMS                      | 613        | 61.42%     |
| Treated at BLS, Transported by EMS                      | 80         | 8.02%      |
| Cancelled   | 3          | 0.30%      |
| Dead at Scene   | 13         | 1.30%      |
| Evaluated and Assisted, No Care Required                | 45         | 4.51%      |
| Evaluated, Refused Care and Transport                   | 151        | 15.13%     |
| Evaluated, Refused Transport                            | 52         | 5.21%      |
| Evaluated, Transferred Care to Other EMS                | 3          | 0.30%      |
| No Patient Found  | 21         | 2.30%      |
| Standby Only, No Patient Contact                        | 11         | 1.10%      |
| Unknown   | 0          | 0.00%      |
| Total   | 998        | 100%       |
| ALS = Advanced Life Support<br>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, 2015, 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, 2015, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters:** *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis; budgetary comparison information, the Schedule of Proportionate Share of Net Pension Liability, and the Schedule of Contributions 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*

June 30, 2016

**TILTON-NORTHFIELD FIRE DISTRICT**  
**STATEMENT OF NET POSITION**  
December 31, 2015

|  | <b>Governmental<br/>Activities</b> |
|--|------------------------------------|
| <b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>           |                                    |
| Current:   |                                    |
| Cash and short-term investments                            | \$ 1,599,396                       |
| Receivables, net of allowance of \$350,383                 | 111,683                            |
| Total Current Assets                                       | <u>1,711,079</u>                   |
| Noncurrent:  |                                    |
| Capital assets, net of accumulated depreciation            | <u>1,433,397</u>                   |
| <b>TOTAL ASSETS</b>  | 3,144,476                          |
| Deferred Outflows of Resources                             | <u>217,613</u>                     |
| <b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>     | 3,362,089                          |
| <b>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>       |                                    |
| Current:   |                                    |
| Accounts payable and accrued expenses                      | 71,111                             |
| Accrued compensated absences                               | 31,341                             |
| Net pension liability                                      | <u>2,326,727</u>                   |
| <b>TOTAL LIABILITIES</b>                                   | <b>2,429,179</b>                   |
| Deferred Inflows of Resources                              | 211,986                            |
| <b>TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b> | 2,641,165                          |
| <b>NET POSITION</b>  |                                    |
| Net investment in capital assets                           | 1,433,397                          |
| Restricted   | 1,013,857                          |
| Unrestricted   | <u>(1,726,330)</u>                 |
| <b>TOTAL NET POSITION</b>                                  | <b><u>\$ 720,924</u></b>           |

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

TILTON-NORTHFIELD FIRE DISTRICT  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2015

|                                 | Program Revenues    |                                 |   | Net (Expenses) Revenues<br>and Changes in<br>Net Position |  |
|---------------------------------|---------------------|---------------------------------|---|---|--|
|                                 | <u>Expenses</u>     | <u>Changes for<br/>Services</u> | <u>Operating<br/>Grants and<br/>Contributions</u> | <u>Governmental<br/>Activities</u>                        |  |
| <b>Governmental Activities:</b> |                     |                                 |   |   |  |
| Public safety                   | <u>1,946,312</u>    | <u>2,079,832</u>                | <u>5,300</u>                                      | <u>\$ 138,820</u>   |  |
| Total Governmental Activities   | <u>\$ 1,946,312</u> | <u>\$ 2,079,832</u>             | <u>\$ 5,300</u>                                   | <u>138,820</u>  |  |
| <b>General Revenues</b>         |                     |                                 |   |   |  |
| Investment income               |                     |                                 |   | <u>7,127</u>  |  |
| Miscellaneous                   |                     |                                 |   | <u>25,155</u>   |  |
| Total general revenues          |                     |                                 |   | <u>32,282</u>   |  |
| Change in Net Position          |                     |                                 |   | <u>171,102</u>  |  |
| <b>Net Position:</b>            |                     |                                 |   |   |  |
| Beginning of year, as restated  |                     |                                 |   | <u>549,822</u>  |  |
| End of year:                    |                     |                                 |   | <u>\$ 720,924</u>   |  |

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

## TREASURERS REPORT

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### BANK ACCOUNTS SUMMARY (unaudited)

JANUARY 1, 2016 through DECEMBER 31, 2016

***Operating Account:***

|                           |                       |
|---------------------------|-----------------------|
| Balance January 1, 2016   | \$ 479,163.46         |
| Interest Earned           | 958.16                |
| Deposits                  | <u>2,108,475.38</u>   |
| Total Funds Available     | 2,588,597.00          |
| Disbursements             | <u>(2,053,511.12)</u> |
| Balance December 31, 2016 | \$ 535,085.88         |

***Apparatus and Equip Replacement Fund:***

|                           |                     |
|---------------------------|---------------------|
| Balance January 1, 2016   | \$ 501,767.06       |
| Interest Earned           | 1,059.79            |
| Deposits                  | <u>383,292.82</u>   |
| Total Funds Available     | 886,119.67          |
| Disbursements             | <u>(179,608.69)</u> |
| Balance December 31, 2016 | \$ 706,510.98       |

***Apparatus and Equip Replacement Fund CD:***

|                           |               |
|---------------------------|---------------|
| Balance January 1, 2016   | \$ 407,929.67 |
| Interest Earned           | 5,499.98      |
| Deposits                  | <u>0.00</u>   |
| Total Funds Available     | 413,429.63    |
| Disbursements             | <u>0.00</u>   |
| Balance December 31, 2016 | \$ 413,429.63 |

***Payroll Account:***

|                           |                     |
|---------------------------|---------------------|
| Balance January 1, 2016   | \$ 500.00           |
| Interest Earned           | 0.00                |
| Deposits                  | <u>697,839.00</u>   |
| Total Funds Available     | 698,339.00          |
| Disbursements             | <u>(697,839.00)</u> |
| Balance December 31, 2016 | \$ 500.00           |

***Debit Card Account:***

|                           |                    |
|---------------------------|--------------------|
| Balance January 1, 2016   | \$ 5,000.00        |
| Interest Earned           | 0.00               |
| Deposits                  | <u>26,482.92</u>   |
| Total Funds Available     | 31,482.92          |
| Disbursements             | <u>(26,482.92)</u> |
| Balance December 31, 2016 | \$ 5,000.00        |

***Savings Account:***

|                           |                  |
|---------------------------|------------------|
| Balance January 1, 2016   | \$ -             |
| Interest Earned           | 22.71            |
| Deposits                  | <u>76,898.32</u> |
| Total Funds Available     | 76,921.03        |
| Disbursements             | <u>0.00</u>      |
| Balance December 31, 2016 | \$ 76,921.03     |

All accounts are held at Franklin Savings Bank

Respectfully Submitted  
Roland C Seymour, Treasurer



## REPORT OF FOREST FIRE WARDEN AND STATE FOREST RANGER

---

Over the past two years, New Hampshire has experienced its busiest fire seasons since 1989. 1,090 acres burned during the 2016 season. The White Mountain National Forest experienced its largest fire since becoming a National Forest, burning 330 acres in the town of Albany in November. Fires falling under state jurisdiction burned 759 acres, with the largest fire of 199 acres occurring in Stoddard. The extremely dry summer led to a busy fall fire season with large fires occurring into mid-November. Drought conditions hampered fire suppression efforts and extended the time needed to extinguish fires. Your local fire departments and the Division of Forests & Lands worked tirelessly throughout the year to protect homes and the forests. The statewide system of 16 fire lookout towers continues to operate on high fire danger days. Our fire lookouts are credited with keeping many fires small due to their quick and accurate spotting capabilities. The towers fire detection efforts were supplemented by the NH Civil Air Patrol when the fire danger was especially high.

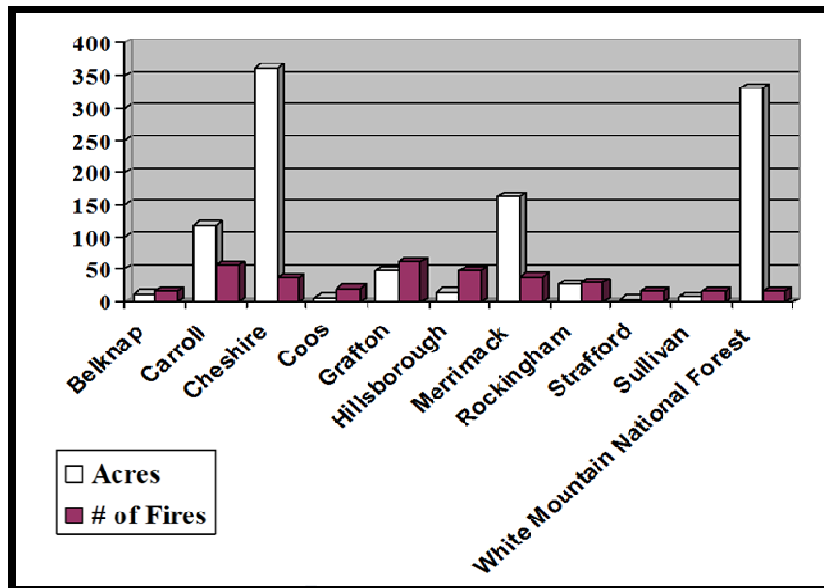
Many homes in New Hampshire are located in the wildland urban interface, which is the area where homes and flammable wildland fuels intermix. Several of the fires during the 2016 season threatened structures, and a few structures were burned, a constant reminder that forest fires burn more than just 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](http://www.firewise.org). Please help Smokey Bear, your local fire department, and the state's Forest Rangers by being fire wise and fire safe!

As we prepare for the 2017 fire season, please remember to contact your local Forest Fire Warden or Fire Department to determine if a fire permit is required before doing ANY outside burning. Under State law (RSA 227-L:17) a fire permit is required for all outside burning, unless the ground is completely covered with snow. Fire permits are also available online in most towns and may be obtained by visiting [www.NHfirepermit.com](http://www.NHfirepermit.com). The burning of household waste is prohibited by the Air Resources Division of the Department of Environmental Services (DES). You are encouraged to contact the local fire department or DES at 603-271-3503 or [www.des.nh.gov](http://www.des.nh.gov) for more information. Safe open burning requires your diligence and responsibility. Thank you for helping us to protect New Hampshire's forest resources. For more information please contact the Division of Forests & Lands at (603) 271-2214, or online at [www.nhdf.org](http://www.nhdf.org).



## 2016 WILDLAND FIRE STATISTICS

(All fires reported as of December 2016)



### CAUSES OF FIRES REPORTED

(These numbers do not include the WMNF)

| Arson | Debris Burning | Campfire | Children | Smoking | Railroad | Equipment | Lightning | Misc.* |
|-------|----------------|----------|----------|---------|----------|-----------|-----------|--------|
| 15    | 85             | 35       | 10       | 12      | 2        | 18        | 9         | 148    |

### HISTORICAL DATA

| YEAR | NUMBER of FIRES | ACRES BURNED |
|------|-----------------|--------------|
| 2016 | 351             | 1090         |
| 2015 | 124             | 635          |
| 2014 | 112             | 72           |
| 2013 | 182             | 144          |
| 2012 | 318             | 206          |

**REMEMBER, ONLY YOU CAN PREVENT WILDFIRES!**



# 2016 VITAL STATISTICS

**DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION  
RESIDENT MARRIAGE REPORT  
01/01/2016 - 12/31/2016  
-- NORTHFIELD --**

| Person A's<br>Name    | Residence      | Person B's<br>Name      | Residence      | Town of<br>Issuance | Place of<br>Marriage | Date of<br>Marriage |
|-----------------------|----------------|-------------------------|----------------|---------------------|----------------------|---------------------|
| O'GRADY, PATRICK J    | NORTHFIELD, NH | SOU'CY, ALICIA A        | NORTHFIELD, NH | NORTHFIELD          | MANCHESTER           | 04/09/2016          |
| DEMERS, JAMIE         | NORTHFIELD, NH | BISHOP, CYNTHIA L       | NORTHFIELD, NH | NORTHFIELD          | ALLENSTOWN           | 04/16/2016          |
| NICKERSON, ROBERT T   | NORTHFIELD, NH | ROGERS-MURRAY, KALINA A | PENACOOK, NH   | NORTHFIELD          | NORTHFIELD           | 04/17/2016          |
| CUNNINGHAM, ROSS L    | NORTHFIELD, NH | SHIBINETTE, LORI A      | NORTHFIELD, NH | NORTHFIELD          | PLYMOUTH             | 04/30/2016          |
| HILTON III, WILLIAM G | NORTHFIELD, NH | KINGSBURY, KRISTI J     | NORTHFIELD, NH | NORTHFIELD          | NORTHFIELD           | 05/21/2016          |
| FULLER, KYLE T        | NORTHFIELD, NH | RICHARD, TAMARA E       | NORTHFIELD, NH | NORTHFIELD          | MERRIMACK            | 06/03/2016          |
| TILTON, MATTHEW R     | NORTHFIELD, NH | ROSE, NICOLE J          | NORTHFIELD, NH | NORTHFIELD          | LINCOLN              | 07/09/2016          |
| HIBBARD, JACOB A      | NORTHFIELD, NH | GAGNON, KRISTAN F       | NORTHFIELD, NH | NORTHFIELD          | NORTHFIELD           | 07/09/2016          |
| CAGLE, JOHN T         | NORTHFIELD, NH | DAY, ALLYCE N           | NORTHFIELD, NH | NORTHFIELD          | CONCORD              | 07/23/2016          |
| BENSON, EDWARD R      | NORTHFIELD, NH | MERRILL, STELLA M       | NORTHFIELD, NH | NORTHFIELD          | TILTON               | 07/30/2016          |
| LADD, ALEK H          | NORTHFIELD, NH | JALBERT, JESSICA D      | NORTHFIELD, NH | NORTHFIELD          | NORTHFIELD           | 07/30/2016          |
| NADEAU, ROBBY C       | NORTHFIELD, NH | FREDETTE, BROOKE G      | NORTHFIELD, NH | NORTHFIELD          | CANTERBURY           | 08/20/2016          |
| MURPHY, MARK L        | NORTHFIELD, NH | SAMPSON, MELISSA A      | NORTHFIELD, NH | NORTHFIELD          | NORTHFIELD           | 09/17/2016          |
| STILES, JONATHAN D    | NORTHFIELD, NH | PATTERSON, LYNDSEY R    | NORTHFIELD, NH | NORTHFIELD          | WOLFEBORO            | 09/18/2016          |
| ALDER, MATTHEW R      | NORTHFIELD, NH | MEYERHOEFER, SABRINA M  | NORTHFIELD, NH | NORTHFIELD          | NORTH CONWAY         | 10/02/2016          |
| DUTILE, NICHOLAS P    | NORTHFIELD, NH | BARTLETT, LAURA A       | NORTHFIELD, NH | NORTHFIELD          | NORTHFIELD           | 10/08/2016          |

**Total number of records 16**

**DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION  
RESIDENT BIRTH REPORT  
01/01/2016-12/31/2016  
--NORTHFIELD--**

| <b>Child's Name</b>             | <b>Birth Date</b> | <b>Birth Place</b> | <b>Father's/Partner's Name</b> | <b>Mother's Name</b>  |
|---------------------------------|-------------------|--------------------|--------------------------------|-----------------------|
| WHEDON, BLAKE MICHAEL           | 01/02/2016        | NORTHFIELD,NH      | WHEDON, JAMES                  | WHEDON, NICOLE        |
| TOWER, GRAYSON EDWARD           | 01/14/2016        | CONCORD,NH         | TOWER, GRAYELLE                | TASSEY, FELECIA       |
| CLAIRMONT, ELIZA FRANGINE       | 03/10/2016        | CONCORD,NH         | CLAIRMONT, ROLAND              | CLAIRMONT, CASSIDY    |
| ZANNI, EMBERLEIGH MARIE         | 03/14/2016        | LACONIA,NH         | ZANNI JR, JAMES                | CUNNINGHAM, FELISHA   |
| OBER, SAVANNAH MARIE            | 03/29/2016        | CONCORD,NH         | OBER, JOHNATHAN                | HAGERTY, JESSICA      |
| DAY, SULLIVAN JAMES             | 04/01/2016        | CONCORD,NH         |                                | VEINOTE, REBECCA      |
| NAYYAR, AARYAN KAPUR            | 04/15/2016        | CONCORD,NH         | NAYYAR, PARAS                  | KAPUR, NIDHI          |
| KIDDER, MIKAYLA BROOK           | 05/10/2016        | CONCORD,NH         | KIDDER, JOSEPH                 | KIDDER, LORI          |
| MYERS, EZEQUIEL ANDRAE SULLIVAN | 05/24/2016        | CONCORD,NH         | MYERS, KEVIN                   | DODGE, COURTNEY       |
| CHEN, JOYE                      | 06/17/2016        | LACONIA,NH         | CHEN, BING                     | LIN, ZHI CHUN         |
| PARSONS, STEPHEN WALTER         | 07/15/2016        | LACONIA,NH         | PARSONS JR, TIMOTHY            | ABBOTT HOBBS, ASIALYN |
| TEEBOOM, EDEN ROSE              | 08/11/2016        | CONCORD,NH         | TEEBOOM, TRAVIS                | WALKER, KELLY         |
| RIZZO, MYA MARIE                | 08/25/2016        | LACONIA,NH         | RIZZO, CRAIG                   | TIGHE, MEGHAN         |
| PATTEN, AMELIA SADIE            | 08/30/2016        | CONCORD,NH         | PATTEN, DAMIEN                 | PATTEN, BETH          |
| KENNEY, HAETHUM KASIM           | 09/17/2016        | CONCORD,NH         | KENNEY, MARK                   | KASIM, TINA           |
| BROWN, LIAM DOUGLAS             | 09/23/2016        | CONCORD,NH         | BROWN, TIMOTHY                 | BROWN, JENNIFER       |
| PARKER, JULIANA LYNN            | 09/28/2016        | CONCORD,NH         | PARKER, MILES                  | AVERY, LYNISHA        |
| MESSIER, JAMES COLE             | 10/20/2016        | LACONIA,NH         | MESSIER, DAVID                 | GAUTHIER, SHANNON     |
| WILLIAMS, DORIAN BLAKESLEE      | 11/02/2016        | LACONIA,NH         | WILLIAMS, DAVID                | WILLIAMS, ANGELA      |
| HALL, KIERSTEN ADELE            | 11/07/2016        | CONCORD,NH         | HALL, ANDREW                   | HALL, STEPHANIE       |
| AUGER, AYDEN MARSHALL           | 11/07/2016        | LACONIA,NH         | AUGER, ELI                     | SIMONDS, TABITHA      |
| SCANNELL, BECKETT LEO           | 11/25/2016        | CONCORD,NH         | SCANNELL, CARTER               | PELLETIER, LIANNA     |
| REAGAN, AMELIA HARPER           | 12/07/2016        | CONCORD,NH         | REAGAN, CODY                   | BALL, MIRANDA         |
| JOHNSON, LILLIANNA GRACE        | 12/15/2016        | CONCORD,NH         | JOHNSON, CORY                  | JOHNSON, JOYLYNNE     |

**Total number of records 24**



**DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION  
RESIDENT DEATH REPORT  
01/01/2016 - 12/31/2016  
--NORTHFIELD, NH --**

| <b>Decedent's Name</b> | <b>Death Date</b> | <b>Death Place</b> | <b>Father's/Parent's Name</b> | <b>Mother's/Parent's Name Prior to First Marriage/Civil Union</b> | <b>Military</b> |
|------------------------|-------------------|--------------------|-------------------------------|---|-----------------|
| COLLINS, JEAN          | 01/01/2016        | LACONIA            | READ, DANIEL                  | DEARBORN, EVA   | N               |
| LALIBERTY, EDWARD      | 01/04/2016        | NORTHFIELD         | LALIBERTY, JOSEPH LAK         | HICKEY, MARGARET  | N               |
| HERMALAK, CAROLYN      | 01/13/2016        | LACONIA            | DEIGERT, AUGUST               | VITTEK, CATHERINE   | N               |
| ADAMS, WILLIAM         | 01/23/2016        | FRANKLIN           | ADAMS, THEODORE               | MURPHY, ROSE  | Y               |
| NILGES, GARY           | 02/01/2016        | CONCORD            | NILGES SR, KARL               | DEBOER, ELIZABETH   | N               |
| NOYES, CONRAD          | 02/11/2016        | NORTHFIELD         | NOYES, HILTON                 | DORVAL, NATALIE   | Y               |
| HUNT, LUCIENNE         | 02/25/2016        | LACONIA            | LEVASSEUR, ALPHONSE           | ROUX, ALAM  | N               |
| KEITH SR, ROBERT       | 03/05/2016        | NORTHFIELD         | KEITH, FRANK                  | DEWARE, EVA   | N               |
| CUNNINGHAM, ROBERT     | 03/09/2016        | NORTHFIELD         | CUNNINGHAM, ROBERT            | VARNEY, SABRINA   | Y               |
| JOHNSON, CAROL         | 03/10/2016        | CONCORD            | CABANA, ARTHUR                | LAFLAMME, LILLIAN   | N               |
| MALLORY, LISA          | 03/13/2016        | CONCORD            | DION, DAVID                   | COFFIN, PAMELA  | N               |
| BOUCHER, SIMONNE       | 03/26/2016        | FRANKLIN           | DUBE, LUDGER                  | LEVESQUE, MARIE   | N               |
| PARENTEAU, ROBERT      | 03/30/2016        | LACONIA            | PARENTEAU, ROBERT             | ROBICHAUD, CECILE   | N               |
| SHAW SR, DAVID         | 03/31/2016        | FRANKLIN           | SHAW, FRANCIS                 | DENISH, MARGARET  | N               |
| BLUNDEN, KENNETH       | 04/11/2016        | NORTHFIELD         | BLUNDEN, ALVEN                | CASS, MILDRED   | N               |
| ADAMS, CAROL           | 04/11/2016        | BOSCAWEN           | PERKINS JR, WALTER            | PETERS, SHIRLEY   | N               |
| PUTNAM, CHARLES        | 04/12/2016        | LACONIA            | PUTNAM SR, WALTER             | LONG, SHIRLEY   | N               |
| ASHTON, JOSEPH         | 04/21/2016        | LACONIA            | ASHTON, JOHN                  | RACICOT, LAURA  | Y               |
| MURPHY, WILLIAM        | 05/07/2016        | NORTHFIELD         | MURPHY, MICHAEL               | HERSEY, DOROTHY   | Y               |
| WALKER, DOROTHY        | 06/17/2016        | CONCORD            | DAVIS, ALFRED                 | STEVENS, EMILY  | N               |
| LAVALLEE, STEPHEN      | 06/27/2016        | CONCORD            | LAVALLEE, RICHARD             | JOHNSON, RITA   | N               |
| GOURGIOTIS, GEORGE     | 07/05/2016        | NORTHFIELD         | GOURGIOTIS, VASSILIOS         | KARVELI, EVANGELIA  | N               |
| LEACH JR, HARLAN       | 07/28/2016        | NORTHFIELD         | LEACH SR, HARLAN              | BRODUEY, VERONICA   | N               |
| LEPELLEY, JOSEPHINE    | 08/01/2016        | TILTON             | TILTON, JOSPEH                | WALTMAN, SUSIE  | N               |
| DURGIN, RONALD         | 08/12/2016        | MANCHESTER         | DURGIN, RAYMOND               | RACINE, JULIETTE  | Y               |
| ROUX, JOSEPH           | 08/26/2016        | NORTHFIELD         | ROUX, ROBERT                  | BRECANIER, THERESA  | N               |
| BROWN, KATHLEEN        | 08/29/2016        | FRANKLIN           | BROWN, HUGH                   | SMITH, MARY   | N               |
| ENRIGHT, JOHN          | 09/06/2016        | NORTHFIELD         | ENRIGHT, JOHN                 | ISACSON, ELEANOR  | Y               |
| KUHNS, JOHN            | 10/31/2016        | CONCORD            | KUHNS, JOHN                   | MCKINLEY, BETTY   | N               |
| MCSEVENEY, WILLIAM     | 11/02/2016        | FRANKLIN           | MCSEVENEY, WILLIAM            | MARTIN, RACHEL  | N               |
| HOLMES, DOUGLAS        | 11/14/2016        | NORTHFIELD         | HOLMES, RAYMOND               | FRENCH, LINDA   | N               |
| ARTEAGA, ROBERT        | 11/19/2016        | LACONIA            | ARTEAGA, ROBERTO              | WEEKS, MELONIE  | N               |
| ADAMS SR, NORMAN       | 11/23/2016        | TILTON             | ADAMS, THEODORE               | MURPHY, ROSEMARY  | Y               |
| KEYSER, CHESTER        | 12/10/2016        | LEBANON            | KEYSER, LEWIS                 | SMITH, ETTA   | Y               |
| GODBOUT, RONALD        | 12/11/2016        | LACONIA            | GODBOUT, CLEMENT              | BERUBE, GERMAINE  | Y               |
| BEECHER, ANGIE         | 12/18/2016        | LEBANON            | BEECHER, BLAINE               | SKILLING, JANET   | N               |
| DWYER, FRANCIS         | 12/25/2016        | FRANKLIN           | HESTON, FRANK                 | RICH, MARY  | N               |
| HAINES JR, EDWARD      | 12/28/2016        | MEREDITH           | HAINES SR, EDWARD             | BROWN, VIRGINIA   | N               |

**Total number of records 38**

# TOWN OF NORTHFIELD

# 2017 CURBSIDE RECYCLING SCHEDULE

| January |    |    |    |    |    |    |
|---------|----|----|----|----|----|----|
| S       | M  | T  | W  | T  | F  | S  |
| 1       | 2  | 3  | 4  | 5  | 6  | 7  |
| 8       | 9  | 10 | 11 | 12 | 13 | 14 |
| 15      | 16 | 17 | 18 | 19 | 20 | 21 |
| 22      | 23 | 24 | 25 | 26 | 27 | 28 |
| 29      | 30 | 31 |    |    |    |    |

| July |    |    |    |    |    |    |
|------|----|----|----|----|----|----|
| S    | M  | T  | W  | T  | F  | S  |
|      |    |    |    |    |    | 1  |
| 2    | 3  | 4  | 5  | 6  | 7  | 8  |
| 9    | 10 | 11 | 12 | 13 | 14 | 15 |
| 16   | 17 | 18 | 19 | 20 | 21 | 22 |
| 23   | 24 | 25 | 26 | 27 | 28 | 29 |
| 30   | 31 |    |    |    |    |    |

| February |    |    |    |    |    |    |
|----------|----|----|----|----|----|----|
| S        | M  | T  | W  | T  | F  | S  |
|          |    |    | 1  | 2  | 3  | 4  |
| 5        | 6  | 7  | 8  | 9  | 10 | 11 |
| 12       | 13 | 14 | 15 | 16 | 17 | 18 |
| 19       | 20 | 21 | 22 | 23 | 24 | 25 |
| 26       | 27 | 28 |    |    |    |    |

| August |    |    |    |    |    |    |
|--------|----|----|----|----|----|----|
| S      | M  | T  | W  | T  | F  | S  |
|        |    | 1  | 2  | 3  | 4  | 5  |
| 6      | 7  | 8  | 9  | 10 | 11 | 12 |
| 13     | 14 | 15 | 16 | 17 | 18 | 19 |
| 20     | 21 | 22 | 23 | 24 | 25 | 26 |
| 27     | 28 | 29 | 30 | 31 |    |    |

| March |    |    |    |    |    |    |
|-------|----|----|----|----|----|----|
| S     | M  | T  | W  | T  | F  | S  |
|       |    |    | 1  | 2  | 3  | 4  |
| 5     | 6  | 7  | 8  | 9  | 10 | 11 |
| 12    | 13 | 14 | 15 | 16 | 17 | 18 |
| 19    | 20 | 21 | 22 | 23 | 24 | 25 |
| 26    | 27 | 28 | 29 | 30 | 31 |    |

| September |    |    |    |    |    |    |
|-----------|----|----|----|----|----|----|
| S         | M  | T  | W  | T  | F  | S  |
|           |    |    |    |    | 1  | 2  |
| 3         | 4  | 5  | 6  | 7  | 8  | 9  |
| 10        | 11 | 12 | 13 | 14 | 15 | 16 |
| 17        | 18 | 19 | 20 | 21 | 22 | 23 |
| 24        | 25 | 26 | 27 | 28 | 29 | 30 |

| April |    |    |    |    |    |    |
|-------|----|----|----|----|----|----|
| S     | M  | T  | W  | T  | F  | S  |
|       |    |    |    |    |    | 1  |
| 2     | 3  | 4  | 5  | 6  | 7  | 8  |
| 9     | 10 | 11 | 12 | 13 | 14 | 15 |
| 16    | 17 | 18 | 19 | 20 | 21 | 22 |
| 23    | 24 | 25 | 26 | 27 | 28 | 29 |
| 30    |    |    |    |    |    |    |

| October |    |    |    |    |    |    |
|---------|----|----|----|----|----|----|
| S       | M  | T  | W  | T  | F  | S  |
| 1       | 2  | 3  | 4  | 5  | 6  | 7  |
| 8       | 9  | 10 | 11 | 12 | 13 | 14 |
| 15      | 16 | 17 | 18 | 19 | 20 | 21 |
| 22      | 23 | 24 | 25 | 26 | 27 | 28 |
| 29      | 30 | 31 |    |    |    |    |

| May |    |    |    |    |    |    |
|-----|----|----|----|----|----|----|
| S   | M  | T  | W  | T  | F  | S  |
|     | 1  | 2  | 3  | 4  | 5  | 6  |
| 7   | 8  | 9  | 10 | 11 | 12 | 13 |
| 14  | 15 | 16 | 17 | 18 | 19 | 20 |
| 21  | 22 | 23 | 24 | 25 | 26 | 27 |
| 28  | 29 | 30 | 31 |    |    |    |

| November |    |    |    |    |    |    |
|----------|----|----|----|----|----|----|
| S        | M  | T  | W  | T  | F  | S  |
|          |    |    | 1  | 2  | 3  | 4  |
| 5        | 6  | 7  | 8  | 9  | 10 | 11 |
| 12       | 13 | 14 | 15 | 16 | 17 | 18 |
| 19       | 20 | 21 | 22 | 23 | 24 | 25 |
| 26       | 27 | 28 | 29 | 30 |    |    |

| June |    |    |    |    |    |    |
|------|----|----|----|----|----|----|
| S    | M  | T  | W  | T  | F  | S  |
|      |    |    |    | 1  | 2  | 3  |
| 4    | 5  | 6  | 7  | 8  | 9  | 10 |
| 11   | 12 | 13 | 14 | 15 | 16 | 17 |
| 18   | 19 | 20 | 21 | 22 | 23 | 24 |
| 25   | 26 | 27 | 28 | 29 | 30 |    |

| December |    |    |    |    |    |    |
|----------|----|----|----|----|----|----|
| S        | M  | T  | W  | T  | F  | S  |
|          |    |    |    |    | 1  | 2  |
| 3        | 4  | 5  | 6  | 7  | 8  | 9  |
| 10       | 11 | 12 | 13 | 14 | 15 | 16 |
| 17       | 18 | 19 | 20 | 21 | 22 | 23 |
| 24       | 25 | 26 | 27 | 28 | 29 | 30 |
| 31       |    |    |    |    |    |    |

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Please have materials at the end of your driveway by 7am.

## THESE ITEMS CAN BE RECYCLED:

|                  |                      |
|------------------|----------------------|
| Cardboard        | Plastics #1-#7       |
| Boxboard         | Large Rigid Plastics |
| Paper Cartons    | Aluminum             |
| Office Paper     | Tin                  |
| Junk Mail        | Foil                 |
| Soft cover books | Glass Bottles        |
| Magazines        | Food & Beverage Jars |
| Newspaper        |                      |

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|  |                   |
|--|-------------------|
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| Window glass                               | Syringes          |
| Mirrors                                    | VCR tapes         |
| Light Bulbs                                | CDs/VCRs          |
| Dishes/Pyrex                               | Scrap Metal       |
| Ceramics                                   | Pots & Pans       |
| Paper Towels                               | Batteries         |
| Facial Tissues                             | Hard Cover Books  |
| Styrofoam                                  | Clothing/Textiles |
| Paints                                     | Wood/Lumber       |
| Oils                                       | Yard Trimings     |
| Recyclable materials containing food waste |                   |
| Spiral/ 3 ring Notebooks                   |                   |
| Plastic Bags/wrapping                      |                   |

Please empty and rinse all containers

Please flatten and break down boxes



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|                |  |
|----------------|--|
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| <b>Aug 20</b>  | <b>Rockin Daddies 50s Doo Wop</b>          |
| <b>Aug 27</b>  | <b>Annie &amp; The Orphans</b>             |

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

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

Sign up to receive weekly news  
and upcoming events

&

Sign up to receive meeting  
agendas & meeting minutes



# TOWN OF NORTHFIELD

# 2017 CURBSIDE RECYCLING SCHEDULE

| January |    |    |    |    |    |    |
|---------|----|----|----|----|----|----|
| S       | M  | T  | W  | T  | F  | S  |
| 1       | 2  | 3  | 4  | 5  | 6  | 7  |
| 8       | 9  | 10 | 11 | 12 | 13 | 14 |
| 15      | 16 | 17 | 18 | 19 | 20 | 21 |
| 22      | 23 | 24 | 25 | 26 | 27 | 28 |
| 29      | 30 | 31 |    |    |    |    |

| July |    |    |    |    |    |    |
|------|----|----|----|----|----|----|
| S    | M  | T  | W  | T  | F  | S  |
|      |    |    |    |    |    | 1  |
| 2    | 3  | 4  | 5  | 6  | 7  | 8  |
| 9    | 10 | 11 | 12 | 13 | 14 | 15 |
| 16   | 17 | 18 | 19 | 20 | 21 | 22 |
| 23   | 24 | 25 | 26 | 27 | 28 | 29 |
| 30   | 31 |    |    |    |    |    |

| February |    |    |    |    |    |    |
|----------|----|----|----|----|----|----|
| S        | M  | T  | W  | T  | F  | S  |
|          |    |    | 1  | 2  | 3  | 4  |
| 5        | 6  | 7  | 8  | 9  | 10 | 11 |
| 12       | 13 | 14 | 15 | 16 | 17 | 18 |
| 19       | 20 | 21 | 22 | 23 | 24 | 25 |
| 26       | 27 | 28 |    |    |    |    |

| August |    |    |    |    |    |    |
|--------|----|----|----|----|----|----|
| S      | M  | T  | W  | T  | F  | S  |
|        |    | 1  | 2  | 3  | 4  | 5  |
| 6      | 7  | 8  | 9  | 10 | 11 | 12 |
| 13     | 14 | 15 | 16 | 17 | 18 | 19 |
| 20     | 21 | 22 | 23 | 24 | 25 | 26 |
| 27     | 28 | 29 | 30 | 31 |    |    |

| March |    |    |    |    |    |    |
|-------|----|----|----|----|----|----|
| S     | M  | T  | W  | T  | F  | S  |
|       |    |    | 1  | 2  | 3  | 4  |
| 5     | 6  | 7  | 8  | 9  | 10 | 11 |
| 12    | 13 | 14 | 15 | 16 | 17 | 18 |
| 19    | 20 | 21 | 22 | 23 | 24 | 25 |
| 26    | 27 | 28 | 29 | 30 | 31 |    |

| September |    |    |    |    |    |    |
|-----------|----|----|----|----|----|----|
| S         | M  | T  | W  | T  | F  | S  |
|           |    |    |    |    | 1  | 2  |
| 3         | 4  | 5  | 6  | 7  | 8  | 9  |
| 10        | 11 | 12 | 13 | 14 | 15 | 16 |
| 17        | 18 | 19 | 20 | 21 | 22 | 23 |
| 24        | 25 | 26 | 27 | 28 | 29 | 30 |

| April |    |    |    |    |    |    |
|-------|----|----|----|----|----|----|
| S     | M  | T  | W  | T  | F  | S  |
|       |    |    |    |    |    | 1  |
| 2     | 3  | 4  | 5  | 6  | 7  | 8  |
| 9     | 10 | 11 | 12 | 13 | 14 | 15 |
| 16    | 17 | 18 | 19 | 20 | 21 | 22 |
| 23    | 24 | 25 | 26 | 27 | 28 | 29 |
| 30    |    |    |    |    |    |    |

| October |    |    |    |    |    |    |
|---------|----|----|----|----|----|----|
| S       | M  | T  | W  | T  | F  | S  |
| 1       | 2  | 3  | 4  | 5  | 6  | 7  |
| 8       | 9  | 10 | 11 | 12 | 13 | 14 |
| 15      | 16 | 17 | 18 | 19 | 20 | 21 |
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| May |    |    |    |    |    |    |
|-----|----|----|----|----|----|----|
| S   | M  | T  | W  | T  | F  | S  |
|     | 1  | 2  | 3  | 4  | 5  | 6  |
| 7   | 8  | 9  | 10 | 11 | 12 | 13 |
| 14  | 15 | 16 | 17 | 18 | 19 | 20 |
| 21  | 22 | 23 | 24 | 25 | 26 | 27 |
| 28  | 29 | 30 | 31 |    |    |    |

| November |    |    |    |    |    |    |
|----------|----|----|----|----|----|----|
| S        | M  | T  | W  | T  | F  | S  |
|          |    |    | 1  | 2  | 3  | 4  |
| 5        | 6  | 7  | 8  | 9  | 10 | 11 |
| 12       | 13 | 14 | 15 | 16 | 17 | 18 |
| 19       | 20 | 21 | 22 | 23 | 24 | 25 |
| 26       | 27 | 28 | 29 | 30 |    |    |

| June |    |    |    |    |    |    |
|------|----|----|----|----|----|----|
| S    | M  | T  | W  | T  | F  | S  |
|      |    |    |    | 1  | 2  | 3  |
| 4    | 5  | 6  | 7  | 8  | 9  | 10 |
| 11   | 12 | 13 | 14 | 15 | 16 | 17 |
| 18   | 19 | 20 | 21 | 22 | 23 | 24 |
| 25   | 26 | 27 | 28 | 29 | 30 |    |

| December |    |    |    |    |    |    |
|----------|----|----|----|----|----|----|
| S        | M  | T  | W  | T  | F  | S  |
|          |    |    |    |    | 1  | 2  |
| 3        | 4  | 5  | 6  | 7  | 8  | 9  |
| 10       | 11 | 12 | 13 | 14 | 15 | 16 |
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&

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