

Town of Tilton

2023 Annual Report

LOCHMERE VILLAGE DISTRICT
2023 Annual Report

T/N FIRE DISTRICT
2023 Annual Report



TOWN ELECTION

03/12/24

7:00 AM

High School

TOWN MEETING

03/16/24

8:00 AM

High School

FIRE DISTRICT

03/18/24

7:00 PM

High School

SCHOOL DISTRICT

03/23/24

9:00 AM

High School



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2023 Annual Report Dedication

**The Town of Tilton is pleased to dedicate the 2023 Annual Report to:
Sandra Plessner**



If you want to break a record in service to the community, you had better hustle to top Sandy Plessner! Sandy started her association with the town in 1993, and she has continued to work or volunteer for the town in numerous capacities to this day. Her service started as an alternate on the Planning board and later, the next year, she became a full member.

In 2000 Sandy took a position with the town as the Administrative Assistant in the Land Use Department at town hall, a position she held through 2007. This position, however, did not keep her from continuing to volunteer. She was both an alternate and a full member of the Zoning Board and the Planning Board.

In 2009 Sandy ran for and was successful in becoming a Selectman, a position she held through 2013 when she chose to “retire”. During that time, she served as Vice Chair of the board from 2010-2013. In addition, she was the Ex-officio for the Parks Commission and the Planning Board. During this period, she was instrumental in rewriting the town Master Plan.

When the Caring Hands Assisting Tilton (CHAT) was formed to help the senior citizens of the town, Sandy immediately volunteered her services, helping with transportation, fund raising, and delivering food baskets. She continues to be active in assisting the elderly by serving on the Executive Committee of the Tilton Senior Center. Lucky for us her retirement was short lived!

If you happen to be around Sandy’s home and see her atop her lawn tractor shout out a big thank you to her. Sandy truly is, and through the years has been, one of Tilton’s greatest assets.

IN MEMORIAM
Elaine Grace
May 9, 1948 - June 22, 2023

Long before it was in vogue to have pink, purple, or blue hair, Tilton had its own trend setter in Elaine Grace. Elaine was not only a trend setter, but she had a heart bigger than she was. She gave her time and her energy, not only to those she loved, but to her town as well. She was one of the charter members of Caring Hands Assisting Tilton, and during the renovation of the Tilton Senior Center, she gave both her time and her energy to helping wherever and whenever she was needed. It was not unusual to see her there until two in the morning painting furniture, walls, or woodwork.

Later Elaine became an alternate and then a member of the Tilton Planning Board, serving on the Board from 2011-2015. During this time, she never missed a meeting, and her contributions were invaluable.

Elaine continued to be active in the activities of The Senior Center. Whenever there was a fundraiser, Elaine could be found selling tickets or greeting people at the door. She was always eager, ready, and able to do anything she was called upon to do.

Earlier this summer the stage at the Senior Center was dedicated to Elaine's memory. A small gathering of her family and members of the Executive Committee honored her with a plaque signifying her contributions.

Elaine, we will never forget your love of Tilton or your unselfish contributions to the town. And whenever the seniors see a rainbow, they will know that you are looking down on them with love and a new hairdo! Godspeed, dear friend!



Town of Tilton

257 Main Street
Tilton, NH 03276
603.286.4521 Town Hall
603.286.3519 Fax
www.tiltonnh.org



Board of Selectmen

Patricia Consentino, Chair
Jonathan Scanlon, Vice Chair
Katherine Dawson
Joseph Jesseman
Scott Ruggles

To our Residents,

It seems hard to believe that another year in Tilton's history has come and gone, but the reality is that it is time once again to give you an update on our town. We have seen a year of many changes, not only in our local landscape, but in the personnel who serve our community as well.

Winter 2023 brought not only wind and snow, but a major storm which left our Senior Center with severe damage to the electrical system. As always, our great employees and caring citizens jumped to the challenge. As a result, we were up and running in record time! In February the Town Clerk's office initiated a contest to encourage dog owners to license their pets. With the awarding of some great donated prizes, what had been a chore for pet owners now brought an air of excitement to the front office.

This past year has been one in which every new day has brought a new adventure! We saw the use of our island bridge put on hold until we can make major repairs to what is the only historic bridge of its type in the United States. Efforts to secure grants and raise money for its repair continue.

As a result of the loss of parking spaces in one of our downtown lots we were forced to reconfigure the lot. The search for additional parking continues to be a top priority on our list of ongoing projects.

In early summer we were forced to move out of town hall after the collapse of a portion of the ceiling. The transition period prior to the repairs being completed became a source of inconvenience for everyone: employees and citizens alike. The repairs were made quickly, thanks to our staff and local professionals.

This winter we sadly had to say goodbye to several key employees. Gayle Bestick, our Administrative Assistant retired; our Town Administrator, Jeannie Forrester, took a position as Director of Economic Development with the State; our Department of Public Works Director, Kevin Duval left to start a DPW in neighboring Andover. We will be forever grateful to have had such competent and dedicated employees, and we wish them well in their new experiences.

At the same time, we want to welcome our new town Administrator, Paul Branscombe, and our new Administrative Assistant, Amy Despina. Stop in soon and welcome them to our team!

We would be remiss if we did not add a sincere thank you to Shane Dow and Peter Fife for stepping up at the DPW and filling the void left by the departure of the Director of the DPW. They have made the transition transparent during the difficult winter season.

We have seen economic growth in the community, and we welcome our new businesses: The Preserve at Winnisquam, Frontera, the Medical Dialysis Center, Dox, a second location of Casamigos, Casa Lago, to name a few.

We continue to have an amazing town with dedicated and competent employees, caring and involved citizens and a thriving business community. Together they make a stellar team that moves us into another year of progress. A big thank you is in order for everyone who makes Tilton the best of the best in the Lakes Region.

Sincerely,

Patricia Consentino, Chairman
Town of Tilton Selectmen



Summer Concert Series held at Tilton School

PEOPLE SERVING TILTON 2023

Board of Selectmen

Patricia Consentino, Chair	2024
Jonathan G. Scanlon, Vice Chair	2026
Katherine Dawson	2026
Joseph M. Jesseman	2025
Scott Ruggles	2024

Town Moderator

Helen Hanks	2024
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Supervisors of the Checklist

Judy Tilton, Chair	2026
Cheyenne DeHart	2024
Desiree Daniels	2028

Town Clerk/Tax Collector

Kimberly J. Sowles	2026
Rebecca Albert, Deputy	

Sewer Commission

Peter H. Fogg, Chair	2026
Katherine D. Dawson	2024
Jason Wright	2025
Johanna M. Ames, Administrator	
Andrew Pearson, Meter Reader	

Conservation Commission

Charles Mitchell, Chair	2026
Robert E. Hardy, Vice Chair	2026
Helen Hanks, Vice Chair	2026
James M.G. Cropsey	2025
Paul Rushlow	2024
Jonathan G. Scanlon	2025
Ben Wadleigh	2024
Kathleen R. Mitchell, Alternate and Secretary	2024
Ken Norton, Alternate	2025

Parks Commission

Robert E. Hardy, Chair	2026
William Lawrence	2025
Kathleen R. Mitchell	2026
Paul Rushlow	2024
Katherine D. Dawson, Ex Officio	
Patricia Consentino, Alternate Ex Officio	

Library Trustees

Maurice Boudreau, Chair	Life
Nancy Court, Secretary	Life
John Barrett	Life
Carol Carignan	2026
Tom Fulweiler	2025
Stephanie Giovannucci, Treasurer	
Brittany Shanahan, Library Director	

Town Treasurer

Sandra J. Hyslop	2025
Amanda Seavey, Deputy	Appointed

Trustee of Trust Funds

Jane T. Alden, Chair	2026
Janice Boudreau	2024
Greg Devolder	2025

Budget Committee

William Lawrence, Chair	2024
Christine Dembitzky, Vice Chair	2025
Debra Shepard	2024
Judy Tilton	2024
Katherine D. Dawson, Ex. Officio	
Scott Ruggles, Ex Officio Alt.	
Lisa Jones, Secretary *	
Suzanne McDonald, Secretary	

Zoning Board of Adjustment

Matthew Gilman, Chair	2024
Bryan Pease, Vice Chair	2026
Steven Bunce	2024
James M.G. Cropsey	2024
Chuck Mitchell	2026

Planning Board

Jane T. Alden, Chair	2026
Eric Pyra, Vice Chair	2026
Thomas Damon	2024
Christine Dembitzky	2025
Nathan Langione	2025
Jonathan G. Scanlon, Ex Officio	
Joseph M. Jesseman, Ex Officio Alt	

Senior Center Executive Committee

Patricia Consentino, Chair	2024
Iris Ianno, Vice Chair	2025
Sandra Plessner, Secretary	2025
Jane T. Alden	2025
Debra Shepard	2024
Emily LaPlante, Alternate	

Housing Standards Board

Land Use Coordinator, Lee Ann Moynihan	
Selectman, Patricia Consentino	
Fire, Sean Valovanie, Deputy Chief TNFD	
Health, Katherine D. Dawson	
Tenant, Chris Ruth	
Landlord, Heath Gainer	

** indicates employee left in 2023*

PEOPLE SERVING TILTON 2023

Public Works Department

Kevin Duval	Director/Technician *
Harold (Pete) Fife	Truck Driver/Laborer
Shane Dow	Truck Driver/Laborer
Stephen Kelley	Truck Driver/Laborer
Jedediah Bailey	Truck Driver/Laborer

Trail Advisory Committee

Charles Mitchell
 Ken Norton
 Selectman Scott Ruggles, Ex Officio
 Selectman Jon Scanlon, Ex Officio Alt

Energy Committee

Selectman Jonathan G. Scanlon	2024
Selectman Joseph Jesseman	2025

Belknap Economic Development Council

Jeanie Forrester

Concord Regional Solid Waste COOP

Joseph M. Jesseman	2024
Kevin Duval	

Tilton Community & Economic Development Committee

Scott Ruggles	2024
Eric Pyra	2025
John Bernard	2024
Marcus O'Neil	2024
Stephanie Paulhus	2025
Jeanie Forrester, Town Administrator, Secretary	
Lee Ann Moynihan, Land Use Coordinator, Chair	
Elizabeth Murray, Detective/ Police Officer, Vice Chair	

Administrative Offices, Town Hall

Jeanie Forrester	Town Administrator *
Timothy F. Pearson	Finance/IT Director
Gayle Bestick	Administrative Assistant *
Eva Dupont	Administrative Assistant
Lee Ann Moynihan	Land Use Coordinator
Janice Della Croce	Land Use Technician
Charles Bodien	Building Inspector
Katherine D. Dawson	Health Officer
Heather Thibodeau	Welfare Director
Suzanne McDonald	Secretary

** indicates employee left in 2023*

Lakes Region Planning Commission

Jane T. Alden	2025
Jeanie Forrester	

Lakes Region Planning Commission- Technical Advisory Committee

Lee Ann Moynihan	2024
Kevin Duval	

Lakes Region Mutual Fire Aid Board

Chief Michael W. Sitar
 Eric Pyra, Alternate

PEOPLE SERVING TILTON 2023

Police Department

Administrative Staff

Abraham Gilman	Chief of Police
Andrew Salmon	Sergeant
Michael Foster	Sergeant
Jeremy Harmon	Attorney/Prosecutor
John Draghi	Attorney/Prosecutor *
Jesse Renauld-Smith	Attorney/Prosecutor *
Lisa Auger	Administrative Assistant
Nicole Kloetz	Administrative Assistant *

Dispatch

Brian Dumka	Communications Supervisor
Nicole Kloetz	Communications Supervisor *
Madison Hartford	Communications Specialist
Kyla Viana	Communications Specialist *

Part Time Dispatch

Eric Robertson	PT Communications Specialist
Brian Dumka	PT Communications Specialist
Sam Cremin	PT Communications Specialist
Beth Morse	PT Communications Specialist

United States Congress

Senator Jeanne Shaheen
506 Hart Senate Office Building
Washington, DC 20510
202-224-2841

Senator Margaret Wood Hassan

324 Hart Senate Office Bldg.
Washington, DC 20510
202-224-3324

Congressman Chris Pappas

452 Cannon HOB
Washington, DC 20515
(202) 225-5456

Congresswoman Ann McLane Kuster

2201 Rayburn House Office Building
Washington, DC 20515
(202) 225-5206

Belknap County Commissioners

Peter Spanos	Chairman
Glen Waring	Vice Chairman
Stephen Hodges	Clerk

603-527-5400

State Senator Daniel Innis, District 7

State House
603-285-1150

Police Officers

Kaitlyn Berry	Patrol
Sandro Bosnjak	Patrol
Alyssa Conley	SRO *
Noelle DeLorie	Patrol *
Peter Glines	SRO
Elizabeth Murray	Detective *
Parker Normand	Patrol
Richard Ort	Patrol
William Patten	Patrol
Christopher Rider	Detective
Jack Serbst	Patrol
Jordan Smith	Patrol *

Part Time Officers

Richard Paulhus	Patrol
Steve Rowe	Patrol

** indicates employee left in 2023*

State of New Hampshire

Governor Christopher T. Sununu

State House
Concord, NH 03301
603-271-2121

Executive Councilor District 1

Joseph D. Kenney
PO Box 201
Union, NH 03887

Secretary of State

David M. Scanlan
State House Room 204
107 North Main Street
Concord, NH 03301
603-271-3242

State Representatives

Representative Juliet Harvey-Bolia, District 3
603-271-3125

Representative Nikki McCarter, District 8

603-271-3529 Committee Phone

Representative Douglas Trottier, District 8

603-455-0997

2023 TOWN MEETING

The 2023 Town Elections were held at the Winnisquam Regional High School Gymnasium on Tuesday, March 14, 2023. The polls opened at 7:00 a.m. and closed at 7:00 p.m.

Article 1. To choose all necessary Town Officers for ensuing year as presented on the ballot prepared for the same.

Official Election Results

Selectman 3 year term		Budget Committee 3 year term		Library Trustee 3 year term	
Lisa M. Freeman	48	Katherine D. Dawson	189	Carol Carignan	202
Eric Pyra	106				
Jonathan D. Scanlon	139				
Katherine D. Dawson	113				

Supervisor of the Checklist 5 year term		Town Clerk/Tax Collector 3 year term		Trustee of the Trust Funds 2 year term	
Robert Lemiux	83	Kim Sowles	211	Write-ins	22
Desiree Dawn Daniels	120			Greg Devolder	8

Trustee of the Trust Funds 3 year term		Sewer Commissioner 3 year term	
Jane Alden	204	Peter Fogg	196

Article 2. To see if the Town is in favor of the adoption of amendments to the Tilton Zoning Ordinance as proposed by the Tilton Planning Board. (The complete text of the proposed amendments is after the Warrant.)

Amendment No. 1 (Accessory Buildings)

Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the Town Zoning Ordinance to Amend Article 2.2.1 to add 200 square feet or less.

YES: 121

NO: 79

Amendment No. 2 (Manufactured Housing)

Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board for the Town Zoning Ordinance to Amend Article 8.1 Manufactured Homes.

YES: 152

NO: 46

Moderator Helen Hanks called for a recess until Saturday, March 18, 2023.

On Saturday, March 18, 2023 at the Winnisquam Regional High School Gymnasium the Town meeting reconvened.

MOTION: 'To reopen the Town Meeting.'

Motion: Chuck Mitchell

Second: Linda Burns

Discussion: None

Vote: Moderator Hanks called for a voice vote, and ruled the motion passed by majority voice vote of 'Aye'.

Motion Passes

Moderator Hanks reviewed the Moderator's Rules.

MOTION: 'To accept the Moderator's Rules as presented.'

Motion: Pat Consentino

Second: Bob Hardy

Discussion: None

Vote: Moderator Hanks called for a voice vote, and ruled the motion passed by majority voice vote of 'Aye'.

Motion Passes

Moderator Hanks recognized Selectman Ruggles, who presented the Employee Community Service Award to Kevin Duvall, Department of Public Works Director, for all his dedication to the town of Tilton. Mr. Duvall thanked the Board for the honor.

Moderator Hanks Recognized Selectman Consentino, who presented the Community Service Award to Chuck Drew for all his various volunteer work for the community. Mr. Drew thanked the Board for the honor.

Town Clerk Sowles reviewed the results of voting that took place on March 14, 2023. She stated there will be a recount on the Selectman vote on Wednesday, March 22, 2023 at 5:00 p.m. on the second floor of the Town Hall.

MOTION: 'That the Town of Tilton Adopt Article 3 as proposed.'

Motion: Scott Ruggles

Second: Pat Consentino

Discussion:

Moderator Hanks read Article 3:

Article 3. To see if the Town will vote to raise and appropriate the sum of One Million Dollars (\$1,000,000) for the repair and reconstruction of the Tilton Island Park Bridge; One Million Dollars (\$1,000,000) of such sum to be raised through the issuance of bonds or notes under and in compliance with the Municipal Finance Act, NH RSA Chapter 33; to authorize the Selectmen to apply for, obtain and accept federal, state or other aid, if any, including a grant award from the Land and Water Conservation Fund in an anticipated maximum amount of Five Hundred Thousand (\$500,000) , that may be available for said project, which aid funding and/or any donations shall be used to reduce the amount of bonds and/or notes to be issued and to comply with all laws applicable to said project; to authorize the Selectmen to issue, negotiate, sell and deliver such bonds or notes and to determine the rate of interest thereon and the maturity and other terms thereof; and to authorize the Selectmen to take any other action or to pass any other

vote relative thereto. This article is recommended by the Selectmen and the Budget Committee. (A Three-Fifths Ballot Vote Required.)

Selectman Ruggles stated the bridge has been a phenomenal resource since Charles Tilton had it installed to go out to the island 142 years ago to the townspeople for recreation and community events, and reviewed that this bridge is the only one of its type remaining in the country. Preservation and restoration options were discussed and reviewed via a slide presentation, with funding options that included grant opportunities.

Selectman Ruggles stated the bridge needs to get back to where it is safe and people, lawn mowers, and everything else can get across it safely. He stated the process of proper upkeep of maintenance of the bridge will be paramount in order to avoid having to come before the governing body to ask for funds again.

Moderator Hanks opened the floor for questions.

Jason Wright, West Main Street, asked what the cost estimates were and Selectman Ruggles stated the cost is estimated to be north of \$500,000.00 for a new bridge and that would be money burdened on the taxpayer.

Robert King, Lancaster Hill Road, commented that he is cautious of repairing the bridge, as there is likely to be more damage than originally thought, as is the case in many repair scenarios.

Tom Damon, Calef Hill Road, commented that it is one of his pet peeves that the Town is going to the taxpayers instead of naming a committee to go out and raise funds from various large businesses in town.

Nathan Langione, Winter Street, clarified the options for the bridge; restoring it using grants, burdening the taxpayers, or removing the bridge. He commented that removing the bridge would be the most cost effective, but the worst option for the town.

Selectman Ruggles stated it would approximately be a \$75,000 cost to just remove the bridge and leave no access to the island. He stated the bond being proposed for a million dollars will hopefully get passed and if, fingers crossed, a matching grant is awarded, the amount to the taxpayers drops to \$500,000.00 and the remaining amounts can be aggressively fundraised if needed.

Jason Wright, West Main Street, stated words like “hopefully” and “fingers crossed” should not be used when talking about money, and commented that any project that the Town has done has always come in above estimates. He stated the amount of \$1.2 million should be used when talking about the proposed project.

Robert King, Lancaster Hill Road, asked if any federal aid had been applied for and Selectman Ruggles stated yes, we have reached out and have applied for a CDs grant of \$500,000.00.

Pamela Lacroix, Hemlock Road stated she finds it unusual that they're going to have to remove the bridge in order to remove the lead paint, as the standard way to remove lead from a bridge is to build a containment unit that encapsulates the bridge to do the sandblasting. She asked where the bridge would be moved to if it was removed to blast off the paint.

Selectman Ruggles stated that, yes, encapsulating the bridge is one way to remove lead paint. In this case, though, the bridge will need to be removed. The majority of it will remain at Tri-State Restoration here in NH but there are other pieces that need to be taken out of state to specialists who specialize in the creation of wrought iron parts and wrought iron pieces that are historically correct, and appropriate, and strong enough, etcetera.

Judy Tilton, West Main Street asked what the long term project cost for the whole island is estimated to be, as the bridge to get to the island is going to cost a million dollars.

Selectman Ruggles stated a grant has been awarded to the Town to look at historic landscaping and then we would need to work with DES to take a look at how we can obviously shore up the sides of the island to make sure that erosion does not take place, etcetera. He stated evaluations need to be done by those groups before a cost estimate is possible.

Discussion about the granite blocks in the river occurred, and Moderator Hanks returned the discussion to the article.

Chuck Mitchell, Calef Hill Road, stated he is concerned with the NHDOT repairs to the river embankment and the potential for the repairs to change the flow of the river, which would impact the island.

Selectman Ruggles stated we all have concerns in terms of what's going to go on with the NHDOT project, and the possible changes in the flow of the river. He stated there is not much impact, in terms of the bridge, with that project in terms of the island itself.

Eric Usinger, 9 Linden Avenue, asked if the project went out for bids and asked if alternative bridges had been considered to be put in place of the cast iron bridge that would be more cost effective and easier to maintain.

Moderator Hanks asked if the project had gone out to bid, and Selectman Ruggles stated no, as the numbers were determined via a study, and because it is such a specialized project, there are only a certain number of craftsmen and groups who

actually handle wrought iron bridges in the country.

Lisa Freeman, Dunlop Drive, asked if the grant needs to be applied for within a certain amount of time. Town Administrator Forrester stated that one grant has already been applied for, and the second, from the Land and Water Conservation Fund needs to be applied for by December.

Lisa Freeman asked if the bridge was in jeopardy of falling into the river currently and Selectman Ruggles answered, no.

Selectman Scanlon stated he understands the concerns about the price and the possibility that a new bridge could be put in place of the old one, but the bridge is an important historical landmark that needs to be maintained; it shows the character of Tilton and its residents and is an attraction that brings patrons to Town.

Martha Andrus, School Street, asked for clarification that it's a minimum of \$425,000.00 to save the bridge and a minimum of \$500,000.00 for a new bridge and Selectmen Ruggles stated, yes.

Lucinda Hope, Lancaster Hill Road, asked if Article 3 is to appropriate \$1,000,000.00 as a sort of backup if other avenues for funding the bridge fall through and Selectman Ruggles stated, yes.

Martha Andrus, School Street, called the motion to question and Heather Dumka seconded the call to question.

Moderator Hanks called for a voice vote, and ruled the motion passed by majority voice vote of 'Aye'.

Moderator Hanks stated voting shall remain open for one (1) hour and the voting began at 8:56 a.m.

After a recess, the meeting was brought back to order. Moderator Hanks stated the polls will remain open on Article 3 until 10:00 a.m. and the meeting would proceed with the remaining articles, and we could proceed while the polls are open.

Moderator Hanks read Article 4.

Article 4. To see if the Town will vote to raise and appropriate the sum of One Hundred Thousand Dollars (\$100,000) for engineering costs associated with the reconstruction of Calef Hill Road. The Town has entered into an Agreement with the NH Dept. of Transportation (DOT) which commits the DOT to reimburse the Town for up to \$100,000 for such engineering work

costs. This article is recommended by the Selectmen and the Budget Committee. (A majority vote required.)

MOTION: 'That the Town of Tilton Adopt Article 4 as proposed.'

Motion: Eric Pyra

Second: Pat Consentino

Discussion:

Selectman Pyra stated that the Selectmen have signed a project agreement with the New Hampshire Department of Transportation for the reconstruction of Calef Hill Road with the State funding the project up to \$3.25 million and anything above that figure the town would be responsible for. After reconstruction, the Town will be responsible for the maintenance of Calef Hill Road.

Selectman Pyra stated that NHDOT has agreed to pay up to \$100,000.00 for an engineering study to determine the cost of reconstruction, which the Town will need to pay up front for and be reimbursed.

Moderator Hanks asked for questions.

Lucinda Hope, Lancaster Hill Road, asked what part of Calef Hill Road was being reconstructed, as part was already redone.

Selectman Pyra stated the entire length of the road will be reconstructed. He commented that previous work done was a temporary fix and the proposed project would be for the complete reconstruction of the road.

Tom Damon, Calef Hill Road, stated that there has been talk before of reconstructing the road with nothing happening. He stated there is drainage that needs to be addressed, as well as removing all materials from previous work. He stated that the road needs to be entirely reconstructed, and now is the time.

Kathi Mitchell, Calef Hill Road, asked if the Town will be expected to pay for all future reconstruction work on Calef Hill Road because the State will have given up that responsibility which they now have if the road is reconstructed. Selectman Pyra stated yes.

Nathan Langione, 8 Winter Street, asked for clarification on the cost to the taxpayers if this is passed. Selectman Pyra stated the warrant article that's before you right now is to ask the body to vote for \$100,000.00 which would allow the town to get an engineering cost study for what it would cost to totally reconstruct 1.97 miles of road (Calef Hill Road). The Town will be reimbursed for the cost of the study, up to \$100,000.00, from the State, but the Town needs to pay for it up front. He stated that once construction is done, the maintenance of the road will be the Town's responsibility.

Selectman Consentino gave a brief history of Calef Hill Road for those who are unaware of how it came to be, and why there are concerns with it currently.

Desiree Daniels, West Main Street asked why a state road was being discussed at Town Meeting and Selectman Pyra stated the State made an offer to the Town to take it over.

Tim Sattler, Lancaster Hill Road, gave a brief history of the State Roads in Tilton and how they have been maintained over the years.

Discussion and comment was given by members of the governing body in favor of the project, and the coverage of costs was gone over again for both the engineering study, as well as the project itself.

Ken Norton, East Main Street, asked who makes the decision whether to proceed or not if the cost of the project runs over \$3.2 million dollars and Selectman Pyra stated the Selectboard would make that decision.

Discussion on the estimate provided and the rising cost of materials occurred.

Chuck Mitchell, Calef Hill Road, asked for clarification on the comment that the Selectboard will make the decision on whether or not to proceed with the reconstruction if the cost goes over. He provided a hypothetical number of \$4.5 million being the total cost.

Selectman Consentino stated if the project went over the \$3.2 million, then the Selectboard would make the decision to bring the subject back to Town Meeting for bonding.

Moderator Hanks asked for additional comments and questions, and as there were none, called for a vote.

Vote: Moderator Hanks called for a voice vote, and ruled the motion passed by majority voice vote of 'Aye'.

Article 4 is Passed.

Moderator Hanks read Article 5:

Article 5. To see if the Town will vote to approve the cost items included in the Amended Wage Schedule in the Collective Bargaining Agreement reached between the Town of Tilton and the Tilton Police Union, NEPBA Local #129, effective July 1, 2021 through June 30, 2024, which calls for the following increases in salaries: Fiscal Year Estimated Increase 2023 46,157 2024 32,273 And further to raise and appropriate the sum of Forty

Six Thousand, One Hundred Fifty Seven Dollars (\$46,157) for the 2023 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the amended Collective Bargaining Agreement over those that would be paid at current levels. Of this amount, Fourteen Thousand Three Hundred Seventy Five Dollars (\$14,375) is expected to be paid through grant funds received from the American Recovery Plan Act with the remainder of Thirty One Thousand Seven Hundred and Eighty-Two Dollars (\$31,782.00) to be paid through taxation. This article is recommended by the Selectmen and the Budget Committee . (A majority vote required.)

Moderator Hanks stated that as this affects town employees, voting will be done by secret ballot.

MOTION: 'To open discussion on Article 5.'

Motion: Pat Consentino

Second: Rebecca Albert

Discussion:

Selectman Consentino stated in order to retain and attract police officers, we needed to adjust our starting wage to be competitive within the market, as officers have left the department for neighboring towns that paid \$4.00-\$5.00 more per hour.

Selectman Jesseman called for a point of clarification, as Selectman Consentino did not move Article 5 to be adopted as proposed, and asked if another motion will be needed for the adoption. Moderator Hanks clarified that yes, another motion will need to be made, but discussion can occur at this time.

Chuck Drew commented that he wants to ensure that we don't raise the funds for the people that are just coming in, but to help retain the ones that we have.

Selectman Consentino stated the proposal will bring in officers at a competitive wage and this will also help retain officers that we have now at a competitive wage.

Selectman Consentino amended her motion:

MOTION: 'To adopt Article 5 as proposed.'

Motion: Pat Consentino

Second: Scott Ruggles

Continued Discussion:

Jane Manning, Calef Hill Road, asked if the adjusted wages were going to be retroactive, and Selectman Consentino stated no, it will be effective April of 2023.

Moderator Hanks stated the voting on Article 5 was going to be paused in order to close the voting on Article 3. Once the ballots are collected for Article 3, the voting for Article 5 can take place.

Moderator Hanks read Article 6:

Article 6. To see if the Town will vote to establish a Town Buildings Infrastructure Capital Reserve Fund under the provisions of RSA 35:1 for expenses related to maintenance and repair of town buildings infrastructure and to raise and appropriate the sum of Twenty Thousand Dollars (\$20,000) to be placed in this fund. Further, to name the Selectmen as agents to expend from said fund. This article is recommended by the Selectmen and the Budget Committee. (A majority vote required.)

MOTION: 'To adopt Article 6 as proposed.'

Motion: Jonathan Scanlon

Second: Jane Alden

Discussion:

Selectman Scanlon stated this would put a little bit of money away every year so that there will not be a need for a 'surprise' Town building project for repairs. He commented that the oldest building in Town is 144 years old and the youngest is two (2) years old; there is a wide range of buildings that need upkeep and maintenance over the years for all Town buildings.

Comments were given in support of the Article, and the process for adding funds into a capital reserve fund occurred.

Moderator Hanks asked for additional comments and questions, and as there were none, called for a vote.

Vote: Moderator Hanks called for a voice vote, and ruled the motion passed by majority voice vote of 'Aye'.

Article 6 is Passed.

Moderator Hanks called for a break.

Moderator Hanks called the meeting back to order and read the results for the vote on Article 3:

71 people voted.

YES: 56

NO: 15

Moderator Hanks stated the article needed 43 yeses to pass, and declared Article 3 passed with 56 votes.

Moderator Hanks reviewed Article 5, and stated that voting will be done by secret ballot and opened the polls for voting on Article 5.

MOTION: 'To restrict reconsideration on Article 3.'

Motion: Scott Ruggles

Second: Jane Alden

Discussion: Moderator Hanks reviewed that restricting reconsideration on Article 3 means that the Article cannot be reconsidered at a later time.

Vote: Moderator Hanks called for a voice vote, and ruled the motion passed by majority voice vote of 'Aye'.

Moderator Hanks read Article 7:

Article 7. To see if the Town will vote to raise and appropriate the Budget Committee recommended sum of Six Million Three Hundred Three Thousand Five Hundred Seventy Nine Dollars (\$6,303,579) for general municipal operations. The recommended amounts do not include special or individual warrant articles addressed separately. This article is recommended by the Selectmen and the Budget Committee. (A majority vote required.)

MOTION: 'To adopt Article 7 as proposed.'

Motion: Bill Lawrence

Second: Pat Consentino

Discussion:

Bill Lawrence, Budget Committee Chair, gave a brief synopsis of the article and noted that the rising costs of utilities, materials, and vendors' fees increased the budget by 2.1%.

Moderator Hanks stated there is an amendment to Article 7, as presented by Jane Alden, to increase line 4415.130 (Salary- Senior Executive Committee) by \$2,400.00 in order to provide a stipend to the Senior Center bus drivers.

Jane Alden stated she acted as a volunteer driver and she had a small experience of what the bus drivers do on a daily basis, where they spend half a day taking the seniors and the disabled to medical appointments, to the hospital for surgery, etcetera. She stated she would like to include the drivers in a stipend, which are given to other volunteers and the Senior Center Executive Committee.

MOTION: 'To amend Article 7 to increase line 4415.130 by \$2,400.00 to provide a stipend to Senior Center bus drivers.'

Motion: Jane Alden

Second: Lisa Freeman

Vote: Moderator Hanks called for a vote using voting cards, and ruled the motion to amend Article 7 passed.

YES: 46

NO: 9

Moderator Hanks paused the discussion on Article 7 and read the results for the vote on Article 5:

YES: 63

NO: 5

Article 5 is passed.

Moderator Hanks resumed discussion on Article 7, and asked for questions.

Steven O'Leary, School Street, questioned if Northfield has been contributing their 50% of costs for the Pines Community. Moderator Hanks asked the Selectmen if there was a legally binding agreement between Tilton and Northfield for the Pines Community Center, and it was confirmed that there is no official agreement for costs.

Moderator Hanks asked if the Town knows what portion Tilton pays in comparison to Northfield and the Budget Committee responded, no.

Moderator Hanks asked if there were any more questions on Article 7, and as there were none, the article was reread with the amendment.

Article 7. To see if the Town will vote to raise and appropriate the Budget Committee recommended sum of **Six Million, Three Hundred Five Thousand, Nine Hundred Seventy Nine Dollars (\$6,305,979)** for general municipal operations. The recommended amounts do not include special or individual warrant articles addressed separately. This article is recommended by the Selectmen and the Budget Committee. (A majority vote required.)

Discussion: None

Vote: Moderator Hanks called for a voice vote, and ruled the motion passed by majority voice vote of 'Aye'.

Article 7 is passed as amended.

Moderator Hanks read Article 8.

Article 8. To see if the Town will vote to raise and appropriate the sum of Two Thousand Five Hundred Dollars (\$2,500) to be added to the Tilton Senior Center Expendable Trust Fund previously established. This appropriation is not included in the operating budget. This article is recommended by the Selectmen and the Budget Committee. (A majority vote required.)

MOTION: 'To adopt Article 8 as proposed.'

Motion: Helen Hanks

Second: Debra Shepard

Discussion:

Selectman Consentino reviewed that the rising cost of materials for repairs to the senior center and the bus are the reasoning behind this article. She stated the tax impact would be \$1.00 of additional tax for this article.

Moderator Hanks asked for questions.

Tom Damon, Calef Hill Road spoke in favor of the article and praised the senior center and everything it provides for the community.

Vote: Moderator Hanks called for a voice vote, and ruled the motion passed by majority voice vote of 'Aye'.

Article 8 is Passed.

Moderator Hanks read Article 9.

Article 9. To see if the Town will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000) to be added to the Highway Equipment Capital Reserve Fund previously established. This appropriation is not included in the operating budget. This article is recommended by the Selectmen and the Budget Committee. (A majority vote required.)

MOTION: 'To adopt Article 9 as proposed.'

Motion: Joseph Jesseman

Second: Pat Consentino

Discussion:

Selectman Jesseman reviewed that the current capital reserve fund balance is \$40,629.36, and the article will be adding to that balance for future use.

Moderator Hanks asked for questions.

Lisa Freeman asked why the appropriations are not included in the operating budget if we know that things are going to happen requiring those funds.

Selectman Jesseman explained that this is about putting money into a savings account because some of the pieces of equipment are \$150,000.00 and putting it into the operating fund would raise the tax rate. He commented that the Department of Revenue Administration and the Secretary of State describes these particular reserve funds as a mechanism that towns use to create a non-lapsing fund rather than the operating budget, which would lapse; monies not used would be returned to the general fund.

Vote: Moderator Hanks called for a voice vote, and ruled the motion passed by majority voice vote of 'Aye'.

Article 9 is Passed.

Moderator Hanks read Article 10.

Article 10. To see if the Town will vote to raise and appropriate the sum of Ninety Thousand Dollars (\$90,000) to be added to the Town Roads, Bridges and Sidewalks Capital Reserve Fund previously established . This appropriation is not included in the operating budget. This article is recommended by the Selectmen and the Budget Committee. (A majority vote required.)

MOTION: 'To adopt Article 10 as proposed.'

Motion: Eric Pyra

Second: Pat Consentino

Discussion:

Selectman Pyra stated the current Capital Reserve Fund has a balance of \$178,037.40 with the addition of \$90,000 plus the balance at \$268,037.40. He reviewed the projects scheduled for 2023 include:

- Finishing the paving project that was started in the fall of 2022 to High Street, Pillsbury Lane, Spruce Street, Prospect Street from Academy Street to High Street, and Chestnut Street from Academy Street to High Street.
- Academy Street and Wall Reconstruction once an agreement is reached with the Tilton Northfield Aqueduct Company is reached.
- Rebuilding and paving the Main Street sidewalk, the South side that will include the parking lot near Tilton House of Pizza.
- Installing curb at the Winnepesaukee River Walkway, which is from Park Street to the mill building near Riverfront Park, and putting curbing in on that section
- Repaving Morrison Avenue and Grant Street, pending a survey to be done.

Moderator Hanks asked for additional comments and questions, and as there were none, called for a vote.

Vote: Moderator Hanks called for a voice vote, and ruled the motion passed by majority voice vote of 'Aye'.

Article 10 is Passed.

Moderator Hanks read Article 11.

Article 11. To see if the Town will vote to raise and appropriate the sum of Nine Thousand Dollars (\$9,000) to be added to the Revaluation Capital Reserve Fund established in 2002. This appropriation is not included in the operating budget. This article is recommended by the Selectmen and the Budget Committee. (A majority vote required.)

MOTION: 'To adopt Article 11 as proposed.'

Motion: Joseph Jesseman

Second: Pat Consentino

Discussion:

Selectman Jesseman stated the Capital Reserve Fund is used to pay for the costs of the Town wide revaluation done every five years. The Capital Reserve Fund has a \$57,775.96 balance and with \$9,000.00 the total will be \$66,775.96.

Moderator Hanks asked for additional comments and questions, and as there were none, called for a vote.

Vote: Moderator Hanks called for a voice vote, and ruled the motion passed by majority voice vote of 'Aye'.

Article 11 is Passed.

Moderator Hanks read Article 12.

Article 12. To see if the Town will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000) to the Lake Improvement/Maintenance Capital Reserve Fund previously established. This appropriation is not included in the operating budget. This article is recommended by the Selectmen and the Budget Committee. (A majority vote required.)

MOTION: 'To adopt Article 12 as proposed.'

Motion: Jonathan Scanlon

Second: Chuck Mitchell

Discussion:

Selectman Scanlon stated the Capital Reserve Fund for this has a balance of \$3,682.87. With the \$5,000.00 it will bring the balance to \$8,682.87.

Selectman Scanlon stated that in 2022, the Town funded milfoil remediation projects that included the Silver Lake Association's project, where they removed milfoil and other invasive weeds. He stated the funds in this article will go towards more projects planned for Silver Lake as well as the Winnisquam Watershed Network.

Moderator Hanks asked for additional comments and questions, and as there were none, called for a vote.

Vote: Moderator Hanks called for a voice vote, and ruled the motion passed by majority voice vote of 'Aye'.

Article 12 is Passed.

Moderator Hanks read Article 13.

Article 13. To see if the Town will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000) to the Tilton Island Preservation & Improvements Capital Reserve Fund previously established and with the purpose which includes municipal infrastructure and related improvements pertaining to the Island and bridge. Further to name the Selectmen as agents to expend from said fund. This article is recommended by the Selectmen and the Budget Committee. (A majority vote required.)

MOTION: 'To adopt Article 13 as proposed.'

Motion: Scott Ruggles

Second: Eric Pyra

Discussion:

Selectman Ruggles stated the Capital Reserve Fund currently has \$74,211.32. With the \$10,000.00, it will bring the balance to 84,211.32.

He stated this article as proposed, is a housekeeping measure. He stated at the 2020 town meeting, Article 13 asked the town to change the purpose of the existing 'Tilton Northfield Island Capital Reserve Fund' to the 'Tilton Island Preservation and Improvements Capital Reserve Fund.' The article did pass.

At the 2021 town meeting, \$10,000.00 was put into the fund. This year, the Department of Revenue Administration advised us that we needed to more fully explain the purpose and re-vote. As explained at the 2020 town meeting, money in the fund will be used for other preservation needs of the island other than just fixing the stones. And as a little bit of background, in 2011 Article 10, the Capital Reserve Fund was established for the purpose of an engineering study for repair of the retaining walls and other construction expenses for stabilization work for Island Park and appointed the board of Selectman as agents to expand.

Moderator Hanks asked for additional comments and questions, and as there were none, called for a vote.

Vote: Moderator Hanks called for a voice vote, and ruled the motion passed by majority voice vote of 'Aye'.

Article 13 is Passed.

Moderator Hanks read Article 14.

Article 14. To see if the Town will vote to approve, pursuant to RSA 72:27-a, the readoption of the ALL VETERANS' TAX CREDIT (RSA 72:28-b) in the existing amount of Five Hundred Dollars (\$500) and include the expanded eligibility effective April 1, 2023 tax year. The readoption of the ALL VETERANS' TAX CREDIT, if approved, would continue to offer a Five Hundred Dollar credit (\$500) to all honorably discharged veterans that qualify under the current requirements of RSA 72:28-b, and as of April 1, 2023, it would expand the eligibility requirements to now include those individuals who have not yet been discharged from active Service for an annual tax credit on residential property which shall be equal to the same amount as the optional veterans' tax credit voted by the Town under RSA 72:28. (A majority vote required.)

Motion: Scott Ruggles

Second: Pat Consentino

Discussion:

Selectmen Ruggles explained that should this article not pass, All Veterans Tax credit would revert to the standard veterans tax credit under RSA 72:28 and the standard Veterans tax credit would be in place. This would reduce the Veterans tax credit from \$500.00 to \$50.00 per year.

Members of the public expressed their confusion with the article.

Dennis Manning, Calef Hill Road, explained the reason this came about is the state changed the tax credit to include active duty personnel. The article needs to be re-adopted to include the new verbiage that allows for active duty personnel to receive the tax credit.

Moderator Hanks asked for additional comments and questions, and as there were none, called for a vote.

Vote: Moderator Hanks called for a voice vote, and ruled the motion passed by majority voice vote of 'Aye'.

Article 14 is Passed.

Moderator Hanks read article 15.

Article 15. To see if the Town will vote to approve, pursuant to RSA 72:27-a, the readoption of the OPTIONAL VETERANS' TAX CREDIT (RSA 72:28) in the existing amount of FIVE HUNDRED Dollars (\$500) and to allow for the expansion of eligibility criteria effective April 1, 2023. The readoption of the OPTIONAL VETERANS' TAX CREDIT, if approved, would continue to offer a Five Hundred Dollar credit (\$500) to all honorably discharged veterans that qualify under the current requirements of RSA 72:28, and as of April 1, 2023, it would expand the eligibility requirements to include those individuals who have not yet been discharged from service from the armed services and meet the not yet been discharged from service from the armed services and meet the eligibility requirements of RSA 72:28. This annual tax credit shall apply to residential property. (A majority vote required).

MOTION: 'To adopt Article 15 as proposed.'

Motion: Scott Ruggles

Second: Pat Consentino

Discussion:

Selectman Ruggles reviewed that should this article not pass, the Optional Veterans Tax credit will revert to the standard veterans tax credit under RSA 72:28 I and the standard Veterans tax credit would be in place. This would reduce the Optional Veterans tax credit from \$500.00 to \$50.00 per year. He clarified that this article also includes individuals who have not yet been discharged from the Armed Services.

Moderator Hanks asked for questions and Budget Committee Chair Bill Lawrence asked for clarification on the difference between Article 14 and Article 15.

Selectman Ruggles reviewed that RSA 72:28 defines some specific conflicts for veterans, including the Korean conflict, Vietnam, Persian Gulf War in 72:28 B the All Veterans Credit. It's a \$500.00 tax credit available to all honorably discharged veterans who served at least 90 active days but did not serve during the conflict periods listed in the veterans credit above.

Moderator Hanks asked for additional comments and questions, and as there were none, called for a vote.

Vote: Moderator Hanks called for a voice vote, and ruled the motion passed by majority voice vote of 'Aye'.

Article 15 is Passed.

Article 16. To enact any other business than may legally come before the meeting.

Moderator Hanks asked for any other business.

Kim Sowles, Town Clerk, amended the 2022 Town Meeting minutes, as the town report went to print and items were missing. She asked that the following be updated:

Page 10:

- Under town clerk, tax collector first column, far right, Kim Sowles, should say 131 votes.
- Under Trustee of the Trust Funds, Stan Robinson, should say 128 votes.
- Under Sewer Commission, Jason Wright, should say 126 votes.

MOTION: 'To adjourn the 2023 Town Meeting at 11:10 a.m.

Motion: Chuck Mitchell

Second: Kim Sowles

Discussion: None

Vote: Moderator Mitchell called for a voice vote to adjourn, and ruled the motion passed by majority voice vote of 'Aye'.

Motion Passes

Respectfully Submitted,

A true attest copy,

Kim Sowles
Town Clerk Tax Collector

Kim Sowles
Town Clerk Tax Collector

Moderator's Rules



Tilton Town Meeting

1. The rules governing the conduct of the meeting will be the applicable NH RSA's and the following special rules to be adopted or rejected by the assembly here today. Robert's Rules of Order, Newly Revised, Tenth edition, 2000, **shall be used only as a guide if deemed necessary by the moderator.**
2. Anyone having a cell phone is requested to please silence the phone or turn it off right now. Anyone wishing or needing to use a cell phone during the meeting is requested to leave this room to make or take a call.
3. **Those who wish to speak are requested to please line up at one of the microphones and to please wait until you are recognized by the moderator before speaking.** Speakers will be called upon in the order of their arrival at a microphone. This does not apply to motions of privilege or rising to a point of order.
4. **Individuals speaking for or against motions are asked to please keep their remarks to two (2) minutes.** Please try not to repeat something that has already been said by a previous speaker. The maker of a motion or an amendment will be provided up to **five minutes** for their presentation. When you are approaching the last 15 seconds of your allotted time, the assistant moderator will hold up a sign indicating it is time for you to wrap it up. **Additional time may be granted at the discretion of the Moderator.**
5. **All questions are to be made through the Moderator** who will then direct the question to the appropriate person for a response. Anyone who has a follow-up question, please go through the moderator.
6. **All motions and amendments must be submitted in writing and signed** by the person making the motion or amendment. Amendments can change the scope of a Warrant Article or motion, but not the purpose. Any amendments involving money must include a specific dollar amount.
7. **Only one amendment to a motion will be allowed on the floor at one time.** No motion to amend an amendment will be allowed.
8. Anyone wishing to **"move the question", "call the question", or "move to close debate", must first be recognized by the moderator.** A motion to close debate may only be made by someone who has gained the floor to speak. A motion to close debate must be made without first speaking for or against the motion on the floor. **"Calling the Question" is not-debatable and requires a 2/3 vote.**
9. If, in the Moderator's opinion, there has not been sufficient discussion on a motion, the Moderator shall have the right to refuse to accept a motion to either "Call the Question" or "Close Debate."
10. **A motion to limit debate is non-debatable and requires a 2/3 vote.**
11. A motion to **"Table"** should only be used to delay action on an item until later in the meeting. A tabled motion can be taken **"Off the Table"** after one or more articles have been disposed of. This **requires only a majority vote and is not-debatable.** Any motion not removed from the table by the end of the meeting is basically dead.
12. To kill a motion, one would move to **"Postpone-it Indefinitely". It is debatable and requires a majority vote.**

13. Due to statutory funding commitments, no amendment to cut the budget to “zero” will be accepted.
14. Any proposed changes to the proposed budget warrant article will need to be done through a written amendment. Each such amendment will be discussed and voted on one at a time.
15. Voting on motions may be done in any one of the following ways:
 - a. Voice vote by responding with a **“Yea”** or **“No”**
 - b. Standing vote with a raised hand holding up your 2020 voter card
 - c. Secret ballot in accordance with RSA Chapter 40:4-a
 - i. Requests for a secret ballot may be made in writing with the signatures of at least 5 registered voters, or
 - ii. At the request of one voter and seconded by a show of hands of at least ten other voters, or
 - iii. At the Moderator’s discretion
16. Please be civil at all times. **It is OK to disagree, but it is not OK to be disagreeable or disrespectful.** No discussion that involves the naming and/or singling out of an individual will be tolerated.
17. **Any and all discussions must pertain to the motion or amendment before the body.** If any person strays from the topic of the motion, they will be ruled out of order and may be asked to sit down.
18. Once a motion has been put on the floor for discussion, the moderator will not accept a motion to recess the meeting until the motion on the floor has been properly disposed of.
19. A motion to **“RECONSIDER”** any prior vote is allowable under RSA 40:10. The purpose of **Reconsideration** is to vote again on something that has already been decided. The purpose is to introduce new information that someone did not have prior to their vote and only to be made by someone who had voted on the prevailing (winning side of the motion). **It is NOT to be used by someone on the losing side to simply have another vote.** Someone can move to do so and if seconded (again, by someone who had voted on the prevailing side) and if the motion passes, then the body may revisit a previous dealt with motion. I will publically ask any person moving reconsideration if they he or she voted with the prevailing side, and also the person seconding the motion. If they state they did, and only then will the motion to “Reconsider” be proper. The motion to “Reconsider” a previous vote can occur at any time and requires only a majority vote to proceed; thus it is advisable to stay until the end of the meeting.
20. A motion to **“Restrict Reconsideration”** (used to **protect your vote**) can be made at any time after a vote has been taken (RSA 40:10) and only requires a simple majority.
21. The Moderator may allow non-resident town agents, consultants, employees and non-resident property owners the ability to address the assembly as a part of warrant article presentations and/or in response to questions brought up by voters. Permission of the assembly for other non-voters to speak will be required.
22. The Moderator may order anyone who violates these rules or who is disorderly to leave the assembly (RSA Chapter 40:8).
23. Any decision made by the moderator can be overturned by a majority vote of those present and voting.
24. To change or alter any of these Moderator’s Rules will take a 2/3 majority vote.

TOWN OF TILTON

2024 TOWN WARRANT

To the inhabitants of the Town of Tilton, in the County of Belknap, State of New Hampshire, qualified to vote in Town affairs:

YOU ARE HEREBY NOTIFIED TO MEET AT THE WINNISQUAM REGIONAL HIGH SCHOOL, 435 West Main Street ON TUESDAY, March 12, 2024 at 7:00 A.M. TO ACT ON THE FOLLOWING SUBJECTS:

(Polls will be open from 7:00 a.m. to 7:00 p.m.)

Article 1. To choose all necessary Town Officers for the ensuing year as presented on the ballot prepared for the same.

Article 2. To see if the Town is in favor of the adoption of amendments to the Tilton Zoning Ordinance as proposed by the Tilton Planning Board. *(The complete text of the proposed amendments is after the Warrant.)*

Amendment No. 1 (Solar Ordinance Housekeeping)

Are you in favor of Zoning Amendment # 1 as proposed by the Tilton Planning Board for the Tilton Zoning Ordinance to amend Article XVI.7 Review Process for solar energy systems (Freestanding) to remove "Permitted in all commercial core and research-industry zones (except for Central Business District, below) Special exception in CB, R, RA, RB, and RC zones" and replace with "In all zones".

The purpose is to correct the language in the ordinance which does not accurately reference zones in Tilton and replace with all zones.

Amendment No. 2 (Multi-family Conversion)

Are you in favor of Zoning Amendment # 2 as proposed by the Tilton Planning Board for the Tilton Zoning Ordinance to amend Article VI. AppendixB.I.A (7) Conversion of an Existing Residential Structure to Multi Dwelling Units to add "a maximum of 4 dwelling units".

The purpose is to limit the conversion of existing residential structures to 4 dwelling units where no limitation is currently specified.

Amendment No. 3 by Petition

Are you in favor of amending the Tilton Zoning Ordinance as follows:

1. Amending Article IV, Establishment of Districts by deleting "MUII....Mixed Use II District" and replace it with "MU II Overlay District"
2. Amending Article IV, Establishment of Districts by deleting the following paragraph:

MUII (Mixed Use II District) is designed to accommodate a variety of residential, retail, institutional, recreational and service uses in an integrated, planned, village- like setting, where water and sewer service is available. (This district was approved in March 2005 but is not shown on the Tax Map for the Town of Tilton as no land has been approved for the district at the present time).

And replacing it with the following paragraph:

MU II OL (Mixed Use II Overlay District) is an overlay district on the Resort Commercial District designed to allow by Conditional Use Permit a variety of residential, retail, institutional, recreational and service uses in an integrated, planned, village-like setting, where water and sewer service is available.(Not Recommended by the Planning Board by a vote of 3:3)

The article in its entirety is available in the annual report

AND ON SATURDAY, March 16, 2024 at 8:00 A.M. AT THE WINNISQUAM REGIONAL HIGH SCHOOL TO ACT ON THE FOLLOWING SUBJECTS:

Article 3. To see if the Town will vote to approve the cost items included in the Collective Bargaining Agreement reached between the Town of Tilton and the Tilton Police Union, NEPBA Local #29, effective July 1, 2024 through June 30, 2027, which calls for the following increases in salaries and benefits:

Fiscal Year Estimated Increase	
Year 1	53,158
Year 2	51,234
Year 3	50,208

And further to raise and appropriate the sum of Twenty-Six Thousand, Five Hundred Seventy-Nine Dollars **(\$26,579)** for the current calendar year, such sum representing the additional costs attributable to the increase in salaries and benefits over those that would be paid at current levels. ***This article is recommended by the Selectmen and the Budget Committee.*** (A majority vote required.)

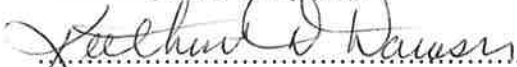
Article 4. To see if the Town will vote to raise and appropriate the Budget Committee recommended sum of Six Million Seven Hundred Fifty-Three Thousand Six Hundred Seventy-Seven Dollars **(\$6,753,677)** for general municipal operations. The recommended amounts do not include special or individual warrant articles addressed separately. ***This article is recommended by the Selectmen and the Budget Committee.*** (A majority vote required.)

- Article 5.** To see if the Town will vote to raise and appropriate the sum of Ninety Thousand Dollars **(\$90,000)** to be added to the **Town Roads, Bridges and Sidewalks Capital Reserve Fund** previously established. This appropriation is not included in the operating budget. ***This article is recommended by the Selectmen and the Budget Committee.*** (A majority vote required.)
- Article 6.** To see if the Town will vote to raise and appropriate the sum of Forty-Five Thousand Dollars **(\$45,000)** to be added to the **Highway Equipment Capital Reserve Fund** previously established. This appropriation is not included in the operating budget. ***This article is recommended by the Selectmen and the Budget Committee.*** (A majority vote required.)
- Article 7.** To see if the Town will vote to raise and appropriate the sum of Twenty Thousand Dollars **(\$20,000)** to be added to the **Town Buildings Infrastructure Capital Reserve Fund** previously established. This appropriation is not included in the operating budget. ***This article is recommended by the Selectmen and the Budget Committee.*** (A majority vote required.)
- Article 8.** To see if the Town will vote to raise and appropriate the sum of Ten Thousand Dollars **(\$10,000)** to be added to the **Tilton Island Preservation & Improvements Capital Reserve Fund** previously established. This appropriation is not included in the operating budget. ***This article is recommended by the Selectmen and the Budget Committee.*** (A majority vote required.)
- Article 9.** To see if the Town will vote to raise and appropriate the sum of Nine Thousand Dollars **(\$9,000)** to be added to the **Revaluation Capital Reserve Fund** established in 2002. This appropriation is not included in the operating budget. ***This article is recommended by the Selectmen and the Budget Committee.*** (A majority vote required.)
- Article 10.** To see if the Town will vote to raise and appropriate the sum of Five Thousand Dollars **(\$5,000)** to the **Lake Improvement/Maintenance Capital Reserve Fund** previously established. This appropriation is not included in the operating budget. ***This article is recommended by the Selectmen and the Budget Committee.*** (A majority vote required.)
- Article 11.** To see if the Town will vote to approve modifying the Optional Veteran's Credit and All Veterans Tax Credit in accordance with RSA 72:28 II and RSA 72:28-b from its current tax credit of \$500 per year to \$750? (Majority vote required).
- Article 12.** To enact any other business that may legally come before the meeting.

TILTON BOARD OF SELECTMEN



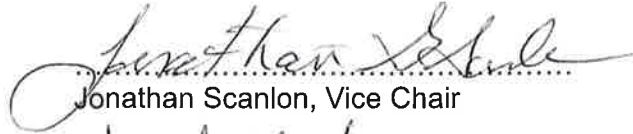
Patricia Consentino, Chair



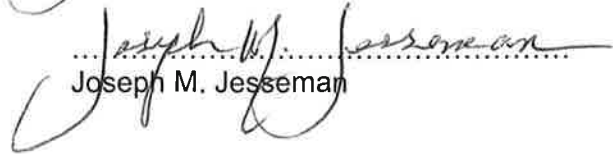
Katherine Dawson



Scott Ruggles



Jonathan Scanlon, Vice Chair



Joseph M. Jesseman

Date: 2-8-24

We certify and attest that on FEB 8, 2024 an original of this warrant was hand delivered to the Tilton Town Clerk and is posted at the Winnisquam Regional High School, 435 West Main Street, Tilton, NH; at the Tilton Town Hall, 257 Main Street, Tilton, NH and the Town of Tilton website www.tiltonnh.org.

TILTON BOARD OF SELECTMEN



Patricia Consentino, Chair



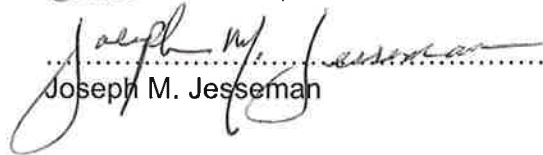
Katherine Dawson



Scott Ruggles



Jonathan Scanlon, Vice Chair



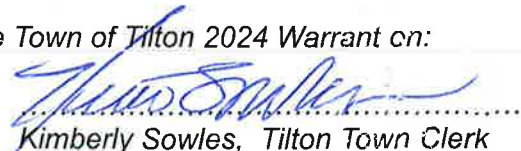
Joseph M. Jesseman

Date: 2/8/24

Certificate of Service Pursuant to RSA 39:7

I, Kimberly Sowles, Tilton Town Clerk, received the Town of Tilton 2024 Warrant on:

2/12/24
Date


Kimberly Sowles, Tilton Town Clerk

Zoning Amendments

Amendment No. 1

Solar Ordinance (Housekeeping)

Are you in favor of *Zoning Amendment # 1* as proposed by Tilton Planning Board for the Tilton Zoning Ordinance to amend Article XVI.7 Review Process for solar energy systems (Freestanding) to remove “Permitted in all commercial core and research-industry zones (except for Central Business District, below) Special exception in CB, R, RA, RB, and RC zones” and replace with “In all zones”.

The purpose is to correct the language in the ordinance which does not accurately reference zones in Tilton and replace with all zones.

Amendment No. 2

Multi-family Conversion

Are you in favor of *Zoning Amendment # 2* as proposed by Tilton Planning Board for the Tilton Zoning Ordinance to amend Article VI. Appendix B.I.A (7) Conversion of an Existing Residential Structure to Multi Dwelling Units to add “a maximum of 4 dwelling units”.

The purpose is to limit the conversion of existing residential structures to 4 dwelling units where no limitation is currently specified.

Amendment No. 3 by Petition

Are you in favor of amending the Tilton Zoning Ordinance as follows:

1. Amending Article IV, Establishment of Districts by deleting “MU II....Mixed Use II District” and replace it with “MU II Overlay District”

2. Amending Article IV, Establishment of Districts by deleting the following paragraph: MU II (Mixed Use II District) is designed to accommodate a variety of residential, retail, institutional, recreational and service uses in an integrated, planned, village like setting, where water and sewer service is available. (This district was approved in March 2005 but is not shown on the Tax Map for the Town of Tilton as no land has been approved for the district at the present time).

And replacing it with the following paragraph: MU II OL (Mixed Use II Overlay District) is an overlay district on the Resort Commercial District designed to allow by Conditional Use Permit a variety of residential, retail, institutional, recreational and service uses in an integrated, planned, village-like setting, where water and sewer service is available.

(Not Recommended by the Planning Board by a vote of 3:3)

The article in its entirety follows on the next page.

TOWN OF TILTON

VOTER PETITION FOR ZONING ORDINANCE AMENDMENT

FOR THE TOWN 2024 TOWN WARRANT

Submitted to the Town Clerk on December 13, 2023

The below voters of the Town of Tilton Petition that the following amendment to the Zoning Ordinance be included on the 2024 Town Warrant:

Are you in favor of amending the Tilton Zoning Ordinance as follows?

1. Amending Article IV, Establishment of Districts by deleting “MU II Mixed Use II Districts”

and replacing it with “MU II OL Mixed Use II Overlay Districts.”

2. Amending Article IV, Establishment of Districts by deleting the following paragraph:

MUII (Mixed Use II District) is designed to accommodate a variety of residential, retail, institutional, recreational and service uses in an integrated, planned, village-like setting, where water and sewer service is available. (This district was approved in March 2005 but is not shown on the Tax Map for the Town of Tilton as no land has been approved for the district at the present time).

and replacing it with the following paragraph:

MUII OL (Mixed Use II Overlay District) is an overlay district on the Resort Commercial District designed to allow by Conditional Use Permit a variety of residential, retail, institutional, recreational and service uses in an integrated, planned, village-like setting, where water and sewer service is available.

3. Amend the Zoning Ordinance by adding the following:

Article XVI, Mixed Use II Overlay District

16.1 Purpose

- 16.1.1 The Mixed Use II Overlay District is an overlay district on the Resort Commercial District designed to allow by Conditional Use Permit a variety of residential, retail, institutional, recreational and service uses in an integrated, planned, village-like setting, where water and sewer service is available.

16.2 Allowed Uses

- 16.2.1 All uses Permitted uses and uses allowed by Special Exception in the Resort Commercial District are allowed under the same conditions (Permitted or by Special Exception) as the Resort Commercial zone. In addition, all Residential uses (except detached Accessory Dwelling Units) are Permitted. Any mixed use of allowed uses are allowed with a Conditional Use Permit.

16.3 Performance Standards for Conditional Use Permit.

- 16.3.1 Minimum Lot Size is fifteen (15) acres.
- 16.3.2 Municipal sewer and water are required.
- 16.3.3 Twenty-five percent (25%) of Multi-Family dwelling units must be assisted living units, handicap accessible, or restricted to residents of 55 years of age or older.
- 16.3.4 There shall be a minimum commercial component of five percent (5%) of the buildable land that creates an integrated village-like setting.
- 16.3.5 The proposed mix of uses shall not be detrimentally inconsistent for the residents, guests, customers or the public.
- 16.3.6 The site shall have adequate ingress and egress from the public highway.

Zoning Dist.	Min. Lot Size	Min. Frontage	Front Setback	Rear Setback	Side Setback	Max Coverage	Max Structure Height	Base Max Residential Density
MU II OL	15 acres	200'	20'	20'	20'	50%	50'	4 dwelling units per acre

4. Allow the Town Planning Department to renumber the above, if necessary for the purpose of integration into the existing Zoning Ordinance.

The remainder of this page intentionally left blank. Voter signatures to follow.



Draft 2024 Town of Tilton Operating Budget

Unaudited 2023 Expenses

Operating Expenses	2023			2024 Department Request			Board of Selectmen	Budget Committee	Budget Committee
	Budget	Actual	% Used	Request	Incr/Decr	% Chg	Voted	Voted	% Chg v '23
Administration	788,262	862,783	109.5%	777,401	(10,861)	-1.4%	777,401	777,401	-1.38%
TCTC	135,967	137,743	101.3%	150,983	15,016	11.0%	150,983	150,983	11.04%
Finance	138,704	141,788	102.2%	152,060	13,356	9.6%	152,060	152,060	9.63%
Long Term Debt	425,311	418,304	98.4%	442,076	16,765	3.9%	442,076	442,076	3.94%
IT	109,457	104,380	95.4%	115,276	5,819	5.3%	115,276	115,276	5.32%
Land Use	152,701	131,729	86.3%	147,099	(5,602)	-3.7%	141,899	141,899	-7.07%
Police	2,215,718	1,851,165	83.5%	2,291,780	76,062	3.4%	2,291,780	2,291,780	3.43%
Public Works	730,454	787,022	107.7%	838,189	107,735	14.7%	838,189	838,189	14.75%
Sanitation	560,600	629,851	112.4%	598,450	37,850	6.8%	598,450	598,450	6.75%
Health Welfare	98,455	87,662	89.0%	97,521	(934)	-0.9%	97,521	97,521	-0.95%
Culture & Recreation	201,821	188,387	93.3%	202,345	524	0.3%	186,591	186,591	-7.55%
Outside Agencies	136,257	118,898	87.3%	163,823	27,566	20.2%	132,237	133,737	-1.85%
Total Operating Budget	5,693,707	5,459,712	95.9%	5,977,003	283,296	5.0%	5,924,463	5,925,963	4.08%
								827,714	
								6,753,677	

Sewer Commission
Total Operating Budget

Acct #	DEPARTMENT	2023		% YTD	2024				
		Budget	Unaudited Expense as of 12/31/23		Department Request	\$ Chg Req '24 v '23	% Chg Req '24 v '23	Selectmen Voted	Bud Comm Voted
ADMINISTRATION									
4130.130	Salary - Selectmen	24,000	24,000	100.0%	24,000	0		24,000	24,000
	5 selectmen stipends x 400 per month each								
4130.130	Salary - Trustee of the Trust Funds	1,200	1,200	100.0%	1,200	0		1,200	1,200
	3 trustees x 400 per year stipend								
4130.205	Administrative Part Time / OT	1,500	633	42.2%	1	-1,499	-99.9%	1	1
	Deputy TCTC and Administrative Assistant								
4130.130	Salary - Town Administrator	99,840	104,728	104.9%	115,024	15,184	15.2%	115,024	115,024
4130.130	Salary - Support Staff (1 FT, 1 PT)	54,725	52,055	95.1%	74,506	19,781	36.1%	74,506	74,506
4130.265	Administrative Comp. Absences	5,000	8,777	175.5%	6,500	1,500	30.0%	6,500	6,500
	Set aside for employee benefit, eligible to purchase PTO in 2024								
4130.266	Merit Raise Pool - Town Hall (10 Employees)	8,825	0	0.0%	12,040	3,215	36.4%	12,040	12,040
	2024 Merit raise based upon 3% average, '23 merit not allocated at time of report								
4130.300	Administrative - Office Supplies	3,400	3,019	88.8%	3,400	0		3,400	3,400
4130.310	Administrative - Travel Expenses	300	493	164.2%	300	0		300	300
	Town Hall mileage expense charged to this line as there is no Town Hall vehicle available								
4130.320	Administrative - Dues	5,200	5,515	106.1%	5,200	0		5,200	5,200
	Annual dues for organizations for Town and/or Town Administrator:								
	NH Municipal Association - NHMA, NH Municipal Mgmt., Lakes Region Chamber								
	NH Assoc Assessing Officials, Assoc of NH Public Employer, NRRA								
4130.325	Administrative - Postage	500	230	46.0%	500	0		500	500
4130.330	Administrative - Printing	1,400	2,284	163.1%	1,500	100	7.1%	1,500	1,500
	Town report 200 copies, est. @145 pages, setup and bound, est @ \$7.5 each								
4130.335	Administrative - Training	300	210	70.0%	300	0		300	300
	Training line includes classes and conferences for Administration employees								
4130.340	Administrative - Eq. Maint & Repair	500	677	135.4%	500	0		500	500
	Boiler, elevator lift, fire ext. inspections								
4130.350	Administrative - Advertising	750	976	130.1%	750	0		750	750
4130.370	Administrative - Equipment Rent/Maint	2,385	1,999	83.8%	2,385	0		2,385	2,385
	Postage machine rental 1,505 per year, Security shredder 480, Folder/stuffer T&M 400								
4130.375	Administrative - Equipment Purch	8,500	10,286	121.0%	1,000	-7,500	-88.2%	1,000	1,000

Acct #	DEPARTMENT	2023		2024				
		Budget	Unaudited Expense as of 12/31/23	% YTD	Department Request	\$ Chg Req '24 v '23	% Chg Req '24 v '23	Selectmen Bud Comm Voted
4130.385	Administrative - Misc Expenses	3,500	5,421	154.9%	3,500	0		3,500 3,500
	Parade candy, Christmas wreaths, pre-employment background checks for MV/Criminal.							
4130.535	Consulting/Outside Contracts	5,000	400	8.0%	1	-4,999	>1,000%	1 1
4140.130	Salary - Moderator	1,100	675	61.4%	2,500	1,400	127.3%	2,500 2,500
4140.130	Salary - Supervisors of the Checklist	1,800	1,306	72.6%	5,300	3,500	194.4%	5,300 5,300
	Based upon prior single election costs, absent of purging hours.							
4140.570	Election/Registration	2,100	2,513	119.7%	10,000	7,900	376.2%	10,000 10,000
	Based upon 2024 election cycle costs for 4 elections							
4150.225	Town Hall - FICA	39,443	39,229	99.5%	43,055	3,612	9.2%	43,055 43,055
4150.226	Town Hall - Medicare	9,225	9,191	99.6%	10,070	845	9.2%	10,070 10,070
4150.242	Town Hall - Life/Disability	4,620	4,504	97.5%	4,915	295	6.4%	4,915 4,915
4150.230	Town Hall - Retirement (Grp 1)	62,652	61,956	98.9%	65,376	2,724	4.3%	65,376 65,376
	Group I Employer retirement rate 13.53%							
4150.240	Town Hall - Health Insurance	88,624	86,489	97.6%	85,414	-3,210	-3.6%	85,414 85,414
	Health insurance, employee plan changes							
4150.241	Town Hall - Dental Insurance	3,468	3,954	114.0%	3,636	168	4.8%	3,636 3,636
4150.500	Town Hall - Recording Fees	100	18	18.0%	100	0		100 100
4150.510	Tax map update	3,500	4,700	134.3%	3,500	0		3,500 3,500
	GIS map web service 3,000, and parcel GIS updates time and materials 500							
4152.900	Reappraisal of Property	35,040	37,383	106.7%	35,040	0		35,040 35,040
	2024 assessing services (Avitar) 35,040 year 5 of a 5 year agreement, reval year							
4153.910	Legal - General Expense	25,000	22,845	91.4%	25,000	0		25,000 25,000
	Based upon an estimate of legal services to address outstanding cases							
4194.385	Town Hall -- Janitorial	10,092	12,093	119.8%	10,020	-72	-0.7%	10,020 10,020
	Increase of 1.2% over 2023 contract less '23 construction cleanup							
4194.400	Town Hall - Electricity	11,245	8,015	71.3%	9,800	-1,445	-12.9%	9,800 9,800
	KWh supply at .08286 plus delivery							
4194.410	Town Hall - Heat	7,200	5,464	75.9%	6,800	-400	-5.6%	6,800 6,800
4194.420	Town Hall - Sewer	250	140	56.0%	140	-110	-44.0%	140 140
4194.430	Town Hall - Water	350	296	84.7%	350	0		350 350
4194.440	Town Hall - Maintenance / Repairs	76,000	149,500	196.7%	12,500	-63,500	-83.6%	12,500 12,500

Acct #	DEPARTMENT	2023		2024			
		Budget	Unaudited Expense as of 12/31/23	% YTD	Department \$ Request '24 v '23	% Chg Req '24 v '23	Selectmen Bud Voted '24 v '23
	Town Hall Door Refinishing						
4194.480	Senior Center Maintenance	10,400	14,239	136.9%	12,800	23.1%	12,800
	Utilities, maintenance and transportation costs, monitoring costs						
4194.490	General Janitorial Supplies	700	815	116.5%	900	28.6%	900
	Town hall janitorial supplies represent 40% of total janitorial supplies for Town, YE restock						
4196.991	Ins - Workers Compensation	39,411	39,411	100.0%	35,470	-10.0%	35,470
4196.993	Ins - Property Liability	82,753	88,779	107.3%	90,201	9.0%	90,201
4196.995	Ins - Unemployment	910	910	100.0%	699	-23.2%	699
4299.000	Lakes Region Mutual Fire Aid	45,454	45,454	100.0%	51,208	12.7%	51,208
	TOTAL ADMINISTRATION	788,262	862,783	109.5%	777,401	-1.4%	777,401
	TOWN CLERK/TAX COLLECTOR						
4140.130	Salary - TCTC	67,927	67,479	99.3%	69,960	3.0%	69,960
	TCTC requests a 3% wage increase plus taxes and retirement of \$2474 over current salary of \$67,486						
4140.130	Salary - Deputy TCTC	47,840	49,840	104.2%	52,000	8.7%	52,000
4140.300	TCTC Office Supplies	2,600	3,568	137.2%	2,973	14.3%	2,973
	Estimated: tax bills 260, MV online books and lookup 1200, dump stickers 600, dog tags 200, certified mailers 428, office items 285						
4140.325	TCTC Postage	6,500	6,576	101.2%	7,700	18.5%	7,700
	Based upon anticipated usage and number of certified required during the year, absentee ballots						
4140.335	TCTC Training & Dues	1,850	1,688	91.2%	2,000	8.1%	2,000
	Conferences 1,800. 2024 Dues.						
4140.395	TCTC Government Reimbursements	4,950	4,858	98.1%	5,050	2.0%	5,050
	The majority of this line is revenue taken in the Clerks office and paid to the State of NH						
	Maximum vital records at approx. 3,300, dogs licenses at approx. 1,750						
4140.570	TCTC Election Preparation	2,100	2,311	110.0%	9,300	342.9%	9,300
	4 Elections in 2024: voting machine maintenance and coding, ballot printing, meeting minutes, other						
4140.590	TCTC Deed Research	2,200	1,422	64.7%	2,000	-9.1%	2,000
	Registry costs of recordings and redemptions. Tax deed research, Tax lien research						
	TOTAL TCTC	135,967	137,743	101.3%	150,983	11.0%	150,983

Acct #	DEPARTMENT	2023			2024				
		Budget	Unaudited Expense as of 12/31/23	% YTD	Department Request	\$ Chg Req '24 v '23	% Chg Req '24 v '23	Selectmen Voted	Bud Comm Voted
FINANCE									
4130.130	Salary - Budget Committee	5,000	1,870	37.4%	2,400	-2,600	-52.0%	2,400	2,400
	5 member board @400/ea = 2,400								
4130.385	Budget Committee Expense	100	43	42.5%	100	0		100	100
4130.520	Finance - Town Audit	18,085	18,175	100.5%	18,085	0		18,085	18,085
	Auditor services contract 16,335, actuarial svcs contract 1,725								
4150.130	Salary - Finance Director	88,044	89,313	101.4%	90,685	2,641	3.0%	90,685	90,685
4150.130	Salary - Treasurer	3,000	3,000	100.0%	4,200	1,200	40.0%	4,200	4,200
	Treasurer salary has not increased in over 15 years, additional work on electronic transactions								
4150.130	Salary - Deputy Treasurer	900	900	100.0%	900	0		900	900
4150.300	Finance - Supplies	400	675	168.8%	500	100	25.0%	500	500
4150.325	Finance - Postage	475	472	99.3%	475	0		475	475
4150.330	Finance - Printing	400	403	100.9%	415	15	3.8%	415	415
4150.335	Finance - Training & Dues	300	0	0.0%	300	0		300	300
	NHMA Conference 125, NH Government Finance Officers Assn (NHGFOA) 50,								
	NHGFOA GAAP Update 35, NHMA Budget & Finance Update 90								
4723.998	Debt - Short Term Interest	22,000	26,936	122.4%	34,000	12,000	54.5%	34,000	34,000
	('22 rate was 1%, '23 rate was 3.75%, '24 rate at 5.25%)								
	TOTAL FINANCE	138,704	141,788	102.2%	152,060	13,356	9.6%	152,060	152,060
FINANCE - LONG TERM DEBT									
4711.900	Debt - Principal on Long Term Bonds	274,750	274,750	100.0%	294,890	20,140	7.3%	294,890	294,890
	USDA sewer debt. 96,000, Police Station 198,890								
4721.900	Debt - Interest on Long Term Bonds	150,561	143,554	95.3%	147,186	-3,375	-2.2%	147,186	147,186
	USDA refi debt int 67,818. Police Station 79,368								
	TOTAL LONG TERM DEBT	425,311	418,304	98.4%	442,076	16,765	3.9%	442,076	442,076
	TOTAL FINANCE AND DEBT	564,015	560,092	99.3%	594,136	30,121	5.3%	594,136	594,136
INFORMATION TECHNOLOGY (01-68)									
4150.130	Salary - IT Director	26,769	27,154	101.4%	27,572	803	3.0%	27,572	27,572
4150.340	Hardware	4,700	2,119	45.1%	5,300	600	12.8%	5,300	5,300

Acct #	DEPARTMENT	2023		2024			
		Budget	Unaudited Expense as of 12/31/23	% YTD	Department \$ Request '24 v '23	% Chg Req '24 v '23	Selectmen Bud Comm Voted
4150.350	Upgrades, repl refurb sys (5), monitors (4), printers (2), scanners(2)	30,017	25,015	83.3%	33,079	3,062	10.2%
	Software						
	PD 13055, Security/Upgrades 4073, Assess 3243 Tax coll 3393, Clerk 3784, Acct 5001, Other 530						
4150.535	Services	23,411	29,149	124.5%	24,325	914	3.9%
	(4) copiers 2800, Consultant firewalls/servers 15000, Alert Svc 1575						
	Office Apps 4450, Online meetings 300, E-signature 200						
	Equature radio recording maintenance moved to PD reduces this line by 1397						
4150.360	Communications	21,060	19,183	91.1%	22,000	940	4.5%
	Verizon Wireless, 6000, Fiber access (int/phone) 13000, Services 3000						
4150.300	Supplies	3,500	1,760	50.3%	3,000	-500	-14.3%
	System accessories, printer/copier supplies including toners, drums, mice, cables, etc.						
	TOTAL INFORMATION TECHNOLOGY	109,457	104,380	95.4%	115,276	5,819	5.3%
	LAND USE (01-69)						
4191.130	Salary - Land Use Coordinator	64,922	65,546	101.0%	66,220	1,298	2.0%
4191.131	Salary - Land Use Technician Support	17,306	14,965	86.5%	17,306	0	0.0%
	Part time hourly based upon 16 hours per week						
4191.300	Land Use - Equipment & Supplies	1,000	642	64.2%	500	-500	-50.0%
4191.385	Land Use - Misc Exp	500	579	115.7%	500	0	0.0%
4191.386	Land Use - Recording Fees	100	26	26.0%	100	0	0.0%
4191.325	Land Use - Postage	2,000	2,312	115.6%	2,500	500	25.0%
4191.350	Land Use - Advertising	2,500	1,594	63.8%	2,000	-500	-20.0%
4191.390	Land Use - Education	900	135	15.0%	500	-400	-44.4%
4191.391	Land Use - Master Plan Update	1	0	0.0%	1	0	0.0%
4191.392	Land Use - Professional Consulting	1,000	0	0.0%	1,000	0	0.0%
4192.130	Salary - Planning Board	2,800	2,400	85.7%	2,800	0	0.0%
4193.130	Salary - Zoning Board	2,400	2,400	100.0%	2,400	0	0.0%
4240.130	Salary - Code Enforcement Officer	33,072	30,104	91.0%	33,072	0	0.0%
	Part time hourly based upon 12 hours per week						
4240.616	Land Use Vehicle Maintenance & Repairs	1,000	1,977	197.7%	2,500	1,500	150.0%
4619.940	Conservation Commission	8,200	5,994	73.1%	8,200	0	0.0%

Acct #	DEPARTMENT	2023		2024			
		Budget	Unaudited Expense as of 12/31/23	% YTD	Department \$ Request '24 v '23	% Chg Req '24 v '23	Selectmen Bud Voted '23
	Commission stipends (9) @400/ea, 3,600, secretary 800, Workshops/conferences 200, Dues for NHACC and NHANRS 400, Salmon Run Maint: property maintenance, water bill, brush removal, 2,000, Consultation / Professional Assistance 1,000, Misc expenses 200						
4659.300	Economic Development	15,000	3,054	20.4%	7,500	-7,500	2,300
	Beautification (flags, flowers, holiday decorations)						
	TOTAL LAND USE	152,701	128,674	84.3%	147,099	-5,603	141,899
	HEALTH/WELFARE (01-87)						
4411.130	Salary - Health Officer	27,581	27,581	100.0%	27,581	0	27,581
	Part time salary based upon 32 hours per week						
4411.385	Health Officer - Misc Exp	400	10	2.4%	400	0	400
4415.925	Animal Control	1,500	0	0.0%	500	-1,000	500
	Per use contract \$100/levent						
4415.130	Salary - Senior Executive Committee	4,800	3,600	75.0%	4,800	0	4,800
	Executive Committee and Bus Driver Stipends						
4442.130	Welfare - Salary - Director of Welfare	38,674	38,673	100.0%	38,674	0	38,674
	Part time salary based upon 20 hours per week						
4442.385	Welfare - Administrative Expense	500	572	114.4%	566	66	566
	Reimburses annual cell phone charges of 516 plus other expense of 50						
4445.920	Welfare - General Assistance	25,000	17,225	68.9%	25,000	0	25,000
	TOTAL HEALTH/WELFARE	98,455	87,662	89.0%	97,521	-934	97,521
	PUBLIC WORKS (01-82)						
	Personnel: (1) Director (Open Position), (5) Full time positions, (1) New FT position (Open Position)						
4311.130	Hwy - PW Director/Technician	98,807	106,599	107.9%	80,080	-18,727	80,080
4311.130	Hwy - Salaries - Crew	245,078	219,857	89.7%	280,676	35,598	280,676
4311.205	Hwy - Salaries - Overtime	32,000	33,840	105.7%	32,000	0	32,000
4311.222	Hwy - Compensated Absences	1	0	0.0%	1	0	1
4311.226	Hwy - Merit Raise Pool (7 Employees)	6,829	0	0.0%	7,136	307	7,136
	2024 Merit raise based upon 3% average, '23 merit not allocated at time of report						

Acct #	DEPARTMENT	2023		2024			
		Budget	Unaudited Expense as of 12/31/23	% YTD	Department Request '24 v '23	% Chg Req '24 v '23	Selectmen Bud Comm Voted
4311.130	Hwy - Part Time Wages	1	0	0.0%	1	0	1
4311.225	Hwy - FICA	23,305	22,458	96.4%	24,351	1,046	24,351
4311.226	Hwy - Medicare	5,451	5,252	96.4%	5,695	244	5,695
4311.242	Hwy - Life/Disability	3,539	3,082	87.1%	3,718	179	3,718
4311.230	Hwy - Retire Grp I	51,854	47,647	91.9%	53,141	1,287	53,141
	Group I Employer retirement rate Jan-Dec 13.53%						
4311.240	Hwy - Health Ins	103,643	94,897	91.6%	147,535	43,892	147,535
4311.241	Hwy - Dental Ins.	2,890	2,411	83.4%	4,242	1,352	4,242
4311.300	Hwy - Office Supplies	250	754	301.7%	250	0	250
4311.340	Hwy - Equip. Maint & Repair	15,000	22,688	151.3%	20,000	5,000	20,000
	Includes baller maintenance and increased repair costs						
4311.345	Hwy - Equipment Supplies	5,000	6,704	134.1%	7,000	2,000	7,000
4311.350	Hwy - Advertising	1	0	0.0%	1	0	1
4311.370	Hwy - Equipment Rental	1,500	1,437	95.8%	3,000	1,500	3,000
	Rental for Christmas tree lift and other equipment						
4311.385	Hwy - Misc. Expense	1,000	1,479	147.9%	1,500	500	1,500
4311.400	Hwy - Electricity	5,900	3,738	63.4%	5,600	-300	5,600
	KWh supply .08286 plus increase in delivery, plus 3 phase power						
4311.410	Hwy - Heat	6,800	5,956	87.6%	7,400	600	7,400
4311.440	Hwy - Building Supplies	1,000	1,367	136.7%	1,500	500	1,500
4311.450	Hwy - Water	300	332	110.7%	360	60	360
4311.470	Hwy - Building Repairs	3,000	2,203	73.4%	15,000	12,000	15,000
	Septic system design, concrete work for the sand and salt storage shed						
4311.600	Hwy - Uniforms	2,000	1,748	87.4%	2,500	500	2,500
	Increase due to additional personnel						
4311.615	Hwy - Gas-Diesel	20,000	25,740	128.7%	24,500	4,500	24,500
4311.625	Hwy - Radio-Communications	1	0	0.0%	1	0	1
4311.660	Hwy - Equip Purchases	1	10,134	>1000%	1,000	999	1,000
	Shop and hand tools - augmenting basic set purchased in 2023						
4311.670	Hwy - Training	500	1,100	220.0%	1,000	500	1,000
4312.700	Hwy/St - Winter Salt & Sand	52,000	61,558	118.4%	55,000	3,000	55,000

Acct #	DEPARTMENT	2023		2024			
		Budget	Unaudited Expense as of 12/31/23	% YTD	Department \$ Request '24 v '23	% Chg Req '24 v '23	Selectmen Bud Comm Voted '24 v '23
4312.710	Hwy/St - Road Materials	11,000	78,447	713.2%	12,500	13.6%	12,500
	Gravel, ledge pak, asphalt and other materials used to maintain and repair roads and ditches.						
4312.720	Hwy/St - Sub-Contractors	2,000	300	15.0%	3,000	50.0%	3,000
	Winter storm cleanup						
4312.730	Hwy/St - Buildings/Grounds Maint.	1,600	1,760	110.0%	5,000	212.5%	5,000
	Addition of recycle facility maintenance						
4312.740	Hwy/St - Road Construction	4,951	5,328	107.6%	5,000	1.0%	5,000
	Pest House Road, Range Road (Cropsey)						
4312.750	Hwy/St - Storm Drains	1	0	0.0%	5,000	>1000%	5,000
	Contractor work for every other year, scheduled 2024						
4312.760	Hwy/St - Sidewalk Construction	1	0	0.0%	1	0	1
4312.770	Hwy/St - Signs and Safety Equipment	1,800	1,254	69.7%	2,000	11.1%	2,000
4316.850	Hwy/St - Street Lighting	17,450	14,697	84.2%	16,500	-5.4%	16,500
4520.943	Parks Building and Grounds Maintenance	4,000	2,253	56.3%	5,000	25.0%	5,000
	Maintenance repairs & supplies, mulch, herbicide/pesticide, fuel, replanting grass in sections						
	TOTAL PUBLIC WORKS	730,454	787,022	107.7%	838,189	14.7%	838,189
4323.860	Sanitation - Recycling Processing	0	0	0.0%	8,500	100.0%	8,500
	New transfer station recycling startup costs, bailing materials						
4323.861	Sanitation - Residential Solid Waste	144,300	115,861	80.3%	149,650	3.7%	149,650
	Tipping fee/ton: 90/ton x 1,635 tons, plus 2,500 replacement bins and parts						
	Subsequent year rates: '24=90/ton, '25=95, '26=100, '27=105, '28=110, '29=115/ton						
4323.862	Sanitation - Commercial Solid Waste	190,000	247,855	130.4%	200,000	5.3%	200,000
	100% Reimbursement through Hauler Revenue, Increased activity						
4323.863	Sanitation - Household Hazard Waste	3,300	3,316	100.5%	3,300	0	3,300
4324.864	Sanitation - Demo Material Removal	24,000	65,568	273.2%	32,000	33.3%	32,000
4324.867	Sanitation - Curbside Contract	199,000	197,252	99.1%	205,000	3.0%	205,000
	2nd year of 5 year contract						
	TOTAL SANITATION	560,600	629,851	112.4%	598,450	6.8%	598,450
	PUBLIC WORKS & SANITATION	1,291,054	1,416,873	109.7%	1,436,639	11.3%	1,436,639

Acct #	DEPARTMENT	2023		2024				
		Budget	Unaudited Expense as of 12/31/23	% YTD	Department \$ Request	% Chg Req '24 v '23	Selectmen Bud Voted	
POLICE DEPARTMENT (01-78)								
Budget Includes Staff of 20 Employees (4 currently open positions):								
Command staff: 5 (Chief, Lt, 2 Sgt, Atty/Prosecutor)								
Detective: 2 Patrol: 8 SRO: 1 Communications: 3 Admin: 1								
4210.130	PD - Salaries - Chief	85,601	90,904	106.2%	88,168	2,567	3.0%	88,168
4210.130	PD - Salaries - Officers Wages	886,002	721,666	81.5%	980,206	94,204	10.6%	980,206
	1 Attorney/Prosecutor							
	CMD Staff: 3 Budgeted: 1 Lieutenant 2 Sergeant							
	Staff: 11 Budgeted: 7 Patrol, 1 Detective, 1 SRO (Open: 1 Detective, 1 Patrol)							
4210.205	PD - Salaries - Overtime	50,000	58,005	116.0%	50,000	0		50,000
4210.260	PD - Salaries - Holiday	30,045	29,097	96.8%	31,919	1,874	6.2%	31,919
4210.265	PD - Compensated Absences	4,000	1,247	31.2%	4,000	0		4,000
4210.266	PD - Merit Raise Pool	6,633	0	0.0%	6,483	-150		6,483
	Merit raise based upon 3% average, actual increases vary by performance.							
4210.130	PD - Salaries - Support Staff	196,833	189,240	96.1%	188,573	-8,260	-4.2%	188,573
	Staff 4 Budgeted: 1 Comm Spec, 1 Admin (Open: 1 Comm Supervisor, 1 Comm Spec)							
4210.130	PD - Salaries - Part-time Wages	15,000	11,604	77.4%	15,000	0		15,000
4210.140	PD - Grant Expenses	1	0	0.0%	1	0		1
4210.225	PD - FICA	19,024	16,009	84.2%	19,002	-22	-0.1%	19,002
4210.226	PD - Medicare	18,451	15,063	81.6%	19,690	1,239	6.7%	19,690
4210.242	PD - Life/Disability	12,097	10,508	86.9%	12,912	815	6.7%	12,912
4210.230	PD - Retirement Grp 1	40,253	37,027	92.0%	39,437	-816	-2.0%	39,437
	Group I Employer retirement rate Jan-Dec 13.53%							
4210.240	PD - Health Ins.	342,344	265,689	77.6%	332,977	-9,367	-2.7%	332,977
4210.241	PD - Dental	11,117	8,472	76.2%	11,514	397	3.6%	11,514
4210.230	PD - Retire Grp II	311,372	251,242	80.7%	328,875	17,503	5.6%	328,875
	Group II Employer retirement rate Jan-Dec 31.28%							
4210.300	PD - Office Supplies	3,000	2,628	87.6%	3,000	0		3,000
4210.310	PD - Prosecutor Exp	1,200	474	39.5%	1,200	0		1,200
4210.320	PD - Dues	1,000	389	38.9%	1,000	0		1,000

Acct #	DEPARTMENT	2023		2024				
		Budget	Unaudited Expense as of 12/31/23	% YTD	Department \$ Request '24 v '23	Chg Req '24 v '23	% Chg Req '24 v '23	Selectmen Bud Comm Voted
4210.325	PD - Postage	400	405	101.2%	500	100	25.0%	500
4210.330	PD - Printing	1,000	583	58.3%	1,000	0		1,000
	Parking citations, warning slips, parking permits, other preprinted forms							
4210.340	PD - Eq - Mnt - Rep - Tech	14,780	4,108	27.8%	16,177	1,397	9.5%	16,177
	Awaiting new pricing: Body Cameras 4k, Comm Eq Maint 3k, Insp mach 400, TASER 1300, Cellbrite license 4.88k, Belknap Tower 1.2k							
	Equature radio recording maintenance 1397 (moved and reduced IT services by same amount)							
4210.385	PD - Misc. Expense	1,500	1,049	69.9%	1,500	0		1,500
	Includes advertising, imunizations, dept meeting exp, award ceremonies							
4210.400	PD - Electricity	29,900	17,389	58.2%	20,000	-9,900	-33.1%	20,000
4210.410	PD - Heat	4,000	3,362	84.1%	3,600	-400	-10.0%	3,600
4210.420	PD - Septic	1	0	0.0%	1	0		1
4210.430	PD - Water	2,650	2,820	106.4%	2,600	-50	-1.9%	2,600
	Sprinkler head charges plus water usage							
4210.440	PD - Building Maintenance	9,362	11,265	120.3%	10,362	1,000	10.7%	10,362
	HVAC Maintenance Agmt 6,362, Generator maint 2,000, Janitorial supplies 600, Replacement parts 1,400							
4210.450	PD - Janitorial Service	20,000	18,504	92.5%	18,480	-1,520	-7.6%	18,480
	Increase of 1.2% less special cleanings							
4210.460	PD - Building Improvements	250	0	0.0%	250	0		250
4210.600	PD - New Uniforms	13,000	9,552	73.5%	12,000	-1,000	-7.7%	12,000
4210.603	PD - Officer Stipends	3,000	1,154	38.5%	2,600	-400	-13.3%	2,600
4210.605	PD - Uniform Maintenance	4,900	3,527	72.0%	4,000	-900	-18.4%	4,000
4210.610	PD - Training Materials	4,000	3,006	75.1%	6,000	2,000	50.0%	6,000
	FBI Leeda training, Police One Academy, Other training							
4210.615	PD - Gasoline-Diesel	25,000	18,413	73.7%	24,000	-1,000	-4.0%	24,000
4210.620	PD - Vehicle Maintenance	21,000	28,705	136.7%	20,000	-1,000	-4.8%	20,000
4210.625	PD - Radio-Communications	2,000	450	22.5%	750	-1,250	-62.5%	750
4210.640	PD - Weapons Expense	15,000	4,597	30.6%	4,000	-11,000	-73.3%	4,000
	Ammo, plus addl certification ammunition, taser supplies, and pistol range expense							
4210.645	PD - Investigation Expense	3,000	2,946	98.2%	3,000	0		3,000
	Surveillance svcs and equip., crime scene supplies, blood draws, court transcripts, 2x Comm, Drug Investigative exp							
4210.660	PD - Equipment Purchases	4,000	919	23.0%	4,000	0		4,000

Acct #	DEPARTMENT	2023			2024			
		Budget	Unaudited Expense as of 12/31/23	% YTD	Department Request	\$ Chg Req '24 v '23	% Chg Req '24 v '23	Selectmen Bud Comm Voted
4210.910	PD - Legal Expense	3,000	9,147	304.9%	3,000	0		3,000
4290.130	PD - Emergency Management Salary	1	0	0.0%	1	0		1
4290.385	PD - Emergency Management Misc	1	0	0.0%	1	0		1
	TOTAL POLICE DEPARTMENT	2,215,718	1,851,165	83.5%	2,291,780	76,062	3.4%	2,291,780
	CULTURE & RECREATION (01-89)							
4520.932	Park Commission Expenses	26,435	21,710	82.1%	31,196	4,761	18.0%	31,196
	Landscaping 5,600 (Vest pocket 1,275, Civil War 1,825, Riverfront security 1,000, Weeding 1,500)							
	Operating Costs 5,730 (Riverfront irrigation 700, Electricity 1,600, Water 400, Sewer 180							
	Janitorial Cleaning 3916, Janitorial Supplies 500, Porta-potty 750, Supplies 600)							
	Programs 6,950 (Magic Show 400, Animal Ed 1,000, Halloween 450, Christmas 4,600, Egg Hunt 500)							
	Commission costs 10,000 (advertising 500, dues/meetings 100, secretary 800							
	stipends 2,000, security 1,600, summer employee 5,000)							
4520.945	Park Maint – Island	25,000	19,790	79.2%	3,000	-22,000	-88.0%	3,000
	Hydrological study - to be paid from Tilton Island Capital Reserve Fund							
4550.932	Hall Memorial Library	135,886	135,886	100.0%	154,148	18,262	13.4%	141,393
4589.934	Culture - Old Home Day	3,000	3,000	100.0%	3,000	0		3,000
4589.935	Culture - Tilton Events Committee	3,000	0	0.0%	3,000	0		1
4589.936	Culture - Memorial Day	500	0	0.0%	1	-499	-99.8%	1
4195.800	Park Cemetery	6,000	6,000	100.0%	6,000	0		6,000
4589.933	Culture - Summer Concert	2,000	2,000	100.0%	2,000	0		2,000
	TOTAL CULTURE & RECREATION	201,821	188,387	93.3%	202,345	524	0.3%	186,591
	OUTSIDE AGENCIES (01-90)							
4197.840	Lakes Region Planning	4,155	4,169	100.3%	4,270	115	2.8%	4,270
4415.900	Youth Assistance Program	45,552	28,179	61.9%	48,353	2,801	6.1%	39,667
4415.910	Community Action Program	8,300	8,300	100.0%	12,000	3,700	44.6%	8,300
4415.922	Franklin Visiting Nurses	6,000	6,000	100.0%	10,000	4,000	66.7%	6,000
4520.970	Pines Community Center	72,250	72,250	100.0%	75,000	2,750	3.8%	75,000
	Greater Lakes Child Advocacy Center Request				5,000	5,000	100.0%	0
	Twin Rivers Food Pantry				1,200	1,200	100.0%	0

Acct #	DEPARTMENT	2023		2024					
		Budget	Unaudited Expense as of 12/31/23	% YTD	Department Request	\$ Chg Req '24 v '23	% Chg Req '24 v '23	Selectmen Voted	Bud Comm Voted
	CASA				1,000	1,000	100.0%	0	0
	Lakes Region Mental Health Center				7,000	7,000	100.0%	0	0
	TOTAL OUTSIDE AGENCIES	136,257	118,898	87.3%	163,823	27,566	20.2%	132,237	133,737

Town of Tilton - Estimated 2024 Revenue

Account	Description	Unaudited		
		2023 Budget	2023 Revenues	2024 Budget
3185	Rev - Yield Tax	5,000	12,248	10,000
3186	Rev - Payment in Lieu of Taxes	4,000	0	4,000
3190	IP - Interest on Delinquent Tax	60,000	27,004	20,000
3210	Business Licenses & Permits	2,200	1,725	2,000
3220	Motor Vehicle Permit Fees	880,000	873,351	860,000
3230	Building Permits	80,000	129,740	75,000
3290	Licenses - Dog & Vitals	10,500	10,700	10,500
3352	NH - Rooms & Meals	348,352	376,800	376,800
3353	NH - Highway Block Grant	63,503	66,392	63,503
3354	NH - Water Pollution Grant	47,191	47,251	47,091
3401.03	PD – Misc Revenue	1,600	969	1,200
3401.07	PD – Parking Revenue	4,500	1,440	1,500
3401.11	PD - Prosecutorial Revenue	13,000	12,851	18,000
3401.13	PD - School Resource Officer	56,500	56,679	35,000
3402.04	Land Use Revenue	6,000	7,185	6,500
3403.01	Highway - Misc & Recycling	12,700	10,213	45,000
3404.02	Sel - Haulers	190,000	230,853	220,000
3501	Sale of Town Property	15,000	9,983	14,000
3502	Bank Interest Short Term	7,800	57,944	49,600
3506	Misc Income/Refunds to Town	45,000	61,912	40,000
3916	Trust Transfers to Town	400	491	400
Estimated Revenue		1,857,246	1,995,731	1,900,094
Estimated Sewer Revenue		699,377	699,377	827,714
Total Estimated Revenue		2,307,045	2,695,108	2,727,808

Town of Tilton - Suggested Warrant Articles for 2024

Item	Recommendation	Tax Rate Impact	Balance 12/31
Roads, Bridges, Sidewalks CRF	90,000	0.14	23,742
Highway Equipment CRF	45,000	0.07	52,376
Building Infrastructure CRF	20,000	0.03	20,635
Island Preservation & Improvement CRF	10,000	0.02	87,140
Revaluation CRF	9,000	0.01	69,094
Improving Maintaining Lakes CRF	5,000	0.01	5,138
Senior Center ETF	0	0.00	9,647
CBA Wage Increases (\$26,579 for 2024)	53,158	0.08	

Total Suggested Monied Warrant Articles	232,158	0.36
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Town of Tilton - Estimated Tax Rate

Est. Tax rate based upon 2023 equalized value of:	\$639,250,722
Audited unassigned fund balance as of 12/31/2022	\$1,161,817

Appropriation (Includes Warrant Articles - 1/2 Year CBA)	6,959,256
Less Estimated Revenues	2,727,808
Net Tax Effort (before adjustments or fund balance use)	4,231,448
Estimated Net Town Tax Effort before adjustments	6.62
Estimated Net Town Tax Effort - Operating Budget Only	6.26

**Tilton Sewer Commission
Expenses**

	2023 Actuals	12/20	2024 Request
Abatements/refunds	\$1,000.00	\$10.50	\$1,000.00
Advertising	\$50.00		\$50.00
Acquisition of Main Line	\$1.00		\$1.00
Bank Service Charge	\$1.00		\$1.00
Meter Readings	\$1,900.00	\$1,799.80	\$1,990.00
Postage	\$2,100.00	\$1,869.00	\$2,100.00
Commissioners Salaries	\$3,000.00		\$3,000.00
Dues	\$55.00		\$55.00
Education	\$500.00		\$500.00
Electricity	\$14,000.00	\$10,194.69	\$12,000.00
Fuel	\$500.00		\$500.00
Equipment	\$500.00		\$500.00
Equipment Rental	\$1.00		\$1.00
Disability Ins.	\$1.00		\$1.00
Health	\$13,000.00	\$16,778.62	\$14,477.00
Liability	\$1.00		\$1.00
Workers Comp	\$1.00		\$1.00
Maintenance & Repairs	\$100,000.00	\$126,599.76	\$100,000.00
Misc.	\$1.00		\$1.00
Mileage	\$500.00	\$666.57	\$500.00
NHDES Admin	\$47,502.00	\$49,426.00	\$53,912.00
NHDES O& M	\$344,914.00	\$258,687.00	\$409,864.00
NHDES Cap Charges	\$26,135.00	\$26,135.00	\$26,795.17
NHDES Replacement fund	\$17,500.00	\$17,781.00	\$41,681.00
office equipment	\$500.00	\$60.00	\$500.00
heat	\$1.00		\$1.00
office expense other	\$1.00		\$1.00
office maintenance	\$1.00		\$1.00
internet access & Office Phone	\$75.00	\$330.00	\$600.00
Office Supplies	\$1,500.00	\$1,908.60	\$1,500.00
Fica & Medicare	\$6,500.00	\$9,561.12	\$9,750.00
Retirement	\$7,750.00	\$21,646.88	\$20,000.00
Payroll	\$83,000.00	\$104,461.00	\$105,000.00
Printing	\$25.00		\$25.00
Accounting	\$2,750.00	\$2,750.00	\$2,750.00
Legal Fees	\$500.00		\$500.00
Engineering	\$2,500.00	\$8,914.66	\$2,500.00
PD Detail	\$750.00		\$750.00
Consultant	\$18,831.00	\$7,302.50	\$13,375.00
Recording Fee BCRD	\$25.00		\$25.00
Reimbursement to the Town	\$1.00		\$1.00
Building Repairs	\$1.00		\$1.00
Telephones	\$1,500.00	\$1,380.03	\$1,500.00
Towing	\$1.00		\$1.00
Uncategorized expense	\$1.00		\$1.00
Uniforms	\$1.00		\$1.00
TOTALS	\$699,377.00	\$668,262.73	\$827,714.17

Bank Balances as of 12/19/23

FSB (Money Market)	\$577,581.13
Northway Checking	\$11,849.22

LONG TERM DEBT OBLIGATIONS

GENERAL OBLIGATION BONDS

Municipal Bond Bank Refinance Sewer Debt
Police Building Note

ISSUE YEAR	INTEREST RATE	MATURITY DATE	ORIGINAL AMOUNT	PRINCIPAL Balance 12/31/23
2012	3.15%	2036	2,569,750	1,485,000
2021	1.95%	2041	4,150,000	3,865,592
Total Debt:			6,719,750	5,350,592

TRUSTEES OF THE TRUST FUNDS REPORT

Capital Reserve Fund / Trust Fund Name - Franklin Savings Bank Beg. Balance 1/1/23		Deposits	Withdrawals	Income	Ending Bal. 12/31/2023
1	Channing & Charlotte Sanborn/Arthur Abbot Scholarship Trust	489.71	0.00	20.16	509.87
2	David N Atherton Scholarship Trust	9,309.55	0.00	383.16	9,692.72
3	Dennis R Huckins Scholarship Trust	9,168.69	0.00	377.36	9,546.05
4	Iving C & Katherine M Johnson Scholarship Trust	2,345.44	0.00	96.53	2,441.97
5	Ken Reichstein Memorial Scholarship Fund	4.53	0.00	0.19	4.71
6	Maranda Leonard Scholarship Trust	819.54	0.00	33.73	853.27
7	Scott R Cheney Scholarship Trust	5,215.02	0.00	214.64	5,429.66
8	WRSD Building Renovations and Repairs Capital Reserve	1,447,063.39	500,000.00	61,582.47	1,518,710.83
9	WRSD Bert Southwick Farm Capital Reserve	68,923.85	0.00	2,836.77	71,760.62
10	WRSD Facilities Maintenance Emergency Repairs Capital Reserve	56,795.72	0.00	2,337.60	59,133.31
11	WRSD Highland Mountain Recreation Capital Reserve	23,794.63	0.00	979.34	24,773.98
12	WRSD Special Education Capital Reserve	598,881.45	0.00	24,648.77	623,530.22
13	WRSD Tennis/Basketball Lighting Capital Reserve	1,420.41	0.00	58.46	1,478.87
14	Improving and Maintaining Lakes Capital Reserve	3,661.70	5,000.00	293.03	7,414.74
15	Lochmere Village District Expendable Trust Capital Reserve	95,339.61	0.00	3,894.91	97,194.01
16	Town Recreational Facilities Capital Reserve	30,917.47	0.00	1,272.50	32,189.97
17	Tilton Island Park Capital Reserve	73,784.98	10,000.00	3,354.52	87,139.50
18	Town Reassessment Capital Reserve	57,444.04	9,000.00	2,650.19	69,094.23
19	Town Roads, Streets, Bridges, Sidewalks Capital Reserve	177,014.59	90,000.00	7,882.65	23,742.24
20	Town Highway Equipment Capital Reserve	40,395.95	10,000.00	1,980.29	52,376.24
21	Trustee Disbursement Account	3,459.19	18,137.00	205.80	3,665.25
22	WRTA Maintenance Fund	10,606.26	0.00	436.53	11,042.79
23	Senior Center Expendable Trust Fund	6,788.14	2,500.00	358.81	9,646.94
24	Town Building Infrastructure CRF	0.00	20,000.00	635.35	20,635.35
Subtotal Banking Funds		2,723,643.87	762,807.29	116,533.77	2,742,007.35

Investment Funds – Bar Harbor Wealth Management

Bal. 1/1/23	Withdrawals	Deposits	Change in Value	Balance as of 12/31/23
757,631.22	(22,058.02)	20,888.20	81,133.02	837,594.42

Subtotal Investment Funds

Trustee of the Trust Funds Total:

3,579,601.77

OTHER FUNDS/REVOLVING ACCOUNTS

Other Accounts of Interest

Beginning Bal. 1/1/23	Expenditure	Revenue	Ending Bal 12/31/23
12,423.42	0.00	508.23	12,931.65
144,997.63	0.00	50,936.84	195,934.47
15,828.22	0.00	1,226.00	17,054.22
0.00	(38,718.80)	51,080.00	12,361.20

REPORT OF THE TREASURER

(This report has not been audited)

CASH ON HAND - JANUARY 1, 2023

\$2,147,496.69

Received from the Town Clerk	\$	882,259.14
Received from the Tax Collector	\$	11,187,856.66
Received from the Selectmen's Office	\$	1,814,375.09
Received from the Sale of Town Property	\$	9,182.91
Interest Earned on Accounts	\$	57,944.52
Proceeds of Tax Anticipation Notes	\$	3,400,000.00
Proceeds from Bond Anticipation Notes	\$	-
Re-Deposited Checks / Credit Adjustments	\$	5,958.83
Voided Checks	\$	1,511,892.28

TOTAL CURRENT REVENUES

\$ 18,869,469.43

EXPENDITURES :

Payroll	\$	2,151,289.89
Accounts Payable	\$	4,841,960.10
Payments to School	\$	5,458,588.00
Payments to County	\$	888,881.00
Payments to Fire District	\$	1,751,548.00
Long Term Debt--Principle	\$	274,749.80
Interest on Long Term Debt	\$	143,553.74
Interest on BAN	\$	-
Payment on TAN	\$	3,400,000.00
Interest on TAN	\$	26,936.21
Refunds, Abatements, Overpayments	\$	57,189.94
Returned Checks / Bank Fees	\$	8,081.85

TOTAL EXPENDITURES

\$ 19,002,778.53

CASH ON HAND DECEMBER 31, 2023

\$ 2,014,187.59

Respectfully Submitted,

Sandra Hyslop
Treasurer

Financial Report of the Budget

Tilton

For the period ending December 31, 2022

GOVERNING BODY CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
 Patricia Consentino	 Chairman, Board of Selectmen	
Jonathan G. Scanlon	Vice Chairman, Board of Selectmen	
 Katherine D. Dawson	 Selectman	
 Joseph Jesseman	 Selectman	
Scott Ruggles	Selectman	
 Scott Ruggles	 Selectman	

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
<https://www.proptax.org/>

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
<http://www.revenue.nh.gov/mun-prop/>



Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
General Government			
4130-4139	Executive	\$233,579	\$232,757
4140-4149	Election, Registration, and Vital Statistics	\$140,469	\$143,457
4150-4151	Financial Administration	\$375,179	\$382,677
4152	Revaluation of Property	\$35,040	\$36,615
4153	Legal Expense	\$25,000	\$22,297
4155-4159	Personnel Administration	\$0	\$0
4191-4193	Planning and Zoning	\$88,538	\$81,352
4194	General Government Buildings	\$30,765	\$49,108
4195	Cemeteries	\$6,000	\$6,000
4196	Insurance	\$125,379	\$91,777
4197	Advertising and Regional Association	\$3,823	\$3,838
4199	Other General Government	\$0	\$0
General Government Subtotal		\$1,063,772	\$1,049,878
Public Safety			
4210-4214	Police	\$2,146,084	\$1,905,858
4215-4219	Ambulance	\$0	\$0
4220-4229	Fire	\$0	\$0
4240-4249	Building Inspection	\$33,248	\$31,120
4290-4298	Emergency Management	\$2	\$0
4299	Other (Including Communications)	\$41,955	\$40,845
Public Safety Subtotal		\$2,221,289	\$1,977,823
Airport/Aviation Center			
4301-4309	Airport Operations	\$0	\$0
Airport/Aviation Center Subtotal		\$0	\$0
Highways and Streets			
4311	Administration	\$611,339	\$592,284
4312	Highways and Streets	\$170,266	\$69,837
4313	Bridges	\$0	\$0
4316	Street Lighting	\$37,200	\$26,362
4319	Other	\$0	\$0
Highways and Streets Subtotal		\$818,805	\$688,483
Sanitation			
4321	Administration	\$0	\$0
4323	Solid Waste Collection	\$476,540	\$424,413
4324	Solid Waste Disposal	\$172,982	\$181,731
4325	Solid Waste Cleanup	\$0	\$0
4326-4328	Sewage Collection and Disposal	\$0	\$0
4329	Other Sanitation	\$0	\$0
Sanitation Subtotal		\$649,522	\$606,144



Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
Water Distribution and Treatment			
4331	Administration	\$0	\$0
4332	Water Services	\$0	\$0
4335-4339	Water Treatment, Conservation and Other	\$0	\$0
Water Distribution and Treatment Subtotal		\$0	\$0
Electric			
4351-4352	Administration and Generation	\$0	\$0
4353	Purchase Costs	\$0	\$0
4354	Electric Equipment Maintenance	\$0	\$0
4359	Other Electric Costs	\$0	\$0
Electric Subtotal		\$0	\$0
Health			
4411	Administration	\$26,872	\$26,975
4414	Pest Control	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	\$73,677	\$56,099
Health Subtotal		\$100,549	\$83,074
Welfare			
4441-4442	Administration and Direct Assistance	\$38,602	\$39,015
4444	Intergovernmental Welfare Payments	\$0	\$0
4445-4449	Vendor Payments and Other	\$25,000	\$5,307
Welfare Subtotal		\$63,602	\$44,322
Culture and Recreation			
4520-4529	Parks and Recreation	\$119,435	\$122,895
4550-4559	Library	\$131,950	\$131,950
4583	Patriotic Purposes	\$0	\$0
4589	Other Culture and Recreation	\$17,200	\$5,000
Culture and Recreation Subtotal		\$268,585	\$259,845
Conservation and Development			
4611-4612	Administration and Purchasing of Natural Resources	\$0	\$0
4619	Other Conservation	\$8,200	\$4,950
4631-4632	Redevelopment and Housing	\$0	\$0
4651-4659	Economic Development	\$9,000	\$8,240
Conservation and Development Subtotal		\$17,200	\$13,190
Debt Service			
4711	Long Term Bonds and Notes - Principal	\$217,659	\$217,658
4721	Long Term Bonds and Notes - Interest	\$158,763	\$158,762
4723	Tax Anticipation Notes - Interest	\$15,000	\$6,214
4790-4799	Other Debt Service	\$0	\$0
Debt Service Subtotal		\$391,422	\$382,634



New Hampshire
Department of
Revenue Administration

2023
MS-535

Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
Capital Outlay			
4901	Land	\$0	\$175,960
	<i>Explanation: Selectmen agents to expend</i>		
4902	Machinery, Vehicles, and Equipment	\$0	\$273,704
	<i>Explanation: Selectmen agents to expend and encumbrances carried forward</i>		
4903	Buildings	\$0	\$17,470
	<i>Explanation: Selectmen agents to expend, Roof, Water Heater</i>		
4909	Improvements Other than Buildings	\$0	\$0
	Capital Outlay Subtotal	\$0	\$467,134
Operating Transfers Out			
4912	To Special Revenue Fund	\$0	\$0
4913	To Capital Projects Fund	\$0	\$73,060
	<i>Explanation: Selectmen authorization to subsidize Police Building capital project fund.</i>		
4914A	To Proprietary Fund - Airport	\$0	\$0
4914E	To Proprietary Fund - Electric	\$0	\$0
4914O	To Proprietary Fund - Other	\$0	\$0
4914S	To Proprietary Fund - Sewer	\$512,070	\$0
4914W	To Proprietary Fund - Water	\$0	\$0
4915	To Capital Reserve Fund	\$149,000	\$149,000
4916	To Expendable Trusts/Fiduciary Funds	\$2,500	\$2,500
4917	To Health Maintenance Trust Funds	\$0	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0
4919	To Fiduciary Funds	\$0	\$0
	Operating Transfers Out Subtotal	\$663,570	\$224,560
Payments to Other Governments			
4931	Taxes Assessed for County	\$0	\$807,395
4932	Taxes Assessed for Village District	\$0	\$1,728,010
4933	Taxes Assessed for Local Education	\$0	\$5,229,835
4934	Taxes Assessed for State Education	\$0	\$791,529
4939	Payments to Other Governments	\$0	\$0
	Payments to Other Governments Subtotal		\$8,556,769
Total Before Payments to Other Governments		\$6,258,316	\$5,797,087
Plus Payments to Other Governments			\$8,556,769
Plus Commitments to Other Governments from Tax Rate		\$8,556,769	
Less Proprietary/Special Funds		\$0	\$0
Total General Fund Expenditures		\$14,815,085	\$14,353,856



New Hampshire
Department of
Revenue Administration

2023
MS-535

Revenues

Account	Source of Revenues	Estimated Revenues	Actual Revenues
Taxes			
3110	Property Taxes	\$0	\$12,128,988
3120	Land Use Change Tax - General Fund	\$0	\$58,760
3121	Land Use Change Taxes (Conservation)	\$0	\$0
3180	Resident Tax	\$0	\$0
3185	Yield Tax	\$3,239	\$6,849
3186	Payment in Lieu of Taxes	\$4,040	\$4,041
3187	Excavation Tax	\$0	\$0
3189	Other Taxes	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	\$55,749	\$41,911
9991	Inventory Penalties	\$0	\$0
Taxes Subtotal		\$63,028	\$12,240,549
Licenses, Permits, and Fees			
3210	Business Licenses and Permits	\$1,633	\$2,325
3220	Motor Vehicle Permit Fees	\$876,305	\$889,466
3230	Building Permits	\$54,954	\$63,936
3290	Other Licenses, Permits, and Fees	\$10,136	\$11,635
3311-3319	From Federal Government	\$0	\$0
Licenses, Permits, and Fees Subtotal		\$943,028	\$967,362
State Sources			
3351	Municipal Aid/Shared Revenues	\$0	\$0
3352	Meals and Rooms Tax Distribution	\$348,352	\$348,352
3353	Highway Block Grant	\$63,503	\$116,869
<i>Explanation: One time Block Grant Aid distribution</i>			
3354	Water Pollution Grant	\$47,142	\$47,190
3355	Housing and Community Development	\$0	\$0
3356	State and Federal Forest Land Reimbursement	\$0	\$0
3357	Flood Control Reimbursement	\$0	\$0
3359	Other (Including Railroad Tax)	\$19,100	\$0
3379	From Other Governments	\$0	\$0
State Sources Subtotal		\$478,097	\$512,411
Charges for Services			
3401-3406	Income from Departments	\$271,456	\$278,014
3409	Other Charges	\$0	\$0
Charges for Services Subtotal		\$271,456	\$278,014
Miscellaneous Revenues			
3501	Sale of Municipal Property	\$11,200	\$11,267
3502	Interest on Investments	\$6,049	\$13,878
3503-3509	Other	\$39,560	\$74,928
Miscellaneous Revenues Subtotal		\$56,809	\$100,073



New Hampshire
Department of
Revenue Administration

2023
MS-535

Revenues

Account	Source of Revenues	Estimated Revenues	Actual Revenues
Interfund Operating Transfers In			
3912	From Special Revenue Funds	\$0	\$0
3913	From Capital Projects Funds	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)	\$512,070	\$0
3914W	From Enterprise Funds: Water (Offset)	\$0	\$0
3915	From Capital Reserve Funds	\$0	\$261,439
<i>Explanation: Selectmen agents to expend</i>			
3916	From Trust and Fiduciary Funds	\$3,220	\$3,220
3917	From Conservation Funds	\$0	\$0
Interfund Operating Transfers In Subtotal		\$515,290	\$264,659
Other Financing Sources			
3934	Proceeds from Long Term Bonds and Notes	\$0	\$0
Other Financing Sources Subtotal		\$0	\$0
Less Proprietary/Special Funds		\$0	\$0
Plus Property Tax Commitment from Tax Rate		\$10,509,017	
Total General Fund Revenues		\$12,836,725	\$14,363,068



Balance Sheet

Account	Description	Starting Balance	Ending Balance
Current Assets			
1010	Cash and Equivalents	\$2,580,227	\$2,146,158
1030	Investments	\$0	\$0
1080	Tax Receivable	\$495,875	\$703,748
1110	Tax Liens Receivable	\$126,792	\$82,339
1150	Accounts Receivable	\$260,552	\$255,475
1260	Due from Other Governments	\$0	\$0
1310	Due from Other Funds	\$0	\$0
1400	Other Current Assets	\$2,772	\$2,845
1670	Tax Deeded Property (Subject to Resale)	\$0	\$0
Current Assets Subtotal		\$3,466,218	\$3,190,565
Current Liabilities			
2020	Warrants and Accounts Payable	\$127,727	\$167,669
2030	Compensated Absences Payable	\$0	\$0
2050	Contracts Payable	\$0	\$0
2070	Due to Other Governments	\$0	\$0
2075	Due to School Districts	\$2,030,193	\$1,321,342
2080	Due to Other Funds	\$97,523	\$481,567
2220	Deferred Revenue	\$0	\$0
2230	Notes Payable - Current	\$0	\$0
2270	Other Payable	\$0	\$0
Current Liabilities Subtotal		\$2,255,443	\$1,970,578
Fund Equity			
2440	Non-spendable Fund Balance	\$2,772	\$2,845
2450	Restricted Fund Balance	\$0	\$0
2460	Committed Fund Balance	\$0	\$0
2490	Assigned Fund Balance	\$128,189	\$55,325
2530	Unassigned Fund Balance	\$1,079,814	\$1,161,817
Fund Equity Subtotal		\$1,210,775	\$1,219,987



Tax Commitment

Source	County	Village	Local Education	State Education	Other	Property Tax
MS-535	\$807,395	\$1,728,010	\$5,229,835	\$791,529	\$0	\$12,128,988
Commitment	\$807,395	\$1,728,010	\$5,229,835	\$791,529		\$10,509,017
Difference	\$0	\$0	\$0	\$0		\$1,619,971

General Fund Balance Sheet Reconciliation

Total Revenues	\$14,363,068
Total Expenditures	\$14,353,856
Change	\$9,212
Ending Fund Equity	\$1,219,987
Beginning Fund Equity	\$1,210,775
Change	\$9,212



Long Term Debt

Description (Purpose)	Original Obligation	Annual Installment	Rate	Final Payment	Start of Year	Issued	Retired	End of Year
Police Building Construction Bond (Police Building)	\$4,150,000	\$0	1.95	2041	\$4,150,000	\$0	\$100,658	\$4,049,342
Refinancing Debt ()	\$2,569,750	\$0	Var	2036	\$1,693,000	\$0	\$117,000	\$1,576,000
	\$6,719,750				\$5,843,000	\$0	\$217,658	\$5,625,342

ROBERGE AND COMPANY, P.C.

Certified Public Accountants

Member – American Institute of CPA's (AICPA)
Member – AICPA Government Audit Quality Center (GAQC)
Member – AICPA Private Company Practice Section (PCPS)
Member – New Hampshire Society of CPA's

P.O. Box 129
Franklin, New Hampshire 03235
Tel (603) 524-6734
jroberge@rcopc.com

INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen
Town of Tilton
Tilton, New Hampshire

Opinions

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Tilton, as of December 31, 2022, 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.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Tilton's basic financial statements. The combining nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

Roberge and Co. , P.C.

ROBERGE & COMPANY, P.C.

Franklin, New Hampshire
September 26, 2023

TOWN OF TILTON

Statement of Net Position December 31, 2022

	Primary Government Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 3,472,238
Investments	757,631
Receivables, net	1,162,578
Deposit	2,845
Capital assets:	
Land, improvements, and construction in progress	1,509,447
Other capital assets, net of accumulated depreciation	14,254,295
Total assets	<u>21,159,034</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources related to pensions	651,821
Deferred outflows of resources related to other post employment benefits	503,877
Total deferred outflows of resources	<u>1,155,698</u>
LIABILITIES	
Accounts payable	229,487
Accrued expenses	3,309
Due to other governments	1,321,342
Internal balances due to/from other funds	2,205
Current portion long term debt	274,750
Noncurrent Obligations:	
Notes payable	5,350,592
Compensated absences	73,150
OPEB Obligation	959,050
Net pension liability	4,001,001
Total liabilities	<u>12,214,886</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources related to pensions	643,055
Deferred inflows of resources related to debt refinance	213,860
Deferred inflows of resources related to other post employment benefits	1,454,053
Total deferred inflows of resources	<u>2,310,968</u>
NET POSITION	
Net investment in capital assets	10,138,400
Restricted for:	
Sewer Commission	811,976
Permanent funds	761,090
Specific purposes	645,283
Unrestricted	(4,567,871)
Total net position	<u>\$ 7,788,878</u>

TOWN OF TILTON

Statement of Activities Year Ended December 31, 2022

Functions / Programs				Net (Expense) Revenue and Changes in Net Position
	Program Revenues			Primary Government
	Operating			Governmental
	Expenses	Charges for Services	Grants and Contributions	Activities
Governmental activities:				
General government	\$ 1,172,420	\$ 35,226	\$ 284,733	\$ (852,461)
Public safety	1,946,659	71,078	59,075	(1,816,506)
Highways and streets	684,831	9,807	116,869	(558,155)
Sanitation	1,082,115	674,866	47,190	(360,059)
Health	83,074	-	-	(83,074)
Welfare	46,874	-	-	(46,874)
Culture and recreation	262,882	2,169	-	(260,713)
Conservation	10,900	-	-	(10,900)
Economic development	12,257	-	-	(12,257)
Debt service	164,976	-	-	(164,976)
Capital outlay	140,506	-	-	(140,506)
Depreciation (unallocated)	344,021	-	-	(344,021)
Total governmental activities	<u>5,951,515</u>	<u>793,146</u>	<u>507,867</u>	<u>(4,650,502)</u>
General revenues:				
Taxes				\$ 3,683,780
Licenses, permits and fees				967,362
State of NH sources				504,275
Miscellaneous revenues				190,192
Other financing sources				<u>258,730</u>
Total general revenues				<u>5,604,339</u>
Change in net position				953,837
Net position, beginning				<u>6,835,041</u>
Net position, ending				<u>\$ 7,788,878</u>

TOWN CLERK TAX COLLECTOR

Town Clerk Tax Collector Collections (Unaudited)

Year	Town Clerk's Office	Tax Collector's Office	Total Revenue Collected
2022	\$1,187,861.58	\$12,201,046.68	\$13,388,908.26
2023	\$1,168,579.29	\$11,257,939.95	\$12,426,519.24

What a busy year 2023 turned out to be! We held the Town Election and Town Meeting in March. In June, we unexpectedly had to move our entire operation to the 2nd floor of town hall to facilitate ceiling repairs on the first floor. We spent much of the next two months going up and down stairs to replenish our supplies and to serve residents who were unable to climb the stairs. By the end of August we were back in place in our usual spot on the first floor. Despite the confusion of the displacement, we continued to serve the town with cheer and efficiency, and even passed our annual DMV audit in August with flying colors.

Taxes: Please know that if you are not able to pay the entire amount due, pay what you can. Be mindful that the interest on unpaid taxes will continue to accrue. If you do not have an escrow account and want to make monthly prepayments toward the current tax year, include your map, lot and subplot on your check along with your phone number in the memo area. We only accept prepayments for the current year, not for the upcoming year.

Dogs: Our 1st Annual Tilton Top Dogs Raffle proved to be highly successful. We handed out 15 prizes, donated by local and national businesses, to randomly selected owners who licensed their dogs by the April 30 deadline. In May we had 128 unlicensed dogs, down from nearly 200 in 2022. After reaching out to those dog owners, we ended up with only 13 civil forfeitures, down from 26 in 2022 and 58 in 2021. With the help of the Tilton PD, all 13 were settled without going to court. By the end of the year, we licensed a total of 814 dogs.

Year	# Dogs Licensed	# Civil Forfeitures	Town Revenue Collected (incl. fines)
2023	814	13	\$4,352.50

Vitals: We processed 262 Vital Records transactions, bringing in \$2,994 in town revenue. These included 27 marriage licenses and 235 birth, death, and marriage certificates.

Please feel free to approach either of us with any questions, concerns, recommendations, or compliments! We welcome your input and enjoy meeting and seeing you when you come in. Here's to a healthy and happy 2024 for all.

Respectfully submitted,

Kim Sowles
Town Clerk Tax Collector

Rebecca Albert
Deputy Town Clerk Tax Collector

01/25/2024

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION
RESIDENT MARRIAGE REPORT

01/01/2023 - 12/31/2023

-- TILTON --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
LABORE, MATTEO JORDAN TILTON, NH	ROBERTS, KRISTINA MARIE TILTON, NH	TILTON	TILTON	01/19/2023
GOODWIN, DENNIE JOHN TILTON, NH	THIBEAULT, JENNIFER LYNN TILTON, NH	TILTON	TILTON	02/06/2023
WHITCOMB, RYAN JOSEPH TILTON, NH	ULM, EMILY JO TILTON, NH	TILTON	TILTON	02/17/2023
VELASQUEZ, ROBERTO TILTON, NH	LEES, DONNA MARSHA TILTON, NH	CONCORD	CONCORD	04/18/2023
SMALL, TODD AARON TILTON, NH	GRISWOLD, SUZANNE JEANETTE TILTON, NH	TILTON	NORTHFIELD	07/01/2023
KELLEY, JOHN FRANCIS TILTON, NH	ROBERTSON, NANCY JEAN TILTON, NH	TILTON	TILTON	07/02/2023
PAGE, SCOTT PAUL TILTON, NH	WOOD, ERIN MARIE TILTON, NH	TILTON	TILTON	08/26/2023
CHANCE, AMANDA MARIE TILTON, NH	CURTIS, RYAN PATRICK WEBSTER TILTON, NH	FRANKLIN	BOSCAWEN	09/02/2023
PEPPER, MICHELLE LEE TILTON, NH	ESTER, JAMES ROY TILTON, NH	TILTON	SALISBURY	09/09/2023
PUDSEY, MATTHEW WILLIAM TILTON, NH	HOUGHTON, TARYN ANN TILTON, NH	TILTON	TILTON	09/09/2023
SWIST, KAYLA CONSTANCE MANCHESTER, NH	TOUPIN, RILEY MARIE TILTON, NH	CONCORD	MANCHESTER	09/30/2023
MCKENNA, CONNOR JAMES TILTON, NH	LETARTE, ESPERANZA AMOR TILTON, NH	TILTON	PLYMOUTH	10/21/2023
KHRAPUNOV, ALEXANDER TIMOFEEVICH TILTON, NH	DALBEC, AISSLYN GABRIELLE JAE TILTON, NH	TILTON	TILTON	11/20/2023
JIPSON, JOHN EDWARD TILTON, NH	LEIGHTON, CRYSTAL MARIE TILTON, NH	TILTON	TILTON	11/20/2023

Total number of records 14

01/25/2024

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT BIRTH REPORT

01/01/2023 - 12/31/2023

-- TILTON--

Child's Name	Birth Date	Birth Place	Father's/Parent's Name	Mother's/Parent's Name
CORREIA, TANNER JAMES	01/03/2023	CONCORD, NH	CORREIA, JOSEPH RYAN	GAMBLE, TEAGAN ANN
LEWIS, HENRY WILLIAM	01/18/2023	CONCORD, NH	LEWIS, MICHAEL PATRICK	HOWES, MEGAN LEIGH
GLOVER, SERENITY ROSE REIGN	01/28/2023	DOVER, NH	GLOVER, CHRISTOPHER PAUL	SANTOS, ASASHA ANN
RAMOS, EMMIE JOANNA	02/23/2023	CONCORD, NH	RAMOS, ALBERTO GABRIEL	RAMOS, KATIE JOANN
HADAM, MITCHELL RAYMOND	04/01/2023	CONCORD, NH	HADAM, ELIJAH JAMES	HADAM, ANGELA FAITH
ROBBINS, FRANCIS PATTON	05/05/2023	TILTON, NH	ROBBINS, IAN	LAVERY, BRITTANY MICHELLE
JOY, RYKER LINDEN	08/21/2023	CONCORD, NH	JOY, RYAN LINDEN	JOY, ASHLEY MARIE
GILBERT, SYDNEY JEAN	10/06/2023	CONCORD, NH	GILBERT, AARON SCOTT	GILBERT, NICOLE MARIE
SEGUNDO, CAMILLE ROSARIO	11/21/2023	CONCORD, NH	SEGUNDO, ALEXANDER	SEGUNDO, SARAH DOWD
TEDESCHI, ALEXANDRA ELYSE	11/23/2023	CONCORD, NH	TEDESCHI, ANTHONY JAMES	TEDESCHI, JORDAN ELYSE
WAGENHOFER, BENJAMIN MICHAEL	12/18/2023	CONCORD, NH	WAGENHOFER, CHRISTOPHER MICHAEL	WAGENHOFER, VERONICA LYNN
MARTIN, JULIAN MAXWELL	12/18/2023	TILTON, NH	MARTIN, ALEX RYAN	MARTIN, JESSI ELIZABETH

Total number of records 12

01/25/2024

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION



RESIDENT DEATH REPORT

01/01/2023 - 12/31/2023

--TILTON, NH --

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
GODBOUT, JAIME LEE	01/04/2023	TILTON	GODBOUT, REAL	LEROUX, TAMMY	N
BROWNELL, ELENA	01/05/2023	MEREDITH	DELLOIACONO, PATRICK	FAMIGLIETTI, VIRGINIA	N
KEEFE, JENNIFER RENEE	01/07/2023	TILTON	KEEFE, A PETER	GILPATRIC, DEBORAH	N
LAVERTU, EMILE	01/16/2023	LACONIA	LAVERTU, CALIXTE	PARENT, MARIE	Y
LUCIER, RUBY LOUISE	01/20/2023	TILTON	GAMMON, DAVID	EDMUNDS, KATHERINE	N
SCHNEIDER JR, PHILIP J	01/25/2023	TILTON	SCHNEIDER SR, PHILIP	MCCABE, CATHERINE	Y
BRYDA JR, FRANK S	01/27/2023	TILTON	BRYDA SR, FRANK	QUINN, ANNA	Y
STURTEVANT, WILBUR BURTON	01/28/2023	LACONIA	STURTEVANT, FREDERICK	MORSE, BESSIE	N
SMITH, LINDA MARIE	02/07/2023	TILTON	KLAUSEN, KARL	MORTENSON, THELMA	N
ROSS, ROBERT KENCADE	02/08/2023	TILTON	CARTER, ROBERT	ROSS, VERONICA	N
SAWYER, ROBERT RICHARD	02/16/2023	TILTON	SAWYER, ARCHIE	JOHNSON, LOTTIE	Y
DEVOU, WILLIAM ALFRED	03/05/2023	TILTON	DEVOU, FLOYD	HAMILTON, PHYLLIS	Y
MORGAN, MARY ELLEN	03/11/2023	LACONIA	BEVIER, FLOYD	EXNER, RUTH	N
CILLEY, RAYMOND C	03/20/2023	CONCORD	CILLEY SR, HOWARD	BIGHLEY, VALERIE	N
GREEN, ALBERT DONALD	03/23/2023	TILTON	GREEN, HERBERT	JOHNSON, HAZEL	Y
WATSON, JACQUES P	03/25/2023	TILTON	WATSON, ROBERT	HAM, DIANE	N
WEBBER, CAROLYN PAIGE	03/28/2023	TILTON	STEVENS, JEFFERY	CROSSMAN, CONNIE	N
DEROY, CLAIRE JEANNETTE	04/18/2023	LACONIA	SIMONEAU, DONAT	SPENARD, LUCILLE	N

01/25/2024



DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT DEATH REPORT

01/01/2023 - 12/31/2023

--TILTON, NH --

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
PROVENCAL, LEO W	04/21/2023	TILTON	PROVENCAL, GEORGE	LUSIGNAN, BLANCHE	Y
FRANZ JR, GEORGE JOSEPH	04/21/2023	FRANKLIN	FRANZ SR, GEORGE	CRAWFORD, MARGARET	Y
WICKSTROM, JOHNERIC	04/23/2023	BOSCAWEN	WICKSTROM, ERIK	LARSSON, HILDA	N
AGEIEFF, GEORGE	04/28/2023	TILTON	AGEIEFF, IVAN	KELLER, MARGARET	Y
STAUBLE JR, RAYMOND A	05/01/2023	TILTON	STAUBLE, RAYMOND	MENZINGER, ANNA	Y
WAKEFIELD, ELAINE LENORE	05/10/2023	TILTON	BOSSELAIT, EDWARD	ROBERT, ANGELINA	N
MECHESKI, JAMES EDWARD	05/10/2023	TILTON	MECHESKI, FRANK	MEANY, MARY	Y
AMERO, JEAN	05/13/2023	CONCORD	VANGELDER, JOHN	GRIFFITH, IRENE	N
MARDEN, JAY LEWIS	05/14/2023	TILTON	MARDEN, WALLACE	MCLEARY, MARJORIE	Y
BROWN, JAMES H	05/17/2023	CONCORD	BROWN, HARRISON	PHYFE, GLADYS	Y
EVANS, DENNIS FREDRICK	05/17/2023	TILTON	EVANS, CLARENCE	SMITH, ROSEMARY	N
BROOKS, ALYCE LORRAINE	05/19/2023	TILTON	FARINOLI, ALTIERI	SEIM, GERTRUDE	Y
MONTAMBEAULT SR, LEO A	05/23/2023	FRANKLIN	MONTAMBEAULT, AZARIE	ST CYR, ANNETTE	Y
USINGER, ERIC EMIL	05/26/2023	TILTON	USINGER, WILLIAM	LINDBLAD, JANICE	N
NOLAN, WILLIAM J	05/28/2023	CONCORD	NOLAN, FRANCIS	DINEEN, ANNIE	Y
BARCOMB, RONALD WILLIAM	06/13/2023	TILTON	BARCOMB, RONALD	DAVIS, LILLIAN	Y
GRACE, ELAINE	06/22/2023	MANCHESTER	PERKINS, GEORGE	GURLEY, ALTA	N
COSTA, ANTHONY MICHAEL	06/22/2023	BELMONT	LEONE, JOHN	TABBITAS, ROSEMARY	Y

01/25/2024



DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT DEATH REPORT

01/01/2023 - 12/31/2023

--TILTON, NH --

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
PECKNOLD, ELLEN JEAN	06/23/2023	CONCORD	ARNOTT, JOHN	SWAN, ELLEN	N
TORRES, JAMES A	07/06/2023	TILTON	TORRES, ANTHONY	CAZARPOULUS, HELEN	Y
MCMAHON, KEVIN MARTIN	07/16/2023	TILTON	MCMAHON, JOSEPH	BRADY, ANNA	Y
TUCKER, DANIEL LEE	07/23/2023	LEBANON	TUCKER, EUGENE	BULLOCK, PATRICIA	N
SNYDER, THOMAS CARLING	07/30/2023	TILTON	SNYDER, THOMAS	CARLING, MARGARET	Y
MOLLOY, VINCENT JOSEPH	08/11/2023	BOSCAWEN	MOLLOY, JAMES	FINLAY, GENEVIEVE	N
TARR, ROBERT PATRICK	08/16/2023	FRANKLIN	TARR, OLIVER	UNKNOWN, THERESA	Y
VANDERHEIDEN, ANTHONY G	08/19/2023	TILTON	VANDERHEIDEN, STANLEY	WELD, MELICENT	N
HAMILTON, ROBERT E	08/21/2023	CONCORD	HAMILTON, SPENCER	EVANS, MAVIS	N
EVANS, JEANETTE EVELYN VIENS	08/22/2023	TILTON	VIENS, ALBERT	VIENS, MARGARET	N
LURIE, VALERIE L	08/27/2023	LACONIA	TUTHILL, FRANK	KING, PATRICIA	N
LAWRENCE, ROBERT	08/28/2023	TILTON	LAWRENCE, ANDREW	HENZE, MARY	N
CHAMBERLAIN, FRANCES LEE	09/09/2023	TILTON	KRUEGER, FRANK	PAUL, JANICE	N
WAKEFIELD, JASON ROBERT	09/11/2023	TILTON	WAKEFIELD, ROY	BOSSELAIT, ELAINE	N
MCFARLIN SR, JACK	09/11/2023	TILTON	MCFARLIN, LLOYD	UNKNOWN, UNKNOWN	Y
BRUNO, KATHERINE MARGARET	09/13/2023	TILTON	DOLD, ARNOLD	CHAPPELL, MARGARET	N
HALL, HENRY ALAN	09/15/2023	TILTON	HALL, JOHN	MILLER, ELIZABETH	N
CORBEIL, CARSON YVAN	09/23/2023	CONCORD	CORBEIL, YVAN	ELLSWORTH, LISA	N

01/25/2024



DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT DEATH REPORT

01/01/2023 - 12/31/2023

--TILTON, NH --

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
HUTCHINSON SR, ROBERT F	09/25/2023	TILTON	HUTCHINSON, ERNEST	COBB, MARGARET	Y
REID SR, JOHN H	10/07/2023	TILTON	REID SR, RONALD	SHEERIN, MARION	Y
RICHARDS, DAVID MINOT	10/13/2023	TILTON	RICHARDS, RALPH	SEAVEY, THELMA	Y
GAGNE, ROGER MAURICE	10/26/2023	CONCORD	GAGNE, JOSEPH	BRUSSEAU, GABRIELLE	N
HEIGHTON, EUGENE ALLEN	10/31/2023	TILTON	HEIGHTEN, ALLEN	WILLIAMS, ADA	Y
LUSSIER JR, EUGENE JOHN	11/08/2023	TILTON	LUSSIER SR, EUGENE	FAGNANT, BLANCHE	Y
KENDALL, EDWIN NORMAN	11/20/2023	TILTON	KENDALL, NORMAN	SCOBIE, MATILDA	Y
WHITE, DAVID ELWIN	11/20/2023	LACONIA	WHITE, CLINTON	DODGE, GRACE	Y
CROSS, CAROL ANN	12/04/2023	TILTON	LAMPREY, HERBERT	BURLEIGH, ETHEL	N
BEGIN JR, MOISE THEODORE	12/05/2023	TILTON	BEGIN SR, MOISE	EMMETT, VIOLA	Y
HARRING, DOROTHY MILDRED	12/06/2023	TILTON	LINDSEY, EUGENE	HAUSER, DOROTHY	N
KEITH, ANN J	12/08/2023	LACONIA	KEITH, ELMER	PROVENCHER, JEANNE	Y
CILLEY, CHARLES EDWARD	12/11/2023	TILTON	CILLEY, CHARLES	MINER, ETHELYN	N
FOOTE, GARY SHELDON	12/18/2023	TILTON	FOOTE, PAUL	BOLLES, PHILATHEA	Y
SCANLON, RICHARD OSCAR	12/18/2023	TILTON	SCANLON, FRANCIS	FRECHETTE, YVONNE	Y
MARSHALL, INEZ ALALIAH	12/22/2023	BOSCAWEN	POTTER, HOMER	RITCHIE, LULU	N
BOURGEOIS, NORMAND JOSEPH	12/25/2023	CONCORD	BOURGEOIS, ALFRED	MARQUIS, SIMMONE	Y
HAMMOND, RICHARD ALAN	12/25/2023	TILTON	HAMMOND, EDMUND	MOBLEY, ELSIE	Y

01/25/2024



DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT DEATH REPORT

01/01/2023 - 12/31/2023

--TILTON, NH --

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
PHILBRICK, FRANKLIN MILTON	12/26/2023	TILTON	PHILBRICK SR, PEARLY	RICHARDSON, VIOLA	Y
EISENHAEUER, BRUCE PRYOR	12/31/2023	TILTON	EISENHAEUER, CHARLES	BRADSHAW, DOROTHY	N

Total number of records 74

Tax Rate Breakdown Tilton

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$3,849,419	\$639,250,722	\$6.02
County	\$888,881	\$639,250,722	\$1.39
Local Education	\$5,271,631	\$639,250,722	\$8.25
State Education	\$1,245,727	\$607,313,122	\$2.05
Total	\$11,255,658		\$17.71

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Lochmere Village	\$0	\$21,442,600	\$0.00
Tilton Northfield Water	\$0	\$275,993,094	\$0.00
Tilton-Northfield Fire	\$1,751,547	\$639,250,722	\$2.74
Total	\$1,751,547		\$2.74

Tax Commitment Calculation	
Total Municipal Tax Effort	\$11,255,658
War Service Credits	(\$115,000)
Village District Tax Effort	\$1,751,547
Total Property Tax Commitment	\$12,892,205



12/1/2023

Sam Greene
Director of Municipal and Property Division
New Hampshire Department of Revenue Administration

Appropriations and Revenues

Municipal Accounting Overview

Description	Appropriation	Revenue
Total Appropriation	\$7,598,636	
Net Revenues (Not Including Fund Balance)		(\$3,744,897)
Fund Balance Voted Surplus		\$0
Fund Balance to Reduce Taxes		(\$150,000)
War Service Credits	\$115,000	
Special Adjustment	\$0	
Actual Overlay Used	\$30,680	
Net Required Local Tax Effort	\$3,849,419	

County Apportionment

Description	Appropriation	Revenue
Net County Apportionment	\$888,881	
Net Required County Tax Effort	\$888,881	

Education

Description	Appropriation	Revenue
Net Local School Appropriations	\$0	
Net Cooperative School Appropriations	\$8,295,027	
Net Education Grant		(\$1,777,669)
Locally Retained State Education Tax		(\$1,245,727)
Net Required Local Education Tax Effort	\$5,271,631	
State Education Tax	\$1,245,727	
State Education Tax Not Retained	\$0	
Net Required State Education Tax Effort	\$1,245,727	

Valuation

Municipal (MS-1)

Description	Current Year	Prior Year
Total Assessment Valuation with Utilities	\$639,250,722	\$657,037,967
Total Assessment Valuation without Utilities	\$607,313,122	\$618,300,567
Commercial/Industrial Construction Exemption	\$0	\$0
Total Assessment Valuation with Utilities, Less Commercial/Industrial Construction Exemption	\$639,250,722	\$657,037,967

Village (MS-1V)

Description	Current Year	
Lochmere Village	\$21,442,600	
Tilton Northfield Water	\$275,993,094	
Tilton-Northfield Fire	\$639,250,722	

TOWN OF TILTON, NH
SUMMARY OF INVENTORY VALUATION
FORM MS-1

	Number Of Acres	Assessed Valuation
LAND & BUILDINGS		
Land		
Current Use	3,306.67	\$266,072
Discretionary Easement	137.63	\$412,890
Residential Land	1,758.10	\$87,726,000
Commercial/Industrial Land	997.92	\$103,233,200
Total of Taxable Land	6,200.32	\$191,638,162
Tax Exempt and Non-Taxable Land	503.25	\$8,126,600
Buildings		
Residential		\$211,479,760
Manufactured Housing		\$18,813,000
Commercial/Industrial		\$187,628,100
Total of Taxable Buildings		\$417,920,860
Tax Exempt & Non-Taxable Buildings		\$52,063,940
PUBLIC UTILITIES		\$31,937,600
VALUATION BEFORE EXEMPTIONS	Amount	Number
Certain Disabled Veterans		0
Improvements to Assist Disabled Veterans		0
School Dining/Dormitory/Kitchen Exemptions		1
MODIFIED ASSESSED VALUATION	Amount	Number
Blind Exemptions (RSA 72:37)	\$45,000	3
Elderly Exemptions (RSA 72:339 a & b)		26
Disabled Exemptions (RSA 72:37 b)	\$50,000	6
TOTAL EXEMPTIONS		\$2,095,900

NET VALUATION FOR MUNICIPAL, COUNTY & LOCAL EDUCATION TAX	\$639,250,722
Less Public Utilities	\$31,937,600
NET VALUATION WITHOUT UTILITIES FOR STATE EDUCATION TAX	\$607,313,122

UTILITY SUMMARY		
PSNH DBA Eversource Energy	Electric	\$16,578,200
Clement Dam Hydroelectric LLC	Water	\$3,376,400
Liberty Utilities (EnergyNorthNaturalGas)	Natural Gas	\$14,700
Pennichuck East Utility Inc.	Water	\$343,600
Liberty Utilities (GraniteStateElectric)Corp	Electric	\$16,578,200
New Hampshire Electric Coop	Electric	\$10,700
TOTAL OF ALL UTILITIES		\$36,901,800

**TOWN OF TILTON, NH
SUMMARY OF INVENTORY VALUATION
FORM MS-1**

TAX CREDITS SUMMARY

	Amount	Number	Amount
Veterans' Tax Credit	500	154	\$77,000
Surviving Spouse	2,000	0	\$0
Service Connected Disability	2,000	14	\$28,000
All Veterans Tax Credit	500	20	\$10,000
TOTAL WAR SERVICE CREDITS		188	\$115,000

ELDERLY EXEMPTION REPORT

	Amount	Number	Total Exemption
Age 65-74	\$50,000	6	\$131,500
75-79	\$80,000	4	\$259,300
80 +	\$125,000	17	\$1,376,300
TOTAL ELDERLY EXEMPTION		27	\$1,767,100

Disabled & Elderly Exemption	Income Limit	Asset Limit
Single	\$26,000	\$70,000
Married	\$34,000	\$70,000

CURRENT USE REPORT

	Acres	Assessed Valuation
Farm Land	514.65	\$128,038
Forest Land	2,457.18	\$130,335
Forest Land with Stewardship	173.53	\$5,149
Unproductive Land	11.92	\$161
Wetland	149.39	\$2,389
TOTAL LAND IN CURRENT USE	3,306.67	\$266,072

Receiving 20% Recreational Adjustment (Acres)	816.33
Total Number of Owners in Current Use	91
Total Number of Parcels in Current Use	149

LAND USE CHANGE TAX (100% to Conservation Fund)

Gross Monies Received	\$6,770
PAYMENT IN LIEU OF TAXES (NHDES/LOCHMERE DAM)	\$4,041

DISCRETIONARY EASEMENTS

	Assessed Valuation
Discretionary Easements Golf Course	137.63 \$412,890

Winnisquam Regional Cooperative Apportionment

70% Average Daily Membership (ADM), 30% on Equalized Valuation (EV)

Formula uses a 2 year lookback of EV for apportionment

Budget (MS22 & MS 24)	39,928,243
Less Local Revenue & Credits (MS24)	16,647,330
Total to Apportion	23,280,913
Plus Town Specific MS24 Revenue	1,264
Current Expenses to Apportion	23,282,177

	EE Retained Tax	EE Grant	Total State Aid
Northfield	744,062	4,521,636	5,265,698
Sanbornton	1,061,604	498,574	1,560,178
Tilton	1,245,727	1,777,669	3,023,396
Total	3,051,393	6,797,879	9,849,272

ADM FY 20-21					
	As Reported 3/7/2023	ADM %	2021 Equal Val	Eq Val %	Combined % for Current Exp
Northfield	583.57	0.437324	534,205,180	0.2428010	0.378967
Sanbornton	310.43	0.232635	747,013,568	0.3395250	0.264702
Tilton	440.41	0.330041	918,954,410	0.4176740	0.356331
Total	1,334.41	1.0000000	2,200,173,158	1.0000000	1.000000

	Current Expenditures Rate	Appportioned	Less M24 Town Specific	Less Final State Aid	Local Tax Assessment
Northfield	0.378967	8,823,177	97	5,265,698	3,557,382
Sanbornton	0.264702	6,162,839	33	1,560,178	4,602,628
Tilton	0.356331	8,296,161	1,134	3,023,396	5,271,631
Total	1.0000000	23,282,177	1,264	9,849,272	13,431,641

Final State Aid & Local Assessment = Total Apportionment MS24 23,280,913

Tilton-Northfield Fire District Apportionment

NH Department of Revenue Administration

(Formula uses prior year valuations for apportionment)

	2022 Net Valuation	2022 Equalization Ratio	100% Value	% of Total Value	Net Assessment
Tilton	657,037,967	69.6%	944,020,068	60.5783%	1,747,318
Northfield	605,112,635	98.5%	614,327,548	39.4217%	1,137,079
	1,262,150,602		1,558,347,616	100%	2,884,397
Net District Assessment					2,884,397

Schedule of Town Owned Property

Map	Lot	#	Street Name		Acres	Value Building	Value Features	Value Land	Value Total
000R23	5-1	45	SANBORN ROAD	Police Station	4.59	1,373,800	73,100	173,900	1,620,800
000R26	70	581	W MAIN STREET	Highway Garage	6.19	299,600	83,600	378,400	761,600
000U05	113	257	MAIN STREET	Town Hall	0.06	645,000	24,700	36,100	705,800
000U06	3	336	W MAIN STREET	Riverfront Park	1.57		120,600	182,300	302,900
000R09	54	11	GRANGE ROAD	Senior Center	0.28	171,300	11,000	45,300	227,600
000R21	15		WOLF ROAD		5.79	0	0	181,300	181,300
000R17	20	101	HIGH STREET	Buffalo Park	57.00	0	0	180,300	180,300
000U04	71	180	E MAIN STREET	Salmon Run	0.80	0	0	133,400	133,400
000R22	BEACH		EMERALD LANE	Vacant	0.58	0	0	79,800	79,800
000R26	70-B	130	CLARK ROAD		1.33	0	0	69,300	69,300
000U05	21		MAIN STREET	Parking Lot	0.30	0	13,600	53,600	67,200
000U05	44		CENTER STREET	Parking Lot	0.27	0	13,900	52,500	66,400
000U04	72	190	E MAIN STREET	Salmon Run	0.94	0	0	64,000	64,000
000R05	7		SIMMONS COURT		2.50	0	0	60,600	60,600
000U05	42		CENTER STREET	Parking Lot	0.19	0	9,900	45,100	55,000
000U07	9-1		HIGH STREET		0.39	0	0	49,000	49,000
000U05	24	304	MAIN STREET	Vest Pocket Park	0.12	0	9,800	35,600	45,400
000U06	4	336	W MAIN STREET	Vacant Land	0.38	0	0	42,600	42,600
000U07	24-A	25	HIGHLAND AVENUE		0.28	0	0	41,900	41,900
000U05	40		CENTER STREET	Parking Lot	0.08	0	4,300	36,200	40,500
000U05	117	6	MECHANIC STREET	Parking Lot	0.08	0	3,100	28,900	32,000
000U05	120		MECHANIC STREET		0.12	0	0	28,600	28,600
000U03	47		ASHUELOT DRIVE		0.28	0	0	24,800	24,800
000U07	41-A		SCHOOL STREET		2.90	0	0	16,100	16,100
000U06	20		W MAIN STREET	Statue	0.19	0	0	9,700	9,700
000U05	1		E MAIN STREET		0.10	0	400	9,200	9,600
000U05	2		E MAIN STREET		0.09	0	0	9,000	9,000
000U05	1-A		E MAIN STREET		0.10	0	0	8,700	8,700
000U05	52		PROSPECT STREET	Parking Lot	0.11	0	0	4,600	4,600
000U05	50		ACADEMY STREET		0.03	0	0	4,200	4,200
Total					88	2,489,700	368,000	2,085,000	4,942,700

Tax Collector's Report

For the period beginning Jan 1, 2023 and ending Dec 31, 2023

This form is due March 1st (Calendar Year) or September 1st (Fiscal Year)

Instructions

Cover Page

- Specify the period begin and period end dates above
- Select the entity name from the pull down menu (County will automatically populate)
- Enter the year of the report
- Enter the preparer's information

For Assistance Please Contact:

NH DRA Municipal and Property Division

Phone: (603) 230-5090

Fax: (603) 230-5947

<http://www.revenue.nh.gov/mun-prop/>

ENTITY'S INFORMATION

Municipality: TILTON

County: BELKNAP

Report Year: 2023

PREPARER'S INFORMATION

First Name

KIMBERLY

Last Name

SOWLES

Street No.

257

Street Name

MAIN STREET

Phone Number

286-4425

Email (optional)

KSOWLES@TILTONNH.ORG

Debits						
Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years)			
			Year: 2022	Year: 2021	Year: 2020	
Property Taxes	3110		\$651,286.62			
Resident Taxes	3180					
Land Use Change Taxes	3120		\$52,260.00			
Yield Taxes	3185		\$201.26			
Excavation Tax	3187					
Other Taxes	3189		\$15,422.14			
Property Tax Credit Balance		(\$57.82)				
Other Tax or Charges Credit Balance						

Taxes Committed This Year	Account	Levy for Year of this Report	Prior Levies
			2022
Property Taxes	3110	\$12,895,942.00	\$6,695.00
Resident Taxes	3180		
Land Use Change Taxes	3120		\$45,000.00
Yield Taxes	3185	\$8,446.98	\$3,781.18
Excavation Tax	3187		
Other Taxes	3189	\$12,233.89	

Overpayment Refunds	Account	Levy for Year of this Report	Prior Levies		
			2022	2021	2020
Property Taxes	3110	\$3,106.80			
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Interest and Penalties on Delinquent Taxes	3190	\$2,177.96	\$13,330.04		
Interest and Penalties on Resident Taxes	3190				
Total Debits		\$12,921,849.81	\$787,976.24	\$0.00	\$0.00

Credits

Remitted to Treasurer	Levy for Year of this Report	Prior Levies		
		2022	2021	2020
Property Taxes	\$10,441,513.16	\$589,095.47		
Resident Taxes				
Land Use Change Taxes		\$45,000.00		
Yield Taxes	\$8,436.24	\$3,982.44		
Interest (Include Lien Conversion)	\$2,002.96	\$9,930.04		
Penalties	\$175.00	\$3,400.00		
Excavation Tax				
Other Taxes	\$798.50	\$11,096.13		
Conversion to Lien (Principal Only)		\$69,185.14		
Discounts Allowed				

Abatements Made	Levy for Year of this Report	Prior Levies		
		2022	2021	2020
Property Taxes	\$4,664.00			
Resident Taxes				
Land Use Change Taxes		\$52,260.00		
Yield Taxes				
Excavation Tax				
Other Taxes				
Current Levy Deeded	\$747.00			

Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	Prior Levies		
		2022	2021	2020
Property Taxes	\$2,452,099.82	\$4,027.02		
Resident Taxes				
Land Use Change Taxes				
Yield Taxes	\$10.74			
Excavation Tax				
Other Taxes	\$11,435.39			
Property Tax Credit Balance	(\$33.00)			
Other Tax or Charges Credit Balance				
Total Credits		\$12,921,849.81	\$787,976.24	\$0.00
			\$0.00	\$0.00

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	\$2,467,539.97
Total Unredeemed Liens (Account #1110 - All Years)	\$74,271.39

Lien Summary

Summary of Debits

	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2022	Year: 2021	Year: 2020
Unredeemed Liens Balance - Beginning of Year			\$42,277.95	\$24,639.06
Liens Executed During Fiscal Year		\$74,285.41		
Interest & Costs Collected (After Lien Execution)		\$1,447.45	\$4,349.94	\$5,703.33
Total Debits	\$0.00	\$75,732.86	\$46,627.89	\$30,342.39

Summary of Credits

	Last Year's Levy	Prior Levies		
		2022	2021	2020
Redemptions		\$17,706.20	\$21,391.24	\$20,991.71
Interest & Costs Collected (After Lien Execution) #3190		\$1,447.45	\$4,349.94	\$5,703.33
Abatements of Unredeemed Liens				
Liens Deeded to Municipality		\$1,604.36	\$1,590.17	\$3,647.35
Unredeemed Liens Balance - End of Year #1110		\$54,974.85	\$19,296.54	
Total Credits	\$0.00	\$75,732.86	\$46,627.89	\$30,342.39

For DRA Use Only

Total Uncollected Taxes (Account #1080 - All Years)	\$2,467,539.97
Total Unredeemed Liens (Account #1110 -All Years)	\$74,271.39

MS-61

TILTON (451)

1. CERTIFY THIS FORM

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Preparer's First Name

Kim

Preparer's Last Name

Sowles

Date

01/11/2024

2. SAVE AND EMAIL THIS FORM


Please save and e-mail the completed PDF form to your Municipal Bureau Advisor.

3. PRINT, SIGN, AND UPLOAD THIS FORM

This completed PDF form must be PRINTED, SIGNED, SCANNED, and UPLOADED onto the Municipal Tax Rate Setting Portal (MTRSP) at <http://proptax.org/nh/>. If you have any questions, please contact your Municipal Services Advisor.

PREPARER'S CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

 TOWN CLERK/TAX COLLECTOR
Preparer's Signature and Title

ANNUAL SPRING & FALL CLEAN UP TILTON RESIDENTS ONLY - RESIDENTIAL DROP OFF

The Tilton Public Works Department (581 West Main Street) will be open for Tilton Residents only (NO COMMERCIAL HAULERS OR CONTRACTORS ALLOWED!)

Transfer Station Stickers are required and are available from the Town Clerk's office.

SPRING CLEAN UP DATES

April 24 - 26th from 9:00 am to 3:30 pm
Sat. April 27th from 8:30 am to 4:00 pm

FALL CLEAN UP DATES

Oct. 9 - 11th from 9:00 am to 3:30 pm
Sat. Oct. 12th from 8:30 am to 4:00 pm

- **CONSTRUCTION/DEMOLITION MATERIALS:** wood (painted or plain), sheet rock, asphalt shingles, pressure treated wood
- **APPLIANCES:** stoves, dishwashers, refrigerators (doors must be removed), air conditioners, dehumidifiers and microwaves
- **METAL:** clean metal only - must be free of any wood or plastic
- **TIRES:** 20" maximum diameter - maximum of 4 tires per household only
- **PROPANE TANKS:** 1 pound to 60 pounds cylinders only.
- **BATTERIES:** car or truck
- **TELEVISIONS:** no size limit, maximum of 4 televisions
- **COMPUTERS:** keyboards, CPU units, monitors, fax machine and smaller copiers.

ITEMS THAT ARE NOT ALLOWED: HAZARDOUS WASTE, OIL BASED PAINTS, HOUSEHOLD CLEANERS/CHEMICALS, BRUSH, LEAVES OR GRASS

Vehicles using the facility **MUST** display a current Town of Tilton sticker. Stickers are available at the Town Clerk's Office during normal business hours Monday thru Friday. There will be no charge to the residents for this **SPRING & FALL CLEAN UP**. Any questions please call the Public Works Director at 286-4721

Curbside Collection

Tilton's automated collection program for trash uses 96 gallon, wheeled collection carts. Blue carts (either a light blue cart with a blue lid, or a navy blue cart with a green lid), have been distributed to all residents for trash collection. All carts are the property of the Town; please do not mark or modify the carts in any way, and should you move, both carts must remain with the property.

Details on cart distribution, use, and overflow needs are outlined below:



Blue Trash Cart

Single-Family and Multi-Family Dwellings with 2-4 units:

ONE (1) cart per unit: Single family = 1 cart, 2 family = 2 carts, 3 family = 3 carts, 4 family = 4 carts

Multi-Family Dwellings with 5+ units and Businesses:

These are designated as "commercial" by Town ordinance, and will receive **ONE (1) cart** total for disposal of trash. For needs greater than this, please contract a private hauler for container service. Trash placed inside the cart must be bagged and must fit within the confines of the cart **WITH THE LID CLOSED**. In the event that you have additional material, you may purchase purple Town of Tilton trash bags (see below for details). If needed, smaller versions of these carts may be available for seniors or residents with disabilities. Please contact **Pinard Waste Systems** at **(800) 623-7933, ext 1100**.



Subscription Trash Service Through Pinard Waste Systems

For those with greater trash needs, Pinard Waste will rent additional carts for an annual fee of \$201.00. The subscription period will run from January 1st - December 31st, and will be prorated for those subscribing after the start date. Full year subscriptions will not be prorated for early removals. Subscription customers will receive a 65 gallon cart, with a yellow lid, which can be placed curbside on your collection day with your Town provided cart. At the end of the subscription period, if you choose **NOT** to renew, Pinard will remove the cart. To sign up for subscription service, visit www.pinardwaste.com or call 800.675.7933.



Purple Town of Tilton Trash Bags

Residents may purchase purple overflow trash bags at the Town Hall.

PURPLE BAGS ARE NOT COLLECTED CURBSIDE, they can be disposed of at the Town Transfer Station, 581 West Main Street, Wednesdays & Fridays 1pm - 3:30 pm, and Saturdays 9am - 1pm.

PRICING

15 gallon bags: \$1.00 per bag, sold in packages of 10 bags (\$10.00 per package)

33 gallon bags: \$1.50 per bag, sold in packages of 5 bags (\$ 7.50 per package)

If you have questions about the bags, or for more information, call the Town Hall at **(603) 286-4521**.

This illustration shows the proper placement of carts. Please note that carts must be placed at least 3 feet away from other objects.



Collection Schedule

Please find your street listed below. Trash is collected every week on the day listed.

COLLECTION DAY: TUESDAY

Trash Collected Every Tuesday

A STREET	EMERALD LANE	RUBY LANE
ANDREWS ROAD	EVELINE AVENUE	SANBORN ROAD
ASH DRIVE	GASLIGHT ROAD	SCENIC LANE
ASHUELOT DRIVE	GRANGE ROAD	SHALIMAR ROAD
ATHERTON HILL ROAD	GUSTY ROAD	SHERWOOD DRIVE
AUTUMN DRIVE	HILL ROAD	SILVER LAKE ROAD
B STREET	JACOB ROAD	SIMMONS COURT
BASS ALLEY	LACONIA ROAD	SOUTH WINDY ROAD
BEACH STREET	LAKE ROAD	STORMY ROAD
BEAR ROAD	LAKEWOOD DRIVE	SUNRISE SHORES
BELMONT WAY	LANCASTER HILL ROAD	TILTON ROAD
BITTERSWEET LANE	LENA LANE	TOPAZ LANE
BREEZY ROAD	MURPHY LANE	VISTA HEIGHTS
BROOK ROAD	NORTH WINDY ROAD	WESTWOOD DRIVE
C STREET	NOYES ROAD	WHITE ROCK CIRCLE
CANAAN WAY	OLD ORCHARD DRIVE	WILLOW STREET
CAROL DRIVE	OVERLOOK DRIVE	WINNISQUAM SHORES
CHURCH STREET	PATRICIA ANN DRIVE	WOLF ROAD
CONTIGIANI DRIVE	PEARL LANE	
CRYSTAL LANE	PERKINS ROAD	
D STREET	PHILBROOK ROAD	
DALTON ROAD	PINE HILL ROAD	
DUBLIN DRIVE	QUINN STREET	
DUNLOP DRIVE	RIDGE ROAD	
	RIVER ROAD	

COLLECTION DAY: THURSDAY

Trash Collected Every Thursday,

ACADEMY STREET	HAWKS MEADOW ROAD	PEABODY STREET
ASTER DRIVE	HEMLOCK ROAD	PEST HOUSE ROAD
BIRCH DRIVE	HIGH STREET	PILLSBURY LANE
BROOKFIELD DRIVE	HIGHLAND AVENUE	PINE STREET
CALEF HILL ROAD	JOSCELYN LANE	PRIMROSE DRIVE
CEDAR STREET	KNAPP ROAD	POPLAR STREET
CHESTNUT STREET	LINDEN AVENUE	PROSPECT STREET
CIRCLE DRIVE	LUPINE DRIVE	RANGE ROAD
CLARK ROAD	MAIN STREET	RIVERSIDE DRIVE
COLBY ROAD	MAPLE COURT	ROLLING HILLS
COPELAND ROAD	MATTHEW DRIVE	SAGE DRIVE
COUNTRY MEADOWS	MARCH ROAD	SPRUCE STREET
COUNTRY ROSE LANE	MARSH HILL CIRCLE	SCHOOL STREET
EDGE OF THE LEDGE WAY	MECHANIC STREET	SHADY LANE
DANIEL DRIVE	MILL STREET	TIMBERLINE DRIVE
DEER STREET	MOORE STREET	W MAIN STREET
E MAIN STREET	MORRISON AVENUE	WEST STREET
EDWARD STREET	MT VIEW DRIVE	WINDSOR DRIVE
FOOTHILLS WAY	NICHOLAS DRIVE	WINTER STREET
GERALD DRIVE	NORTHBROOK ROAD	WOODGATE CIRCLE
GRANT STREET	NUTMEG LANE	

Police Department

Dear Tilton Community,

I am deeply honored to be serving as your Chief of Police at the Tilton Police Department. Our primary role as law enforcement officers is to ensure the safety, peace, and well-being of every resident in our town - a responsibility we do not take lightly.

Before anything else, I want to express my profound gratitude to all members of the Tilton Police Department. The past year has been demanding in ways we couldn't have anticipated, yet each of you has risen to the challenge with commitment and dedication. Despite staffing shortages, you've consistently gone above and beyond in fulfilling your duties and safeguarding our community against numerous challenges that have come our way. Your unwavering devotion to public service speaks volumes about your character and professionalism. It's genuinely inspiring for me to lead such a dedicated team whose actions mirror their oath daily. Furthermore, I also want to extend my heartfelt thanks to the wonderful residents of Tilton for their support towards our department in this challenging year. We had to confront various issues collectively, yet your understanding, patience, and cooperation have greatly aided us in maintaining peace and order across the town. Please know that your trust fuels us daily as we strive relentlessly to create a safer environment for everyone.

Looking back to our commitment to safety, we've initiated several endeavors to enhance officer skills in various trainings. We improved communication channels with other law enforcement agencies, strengthening our collaborative operations and creating stronger relationships with community establishments. We've also organized countless community events that were designed specifically to promote positive interactions between our officers and the residents. These initiatives have brought us closer as a town and helped foster understanding and mutual respect.

Moving forward into next year, we will continue working together towards making Tilton an even safer place for everyone. Let's also recognize those struggling during these tough times and offer them support in any way possible. In addition, please remember that our department is always on standby for anyone who needs assistance or has concerns about safety within their neighborhood or any other part of our town. Our mission to serve and protect extends beyond office hours - we are here for you 24/7, ready to act promptly and efficiently.

Once again, from the bottom of my heart, thank you for supporting the Tilton Police Department.

With utmost respect,
Chief Gilman

Police Department Selected Statistics

Total Calls for Service (CFS): 14,662

- 884 Offense Reports
- 152 Felony Investigations
- 65 Property Crimes
- 3,474 Property Checks
- 18 Cops & Caregivers
- 332 Arrests
- 12 Alcohol-Related Offenses
- 30 Drug Related Offenses
- 80 Forgery/Fraud
- 262 Theft
- 52/438 Citations/Warnings
- 454 MV Accidents
- 456 Civil Matters/Paperwork Service
- 143 Parking Complaints/Violations
- 63 Citations Issued
- 182 Animal Calls/Complaints:
 - 14 Overdoses:
- 494 Alarms
- 144 Lockouts
- 1,076 Directed Patrols/Extra Police Presence

Human Service Department

Tilton's Human Service Department encountered a substantial increase in inquiries and applications in 2023. Housing or shelter insecurity or real vulnerability regarding sustaining housing was the number one issue that precipitated calls, inquiries, and applications to this Town's Department during 2023. To afford an average two-bedroom apartment in NH, at an average fair market rent of \$1553, according to a recent study by the National Low-Income Coalition in 2023, you would need to earn a minimum wage of \$29.86. In Tilton, most two-bedroom rentals exceed this average NH rental rate. The basic need for housing or shelter in 2023 is sending people to the Human Services office in Tilton. Several reasons are driving this marked influx - Housing costs, lack of supply/ affordable housing/ and the influx of new residents to the community, some of whom were placed here to "live in hotels" by the CAP or 211 emergency housing programs. New residents may have come from other regions of the State of NH or out of State with the Emergency housing money that sent them to this community. Many families or individuals resided in these hotels for over a year with no transition plan, for when this temporary housing subsidy ended- they were left on local Town or City doorsteps. In our case, we discovered many of these transitory individuals had no ties,

resources, or knowledge of their living area, which included no support systems, doctors, families, or transportation. Placing individuals in the hotels for emergency shelters has put an enormous burden on local communities, specifically the Town of Tilton, Human Service Dept, and other Town Departments and Resources. Sheltering in motels did not comply with our zoning ordinances, nor did living in tents, which some people have chosen to do instead of accepting referrals to shelters for housing. This office has worked diligently this year to address this issue; the lack of affordable housing was a marked concern in Tilton in 2023.

Legislatively, changes occurred in 2023 regarding local municipal regulations. The NH State laws (RSAs) that govern municipal welfare were updated or changed significantly in 2023. The legislative update protected local communities significantly, benefiting the Town of Tilton. It was the first change to take place in decades. This office reached out to our state representatives, and your Tilton's delegation was instrumental in helping to support this significant legislative change so that it was passed into law! Locally, we are grateful that your elected representatives supported this initiative! When SB 110 became law, which clarified and updated residency, municipalities of origin became responsible for their residents in terms of local municipal welfare purposes. -this must limit the burden placed on Towns/Cities with motels/hotels. Persons will not change their original residency for municipal local welfare purposes! In the last quarter of the year, after the law was enacted, the Town shared this new RSA to educate clients, agencies, and others. We then referred 26 inquiries back to their Towns/cities of origin or residence. The key for Tilton has been those individuals residing in hospitals, jails, treatment program centers, and emergency sheltering services, including motels and hotels, when paid for by municipalities or other service assistance providers. Persons who leave emergency housing of their own free will or are removed from emergency housing for non-compliance and remain in a situation of homelessness shall not be considered to have changed their city or Town of origin/ residency status for municipal local welfare purposes for 30 days. Persons assisted by a municipality or other assistance providers with emergency housing assistance in a hotel or motel in another city, who then self-pays for a consecutive 30 days without municipal or further provider assistance, shall transition residency to the new municipality for municipal local welfare purposes.

Rental/ Shelter costs in the Town and region have continued to raise issues for many families or residents. Programs that were established to **temporarily** sustain, maintain, and prevent evictions of people during the pandemic slowly came to an end in the Spring and Summer; many new residents came to depend or rely on these rental or housing assistance programs and were lulled into a false belief that these programs would continue indefinitely - sadly this was not the intent of these temporary programs or realistic. They were temporary. Applicants report they were ill-prepared to pay for their housing expenses. This office has received 92 applications from these individuals in 2023. In some cases, individuals overextended their family budgets, purchased cars, or made other family purchases; in a few instances where residing in subsidized housing complexes- we had some families who did not pay rent or shelter for 18 months, and then when shelter payments were due to resume – applicants were

genuinely surprised or unaware that their financial responsibility would return- as they were not unexpected or not prepared.

Tilton has always had a significant number of individuals who live in rental housing or workforce housing. During or post-pandemic, those living on the economic margins and competing with an influx of new residents are finding it harder to survive. The increased demand for the already limited supply of available housing/shelter is challenging/ frustrating and forcing longtime residents/ generational families out of the area. Landlords have reported that they post an apartment for rent and have five applicants in a matter of hours. Our office's clients frequently have credit issues and struggle to compete for lower-rate units, so they now pay a premium. Then, they are more likely to fall behind, either need assistance, or become evicted because they do not understand that process. The limited supply of rental units, rising costs, and financial pressure on landlords have increased rent costs.

In 2023, overall, we logged on average 23 new or ongoing welfare inquiries/applications weekly, and beginning in July, our caseload escalated due to the emergency rental funding program ceasing to exist- that artificially decreased the need for assistance from this office but created dependence on other state or federal funding programs. This office has not seen this level of inquiry activity since 2009. New resident cases are often very labor intensive and now even involve elderly individuals looking for apartments or those with complicated mental illnesses. People from out of State or the region require extensive collaboration, advocacy, and dedication. Addiction is another blight on the community that has had devastating impacts on families, our youth, and the community. Sadly, these costs could not be solely quantified in lost wages, unemployment, underemployment, domestic violence, and ultimately in paying for final expenses for individuals- all scenarios that this Department encountered this past year.

The Tilton community is enriched and benefits greatly from the assistance provided by local churches, food pantries, including the Tilton Northfield Food Pantry, Archways in Tilton, and many local business owners for example the Barbutto's or many others who help provide many in Tilton with joy at the Holidays. This past Holiday Season, the Welfare Director served as the Co-Chair of the Tilton Northfield Sanbornton Christmas Fund and Thanksgiving Basket Program. These programs bring warmth, joy, happiness, and clothing to many in our community. The dollar value of the TNS program in the Tri-Town community was well more than \$50 thousand. In contrast, that dollar figure is undoubtedly significant; however, recipients will attest somebody can not strictly value or measure this program in the replacement value in the gifts/food or clothing received but in the kindness of others and the knowledge that neighbors genuinely care about each other in Tilton. The Town is indebted to the partnership provided by the warm and caring Tilton Town Clerk Office, The Tilton Police Chief and his Department, our collaboration with the health office, and the solid, insightful guidance or leadership and support the Board of Selectmen provided. My office is thankful to you for all your help and individual support!

This office will continue to meet our statutory and moral responsibility to our residents. In 2024, we anticipate continuing to provide our fiscally conservative guidance with socially responsible supportive assistance, including referrals to Tilton's vulnerable, sick, needy, and hardworking folks. We all worked together to tackle the housing challenges and are dedicated to continuing this challenging task. The philosophy of this Department is to diagnose the issue with compassion and dignity, address the short/long-term problems, and strategize a realistic, attainable path to gain financial independence. The total expended on behalf of Tilton residents in General Assistance by the Tilton Human Service Department in 2023 did not exceed \$15000- this was only possible because of collaboration with private funding sources and outside grant programs that we cannot always rely upon in future years. In Tilton, the expectation is personal responsibility, community spirit, personal responsibility, caring, and serving with kindness and compassion. Tilton is enriched by countless, caring dedicated public servants, anonymous volunteers and people behind the scenes who are tireless in their commitment to help others. It has been an honor and my pleasure to serve this community for so many years.

Respectfully submitted,

Heather Thibodeau
Welfare Director



Building Inspector's Report

Construction continued to be very active with new construction as well as improvements to residential and commercial properties in Tilton. The number of permits overall remained level however the revenues for the department more than doubled. This trend appears likely to continue into the coming year. We look forward to a productive and safe 2024.

2023 Building Stats

RESIDENTIAL – PERMITS	168	COMMERCIAL – PERMITS	144
Single Family	151		
Manufactured	12		
Multifamily	5		
TYPE OF CONSTRUCTION		TYPE OF PERMIT	
New Construction (Residential)	3	Building	92
New Construction (Commercial)	4	Electrical	92
Additions & Alterations	292	Plumbing	40
Demolitions	16	Signs	51
		Demolition	16
		Driveway	4
		Certificate of Occupancy	15
		Fireworks	1
		Junkyard	1

TOTAL PERMITS ISSUED **312**
TOTAL FEES COLLECTED **\$129,740**

Respectfully Submitted,
Charles Bodien, Code Enforcement Officer
code@tiltonnh.org

Conservation Commission

The mission of the Tilton Conservation Commission states that: "The Commission shall assist and advise the citizenry, property owners, State of New Hampshire, other municipal boards and/or commissions with information relevant to the proper utilization of Tilton's natural resources." *By law, a conservation commission is the only local body charged with protecting natural resources including land, water, plants, wildlife, agriculture, and habitat as well as historical and archaeological resources.*

The TCC approved capital reserve funding for water-born invasive species eradication as requested by the Winnisquam Watershed Network and the Silver Lake Association. Milfoil and curly pondweed were removed from these lakes over the course of the summer. It is anticipated that both groups will be planning for additional removal of invasives in 2024.

The Commission collected and presented historical and current data regarding a proposed dam project for Silver Lake that would have had negative consequences for the town. The project was ultimately dismissed by state authorities.

The Commission facilitated a joint meeting with conservation commissions from Northfield and Sanbornton and discussed issues of mutual interest and concern.

We continue to seek information from and offer input to the NH Department of Transportation regarding their plans to replace the failing guard rail along Route 3 along the Winnepesaukee River. Work done along this area of the river could change the flow of the river and directly impact the Tilton Island.

Members of the Commission assisted in the cleanup day at Salmon Run and at Buffalo Park. Special thanks go to Ken Norton, Paul Rushlow, and Bob Hardy for their efforts. Jim Cropsey is working to place distance signage markers along the rail trail between Salmon Run and Route 140.

The Tilton Conservation Commission reviews and comments on any project in town that impacts wetlands and natural resources. Additionally, we review "Dredge and Fill" applications that are submitted in a timely manner and have the prerogative to comment to NHDES, and other town boards. We are not an enforcement commission, so if anyone notices suspicious activity in a wetland, they are encouraged to immediately report it to the town at

<http://www.tiltonnh.org/content/documents/landuse/Complaint%20Form%20Rev%202017-1031.pdf>. One can also file a complaint directly with NH Department of Environmental Services at <https://www.des.nh.gov/complaints>

The Conservation Commission meets at 7 PM on the third Monday of each month and the public is welcome to attend. The minutes of our meetings are posted on the Tilton Conservation Commission website: <http://www.tiltoncc.org/mission.htm>. The website also contains information about Tilton's natural resources.

Parks Commission

The Parks Commission's Mission is to provide effective park management to enrich the lives of the community's residents. We achieve our mission by providing a variety of recreational areas for people of all ages and abilities at various locations throughout the community. We manage and maintain the town's investment in parks, open spaces, and recreational facilities, with emphasis on accessibility, aesthetic quality, and educational opportunities. We use a systemic, balanced approach to the planning, acquisition, development, and rehabilitation of park lands and recreational facilities judiciously scheduling recreational facilities among the town's various recreational interests. To enhance this mission, we offer popular activities and programs each year.

Earth Day saw Riverfront Park filled with "turtles" for youngsters to collect in exchange for chocolate coins. The children did a great job, the park was cleared, and the chocolate was eaten.

The Parks Commission and the Conservation Commission teamed up for a cleanup day on the trails at Buffalo Park. We held two Wildlife Encounters programs in June and September that brought a boa constrictor and other animals to the Pavilion at Riverfront Park for children to see, learn about, and even touch. Parks commissioners participated in the Old Home Day activities as well. In August, there was a magic show attended by children and their parents. October brought the annual Scarecrow Contest to town as local businesses and residents decorated for the fall season. Business winners were Island Tanning, The Whole Child Center, and the Hampton Inn & Suites. Winners were Cyndy Hobart, the team of Diane Currier and Becky Albert, and Susan Lawrence.

Our biggest event of the year is the Christmas Parade with a visit from Santa, followed by fireworks for all. The parade was a great success thanks to all the groups and merchants who took the time to decorate floats or walk in the parade. Santa greeted over 100 children, and his elves provided candy canes and stuffed animals to each child. This event would not be possible without the generous support of local merchants who donate each year to the silent auction and raffle which help cover some of the costs for next year's fireworks. We're grateful to the Tilton Police Department for all their assistance in making this event safe and fun for all.

The parks were also used by multiple groups and organizations to host their own events. We would like to remind everyone that they need to please sign up with Town Hall if they are planning to use any of the parks to host an event. The Parks Commission will begin planning activities for the new year in January. Events and dates will be published on the Tilton website www.tiltonnh.org as well as on local Facebook pages, so keep checking for updates.

Tilton Parks Commission

Tilton Sewer Commission

In 2023 the Tilton Sewer Commission (The Commission) approved four new hookup applications. Two of which were residential and two commercial properties.

The lead abatement/ceiling repair project undertaken at the Town Hall made for a lot of changes and activity for Town Hall and we thank you for all of the patience our residents had during the project.

As the flow metering project (undertaken by the 10 member communities that utilize the Wastewater treatment plant in Franklin) has determined that Tilton's rate will almost double, the Commission contracted Raftelis to perform a rate study and a plan to move forward. The last rate increase was in 2012, over a decade ago! While this has kept our rates low for our residents, it has not kept up with the current economic state and the aging of our infrastructure. The treatment plant costs (before the flow metering increase) accounted for over 60% of our sewer budget. Unfortunately, we are unable to avoid the increased costs from the Treatment Plant. The percentages previously billed from the plant were developed in the 1970s and were based on expansion assumptions at that time. Other contributions to the rate increase include higher electricity bills and our aging infrastructure. Due to the layout and topology of Tilton, we have 11 Main pump stations and approximately 35 individual residential pump stations. This is a lot, compared to our surrounding Towns, and as these age, repair and replacement becomes necessary.

Non-flushable items and oils, grease and fat buildup continue to create problems in our system. These problems are the only resident controlled issues that can make a difference to your sewer rate. Our most common non-flushable items are cleaning wet wipes (personal and household) and cotton materials, such as, tampons, rags and underwear. Although items like wipes and tampons are often labeled flushable, they are not! The ONLY things that should ever be flushed are toilet paper and biological waste. Most people know not to dump bacon grease down the drain, however, most people don't think about other high fat foods that shouldn't hit the drain, such as, mayo, ice cream, gravy etc. Lots of us rinse items with those kind of residue down the drain without even thinking about it, and those contribute to blockages too.

The pay by card by phone option that the Commission adopted has been and continues to be well utilized. If you wish to pay your bill in this way, you can call 603-286-4606 to take advantage of this option.

As 2023 comes to a close, we look forward to the new year and would like to take the opportunity to thank AAA Pump Service, Rowell's Sewer and Drain, Byrons Septic, Windriver Co., NHDES, the Tilton Highway Dept. , and our meter reader/snow shoveler Andrew Pearson. We could not do it without you!

Respectfully submitted,
Tilton Sewer Commission

2023 Planning Board Case Log

For further information regarding Planning Board Cases, including specific conditions of approval, contact the Land Use Department.

PLAN REVIEW

PB#23-01 Haven Grove - Site Plan **Approved 7/11/ 2023**
246 Laconia Road Map R20 Lot 24
Proposed Boat and RV Storage Parking Lot

PB#23-02 The Preserve – Site Plan **Approved 9/26/2023**
725 Laconia Road Map R09 Lot 27
Site Plan for proposal to develop a 114 room Inn, 4 lakefront cottages, restaurant, bar, spa and event barn on 34.75 acres with 3200 feet of frontage and a revised driveway plan

PB#23-03 WRJ Properties LLC – Amended Site Plan **Approved 9/12/2023**
614 Laconia Rd Map R09 Lot 47A
To pave approximately 1800 sf to be used to create 9 additional parking spaces on the west side of the property occupied by 4 commercial units.

PB#23-04 The Lochmere Country Club **Approved 9/26/2023**
360 Laconia Road Map R21-1
Removal of existing gazebo and deck and addition of a 1236 sf building expansion, 96 sf attached walk -in cooler and 700 sf detached covered deck.

PB#23-05 Sealite USA LLC **Approved 8/11/2023**
61 Business Park Drive Map R20 Lot 1-7
Proposed plan to install 44 linear feet of chain link fencing (6 feet in height) with barbed wire and privacy slats to be located adjacent to the building in the current employee parking area. which is asphalt.

PB#23-06 Colbea Enterprises, Inc **Approved 10/24/2023**
63 Laconia Rd Map R23 Lot 8-2
Regional Commercial
Proposed plan to demolish and rebuild a 5,273sf gas station/convenience store which will include a drive-thru and six (6) concrete islands for gasoline dispensers for a total of twelve (12) fueling stations with associated improvements.

PB#23-08 Lochmere Meadows Development LLC **Approved 11/28/2023**
219 Laconia Rd Map R22 Lot 5
Amended site plan for a change in driveway for a proposed commercial building.

PB#23-09 Winter Street 39 LLC

Approved 12/12/2023

39 Winter St Map U06 Lot 32

Site plan for an existing multi-family dwelling to expand from 3 to 4 units in the Village District with associated parking.

PB#23-10 GTM Landscaping and Renovations LLC

Pending

142 E. Main St Map U04 Lot 59

Mixed Use District

Proposed auto repair shop in existing building with a maximum of 5 vehicles at any one time.

Lot Merger

E. Anderson and Sons Holdings LLC

315 Laconia Rd Map R21 Lot 46

303 Laconia Rd Map 22 Lot 15

2023 Zoning Board of Adjustment Case Log

For further information regarding Zoning Board of Adjustment Cases, including specific conditions of approval, contact the Land Use Department.

ZB#23-01 Colbea Enterprises LLC

Approved 1/17/2023

63 Laconia Road Map R23-8-2

A request for a Variance from Article VI, Section 4.3 to permit pavement, catch basins, drainage pipes, lighted decorative bollards, sign in the setback area; from Article II, Section 2.4.4(M) to allow parking lot lights on past 11 PM; from Article II, Section 2.3 to allow a 26' 3" sign with an area of 134 sf to replace the existing sign.

ZB#23-02 Ronald and Tina Desfosses

Denied 2/24/2023

49 Gaslight Road Map R10-25-35

A request for a Variance from Article 8.1 to allow the installation of a 1988 mobile home at Gaslight Village where 1995 or newer is allowed.

ZB#23-03 Gaslight Village Cooperative

Approved 1/17/2023

3 Quinn St Map R10-25

A request for a Variance from Article 8.2.3 to allow 35 units within the Gaslight Village Cooperative Manufacturing Housing Park where 30 are allowed.

ZB#23-04 The Preserve on Winnisquam **Approved 2/21/2023**
725 Laconia Road **Map 09 Lot 25, 26, 27**
A Special Permit per **Article 3.2.2** to allow the excavation of material in the Resort Commercial District.

ZB#23-05 COP Tilton, LLC **Approved 2/21/2023**
Business Park Drive **Map R20-1-15**
A Special Permit per **Article 3.2.2** to allow the excavation of material in the Industrial District.

ZB#23-06 UHaul Company of New Hampshire **Approved 2/21/2023**
314 Laconia Road – **Map R20 – 28**
A Special Permit per **Article 3.2.2** to allow the excavation of material in the Industrial District.

ZB#23-07 Colbea Enterprise **Approved 2/21/2023**
63 Laconia Rd **Map R23-8-2**
A Special Permit per **Article 3.2.2** to allow the excavation of material in the Resort Commercial District.

ZB#23-08 Pesa, Ronald and David **Denied 4/18/2023**
491 W. Main St. **Map R26-37A**
A Variance from **Article VI.E.e** to allow an office trailer without water or sewage.
A Special Exception per **Article VI Appendix B** to allow the permanent use of a storage container.

ZB#23-09 Haven Grove **Approved 4/18/2023**
246 Laconia Rd & 232 Laconia Rd **Map R20 Lot 23 & 24**
A Special Permit per **Article 3.2.2** to allow the excavation of material in the Resort Commercial District.

ZB#23-10 Milton Smith **Approved 4/18/2023**
630 W. Main St. **Map R26-25**
A Special Exception per **Article VI Appendix B** for Indoor Commercial use.

ZB#23-11 Robert & Allyson Clark
3 C St. **Map U02-25** **Approved 4/18/2023**
A Variance to allow a Single family dwelling with setbacks of 5 feet from the side and rear where 20 is required.

ZB23-12 **Approved 6/21/2023**
Garofalo Family Revocable Trust
12 Murphy Lane **Map R09 Lot 3**
Request for a Variance from **Article VII Section Appx C** to allow the construction of a wrap around deck which is 14 feet from the setback where 30 is required and 6 feet from the side setback where 20 is required.

ZB23-13 Joseph Coffey/Fred Sena
11 Maple Ct

Approved 7/18/2023

Map U06 Lot 38

To remove an existing single family home and rebuild a four-unit (4) multi-family building where multi-family is not allowed.

ZB#23-14 Francois Pellerin

Approved 11/13/2023

142 E. Main St

Map U04 Lot 59

To allow an automotive repair facility in the Mixed Use District where automotive repair is not allowed.

ZB23-15 E. Anderson & Sons Holding LLC

Withdrawn

303 Laconia Rd

Map R22 Lot 15

Variance from Article II (Structure, Accessory) to allow the construction of a storage shed without a primary structure.

ZB23-16 Stephanie & John Scolastico

Approved 9/19/2023

46 Hill Rd

Map U01 Lot 32-A

Variance from Article 2.2.3 Standards- Minimum Lot Size per (Article VII Appendix C Dimensional Table) to build on a lot with 23,522 sf where 1 acre is required.

Variance from Article 2.2 Standards (VII Appendix C Dimensional Table) to build on a lot with 106.2 feet of frontage where 150 is required.

Variance from Article 2.2.1 Setbacks (Dimensional Table) to allow the construction of a garage which is 7.7' from the side where 20' is required.

Variance from Article 2.2.1 Setback (Dimensional Table) to allow the construction of deck stairs 18.4 from the side where 20' is required.

ZB23-17 Jeffrey and Jennifer MacDonald

Approved 10/17/2023

16 Vista Heights

Map R11-16

Request for a variance from Article 2.2.1 to allow the construction of a 12' x 30' lean-to onto the left side of an existing detached garage which is located in the front of the house.

Jason McMahon ZB23-18

Approved 11/21/2023

39 Winter St

Map U06-32

Request for a variance from Article VII/Appendix C to allow the expansion of a multi-family residential structure from 3 to 4 units with 75' of frontage where 100' is required.

Town of Tilton Senior Center

11 Grange Road
Tilton, NH 03276
603.527.8291 Phone
603.286.4521 Town Hall
tiltonnh.org/content/seniorcenter.html

**Senior Executive Committee**

Pat Consentino, Chairman
Iris Ianno, Vice Chair
Sandy Plessner, Secretary
Jane Alden
Deb Shepard
Emily LaPlante, Alternate

Tilton Senior Center

If you believe in the adage that “time flies when you are having fun” and you want proof positive, then stop into the Tilton Senior Center Monday through Thursday, you will see a multitude of seniors from Tilton, Franklin, Sanbornton, Belmont, and Northfield having a grand old time. We have completed another banner year thanks to our many volunteers, local businesses, and the Community Action Program.

This year, thanks to the generosity of Lowes, we were able to install a new floor in the kitchen area, as well as new storage cabinets in our main dining room, complete with a mini refrigerator. This addition allows us to have much needed storage space.

We have long wished to install a generator so that we can provide heat for the community in case of a widespread power outage. This year it will become a reality. We can repurpose the generator which was in our old police station to provide emergency power to the Senior Center. It has been relocated to the Center, and it will be installed soon.

Thanks to donations from members of our community we were able to provide the seniors in our communities with a trip to the “Gift of Lights” on display at NASCAR in Loudon. It was fun for everyone who attended. Hopefully we can make this a yearly event.

There so many activities available at the center thanks, in part, because of the creative programs lead by Cindy Clarenbach, our CAP Program Director. This is in addition to the meals provided by CAP.

We are fortunate to have the Franklin VNA conduct foot clinics, blood pressure testing and flu shots throughout the year. What a convenience this is for our seniors!

And let’s not forget the Wednesday night music which rocks the old walls! Local musicians have a chance to show off their skills. These jams are attended by record crowds from all over the state. Drop in some time to see some real pickin’ , but get there early enough to have a low cost meal and visit with friends.

We continue to make use of the senior bus which provides transportation to doctor appointments for the senior or handicapped residents of Tilton, Sanbornton, and Northfield. This year we have provided rides. We would not be able to provide this valuable service if it were not for the volunteer drivers who donate their time!

We are so grateful to all the volunteers who are unselfish in giving their time and energy to making the Tilton Senior Center a success. Because of each of you we continue to reach our goal of providing a home away from home to the senior citizens of our community.

Sincerely,

The Senior Center Executive Committee



Winnepesaukee River Trail Association

The WRTA is a non profit organization with members representing Tilton, Northfield and Franklin. The WRTA meets on the 2nd Tuesday of each month, new members and volunteers are welcome! For more information please visit our Facebook Page @Winnepesaukee River Trail Association or at www.Winnirivertrail.org

Tilton Energy Committee

The Tilton Energy Committee continued work on implementing a more efficient power plant in Town Hall, and replacing the downstairs lighting with LED lights during the lead remediation work that was done during the Summer. We are committed to reducing the costs and carbon footprint of the Town's energy use, and are always looking for new opportunities.



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

Trustees: Nancy Court, Northfield, lifetime appointee
Morris Boudreau, Northfield, lifetime appointee
John Barrett, Tilton, lifetime appointee
Carol Carignan, Tilton, elected
Tom Fulweiler, Northfield, elected
Stephanie Giovannucci - Treasurer
Kathi Mitchell, Tilton, lifetime appointee (January-August)

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

2023 Annual Report

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

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

Looking ahead, we're brimming with excitement for 2024! Get ready to unleash your inner inventor in our brand-new Makerspace, equipped with 3D printers, robotics kits, and a dedicated crafting area perfect for unleashing creativity across generations. Our outreach initiatives are expanding, aiming to double our mobile library visits and

revamp our program for homebound individuals, ensuring everyone has access to the library's resources. And prepare for an epic summer adventure with "Adventure Begins at Your Library"! Navigate ancient jungles, train like medieval knights, or jump through time on our exciting quests. Craft mythical creatures, draw treasure maps, and gather around cozy campfires for thrilling stories. Together, let's make the library a vibrant hub of discovery, where every chapter of life unfolds with wonder and opportunity.

Statistics

- **1,698:** The number of library cardholders who live in Tilton. (This number does not include the hundreds of children under 5 years old who do not yet qualify for a library card but are heavy library users).
- **616:** The combined number of virtual, outdoor, and in-person programs the Hall Memorial Library hosted in 2023
- **3,715:** The number of people who attended (virtually or in-person) programs hosted by Hall Memorial Library in 2023
- **28,429:** The number of physical books/DVDs/other materials that were checked out from Hall Memorial Library in 2023
- **7,327:** The number of eBooks, eAudiobooks, and eMagazines checked out via Hall Memorial Library's digital platforms in 2023
- **21,892:** The estimated number of time people visited the library in 2023
- **531:** The number of free, non-circulating books that we helped to put into the hands of the youth of Northfield and Tilton through our partnership with the Raven Gael Blaisdell Foundation.
- **1,477:** The number of books, DVDs, and other materials added to the library's physical collection via a combination of purchases and donations.

Youth Assistance Program

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

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

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

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

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

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

Sincerely,

Dawn B. Shimberg, Director 603-286-8577

Youth Assistance Board of Directors

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

Youth Assistance Program Statistics

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

In this figure each youth is counted only once even if they participated in more than one activity. 136 youth and 12 adults were residents of Tilton.

Twin Rivers Food Pantry

Twin Rivers Food Pantry is appreciative of the support from area residents. Our heartfelt thanks to ALL who have been supporting the Pantry's efforts with financial donations, food and personal hygiene donations, volunteer time and your participation in food drive's at Hannafords, Franklin City-wide Yard Sale and our Annual Wheels for Meals Car Show held in August at Hannaford's.

Twin Rivers Food Pantry provides assistance with food and personal hygiene necessities to our neighbors in need. Since January of 2022, in a short two-year time period, the Pantry has experienced a staggering 88% increase in the average number of weekly household visits - from 77 to 145 household visits each week! We serve anyone in need who meets the eligibility guidelines established by the USDA's The Emergency Food Assistance Program (TEFAP) which sets the upper income threshold of eligibility for participation in our program. A verbal self-declaration of income is required along with your Driver's license at the time of registration. Families can register the first day they shop.

We have had over 500 household visits this year from Tilton residents. Tilton represents 8.2% of our overall visits. This is a 26% increase in visits over last year. We

are one of several food pantries available to Tilton residents; we are glad to remain a choice and to be available to serve households in your area.

Food distribution at Twin Rivers is done by the Choice Pantry model. Our space is set up to resemble a small grocery store, and our shoppers use grocery carts to browse our shelves and select the food items they need in quantities based on household size. The Pantry provides nonperishable food items, fresh produce, frozen meat, farm-fresh milk and baked goods. We transport 6,000 pounds of food weekly from the New Hampshire Food Bank in Manchester. Perishable items are picked up almost daily from Hannaford's and BJ's as part of their participation in the Food Bank's "Fresh Rescue" program. We purchase 180+ half-gallons of milk from a local dairy farm. We receive USDA TEFAP commodity food items monthly. Donations of non-perishable items come in regularly from individuals, civic and faith organizations, businesses and community drives.

While food remains our primary focus, we have become increasingly aware of another problem within low-income households that seriously impacts health and quality of life – the lack of access to basic personal hygiene products, including menstrual products, diapers, incontinence products, and laundry detergent. These items are costly and are NOT covered by SNAP or WIC benefits. During the past year, we have taken major steps to build and consistently offer an inventory of basic personal hygiene items. We dedicated money in our budget to purchase diapers, toilet paper, and other personal hygiene items, and we have partnered with area churches and civic organizations to donate additional hygiene items.

We encourage anyone to come and learn more about the food pantry as an important resource. We are happy to give tours to show you just what and how we operate at Twin Rivers Food Pantry.

We welcome financial donations, donations of unopened and unexpired nonperishable food items, personal hygiene/cleaning items plus we are always looking for grocery bags-plastic, paper or reusable!

We are located at 2 Central Street (across from Benson's Auto) on the lower level. Our entrance is off the parking lot behind the building. Our service hours are Tuesdays and Thursdays, 9am-11am, and Wednesdays, 5pm-7pm. For questions or concerns, please call 603-934-2662 or email us at info.twinrivers@gmail.com.

Thank you so much for your support. We appreciate it!

TWIN RIVERS FOOD PANTRY



Tilton-Northfield Recreation Council

The Pines Community Center, under the umbrella of the Tilton-Northfield Recreation Council, caters to the recreational desires of Tilton and Northfield, New Hampshire locals. As a Non-profit 501c-3 organization, we stand independently, receiving partial financial support (22%) from each of the towns Northfield and Tilton. The remainder of our budget is sourced through program fees, fundraising efforts, grants, and generous donations.

Our aim, as stated in the mission of the Tilton-Northfield Recreation Council, revolves around enhancing lives through engaging in social and recreational activities, ultimately elevating the overall well-being of our served communities. We're proud of our strides toward achieving this mission and remain dedicated to its ongoing pursuit.

One area that requires our collective attention is volunteer involvement. Historically, we've encountered challenges in attracting and retaining volunteers. Currently, our board representation from Tilton stands at just one member, while our by-laws permit 10 members from each town. We invite and encourage anyone interested or aware of potential volunteers to connect with Brittnei or myself. Even better, join us during our monthly meetings, held on the second Monday of every month at 6:30 PM at the Pines Community Center (61 Summer St, Northfield, NH 03276) to contribute and make a tangible difference in our community.

Jennifer Haskins, President
Tilton-Northfield Recreation Council





Tilton-Northfield Old Home Day Committee

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

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

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

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

Yours in service, Jennifer Weisensee, President

Tilton Historical Society

The existing Tilton Historical Society formed in 2019. There have been other societies in the past but they unfortunately dissolved for one reason or another. It's sometimes difficult to keep momentum going when leading officers pass away or step down and no one steps into their roles to continue their leadership.

In 2019, the time seemed right for a new historical group to form. The community had a "need" to learn about its roots and the formation of the Tilton Historical Society recreated itself with the help of shared photos and stories from community members on social media. Facebook allowed for interaction that no other past historical society possessed. Online resources reached out to people near and far and got them to share their personal family photos, documents and other items over the internet instantly, without physically having to attend in person like in former years. This new convenience made it very easy to capture countless opportunities to connect with people who have moved out of the Tilton/Northfield area, thus allowing them to easily reestablish memories with people and places from where they grew up.

As our Facebook page membership grew, we agreed to form into a non-profit historical society and we proceeded to hold our first meeting in the Black Swan Inn on West Main Street, owned by John and Trisha Basiliere in March 2019.

We quickly gained momentum, not only on Facebook, but in person, as we held our monthly meetings in locations around town in order to give our members and the public the opportunity to see our different historical buildings. We met in the Northfield freight house, the Senior Center (once an old Methodist church), Tilton Town Hall, the Charles Elliott Tilton Mansion and in different governing officers' homes. Eventually, we were asked by Rachel Saliba, (spouse of Peter Saliba - Head of Tilton School), if we would like to hold our regular monthly meetings in the Charles E. Tilton mansion and of course, we responded with a resounding, "Yes".

In 2019-21, we survived through the pandemic by continuing our monthly meetings online via Zoom. The pandemic didn't slow us down one bit and we continued reaching out to the public by sharing our research, pictures and stories over the internet.

In 2022, we resumed meeting in person at the Tilton Mansion and were invited to tour Tilton School's archives. We were impressed by the extensive collection and offered to help the school digitize things and are now actively involved with this elaborate and exciting project.

Soon after, we were offered an office and museum space at the Tilton Mansion for our permanent home by Kate Saunders, Head of School. We signed our agreement with them in 2023 and are now housed on the 3rd floor of the historic building with our growing archive collections.

Our community outreach includes recorded interviews with locals that are posted onto our YouTube channel, plus the daily posts to our Facebook page, emails to our membership and featured events like tours of Park Cemetery, the Tilton Mansion and occasional walk-thru's of historic buildings downtown. In the past, we've toured and photographed the inside and outside of Sant Bani, Achber's Dept Store, Copps Mill, and the Union Sanborn building. We established a Historic House Plaque program, where we award identifying plaques to historic buildings downtown. We collect as many photographs, documents and objects that we can in order to save and protect them in our new archives and we post each donation online to share with the public. We research old newspaper articles and announce any new finding, so that the community can learn as we learn.

We urge people to consider donating their family photos and any other item or document that may be part of our past. Too often, items are discarded after a loved one passes and we ask that we are considered before anything is discarded, no matter how insignificant it may seem.

Finding new photo images that we've never seen before, is always one of the most exciting parts of our mission. We recently discovered this very early image of downtown, which is one of the rare few that shows the Tilton Seminary in it's original location in Northfield (building at far left). This amazing "cabinet card" photo was donated to us by Joe Newton and is



believed to have been taken around 1850. Town Hall wasn't built yet, and a dry goods store can be seen in its place at far right. The building to the left of the dry goods store is the Dexter House, an early hotel built in 1828 by Jeremiah Tilton, (Charles Tilton's grandfather) and was operated by his father, Samuel. A tall flag pole in the center stood where the statue of the Native American princess, (America) is today.



The other rare image shows the D. Ned Davis & Co. Store (the dry goods store) from the front angle. This building was destroyed in the blaze of 1875 and Town Hall was built several years later in its place. The Tilton Seminary and Hazen Copp house are visible to its left.

Our active networking with the public and local businesses has also

spread regionally. We've reached out to other historical societies in the Lakes Region and have formed a much broader umbrella group that meets quarterly to share ideas and procedures with each-other. Each meeting is hosted at a different location, so that the group can visit and see how other historical societies are set up and operate. It has been very successful so far.

The Tilton Historical Society meets in the Charles Elliott Tilton Mansion, every 2nd Wednesday of the month at 6pm. We also broadcast the meetings on Zoom for those who can't physically attend.

We actively seek photos of families and places in Tilton, but also Northfield and surrounding towns. If you would like to keep your photos, we will scan them and give them back to you. We also collect all forms of documents, newspapers, pamphlets, and magazines, as well as receipts from local businesses and letterhead stationery. Physical items with historical significance are welcome.

Membership is \$15 Single and \$25 family. Checks can be mailed to; Tilton Historical Society, 11 Summer Street, Northfield, NH 03276

Email: TiltonHistoricalSociety@aol.com
 Website: TiltonHistoricalSociety.com
 Phone: 617-519-0366

Officers: John Ciriello, Chair, Vice Chair Tim Rose,
 Treasurer Leslie Rose, Secretary Sara Thibeault

Board of Directors: Todd Piper, Gabe Clogston, Rob Clogston, Roy Cilley,
 Dan Jordan, Al Lockwood, Kevin Murphy, Sue Sherrouse

PARK CEMETERY
FOR YEAR ENDING DECEMBER 31, 2023

Balance on Hand December 31, 2021 \$ 14,669.86

INCOME: Deeds	\$ 7,300.00	
Foundations/markers/monuments	\$ 1,150.00	
Insurance Refund/Claim	\$ 227.04	
Open graves/tomb	\$ 5,905.00	
Donations	\$ 855.00	
Tilton Trust	\$14,987.26	
Town of Northfield	\$ 9,000.00	
Town of Tilton	\$ 6,000.00	
Stone Cleaning	\$ 240.00	
Total Income	\$45,664.30	\$ 60,334.16

EXPENSES:

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

Balance Total Expenses \$44,856.98

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

Invested Funds:

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

*Interest only may be expended

Respectfully Submitted, Judy A. Huckins, Secretary/Treasurer

Lochmere Village Water District

Annotated MS-737*

Phone: 603.524.7852

* These figures are from MS-737 signed by the Tilton Budget Committee and posted in its entirety on the Town's website: www.tiltonnh.org/content/annualreports

BUDGET

Acct#	Purpose of Appropriations (RSA 32:3,V)	Warr. Art.#	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Commissioners' Appropriations Ensuing Fiscal Year (Recommended)	Budget Committee's Appropriations Ensuing Fiscal Year (Not Recommended)
General Government						
4130-4139	Executive	2	1,500	1,407	3,240	3,240
4150-4151	Financial	2	7,750	7,048	7,750	7,750
4153	Legal Expense	2	0	0	0	0
4155-4159	Personnel Administration	2	3,000	2,092	0	0
4194	General Government Buildings	2	4,000	2,976	4,000	4,000
4196	Insurance	2	2,000	1,910	2,000	2,000
4197	Advertising & Regional Assoc.					
4199	Other Government	2	850	0	600	600
Water Distribution & Treatment						
4311	Administration	2	12,750	11,423	12,750	12,750
4332	Water Services	2	13,440	110,333	12,950	12,950
4335-4339	Water Treatment, Conserv. & Other	2	7,554	7,585	8,954	8,954
Capital Outlay						
4902	Machinery, Vehicles, Equipment			0		
Operating Transfers Out						
4912	To Special Revenue Fund		0	0		
4913	To Capital Projects Fund					
4914	To Proprietary Fund					
Operating Budget Total			52,844	144,774	52,244	52,244

Special Warrant Articles

Acct#	Purpose of Appropriations (RSA 32:3,V)	Warr. Art.#	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Commissioner's Appropriations Ensuing Fiscal Year (Recommended)	Budget Committee's Appropriations Ensuing Fiscal Year (Not Recommended)
4915	To Capital Reserve Fund					
4916	To Trust and Agency Funds					
Special Articles Recommended						

REVENUES

Acct#	SOURCE OF REVENUE	Warr. Art.#	Actual Revenues Prior Yr	Commissioner's Est. Revenues	Budget Committee's Est. Revenues
3402	Water Supply System Charges				
3409	Other Charges				
3503-3509	Operating Transfers In				
Amounts voted from fund balance					
Total Estimated Revenues & Credits			52,244	52,244	52,244

TILTON-NORTHFIELD FIRE & EMS

2023 Fire Chief's Report

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

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

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

The 185-foot tall communications tower in the back corner of the Park Street Fire Station is now fully functional. TNFD is now receiving monthly rent payments from Wireless Edge. Fifty percent of the rent received reduces the operating budget the following year. The remaining fifty percent is placed into a special revenue fund with the Fire Commissioners as agents to that fund. The first tenant on the tower is AT&T/FirstNet. As additional tenants like Verizon or T-Mobile go on the tower, our monthly rent receipts will increase. The Fire District also has radio equipment using that tower. A grant has been submitted that will enhance the fire department's radio system if awarded.

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

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

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

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

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

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

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

Commissioner – 3 Year Term

Kevin Cate..... 229

Paul Auger..... 391

Commissioner – 2 Year Term

Kevin Waldron 216

Timothy Sattler..... 443

Clerk – 3 Year Term

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

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

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

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

Paul Blaisdell presented a slideshow from the Safety Committee which started in 2022.

Moderator Finemore read article 1 with the results.

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

Moved by Jon Cilley, seconded by Jerry Davis.

Moderator Finemore opened the floor for discussion.

There being none, Moderator Finemore called for a voice vote. **Article Passed.**

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

Moved by Gretchen Wilder, seconded by Eric Pyra.

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

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

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

Kevin Waldron moved an amendment to the article.

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

Gretchen Wilder seconded the amendment.

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

Gretchen Wilder asked if the \$100,000 of unreserved can wait until the end of the year to process.

Commissioner Jon Cilley stated that money has been set aside due to the litigation with the Water District.

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

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

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

Kevin Waldron moved an amendment to the article.

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

Jason Wright seconded the amendment.

Kevin Waldron explained that all this article does is removes the commissioners from being agents.

Discussion ensued regarding the commissioners being agents, and room in the budget for additional spending.

Lucinda Hope moved to call the question, Charles Mitchell seconded it. Motion Passed.

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

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

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

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

Moved by Eric Pyra, seconded by Jerry Davis.

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

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

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

Moved by Eric Pyra, seconded by Jerry Davis.

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

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

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

Moved by Paul Auger, seconded by Jerry Davis

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

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

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

Moved by Gretchen Wilder, seconded by Jerry Davis.

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

Moderator Finemore opened the floor for discussion.

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

Kevin Waldron motioned for an amendment to the article.

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

Seconded by Jason Wright

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

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

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

Mark Hebert asked why the Budget Committee is not in favor. No reply from the Budget Committee.

Discussion ensued regarding plans for additional cisterns, funding needed, and cost for installation.

No additional questions, Moderator Finemore called for a voice vote. Not in doubt **Article Passes.**

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

Moved by John Cilley, seconded by Jerry Davis

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

Moderator Finemore opens the floor for discussion.

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

There being no further question, Moderator Finemore calls for a voice vote, being in doubt calls for a voter card vote.

Yes 19, No 29. **Article Fails.**

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

Moved by Gretchen Wilder, seconded by Jerry Davis

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

Moderator Finemore opens the floor for discussion.

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

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

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

Moved by Gretchen Wilder, seconded by Jerry Davis

Commissioner Jon Cilley stated that this fund is used to purchase general equipment as needed.

Moderator Finemore opened the floor for discussion.

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

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

Moved by Eric Pyra, seconded by Jerry Davis

Commissioner Pyra stated that this is all general expenses to run the department.

Moderator Finemore opened the floor for discussion.

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

Kevin Waldron motioned for an amendment to the article.

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

Amendment seconded by Gretchen Wilder.

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

Moderator Finemore opens the floor for discussion.

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

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

Yes 15, No 30 **Amendment 1 Fails.**

Kevin Waldron motioned for an amendment to the article.

Amendment 2: To see if the District will vote to raise and appropriate the sum of Two Million Nine Hundred Thirty-Seven Thousand, Three Hundred Forty-Two Dollars (\$2,937,342.00) for general municipal operations. This article does not include appropriations contained in special or individual articles addressed separately.

Amendment seconded by Jason Wright.

Kevin Waldron stated that this is a 2% reduction.

Moderator Finemore opened the floor for discussion.

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

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

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

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

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

Moderator Finemore opens the floor for discussion on the original article.

Discussion continued regarding the surplus from 2022.

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

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

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

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

Paul Blaisdell thanks the Budget Committee for all their work

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

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

Jerry Davis stated that the Fire Department does a good job for all of us.

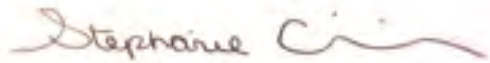
Mark Hebert requests that the commissioners come prepared next year.

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

Moved by Jane Alden, seconded by Gretchen Waldron to adjourn the meeting. Motion Passed.

Meeting adjourned at 9:50 p.m.

Respectfully submitted;

A handwritten signature in blue ink, appearing to read "Stephanie C.", is written over a faint, light blue circular stamp.

Stephanie Giovannucci, District Clerk

Tilton-Northfield Fire District

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

First Session of Annual Meeting (Official Ballot Voting)

Town of Northfield

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

Town of Tilton

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

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

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

GOVERNING BODY CERTIFICATION

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

Name	Position	Signature
Paul A. Auger	Chair	
Eric T. Pyra	Member	
Timothy P. Sattler	Member	

Article 01 Choose Fire District Officers

To choose all necessary Tilton-Northfield Fire District Officers for the ensuing year as presented on the ballot prepared for the same. (Actual voting to be by official ballot on Tuesday, March 12, 2024, at the annual Town voting sessions in Tilton and Northfield at their respective polling places and times.)

Article 02 Accept reports of Treasurer and Commissioners

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

Article 03 Operating Budget

To see if the District will vote to raise and appropriate the Budget Committees' recommended sum of Three Million Six Hundred Ninety Thousand Nine Hundred Sixty Dollars (\$3,690,960.00) for general municipal operations. This article does not include appropriations contained in special or individual articles addressed separately. This article is recommended by the Board of Commissioners for \$3,555,019.00. (Majority vote required.)

Article 04 Apparatus & Equipment Replacement Fund Budget

To see if the District will vote to raise and appropriate Two Hundred Fifty-Two Thousand Eight Hundred Forty-Nine Dollars (\$252,849.00) for the purpose of purchasing Fire, Rescue, EMS Equipment and Ambulance Charges, with said funds to be withdrawn from the Apparatus and Equipment Replacement Special Revenue Fund established under RSA 31:95-C (Adopted March 7, 2005). Funds appropriated from this fund do not affect the tax rate. This article is recommended by the Board of Commissioners and \$225,559.00 is recommended by the Budget Committee. (Majority vote required.)

Article 05 Purchase New Ambulance

To see if the District will vote to raise and appropriate Five Hundred Fifty-Nine Thousand Five Hundred Twenty Dollars (\$559,520.00) for the purpose of a new ambulance with equipment, with said funds to be withdrawn from the Apparatus and Equipment Special Revenue Fund established under RSA 31:95-C (Adopted March 7, 2005). Funds appropriated from this fund do not affect the tax rate. This article is recommended by the Board of Commissioners and is recommended by the Budget Committee. (Majority vote required.)

Article 06 Purchase New Pickup with Plow

To see if the District will vote to raise and appropriate the sum of Seventy-Nine Thousand Nine Hundred Fifty Dollars (\$79,950.00) for the purpose of purchasing a new $\frac{3}{4}$ ton 4x4 pickup with plow with said funds to be withdrawn from the Apparatus and Equipment Special Revenue Fund established under RSA 31:95-C (Adopted March 7, 2005). Funds appropriated from this fund do not affect the tax rate. This article is recommended by the Board of Commissioners and is recommended by the Budget Committee. (Majority vote required.)

Article 07 Add to Land & Building Fund

To see if the District will vote to raise and appropriate the sum of One Hundred Thousand Dollars (\$100,000.00) to be added to the Land & Building Capital Reserve Fund previously established and to make the Board of Fire

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

Article 08 Fire Prevention ETF

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

Article 09 Fire Prevention Budget

To see if the District will vote to raise and appropriate the sum of Four Thousand Seven Hundred Nine Dollars (\$4,709.00) for the purpose of purchasing materials, tools, and equipment related to public education, code enforcement, training, etc., with said funds to be withdrawn from the Fire Prevention Expendable Trust Fund. Funds appropriated from this fund do not affect the tax rate. This article is recommended by the Board of Commissioners and is recommended by the Budget Committee. (Majority vote required.)

Article 10 Health Insurance Deductible ETF

To see if the District will vote to raise and appropriate the sum of One Thousand Five Hundred Dollars (\$1,500.00) for the purpose of adding to the existing Health Insurance Deductible Expendable Trust Fund with said funds to be withdrawn from the Unassigned Fund Balance. Funds appropriated from this fund do not affect the tax rate. This article is recommended by the Board of Commissioners and is recommended by the Budget Committee. (Majority vote required.)

Article 11 Communications Tower ETF

To see if the District will vote to raise and appropriate the sum of Twenty-Three Thousand Eight Hundred Seventy-Six Dollars (\$23,876.00) for the purpose of adding to the existing Communications Tower Expendable Trust Fund as established by Warrant Article 11 at the 2021 District Meeting with said funds to be withdrawn from the Unassigned Fund Balance. Funds appropriated from this fund do not affect the tax rate. This article is recommended by the Board of Commissioners and is recommended by the Budget Committee. (Majority vote required.)

Article 12 Establish Contingency Fund

To see if the District will vote to establish a contingency fund per RSA 31:98-a and raise and appropriate Thirty Thousand One Hundred Twenty-Seven Dollars (\$30,127.00) to put in the fund. This sum to come from the Unassigned Fund Balance. Any appropriation left in the fund at the end of the year will lapse to the general fund. Funds appropriated from this fund do not affect the tax rate. This article is recommended by the Board of Commissioners and is recommended by the Budget Committee. (Majority vote required.)

Article 13 Transact any other business

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

Proposed Budget

Tilton-Northfield Fire




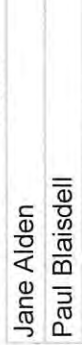

For the period beginning January 1, 2024 and ending December 31, 2024

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on or before February 26, 2024

BUDGET COMMITTEE CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
Jane Alden	Member	
Paul Blaisdell	Member	
Charles Broughton	Member	
Katherine Dawson	Chair	
Scott Lewandowski	Member	
Eric Pyra	Commissioner's Representative	
Jason Wright	Vice-Chair	

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
<https://www.proptax.org/>

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
<http://www.revenue.nh.gov/mun-prop/>



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2023	Appropriations for period ending 12/31/2023	Commissioner's Appropriations for period ending 12/31/2024 (Recommended)	Commissioner's Appropriations for period ending 12/31/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Not Recommended)
General Government								
4130	Executive	03	\$9,500	\$8,000	\$9,500	\$0	\$9,500	\$0
4140	Election, Registration, and Vital Statistics	03	\$1,638	\$2,500	\$2,500	\$0	\$2,500	\$0
4150	Financial Administration	03	\$9,325	\$8,200	\$8,300	\$0	\$8,300	\$0
4152	Property Assessment		\$0	\$0	\$0	\$0	\$0	\$0
4153	Legal Expense	03	\$40,724	\$40,000	\$10,000	\$0	\$10,000	\$0
4155	Personnel Administration	03	\$874,581	\$899,832	\$1,019,496	\$43,439	\$1,062,935	\$0
4191	Planning and Zoning		\$0	\$0	\$0	\$0	\$0	\$0
4194	General Government Buildings	03	\$65,543	\$68,092	\$122,114	\$0	\$122,114	\$0
4195	Cemeteries		\$0	\$0	\$0	\$0	\$0	\$0
4196	Insurance Not Otherwise Allocated	03	\$85,319	\$86,319	\$102,211	\$0	\$102,211	\$0
4197	Advertising and Regional Associations		\$0	\$0	\$0	\$0	\$0	\$0
4198	Contingency		\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government		\$0	\$0	\$0	\$0	\$0	\$0
General Government Subtotal			\$1,086,630	\$1,112,943	\$1,274,121	\$43,439	\$1,317,560	\$0
Public Safety								
4210	Police		\$0	\$0	\$0	\$0	\$0	\$0
4215	Ambulances		\$0	\$0	\$0	\$0	\$0	\$0
4220	Fire	03	\$1,999,011	\$2,090,732	\$2,115,590	\$92,506	\$2,208,096	\$0
4240	Building Inspection		\$0	\$0	\$0	\$0	\$0	\$0
4290	Emergency Management		\$0	\$0	\$0	\$0	\$0	\$0
4299	Other Public Safety		\$0	\$0	\$0	\$0	\$0	\$0
Public Safety Subtotal			\$1,999,011	\$2,090,732	\$2,115,590	\$92,506	\$2,208,096	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2023	Appropriations for period ending 12/31/2023	Commissioner's Appropriations for period ending 12/31/2024 (Recommended)	Commissioner's Appropriations for period ending 12/31/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Not Recommended)
Airport/Aviation Center								
4301	Airport Administration		\$0	\$0	\$0	\$0	\$0	\$0
4302	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
4309	Other Airport		\$0	\$0	\$0	\$0	\$0	\$0
	Airport/Aviation Center Subtotal		\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets								
4311	Highway Administration		\$0	\$0	\$0	\$0	\$0	\$0
4312	Highways and Streets		\$0	\$0	\$0	\$0	\$0	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting		\$0	\$0	\$0	\$0	\$0	\$0
4319	Other Highway, Streets, and Bridges		\$0	\$0	\$0	\$0	\$0	\$0
	Highways and Streets Subtotal		\$0	\$0	\$0	\$0	\$0	\$0
Sanitation								
4321	Sanitation Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0	\$0	\$0
4324	Solid Waste Disposal		\$0	\$0	\$0	\$0	\$0	\$0
4325	Solid Waste Facilities Clean-Up		\$0	\$0	\$0	\$0	\$0	\$0
4326	Sewage Collection and Disposal		\$0	\$0	\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0	\$0	\$0
	Sanitation Subtotal		\$0	\$0	\$0	\$0	\$0	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2023	Appropriations for period ending 12/31/2023	Commissioner's Appropriations for period ending 12/31/2024 (Recommended)	Commissioner's Appropriations for period ending 12/31/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Not Recommended)
Water Distribution and Treatment								
4331	Water Administration		\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services	03	\$0	\$0	\$165,302	\$0	\$165,302	\$0
4335	Water Treatment		\$0	\$0	\$0	\$0	\$0	\$0
4338	Water Conservation		\$0	\$0	\$0	\$0	\$0	\$0
4339	Other Water		\$0	\$0	\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal			\$0	\$0	\$165,302	\$0	\$165,302	\$0
Electric								
4351	Electric Administration		\$0	\$0	\$0	\$0	\$0	\$0
4352	Generation		\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0
Electric Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Health								
4411	Health Administration		\$0	\$0	\$0	\$0	\$0	\$0
4414	Pest Control		\$0	\$0	\$0	\$0	\$0	\$0
4415	Health Agencies and Hospitals		\$0	\$0	\$0	\$0	\$0	\$0
4419	Other Health		\$0	\$0	\$0	\$0	\$0	\$0
Health Subtotal			\$0	\$0	\$0	\$0	\$0	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2023	Appropriations for period ending 12/31/2023	Commissioner's Appropriations for period ending 12/31/2024 (Recommended)	Commissioner's Appropriations for period ending 12/31/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Not Recommended)
Welfare								
4441	Welfare Administration		\$0	\$0	\$0	\$0	\$0	\$0
4442	Direct Assistance		\$0	\$0	\$0	\$0	\$0	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445	Vendor Payments		\$0	\$0	\$0	\$0	\$0	\$0
4449	Other Welfare		\$0	\$0	\$0	\$0	\$0	\$0
	Welfare Subtotal		\$0	\$0	\$0	\$0	\$0	\$0
Culture and Recreation								
4520	Parks and Recreation		\$0	\$0	\$0	\$0	\$0	\$0
4550	Library		\$0	\$0	\$0	\$0	\$0	\$0
4583	Patriotic Purposes		\$0	\$0	\$0	\$0	\$0	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0	\$0	\$0
	Culture and Recreation Subtotal		\$0	\$0	\$0	\$0	\$0	\$0
Conservation and Development								
4611	Conservation Administration		\$0	\$0	\$0	\$0	\$0	\$0
4612	Purchase of Natural Resources		\$0	\$0	\$0	\$0	\$0	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0	\$0	\$0
4631	Redevelopment and Housing Administration		\$0	\$0	\$0	\$0	\$0	\$0
4632	Other Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651	Economic Development Administration		\$0	\$0	\$0	\$0	\$0	\$0
4652	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
4659	Other Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
	Conservation and Development Subtotal		\$0	\$0	\$0	\$0	\$0	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2023	Appropriations for period ending 12/31/2023	Commissioner's Appropriations for period ending 12/31/2024 (Recommended)	Commissioner's Appropriations for period ending 12/31/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Not Recommended)
Debt Service								
4711	Principal - Long Term Bonds, Notes, and Other Debt		\$0	\$0	\$0	\$0	\$0	\$0
4721	Interest - Long Term Bonds, Notes, and Other Debt		\$0	\$0	\$0	\$0	\$0	\$0
4723	Interest on Tax and Revenue Anticipation Notes	03	\$0	\$1	\$1	\$0	\$1	\$0
4790	Other Debt Service Charges		\$0	\$0	\$0	\$0	\$0	\$0
Debt Service Subtotal			\$0	\$1	\$1	\$0	\$1	\$0
Capital Outlay								
4901	Land	03	\$79,022	\$1	\$1	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	03	\$0	\$1	\$1	\$0	\$0	\$0
4903	Buildings	03	\$0	\$1	\$1	\$0	\$0	\$0
4909	Improvements Other than Buildings	03	\$0	\$1	\$1	\$0	\$1	\$0
Capital Outlay Subtotal			\$79,022	\$4	\$4	\$0	\$1	\$0
Operating Transfers Out								
4911	To Revolving Funds		\$0	\$0	\$0	\$0	\$0	\$0
4912	To Special Revenue Funds		\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Funds		\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Airport Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Electric Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914O	To Other Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Sewer Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914W	To Water Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4919	To Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Total Operating Budget Appropriations					\$3,555,018	\$135,945	\$3,690,960	\$0



Special Warrant Articles

Account	Purpose	Article	Commissioner's Appropriations for Appropriations for period ending 12/31/2024 (Recommended) (Not Recommended)	Commissioner's Appropriations for Appropriations for period ending 12/31/2024 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 12/31/2024 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 12/31/2024 (Recommended) (Not Recommended)
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0
4220	Fire	04	\$252,849	\$0	\$225,559	\$27,290
<i>Purpose: Apparatus & Equipment Fund Budget</i>						
4220	Fire	09	\$4,709	\$0	\$4,709	\$0
<i>Purpose: Fire Prevention Budget</i>						
4902	Machinery, Vehicles, and Equipment	05	\$559,520	\$0	\$559,520	\$0
<i>Purpose: Purchase New Ambulance</i>						
4902	Machinery, Vehicles, and Equipment	06	\$79,950	\$0	\$79,950	\$0
<i>Purpose: Purchase New Pickup Truck with Plow</i>						
4915	To Capital Reserve Funds	07	\$100,000	\$0	\$0	\$100,000
<i>Purpose: Add to Land & Building Fund</i>						
4916	To Expendable Trusts	08	\$9,627	\$0	\$9,627	\$0
<i>Purpose: Fire Prevention ETF</i>						
4916	To Expendable Trusts	10	\$1,500	\$0	\$1,500	\$0
<i>Purpose: Health Insurance Deductible ETF</i>						
Total Proposed Special Articles			\$1,008,155	\$0	\$880,865	\$127,290



Individual Warrant Articles

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



Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2023	Commissioner's Estimated Revenues for period ending 12/31/2024	Budget Committee's Estimated Revenues for period ending 12/31/2024
Taxes					
3120	Land Use Change Taxes for General Fund		\$0	\$0	\$0
3180	Resident Taxes		\$0	\$0	\$0
3185	Yield Taxes		\$0	\$0	\$0
3186	Payment in Lieu of Taxes		\$0	\$0	\$0
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes		\$0	\$0	\$0
Taxes Subtotal			\$0	\$0	\$0
Licenses, Permits, and Fees					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees		\$0	\$0	\$0
3230	Building Permits		\$0	\$0	\$0
3290	Other Licenses, Permits, and Fees		\$0	\$0	\$0
Licenses, Permits, and Fees Subtotal			\$0	\$0	\$0
From Federal Government					
3311	Housing and Urban Development		\$0	\$0	\$0
3312	Environmental Protection		\$0	\$0	\$0
3313	Federal Emergency		\$0	\$0	\$0
3314	Federal Drug Enforcement		\$0	\$0	\$0
3319	Other Federal Grants and Reimbursements		\$0	\$0	\$0
From Federal Government Subtotal			\$0	\$0	\$0
State Sources					
3351	Shared Revenues - Block Grant		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution		\$0	\$0	\$0
3353	Highway Block Grant		\$0	\$0	\$0
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$0	\$0	\$0



Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2023	Commissioner's Estimated Revenues for period ending 12/31/2024	Budget Committee's Estimated Revenues for period ending 12/31/2024
State Sources					
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Railroad Tax Distribution		\$0	\$0	\$0
3360	Water Filtration Grants		\$0	\$0	\$0
3361	Landfill Closure Grants		\$0	\$0	\$0
3369	Other Intergovernmental Revenue from State of NH		\$0	\$0	\$0
3379	Intergovernmental Revenues - Other		\$273,798	\$0	\$0
State Sources Subtotal			\$273,798	\$0	\$0
Charges for Services					
3401	Income from Departments		\$0	\$0	\$0
3402	Water Supply System Charges		\$0	\$0	\$0
3403	Sewer User Charges		\$0	\$0	\$0
3404	Garbage-Refuse Charges		\$0	\$0	\$0
3405	Electric User Charges		\$0	\$0	\$0
3406	Airport Fees		\$0	\$0	\$0
3409	Other Charges		\$10,533	\$0	\$0
Charges for Services Subtotal			\$10,533	\$0	\$0
Miscellaneous Revenues					
3500	Special Assessments		\$0	\$0	\$0
3501	Sale of Municipal Property		\$20,000	\$0	\$0
3502	Interest on Investments		\$1,272	\$0	\$0
3503	Other		\$0	\$0	\$0
3504	Fines and Forfeits		\$0	\$0	\$0
3506	Insurance Dividends and Reimbursements		\$0	\$0	\$0
3508	Contributions and Donations		\$0	\$0	\$0
3509	Revenue from Misc Sources Not Otherwise Classified		\$51,028	\$0	\$0
Miscellaneous Revenues Subtotal			\$72,300	\$0	\$0
Interfund Operating Transfers In					
3911	From Revolving Funds		\$0	\$0	\$0



Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2023	Commissioner's Estimated Revenues for period ending 12/31/2024	Budget Committee's Estimated Revenues for period ending 12/31/2024
Interfund Operating Transfers In					
3912	From Special Revenue Funds	04, 06, 05	\$144,386	\$892,319	\$865,029
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Airport Proprietary Fund		\$0	\$0	\$0
3914E	From Electric Proprietary Fund		\$0	\$0	\$0
3914O	From Other Proprietary Fund		\$0	\$0	\$0
3914S	From Sewer Proprietary Fund		\$0	\$0	\$0
3914W	From Water Proprietary Fund		\$0	\$0	\$0
3915	From Capital Reserve Funds		\$0	\$0	\$0
3916	From Trust and Fiduciary Funds	09	\$1,604	\$4,709	\$4,709
3917	From Conservation Funds		\$0	\$0	\$0
Interfund Operating Transfers In Subtotal			\$145,990	\$897,028	\$869,738
Other Financing Sources					
3934	Proceeds from Long-Term Notes/Bonds/Other Sources		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	10, 08, 12	\$3,083	\$41,254	\$41,254
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal			\$3,083	\$41,254	\$41,254
Total Estimated Revenues and Credits			\$505,704	\$938,282	\$910,992



Budget Summary

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



Supplemental Schedule

1. Total Recommended by Budget Committee	\$4,601,952
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$0
3. Interest: Long-Term Bonds & Notes	\$0
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (<i>Sum of Lines 2 through 5 above</i>)	\$0
7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)	\$4,601,952
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$460,195
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$0
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting: (<i>Line 1 + Line 8 + Line 11 + Line 12</i>)	
	\$5,062,147

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

Account	Beginning Balance	Interest	Deposits	Disbursements	Ending Balance
Operating Account	837,006.85	1271.9	3,455,018.96	3,382,435.92	910,861.79
Payroll	500	0	1,200,970.57	1,200,970.57	500
Apparatus & Equip Replacement	25,000.00	44.89	695,982.79	696,027.68	25,000.00
Apparatus & Equip Promontory Account	505401.24	29443.15	538,716.88	109,482.20	964079.07
Total Accounts	1,367,908.09	30,759.94	5,890,689.20	5,388,916.37	1,900,440.86

Timothy F. Pearson, Treasurer



PLODZIK & SANDERSON

Professional Association/Certified Public Accountants

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

INDEPENDENT AUDITOR'S REPORT

To the Members of the Board of Commissioners
Tilton-Northfield Fire District
Tilton, New Hampshire

Report on the Financial Statements

Adverse and Unmodified Opinions

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

Summary of Opinions

<u>Opinion Unit</u>	<u>Type of Opinion</u>
Governmental Activities	Adverse
General Fund	Unmodified
Apparatus and Equipment Fund	Unmodified
Aggregate Remaining Fund Information	Unmodified

Adverse Opinion on Governmental Activities

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

Unmodified Opinions on Each Major Funds and Aggregate Remaining Fund Information

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

Basis for Adverse and Unmodified Opinions

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

Tilton-Northfield Fire District Independent Auditor's Report

Matter Giving Rise to Adverse Opinion on Governmental Activities

As discussed in Note 1-L to the financial statements, management has not recorded the long-term costs of retirement healthcare costs and obligations for other postemployment benefits for the single employer plan in the governmental activities. Accounting principles generally accepted in the United States of America require that those costs be recorded, which would increase the liabilities, decrease the net position, and increase the expenses of the governmental activities. The amount by which this departure would affect the liabilities, net position, and expenses on the governmental activities is not readily determinable.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Change in Accounting Principle

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

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

- Management's Discussion and Analysis,
- Schedule of the District's Proportionate Share of Net Pension Liability,
- Schedule of District Contributions – Pensions,
- Schedule of the District's Proportionate Share of the Net Other Postemployment Benefits Liability,

***Tilton-Northfield Fire District
Independent Auditor's Report***

- Schedule of District Contributions – Other Postemployment Benefits, and
- Notes to the Required Supplementary Information

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

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

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

January 12, 2024
Concord, New Hampshire

*Blodzik & Sanderson
Professional Association*

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

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

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

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

Report of Forest Fire Warden and State Forest Ranger

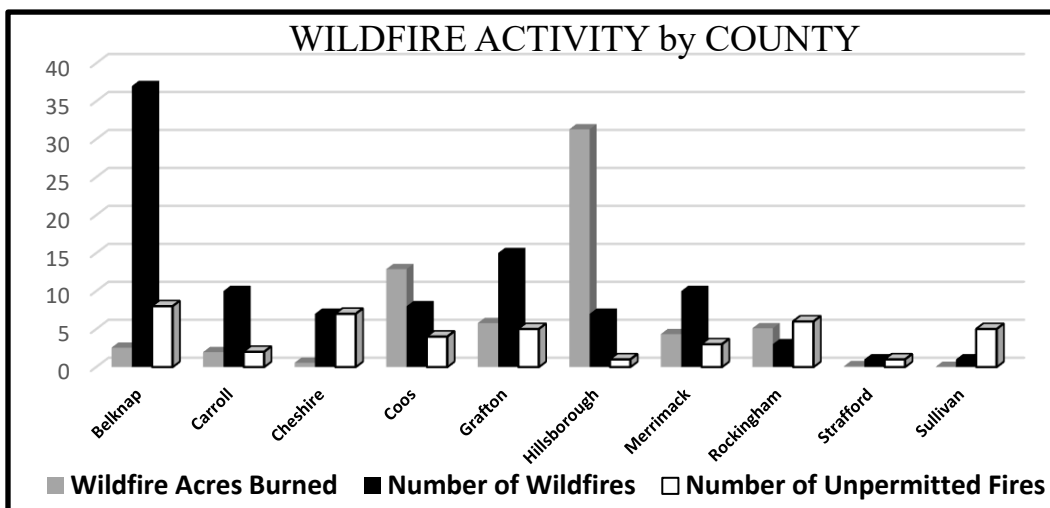
This past year we observed wet weather in late spring and throughout the summer. This led to reduced wildfire activity throughout the state and allowed many of our state firefighting resources to respond to Nova Scotia and Quebec to assist our Canadian neighbors with their record wildfire season. We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

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

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



2023 WILDLAND FIRE STATISTICS



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

*Unpermitted fires which escape control are considered Wildfires.

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

Notes



Town of Tilton

257 Main Street
Tilton, NH 03276
Phone: 603-286-4521
Fax: 603-286-3519
www.tiltonnh.org



TOWN

Administrator	286-4521 x101
Assessor	286-4521 x101
Building Inspector	286-4521 x106
Code Enforcement Office	286-4521 x106
Conservation Commission	286-4521 x100
Finance/IT Director	286-4521 x107
Health Officer	286-4521 x102
Human Services	608-6627
Land Use Office	286-4521 x105
Parks Commission	286-4521 x100
Planning Board	286-4521 x105
Police Dept. Administrative	286-8207
Public Works Department	286-4721
Recycling (Transfer Station)	286-4721
Selectmen's Office	286-4521 x100
Senior Center	527-8291
Sewer Commission	286-4606
Town Clerk/Tax Collector	286-4521 x104
Town Hall Fax	286-3519
Zoning Board of Adjustment	286-4521 x105

COMMUNITY

Pinard Waste Systems	623-7933
Community Action Program	225-3295
Electric (Eversource)	800-662-7764
Family Resource Center	286-4255
Franklin Visiting Nurses	934-3454
Hall Memorial Library	286-8971
NH Veterans Home	527-4400
Pines Community Center	286-8653
Tilton School	286-4342
Water (Lochmere District)	524-7852
Water (T-N Aqueduct)	286-4213
Youth Assistance Program	286-8577

HOSPITALS/HEALTHCARE

Clear Choice MD Urgent Care	267-0656
Concord Hospital	225-2711
Concord Hospital - Franklin	934-2060
Concord Hospital - Lakes Region	524-3211

POST OFFICES

Lochmere	524-4723
Tilton	286-4592
Winnisquam	524-3317

WINNISQUAM REGIONAL SCHOOLS

Sanbornton Central, Grades K-5	286-8223
Southwick School, Grades 3-5	286-3611
Middle School, Grades 6 -8	286-7143
High School, Grades 9-12	286-4531
Superintendent's Office	286-4116

FIRE DISTRICT

Fire District Administrative	286-4781
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For more information on the Town of Tilton, please visit: www.tiltonnh.org

Additional reports which were not printed in this Annual Report are available online as well as recent Board, Committee and Commission videos.



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