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Middleton Graduates 2024	Inside Back Cover
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### **Middleton Town Officials**

**Town Moderator** Jack Savage 2025 **Board of Selectmen** Roxanne Tufts-Keegan, Chair 2025 **Timothy Cremmen** 2026 Tracy Donovan-Laviolette 2026 Scott Ferguson, Vice-Chair resigned Michael Green 2025 Bonnie Gagnon 2025 Town Clerk/Tax Collector Theresa Jones 2026 Town Treasurer Vacant Supervisors of the Checklist Andrea Bowden 2026 Bonnie Gagnon resigned Linda Adamo 2028 Middleton School Board Rebecca Eastman-Derrow 2027 Nicole Huntress 2027 Ken Garry resigned Krystal Beaulieu 2025 Kelly Tivnan 2025 Heather Cremmen 2025 School District Clerk Kelly Tivnan 2025

Janelle Guarino

2025

School District Treasurer

School District Moderator Tom Gardner resigned Trustee of the Trust Funds Janet Kalar 2026 **Budget Committee** Sierra Pawnell , Chair 2025 Bonnie Gagnon resigned Kathleen Blaney 2026 Janelle Guarino resigned Patti Sindorf 2027 Mike Green, Selectmen Representative Planning Board John Mullen, Chair John Quinn Christine Maynard Kate Buzzard, Alternate Roxanne Tufts-Keegan, Selectmen Representative ZBA Chuck Therriault, Chair James Keegan, Vice-chair Lorri Gunnison Linda Adamo Dan Saliga

Linda Adamo - Alternate

Timothy Cremmen, Selectmen Representative

### **Appointed Officials**

Assessor Avitar Associates

Administrative Assistant Kim Hughes

Administrative Clerk Robin Willis

Code Enforcement/Health Officer Carl Roy

Deputy Forest Fire Warden Griffin Parks

Deputy Town Clerk/Tax Collector Joni Van Gelder

Town Treasurer Roy Parece - resigned

Deputy Town Treasurer Vacant

Electrical Inspector Peter Ciccolini

Fire Chief/Emergency Management Jarrod Wheeler

Fire Assistant Chief Jacob Bourdreau

Fire Captain Scott Bowden

Fire Lieutenant Michael Green

Fire Lieutenant Michael Laviolette

Police Chief Scott Ferguson

Police Officer Vacant

Police Sargent Vacant

EMS Capitan Andrea Bowden

EMS Lieutenant Janelle Guarino

Road Agent Dan Phillips

Welfare Director Christine Bartlett



### Middleton, NH

Community Contact

Town of Middleton Board of Selectmen 182 King's Highway Middleton, NH 03887

Telephone

Fax

E-mail Web Site (603) 473-2261 (603) 473-2450

bos@middletonnh.gov www.middletonnh.gov

Municipal Office Hours

Selectmen: Monday through Thursday, 8 am - 4 pm; Town Clerk, Tax Collector: Tuesday & Thursday 10 am to 6 pm,

Wednesday, 8 am - 4 pm

County

Labor Market Area

Tourism Region

Planning Commission Regional Development Strafford

Dover-Durham, NH-ME Metropolitan NECTA

Lakes

Strafford Regional

Wentworth Economic Development Corp.

**Election Districts** 

**US Congress Executive Council** State Senate

State Representative

District 1

District 1 District 3

Strafford County Districts 3, 18

### Incorporated: 1778

Origin: This territory was first granted by the Masonian Proprietors in 1749. It may have been named for Sir Charles Middleton, Lord Barham, an admiral of the Navy who had served in the West Indies. Middleton was situated on the road between Exeter and Wolfeboro, the location of Governor John Wentworth's summer home. Kingswood. Neglect of the road caused the Governor to bill the proprietors for repairs that he had to make for safe travel to Kingswood. In 1785, residents of the northern portion of Middleton and part of Wolfeboro petitioned for a separately incorporated town. The first petition was at first denied, but then was granted in 1794 as Brookfield.

Villages and Place Names: Middleton Corners

Population, Year of the First Census Taken: 617 residents in 1790

Population Trends: Population change for Middleton totaled 1,397 over 50 years, from 430 in 1970 to 1,827 in 2020. The largest decennial percent change was a 71 percent increase 1970 and 1980, followed by a 66 percent increase from 1980 to 1990. The town's population increased by two percent from 2010 to 2020.



Population Density and Land Area, 2023 (US Census Bureau): 102.8 persons per square mile of land area. Middleton contains 18.0 square miles of land area and 0.4 square miles of inland water area.

Economic & Labor Market Information Bureau, NH Employment Security, June 2024. Community Response Received 6/01/2023

All information regarding the communities is from sources deemed reliable and is submitted subject to errors, omissions, modifications, and withdrawals without notice. No warranty or representation is made as to the accuracy of the information contained herein. Specific questions regarding individual cities and towns should be directed to the community contact.

MUNICIPAL SERVICES		POPULATION (1-YEAR ESTIMATES/D	DECENNIAL) (IIS CO.	nsus Bureau)
Type of Government	Selectmen	Total Population	Community	County
Budget: Municipal Appropriations, 20		2023	1,851	133.243
Budget: School Appropriations, 2023-			1,823	130,889
Zoning Ordinance	1981/16	2020	1,783	123,143
Master Plan	2026	2010	1,445	112,676
Capital Improvement Plan	Yes	2000	1,220	104,348
	7 77	1990	734	
Industrial Plans Reviewed By	Planning Board	1980	734	85,324
Boards and Commissions		DEMOGRAPHICS AMERIC	CAN COMMUNITY SURVEY (ACS)	12010 20221
	ds; Budget; Checklist; Town	Population by Gender	CAN COMMONITY SURVEY (ACS)	2010-2022)
Clerk; Tax Collector;		Male 817	Female	720
Appointed: Planning; Conservati			remale	720
	•	Population by Age Group		
Public Library No Library		Under age 5	72	
		Age 5 to 19	247	
EMERGENCY SERVICES		Age 20 to 34	275	
Police Department	Full-time	Age 35 to 54	392	
Fire Department	Volunteer	Age 55 to 64	293	
		Age 65 and over	25	8
Emergency Medical Service	Volunteer	Median Age	41.5 y	/ears
Nearest Hospital(s)	Distance Staffed Beds	Educational Attainment, popu	llation 25 years and over	1,112
Huggins Hospital, Wolfeboro	10 miles 25	High school graduate or high	hor	04.004
Frisbie Memorial, Rochester	15 miles 27	Bachelor's degree or higher		91.3% 18.5%
		business a degree of riighter		10.3/0
		INCOME, INFLATION ADJUSTED\$	(ACS	5 2018-2022)
UTILITIES		Per capita income	the state of the s	\$36,597
Electric Supplier	Eversource Energy	Median family income		\$107,841
Natural Gas Supplier	None	Median household income		\$94,300
Water Supplier	Private wells	Median Earnings, full-time, ye	ear-round workers	754,500
Conitation	D.i	Male	zar round workers	\$64,375
Sanitation	Private septic	Female		\$46,696
Municipal Wastewater Treatment Pla	nt No	Terriale		\$40,030
Solid Waste Disposal	200 (4.4.)	Individuals below the poverty	y level	9.1%
Curbside Trash Pickup	Municipal	~ .	,	
Pay-As-You-Throw Program	No	LABOR FORCE	(1)	NHES - ELMI)
Recycling Program	None	Annual Average	2013	2023
		Civilian labor force	1,020	1,014
	Consolidated Communications	Employed		
Cellular Telephone Access	Limited	Unemployed	957	993
Cable Television Access	Yes		63	21
Public Access Television Station	No	Unemployment rate	6.2%	2.1%
High Speed Internet Service: Busin	ess <b>Yes</b>			
Resid	ential Yes	EMPLOYMENT & WAGES		IHES - ELMI)
		Annual Average Covered Emp		2023
PROPERTY TAXES (NH De	ept. of Revenue Administration)	Goods Producing Industries	S	
2023 Total Tax Rate (per \$1000 of val		Average Employment	n	27
2023 Equalization Ratio	99.1	Average Weekly Wage	n	\$1,066
2023 Full Value Tax Rate (per \$1000 c		Complete Bornell B. C. C.		
	<b>914.01</b>	Service Providing Industries		to material to the con-
2023 Percent of Local Assessed Valua	tion by Property Type	Average Employment	n	91
2020 I CIOCIN OI LOCAL ASSESSED VAIDA	don by Froperty Type	Average Weekly Wage	n	\$1,393
Residential Land and Buildings	94.7%			
Commercial Land and Buildings	3.6%	Total Private Industry		
Public Utilities, Current Use, and (	Other <b>1.7</b> %	Average Employment	118	117
		Average Weekly Wage	\$ 1,133	\$1,319
Housing	(ACS 2017-2021)	6	(1 T)	
Hoosing	752	Government (Federal, State		Statement of the statem
Total Housing Units	/ 32	August Translation and	22	41
	732	Average Employment		
Total Housing Units Single-Family Units, Detached or Atta		Average Employment Average Weekly Wage	\$ 479	\$517
Total Housing Units		Average Weekly Wage	\$ 479	\$517
Total Housing Units  Single-Family Units, Detached or Atta		Average Weekly Wage  Total, Private Industry plus	\$ 479 Government	
Total Housing Units  Single-Family Units, Detached or Atta Units in Multiple-Family Structures:	ched <b>670</b>	Average Weekly Wage	\$ 479	\$517 158

\$ 1,032

69

If "n" appears, data do not meet disclosure standards.

### **Education and Child Care**

NH Department of Education, 2023

Schools students attend:

Middleton operates grades K-6; grades 7-12 are tuitioned to Governor

Wentworth Regional (Brookfield, Effingham, Middleton, New Durham,

Ossippee, Tuftonboro, Wolfeboro

Career Technology Center(s):

Lakes Region Technology Center (Wolfeboro)

Educational Facilities (includes Charter Schools)

Elementary

Middle/Junior High

High School

Private/Parochial

District: SAU 69

Number of Schools

1

Grade Levels

PK1-6

**Total Enrollment** 

152

Nearest Community College: Lakes Region Nearest Colleges or Universities: University of NH

2023 NH Licensed Child Care Facilities (DHHS-Bureau of Child Care Licensing)

Total Facilities: 1 Total Capacity: 15

LARGEST BUSINESSES	PRODUCT/SERVICE	EMPLOYEES	ESTABLISHED
Middleton Building Supply & DiPrizio Pine Sales	Building materials	76	1993
Town of Middleton	Municipal services	23	1778

### Employer Information Supplied by Municipality

TRANSPORTATION (distances estin	nated from city/town hall)
Road Access US Routes	
State Routes Nearest Interstate, Exit Distance	153 Spaulding Tpk., Exit 18; I-95, Exit 5 5 miles; 34 miles
Railroad Public Transportation	No No
Nearest Public Use Airport, Ge	neral Aviation
Skyhaven, Rochester Lighted? Yes	Runway <b>4,200 ft. asphalt</b> Navigation Aids? <b>Yes</b>
Nearest Airport with Schedule	d Service
Portland (ME) International Number of Passenger Airline	
Driving distance to select cities	5:
Manchester, NH	52 miles
Portland, Maine	54 miles
Boston, Mass.	88 miles
New York City, NY	299 miles
Montreal, Quebec	265 miles
COMMUTING TO WORK	(ACS 2017-2022)
Workers 16 years and over	
Drove alone, car/truck/van	82.2%
Carpooled, car/truck/van	9.3%
Public transportation	0.7%
Walked	0.0%
Other means	0.4%
Worked at home	7.4%
Mean Travel Time to Work	43.1 minutes
Working in community of re	sidence <b>71.4</b> %
Commuting to another NH of	
Commuting out-of-state	8.8%

### RECREATION, ATTRACTIONS, AND EVENTS

Municipal Parks

YMCA/YWCA

Boys Club/Girls Club

**Golf Courses** 

Swimming: Indoor Facility Swimming: Outdoor Facility Tennis Courts: Indoor Facility Tennis Courts: Outdoor Facility Ice Skating Rink: Indoor Facility

**Bowling Facilities** 

Museums Cinemas

Performing Arts Facilities

**Tourist Attractions** 

Youth Organizations (i.e., Scouts, 4-H)

Youth Sports: Baseball Youth Sports: Soccer Youth Sports: Football Youth Sports: Basketball Youth Sports: Hockey Campgrounds

Fishing/Hunting

X Boating/Marinas

Snowmobile Trails

Bicycle Trails

Cross Country Skiing

Beach or Waterfront Recreation Area

Overnight or Day Camps

Nearest Ski Area(s): Gunstock

Other:

### Selectmen's Report

Over the past year, our town has made great progress in infrastructure, leadership, and community engagement. With the generosity of the towns people's vote last year, the paving and drainage project at the Old Town Hall was made possible. This project has been a significant undertaking, and we are pleased to announce its completion this year, ensuring better accessibility and longevity for this historic sit e. Additionally, the installation of a new heating system at the municipal building has improved efficiency and comfort in our facility.

We would like to extend our sincere gratitude to Randy Sobel for stepping in as Police Chief during the transition period and to Michael Donovan-Laviolette for his dedicated service as Fire Chief. Their leadership and commitment to our town have been greatly appreciated. This year, we also welcomed new leadership with the hiring of Scott Ferguson as the Police Chief, Jarrod Wheeler as Fire Chief, and Joni Van Gelder as the Deputy Town Clerk/Tax Collector, strengthening our public safety and town administration.

A heartfelt thank you goes out to our boards and committees for their hard work and dedication. Their time and efforts continue to shape and support our town in countless ways. We also want to recognize the Recreation Department for their outstanding work in organizing activities and events that bring our community t ogether.

One of the highlights of the year was the Old Home Day celebration, which saw a record turnout. This beloved tradition provided an opportunity for residents and others to gather, reconnect, and celebrate the town we all cherish.

We continue to be challenged with the 2% tax cap. With the current economic environment this remains to be a challenging task. We continue to be fiscally responsible and along with making sound financial decisions for the town. The board worked hard to try to keep within the 2% tax cap, however, given the current economy and trying to remain competitive with wages along with increases to contracted services we presented a budget with an increase of 4% to the Budget Committee.

We look forward to another year of progress and community spirit, and we thank everyone for their continued efforts in making our town a great place to live.

We will close with this quote:

"AloneJ we can do so little; togetherJ we can do so much." - Helen Keller

Respectfully,

Roxanne Tufts-Keegan, Chair

Tim Cremmen, Vice-chair

Traci Donovan-Laviolette, Member at large

Mike Green, Member at large

Bonnie Gagnon, Member at large

## Warrant Articles for Town Meeting 2025

To the inhabitants of the Town of Middleton, in said state and county, qualified to vote in Town affairs: You are hereby notified to meet at the Middleton Old Town Hall on Tuesday the 11th day of March in the year 2025 at seven o'clock in the morning (7:00 am), with polls not closing before seven o'clock in the evening (7:00 pm), to act upon the following:

Article 1: To choose all necessary officers for the stated terms:

- Selectman for two, three (3) year terms
- Selectman for one, two (2) year term
- Budget Committee for one, three (3) year term
- Budget Committee for one, two (2) year term
- Budget Committee for one, one (1) year term
- Trustee of Trust Funds for one, one (1) year term
- Trustee of Trust Funds for one, three (3) year term
- Supervisor of the Checklist for one, one (1) year term

Are you in favor of the adoption of <u>Proposed Amendment No. 1</u> as proposed by the Planning Board for the Middleton Zoning Ordinance as follows: Amend **ARTICLE 5A-BASE ZONING DISTRICT USES, Section B** to add Paragraph 5, title Fences, and describe the maximum fence height as forty-eight inches (48)?

Are you in favor of the adoption of <u>Proposed Amendment No. 2</u> as proposed by the Planning Board for the Middleton Zoning Ordinance as follows: Amend **ARTICLE 6-LOT STANDARDS**, Section A, paragraph 4 to add instructions for measuring a building's height from the average finished grade to the highest peak)?

Are you in favor of the adoption of <u>Proposed Amendment No. 3</u> as proposed by the Planning Board for the Middleton Zoning Ordinance as follows: *Completely remove ARTICLE 14-PRIVATE CAMPSITES from the Zoning Ordinance*?

Are you in favor of the adoption of <u>Proposed Amendment No. 4</u> as proposed by the Pianning Board for the Middleton Zoning Ordinance as follows: *Completely remove ARTICLE 23-FAMILY COMPOUND from the Zoning Ordinance and add a note stating the date rescinded?* 

Are you in favor of the adoption of <u>Proposed Amendment No. 5</u> as proposed by the Planning Board for the Middleton Zoning Ordinance as follows: Edit ARTICLE 24A-ACCESSORY DWELLING UNITS, Section C, <u>Definitions</u>: edit TABLE OF CONTENTS from ARTICLE 24 TO ARTICLE 24A and change title from IN-LAW APARTMENT to ACCESSORY DWELLING UNITS; Remove paragraphs C, D, and E completely; Relabel paragraphs and sub-paragraphs and edit the <u>Criteria for Approval</u> to reflect the current statutory reference to attached dwellings?

Are you in favor of the adoption of <u>Proposed Amendment No. 6</u> as proposed by the Planning Board for the Middleton Zoning Ordinance as follows: *Edit ARTICLE 27-PERSONAL WIRELESS SERVICE FACILITIES of the Zoning Ordinance to change "Special Use" to Conditional Use?* 

Are you in favor of the adoption of <u>Proposed Amendment No. 7</u> as proposed by the Planning Board for the Middleton Zoning Ordinance as follows: **ARTICLE 33-CONDDITIONAL USE PERMIT** to rescind Section B completely and relabel sections?

Are you in favor of the adoption of <u>Proposed Amendment No. 8</u> as proposed by the Planning Board for the Middleton Zoning Ordinance as follows: In **ARTICLE 36-DEFINITIONS** to remove the definition of **CAMPSITE**, **PRIVATE** completely and add a note stating the date rescinded?

Are you in favor of the adoption of <u>Proposed Amendment No. 9</u> as proposed by the Planning Board for the Middleton Zoning Ordinance as follows: Amend **ARTICLE 36-DEFINITIONS** add the definition of **CONDITIONAL USE** to read: "A use of a building or lot that may be permitted under this ordinance only upon application to the Planning Board and subject to the approval of that Board, and only in cases where the words "Conditional Use" in the Ordinance pertain?

Are you in favor of the adoption of <u>Proposed Amendment No. 10</u> as proposed by the Planning Board for the Middleton Zoning Ordinance as follows: Edit **ARTICLE 36-DEFINITIONS**; edit definition of RECOGNIZED PHYSICAL DISABILITY to remove reference to "so-call 'mother-in-law apartment"?

Are you in favor of the adoption of <u>Proposed Amendment No. 11</u> as proposed by the Planning Board for the Middleton Zoning Ordinance as follows: edit <u>ARTICLE 36-DEFINITIONS of ACCESSORY DWELLING UNITS</u> to read: "A residential living unit that is within or attached to a single-family dwelling, or detached from the principal dwelling, and that provides independent living facilities for one or more persons, including provisions for sleeping, eating, cooking, and sanitation on the same parcel of land as the principal dwelling unit it accompanies?

Are you in favor of the adoption of <u>Proposed Amendment No. 12</u> as proposed by the Planning Board for the Middleton Zoning Ordinance as follows: In **ARTICLE 36-DEFINITIONS**, remove entirely the definition of **IN-LAW APARTMENT**?

Are you in favor of the adoption of <u>Proposed Amendment No. 13</u> as proposed by the Planning Board for the Middleton Zoning Ordinance as follows: Amend **ARTICLE 36-DEFINITIONS** and edit **STRUCTURES** to change the wording in definitions to clarify what structures are and their applicability, such as fences and walls?

Are you in favor of the adoption of <u>Proposed Amendment No. 14</u> as proposed by the Planning Board for the Middleton Zoning Ordinance as follows: Amend <u>ARTICLE 14-RESIDENTIAL OPEN SPACE DESIGN</u> edit to correct spelling of "IMPLEMENTING" and Section <u>C-OPEN SPACE USE AND MANAGEMENT</u> delete the phrase "required by the special use permit"?

You are hereby further notified to meet at the Middleton Elementary School on Saturday the 15<sup>th</sup> day of March in the year 2025 at nine o'clock in the morning (9:00 am) to act on the following articles:

Article 2: To see if the Town will vote to raise and appropriate the Budget Committee's recommended amount of the sum of seven hundred nineteen thousand, two hundred seventy-six (\$719,276) for Government operations. The Selectmen recommend \$759,122. This article does not contain appropriations contained in special or individual articles addressed. (Majority vote required)

	Recommended  By Budget Committee	Recommended <u>By Selectmen</u>
Executive Election, Regis., Vitals, Assessing Service Legal Expense Personnel Admin. Financial Admin. Planning & Zoning Conservation Comm. Gen. Gov't. Buildings Insurance TOTALS	\$ 164,533 \$ 34,235 \$ 28,816 \$ 20,000 \$ 287,863 \$ 60,315 \$ 12,662 \$ 2,101 \$ 45,388 \$ 63,362 \$719,275	\$ 164,533 \$ 34,235 \$ 28,816 \$ 20,000 \$ 322,494 \$ 60,315 \$ 17,877 \$ 2,101 \$ 45,388 \$ 63,362 \$ 759,121
1011120	Ţ. =0,=.·	7 ,

(tax rate/1000 **\$1.96**)

Article 3: To see if the Town will vote to raise and appropriate the Budget Committee's recommended amount of the sum of five hundred eight thousand, eight hundred sixty dollars (\$508,860) for Public Safety operations. The Selectmen recommend \$508,860. This article does not contain appropriations contained in special or individual articles addressed. (Majority vote required)

<u>B</u> y	Recommended  Budget Committee	Recommended By Selectmen
Police	\$ 320,924	\$ 320,924
Fire & Rescue	\$ 80,741	\$ 80,741
EMS	\$ 91,000	\$ 91,000
<b>Building Inspection</b>	\$ 10,195	\$ 10,195
<b>Emergency Management</b>	\$ 500	\$ 500
County Dispatch	\$ 5,500	\$ 5,500
TOTALS	\$508,860	\$ 508,860

(tax rate/1000 \$1.39)

Article 4: To see if the Town will vote to raise and appropriate the Budget Committee's recommended amount of the sum of four hundred forty-nine thousand, one hundred forty-seven dollars (\$449,147) for Highways, Streets, Bridges and Street Lighting operations. The Selectmen recommend \$ 449,247. This article does not contain appropriations contained in special or individual articles addressed. (Majority vote required)

	ommended dget Committee	Recommended By Selectmen
Highway Highway Block Grant/Revenue offset Street Lighting School Diesel/Gasoline (School Diesel offsetting revenue) TOTALS	\$366,587 \$ 61,860 \$ 2,400 \$ 18,300 \$ 449,147	\$ 366,687 \$ 61,860 \$ 2,400 \$ 18,300 \$ 449,247

(tax rate/1000 \$1.22)

**Article 5:** To see if the Town will vote to raise and appropriate the Budget Committee's recommended amount of the sum of two hundred fifteen thousand, six hundred forty-six dollars (\$215,646) for Health and Welfare operations. The Selectmen recommend \$ 215,646. This article does not contain appropriations contained in special or individual articles addressed. (Majority vote required)

	Recommended  By Budget Committee	Recommended By Selectmen
Animal Control Health Agencies	\$ 505 \$ 8,000	\$ 505 \$ 8,000
Welfare	\$ 10,241	\$ 10,241
Solid Waste Coll.	\$ 196,900	\$ 196,900
TOTALS	\$ 215,646	\$ 215,646

(tax rate/1000 \$0.59)

**Article 6:** To see if the Town will vote to raise and appropriate the Budget Committee's recommended amount of the sum of one thousand, eight hundred and one dollars (\$1,800) for Culture and Recreation operations. The Selectmen recommend \$ 1,800. This article does not contain appropriations contained in special or individual articles addressed. (Majority vote required)

	Recommended <u>By Budget Committee</u>	Recommended B <u>y Selectmen</u>
Beach Maintenance	\$ 1,200	\$ 1,200
Patriotic	\$ 600	\$ 600
TOTALS	<b>\$1,800</b>	<b>\$ 1,800</b>

**Article 7:** To see if the Town will vote to raise and appropriate the sum of two hundred thousand dollars (\$200,000) for the purpose of road construction and paving of various roads in town. This is a non-lapsing appropriation pursuant to RSA 32:7 VI and will not lapse until the road construction and paving is completed or December 31, 2029, whichever is sooner. (Majority Vote Required)

(tax rate/1000 **\$0.55**)

Budget Committee Recommends (5-0) Board of Selectmen Recommends (5-0)

**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 Highway Department Vehicle Capital Reserve Fund previously established. (Majority Vote Required)

(tax rate/1000 **\$0.03**)

Budget Committee Recommends (5-0) Board of Selectmen Recommends (5-0)

Article 9: To see if the Town will vote to raise and appropriate the sum of Thirteen thousand dollars (\$13,000) to be added to the Reevaluation Capital Reserve Fund previously established. (Majority Vote Required)

(tax rate/1000 \$0.04)

Budget Committee Recommends (5-0) Board of Selectmen Recommends (5-0)

**Article 10:** To see if the Town will vote to raise and appropriate the sum of Five thousand dollars (\$5,000) to be added to the Self-Contained Breathing Apparatus Capital Reserve Fund previously established. (Majority Vote Required)

(tax rate/1000 \$0.01)

Budget Committee Recommends (5-0) Board of Selectmen Recommends (5-0)

**Article 11:** To see if the Town will vote to raise and appropriate the sum of One thousand dollars (\$1,000) to be added to the Natural or Man-Made Disasters Capital Reserve Fund previously established. (Majority Vote Required)

(tax rate/1000 **\$0.003**)

Budget Committee Recommends (5-0) Board of Selectmen Recommends (5-0)

Article 12To see if the Town will vote to authorize the Board of Selectmen to enter into a ten (10) year lease/purchase agreement in the amount of Five Hundred and fifteen Thousand dollars (\$515,000), for

the purchase of leasing/purchasing a fire truck and to raise and appropriate the sum of \$290,000 for the downpayment on the fire truck with \$140,000 to from the Fire Department Replacement Vehicle Capital Reserve Fund and \$150,000 from the unassigned fund balance. Further to raise and appropriate \$31,000 for the first year's lease payment to come from general taxation. This lease contains an escape clause. Should this article pass, Article 14 will be null and void. (Majority Vote Required)

(tax rate/1000 \$0.08)

Board of Selectmen Recommends (5-0) Budget Committee Recommends (5-0)

Article 13 To see if the Town will vote to raise and appropriate the sum of twenty-five thousand (\$25,000) to be placed in the Fire Department Rep Vehicle Capital Reserve Fund previously established. Should article 12 pass, this article will be null and void. (Majority vote required). (Majority Vote Required) tax rate/1000 \$0.07)

Budget Committee Recommends (5-0) Board of Selectmen Recommends (5-0)

**Article 14:** To see if the Town will vote to raise and appropriate the sum of Ten thousand dollars (\$10,000) to be added to the Public Safety Complex Capital Reserve Fund previously established. (Majority Vote Required)

(tax rate/1000 \$0.03)

Budget Committee Recommends (5-0) Board of Selectmen Recommends (4-1)

**Article 15:** To see if the Town will vote to raise and appropriate the sum of Ten thousand dollars (\$10,000) to be added to the Medical Equipment Capital Reserve Fund previously established. (Majority Vote Required)

(tax rate/1000 \$0.03)

Budget Committee Recommends (5-0) Board of Selectmen Recommends (5-0)

Article 16: To see if the Town will vote to raise and appropriate the sum of Twenty-eight thousand, forty-nine dollars and seventy cents (\$28,049.70) to be added to the Highway Department Capital Reserve Fund, previously established. Such sum representing the amount of income received in 2024 from the Cell Phone Tower and said funds to come from the unassigned fund balance. No amount to be raised from taxation. (Majority Vote Required)

Board of Selectmen Recommends (5-0) Budget Committee Recommends (5-0)

**Article 17**: To see if the Town will vote to raise and appropriate the sum of Twenty-nine thousand dollars (\$29,000) to be used to purchase accounting software, data conversion, and training for new accounting

system, with said funds to come from the unassigned fund balance. No amount to be raised by taxation. (Majority Vote Required)

Board of Selectmen Recommends (5-0) Budget Committee Recommends (5-0)

Article 18: To see if the Town will vote to raise and appropriate the sum of Fifteen thousand dollars (\$15,000) to be used for ZBA (Zoning Board Adjustment) legal litigation fees, with said funds to come from the unassigned fund balance. No amount to be raised by taxation. (Majority Vote Required)

Board of Selectmen Recommends (5-0) Budget Committee Recommends (5-0)

Article 19: To see if the Town will vote to raise and appropriate the sum of Six thousand dollars (\$6,000) to be used to purchase GIS mapping software, with said funds to come from the unassigned fund balance. No amount to be raised by taxation. (Majority Vote Required)

Board of Selectmen Recommends (5-0) Budget Committee Recommends (5-0)

Article 20: To see if the Town will vote to raise and appropriate the sum of Five thousand dollars (\$5,000) to add to the existing Expendable Trust Fund for the purpose of treating Milfoil and other exotic aquatic species, with said funds to come from the unassigned fund balance. No amount to be raised by taxation. (Majority Vote Required)

Board of Selectmen Recommends (5-0) Budget Committee Recommends (5-0)

Article 21: To see if the Town will vote to raise and appropriate the sum not to exceed Twenty-five thousand dollars (\$25,000) to be used to equip the highway truck with plow gear, body, and hydraulics, with said funds to come from the unassigned fund balance. No amount to be raised by taxation. (Majority Vote Required)

Board of Selectmen Recommends (5-0) Budget Committee Recommends (5-0)

Article 22: To see if the Town will vote to establish a Municipal Building Improvements Capital Reserve Fund for the purpose of improvements to the municipal building and to raise and appropriate the sum of Ten thousand dollars (\$10,000) to be placed in fund, with said funds to come from the unassigned fund balance. No amount to be raised by taxation. Furthermore, to name the Board of Selectmen as agents to expend from said fund. (Majority Vote Required)

Board of Selectmen Recommends (5-0) Budget Committee Recommends (5-0) Article 23: To see if the Town will vote to establish a Police Gear and Equipment Capital Reserve Fund for the purpose of purchasing police gear and equipment and to raise and appropriate the sum of Ten thousand dollars (\$10,000) to be placed in fund, with said funds to come from the unassigned fund balance. No amount to be raised by taxation. Furthermore, to name the Board of Selectmen as agents to expend from said fund. (Majority Vote Required)

Board of Selectmen Recommends (5-0) Budget Committee Recommends (5-0)

Article 24: To see if the Town will vote to establish a Fire Gear and Equipment Capital Reserve Fund for the purpose of purchasing Fire gear and equipment and to raise and appropriate the sum of Twenty thousand dollars (\$20,000) to be placed in fund, with said funds to come from the unassigned fund balance. No amount to be raised by taxation. Furthermore, to name the Board of Selectmen as agents to expend from said fund. (Majority Vote Required)

Board of Selectmen Recommends (5-0) Budget Committee Recommends (5-0)

Article 25: To see if the Town will vote to establish a Preservation of Historical records Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of preserving the Town of Middleton records and to raise and appropriate the sum of Fifteen thousand dollars (\$15,000) to be placed in this fund, with said funds to come from the unassigned fund balance. No amount to be raised by taxation. Furthermore, to name the Board of Selectmen as agents to expend from said fund. (Majority Vote required)

Board of Selectmen Recommends (3-2) Budget Committee Recommends (5-0)

Article 26: To see if the Town will vote to not maintain any roads identified by the State of New Hampshire as private roads, class VI roads, and roads subject to gates and bars. (Majority Vote Required)

Board of Selectmen Recommends (3-2)
No Budget Committee Recommendation due to being a non-fiscal article.

Article 27: Shall the town modify the provisions of to RSA 72:39-a for the ederly exemption from property tax in the town of Middleton, based on assessed value, for qualified taxpayers, to be as follows: for a person 65 years of age up to 75 years, forty thousand (\$40,000); for a person 75 years of age up to 80 years, fifty thousand (\$50,000); for a person 80 years of age or older sixty thousand (\$60,000). To qualify, the person must have been a New Hampshire resident for at least 3 consecutive years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married to each other for at least 5 consecutive years. In addition, the taxpayer must have a net income of not more than thirty-five thousand (\$35,000), or if married, a combined net income of not more than fifty

thousand (\$50,000); and owned net assets not in excess of seventy-five thousand (\$75,000) excluding the value of the person's rsidence. (Majority Vote required)Board of Selectmen Recommends (4-0-1)

No Budget Committee Recommendation due to being a non-fiscal article.

No Budget Committee Recommendation due to being a non-fiscal article.

Article 28 Pursuant to RSA 72:28, RSA 72:28-b, and RSA 72:29-a, to see if the Town will vote to increase the Veterans Tax credit to seven hundred and fifty dollars (\$750) for the Standard and Optional Veterans' Tax Credit and All Veterans' Tax Credit, and increase the Surviving Spouse Tax Credit to one thousand dollars (\$1,000). (Majority Vote required))

Roxanne Tufts-Keegan, Chairman
Timothy Cremmen, Vice Chairman
Tracy Donovan-Laviolette
Michael Green
Bonnie Gagnon

Board of Selectmen Recommends (4-0-1)



### 2025 MS-737

## Proposed Budget Middleton

For the period beginning January 1, 2025 and ending December 31, 2025

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: Februally 21, 2025

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

Signature )	mother Lead aunell	Charles I may a	may 3	129-57-	and another the second	A CALLET AND CHILD AND CHI			And the second s		A CONTROL OF THE PROPERTY AND A CONTROL OF THE PROPERTY OF THE
Position	Chair-Budget Committee	DITS	BOS	Figt Committee			*	And the second of the second of the second s	And the second section of the	manufaction of the state of the	And an effect of the state of t
Name	Sierra Pawnell	("hristim Maynard	Myshaul Green	Yatucia Sindert					The state of the s		1000 · 1

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

For assistance please contact: NH DRA Municipal and Property Division (603) 230-5090

https://www.revenue.nh.gov/about-dra/municipal-and-property-division/municipal-bureau



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Account	Purpose	Article	Actual Expenditures for period ending 12/31/2024	Appropriations for period ending 12/31/2024	Budget Budget Selectmen's Selectmen's Committee's Committee's Appropriations for Appropriations for Appropriations for period ending period en	Selectmen's Selectmen's opriations for Appropriations for Aperiod ending period ending 12/31/2025 12/31/2025 (Recommended) (Not Recommended)	Budget Committee's ppropriations for Apperiod ending 12/31/2025 (Recommended) (I	Budget Budget Committee's Committee's ropriations for Appropriations for period ending period ending 12/31/2025 (Recommended) (Not Recommended)
General Government	vernment							
4130	Executive	02	\$134,483	\$150,335	\$164,533	\$0	\$164,533	SO
4140	Election, Registration, and Vital Statistics	02	\$44,373	\$30,850	\$34,235	\$0	\$34,235	\$0
4150	Financial Administration	02	\$51	\$55,112	\$60,315	\$0	\$60,315	\$0
4152	Property Assessment	02	\$19,336	\$23,104	\$28,816	\$0	\$28,816	\$0
4153	Legal Expense	02	\$16,490	\$37,500	\$20,000	\$0	\$20,000	\$0
4155	Personnel Administration	02	\$248,101	\$305,205	\$322,494	\$0	\$287,863	\$34,631
4191	Planning and Zoning	02	\$23,778	\$17,377	\$17,877	\$0	\$12,662	\$5,215
4194	General Government Buildings	02	\$48,459	\$46,920	\$45,388	\$0	\$45,388	\$0
4195	Cemeteries		\$0	\$0	\$0	\$0	\$0	\$0
4196	Insurance Not Otherwise Allocated	02	\$58,130	\$58,130	\$63,362	\$0	\$63,362	\$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	80	\$0	\$0
Public Safety	General Government Subtotal	_	\$593,201	\$724,533	\$757,020	\$0	\$717,174	\$39,846
4210	Police	03	\$241,785	\$305,273	\$320,924	\$0	\$320,924	\$0
4215	Ambulances	03	\$62,701	\$81,000	\$91,000	\$0	\$91,000	\$0
4220	Fire	03	\$95,970	\$78,051	\$80,741	\$0	\$80,741	\$0
4240	Building Inspection	03	\$9,618	\$11,879	\$10,195	\$0	\$10,195	\$0
4290	Emergency Management	03	\$0	\$500	\$500	\$0	\$500	\$0
4299	Other Public Safety	03	\$3,995	\$5,500	\$5,500	\$0	\$5,500	\$0
	Public Safety Subtotal	•	***					



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Account	Purpose	Article	Actual Expenditures for period ending 12/31/2024	Appropriations for period ending 12/31/2024	Selectmen's Appropriations for period ending 12/31/2025 (Recommended)	Selectmen's Selectmen's Committee's Committee's Appropriations for Appropriations for Appropriations for Appropriations for Appropriations for Pariod ending period (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2025 (Recommended)	Budget Budget Committee's Committee's opriations for Appropriations for period ending period ending 12/31/2025 (Recommended) (Not Recommended)
Airport/Avi	Airport/Aviation Center		- 5	e a'r sann o'r cell ac Miller o an thomas a'r atag fau Gaerner	The state of the s	the same process of their county should include:	And the second s	
4301	Airport Administration		80	\$0	80	\$0	80	\$0
4302	Airport Operations		80	\$	\$0	\$0	\$0	\$0
4309	Other Airport		\$0	\$0	0\$	0\$	\$0	\$0
	Airport/Aviation Center Subtotal		0\$	\$0	0\$	80	\$0	\$0
Highways	Highways and Streets							
4311	Highway Administration	90	\$357,005	\$359,634	\$366,687	80	\$366,587	\$100
4312	Highways and Streets	04	\$224,510	\$311,860	\$61,860	\$0	\$61,860	80
4313	Bridges		80	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	04	\$2,567	\$2,500	\$2,400	\$0	\$2,400	\$0
4319	Other Highway, Streets, and Bridges	04	\$18,300	\$15,000	\$18,300	\$0	\$18,300	80
	Highways and Streets Subtotal		\$602,382	\$688,994	\$449,247	\$0	\$449,147	\$100
Sanitation								
4321	Sanitation Administration		\$0	80	80	80	\$0	80
4323	Solid Waste Collection	05	\$201,187	\$184,001	\$196,900	\$0	\$196,900	80
4324	Solid Waste Disposal	100000000000000000000000000000000000000	\$0	80	80	\$0	\$0	0\$
4325	Solid Waste Facilities Clean-Up		\$0	80	80	\$0	\$0	80
4326	Sewage Collection and Disposal		\$0	\$0	\$0	\$0	\$0	08
4329	Other Sanitation		80	\$0	80	\$0	\$0	80
	Sanitation Subtotal		\$201,187	\$184,001	\$196,900	\$0	\$196,900	80



\$0	\$8,505	\$0	\$8,505	\$7,506	\$6,000		Health Subtotal	
\$0	\$0	\$0	\$0	\$0	\$0		Other Health	4419
\$0	\$8,000	\$0	\$8,000	\$7,001	\$6,000	05	Health Agencies and Hospitals	4415
\$0	\$505	\$0	\$505	\$505	\$0	05	Pest Control	4414
\$0	\$0	\$0	\$0	\$0	\$0		Health Administration	4411
								Health
\$0	\$0	\$0	\$0	\$0	\$0	All of the statement of	Electric Subtotal	
\$0	\$0	\$0	\$0	\$0	\$0		Other Electric Costs	4359
\$0	\$0	\$0	\$0	\$0	\$0		Electric Equipment Maintenance	4354
\$0	\$0	\$0	\$0	\$0	\$0	ALE CRITICAL STATE OF THE STATE	Purchase Costs	4353
\$0	\$0	\$0	\$0	\$0	\$0		Generation	4352
\$0	\$0	\$0	\$0	\$0	\$0		Electric Administration	4351
¥	•	•	8	¥	30		water Distribution and Treatment Subtotal	Electric
\$0	\$0	\$0	da, constitution of the second day	\$0	\$0		Other Water	4339
\$0	\$0	\$0	\$0	\$0	\$0		Water Conservation	4338
\$0	\$0	\$0	\$0	\$0	\$0		Water Treatment	4335
\$0	\$0	\$0	\$0	\$0	\$0	or other life can A or always for the	Water Services	4332
\$0	\$0	\$0	\$0	\$0	\$0		Water Administration	4331
		And the second s	And the second of the second o	CO. Co		The state of the s	Water Distribution and Treatment	Water Distr
Budget Committee's Committee's Committee's opriations for Appropriations for period ending period ending period 2/31/2025 (Recommended) (Not Recommended)	Budget Committee's ppropriations for Apperiod ending 12/31/2025 (Recommended) (I	Selectmen's Selectmen's ropriations for Appropriations for Appropriati	Selectmen's Selectmen's Committee's Committee's Appropriations for App	Appropriations for period ending 12/31/2024	Actual Expenditures for period ending 12/31/2024	Article	Purpose	Account
				riations	<b>Appropriations</b>			



Revenue Administration **New Hampshire** Department of

2025

## MS-737

Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2024	Appropriations for period ending 12/31/2024		Selectmen's Selectmen's Committee's Committee's Appropriations for App	Committee's Appropriations for A period ending 12/31/2025 (Recommended)	Committee's Appropriations for period ending 12/31/2025 (Not Recommended)
Welfare				e A despetitions, and the second seco	The second secon	TO THE COLUMN TWO PROPERTY OF THE COLUMN TWO PRO	A common purpose, if you are different things an appropriate	White states An
4441	Welfare Administration	90	\$5,228	\$10,105	\$10,241	\$0	\$10,241	80
4442	Direct Assistance	Aft off closes is a company	80	09	0\$	80	80	80
4444	Intergovernmental Welfare Payments	At Me and the angle of the angl	80	80	80	\$0	80	80
4445	Vendor Payments	At plant at Area	80	80	\$0	\$0	\$0	80
4449	Other Welfare	Transfer of the second	80	80	\$0	80	\$0	0\$
	Welfare Subtotal	A CALLON OF ST.	\$5,228	\$10,105	\$10,241	0\$	\$10,241	\$0
Culture ar	Culture and Recreation							
4520	Parks and Recreation	90	\$1,075	\$1,200	\$1,200	\$0	\$1,200	0\$
4550	Library	St. J. Sp. St. Market.	80	0\$	80	\$0	\$0	0\$
4583	Patriotic Purposes	90	\$597	\$500	\$600	\$0	\$600	80
4589	Other Culture and Recreation	Approximate the same of the sa	\$494	\$501	80	\$0	\$0	80
	Culture and Recreation Subtotal		\$2,166	\$2,201	\$1,800	80	\$1,800	80
Conservat	Conservation and Development							
4611	Conservation Administation	02	80	\$1,604	\$2,101	80	\$2,101	80
4612	Purchase of Natural Resources		\$0	\$0	\$0	80	\$0	\$0
4619	Other Conservation	A Company of the Comp	80	80	\$0	80	\$0	\$0
4631	Redevelopment and Housing Administration	a Maria	80	80	\$0	80	\$0	\$0
4632	Other Redevelopment and Housing		\$0	80	80	0\$	\$0	80
4651	Economic Development Administration		\$0	\$0	80	80	\$0	80
4652	Economic Development		80	80	80	80	\$0	80
4659	Other Economic Development		80	\$0	\$0	0\$	\$0	80
	Conservation and Development Subtotal		\$0	\$1,604	\$2,101	0\$	\$2,101	\$0



\$39,946	\$1,894,729	\$0	\$1,934,675	The second secon	manus and a depth of all offices of	And the second s	Total Operating Budget Appropriations	
\$0	\$0	\$0	\$0	\$0	\$0		Operating Transfers Out Subtotal	
\$0	\$0	\$0	\$0	\$0	\$0		To Agency Funds	4919
\$0	\$0	\$0	\$0	\$0	\$0		To Non-Expendable Trust Funds	4918
\$0	\$0	\$0	\$0	\$0	\$0	and the second of the second o	To Water Proprietary Fund	4914W
\$0	\$0	\$0	\$0	\$0	\$0		To Sewer Proprietary Fund	4914S
\$0	\$0	\$0	\$0	\$0	\$0	tion in	To Other Proprietary Fund	49140
\$0	\$0	\$0	\$0	\$0	\$0		To Electric Proprietary Fund	4914E
\$0	\$0	\$0	\$0	0\$	0\$		To Airport Proprietary Fund	4914A
\$0	\$0	\$0	\$0	\$0	0\$	Mary and the same of the same of	To Capital Projects Funds	4913
\$0	\$0	\$0	\$0	\$0	\$0		To Special Revenue Funds	4912
\$0	\$0	\$0	\$0	\$0	\$0		To Revolving Funds	4911
And the second s				The state of the s	The first country and property from the first country and the firs		Operating Transfers Out	Operating
\$0	\$0	\$0	\$0	\$257,500	\$276,551		Capital Outlay Subtotal	
\$0	\$0	\$0	0\$	\$250,000	\$272,051		Improvements Other than Buildings	4909
\$0	\$0	\$0	\$0	\$0	\$0		Buildings	4903
\$0	\$0	\$0	\$0	\$7,500	\$4,500	duration y	Machinery, Vehicles, and Equipment	4902
\$0	\$0	\$0	0\$	0\$	\$0	Market Market Comments	Land	4901
		The second of			The state of the s	EVIZ. To compare the second se	utlay	Capital Outlay
\$0	\$1	\$0	\$1	\$1	\$0		Debt Service Subtotal	10 (A 10 and 10
\$0	\$0	\$0	\$0	\$0	\$0		Other Debt Service Charges	4790
\$0	\$1	\$0	\$1	\$1	\$0	02	Interest on Tax and Revenue Anticipation Notes	4723
\$0	\$0	\$0	\$0	\$0	\$0	district and distr	Interest - Long Term Bonds, Notes, and Other Debt	4721
\$0	\$0	\$0	\$0	\$0	\$0		Principal - Long Term Bonds, Notes, and Other Debt	4711
	100	A Carrier of the Carr	The second secon	and seems are seems and seems and seems and seems and seems are seems and seems and seems and seems are seems and seems and seems and seems are seems and seems and seems are seems and seems and seems and seems are seems and seems are seems and seems are seems and seems and seems are seems are seems and seems are seems and seems are seems are seems are seems and seems are seems are seems and seems are se	At Ab Sec. 1		rice	Debt Service
Budget Committee's propriations for period ending 12/31/2025 Vot Recommended)	Budget Budget Committee's Committee's ppropriations for Appropriations for period ending period ending 12/31/2025 (Recommended) (Not Recommended)	Selectmen's Selectmen's opriations for Appropriations for Appropriatio	Budget Budget Selectmen's Selectmen's Committee's Committee's Appropriations for Appropri	Appropriations for period ending 12/31/2024	Actual Expenditures for period ending 12/31/2024	Article	Purpose	Account
				riations	Appropriations			



### 2025 MS-737

# Special Warrant Articles

		Special Warrant Articles				
			Selectmen's	Selectmen's	Budget Committee's	Budget Committee's
Account	Purpose	Article	Appropriations for Appropriations for Appropriations for period ending period ending period ending period ending 12/31/2025 12/31/2025 12/31/2025 (Recommended) (Not Recommended)	opriations for Appropriations for Apperopriations for Apperiod ending period ending 12/31/2025 (Recommended) (Not Recommended)	ppropriations for Appropriation ending 12/31/2025 (Recommended) (1	ropriations for Appropriations for period ending period ending 12/31/2025 12/31/2025 (Recommended) (Not Recommended)
4915	To Capital Reserve Fund	and the second s	\$0	0\$	0\$	0\$
4916	To Expendable Trust Fund	William Committee the Committee of the C	80	0\$	0\$	80
4917	To Health Maintenance Trust Funds		80	80	80	\$0
4312	Highways and Streets	LO	\$200,000	\$0	\$200,000	80
		Purpose: Road Repaving				
4902	Machinery, Vehicles, and Equipment	24	\$25,000	0\$	\$25,000	80
		Purpose: Highway truck equipment				
4915	To Capital Reserve Funds	80	\$10,000	\$0	\$10,000	\$0
		Purpose: Highway Department Vehicle CRF				
4915	To Capital Reserve Funds	60	\$13,000	0\$	\$13,000	80
		Purpose: Revaluation CRF				
4915	To Capital Reserve Funds	10	\$5,000	80	\$5,000	80
		Purpose: SCBA CRF				
4915	To Capital Reserve Funds	Secretary and the second secretary and the second s	\$1,000	80	\$1,000	80
		Purpose: Natural & Man-Made Disaster CRF				
4915	To Capital Reserve Funds	and the control of th	\$25,000	SO	\$25,000	80
		Purpose: Fire Department Replacement Vehicle			2	
4915	To Capital Reserve Funds	2 Dr. at Boltzabbrienke 4. million in 1975 and 1	\$10,000	\$0	\$10,000	\$0
		Purpose: Public Safety complex				
4915	To Capital Reserve Funds	16	\$10,000	80	\$10,000	\$0
		Purpose: Medical Equipment CRF				
4915	To Capital Reserve Funds	19	\$28,050	\$0	\$28,050	\$0
		Purpose: Cell Phone Tower income to go into the Highway Dep	0			
4915	To Capital Reserve Funds	23	\$5,000	\$0	\$5,000	80
		Purpose: Milfoil	The second secon	to (Physical): Boat (Wilson Willes: Bath W	The control of the present of the control of the co	After the first of
4915	To Capital Reserve Funds	26	\$10,000	80	\$10,000	\$0
		Purpose: Municipal Building improvements.	11 (	A manery (roph) (is i plant by the men i i i roph). A little in the menter conjust is a teach following.	<ul> <li>PAPTACE is no statisticated to be the wave Management (prime Difference)</li> </ul>	analysis facilities — agranisms (in the control of
4915	To Capital Reserve Funds	27	\$10,000	80	\$10,000	80
	the second secon	Purpose: Police gear and equipment				The second secon



		4915		4915	
Total Propose		To Capital Reserve Funds		To Capital Reserve Funds	
Total Proposed Special Articles	Purpose: Preservation of Historical records.	29	Purpose: Fire gear and equipment	28	Special Warrant Articles
\$387,050	P. Kir Introduce cont. (Principle)	\$15,000		\$20,000	
\$0		\$0		\$0	
\$387,050		\$15,000		\$20,000	
\$0		\$0		\$0	



### 2025 MS-737

# AND CONTRACTOR OF THE PARTY OF

# Individual Warrant Articles

Budget Committee's

Budget Committee's

Selectmen's

Selectmen's

Account	Purpose	Article	Appropriations for Appropriations for Appropriations for Appropriations for Appropriations for Appropriations for Pariod ending period ending period ending period ending 12/31/2025 12/31/2025 12/31/2025 12/31/2025 (Recommended) (Not Recommended)	ropriations for Appropriations for Appropriations for Appropriation of Appropriations for	ppropriations for Apperiod ending 12/31/2025 (Recommended)	opriations for Appropriations for period ending period ending 12/31/2025 12/31/2025 (Recommended)
4153	Legal Expense	21	\$15,000	80	\$15,000	SO
		Purpose: ZBA legal fees				
4199	Other General Government	20	\$29,000	SO	\$29,000	80
		Purpose: Purchase accounting software				
4199	Other General Government	22	\$6,000	\$0	\$6,000	\$0
	20 Ann American Co.	Purpose: GIS Mapping				
4902	Machinery, Vehicles, and Equipment	12	\$290,000	\$0	\$290,000	\$0
		Purpose: Purchase Fire Truck				
4915	To Capital Reserve Funds	12	\$31,000	80	\$31,000	SO
	The same service are as a service as a servi	Purpose: Purchase Fire Truck	the second secon	And the state of t	The second secon	
	Total Proposed Individual Articles	idual Articles	\$371,000	0\$	\$371,000	\$0



2025 MS-737

Revenues

\$0	\$0	\$0	The state of the s	State and Federal Forest Land Reimbursement	3356
\$0	\$0	\$0		Housing and Community Development	3355
\$0	\$0	\$0		Water Pollution Grant	3354
\$61,860	\$61,860	\$0	02	Highway Block Grant	3353
\$174,139	\$174,139	\$0	02	Meals and Rooms Tax Distribution	3352
\$0	\$0	\$0		Shared Revenues - Block Grant	3351
				rces	State Sources
\$0	\$0	\$0	otal	From Federal Government Subtotal	
\$0	\$0	\$0		Other Federal Grants and Reimbursements	3319
\$0	\$0	\$0		Federal Drug Enforcement	3314
\$0	\$0	\$0		Federal Emergency	3313
\$0	\$0	\$0		Environmental Protection	3312
\$0	\$0	\$0		Housing and Urban Development	3311
				From Federal Government	From Fede
\$335,000	\$335,000	\$0	otal	Licenses, Permits, and Fees Subtotal	
\$10,000	\$10,000	\$0	02	Other Licenses, Permits, and Fees	3290
\$15,000	\$15,000	\$0	02	Building Permits	3230
\$310,000	\$310,000	\$0	02	Motor Vehicle Permit Fees	3220
\$0	\$0	\$0		Business Licenses and Permits	3210
				Permits, and Fees	Licenses,
\$21,429	\$21,429	\$0	otal	Taxes Subtotal	
\$20,829	\$20,829	\$0	02	Interest and Penalties on Delinquent Taxes	3190
\$0	\$0	\$0		Other Taxes	3189
\$0	\$0	\$0		Excavation Tax	3187
\$0	\$0	\$0		Payment in Lieu of Taxes	3186
\$0	\$0	\$0	4	Yield Taxes	3185
\$0	\$0	\$0		Resident Taxes	3180
\$600	\$600	\$0	02	Land Use Change Taxes for General Fund	3120
	***************************************				Taxes
Budget Committee's Estimated Revenues for period ending 12/31/2025	Selectmen's Estimated Revenues for period ending 12/31/2025	Actual Revenues for period ending 12/31/2024	Article	Source	Account



Flood Control Remithursement         \$0         \$0           Proof Control Remithursement         \$0         \$0         \$199           Water Filtration Chants         \$0         \$0         \$199         \$0           Water Filtration Chants         \$0	Account	Source	Article	Actual Revenues for period ending 12/31/2024	Selectmen's Estimated Revenues for period ending 12/31/2025	Budget Committee's Estimated Revenues for period ending 12/31/2025
ricement         \$0         <	ate Sou	rces		And the second s		The second secon
Sec	357	Flood Control Reimbursement	and a standard and the	0\$	0\$	80
San Separate   San	359	Railroad Tax Distribution	02	\$0	\$8,199	\$8,199
total Revenue from State of NH         \$0         \$0           wernues - Other         \$0         \$0           State Sources Subtotal         \$0         \$244,198         \$0           Included         \$0         \$1,000         \$0           rents         \$0         \$1,000         \$0 <td< td=""><td>360</td><td>Water Filtration Grants</td><td>The second of the second of th</td><td>80</td><td>Sometiment and the state of the set of the s</td><td>OS</td></td<>	360	Water Filtration Grants	The second of th	80	Sometiment and the state of the set of the s	OS
venues - Other         \$0         \$0           State Sources Subtotal         \$0         \$0           State Sources Subtotal         \$0         \$1,000           rents         \$0         \$0         \$0           s         \$0         \$1,150         \$0           rents         \$0         \$1,150         \$0           s         \$0         \$0         \$0           s         \$0         \$0         \$0           s         \$0         \$0         \$0           s         \$0         \$0         \$0           s	361	Landfill Closure Grants	10.00	0\$	\$0	08
venues - Other         \$0         \$0         \$0         \$0         \$10000         \$1000         \$1000         \$1000         \$	369	Other Intergovernmental Revenue from State of NH		80	0\$	0\$
State Sources Subtotal         \$0         \$244,198         \$2           incharges         \$0         \$1000         \$0           incharges         \$0         \$0         \$0           incharges         \$0         \$0         \$0           s         \$0         \$0         \$0           s         \$0         \$1,150         \$0           perty         \$0         \$1,150         \$0           perty         \$0         \$1,150         \$0           s         \$0         \$1,150         \$0           s         \$0         \$1,150         \$0           perty         \$0         \$1,150         \$0           s         \$0         \$1,150         \$0           s         \$0         \$1,150         \$0           s         \$0         \$1,200         \$0           s         \$0         \$0         \$0           s         \$0         \$0         \$0           suitions         \$0         \$0         \$0           s         \$0         \$0         \$0           s         \$0         \$0         \$0           s         \$0         \$0	379		Andrew St. and	80	Sometiment transmission of the contract of the	Something the state of the stat
rents         902         \$0         \$1,000           Charges         \$0         \$0         \$0           rges         \$0         \$0         \$0           s         \$0         \$0         \$0           charges for Services Subtotal         \$0         \$1,50         \$1,150           perty         \$0         \$1,980         \$1,150           s         \$0         \$1,980         \$1,500           radions         \$0         \$1,500         \$0           radions         \$0         \$0         \$0           wiscellaneous Revenues Subtotal         \$0         \$4,180         \$1	arges f			0\$	\$244,198	\$244,198
Charges         \$0         \$0           rges         \$0         \$0           s         \$0         \$0           \$0         \$0         \$0           \$0         \$0         \$1,150           charges for Services Subtotal         \$0         \$1,150           perty         \$0         \$1,150           softy         \$0         \$1,980           st         \$0         \$1,980           nd Reimbursements         \$0         \$1,980           st         \$0         \$1,500           sources Not Otherwise Classified         \$0         \$0           Miscellaneous Revenues Subtotal         \$0         \$4,180	401	Income from Departments	02	0\$	\$1,000	\$1,000
sgo         \$0         \$0           \$0         \$0         \$0           \$0         \$0         \$0           \$0         \$0         \$0           \$0         \$0         \$1,150           Perty         \$0         \$1,150           Perty         \$0         \$1,980           Is         \$0         \$1,980           and Reimbursements         \$0         \$1,500           sources Not Otherwise Classified         \$0         \$0           Miscellaneous Revenues Subtotal         \$0         \$4,180	402	Water Supply System Charges	The Karley Committee of the Committee of	O\$	OS	0\$
section         \$0         \$0           So         \$0         \$0           So         \$150           Perty         \$0         \$1,150           Perty         \$0         \$1,150           So         \$1,150           So         \$1,150           Is         \$0         \$0           Is         \$0         \$1,150           Independence of the services of the service	403	1000		0\$	\$0	0\$
So         \$0           So         \$0           So         \$150           Poerty         \$0         \$1,150           perty         \$0         \$1,150           sorty         \$0         \$1,150           sts         \$0         \$7,000           sts         \$0         \$1,500           and Reimbursements         \$0         \$1,500           and Reimbursements         \$0         \$1,500           sources Not Otherwise Classified         \$0         \$0           Miscellaneous Revenues Subtotal         \$0         \$4,180	404			80	80	0\$
Charges for Services Subtotal         \$0         \$150           Charges for Services Subtotal         \$0         \$1,150           perty         \$0         \$0         \$0           ts         02         \$0         \$1,380           ts         02         \$0         \$1,380           nrd Reimbursements         \$0         \$1,500         \$0           nations         \$0         \$0         \$0           ources Not Otherwise Classified         \$0         \$0         \$0           Miscellaneous Revenues Subtotal         \$0         \$4,180         \$1	405	Electric User Charges	The state of the s	\$0	\$0	0\$
Charges for Services Subtotal         \$0         \$150           perty         \$0         \$1,150           perty         \$0         \$0           ts         \$0         \$1,980           ts         \$0         \$1,500           and Reimbursements         \$0         \$1,500           and Reimbursements         \$0         \$1,500           andions         \$0         \$0           ources Not Otherwise Classified         \$0         \$0           Miscellaneous Revenues Subtotal         \$0         \$4,180	406	Airport Fees	AAV base	\$0	0\$	0\$
Charges for Services Subtotal         \$0         \$1,150           perty         \$0         \$0         \$0           ts         02         \$0         \$1,980           ts         02         \$0         \$1,500           and Reimbursements         \$0         \$1,500         \$0           and Reimbursements         \$0         \$1,500         \$0           nations         \$0         \$0         \$0           wiscellaneous Not Otherwise Classified         \$0         \$0         \$0           Miscellaneous Revenues Subtotal         \$0         \$4,180	409	Other Charges	05	\$0	\$150	\$150
perty         \$0         \$0           ts         \$0         \$700           ts         02         \$0         \$1,980           not         02         \$0         \$1,500           snd Reimbursements         \$0         \$0         \$0           nations         \$0         \$0         \$0           nations         \$0         \$0         \$0           Miscellaneous Revenues Subtotal         \$0         \$4,180				0\$	\$1,150	\$1,150
perty         \$0         \$0           ts         \$0         \$700           ts         \$0         \$1,980           and Reimbursements         \$0         \$1,500           and Reimbursements         \$0         \$0           and Reimbursements         \$0         \$0           and Innex         \$0         \$0           and Reimbursements         \$0         \$0           and Reimbursements         \$0         \$0           An innex         \$0         \$0           An innex         \$0         \$0           An innex         \$0         \$4,180	scellan	cous Kevenues		A SECTION OF THE PROPERTY OF T	The second of the second of the second of	VA advisory V
perty         \$0         \$700           ts         \$0         \$1,980           30         \$1,500         \$0           3nd Reimbursements         \$0         \$0         \$0           Aliston Reimbursements         \$0         \$0         \$0           Miscellaneous Revenues Subtotal         \$0         \$4,180	200	Special Assessments	The speed according	\$0\$	80	0\$
ts 62 \$1,980  02 \$0 \$1,500  and Reimbursements \$0 \$0 \$1,500  and Reimbursements \$0 \$0  and Reimb	201	Sale of Municipal Property	05	\$0	\$200	\$700
ources Not Otherwise Classified         \$0         \$1,500           Miscellaneous Revenues Subtotal         \$0         \$0           \$0         \$0         \$0           \$4,180         \$0         \$4,180	205	Interest on Investments	02	\$0	\$1,980	\$1,980
and Reimbursements         \$0         \$0           nations         \$0         \$0           cources Not Otherwise Classified         \$0         \$0           Miscellaneous Revenues Subtotal         \$0         \$4,180         \$4,1	503	Rents of Property	02	0\$	\$1,500	\$1,500
and Reimbursements \$0 solutions \$0 autions cources Not Otherwise Classified \$0 Miscellaneous Revenues Subtotal \$0 \$4,180	204	Fines and Forfeits		0\$	0\$	0\$
son \$0 \$0 \$0  ources Not Otherwise Classified \$0  Miscellaneous Revenues Subtotal \$0 \$4,180 \$4,1	909	Insurance Dividends and Reimbursements		\$0	0\$	08
wiscellaneous Revenues Subtotal \$0 \$4,180 \$44,180	909	Contributions and Donations		\$0	98	\$0
Miscellaneous Revenues Subtotal \$0 \$4,180	609	Revenue from Misc Sources Not Otherwise Classified	A 100 and 100	0\$	S0	0\$
				0\$	\$4,180	\$4,180
	Interfund C	Operating Transfers In	(2.0 H	C <del>y</del>	the contract that the contract of the contract	09



## 2025 MS-737

Revenues

\$1,180,340	\$1,180,340	\$0	nd Credits	Total Estimated Revenues and Credits	2
\$434,383	\$434,383	\$0	s Subtotal	Other Financing Sources Subtotal	
\$121,333	\$121,333	\$0	02	Fund Balance to Reduce Taxes	9999
\$313,050	\$313,050	\$0	23, 24, 27, 19, 26, 20, 28, 29, 21, 12, 22	Amount Voted from Fund Balance	9998
\$0	\$0	\$0	ources	Proceeds from Long-Term Notes/Bonds/Other Sources	3934
\$140,000	\$140,000	\$0	n Subtotal	Interfund Operating Transfers In Subtotal Other Financing Sources	Other Fina
\$0	\$0	\$0	A STATE OF THE PARTY OF THE PAR	From Conservation Funds	3917
\$0	\$0	\$0		From Trust and Fiduciary Funds	3916
\$140,000	\$140,000	\$0	12	From Capital Reserve Funds	3915
\$0	\$0	0\$	of the class or South of the	From Water Proprietary Fund	3914W
€	O\$	\$0	And the second s	From Sewer Proprietary Fund	3914S
•	\$0	\$0	A CONTRACTOR OF THE PROPERTY O	From Other Proprietary Fund	39140
\$	\$0	\$0	dendador actida en addicelhen in production in the contraction	From Electric Proprietary Fund	3914E
\$	\$0	O\$	de en engelsk skaad voorden affikke af den de lande in de man sjilligen omkeelskilde.	From Airport Proprietary Fund	3914A
\$	\$0	0\$	ing managan pandaban di darah pandarah samanda amangan diban	From Capital Projects Funds	3913
\$0	\$0	\$0		From Special Revenue Funds	3912
checypt is deliverable and on the A.		A STATE OF THE PARTY OF THE PAR	and a section of the	Interfund Operating Transfers In	Interfund (
Budget Committee's Estimated Revenues for period ending 12/31/2025	Selectmen's Estimated Revenues for period ending 12/31/2025	Actual Revenues for period ending 12/31/2024	Article	Source	Account



Now Hampshire

New Hampsnire  Department of  Revenue Administration	2025 MS-737	
Budget	Budget Summary	
ltem	Selectmen's Period ending 12/31/2025 (Recommended)	Budget Committee's Period ending 12/31/2025 (Recommended)
Operating Budget Appropriations	\$1,934,675	\$1,894,729
Special Warrant Articles	\$387,050	\$387,050
Individual Warrant Articles	\$371,000	\$371,000
Total Appropriations	\$2,692,725	\$2,652,779
Less Amount of Estimated Revenues & Credits	\$1,180,340	\$1,180,340
Estimated Amount of Taxes to be Raised	\$1,512,385	\$1,472,439

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## 2025 MS-737

Supplemental Schedule

\$2,918,057	Maximum Allowable Appropriations Voted at Meeting: (Line 1 + Line 8 + Line 11 + Line 12)
\$0	12. Bond Override (RSA 32:18-a), Amount Voted
\$0	11. Amount voted over recommended amount (Difference of Lines 9 and 10)
\$0	10. Voted Cost Items (Voted at Meeting)
\$0	9. Recommended Cost Items (Prior to Meeting)
To produce the control of the contro	Collective Bargaining Cost Items:
\$265,278	8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)
\$2,652,779	7. Amount Recommended, Less Exclusions (Line 1 less Line 6)
\$0	6. Total Exclusions (Sum of Lines 2 through 5 above)
\$0	5. Mandatory Assessments
\$0	<ol><li>Capital outlays funded from Long-Term Bonds &amp; Notes</li></ol>
\$0	3. Interest: Long-Term Bonds & Notes
\$0	2. Principal: Long-Term Bonds & Notes
	Less Exclusions:
\$11,2co,2¢	i. Total Neconfillence by Budget Confillingee

### 2024 Payroll

<b>Code Enforcement</b>		<u>Maintenance</u>
Carl Roy	\$5,833.25	Lester Kimball \$1,317.85
<b>Election Officials</b>		<u>Municipal</u>
Andrea Bowden	\$862.50	Christine Barlett \$5,078.25
Mackenzie Brisson	\$50.00	Sandra Bruedle \$2,411.40
Bonnie Gagnon	\$900.00	Timothy Cremmen \$2,630.40
David Savage	\$300.00	Tracy Donovan-Laviolette \$2,630.40
Ken Garry	\$50.00	Scott Ferguson \$2,435.50
Kelly Tivnan	\$50.00	Michael Green \$2,630.40
Joni Van Gelder	\$50.00	Kim Hughes \$55,292.12
Linda Adamo	\$862.50	Theresa Jones \$29,384.94
Tracy Donovan-Laviolette	\$100.00	Joni Van Gelder \$10,174.50
Ann Donahue	\$100.00	Carol Long \$1,212.50
Nancy Pop	\$100.00	Roy Parece \$5,472.00
Patricia Sindorf	\$200.00	Wanda Rawlinson \$1,336.00
		Robin Willis \$27,457.41
<b>Electrical Inspector</b>		
Peter Cicolini	\$2,617.82	<u>Police</u>
		Greg Cooper \$24,114.10
Fire/EMS		Steven Hyde \$1,991.85
Jacob Bourdeau	\$568.37	Randy Sobel \$54,665.00
Andrea Bowden	\$11,844.67	Jonathan Swift \$44,166.19
Scott Bowden	\$1,729.08	Kathryn Toussaint \$13,597.75
Gabriel Clary	\$315.00	Michael Volpe \$74,012.02
Jayden Donovan-Laviolette	\$1,945.93	*
Jeffery Eldridge	\$6,396.10	<b>Highway Department</b>
Bryan Francis	\$2,166.66	Mark Dixon \$7,806.00
Steven Fruchtman	\$1,035.00	James Keegan \$67,779.90
Robert Gay	\$126.08	Robert Page \$68,661.69
Walter Givara	\$3,263.03	Daniel Phillips \$91,148.04
Michael Green	\$24,103.61	
Jacob Guarino	\$2,396.67	
Janelle Guarino	\$22,458.96	
Michael Donovan-Laviolette	\$9,368.99	
Griffin Parks	\$1,458.17	
Trevor Schwarz	\$283.68	
Brian Taylor	\$1,138.16	
Brett Wiggin	\$1,238.53	



2024 \$15.54

### Tax Rate Breakdown Middleton

Municipal Tax Rate Calculation				
Jurisdiction	Tax Effort	Valuation	Tax Rate	
Municipal	\$1,568,690	\$366,671,819	\$4.28	
County	\$616,222	\$366,671,819	\$1.68	
Local Education	\$3,119,546	\$366,671,819	\$8.51	
State Education	\$386,892	\$360,382,419	\$1.07	
Total	\$5,691,350		\$15.54	

Village Tax Rate Calculation				
Jurisdiction	Tax Effort	Valuation	Tax Rate	
Sunrise Lake Village	\$17,745	\$177,447,711	\$0.10	
Total	\$17,745		\$0.10	

Tax Commitment Calculation		
Total Municipal Tax Effort	\$5,691,350	
War Service Credits	(\$43,600)	
Village District Tax Effort	\$17,745	
Total Property Tax Commitment	\$5,665,495	

Sam CANCENTE

10/29/2024

Sam Greene

Director of Municipal and Property Division

New Hampshire Department of Revenue Administration



#### CERTIFIED PUBLIC ACCOUNTANTS

608 Chestnut Street • Manchester, New Hampshire 03104 (603) 622-7070 • Fax: (603) 622-1452 • www.rachonelukay.com

#### INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen Town of Middleton, New Hampshire

#### Adverse and Unmodified 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 Middleton, New Hampshire (the Town), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

#### Summary of Opinions:

Opinion UnitType of OpinionGovernmental ActivitiesAdverseGeneral FundUnmodifiedAggregate Remaining Fund InformationUnmodified

#### Adverse Opinion on Governmental Activities

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the financial statements referred to above do not present fairly the financial position of the governmental activities of the Town of Middleton, New Hampshire, as of December 31, 2023, or the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions on Each Major Fund 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 the aggregate remaining fund information of the Town of Middleton, New Hampshire, as of December 31, 2023, and the respective changes in financial position thereof 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. 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 Middleton, New Hampshire, 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 adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on Governmental Activities

As discussed in Note 2 to the financial statements, management has not recorded a li abili ty, deferred outflows of resources, or deferred inflows of resources for the Town's single employer other postemployment benefits plan in governmental activities and, accordingly, has not recorded an expense for the current period change in the liability. Accounting principles generally accepted in the United States of America require that other postemployment benefits attributable to employee services already rendered and that are not contingent on a specific event that is outside the control of the employer and employee be accrued as liabilities and expenses as employees earn the rights to the benefits, which would increase the li abili ties, deferred outflows and deferred inflows of resources, reduce the net posit ion, and change the expenses of the governmental activities. The amount by which this departure would affect the liabilities, deferred outflows and deferred inflows of resources, net position, and expenses of the governmental activities is not reasonably determinable.

#### Responsibilities of Management for the Financial Statements

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, i mp le mentat ion, 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 Middleton, New Hampshire'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 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 prinvo live collusion, forgery, intentional om issions, misrepresentations, or the override of internal control. tvl'isstatements 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 profess i onal 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 Middle ton, New Hampshire'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 jud gment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Middleton, New Hampshire's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regard i ng. 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 budgetary comparison informat ion, schedule of changes in the Town's proportionate share of the net OPEB li ability, schedule of Town OPEB contribution is schedule of changes in the Town's proportionate share of the net pension li ability, and schedule of Town pension contributions be presented to supplement the basic financial statements. 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 Amer i ca, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supp le ment the basic financial statements. Such missing in format i on, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essent ia I part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinions on the basic financial statements are not affected by this missing information.

#### Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Middleton, New Hampshire 's basic financial statements. The combining nonmajor governmental 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 were derived from and relate 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 themse I ves, and other additional procedures in accordance with auditing standards gene rally accepted in the United States of America. In our opinion, the combining nonmajor governmental fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Manchester, New Hampshire January 9, 2025

## TOWN CLERK/TAX COLLECTOR

With all the elections, and just day-to-day responsibilities, 2024 was a very busy year, it's hard to believe another year has come and gone already.

We did do things a bit differently for the Presidential election to better accommodate residents for what was anticipated to be a very high turnout and utilized the Middleton Elementary School which worked out very well.

I want to say a special "Thank you" to our Town Moderator Jack Savage and to my Town Clerk/Tax Collector Deputy Joni VanGelder for all your help organizing everything you are both amazing!

We are getting a new credit card system installed shortly that will hopefully let us move things along smoothly with this more updated equipment, and I appreciate the patience and understanding from the residents during this transition.

We will have our annual Rabies Clinic later in the Spring, the date and time will be updated on the Town website (middletonnh.gov) and on local social medias pages so keep an eye out for updates.

Reminder that ALL dogs must be registered by April 30<sup>th</sup>, to avoid any late fees, fines or Civil Forfeitures.

I would like wish all the residents a happy and healthy 2025!

Theresa Jones

Town Clerk/Tax Collector

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Tender		Amoun
CASH	***************************************	\$85,943.49
CHECKS	(1,170)	\$454,717.45
TRAVELER'S CHECKS		\$0.00
Deposit Total:		\$540,660.94
ACH		\$37,044.58
CREDIT APPLIED		\$617.20
CREDIT CARD		\$170,444.56
CREDIT ISSUED		\$-211.90
RETURNED CHECK		\$-249.40
SHORT SLIP ISSUED		\$382.40
SHORT SLIP PAYMENT		\$-382.40
DEPOSIT TOTAL		\$540,660.94
Grand Total:		\$748,305.98
te of NII Drawer		
		Amoun
Tender		
Tender CASH	(0)	\$0.00
te of NII Drawer  Tender  CASH CHECKS  TRAVELER'S CHECKS	(0)	\$0.00 \$0.00
Tender CASH CHECKS	(0)	Amoun \$0.00 \$0.00 \$0.00
Tender CASH CHECKS TRAVELER'S CHECKS	(0)	\$0.00 \$0.00 \$0.00
Tender CASH CHECKS TRAVELER'S CHECKS	(0)	\$0.00 \$0.00 \$0.00
Tender CASH CHECKS TRAVELER'S CHECKS Deposit Total:	(0)	\$0.00 \$0.00 \$0.00 \$0.00
Tender CASH CHECKS TRAVELER'S CHECKS Deposit Total: CREDIT APPLIED	(0)	\$0.00 \$0.00 \$0.00 \$0.00 \$466.40 \$43.60
Tender  CASH CHECKS TRAVELER'S CHECKS  Deposit Total:  CREDIT APPLIED CREDIT ISSUED	(0)	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00
Tender CASH CHECKS TRAVELER'S CHECKS Deposit Total:  CREDIT APPLIED CREDIT ISSUED SHORT SLIP ISSUED	(0)	\$0.00 \$0.00 \$0.00

## Activity Summary

BOAT	Count	State Amt	Municipal Amt
NEW	26	\$0.00	\$1,508.40
REGISTRATION MAINTEN	AN I	\$0.00	\$0.00
RENEWAL	98	\$0.00	\$6,216.08
Sub Total:	125	\$0.00	\$7,724.48
CHECK REFUND	Count	State Amt	Municipal Amt
ADMIN	1	\$0.00	\$0.00
Sub Total:	1	\$0.00	\$0.00
MOTOR VEHICLE	Count	State Amt	Municipal Amt
CERT-COPY LOST	40	\$0.00	\$720.00
CREDIT (ONLINE)	4	\$0.00	\$679.20
DECAL-REPL DAMAGED	1	\$0.00	\$4.00
DECAL-REPL LOST	5	\$0.00	\$20.00
NEW	494	\$0.00	\$105,950.47
PLATE-RPL DAMAGED	2	\$0.00	\$59.00
PLATE-RPL MID-YEAR	2	\$0.00	\$62.33
PLATE-RPL REORDER-ID	1	\$0.00	\$7.00
PLATE-RPL REORDER-IL	1	\$0.00	\$7.00
PLATE-RPL REORDER-IP	7	\$0.00	\$31.00
PLATE-RPL REORDER-2D	4	\$0.00	\$44.00
PLATE-RPL REORDER-2L	1	\$0.00	\$11.00
PLATE-RPL REORDER-2P	ī	\$0.00	\$8.00
REGISTRATION MAINTEN	AN 15	\$0.00	\$49.92
RENEWAL	2,295	\$0.00	\$424,433.56
SHORT SLIP DUE	1	\$0.00	\$0.00
TITLE - AP	268	\$0.00	\$0.00
TITLE - EXPS	11	\$0.00	\$297.00
TITLE - PS	220	\$0.00	\$5,861.00
TITLE ONLY	14	\$0.00	\$378.00
TITLE ONLY - EX	3	\$0.00	\$81.00
TRANSFER	165	\$0.00	\$29,943.13
VOID - CREDIT ISSUED	1	\$0.00	\$-2.00
VOID - RETURNED CHECK		\$0.00	\$-249.40
VOID - SAME DAY/TELLER	-	\$0.00	\$-2,139.80
Sub Total:	3,565	\$0.00	\$566,255.41
DOG LICENSES	Count	State Amt	Municipal Amt
CREDIT (ONLINE)	4	\$0.00	\$26.00
LICENSE NEW	74	\$0.00	\$535.50
LICENSE RENEWAL	440	\$0.00	\$2,938.50
VOID - CREDIT ISSUED	1	\$0.00	\$-6.50
Sub Total:	519	\$0.00	\$3,493.50
TOWN CLERK SERVICES	Count	State Amt	Municipal Amt
2022 CIVIL FORFEITURE	1	\$0.00	\$30.00
2022 SPAYED/NEUTERED I	_1 1	\$0.00	\$6.50
2023 SPAYED/NEUTERED I	J 22	\$0.00	\$91.00

## Fees Summary

ees Summary		
Fee	Count	Amount
AGENT FEE	2,947	\$8,841.00
APPLICATION FEE	530	\$1,060.00
BEACH STICKER	14	\$280.00
BOAT AGENT FEE	124	\$620.00
BOAT EXTC AQTC PLANTS	124	\$496.00
BOAT FEE	90	\$1,244.48
BOAT HARBOR DREDGING	2	\$4.00
BOAT MILFOIL FEE	124	\$682.00
BOAT PUBLIC ACC FEE	124	\$620.00
BOAT REG FEE	124	\$3,844.00
BOAT SRCH RESC FEE	124	\$124.00
BOAT TAX COLL FEE	90	\$90.00
BUILDING PERMIT	39	\$28,250,68
BULK STICKERS	23	\$505.00
CERTIFIED COPY FEE	39	\$585.00
CLERK FEE	2,939	\$5,878.00
CONSERVATION FEE	16	\$480.00
COPY FEE	15	\$140.50
CREDIT ACCOUNT	8	\$705.20
CREDIT APPLIED	-12	\$-466.40
CREDIT ISSUED	2	\$43.60
DECAL REPLACEMENT FEE	6	\$6.00
DMV MAIL-IN FEE	0	\$0.00
DOG CIVIL FORFEITURE - COST OF SE	Ĩ	\$5.00
DOG CIVIL FORFEITURE FEE	i	\$25.00
DOG LATE FEE	31	\$214.00
DOG LICENSE FEE GROUP	2	\$36.00
DOG LICENSE FEE PUPPY	7	\$28.00
DOG LICENSE FEE SENIOR	67	\$100.50
DOG LICENSE FEE SERVICE DOG	1	\$0.00
DOG LICENSE FEE SPAYED/NEUTERE	371	\$1,484.00
DOG LICENSE FEE UNALTERED	82	\$533.00
DOG OVERPOPULATION FEE	462	\$924.00
DOG STATE LICENSE FEE	527	\$263.50
ELECTRICAL INSPECTION	1	\$50.00
ELECTRICAL PERMIT	78	\$1,950.00
EM COMMUNICATIONS	1	\$25.00
HERITAGE TRUST FUND	I	\$325.00
HIGHWAY BLOCK GRANT	4	\$62,387.00
HUNTING/FISHING LICENSE	18	\$841.50
INCOME	24	\$28,049.70
MARRIAGE LICENSE - STATE	9	\$387.00
MARRIAGE LICENSE - TOWN	9	\$63.00
MEDICAL SUPPLIES	í	\$1,215.27
METAL, ALUMINUM & TIRES	2	\$367.50
MILFOIL GRANT	3	\$2,880.00
MISCELLANEOUS REVENUE	14	\$2,367.66
MPF	2,285	\$2,286.00
MV REGISTRATIONS - TOWN	0	\$0.00
OHRV REGISTRATION	37	\$4,895.00
OTHER PERMITS	58	\$2,440.00
PERMIT FEE	3,011	\$402,566.00
PISTOL PERMIT	7	\$70.00
PLANNING BOARD	4	\$300.00
PLATE FEE	446	\$3,124.00
PLATE REPLACEMENT FEE	19	\$116.00
POLICE DEPT MISCELLANEOUS	19	\$10.00
POLICE DETAIL INCOME	5	\$3,036.00
POLICE REPORT	6	\$60.00
	0	\$00.00

Total: Grand Total:	4,722	\$0.00	\$748,773.78 \$748,773.78
Sub Total:	1 222	\$0.00	\$0.00
ADMIN	- 1	\$0.00	\$0.00
	Count	State Amt	Municipal Amt
Sub Total:	511	\$0.00	\$171,300.39
ZONING BOARD ADJUSTM	5	\$0.00	\$500.00
VOID - SAME DAY/TELLER	3	\$0.00	\$-149.76
VITAL STATISTICS	52	\$0.00	\$1,020.00
UCC FILING	4	\$0.00	\$780.00
TOWN HALL RENTAL	18	\$0.00	\$1,865.00
SUBDIVISION APP	4	\$0.00	\$800.00
SCHOOL GAS	4	\$0.00	\$9,156.56
SCHOOL DIESEL	4	\$0.00	\$14,370.86
SALE OF MUNICIPAL PR	3	\$0.00	\$450.00
RETURNED PAYMENT	3	\$0.00	\$75.00
POSTAGE	10	\$0.00	\$816.06
POLICE DETAIL INCOME	5	\$0.00	\$3,036.00
POLICE DEPT MISCELLA	1	\$0.00	\$10.00
POLICE ACCIDENT REPO	6	\$0.00	\$60.00
PLANNING BOARD	4	\$0.00	\$300.00
PISTOL PERMIT	7	\$0.00	\$70.00
OTHER PERMITS	59	\$0.00	\$2,465,00
OHRV REGISTRATIONS	37	\$0.00	\$4.895.00
MV REVENUE	3	\$0.00	\$423.60
MV REGISTRATIONS - T	1	\$0.00	\$0.00
MISCELLANEOUS	14	\$0.00	\$2,367.66
MILFOIL GRANT	3	\$0.00	\$2,880.00
METAL, ALUMINUM & TI	1	\$0.00 \$0.00	\$1,215.27 \$367.50
MEDICAL SUPPLIES		\$0.00	\$450.00
MAIL PROCESS FEE MARRIAGE LICENSE	1	\$0.00	\$2.00
HUNTING/ FISHING LIC	18	\$0.00	\$841.50
HIGHWAY BLOCK GRANT	4	\$0.00	\$62,387.00
HERITAGE TRUST FUND	1	\$0.00	\$325.00
EM COMMUNICATIONS	1	\$0.00	\$25.00
ELECTRICAL PERMIT	78	\$0.00	\$1,950.00
ELECTRICAL INSPECTIO	1	\$0.00	\$50.00
COPY FEE	15	\$0.00	\$140.50
CELL PHONE INCOME	24	\$0.00	\$28,049.70
BULK STICKERS	23	\$0.00	\$505.00
BUILDING PERMIT	41	\$0.00	\$28,375.44
		\$0.00	\$280.00

POSTAGE	10	\$816.06
REGISTRATION FEE	2,770	\$118,106.17
REGISTRATION FEE RETURN CHECK	-2	\$-98.40
RETURNED PAYMENT	3	\$75.00
SAFETY FUND	28	\$28.00
SALE OF MUNICIPAL PROPERTY	3	\$450.00
SCHOOL DIESEL	4	\$14,370.86
SCHOOL GAS	4	\$9,156.56
SHORT SLIP ISSUED	-8	\$-80.00
SHORT SLIP PAYMENT	2	\$35.00
STATE PARK PLATE	16	\$1,360.00
SUBDIVISION APP	4	\$800.00
SURCHARGE FEE	12	\$1,070.83
TITLE FEE	245	\$6,125.00
TOWN HALL RENTAL	18	\$1,865.00
TRANSFER FEE	326	\$2,445.00
UCC FILING FEE	4	\$780.00
VANITY FEE	305	\$12,023.21
VITAL STATISTICS - STATE - ADDL COI	24	\$120.00
VITAL STATISTICS - STATE - FIRST COI	52	\$416.00
VITAL STATISTICS - TOWN - ADDL COF	24	\$120.00
VITAL STATISTICS - TOWN - FIRST COF	52	\$364.00
ZBA APPLICATION	5	\$500.00

Grand Total: 18,989 \$748,305.98

#### 01/29/2025



# DEPARTMENT OF STATE DIVISION OF VITAL RECORDS ADMINISTRATION

#### RESIDENT DEATH REPORT 01/01/2024 - 12/31/2024 --MIDDLETON, NH --

Decedent's Name DAUDELIN, VINCENT RUSSELL	Death Date 01/15/2024	Death Place DOVER	Father's/Parent's Name DAUDELIN, VICTOR	Mother's/Parent's Name Prior to First Marriage/Civil Union BROWN, BEATRICE	<b>Military</b> N
COPELAND, LINDA J	01/16/2024	PORTSMOUTH	PETERSON, ROGER	BLANCHARD, FAY	N
DAVIS, HILDA	01/23/2024	MIDDLETON	RUSSELL, ALBERT	CRABTREE, CLARA	N
BARTLETT, BRIAN EDMOND	02/20/2024	PORTSMOUTH	BARTLETT, EVERETT	CASSELL, WANDA	N
DAY, PHILIP DENNIS	03/04/2024	DOVER	DAY, FORREST	ELDRIDGE, CARLYNE	Υ
HOULE, RONALD JOSEPH	05/11/2024	DOVER	HOULE, BRUNO	BOUTHOT, CECILE	Υ
PETERSON, GERARD RAYMOND	05/24/2024	MIDDLETON	PETERSON, HERBERT	MCCALLUM, BETTY	Υ
BARTLETT, JOHN	06/04/2024	MIDDLETON	BARTLETT, JOHN	FULLER, IONA	N
POND, GILMAN GEORGE	06/06/2024	MIDDLETON	POND, WILLIAM	VANDINE, JANICE	Y
DANSREAU, JANICE ANNE	06/24/2024	DOVER	KINSVATER, JACK	BASTARACHE, EVELYN	N
PEAVEY, CHERYL ANN	07/13/2024	MIDDLETON	HARAMUT, CHESTER	HAM, BEVERLY	N
FITZGERALD, GERALD ALFRED	08/09/2024	MIDDLETON	FITZGERALD, RAYMOND	MEAD, MABEL	Y
CARAMANIS, LISA A	08/28/2024	DOVER	CARAMANIS, PAUL	DOYLE, LILLIAN	N
COLBURN, ALBERT EMIL	09/05/2024	MIDDLETON	COLBURN, OLIVER	TURSCHUMANN, HILDA	N
MORANN, TOM HENRY	09/06/2024	ERROL	SLAUENWHITE, NEWTON	CADY, SANDRA	N
DOUGLAS, RYAN ANDREW	09/10/2024	MIDDLETON	DOUGLAS JR, CHARLES	GOSS, DONNA	N
DOW, WAYNE EDWARD	09/27/2024	MIDDLETON	DOW, ROBERT	TUFTS, JOAN	N
KREIENSIECK, DALE MAX	11/14/2024	MIDDLETON	KREIENSIECK, EMIL	MELCHERS, MARIE	Υ



# DEPARTMENT OF STATE DIVISION OF VITAL RECORDS ADMINISTRATION

#### RESIDENT DEATH REPORT 01/01/2024 - 12/31/2024 --MIDDLETON, NH --

Decedent's Name JOHN, BETTY LEE

DURKEE, CYNTHIA LOUISE

BYRNES SR, STEPHEN EDWARD

Death Place
11/16/2024 Death Place
PORTSMOUTH
12/12/2024 MIDDLETON

12/18/2024 DOVER

Father's/Parent's Name JOHN, JAMES DURKEE, SIDNEY

BYRNES SR, ROBERT

Mother's/Parent's Name Prior to First Marriage/Civil Union TEAL, PEARL N

MCKENNA, ARLINE

Total number of records 21

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# DEPARTMENT OF STATE DIVISION OF VITAL RECORDS ADMINISTRATION RESIDENT MARRIAGE REPORT

01/01/2024 - 12/31/2024 -- MIDDLETON -

Person A's Name and Residence BARNUM, KYLE ANDREW MIDDLETON, NH	Person B's Name and Residence PURINGTON, JESSICA ROSE MIDDLETON, NH	Town of Issuance FARMINGTON	Place of Marriage ROLLINSFORD	<b>Date of Marriage</b> 06/08/2024
CULLY, CAMERON RICHARD ROCHESTER, NH	DUNN, MEAGAN ROSE MIDDLETON, NH	ROCHESTER	ROCHESTER	06/19/2024
TRASK, TIMOTHY JAMES MIDDLETON, NH	RATAY, ROBIN REED MIDDLETON, NH	MIDDLETON	STRAFFORD	06/22/2024
FAHEY, JAMES PATRICK MIDDLETON, NH	THORNTON, EMILY CHRISTINE MIDDLETON, NH	MIDDLETON	MIDDLETON	07/04/2024
TUFTS, JAMES MIDDLETON, NH	STILLINGS, JENNIFER MIDDLETON, NH	MIDDLETON	MILTON MILLS	09/22/2024
TAYLOR II, RICHARD WAYNE MIDDLETON, NH	PASSAS, AMY JENIENE MIDDLETON, NH	ROCHESTER	ROCHESTER	09/27/2024

Total number of records 6

# DEPARTMENT OF STATE DIVISION OF VITAL RECORDS ADMINISTRATION

#### RESIDENT BIRTH REPORT 01/01/2024 - 12/31/2024

#### -- MIDDLETON--

Child's Name
FINNEMORE, ALAINA MAE
PERKINS, OLIVIA MAE
FRANCIS, PIPER MAE
TAYLOR, WESLEY BERNARD
TODD, LUCAS EDMUND
QUINTAL, ISABELLA ANNE
QUINTAL, SOPHIE MARIE
HAMMOND, AVA LYNN
TOZIER, EVELYN JAYNE
WEATHERWAX. ELIJAH WAYNE
LINEHAN, JORDAN JOSEPH
FRASER IV, DAVID ALEXANDER

Birth Date	Birth Place	Father's/Parent's Name
06/20/2024	PORTSMOUTH NH	FINNEMORE, CHARLES LEONARD
07/23/2024	DOVER, NH	PERKINS, AI JUAN
08/20/2024	DOVER, NH	FRANCIS, BRYAN SPOFFORD
09/06/2024	DOVER, NH	TAYLOR, CHRISTIAN DANIEL
09/11/2024	DOVER, NH	TODD, RYAN DURWOOD
10/09/2024	DOVER, NH	QUINTAL, MICHAEL JOSEPH
10/09/2024	DOVER. NH	QUINTAL, MICHAEL JOSEPH
10/16/2024	DOVER. NH	
10/24/2024	DOVER, NH	TOZIER, LUKE THOMAS
10/31/2024	LEBANON, NH	WEATHERWAX, ANTHONY ALAN
11/22/2024	DOVER, NH	LINEHAN IV, JOHN JOSEPH
12/27/2024	DOVER, NH	FRASER III, DAVID ALEXANDER

#### Mother's/Parent's Name

SHAW, ELIZABETH LILLIAN
TIBBETTS, HAILEY MARIE
FRANCIS, EMILY ELIZABETH
TAYLOR, LEAH
CHARRON, KATHERINE DOMINIQUE
QUINTAL, MONIQUE OLIVIA
QUINTAL, MONIQUE OLIVIA
HAMMOND, KRISTEN MCKENZI
TOZIER, ERIKA JAYNE
SIMONEAU, CHELSEA LOUISE
LINEHAN, TIFFANY NICHOLE
MAZNEK, MOLLY CATHERINE

Total number of records 12



#### MS-61

## **Tax Collector's Report**

For the period beginning Jan

Jan 1, 2024

and ending

Dec 31, 2024

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 INFORM	NOITAN			ALCOHOLD !		
Municipality: M	ID DLEOTN		County:	STRAFFORD	Report Year:	2024
PREPARER'S INFO	ORMATION	<del>计</del> 数据数据	4. 100 4.00 100 100 100 100 100 100 100 100 100		acampa in paka	
First Name		Last Name				
There sa		Jones				
Street No.	Street Name		Phone Nun	nber		
1 82	Kings Highway		473-5210	0		
Email (optional)					-	
tctx@middleto	nnh.gov					



Debits								
		Levy for Year		Prior	Levies (P	lease Specify \	(ears)	
Uncollected Taxes Beginning of Year	Account	of this Report	Year:	2023	Year:	2022	Year:	2021
Property Taxes	3110		\$	1,022,985.32		\$77,317.28		
Resident Taxes	3180							
Land Use Change Taxes	3120						·	
Yield Taxes	3185							***************************************
Excavation Tax	3187							
Other Taxes	3189							***************************************
Property Tax Credit Balance		(\$6,889.86)					<u> </u>	
Other Tax or Charges Credit Balance								
		Levy for Year			Pric	or Levies		
Taxes Committed This Year	Account	of this Report	2	023				
Property Taxes	3110	\$5,666,479.00						
Resident Taxes	3180							
Land Use Change Taxes	3120	\$22,900.00						
Yield Taxes	3185	\$10,704.66						
Excavation Tax	3187							
Other Taxes	3189							
	***************************************	Levy for Year			Pric	or Levies		
Overpayment Refunds	Account	of this Report	2	023		2022	2	021
Property Taxes	3110	\$18,228.43						
Resident Taxes	3180						I	

		Levy for fear			
Overpayment Refunds	Account	of this Report	2023	2022	2021
Property Taxes	3110	\$18,228.43			
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Interest and Penalties on Delinquent Taxes	3190	\$2,300.71	\$11,993.23	\$6,678.65	
Interest and Penalties on Resident Taxes	3190				
	Total Debits	\$5,713,722.94	\$1,034,978.55	\$83,995.93	\$0.00



Credits				
	Levy for Year		Prior Levies	
Remitted to Treasurer	of this Report	2023	2022	2021
Property Taxes	\$4,735,744.83	\$943,700.02	\$48,780.64	
Resident Taxes				
Land Use Change Taxes	\$17,400.00			
Yield Taxes	\$2,091.03			
Interest (Include Lien Conversion)	\$2,300.71	\$10,242.23	\$6,678.65	
Penalties		\$1,751.00		
Excavation Tax				
Other Taxes				
Conversion to Lien (Principal Only)		\$73,605.26		
Discounts Allowed				
Discounts Allowed  Abatements Made	Levy for Year of this Report	2023	Prior Levies 2022	2021
		<b>2023</b> \$3,173.40		2021
Abatements Made	of this Report	1	2022	2021
Abatements Made Property Taxes	of this Report	1	2022	2021
Abatements Made Property Taxes Resident Taxes	of this Report	1	2022	2021
Abatements Made Property Taxes Resident Taxes Land Use Change Taxes	\$891.00	1	2022	2021
Abatements Made Property Taxes Resident Taxes Land Use Change Taxes Yield Taxes	\$891.00	1	2022	2021
Abatements Made Property Taxes Resident Taxes Land Use Change Taxes Yield Taxes Excavation Tax	\$891.00	1	2022	2021
Abatements Made Property Taxes Resident Taxes Land Use Change Taxes Yield Taxes Excavation Tax	\$891.00	1	2022	2021



	Levy for Year		Prior Levies	
Uncollected Taxes - End of Year # 1080	of this Report	2023	2022	2021
Property Taxes [	\$944,278.78	\$2,506.64	\$24,514.64	
Resident Taxes				
Land Use Change Taxes	\$5,500.00			
Yield Taxes	\$8,003.13			
Excavation Tax [				
Other Taxes [				
Property Tax Credit Balance	( \$3,981.04)			
Other Tax or Charges Credit Balance				
Total Credits	\$5,713,722.94	\$1,034,978.55	\$83,995.93	\$0

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	\$980,822.15
Total Unredeemed Liens (Account #1110 - All Years)	\$60,335.62



And the second second section of the second	Lien Summar	y in the second	NO CHARLES	
Summary of Debits	Na Valve			PART TO AVE
		Prior	Levies (Please Specify Y	ears)
	Last Year's Levy	Year: 2023	Year: 2022	Year: 2021
Unredeemed Liens Balance - Beginning of Year				\$49,181.82
Liens Executed During Fiscal Year		\$79,346.73		
Interest & Costs Collected (After Lien Execution)		\$969.66		\$15,058.28
Total Debits	\$0.00	\$80,316.39	\$0.00	\$64,240.10
Summary of Credits				Talking a All I
			Prior Levies	
	Last Year's Levy	2023	2022	2021
Redemptions		\$16,991.39		\$44,616.34
Interest & Costs Collected (After Lien Execution) #3190		\$969.66		\$15,058.28
Abatements of Unredeemed Liens				
Liens Deeded to Municipality		\$2,019.72		\$4,565.48
Unredeemed Liens Balance - End of Year #1110		\$60,335.62		
Total Credits		The second secon	A STATE OF THE PARTY OF THE PAR	

For DRA Use Only	resta, Austr
Total Uncollected Taxes (Account #1080 - All Years)	\$980,822.15
Total Unredeemed Liens (Account #1110 -All Years)	\$60,335.62



MS-61

#### **MIDDLETON (299)**

#### 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
 Preparer's Last Name
 Date

 Theresa
 Jones
 01/07/2025

#### 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 <a href="http://proptax.org/nh/">http://proptax.org/nh/</a>. 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.

Preparer's Signature and Title

#### ANNUAL TREASURER'S REPORT

The following is a report of the 2024 ending balances for the accounts of the Town:

Checking Account Ending Balance	\$ 1	1,701,102.28
Sweep Account	\$	518,774.57
Total Cash Available	\$	2,219,876.85
Checking Account Interest Earned	\$	12,247.14
Sweep Account Interest Earned	\$	12,415.66
Conservation Interest	\$	61.14
Conservation Balance	\$	62,838.25

The Town did not find it necessary to take out a Tax Anticipation Note. The Town remains solvent.

Antoinette Canfield, Town Treasurer

#### Town of Middleton Balance Sheet December 31, 2024

#### **ASSETS**

Current Assets				
Profile Bank Checking	\$	(92,247.61)		
Accounts Receivable		(0.01)		
Investment Pool Interest		(1,271.36)		
Interest Income		(12,031.29)		
DUE FROM CRF		1,764.00		
Due from CRF - Milfoil		11,333.37		
Taxes Receivable		(2,506,462.13)		
Tax Liens receivable		49,182.32		
Yield Tax Receivable		0.49		
ELDERLY/DISABLED TAX LIENS		27,338.28		
Allowance for uncollect taxes		(30,000.00)		
Allowance for Eld/Disab lien		(27,338.28)		
Property acquired for taxes		98,695.01		
Due from other funds		(0.08)		
Prepaid Expenses	-	9,945.00		
Total Current Assets				(2,471,092.29)
Property and Equipment	nitriglypenesses			
Total Property and Equipment				0.00
Other Assets	Freeding			
Total Other Assets			******	0.00
Total Assets			\$	(2,471,092.29)

#### LIABILITIES AND CAPITAL

Current Liabilities	
DUE TO GENERAL FUND	\$ 4,575.69
Accounts Payable	64,941.46
Employee Health Ins Payable	1,159.73
Tax overpayments payable	6,890.30
Disability Insurance	35.52
Accident Insurance	57.92
Life Insurance Payable	17.58
Cancer Insurance Payable	(23.01)
Dental Payable	100.15
Health Ins (In & Out)	(35.70)
PD Drug Enforcement K-9	255.86
Emergency Management In/Out	537.50
Milfoil Acct	(4,159.63)
Federal Withholding Tax Payabl	2,396.12
Social Security Tax Payable	2,507.41
Medicare Withholding Tax Pay	809.80
Police Retirement Payable	6,785.48
401a employee payable	(1,980.44)
Greenleaf Road Damage	2,445.85
Police forfeiture money	192.69
Due to School District	(1,856,565.57)
Due to Heritage Trust Fund	325.00
Due to Sunrise Lake VD	(17,745.00)
Due to Conservation Fund	9,330.00
Accrued Liabilities	69,721.00

#### Town of Middleton Balance Sheet December 31, 2024

Due To Police Detail Fund DUE TO AMBULANCE FUND	(1,700.00) (22,027.74)		
Total Current Liabilities			(1,731,152.03)
Long-Term Liabilities			
Total Long-Term Liabilities		_	0.00
Total Liabilities			(1,731,152.03)
Capital			
Beginning Balance Equity	(62,105.91)		
Equity	3,166,357.06		
Unappropriated Fund Balance	(971,635.58)		
Conservation Fund	(3,382.22)		
Net Income	(2,869,173.61)		
Total Capital		_	(739,940.26)
Total Liabilities & Capital		\$_	(2,471,092.29)



2024 MS-1

## Middleton Summary Inventory of Valuation

**Reports Required:** RSA 21-J:34 as amended, provides for certification of valuations, appropriations, estimated revenues and such other information as the Department of Revenue Administration may require upon reports prescribed for that purpose.

**Note:** The values and figures provided represent the detailed values that are used in the city/towns tax assessments and sworn to uphold under Oath per RSA 75:7.

#### For assistance please contact:

NH DRA Municipal and Property Division (603) 230-5090

https://www.revenue.nh.gov/about-dra/municipal-and-property-division/municipal-bureau

# Assessor Chad Roberge (Avitar Associates)

	Municipal Officials	40000000000000000000000000000000000000
Name	Position	Signature
SCOTT FERGUSON	Chair	
ROXANNE TUFTS-KEEGAN	Member	
TRACY DONOVAN- LAVIOLETTE	Member	entered interest and the resident and the second of the se
MICHAEL GREEN	Member	
TIMOTHY CREMMEN	Member	

Name	Phone	Email
Robin Willis	603-473-5208	assess@middletonnh.gov

Preparer's Signature



Land	Value Only		Acres	Valuation
1A	Current Use RSA 79-A		6,506.42	\$560,399
1B	Conservation Restriction Assessment RSA 79-B		0.00	\$0
1C	Discretionary Easements RSA 79-C		0.00	\$0
1D	Discretionary Preservation Easements RSA 79-D		0.14	\$200
1E	Taxation of Land Under Farm Structures RSA 79-F		0.00	\$0
1F	Residential Land		3,439.63	\$185,548,600
1G	Commercial/Industrial Land		195.32	\$2,594,100
1H	Total of Taxable Land		10,141.51	\$188,703,299
11	Tax Exempt and Non-Taxable Land		954.06	\$6,708,500
Build	ings Value Only	S	Structures	Valuation
2A	Residential		0	\$153,531,478
2B	Manufactured Housing RSA 674:31		0	\$9,214,000
2C	Commercial/Industrial		0	\$10,734,300
2D	Discretionary Preservation Easements RSA 79-D		5	The second secon
2E	Taxation of Farm Structures RSA 79-F		The second secon	\$31,222
2F	Total of Taxable Buildings		0	\$0
2G	Tax Exempt and Non-Taxable Buildings	- Wy	0	\$173,511,000
			0	\$10,363,100
-	es & Timber			Valuation
3A	Utilities			\$6,289,400
3B	Other Utilities			\$0
4	Mature Wood and Timber RSA 79:5	NATION NO SEE SEELEN TO THE THOUSENESS AND THE RESIDENCE OF THE SEELEN AND THE SE		\$0
5	Valuation before Exemption			\$368,503,699
	ptions	Tota	I Granted	Valuation
6	Certain Disabled Veterans RSA 72:36-a		0	\$0
7	Improvements to Assist the Deaf RSA 72:38-b V		0	\$0
9	Improvements to Assist Persons with Disabilities RSA 72:37-a School Dining/Dormitory/Kitchen Exemption RSA 72:23-IV		0	\$0
10A	Non-Utility Water & Air Pollution Control Exemption RSA 72:23-17		0	\$0
10B	Utility Water & Air Polution Control Exemption RSA 72:12-a		0	\$0 \$0
11	Modified Assessed Value of All Properties	C PREMIUM PROPERTURAL DE COMPANIO DE CONTRACTO DE CONTRAC	The second secon	\$368,503,699
CHARLE DESCRIPTION OF THE PERSON OF T	nal Exemptions	Amount Per	Total	Valuation
12	Blind Exemption RSA 72:37	\$15,000	10(a)	\$15,000
13	Elderly Exemption RSA 72:39-a,b	\$0	12	\$300,000
14	Deaf Exemption RSA 72:38-b	\$0	0	\$0
15	Disabled Exemption RSA 72:37-b	\$0	0	\$0
16	Wood Heating Energy Systems Exemption RSA 72:70	\$0	0	\$0
17	Solar Energy Systems Exemption RSA 72:62	\$0	7	\$1,516,880
18	Wind Powered Energy Systems Exemption RSA 72:66	\$0	0	\$0
19	Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23	\$0	0	\$0
19A 19B	Electric Energy Storage Systems RSA 72:85 Renewable Generation Facilities & Electric Energy Systems	\$0	0	\$0
THE PERSON NAMED IN COLUMN		\$0	O	\$0
20	Total Dollar Amount of Exemptions			\$1,831,880
21A 21B	Net Valuation Less TIF Retained Value			\$366,671,819
21C	Net Valuation Adjusted to Remove TIF Retained Value			\$366 671 910
21D	Less Commercial/Industrial Construction Exemption			\$366,671,819 \$0
	Net Valuation Adjusted to Remove TIF Retained Value and Co	mm/Ind Construc	tion	\$366,671,819
21E				
	Less Utilities			\$0,209,400
21E 22 23A 23B	Less Utilities Net Valuation without Utilities Net Valuation without Utilities, Adjusted to Remove TIF Retain			\$6,289,400 \$360,382,419



	THE PARTY AND THE PARTY WAS AND THE PARTY WAS ARREST WAS ARREST.	alue Appraiser	Marketin - To reference has accompanied and accompanied	THE STATE OF THE STATE OF THE STATE OF	
Management of the control of the con	Avita	r Associates		No. of the Contract Character of the Contract	Train 1 (17) 1 (18) 1 (18) 1 (18)
The municipality <b>DOES NOT</b>	use DRA utility va	alues. The municipalit	y <b>IS NOT</b> equali	zed by the ratio	).
Electric Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
PSNH DBA EVERSOURCE ENERGY	\$4,870,800	\$0	\$0	\$0	\$4,870,800
	\$4,870,800	\$0	\$0	\$0	\$4,870,800
Water Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
PENNICHUCK EAST UTILITY INC	\$1,356,200	\$62,400	\$0	\$0	\$1,418,600
	\$1,356,200	\$62,400	\$0	\$0	\$1,418,600



## 2024 MS-1

Veteran's Tax Credits	Limits	Number	Est. Tax Credits
Veterans' Tax Credit RSA 72:28	\$400	79	\$31,600
Surviving Spouse RSA 72:29-a	\$700	0	\$0
Tax Credit for Service-Connected Total Disability RSA 72:35	\$2,000	6	\$12,000
All Veterans Tax Credit RSA 72:28-b	\$0	0	\$0
Combat Service Tax Credit RSA 72:28-c	\$0	0	\$0
		85	\$43,600

#### **Deaf & Disabled Exemption Report**

Deaf Incom	ne Limits
Single	\$0
Married	\$0

Disabled Inc	ome Limits
Single	\$0
Married	\$0

Deaf As	sset Limits
Single	\$0
Married	\$0

Disabled A	sset Limits
Single	\$0
Married	\$0

#### **Elderly Exemption Report**

First-time Filers Granted Elderly Exemption for the Current Tax Year

Age	Number	
65-74	1	
75-79	0	
80+	0	

Total Number of Individuals Granted Elderly Exemptions for the Current Tax Year and Total Number of Exemptions Granted

Age	Number	Amount	Maximum	Total
65-74	6	\$20,000	\$120,000	\$120,000
75-79	0	\$25,000	\$0	\$0
80+	6	\$30,000	\$180,000	\$180,000
	12		\$300,000	\$300,000

Income	Limits
Single	\$30,000
Married	\$40,000

Asset	Limits
Single	\$75,000
Married	\$75,000

Has the municipality adopted an exemption for Electric Energy Systems? (RSA 72:85)

Granted/Adopted? N

Properties:

Has the municipality adopted an exemption for Renewable Gen. Facility & Electric Energy Storage? (RSA 72:87)

Granted/Adopted? No Properties:

Has the municipality adopted Community Tax Relief Incentive? (RSA 79-E)

Granted/Adopted? No

Structures:

Has the municipality adopted Taxation of Certain Chartered Public School Facilities? (RSA 79-H)

Granted/Adopted? No

Properties:

Has the municipality adopted Taxation of Qualifying Historic Buildings? (RSA 79-G)

Granted/Adopted? No

Properties:

Has the municipality adopted the optional commercial and industrial construction exemption? (RSA 72:76-78 or RSA 72:80-83)

Granted/Adopted? No

Properties:

Percent of assessed value attributable to new construction to be exempted:

**Total Exemption Granted:** 

Has the municipality granted any credits under the low-income housing tax credit tax program? (RSA 75:1-a)

Granted/Adopted? No

Properties:

Assessed value prior to effective date of RSA 75:1-a:

**Current Assessed Value:** 



Current Use RSA 79-A	Total Acres	Valuation
Farm Land	110.69	\$38,294
Forest Land	5,813.62	\$507,065
Forest Land with Documented Stewardship	96.50	\$4,687
Unproductive Land	63.00	\$1,214
Wet Land	422.61	\$9,139
	6,506.42	\$560,399
Other Current Use Statistics		
Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	4,365.96
Total Number of Acres Removed from Current Use During Current Tax Year	Acres:	32.66
Total Number of Owners in Current Use	Owners:	95
Total Number of Parcels in Current Use	Parcels:	137
Land Use Change Tax		
Gross Monies Received for Calendar Year		\$5,500
Conservation Allocation Percentage: 100.00 %	Dollar Amount:	\$0
Monies to Conservation Fund		\$5,500
Monies to General Fund		\$0
Conservation Restriction Assessment Report RSA 79-B	Acres	Valuation
Farm Land	0.00	\$0
Forest Land	0.00	\$0
Forest Land with Documented Stewardship	0.00	\$0
Unproductive Land	0.00	\$0
Wet Land	0.00	\$0
	0.00	\$0
Other Conservation Restriction Assessment Statistics		
	Acres:	0.00
Total Number of Acres Receiving 20% Rec. Adjustment	710100.	
Total Number of Acres Removed from Conservation Restriction During Current Tax Year	Acres:	
Total Number of Acres Removed from Conservation Restriction During Current Tax		0



	onary Ea	sement	s RSA 79-C			Acres	Owners	Assessed	Valuation
	MARKAGE STATE OF THE STATE OF T	SELECTIVE OF THE PERSONS AND ASSESSMENT OF	Service and the service of the servi	ernovamente de le langua e que que en la competito e que		0.00	0		\$0
		_							
Taxatio			res and La	nd Under Farm Struc	NAME OF THE OWNER OWNER.	NETWORKS THE SERVICE THE PROPERTY OF THE SERVICE STATES OF THE SER	THE PROPERTY AND A SECOND CONTRACT OF THE PARTY AND ADDRESS OF THE PART	THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER.	· Transmittatown relations was
		number		Structures	Acres	Li	and Valuation	Structure	
	Difference of the Control of the Con	www.comercial.com	O	0	0.00	Ministrativa proporto de la companya	\$0		\$(
Discreti	onary Pr	eservati	PERSONAL PROPERTY AND PERSONAL PROPERTY AND	nts RSA 79-D		WATE WAS THE WATE TO THE WATE TO A STATE OF THE STATE OF	NUTRICA MARKANIA AND MANIMUM TRANSPORTATION OF THE PROPERTY AND A STATE OF THE PROPERT		
			Owners	Structures	Acres	Li	and Valuation	Structure	Valuation
MATERIA PER METATORIS PAR META	romet at two leds also are consultations.		2	5	0.14		\$200	THE RESIDENCE OF THE PARTY OF T	\$31,22
Мар	Lot	Block	%	Description					
000012	000025	000000	50	79-D HISTORIC BA	ARN		Windowski wa wana wa waka wa w		
000012	000025	000000	50	79-D HISTORIC BA	ARN				
000012	000025	000000	50	79-D HISTORIC BA	ARN		101		
000012	000025	000000	50	79-D HISTORIC BA	ARN				
000002	000002	000000	25	79-D HISTORIC BA	ARN		**		
THE SECURITARIST SECURITION OF THE SECURITION OF		CONTROL CONTRO			PROPERTY OF A PR	A Material Constitution of Transaction And State	THE CONTRACT OF THE PROPERTY O	PROPERTY AND ADDRESS OF THE STATE OF THE STA	**************************************
Tax Inc	rement F	inancing	District	Date	Original	Unreta	ained Re	etained	Curren
CONTRACTOR AND THE PARTY OF THE	THE SECRET HERE WHEN	Marke Name To Resource Agency		This municipali	ty has no TIF	districts.			
Revenu	es Recei	ved fron	n Payments	in Lieu of Tax				Revenue	Acre
State a	nd Federa	al Forest	Land, Recre	eational and/or land fr	om MS-434, a	ccount 33	56 and 3357	\$0.00	0.0
	The same of the sa		The contract of the contract o	account 3186				\$0.00	0.0
		AND AND THE PARTY OF			ARTHURSON OF THE PARTY STATES	THE THE ST. STATES AND SOME ADDRESS.			
		u of Tax	from Renev	wable Generation Fa	cilities (RSA	72:74)			Amoun
White N	its in Lie	Debroad to the Control of the Contro	CONTRACTOR AND STORY OF STREET, STREET	ty has not adopted RS			cable PILT source	ces	
White N	its in Lie	Thi		CONTROL OF STREET, STR	AN APPARTMENT AND AN APPARENCE AND APPARENCE	MACONEM TOWNS AND			
White N	its in Lie	Thi	MAKEN KA MENDAMBAN SIN BANDA						
White M		or enterthelian with the results	alamining op ville mille and animaly material scales appealing	of Taxes (MS-434 Ac	count 3186)				Amour
White M		or enterthelian with the results	nts in Lieu	of Taxes (MS-434 Ac		ources of F	PILTs.		Amour
White M		or distincts only or distinct results	nts in Lieu			ources of F	PILTS.		Amoui
White M		or distincts only or distinct results	nts in Lieu			ources of F	PILTs.		Amour

# Middleton Trustfund report

Notes																											
Total Trust funds end of year	\$106,955.99	\$15,227.78	\$50.60	\$142,236.33	\$367,448.83	\$30,642.48	\$21,684.66	\$53,353.36	\$16,571.93	\$230.13	\$19,792.92	\$143,613.80	\$10,254.79	\$0.00	\$61,262.21	\$288,371.27	\$6,290.27	\$53,923.90	\$42,052.28	\$20,634.27	\$778.03	\$427.57	\$766.62	\$483.25	\$260.55	\$1,418.84	\$0.00 \$1,404,732.66
Total Trust Balance end funds end of year year	0																										
puedxe																											\$0.00
Income from interest	\$3,027.22	\$465.65	\$1.54	\$3,900.22	\$11,026.51	\$761.94	\$663.10	\$1,444.39	\$319.66	\$7.04	\$586.54	\$3,923.82	\$313.58		\$1,873.32	\$6,572.03	\$192.35	\$1,555.38	\$1,098.82	\$443.89	\$23.79	\$13.08	\$23.44	\$14.77	\$7.97	\$43.38	\$38,303.43
Total of beginning + new - old	\$103,928.77	\$14,762.13	\$49.06	\$138,336.11	\$356,422.32	\$29,880.54	\$21,021.56	\$51,908.97	\$16,252.27	\$223.09	\$19,206.38	\$139,689.98	\$9,941.21	\$0.00	\$59,388.89	\$281,799.24	\$6,097.92	\$52,368.52	\$40,953.46	\$20,190.38	\$754.24	\$414.49	\$743.18	\$468.48	\$252.58	\$1,375.46	\$0.00 \$1,366,429.23
Withdrawals											\$0.00																\$0.00
	\$13,833.52			\$15,000.00	\$7,000.00	\$10,000.00		\$10,000.00	\$10,000.00		\$1,000.00	\$25,000.00				\$75,000.00		\$5,000.00	\$10,000.00	\$10,000.00							\$191,833.52
Balance begin year	\$90,095.25	\$14,762.13	\$49.06	\$123,336.11	\$349,422.32	\$19,880.54	\$21,021.56	\$41,908.97	\$6,252.27	\$223.09	\$18,206.38	\$114,689.98	\$9,941.21		\$59,388.89	\$206,799.24	\$6,097.92	\$47,368.52	\$30,953.46	\$10,190.38	\$754.24	\$414.49	\$743.18	\$468.48	\$252.58	\$1,375.46	\$1,174,595.71 \$191,833.52
How invest.																											
Purpose	CRF	CRF	CRF	CRF	CRF	CRF	CRF	CRF	CRF	CRF	CRF	CRF	CRF	CRF	CRF	CRF	CRF	CRF	CRF	CRF	Perp Cemet	Perp Cemet	Perp Cemet	Perp Cemet	Education	Library	
tion te Name	1989 Highway Dept.	1899 Fire Dept. Addtn.	1997 Police Cruiser	1992 MS Bus	2006 MS Sped	2019 SLVD Dam Repair	2002 Conserv. Milfoil	2009 Hgwy Vehicles	2009 Revaluation	2009 OTH-Rehab	2009 Nat'l & Manmade Disas	2010 FD Replace. Vehicle	2011 Data Commun & Equip	2015 Middleton Publ. Cemetary	2015 Middleton Sch Techn	2015 MSD Rep. Constru, Reno	2016 Ambulance	2016 Breathing Appar	2021 Safety Complex	2023 Medical Equipment	1935 Nate Roberts	1949 Addie MacJames	1974 Joseph Cook	1974 William Hansen	1946 Eliza Roberts	1931 Charles Roberts	
Creation Date																											Total:

# **Sunrise Lake Village District Report**

## Fiscal Year 2024

Check#	Date	Description	Debit	Credit
	01/31/24	No Activity	20010	Cicaic
	02/29/24	No Activity		
1257	03/13/24	Dam Repairs (wood)	\$225	
1258	03/13/24	Dam Repairs (pins, Cohen Steel)	\$264	
1259	03/13/24	Dam Repairs (pond liner, Amazon)	\$325	
1260	04/01/24	Dam Maintenance (seed, fertilizer, matls et		
1261	04/30/24	Dam Maintenance (seeding)	\$175	
1262	04/30/24	Foy Insurance (liability insurance)	\$2255	
1263	05/11/24	Supervisor Check list fee/Annual meeting	\$100	
1264	05/11/24	Supervisor Check list fee/Annual meeting	\$100	
1265	05/30/24	Dam Maintenance (mowing)	\$750	
	06/30/24	No Activity		
1266	07/01/24	Dam Maintenance (mowing)	\$750	
1267	07/01/24	Dam Repairs Reserve Fund	\$10000	
	07/13/24	Deposit Tax Receipts		\$17255
1268	07/27/24	Dam Maintenance (mowing)	\$250	
1269		VOID		
1270	08/26/24	Dam Maintenance (mowing)	\$500	
1271	09/25/24	Dam Maintenance (mowing, brush & debris	\$) \$750	
	10/31/24	No Activity		
1272	11/19/24	2024 Dam Registration	\$1500	
	12/31/24	Tax Rate Overage Adjustment		\$490
	12/31/24	Interest Accrued for Year 2024		\$20
		Totals	Debit \$20347	Credit \$17765
		Opening Balance as of January 1, 2024	\$21821	
		Closing Balance as of December 31, 2024	\$19239	
		<b>District Officers</b>		
		Chairman/Commissioner Jer	ri Waitt	(2027)
		Commissioner Joh	ın Quinn	(2025)
		Commissioner Roy	y Parece	(2026)
		Treasurer Jan	et Kalar	(2027)
		Clerk Chr	ristine Maynard	(2027)
		Moderator Jac	k Savage	(2025)
		Auditor Kel	ly Tivnan	(2026)

#### **Conservation Commission Report 2024**

The Middleton Conservation Commission had a busy year. We discussed The Town Forest and reached out to a local forester for help in creating a Forest Management Plan. We reviewed Wetlands applications and complaints. As a reminder if you are doing work in the protected shoreland you will need both a State and a Town permit. The Town permit is available on the Town website at the CEO page. One member attended the New Hampshire Associations of Conservation Commissions annual meeting and also the local Conservation Commission mixer held in Wolfeboro this year.

We welcomed Joe Hults as the new Milfoil and Exotic Aquatic Invasive Species Coordinator. This summer Diver Assisted Suction Harvesting (DASH) harvested 244 gallons of Milfoil from Sunrise Lake at a cost of \$8320.00, of which, the State grant covered \$2880.00 and the Town paid \$5440.00 through its previously established Expendable Trust Fund.

The Tanglewood Watershed Protection Area sub-committee continued to meet monthly and discuss various uses for the area. The Town recently experienced the creation of three major subdivisions, highlighting the importance of protecting this valuable Town land located in the Sunrise Lake watershed. We met with a Wetlands specialist to discuss having an assessment on the importantTanglewood wetlands.

The Conservation Commission meets every second Tuesday at 6:30 pm. We invite you to come and join us at the Old Town hall. We certainly would like to hear what you have to say in person!

Carol Vita, chairperson (2025)

Jim Keegan, vice-chair (2028)

Tracy Donovan-Laviolette, Selectman's Representative

Dan Saliga, alternate 2025

Submitted by Kate Buzard (2025)

# 1778

# **Town of Middleton**

182 Kings Highway, Middleton, New Hampshire 03887

CONSERVATION COMMISSION Sunrise Lake Watershed Advisory Committee

# Sunrise Lake Watershed Advisory Committee 2024 Annual Report

Following the creation of the watershed committee in the fall of 2023, a group of dedicated core members began identifying the priorities of the Watershed Advisory Committee.

With the assistance of Strafford Regional Planning, the Watershed Committee, on behalf of the Town of Middleton, participated in developing a proposal for consideration for the "2024 Watershed Assistance Section 319 Grant." This grant application outlined the following improvements:

- Culvert Replacement on Lake Shore Road
- Repair of damaged drainage infrastructure Lake Lands Beach
- Construction of a rain garden at Hampshire Shores
- Stormwater Drainage Study

The grant, which was submitted on January 11th, 2024, was for a total of \$104,829.00, of which \$62.885.00 is in grant funding, and \$41,944.00 "in kind" donations (which can be donations of equipment, time, or materials). In mid-May 2024, SRP and this committee were notified that the grant had been awarded and was officially signed by the various State entities in September 2024. During the last quarter of 2024, the work has begun to create requests for quotes for the different professionals needed to develop plans for these projects, with the physical work expected to start in 2025.

Additionally, this committee identified public education and outreach as a core part of the priority list, and to that, created (3) newsletters, held public meetings for Boat Safety, LakeSmart Living, educational presentations regarding milfoil, cyanobacteria, attended public events like craft fairs, Old Home Day. We continued to educate the public and get the word out that water quality throughout the watershed is not just for those who live on the lake but for every resident of Middleton who would be affected by the continued deterioration of the watershed.

This work would not have been possible without the dedicated team that showed up month after month. It is also appropriate to note that the support of Town Officials, Strafford Regional Planning, and input from the public has been essential to our success.

We lost one of our most dedicated members in December- Cindy Durkee. She was a major contributor to putting together our newsletter and was instrumental to its success. She will be greatly missed.

Moving forward to meet the proposed grant improvements is a priority in 2025, but equally important is to increase our members. We ask you to consider joining us and bring your perspective and area of expertise to the committee. Your involvement will contribute to our mission of preserving and protecting our watershed.

John Mullen Chairman, SLWAC



## 2024 MS-232

# Report of Appropriations Actually Voted Sunrise Lake Village

For the period beginning January 1, 2024 and ending December 31, 2024 Form Due Date: **20 Days after the Annual Meeting** 

#### **GOVERNING BODY CERTIFICATION**

This is to certify that the information contained in this form, appropriations actually voted by the town/city meeting, was taken from official records and is complete to the best of our knowledge and belief. 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.

John Quan Commission Applicated  By w Respect Commission Applicated	Name	Position	/ Signature
	John Quan	Commissioner Commissioner	Jag Waits
	By W Repece	Commission	/ Pyrotered
	The state of the s		

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/



## 2024 MS-232

Account	Purpose	Article	Appropriations As Voted
General Gove	ernment		
4130	Executive		\$0
4140	Election, Registration, and Vital Statistics		\$0
4150	Financial Administration	02	\$500
4152	Property Assessment		\$0
4153	Legal Expense	02	\$500
4155	Personnel Administration		\$0
4191	Planning and Zoning		\$0
4194	General Government Buildings	02	\$12,500
4195	Cemeteries		\$0
4196	Insurance Not Otherwise Allocated	02	\$2,255
4197	Advertising and Regional Associations		\$0
4198	Contingency		\$0
4199	Other General Government	02	\$1,500
Public Safety			
4210	Police		\$0
4215	Ambulances		\$0
4220	Fire		\$0
4240	Building Inspection		\$0
4290	Emergency Management		\$(
4299	Other Public Safety		\$(
Airport/Aviati	Public Safety Su	ubtotal	\$(
4301	Airport Administration		\$1
4302	Airport Operations		\$(
4309	Other Airport		\$(
	Airport/Aviation Center Su	ubtotal	\$6
Highways and	d Streets		
4311	Highway Administration		\$
4312	Highways and Streets		\$6
4313	Bridges		\$
4316	Street Lighting		\$
4319	Other Highway, Streets, and Bridges		\$
	Highways and Streets Su	ubtotal	\$(



## 2024 **MS-232**

Account	Purpose	Article	Appropriations As Voted
Sanitation	The second property of		and the second s
4321	Sanitation Administration		\$0
4323	Solid Waste Collection	to the second	\$0
4324	Solid Waste Disposal		\$0
4325	Solid Waste Facilities Clean-Up		\$0
4326	Sewage Collection and Disposal		\$0
4329	Other Sanitation		\$0
	Sanitati	ion Subtotal	\$0
Water Distrib	ution and Treatment		
4331	Water Administration		\$0
4332	Water Services		\$0
4335	Water Treatment		\$0
4338	Water Conservation		\$0
4339	Other Water		\$0
	Water Distribution and Treatme	ent Subtotal	\$0
Electric			
4351	Electric Administration		\$0
4352	Generation	Anne Committee (1) Military of participation of the committee of the commi	\$0
4353	Purchase Costs		\$0
4354	Electric Equipment Maintenance		\$0
4359	Other Electric Costs	And the second s	\$0
	Elect	tric Subtotal	\$0
Health			
4411	Health Administration		\$0
4414	Pest Control		\$0
4415	Health Agencies and Hospitals	TOTAL TANGENT CONTRACTOR STATE	\$0
4419	Other Health		\$0
	Hea	alth Subtotal	\$0
Welfare			
4441	Welfare Administration		\$0
4442	Direct Assistance		\$0
4444	Intergovernmental Welfare Payments		\$0
4445	Vendor Payments		\$0
4449	Other Welfare		\$0
	Wolfe	are Subtetal	



## 2024 MS-232

Account	Purpose	Article Appropriations As Voted
Culture and R	Recreation	The first transfer of the second period peri
4520	Parks and Recreation	\$0
4550	Library	\$0
4583	Patriotic Purposes	\$0
4589	Other Culture and Recreation	\$0
	Culture and Recreation S	ubtotal \$0
Conservation	and Development	
4611	Conservation Administation	\$0
4612	Purchase of Natural Resources	\$0
4619	Other Conservation	\$0
4631	Redevelopment and Housing Administration	\$0
4632	Other Redevelopment and Housing	\$0
4651	Economic Development Administration	\$0
4652	Economic Development	\$0
4659	Other Economic Development	\$0
	Conservation and Development S	ubtotal \$0
Debt Service	,	
4711	Principal - Long Term Bonds, Notes, and Othe	r Debt \$0
4721	Interest - Long Term Bonds, Notes, and Other	Debt \$0
4723	Interest on Tax and Revenue Anticipation Note	s \$(
4790	Other Debt Service Charges	\$0
	Debt Service S	subtotal \$6
Capital Outla	у	
4901	Land	\$(
4902	Machinery, Vehicles, and Equipment	\$6
4903	Buildings	, \$(
4909	Improvements Other than Buildings	\$6
	Capital Outlay S	Subtotal \$



## 2024 MS-232

Account	Purpose	Article	Appropriations As Voted
Operating Tra	nsfers Out		and the college was an extensive about the college of the college
4911	To Revolving Funds		\$0
4912	To Special Revenue Funds		\$0
4913	To Capital Projects Funds	- 1. May	\$0
4914A	To Airport Proprietary Fund		\$0
4914E	To Electric Proprietary Fund	the start area by the same and green the	\$0
49140	To Other Proprietary Fund		\$0
4914S	To Sewer Proprietary Fund		\$0
4914W	To Water Proprietary Fund	The second secon	\$0
4915	To Capital Reserve Funds		\$0
4916	To Expendable Trusts	04	\$10,000
4917	To Health Maintenance Trust Funds		\$0
4918	To Non-Expendable Trust Funds		\$0
4919	To Fiduciary Funds	The second secon	\$0
	Operating Transfers Out St	ubtotal	\$10,000
	Total Voted Appropri	iations	\$27,255

## **Highway Department**

The Highway Department took delivery of the new plow truck that was ordered and is now in operation. We were able to reuse the sander from the truck it replaced. New hoses and a new set of grates were put on and it is like new now. We foresee no problem with its operation moving forward.

The crushing from last year's approved article has been completed. This gives us all the materials we need to maintain all the gravel roads, shoulders and sand the roads in the winter months. The materials produced should last us several years.

We are looking to replace the mid-size truck we use to plow the roads around the lake. The majority of the funds will be coming from the State's Highway Block Grant program. The same program used to purchase the other bigger truck.

We hope everyone has a safe winter and I would personally like to thank the Highway personnel for their hard work and dedication. I could not maintain the roads in town as we do without them.

In closing, I would like to say, "Thank You" and as always, if you have any questions or concerns, please feel free to contact us at 603-473-5229 or attend any department head meeting held every second Monday of the month unless otherwise posted.

Sincerely yours,

Dan Phillips Road Agent

## Code Enforcement/Health Officer

In the year 2024 there were thirty-five building permits pulled resulting in 28,075.32 in fees. Fifteen of those were for new construction homes and out of the fifteen 13 have or will result in new homes in town. There were forty-one electrical permits pulled with \$2800.00 in fees collected. There were thirty-five gas permits pulled with \$1815.00 in fees collected. As well as eleven plumbing permits with \$680.00 in fees. Three demo permits with \$150.00 in fees collected. Lastly 2 shoreland permits which weren't implemented until later in the year resulting in \$100.00 in fees. Total permits was one hundred and thirty-seven and fees collected was \$33,620.32

The shoreland permit was added this year to help track work done around out protected waters. All of the permitting fees and regulations have been updated to reflect the current market. The goal for 2025 is to continue getting our permitting department back up to a good standard as well as ramp up enforcement on issues that come about across the town.

## Middleton Fire and Rescue



First and foremost, I would like to dedicate and acknowledge one individual on Middleton Fire and Rescue that's has dedicate 27 years of her life serving this community. This individual has started in 1997 on the department and has sense furthered her education and has become one of our EMS Providers as well as a Captain at the fire house. Congratulations Andrea Bowden if you see her around, please congratulate her and thank her for her service. Thank you for all you have done and continue to do for Middleton.

In 2023 The Middleton Fire and Rescue responded to 198 calls for service EMS and Fire combined this is a decrease of 100 calls from the previous year. The Board of Selectman had given the approval to hire Pier Diem EMS coverage, we have had the job posted for a while and still no interest in the position. Moving forward to protect our community Middleton Fire and Rescue is restructuring and trying to move towards a Part time chief to be here in town for 3-4 days a week, as always Middleton Fire and Rescue is looking for hard working individuals willing to commit their time for the greater good of the community. We had a very eventful year including our yearly turkey raffle which benefits our Toys for tots. We also had DHART training with the DHART helicopter landing and training at the Highway department parking area. The yearly Santa ride was hit as always for the Town of Middleton. Many good things are happening at your local on call fire Department. The future looks bright and promising. We look forward to see many new faces this year.

## Middleton Fire and Rescue









Finally, I would like to thanks the members of the Middleton Fire and Rescue and their families for the sacrifice and selfless dedication, time and commitment to the Department and the community of Middleton.

Respectfully submitted,

Fire Chief Michael Donovan-Laviolette

## Middleton Police Department



In the year 2024 the Middleton Police Department experienced challenges with personnel. This impacted police coverage and the overall functions of the department.

I was asked to be interim Chief in July and graciously agreed to serve to the end of the year.

In 2024 the Middleton Police Department handled:

- 362 Calls for Service
- 8 Accidents
- 19 Arrests
- Issued:
  - 653 Motor Vehicle Warnings
  - o 40 Motor Vehicle Summons

As the new year begins, I look forward to welcoming and working with the new Chief, Scott Ferguson.

In closing I would like to thank the New Hampshire State Police for covering the town when we were unable to, and all the Middleton residents for their patience and continued support of the Middleton Police Department.

Respectfully Submitted-

Retired Chief Randy Sobel

## Welfare

The 2024 year continued to have its challenges in the Town of Middleton. I took this position in 2022 as Welfare Director

I have continued to assist local families in every day struggles with a challenging economy. I was happy to help and direct them to organizations that could further assist them with needs of fuel assistance, electric, etc. In the coming year I hope to continue to find more resources so I can assist Middleton residents. Wakefield Food Pantry continues to assist Middleton families. I would like to thank the volunteers for providing this service.

If anyone needs Welfare services applications can be found at the Townhall. Please reach out to me at 603-515-6258 or by email at <a href="welfare@middleton.gov">welfare@middleton.gov</a>. I will assist you in any way that I can.

Sincerely, Christine Bartlett Welfare Director

Christine Bartlett

Welfare Officer Town of Middleton 603-515-6258



Thank you, Middleton residents for your continued support of Cornerstone VNA, your local independent visiting nurse association serving Strafford, Belknap, Carroll, and Rockingham Counties in NH and York County in ME. As a nonprofit organization, we are committed to bringing services to people of all ages regardless of their ability

to pay, so that families can stay together at home, even when facing the challenges of aging, surgical recovery, chronic or life-threatening illnesses, or end-of-life care. We provide award-winning care at home through five programs: Home Care, Hospice Care, Palliative Care, Life Care-Private Duty, and Community Care.

Your support of Cornerstone VNA is greatly appreciated. Together we continue to make significant improvements in the delivery of health care at home and our community outreach efforts. Our goal is to always be here for you, your family, and your local community, but it takes a village to make this possible. Thanks to our village of donors and local municipalities, we are proud to share some notable accomplishments and updates from 2024:

- In January 2024, Julie Reynolds, RN, MS, announced her plans for retirement in January 2025 after proudly serving Cornerstone VNA for 30 years, including 12 years as President/CEO. I am honored to have been selected by the Board to be the next leader of this organization after working alongside Julie for 23 years.
- This year, we welcomed a new Hospice and Palliative Care Director, Lisa Nichols, RN, MSN, CCM, and a new Assistant Hospice Medical Director, Dr. Peter Saikali. Both bring a wealth of experience and expertise, further strengthening our commitment to providing exceptional Hospice and Palliative Care.
- We welcomed Amy Dumont, DNP, APRN-BC, to our Palliative Care Team to provide inpatient Palliative Care
  consultations at York Hospital, Portsmouth Regional Hospital, and Frisbie Memorial Hospital. Palliative Care is
  specialized medical care provided by a Nurse Practitioner to help patients manage symptoms related to
  complex illnesses such as cancer, advanced cardiac disease, and advanced respiratory disease.
- We revitalized our popular Educational Series presentations, which are free educational presentations for community members and local businesses. The presentations are now organized into five categories including, Holistic Health from the Inside Out, Family Caregiver Superheroes, Safe and Sound at Home: Rehab Solutions and Health Tips, Mental and Social Wellness, and Shine the Light on Hospice. To increase the accessibility of our presentations, we are now offering quarterly webinars and building a library of educational videos.
- Our Mental Health Coordinator, Katie Michaud, is an active member of the Dover Mental Health Alliance and Chair of the newly formed Rochester Mental Health Alliance. Katie was instrumental in coordinating the First Annual Rochester Mental Health Alliance Summit in October and has helped more than 50 of our staff become certified in Mental Health First Aid. Her incredible contributions will continue into 2025 as she steps into her new role as our Community Care Director.
- We doubled our certified Lymphedema team from 4 to 8, a specialty service that improves the quality of life for many of our patients. Lymphedema is a painful condition that causes significant swelling in the arms and legs.
   Thanks to our new Lymphedema and Wound Coordinators, our program has grown to a level that has received national recognition and attention.
- This year, we have experienced continued growth in both our service area and staffing. In September, we
  expanded to Exeter, Epping, Newfields, and Tuftonboro, and by November, we reached over 200 employees.
  Our growth reflects the strength of our organization, and our ability to address the health and wellness needs
  of our local communities.
- 2024 Awards and Recognition
  - Best of the Seacoast: Best Home Health Care (Winner), Best Place to Work (Finalist)
  - Best of the Seacoast: Best Nurse/Nurse Practitioner (Finalists): Jeff Mitchell and Alexa Gordon
  - Julie Reynolds, RN, MS, Home Care Service Award, Home Care, Hospice, and Palliative Care Alliance of NH

Thank you again for your continued support. Your investment enables us to provide care for your residents, regardless of their ability to pay and to purchase special equipment for patients in need. Along with access to care, your support funds free community clinics, and patient education, and allows us to launch innovative programs and services. We encourage residents to call Cornerstone VNA at 800-691-1133 if they have any questions.

Respectfully,

Gennifer Ufkin, RN, MSN, President/Chief Executive Officer

### 2024 Planning Board Year in Review

The Middleton Planning Board was productive and challenging in 2024. With the help of an SRPC Planner, the Board updated some Town Ordinances to clarify language in various sections and reflect changes in state laws for the 2025 ballot. Our Chair, Janet Kalar, who guided the Board through challenging applications and reviews, retired at the beginning of 2024. Her knowledge of Land Use Regulations enhanced the ability of the Board to function, and she will be missed. A new Chair was elected, a new voting member was added, and a new Alternate Member was appointed.

The Board finally approved its Rules of Procedures and continued to review the Zoning Ordinances, which included Work Force Housing, Set Back, and others. We conducted twelve monthly meetings and two Workshops. Our Planning Board Clerk, Robin Willis, was a tremendous asset to the Board in keeping the minutes and documents for the Board and residents in order.

In 2025, the Board faces new challenges. They will continue to scrutinize the Zoning Ordinances and Development Regulations to update them to reflect communities' needs and changes. The Board will also seek more involvement from the Town Boards, Committees, and the public concerning land use issues. It will continue to update policies and procedures to increase efficiency and provide residents with a more transparent view of procedures and processes. The Board will continue to monitor land use trends while maintaining the safety and well-being of the residents of Middleton.

One final note. Many Boards within the Town continue to lack sufficient members to efficiently conduct business. Many have just the minimum number of members at any one time to conduct business legally and properly. The Middleton Planning Board is one of these Boards. I ask all of you to consider becoming a member. While it may seem time-consuming, we need residents to participate and guide us through our assigned tasks. Don't hesitate to contact any Board member for further information.

John A. Mullen Jr. Chair Middleton Planning Board

#### Middleton Recreation Committee

What a busy year 2024 was for our little town's rec committee. We continue to grow and do more each year.

In March we again provided snacks for the town meeting. This meeting tends to go long and the refreshments are welcomed.

Easter was in April again this year, right before our planned Easter party/pancake breakfast we had a big snowstorm resulting in power outages for many areas. We turned this into a free breakfast for anyone who needed one including the linemen and workers in our town.

For May we had our first craft fair. This was such a great success that we held another one again in November and had another great turnout!

In June we again hosted a candy bar bingo game, so much fun!

Our Old Home celebration and touch-a-truck, in August was a big hit this year. With live music from the Red Hat Band, food trucks, drone demonstrations, impaired driving course, games, raffles, and so much more. We can't thank everyone enough for all the help with this event. We couldn't do it without you and appreciate your support as we continue to build up this event in anticipation of Middleton's 250<sup>th</sup> birthday coming up in 2028.

October was our Halloween Spooktaular. We love seeing all the amazing costumes and the hall filled with laughter.

For December we brought back our house decoration contest. The town looked so beautiful with all the Christmas lights everywhere. We appreciate 3 of our selectmen taking time to drive around and judge this for us.

The Christmas party/pancake breakfast wouldn't be complete without Santa arriving by firetruck! We love this tradition and thank the FD for helping us out with this (and thanks to Santa as well!) It was another well attended event.

Our rec committee is a small group but they are hard workers, I just want to thank them for all their help this year. I appreciate each and every one of you and look forward to many more events in the coming year. If anyone is interested in joining us, please reach out.

Respectfully submitted,

Bonnie Gagnon - Middleton Recreation president

#### Middleton NH Town Meeting Saturday March 16<sup>th</sup>, 2024

Call to order: Moderator Jack Savage called the meeting to order at 9:05 AM. Following the Pledge of Allegiance and Invocation, the Moderator thanked Kelly Tivan, Joni van Gelder, and Ken Garry for filling in as Assistant Moderators at the Town Election, as Jack was out of town on business. He then asked if the attending public wished to hear the Election Results. They are as follows:

#### **Election Results:**

- 3 Year Term for Board of Selectmen: Scott Ferguson
- 3 Year Term for Budget Committee (2 seats): Patti Sindorf and Bonnie Gagnon
- 2 Year Term for Moderator: Jack Savage (write in)
- 1 Year Term for Trustee of Trust Fund: All votes were write-ins with a 3-way tie. As this is historically rectified by pulling a name from the write-in candidates, Christine Maynard was declared the winner.
- 1 Year Term for Supervisor of the Checklist: Bonnie Gagnon

Do you favor adoption of the Town Manager-plan-as provided in chapter 37 of the revised Statutes annotated (RSA)? Defeated 94-52

Do you favor reducing the Board of Selectmen from five (5) member board to a three (3) member board as per Chapter 41 of the revised statutes annotated (RSA)?

Defeated 93-62

Are you in favor of the adoption of Amendment No 1 as proposed by the Planning Board for the town zoning ordinance, Article 7 as follows:

To delete the entire Aquifer-Conservation Overlay District content and replace it with the newly worded content. Passed 122-38

Are you in favor of the adoption of Amendment No 2 as proposed to the Middleton Zoning Ordinance as proposed by the Planning Board as follows:

To adopt a new ordinance to be placed in Article 45 name Solar Collection System Ordinance. Passed 103-57

Are you in favor of the adoption of Amendment No 3 as proposed by the Planning Board for the Town Zoning Ordinance as follows:

To adopt replacing dates of Enactment & Amendment in Article 46 and replace it with an Impact Fee Ordinance to be as Article 46. Passed 96-63

School Board Elections were as follows:

3-year School Board Member (2 seats): Rebecca Eastman-Derrow and Nicole Huntress

School District Moderator (1-year term): Jack Savage received the most write-in votes. However, he had already notified the School Board that he would be unable to serve, and the School Board will appoint someone to that position.

School District Treasurer: Linda Adamo received the most write-in votes. The Moderator indicated that he did not know if she had accepted that position.

#### **School District Ballot Articles**

Article 2: Shall the Middleton School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$5,315,404? Should this article be defeated, the default budget shall be \$5,282,813, which is the same as last year. with certain adjustments required by previous action of the Middleton School District, or by law, or the governing body may hold one special meeting, in accordance with RSA 40:13 X and XVI, to take up the issue of a revised operating budget only.

Defeated 88-72

Article 3: To see if the Middleton School District will vote to raise and appropriate up to the sum of seventy-five thousand dollars (\$75,000) to be added to the Construction. Renovation, Repair fund previously established. This sum is to come from the June 30. 2024, fund balance available for transfer on July 1, 2024. Passed 126-37

Article 4: To see if the Middleton School District will vote to raise and appropriate up to the sum of fifteen thousand dollars (\$15,000) to be added to the Bus Capital Reserve Fund previously established. This sum to come from the June 30, 2024, fund balance available to transfer on July 1, 2024.

Passed 131-33

Article 5: To see if the Middleton School District will vote to raise and appropriate up the sum of seven thousand dollars (\$7,000) to be added to the Special Education Trust Fund previously established. This sum to come from the June 30, 2024, fund balance available for transfer of July 1, 2024.

Passed 122-39

#### Presentation of historical records

John and Janet Hotchkiss requested to speak to the attendees. John gave a brief history of the early years of town incorporation and how some of the earlier records were lost. During the mid-1700's, many of the Town Officers worked from their homes and during a recent renovation of the Hotchkiss home, town records dated from 1795-1824 were located in the building. These records were presented to the Moderator and Board of Selectmen on behalf of Mr. & Mrs. Hotchkiss.

#### **Town Clerk Pro-Tempore**

Town Clerk Theresa Jones was unable to attend the meeting due to illness. A motion was made by Tracy Donovan-Laviolette, seconded by Dan Phillips that Kathleen Blaney act as Town Clerk Pro-Tempore, and with no objection, Kathleen Blaney was sworn in as Town Clerk Pro-Tempore for this meeting.

#### Introductions

Present at the meeting in addition to Moderator Jack Savage were Board of Selectmen members Tim Cremmen, Mike Green, Roxanne Tufts-Keegan, Tracy Donovan-Laviolette. Also present were Mike Laviolette, Fire Chief, Dan Phillips, Road Agent, and Tim Swift, Middleton Police.

#### **Warrant Articles**

As the Moderator announced that voting would begin on the various warrant articles, he noted that he was aware of a motion to move to Article 20, as this would require a ballot vote. The ballot vote will be available for 1 hour once the discussion is completed. Motion made by Roxanne Tufts-Keegan, seconded by Christine Maynard.

Article 20: Shall we adopt the provisions of RSA 40:13 (known as SB 2) to allow official ballot voting on all issues before the Town of Middleton on the second Tuesday of March? (3/5 Majority Ballot Vote required)

Article 20 discussion: John Quinn spoke against adoption of SB 2, noting that the Town Meeting is an historic process whereby residents can come together and debate the pros and cons of articles before the town. Joann Coskie also spoke in opposition of SB 2, citing many of the same reasons, later speaking a second time regarding how most people are utilizing Facebook for their information, resulting in people receiving different answers from different residents, and that continuing to debate articles during the Town Meeting process allows everyone to hear the same answer. Christine Maynard spoke in favor of moving to SB 2, citing people's work schedules prohibiting them from attending Town Meeting. Jonathan Sindorff spoke regarding the history and immediacy of the process, also against adoption of SB 2. Janet Hotchkiss spoke against the adoption of SB 2, citing the value of sharing views and exchange of information in a town meeting forum. Joseph Hults spoke in favor of moving to SB 2 as it gives more people the ability to participate in voting. Randy Talon requested the meeting move to a vote, and a motion was made by Janet Hotchkiss,

seconded by Christing Maynard to move the article to ballot vote. The move to vote passed unanimously and the ballot box will remain open for a one-hour period, when the voting results will be announced.

Article 2: To see if the Town will vote to raise and appropriate the Budget Committee's recommended amount in the sum of seven hundred twenty-seven thousand, two hundred ninety dollars (\$727,290) for Government operations. The Selectmen recommend \$730,390. This article does not contain appropriations contained in special or individual articles addressed. (Majority vote required).

	ecommended y Budget Committee	Recommended By Selectmen
Executive \$	150,335	\$ 151,335
Election, Regis., Vitals, \$	30,850	\$ 30,850
Assessing Service \$	23,104	\$ 23,104
Legal Expense \$	37,500	\$ 37,500
Personnel Admin. \$	305,205	\$ 305,205
Financial Admin. \$	55,112	\$ 55,112
Planning & Zoning \$	17,377	\$ 17,377
Conservation Comm. \$	2,756	\$ 2,756
Gen. Gov't Buildings \$	46,920	\$ 49,020
Insurance \$	58,130	\$ 58,130
TOTALS \$	727,290	\$ 730,390

(tax rate/1000 \$2.01)

Following a brief review of the differences between the recommended amounts by the Budget Committee and the Board of Selectmen. Following a motion by Janet Hotchkiss, seconded by Joe Bailey, the article moved to a vote. Article 2, to raise an appropriate amount recommended by the Budget Committee (\$727,290) the vote was unanimous and the article passed.

**Article 3:** To see if the Town will vote to raise and appropriate the Budget Committee's recommended amount of the sum of four hundred eighty-two thousand, two hundred three dollars (\$482,203) for Public Safety Operations. The Selectmen recommend \$482,203. This article does not contain appropriations contained in special or individual articles addressed. (Majority vote required)

Recommended	Recommended
By Budget Committee	By Selectmen

Police	\$ 305,273	\$ 305,273
Fire & Rescue	\$ 78,051	\$ 78,051
EMS	\$ 81,000	\$ 81,000
Building Inspection	\$ 11,879	\$ 11,879
<b>Emergency Management</b>	\$ 500	\$ 500
County Dispatch	\$ 5,500	\$ 5,500
TOTALS	\$ 482,203	\$ 482,203

#### (tax rate/1000 \$1.33)

A motion to accept the article as read was made by Randy Talon, seconded by Dan Saliga. Roxanne Tufts-Keegan reviewed how the line-item amounts were arrived at. Joann Koskie asked the status of the fund balance for emergency management given the recent high winds. Ken Garry reviewed that the fund balance is actually a fund to cover emergencies (both natural and man-made) and that the \$500 line-item budget is actually to cover administrative functions of the Emergency Management team. It was confirmed that the Natural and Man-Made Disaster Fund has a current balance of \$8,206. Dan Phillips reviewed the process of communicating and determining funds for disasters, starting with a survey which will then be used to determine the threshold needed for FEMA, etc. With no further discussion, a move to vote was made by Joe Bailey, with the vote to **Pass** the article unanimous.

Article 4: To see if the Town will vote to raise and appropriate the Budget Committee's recommended amount of the sum of four hundred thirty-eight thousand, nine hundred ninety-four dollars (\$438,994) for Highways, Streets, Bridges and Street Lighting operations. The Selectmen recommend \$438,994. This article does not contain appropriations contained in special or individual articles addressed. (Majority vote required)

	Recommended By Budget Committee	Recommended By Selectmen
Highway	\$ 359,634	\$ 359,634
Highway Block Grant/Rev. Offset	\$ 61,860	\$ 61,860
Street Lighting	\$ 2,500	\$ 2,500
School Diesel/Gasoline	\$ 15,000	\$ 15,000
TOTALS	\$ 438,994	\$ 438,994

(tax rate/1000 \$1.21)

A motion to accept the article as read was made by Janet Hotchkiss, seconded by Joe Bailey. Roxanne Tufts-Keegan briefly explained how the amount was arrived at. With no questions or further input the article **passed** by unanimous vote.

**Article 5:** To see if the Town will vote to raise and appropriate the Budget Committee's recommended amount of two hundred one thousand, six hundred twelve dollars \$201,612) for Health and Welfare Operations. The Selectmen recommend \$201,612. This article does not contain appropriations contained in special or individual articles addressed. (Majority vote required)

	Recommended By Budget Committee	Recommended By Selectmen
Animal Control Health Agencies Welfare Solid Waste Coll. TOTALS	\$ 505 \$ 7,001 \$ 10,105 \$ 184,001 <b>\$ 201,612</b>	\$ 505 \$ 7,001 \$ 10,105 \$ 184,001 <b>\$ 201,612</b>

(tax rate/1000 \$0.56)

With little discussion, a motion was made to pass the article as written (Randy Talon/Joann Coskie) and **Article 5 passed unanimously**.

Article 6: To see if the Town will vote to raise and appropriate the Budget Committee's recommended amount of the sum of one thousand, seven hundred and one dollars (\$1,701) for Culture and Recreation operations. The Selectmen recommend \$1,701. This article does not contain appropriations contained in special or individual articles addressed. (Majority vote required)

	Recommended  By Budget Committee	Recommended By Selectmen
Beach Maintenance	\$ 1,200	\$1,200
Other Culture/Rec	\$ 1	\$ 1
Patriotic	\$ 500	\$ 500
TOTALS	\$ 1,701	\$ 1,701

(tax rate/1000 \$0.005)

A motion was made to accept the article as written by Joe Bailey, seconded by John Hotchkiss. The Board of Selectmen noted that the total amount in this article was a decrease from the previous year. This is because the funds for the Recreation Association were moved to the line item for Health Agencies (see article 5). Sue Dooley asked if it was possible to move that line item back to those covered under Article 6, and also requested reconsideration as she felt the recreation committee budget line item should be increased. Sue Dooley made a motion to increase their budget by \$500.00, which was seconded by

Bonnie Gagnon, to bring the line item total for the Recreation Committee from \$1701 to \$2201. Bonnie Gagnon mentioned that the increase is in part, because the previous years (during covid) there were not as many activities due to quarantining. The number of children participating has increased, as has the number of events the committee is offering. An additional consideration for an increased line item is that the 250th Birthday of Middleton's incorporation is coming up and the committee wants to offer activities to reflect that. Brittney Baylor asked how much of the overall funds was through fund raising, and Bonnie Gagnon said it was likely in the area of \$500, but she did not have an exact amount. Tammy Bailey spoke about the importance of supporting the Rec Committee as it is something that all children in the community can participate in. Joann Coskie expressed that more of a priority should be given to fund raising.

Britney Baylor felt that to have the Rec Committee listed as part of the line item for Health Agencies and it should be separated. It was decided that since that would need to be specified under a warrant article, the line item for the Rec Committee will remain where it is for 2024 and be corrected for the 2025 year.

The Amended Article, which changed the total for the Rec Committee from \$1701 to \$2,201, passed unanimously.

**Article 7:** To see if the Town will vote to raise and appropriate the sum of two hundred thousand dollars (\$200,000) for the purpose of road construction and paving of various roads in town. This is a non-lapsing appropriation pursuant to RSA 32:7 VI and will not lapse until the road construction and paving is completed or December 311,2028, whichever is sooner. (Majority vote required)

(tax rate/1000 \$0.55)

Budget Committee Recommends (6-0-1) Board of Selectmen Recommends (5-0)

A motion was made to accept Article 7 as written by Janet Hotchkiss, seconded by Dan Saliga. Ken Garry stated that he felt the recommended amount seemed low and asked the Road Agent if he felt that was an adequate budget amount. Joe Bailey asked if there were additional funds that have not elapsed.

Road Agent Dan Phillips stated that the additional, non-elapsed funds are in the amount of \$70,000, and the work that has been done over the past two years has included funding from non-elapsed funds. He stated that he felt the budgeted amount is adequate for the town's needs. Joe Bailey inquired when the last audit had taken place. All audits were done in 2023. With no further discussion Article 7 passed by unanimous vote.

**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 Highway Department Vehicle Capital Reserve Fund previously established. (Majority vote required)

(tax rate/1000 \$0.03)

Budget Committee Recommends (6-0-1) Board of Selectmen Recommends (5-0)

A motion was made by Dan Saliga, seconded by John Hotchkiss to accept the article. It was noted that the fund has a current balance of \$41,908. Ken Garry suggested that the Budget Committee review increasing the Capital Reserve fund for 2025. Kathleen Blaney noted that is not feasible because the 2 % tax cap ties the town's hands in many respects. Joe Bailey asked a question regarding the amount of unassigned funds, it was stated that balance is estimated at \$1,300,000. As to why these funds are only estimated, it is because the upcoming audit has not taken place as yet.

The moderator asked if the town was ready to vote on the article, and Ken Garry made a motion to amend the amount from \$10,000 to \$30,000, seconded by Sierra Pawnell. Following a question of the last update to the CIP, Roxanne Tufts-Keegan noted that it was updated in 2023. Dan Phillips noted that the Highway Department does receive some Federal Funding, and that the Highway Block Grant also supports the Highway Capital Reserve. While he appreciates the motion to increase the appropriation for this article, he does not feel that it is necessary at this time. Ken Garry asked what the previous block grant was, and Dan Phillips said it was just over \$61,000, but that because it is based on the State Fiscal year (July-June) not all of the grant funds are available during the calendar year.

By show of hands, a **vote to amend** the article from \$10,000 to \$30,000 **failed (24-14)**. **Article 8 as written passed** by unanimous vote.

**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 Reevaluation Capital Reserve Fund previously established. (Majority vote required)

(tax rate/1000 \$0.03)

Budget Committee Recommends (6-0-1) Board of Selectmen Recommends (5-0)

A motion was made to accept this Article as written by John Hotchkiss, seconded by Janet Hotchkiss. After a brief review by the BOS as to the intent of the article, Joann Coskie asked what the current balance in that account is and Roxanne Tufts-Keegan noted it is \$6200. With no further discussion the **article passed** by unanimous vote.

**Article 10:** To see if the Town will vote to raise and appropriate the sum of Five Thousand dollars (\$5,000) to be added to the Self-Contained Breathing Apparatus Capital Reserve Fund previously established. (Majority vote required)

(tax rate/1000 \$0.01)

Budget Committee Recommends (6-0-01)

Board of Selectmen Recommends (5-0)

A motion to approve the article as written was made by Dan Saliga, seconded by John Hotchkiss. The Fire Chief noted that the equipment covered in this article needs periodic replacement Janet Hotchkiss asked how many units the department has at this time (12), with a follow-up question as to how often they needed to be replaced (life cycle of about 10 years). The Fire Chief noted that the cost per unit is roughly \$6000 and that he is replacing them a few at a time as they reach end of life.

With no further discussion Article 10 passed by unanimous vote

**Article 11:** To see if the Town will vote to raise and appropriate the sum of One Thousand dollars (\$1,000) to be added to the Natural or Man-Made Disasters Capital Reserve Fund previously established. (Majority vote required)

(tax rate/1000 \$0.003)

Budget Committee Recommends (6-0-1) Board of Selectmen Recommends (5-0)

A motion to approve this article as written was made by John Hotchkiss, seconded by Joe Bailey. With no further discussion **Article 11 passed** unanimously.

The Moderator noted at this juncture that they would review one additional article, (Article 12) take a brief recess and resume with the ballot vote taken for Article 20 before moving on to the remaining articles.

**Article 12:** To see if the Town will vote to raise and appropriate the sun of Twenty-Five Thousand dollars (\$25,000) to be added to the Fire Department Replacement Vehicle Capital Reserve Fund previously established. (Majority vote required)

(tax rate/1000 \$0.07)

A motion to accept the article as written was made by Dan Saliga, seconded by John Hotchkiss. The BOS noted that this amount is the same increase as the previous year. Joe Bailey inquired as to the current balance in the reserve fund, (\$114,689) and asked how long before the vehicle needs to be replaced. The Fire Chief responded that it should have been replaced already and following additional questions noted that the cost of a new engine would be upwards of \$800,000, but that the department is looking at used equipment which would be in the range of \$400,000. He further noted that there are sometimes grants to help fund these costs and the town applies for them as they become available. He answered further questions about the grant process, in that the grants are written differently so that the length of time the grant is available, and the amount of grant funds can differ from one grant opportunity to the next.

With no further discussion **Article 12** went to a vote where it **passed** as written, unanimously.

Prior to a short break while the ballots for Article 20 were counted, Roxanne Tufts-Keegan made a motion to restrict Articles 2-12 from further reconsideration. This passed by unanimous vote.

On return from the break, the moderator mentioned the history that can be found in the town records, specifically noting the history of the Frost family from the late 1700's to the early 1800's, which further illustrate the longevity of some of the families in this community.

#### Article 20 results

With the ballot voting on article 20 closed, the tally of written ballots was as follows: Yes (in favor of SB 2) 15
No, (not in favor of SB 2) 43
Article 20 did not carry.

**Article 13:** To see if the Town will vote to raise and appropriate the sum of Ten thousand dollars (\$10,000) to be added to the Public Safety Complex Capital Reserve Fund previously established. (Majority vote required)

(tax rate/1000 \$0.03)

Budget Committee Recommends (6-0-1) Board of Selectmen Recommends (4-1)

A motion was made and seconded to accept the Article as written by John Hotchkiss, seconded by Dan Saliga. John Hotchkiss asked the amount currently in the Capital Reserve fund, with the amount being given as \$30,953. With no further discussion **Article 13** went for a vote where is **passed unanimously**.

**Article 14**: To see if the Town will vote to raise and appropriate the sum of Ten thousand dollars (\$10,000) to be added to the Medical Equipment Capital Reserve Fund previously established. (Majority Vote Required)

(tax rate/1000 \$0.03)

Budget Committee Recommends (6-0-1) Board of Selectmen Recommends (5-0)

A motion was made by John Hotchkiss, seconded by Dan Saliga to accept the Article as written. Roxanne Tufts-Keegan noted that this is a new capital reserve fund, and with no further discussion **Article 14** passed unanimously.

**Article 15:** To see if the Town will vote to raise and appropriate the sum of Fifty thousand dollars (50,000) for the purpose of construction, drainage and paving of the Old Town Hall Parking lot, **with said funds to come from the unassigned fund balance. No amount to be raised from taxation.** This is a non-lapsing appropriation pursuant to RSA 32:7 VI and will not lapse until the project is completed or December 31, 2029, whichever is sooner (Majority Vote Required)

Budget Committee Recommends (6-0-1) Board of Selectmen Recommends (5-0)

A motion was made by Dan Saliga to accept the article as written, seconded by John Hotchkiss. The recording and the written record do not indicate who seconded the motion. Joe Bailey inquired as to how much is in the Capital Reserve Fund for this item. Roxanne Tufts-Keegan noted that the previous funding of \$50,000 was returned to the unassigned fund balance as it had lapsed, and this was the reason that the Article was written as a non-lapsing appropriation. Joe Bailey asked if the \$50,000 was going to cover it, and again, this is intended to accumulate, therefore is non-lapsing. It was noted that the work had not been done previously as the issue of drainage had not been addressed. Ken Garry noted that if the money is coming from the unassigned fund balance it would make better sense to do it all now. Roxanne Tufts-Keegan said that the intent was to not deplete the unassigned balance in case other unforeseen issues come up but that a motion could be made to amend the amount if that's what the residents wanted. Joe Bailey asked what it would cost to do do the work, and the Road Agent (Dan Phillips) noted that last year a request for proposal was sent out and the lowest amount for the work was \$256,000. He noted that the \$256,000 amount included the engineering which has since been done, but inflation should also be taken into account.

Joe Bailey made a motion to amend the article to \$300,000 with Linda Adamo seconding.

Comments on the proposed amendment included comments from the Highway Department that the previous RFQ had only one business responding, but now that the construction industry has slowed somewhat it was hopeful that more companies would respond. Dan Phillips noted that it is possible in the writing of the RFQ to place time limits and other stipulations that would benefit the work. Kathleen Blaney asked how much (total) was in the unassigned fund balance (\$1,300,000) and Roxanne Tufts-Keegan noted that within that there is a total of \$107,500 in articles up for voting in this meeting that will come from that fund. Linda Adamo noted that the parking lot is currently in a "disastrous" state and if anyone falls and is injured the cost of that could far outweigh spending the money now. Kate Buzard asked to confirm that raising the amount won't incur additional taxation (true, it will not).

A vote was taken to amend the article so that the amount appropriated from the unassigned fund balance be increased to \$250,000, passed by voice vote.

A vote taken to pass the article as amended passed by voice vote.

**Article 16:** To see if the town will vote to raise and appropriate the sum of Seven thousand five hundred dollars \$7,500) for the purpose of purchasing a new electronic voting machine, with said funds to come from the unassigned fund balance. No amount to be raised from taxation. (Majority Vote Required)

Budget Committee Recommends (6-0-1) Article 16 (cont'd)

Board of Selectmen Recommends (5-0)

A motion was made by Joe Bailey, seconded by Sierra Pawnell to accept the Article as written. Roxanne Tufts-Keegan noted that this article is due to the State mandating that towns move to a newer machine. Following a question regarding whether or not the voting machine was self-contained, the moderator explained that it is, and gave an overview of how the auditing of the votes is done, how they test ballots in a public session prior to each election to test the validity of the machine. The last machine was purchased (used) in 2008. Joe Bailey inquired as to the process to maintain the machine and the moderator said that when there was an issue previously, the service of the machine was very quickly handled, and the issue rectified. Jeff Fox inquired if the voting machine has internet connectivity, and the Moderator indicating that it is a self-contained unit with no connectivity of any kind.

With no further discussion a vote was taken to accept the article as written and **Article 16** passed by unanimous vote.

**Article 17:** To see if the Town will vote to raise and appropriate the sum of Fifty thousand dollars (\$50,000) for the purpose of having preparing crushed stone, sand and gravel in the town pit, with such materials to be used by the Town for town highway projects and maintenance. Said funds to come from the unassigned fund balance, no funds to be raised from taxation. (Majority vote required)

Board of Selectmen Recommends (5-0) No Budget Committee Recommendation due to this being a non-fiscal article.

A motion was made by Dan Saliga, seconded by Joe Bailey to accept the Article as written. Dan Keegan reviewed that the last time the town needed to appropriate funds for this purpose was in 2019 and he outlined the various ways the materials were used. He noted that the previous material was close to being depleted.

With no further discussion **Article 17 passed** by unanimous vote.

**Article 18:** To see if the Town will to add and merge the following Town Property to the existing Town Forest under RSA 31:110, to be managed by the Town Conservation

Commission under the provisions of RSA 31:112 II and to authorize the placement of any proceeds which may accrue from said forest management into the conservation fund, which shall be allowed to accumulate from year to year as provided by RSA 31:113 (Majority vote required).

Map 26 Lot 13 Sublot 002: Approximately 7 acres on Moose Mountain Road

Board of Selectmen recommends (5-0)

No Budget Committee recommendation due to being a non-fiscal article.

A motion was made by Joe Bailey, seconded by John Hotchkiss, to accept the article as written. Jim Keegan reviewed the area under discussion for this article. Following a question from Joann Coskie concerning the forest management plan for this area, Kate Buzard responded that the area's are designated as town forest land but acknowledged that an assessment needs to be done to see if there is any marketable lumber. Jim Keegan noted that there is already a vast amount of land covered under the Conservation Commission and that it would be optimal to have more people attend the Conservation meetings to discuss appropriate use of these land donations. The moderator asked that those present publicly acknowledge the Coskie family as they have provided a mechanism that permanently protects land that they own.

With no further discussion the vote was unanimous, and Article 18 passed.

Article 19: To see if the Town will vote to raise and appropriate the sum of Thirteen thousand, eight hundred thirty-three dollars and fifty-two cents (\$13,833.52) to be added to the Highway Department Capital Reserve Fund previously established. Such sum representing the amount of income received in 2023 from the Cell Phone Tower and said funds to come from the unassigned fund balance. No amount to be raised from taxation. (Majority Vote Required)

Budget Committee Recommends (6-0-1) Board of Selectmen Recommends (5-0)

A motion was made by Janet Hotchkiss, seconded by Dan Saliga to accept the article as written. Roxanne Tufts-Keegan reviewed what these funds are-income allocated from the cell town at the time of its establishment. The funds have to go into an unassigned fund as a warrant article, on the advice of the auditors.

With no further discussion Article 19 passed as written by unanimous vote.

Article 20 was a ballot vote, previously noted in these minutes.

**Article 21:** To see if the Town will vote to cap the Employee Contribution to Healthcare cost at 13%, effective April 1, 2024

Budget Committee Recommends (4-2-1)
Board of Selectmen Recommends (4-1)

A motion was made by John Quinn, seconded by Christine Maynard to accept the article as written. Roxanne Tufts-Keegan noted that several years ago the cap was 30%, reduced to 25%. The current 16% is to provide a means to retain employees and it was noted that other communities have the cap set much lower than the proposed amount. Kathleen Blaney made a motion to further reduce the cap to 10%, seconded by Tim Cremmen, citing that there is a revolving door of employees who can find more attractive benefits. Christine Maynard said she had looked into this in other towns and found most employers are in the range of 20%-30%. However, following a question from Kate Buzard as to if those communities were of similar size and population, those ergonomics were not taken into the equation. The BOS reviewed how much the cost increase from the health care provider would impact on a percentage basis, and with the increase in co-payment, and going to a less costly plan, the cost will be approximately the same. Last year the amount expended was \$100,000, this year it is anticipated to be \$95,000. The BOS noted that one way to retain employees is to invest in them. Janet Hotchkiss noted that one important way to recognize the value of employees is with salaries plus benefits and that 10% is fair. Bonnie Gagnon asked how this would impact the budget if the amended article passed and Roxanne Tufts-Keegan noted that if necessary, the added expense can be pulled from other line items. The Moderator noted that given the low number of employees it would be possible to find additional dollars in the exiting budget, should that become necessary.

A voice vote majority passes the revised amendment.

A voice vote majority passes Article 24 as amended.

Article 23: And to transact any other business that may legally come before the meeting.

- Ken Garry thanked the Moderator for expressing his appreciation of those covering Voting Day, and further asked the record reflects appreciation for those who work the polls and count the ballots.
- Joann Coskie asked the record reflects appreciation for those who attended this meeting.
- Randy Talon also asked that the record reflects his thanks for everyone who volunteers.
- John Quinn noted that there is no Article 22.

With no further business before the Town, a motion was made to adjourn the meeting at approximately 11:53. (No time was given, this is an estimate based on the recording of 2:48 minutes for this meeting.)

Respectfully submitted,		
Scott Ferguson BOS-Chair	-	Tim Cremmen BOS Vice-Chair
	-	
Tracy Donovan-Laviolette BOS Member		Mike Green BOS Member
	Roxanne Tufts-Keegan	

**BOS** Member

#### Zoning Board of Adjustment - Report for 2024

The Zoning Board of Adjustment (ZBA) was established in New Hampshire by statute in 1956 and was created to be a "constitutional safety valve" for property owners. Zoning Ordinances are designed to meet the needs of a town, however no community can create a rule to address every situation or every piece of land. The ZBA exists to allow flexibility to ensure the Ordinance is applied equitably. It is a quasi-judicial board and the law requires strict adherence to specific criteria when deciding a case.

The role of the ZBA is to interpret the Zoning Ordinance for the protection of the citizens of the Town. It can be a difficult job to balance the rights of the individual property owner with the interests of all citizens. Many of the applications brought to the Board deal with lots created prior to the existence of the Zoning Ordinance and relief is needed for the owner to have reasonable use of their property. Each case is evaluated individually based on the circumstances and on its own merit. The job is not always an easy one, and the volunteers of the Middleton ZBA address every request for an appeal with dedication and fairness. I would like to thank each member for their hard work, professionalism and commitment to the Town and to the law.

We accomplished quite a bit in 2024! The ZBA completed actions on six applications and one request for a rehearing from Middleton Workforce Housing, which was denied and is currently under litigation. Most of these hearings required several hours to complete. This is the main function of the ZBA. However, in addition to deciding these cases, we participated with other boards to recommend improvements in procedures and regulations. We also updated the Appeal Application and Instructions to make the process as smooth as possible for the applicant. Another thing we accomplished in 2024 was reviewing and updating the Rules of Procedures for the first time since 2001. These documents are on the website under Documents, Zoning Board of Adjustment. All information relating to specific hearings is available for review in the Municipal Offices.

The Board usually meets on the 3<sup>rd</sup> Tuesday of the month at the Old Town Hall at 6:30 p.m. Meetings and hearings are posted on the Town website and calendar and on the bulletin boards at the Municipal Offices and the Old Town Hall. All appeals heard by the ZBA must be submitted at least 21 days before a meeting. If the ZBA reviews an application and there is not sufficient information provided to make an informed decision, the application may be denied without prejudice. If the application is accepted, a noticed public hearing is required as well as the other steps detailed in the Rules of Procedure. Any questions on the process or documentation for prior decisions can be addressed by calling the Administrative Clerk at the Municipal offices at 603-473-5208.

The ZBA is required to have five members as well as alternates prepared to step in at any time if necessary. We currently have five full members and are actively seeking at least two more residents to participate as alternates. No experience is necessary. You can start as an alternate member by attending meetings and online training available from the State. The only qualifications are an open mind and a desire to learn the correct way to participate in the decision-making process. If this sounds interesting and you want to have a say in local government, attend a meeting and speak with the Board members!

Sincerely,

Charles "Chuck" Therriault, Chair

**Board Members** 

Jim Keegan, Vice Chair Dan Saliga Lorri Gunnison Linda Adamo Tim Cremmen, BOS Liaison



# ANNUAL REPORT 2024 Sunrise Lake Volunteer Lake Assessment Program Water Testing

Water testing of Sunrise Lake is crucial in monitoring trends so that mitigation efforts can be applied to improve them. The Volunteer Lake Assessment team consists of four members of the public who go out on the lake to take samples, which are then delivered to the NH Lab for analysis. Once finished, those results are published, and an annual report is issued in the spring of the following year.

Sunrise Lake's water quality continues to fluctuate downward due to phosphorus loads and E. coli intrusion. The lake had a few Cyanobacteria outbreaks during the year. Although any outbreak is concerning and shows the lake's health, these outbreaks were mostly small and short in duration. Additionally, the water was highly turbid (cloudy) in 2024. A possible cause could have been increased boat traffic, the length of time on the lake, and larger vessels.

To gather more data on the Lake's water, the VLAP team increased the number of tests it conducted in 2023 to three per year, which continued in 2024. The team tested 37 sites over four months. While some sites were not tested every cycle due to weather conditions, good results were recorded. Continued testing of E. coli in sensitive areas such as the Lake Lands culvert area was conducted. That area was tested twice, once in July and once in August, and the results were disturbingly high.

The Conservation Commission's budget and the residents of Middleton support the cost of these tests, which is greatly appreciated. The VLAP Team looks forward to 2025, when it will continue testing and improving its collection techniques.

John Mullen VLAP Coordinator

## Strafford Regional Planning Commission 2024 Town of Middleton Annual Report

Strafford Regional Planning Commission works with municipalities, statewide organizations, and other partners to provide technical assistance with plans, outreach, projects and regulations. SRPC creates a space for stakeholders to connect, share information, and engage with important planning initiatives.

#### 2024 Accomplishments

(Value of services provided at no additional cost to the town is in parentheses)

- Completed updates to the Middleton Hazard Mitigation Plan and submitted a draft for review and approval. Adoption is anticipated in early 2025. (\$1,500)
- Assisted the Sunrise Lake Watershed Advisory Committee to begin implementation of the Sunrise Lake Watershed Management Plan. (\$2,893)
- Ordered New Hampshire Planning and Land Use Regulation books for local land use boards. (\$108)
- Completed research and drafted several zoning ordinance amendments for the Planning Board.
- Worked with town staff and engineering consultants from BETA Inc. to develop a scope and cost estimate for traffic safety improvements at the "Middleton Corners" intersection of NH153 and Kings Hwy. (\$7,037)

#### 2024 Regional Accomplishments

#### Land Use and Environmental Planning

- Kicked off the 2023-2027 SRPC Brownfield's Program providing assessment and cleanup planning services to the region's communities.
- Participated in Great Bay Adapts, a five-year project to assist Great Bay Watershed communities as they plan for climate change, build resilience, and implement priority projects.

#### Transportation Planning

- Adopted the first Active Transportation Plan for the Strafford Region. (https://strafford.org/plans/active-transportation-plan/)
- Analyzed all roads within ¾ of a mile of regional bus routes for pedestrian safety and comfort.
- Contracted with EcoInteractive to develop a fully online transportation project database (to be launched in early 2025).
- Worked with COAST and Rockingham Planning Commission to reinvigorate the CommuteSMART program; received funding through NHDOT to hire a CommuteSMART manager.
- Compiled candidate electric vehicle charging stations in the region for a joint funding application between the NH Departments of Transportation and Environmental Services.
- Partnered with UNH Technology Transfer Center to conduct a peer-exchange on traffic calming and pedestrian safety infrastructure winter maintenance.

• Collaborated with the four Metropolitan Planning Organizations and VHB to develop regional Safety Action Plans (to be adopted in early 2025).

#### **Economic Development**

- Conducted the 2024 Comprehensive Economic Development Strategy (CEDS) update. (https://strafford.org/plans/ceds/)
- Convened and engaged the Seacoast Economic Development Stakeholders in monthly meetings to collaborate, share information and resources, work together to promote the economic vitality of our communities and region, and advance conversations about key issues affecting the region, such as housing, workforce, and childcare.
- Disseminated resources and funding opportunities to over 6,000 businesses in the region on a quarterly basis.

#### Data and GIS

- Updated our regional Land Use GIS data layer, static Land Use Standard Maps, and ArcOnline Land Use Standard Map. (https://strafford.org/reference/map-gallery/)
- Updated our regional Community Anchor Institutions GIS data layer and associated static and ArcOnline Standard Maps.
- Published 4<sup>th</sup> annual Regional Data Snapshot consisting of over 150 data metrics for the region, 3<sup>rd</sup> annual interactive Data Snapshot Web Map, and 2<sup>nd</sup> annual Community Profiles containing municipal specific data from the Snapshot for each of the 18 communities in the region. (www.strafford.org/measure/data-snapshot/)

#### 2025 Goals

#### Local

 Work with a qualified consulting firm on project engineering, design permitting, and construction of several best management practices around Sunrise Lake, including a raingarden at Hampshire Shores Beach, a culvert replacement on Lake Shore Road, and a Lake Lands Association Beach stormwater project.

#### Regional

- Lead an integrated update of the Regional Plan (land use and environment), Comprehensive Economic Development Strategy (CEDS), and Long-Range Transportation Plan (the "Metro Plan").
- Develop and implement transportation safety projects through the regional safety action plan.
- Finalize work started late in 2024 with NYU graduate students to develop new research, data, case studies, and best practices on how the planning and economic development communities can tackle regional childcare issues.
- Continue developing projects in the Metropolitan Transportation Plan to get them "funding ready" including additional climate resilience projects.

- Implement a transportation "demonstration" project with a municipality to show possible traffic calming and pedestrian safety infrastructure.
- Assist municipalities to apply for Safe Streets and Roads for All implementation funding for local transportation projects.

Commissioners: Kate Buzard, John Mullen

BUDGET vs ACTUAL STATEMENT For the Twelve Months Ending December 31, 2024

Percent

Remaining

Year to Date

Year to Date

Expended		108.93	107.79	119.54	115.49	96.82	94.21	33.75	52.26	213.11	30.80	0.00	245.24	0.00	0.00	19.16	99.43	101.44	53.66	0.00	0.00	100.00	116.67	68.75	0.00	50.33	152.74	00.00	93.45	97.44	97.55
Budget		(1,130.92)	(4,084.62)	(4,487.97)	(2,044.44)	111.44	390.92	265.00	95.48	(1,131.06)	276.80	1.00	(871.44)	1.00	1.00	229.00	11.04	(448.69)	139.02	1.00	200.00	0.00	(375.00)	250.00	3,600.00	124.17	(1,002.00)	200.00	242.25	19.20	27.00
Actual		13,795.92	56,504.62	27,457.41	15,244.44	3,388.56	6,359.08	135.00	104.52	2,131.06	123.20	0.00	1,471.44	0.00	0.00	2,519.00	1,908.96	31,708.69	160.98	0.00	0.00	750.00	2,625.00	550.00	0.00	125.83	2,902.00	0.00	3,457.75	730.80	1,073.00
Budget		12,665.00	52,420.00	22,969.44	13,200.00	3,500.00	6,750.00	400.00	200.00	1,000.00	400.00	1.00	00.009	1.00	1.00	2,748.00	1,920.00	31,260.00	300.00	1.00	200.00	750.00	2,250.00	800.00	3,600.00	250.00	1,900.00	200.00	3,700.00	750.00	1,100.00
		69																													
		Selectmen's Salary	SecBk Salary	Deputy SSBK	Office Telephone	Office Supplies	Postage	Background Checks	Mileage Reimbursments	Assoc Dues	Resource materials	4130-40 Advertising	Meetings/Training	New Equip/Cable	Office equip repairs	Copier	Internet	Computer/support	Town Report	Website	Town Meeting	Moderator	Supervisors	Ballot Clerks	COMPUTER/SOFTWARE	Election Supplies	ACUVOTE MACHINE	Advertising	Rest of records	Workshops/Resources/Equipment	Mortgage search
	Expenses	4130-01-exc	4130-05-exc	4130-06-exc	4130-10-exc	4130-15-exc	4130-20-exc	4130-21-exc	4130-25-exc	4130-30	4130-35-exc	4130-40-exc	4130-45-exc	4130-46-exc	4130-60-exc	4130-65-exc	4130-66-exc	4130-70-exc	4130-76-exc	4130-78-exc	4140-23	4140-25-clk	4140-30-clk	4140-35-clk	4140-40-clk	4140-45-clk	4140-46-CLK	4140-50-col	4140-60-col	4140-80	4149-55-col

	,	Year to Date	Year to Date	Remaining	Percent
		Budget	Actual	Budget	Expended
1149-56-col	Tax Bills	350.00	226.54	123.46	64.73
1149-65-clk	Audit	15,000.00	31,932.19	(16,932.19)	212.88
1150-10-col	Tax Collector Salary	28,206.00	29,384.94	(1,178.94)	104.18
4150-15-col	Deputy Tax Collector	14,315.36	11,565.50	2,749.86	80.79
1150-16-col	Association Dues	75.00	90.00	(15.00)	120.00
4150-50-col	Recordings at Registry	400.00	279.92	120.08	86.69
1150-60-col	Computer/Software	2,628.00	0.00	2,628.00	0.00
4150-70-col	Mileage Treasurer	2,000.00	1,772.41	227.59	88.62
4150-90-col	Treasurer	7,488.00	6,983.40	504.60	93.26
1150-95-col	Deputy Treasurer	0.00	900.00	(000.006)	0.00
4152-10-ass	Assessor	18,204.00	17,000.50	1,203.50	93.39
4152-15-ass	Tax Map Update	2,000.00	2,100.00	(100.00)	105.00
4152-16ass	Assessing Software Support	2,700.00	0.00	2,700.00	0.00
4152-17ass	Assessing Dues/Workshop Dues	200.00	235.00	(35.00)	117.50
4153-10-att	Town Atty	37,500.00	16,489.61	21,010.39	43.97
1155-10-adm	Health Ins	95,084.14	65,765.52	29,318.62	69.17
1155-15-adm	Dental Ins	4,733.87	3,366.66	1,367.21	71.12
1155-16-adm	Longevity	3,600.00	3,000.00	00.009	83.33
4155-30-adm	Pol Ret	72,514.23	46,485.40	26,028.83	64.11
1155-32	Empleer 401K	11,000.00	12,625.47	(1,625.47)	114.78
1155-35-adm	Work Comp	75,676.00	75,676.00	0.00	100.00
1155-40-adm	Unemply Comp	754.00	(347.77)	1,101.77	(46.12)
4191-11-plb	Straf Reg Plan	5,275.00	5,151.44	123.56	99.76
4191-14-plb	Newspaper Ads	1.00	341.74	(340.74)	34,174.00
4191-15-plb	Workshops	450.00	126.50	323.50	28.11
4191-17-plb	Reference Material	300.00	0.00	300.00	0.00
4191-26	Legal	7,500.00	178.36	7,321.64	2.38
4193-19-zba	Newspaper Notice	250.00	1,173.41	(923.41)	469.36
4193-21-zba	Workshops	300.00	20.00	250.00	16.67
1193-40-zba	ZBA Legal	3,000.00	16.756.84	(13,756.84)	558.56
1193-41-zba	Reference Material	300.00	0.00	300.00	0.00
1193-42-zba	Office Supplies	00.1	0.00	1.00	0.00
1194-09-gov	Electric/Salt Shed	300.00	260.76	39.24	86.92
1194-10-gov	Electric/T Hall	2,500.00	2,256.17	243.83	90.25
1194-11-gov	Electric/Hwy	2,210.00	1,761.09	448.91	69.62
1194-12-gov	Electric/Fire Dept	2,210.00	2,256.15	(46.15)	102.09
1194-13-gov	Electric/Mun Bld	7,500.00	7,159.92	340.08	95.47

Percent	Expended	104.49	65.00	0.00	0.00	146.07	185.27	7.14	53.57	114.51	59.10	92.87	156.06	0.00	47.46	102.35	109.45	98.87	100.00	84.82	78.09	30.37	111.16	19.08	96.17	16.67	29.99	34.14	10.69	0.00	260.35	65.85	68.13	139.54	99.95	77.37	100.00	90.75
Remaining	Budget	(175.00)	350.00	200.00	200.00	(921.47)	(3,410.75)	1,300.00	646.99	(29.02)	408.97	71.28	(1,233.32)	(1,581.32)	1,996.45	(82.32)	(340.09)	31.71	0.00	11,771.40	27,348.92	10,758.15	(2,666.03)	11,158.28	542.25	500.00	1,000.00	987.94	774.64	250.00	(4,810.62)	3,073.24	1,593.60	(98.85)	96.0	192.37	0.00	111.00
Year to Date	Actual	4,075.00	650.00	0.00	0.00	2,921.47	7,410.75	100.00	750.01	229.02	591.03	928.72	3,433.32	1,581.32	1,803.55	3,582.32	3,940.09	2,768.29	58,130.00	65,761.60	97,499.70	4,691.85	26,547.03	2,631.72	13,597.75	100.00	2,000.00	512.06	1,725.36	0.00	7,810.62	5,926.76	3,406.40	348.85	1,979.04	657.63	5,500.00	1,089.00
Year to Date	Budget	3,900.00	1,000.00	200.00	200.00	2,000.00	4,000.00	1,400.00	1,400.00	200.00	1,000.00	1,000.00	2,200.00	0.00	3,800.00	3,500.00	3,600.00	2,800.00	58,130.00	77,533.00	124,848.62	15,450.00	23,881.00	13,790.00	14,140.00	00.009	3,000.00	1,500.00	2,500.00	250.00	3,000.00	0,000.00	5,000.00	250.00	1,980.00	850.00	5,500.00	1,200.00
		Cleaning	Septic Service	Propane/ Municipal	Water Testing	Repairs/OTH	Repairs Mun Bld	Repairs Fire Station	Repairs Highway Garage	Supplies OTH	Supplies Mun Bld	Generator	Building & Maintenance	Maintenance Faciliator	Heat OTH	Heat Hwy	Heat Fire Dept	Heat Mun Bld	Property Liab	Police Chief Salary	Police Full Time	Police Part Time	Police Over Time	On-Call Pay	Police Secretary	Cell Phone Stipends	Dues	Training	Uniforms	Chief's Uniform	Vehicle Maint/Repairs	Vehicle Fuel	Equipment	Radio Repairs	Communications	Office Supplies	Prosecution	Office Equip
		4194-15-gov	4194-20-gov	4194-25-gov	4194-30-gov	4194-40-gov	4194-41-gov	4194-42-gov	4194-43-gov	4194-45-gov	4194-46-gov	4194-47-gov	4194-49-gov	4194-50	4194-51-gov	4194-52-gov	4194-53-gov	4194-54-gov	4196-10-ins	4210-10-pol	4210-12-pol	4210-15-pol	4210-20-pol	4210-22-pol	4210-25-pol	4210-35-pol	4210-41-pol	4210-45-pol	4210-50-pol	4210-52	4210-55-pol	4210-60-pol	4210-65-pol	4210-66-pol	4210-70-pol	4210-76-pol	4210-77-pol	4210-91

Percent Expended	0.00	119.99	56.50	(9.58)	61.52	8.90	0.00	136.78	120.80	107.01	0.00	142.04	100.00	39.46	79.07	105.50	49.29	0.00	0.00	45.31	167.16	0.00	84.96	112.26	0.00	00.00	(7.46)	0.00	69.001	100.00	0.00	0.00	72.63	103.80	106.00	82.96	0.00
Remaining Budget	1,000.00	(1,199.27)	870.00	1,643.65	3,463.34	1,822.00	200.00	(22,069.72)	(4,784.61)	(613.99)	17,245.00	(105.09)	0.00	1,816.11	1,613.17	(54.95)	608.49	200.00	1.00	2,461.20	(4,029.85)	500.00	193.32	(16.907)	75.00	200.00	1,074.57	450.00	(17.82)	0.00	1,186.00	500.00	1,505.24	(2,905.66)	(6,674.78)	5,792.24	300.00
Year to Date Actual	0.00	7,199.27	1,130.00	(143.65)	5,536.66	178.00	0.00	82,069.72	27,784.61	9,368.99	00.00	355.09	00.009	1,183.89	3,886.83	1,054.95	591.51	0.00	0.00	2,038.80	10,029.85	0.00	5,806.68	6,474.91	0.00	0.00	(74.57)	0.00	2,617.82	00.009	0.00	0.00	3,994.76	79,389.66	117,934.78	28,197.76	00:00
Year to Date Budget	1,000.00	6,000.00	2,000.00	1,500.00	00'000'6	2,000.00	200.00	00.000.09	23,000.00	8,755.00	17,245.00	250.00	00.009	3,000.00	5,500.00	1,000.00	1,200.00	200.00	1.00	4,500.00	00.000,9	500.00	6,000.00	5,768.00	75.00	200.00	1,000.00	450.00	2,600.00	00.009	1,186.00	200.00	5,500.00	76,484.00	111,260.00	33,990.00	300.00
	Ammunition	Medical Supplies	Rescue Training	EMS Gear	EMS Duty Salary	Equipment Purchase	Vehicle Maintenance	EMSShift Pay	Member Expense	Fire Chief Salary	Fire Chief-EMT	Office Supplies	Cell Phone	Building & Maintenance	Vehicle Maint	Gasoline	Fire Diesel	Radio Repairs/Equip	Forest	Uniforms	Fire Fighting Equip.	Training-Fire	Contract Services	Code Enf Salary	Dues	Workshops	Supplies	Code Mileage	Elec. Insp Salary	Cell Phone	Software	Emergency Management	Strafford Disp	Road Agent Salary	Hwy Full Time	Overtime	Dues/Workshop
	4210-92	4215-01-med	4215-02-med	4215-03-EMS	4215-04-EMS	4215-05	4215-06	4215-07-EMS	4220-01-fir	4220-02	4220-03	4220-04-fir	4220-05-fir	4220-08-fir	4220-10-fir	4220-12-fir	4220-13-fir	4220-14-fir	4220-17-fir	4220-23	4220-24	4220-25	4220-26	4240-01	4240-02	4240-03	4240-04	4240-06	4240-07	4240-09	4240-11	4290-02	4299-91	4311-01-hwy	4311-02-hwy	4311-04-hwy	4311-06-hwy

Percent	Expended	90.12	82.65	131.26	200.25	46.02	26.00	110.15	73.71	97.64	70.76	0.00	135.55	100.00	52.04	29.16	13.85	0.00	105.80	102.67	110.50	311.27	108.62	190.48	50,272.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	100.00	0.00	100.00	0.00	100.00	0.00
Remaining	Budget	296.48	3,122.31	(6,252.25)	(5,012.57)	99.608	2,220.13	(4,163.26)	26.29	164.90	1,461.82	1,200.00	(533.28)	0.00	7,194.00	750.00	861.54	4,000.00	(29.00)	(66.74)	(1,628.10)	(5,281.86)	(15,779.30)	(904.81)	(501.72)	1.00	500.00	1.00	1.00	1.00	1.00	0.00	0.00	200.00	0.00	1.00	0.00	200.00
Year to Date	Actual	2,703.52	14,877.69	26,252.25	10,012.57	690.34	779.87	45,163.26	73.71	6,835.10	3,538.18	0.00	2,033.28	1,800.00	7,806.00	8,250.00	138.46	0.00	529.00	2,566.74	17,128.10	7,781.86	198,779.30	1,904.81	502.72	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00	0.00	3,000.00	0.00	1,000.00	0.00
Year to Date	Budget	3,000.00	18,000.00	20,000.00	5,000.00	1,500.00	3,000.00	41,000.00	100.00	7,000.00	5,000.00	1,200.00	1,500.00	1,800.00	15,000.00	00'000'6	1,000.00	4,000.00	500.00	2,500.00	15,500.00	2,500.00	183,000.00	1,000.00	1.00	1.00	500.00	1.00	1.00	1.00	1.00	1,000.00	1,000.00	500.00	3,000.00	1.00	1,000.00	\$00.00
		Gas	Highway Diesel	Vehicle Repairs	Vehicle Equip Supplies	Hot Top/Cold Patch	Culverts	Salt	Office Supplies	Rental of Equip	Plow Edges	Signs	Shop Supplies	Uniforms	Hwy Seasonal	Highway Tree Pruning	Safety Equipment	Calcium Chloride	Drug Testing	Street Lighting	School Diesel	School Gasoline	Tonnage	Hazard Waste	Re-cycle	AC Salary	Cocheco Valley Dues/ Equipment	AC Uniform	Training	AC Cell Phone	AC Vehicle	VNA	Community Action	Greater Wakefield Resource	Middleton Recreation	American Red Cross	Strafford Nutrition & Meals	Haven Violence Protection
		4311-07-hwy	4311-08-hwy	4311-09-hwy	4311-11-hwy	4311-12-hwy	4311-13-hwy	4311-15-hwy	4311-17-HWY	4311-19-hwy	4311-20-hwy	4311-21-hwy	4311-22-hwy	4311-28-hwy	4311-32-hwy	4311-34-hwy	4311-35-hwy	4311-36-hwy	4311-37-hwy	4316-01	4319-02	4319-03	4323-01	4323-03	4323-04	4414-01	4414-02	4414-04	4414-05	4414-07	4414-08	4415-01	4415-03	4415-04	4415-05	4415-10	4415-14	4415-15

	ï	Year to Date	Year to Date	Remaining	Percent
		Budget	Actual	Budget	Expended
4444-01	Welfare Expense	3,500.00	0.00	3,500.00	0.00
4444-02	Fuel Assistance	1,500.00	0.00	1,500.00	0.00
4444-03	Mileage/Meetings	100.00	30.00	70.00	30.00
4444-04	Welfare Dir Salary	4,524.00	5,078.25	(554.25)	112.25
4444-05	Welfare Cell Phone	480.00	119.90	360.10	24.98
4444-06	Welfare Supplies	1.00	0.00	1.00	0.00
4460-00	Milfoil Treatment	00.00	4,160.00	(4,160.00)	0.00
4520-03	Beach Maintenance	1,200.00	1,075.00	125.00	89.58
4583-01	Patriotic	500.00	807.08	(97.08)	119.42
4589-01	Other Culture/Rec	501.00	494.34	99.9	79.86
4619-01-cc	Conservation Expense	475.00	475.00	0.00	100.00
4619-02	Workshops	100.00	00.09	40.00	90.09
4619-03	Reference Material	100.00	0.00	100.00	0.00
4619-04	CC Legal Fees	400.00	12.73	387.27	3.18
4619-05	CC Office Supplies	1.00	00.00	1.00	0.00
4619-06	Lake Assessment Program	840.00	640.00	200.00	61.92
4619-08-cc	SLWAC	840.00	415.88	424.12	49.51
4723-01	Tax Anticipation Note Interest	1.00	0.00	1.00	0.00
4900-40	Highway Block Grant	00.098,19	115,970.00	(54,110.00)	187.47
4930-00	Town Clerk Refund	00.00	7,705.90	(7,705.90)	0.00
4930-01	Tax Collector Refund	00.00	13,196.60	(13,196.60)	0.00
00-0109	Employer Social Security	33,911.00	31,179.25	2,731.75	91.94
9015-00	Employer Medicare	7,931.00	10,147.36	(2,216.36)	127.95
6120-01	Misc Fees/Charges	0.00	203.60	(203.60)	0.00
	Total Expenses	1,855,300.66	1,828,425.16	26,875.50	98.55
	Net Income	(\$ 1,855,300.66)	(1,828,425.16)	(26,875.50)	98.55