

Annual Town Meeting

March 16, 2024

9:00 am

Compass Classical Academy

5 Elm St, Northfield



Budget Overview

Proposed 2024 Total Operating Budget \$3,886,660

Estimated Revenues \$1,693,224

*increase projection from 2023 due to Meals and Rooms Tax increase

Increase in budget is 1.9% or \$73,568

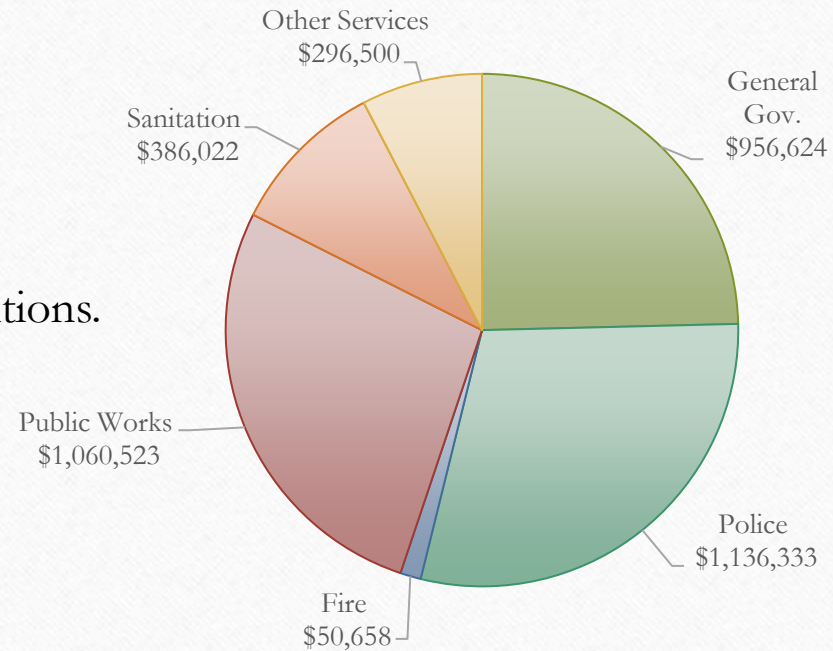
Some increases include...

- Providing 4 Elections in 2024
- Employee pay, increase in overtime due to open positions.
- Waste Collection and Disposal contracts

Town Employees

23 - Full Time 11 - Part Time 9 - Elected Officials

Expenditure Breakdown





Prior Years

Tax Rate

Year	Town Rate
2023	\$4.95
2022	\$4.21
2021	\$7.43
2020	\$7.11
2019	\$6.62
2018	\$6.34
2017	\$6.66

Revaluation year

Revaluation year

Valuation & Equalization Rate

Year	Ratio	Value
2023		\$606,221,461
2022	99.9%	\$605,112,635
2021	66.6%	\$343,447,946
2020	78.6%	\$342,545,279
2019	87.3%	\$341,660,826
2018	92.4%	\$342,194,869
2017	100%	\$340,249,181

Approved Budget

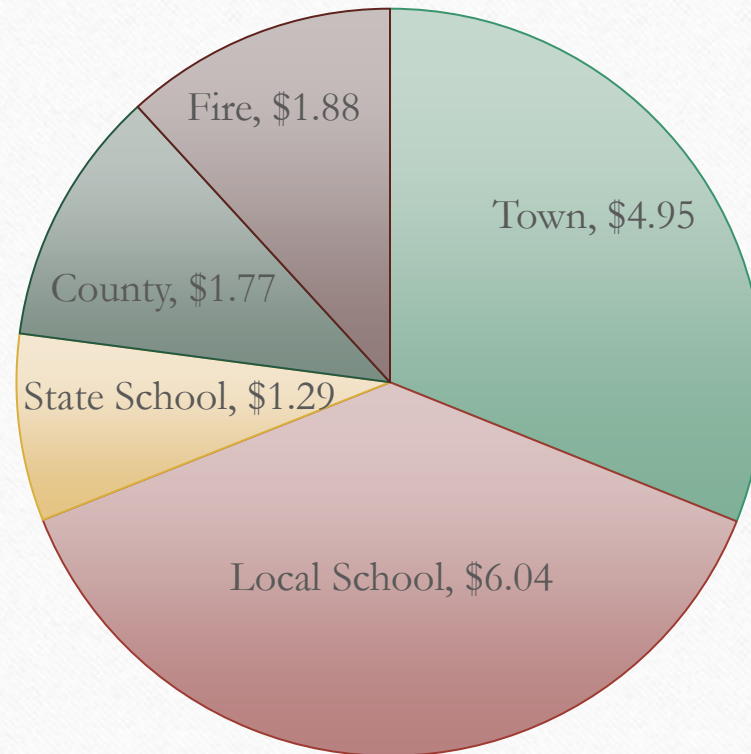
Year	Approved	% Change
2023	\$3,813,092	3.493%
2022	\$3,684,383	1.396%
2021	\$3,633,652	4.173%
2020	\$3,488,088	5.525%
2019	\$3,305,449	-.547%
2018	\$3,323,652	2.579%
2017	\$3,240,081	6.018%



2023 Northfield Tax Rate

The tax rate is made up of the Town, School, State School, Fire and County

Total Tax Rate = \$15.93





Fund Balance

Audited 2022 Fund Balance \$1,132,401

Use of Fund Balance can only take place during Town Meeting vote or to offset the tax rate.

2023

Beginning Fund Balance	\$1,132,401
Use of Fund Balance per Town Vote	\$ (100,000)
Total Revenues	\$ 4,024,602
Total Expenditures	\$(3,565,868)
Unaudited Ending Fund Balance	\$1,391,135

2024

Warrant Articles utilizing Fund Balance	\$857,229
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Article 1

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

342 Northfield Votes Cast
 393 Sanbornton Votes Cast
 295 Tilton Votes Cast

Town Election

Selectman - 3 years term	
Scott McGuffin	203
Keith Lamanuzzi	111
Moderator - 2 year term	
Kent Finemore	319
Supervisors of the Checklist - 6 year term	
Linda Luedke	307
Trustee of Trust Funds - 3 year term	
Ken Tripple	298
Treasurer - 3 year term	
Roland Seymour	303

Fire Election

	N	T	Total
Commissioners - 3 years term			
Jason Wright	141	151	292
Eric Pyra	158	117	275
Moderator - 2 year term			
Write In	40	29	69
*Top Write-In Kent Finemore with 22			
Clerk - 3 year term			
Jean Samms	301	244	545
Treasurer - 3 year term			
Timothy Pearson	293	254	547

School Election

	N	S	T	Total
Moderator - 1 years term				
Kent Finemore	312	324	255	891
School Board - 3 year term				
Jennifer Tupeck – Northfield	285	268	231	784
Jennifer Holt – Sanbornton	265	316	230	811
Write In – Tilton David Honeman				48
Budget Committee - 3 year term				
David Curdie – Northfield	295	234	213	742
Nina Gardner – Sanbornton	294	346	237	877
Write In – Tilton Tim Pearson				28
Write In - Tilton for 2 year term Tim Pearson				23



Article 2

To see if the Town will vote to raise and appropriate the sum of Four Hundred Thousand Dollars (\$400,000) to be added to the Road and Bridge Reconstruction Capital Reserve Fund, previously established. This article would result in an increase in the amount to be raised by taxation. (Majority Vote Required) This article is recommended by the Board of Selectmen and Budget Committee.

2023 Trust Fund Balance \$306,379.64

This article is to add to the fund to utilize the money for road projects.





Article 3

To see if the Town will vote to raise and appropriate Eight Hundred Thousand Dollars (\$800,000) to fund road and bridge reconstruction and repair projects with Four Hundred Thousand Dollars (\$400,000) to come from the Road and Bridge Reconstruction Capital Reserve Fund, One Hundred Fifty Thousand Dollars (\$150,000) to come from the Road Repair Revolving Fund and Two Hundred Fifty Thousand Dollars (\$250,000.) to come from Fund Balance No additional amount to be raised from taxation. This shall be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until December 31, 2025. (Majority Vote Required) This article is recommended by the Board of Selectmen and Budget Committee.

2024 projects plan includes the following...

Base Coat	Sarah Ln, Silver Ln, Megan Dr
Drainage	Twin Bridge Rd, Shaker Rd (Twin Bridge-End)
Reclaim & Pave	Hidden Ln, Greenwood Dr, WB Hill Rd
Reclaim & Pave	Blueberry Ln
Shim & Overlay	Lower Forrest Rd, Sargent St, Dearborn Rd
Overlay	Shaw Rd (gravel portion)

Trust Fund Balance:

2023 Road & Bridge Recon CR Fund	\$306,379.64
+ 2024 Article 2	\$400,000.00
2023 Road Repair Revolving Fund	\$ 88,381.55
+2024 estimated Highway Block Grant	\$130,000.00



Article 4

To see if the Town will vote to raise and appropriate the sum of Eighty-Five Thousand Dollars (\$85,000.00) to be added to the Highway Equipment Capital Reserves Fund, previously established. This article would result in an increase in the amount to be raised by taxation. (Majority Vote Required) This article is recommended by the Board of Selectmen and Budget Committee.

2023 Trust Fund Balance \$95,497.63

This article is to add money to the fund to utilize for the purchase of Highway Equipment.

The Capital Improvements Program Committee is working on a 6 year plan recommendation to replace equipment.

Current oldest equipment 1996 Grader, 1987 Wood Chipper, 1990 Case Roller, 2001 Small Roller





Article 5

To see if the Town will vote to raise and appropriate One Hundred Sixty-eight Thousand Nine Hundred Fourteen Dollars (\$168,914) to pay off the lease for the 6 Wheel Dump Truck purchased by approval in 2023 with said funds to come from the Fund Balance. This article would not result in an increase in the amount to be raised by taxation. (Majority Vote Required) This article is recommended by the Board of Selectmen and Budget Committee.

Lease Approved Article 11 – 2023

Original lease totaled \$211,665

2023 Applied \$48,000 to lease

Balance owed \$168,914





Article 6

To see if the Town will vote to raise and appropriate One Hundred Eight Thousand Three Hundred Fifteen Dollars (\$108,315) to pay off the lease for the International CV purchased in 2022 with said funds to come from the Fund Balance. This article would not result in an increase in the amount to be raised by taxation. (Majority Vote Required) This article is recommended by the Board of Selectmen and Budget Committee.

The CV was leased after truck 17 caught fire while plowing and was totaled.

Original cost of the truck was \$164,500

Received from insurance \$60,304





Article 7

To see if the Town will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000) to be added to the Cemetery Repair Expendable Trust Fund, previously established with said funds to come from Fund Balance. This article would not result in an increase in the amount to be raised by taxation. (Majority Vote Required) This article is recommended by the Board of Selectmen and Budget Committee.

2023 Trust Fund Balance \$31,700.71

2024 Plan is to remove the tree from Hodgdon Rd cemetery by crane and quote the repair of the stone wall.





Article 8

To see if the Town will vote to raise and appropriate the sum of Twenty Thousand Dollars (\$20,000) to be added to the Computer Replacement Capital Reserve Fund, previously established with said funds to come from Fund Balance. This article would not result in an increase in the amount to be raised by taxation. (Majority Vote Required) This article is recommended by the Board of Selectmen and Budget Committee.

2023 Trust Fund Balance \$22,466.32

Adding \$20,000 this year because in 2025 we will need to replace the server.



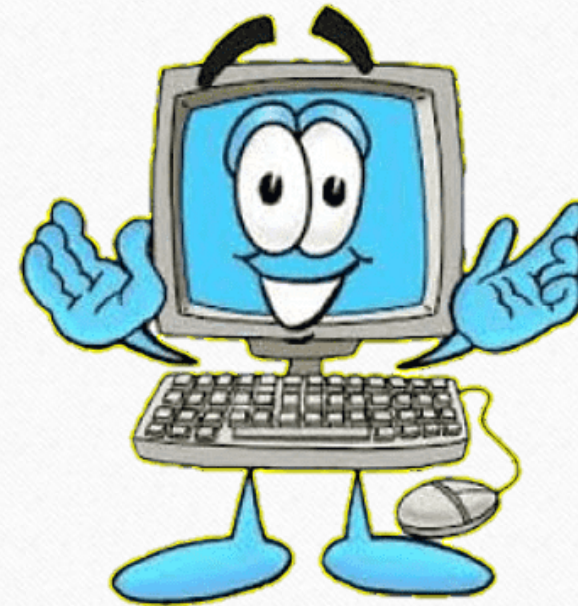


Article 9

To see if the Town will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000) for the purchase or replacement of computer equipment with said funds to come from the Computer Replacement Capital Reserve Fund. This article would not result in an increase in the amount to be raised by taxation. (Majority Vote Required) This article is recommended by the Board of Selectmen and Budget Committee.

Trust Fund Balance after approval of article 8
\$42,466.32

2024 plan is to replace 8 computers and
approximately 4 screens





Article 10

To see if the Town will vote to raise and appropriate the sum of Thirty Thousand Dollars (\$30,000) to be added to the Police Cruiser Capital Reserve Fund previously established with said funds to come from Fund Balance. This article would not result in an increase in the amount to be raised by taxation. (Majority Vote Required) This article is recommended by the Board of Selectmen and Budget Committee.

2023 Trust Fund Balance \$22,348.77

This article is to add to the fund to utilize the money for future purchases of Police Cruisers.

The Capital Improvements Program Committee is working on a 6 year plan recommendation to replace vehicles.

Current oldest equipment 2016 Chev Tahoe, 2017 Ford Explorer, 2019 Ford Explorer which has been in two accidents.





Article 11

To see if the Town will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000) to be added to the Facilities Emergency Repair Capital Reserve Fund previously established, with said funds to come from Fund Balance. This article would not result in an increase in the amount to be raised by taxation. (Majority Vote Required) This article is recommended by the Board of Selectmen and Budget Committee.

2023 Trust Fund Balance \$15,344.84





Article 12

To see if the Town will vote to establish a Facilities Capital Reserve Fund pursuant to RSA35:1 for the purposes of major repairs to Town owned buildings and conducting a feasibility study, to appoint the Board of Selectmen as agents to the fund and to raise and appropriate the sum of Sixty Thousand Dollars (\$60,000) to be deposited in said fund with monies to come from Fund Balance. This article would not result in an increase in the amount to be raised by taxation. (Majority Vote Required) This article is recommended by the Board of Selectmen and Budget Committee.

The Capital Improvements Program Committee has been hard at work on reviewing the roads, equipment and buildings. The Town has funds to put money aside each year for vehicles/equipment and roads, but nothing for facilities and grounds.

This fund would be utilized for non-emergency building & grounds maintenance and to conduct a feasibility study.





Article 13

To see if the Town will vote to raise and appropriate Fifty Thousand Dollars (\$50,000) to conduct a feasibility study of Town owned building with said funds to come from the Facilities Capital Reserve Fund. This article would not result in an increase in the amount to be raised by taxation. (Majority Vote Required) This article is recommended by the Board of Selectmen and Budget Committee.

The Capital Improvements Program Committee would like to conduct a feasibility study for the Town Hall, Police Station, Highway Garage, Transfer Station/Recycling Center and grounds surrounding each structure. This will help prioritize repairs, apply better uses for the structures and grounds and plan for the future.





Article 14

To see if the Town will vote to raise and appropriate Thirty Thousand Dollars (\$30,000) to construct a storage building at the Transfer Station to house recyclables for dry storage, with said funds to come from Fund Balance. This article would not result in an increase in the amount to be raised by taxation. (Majority Vote Required) This article is recommended by the Board of Selectmen and not recommended by the Budget Committee.

The town purchased two storage containers for the Transfer Station for dry storage. This will replace two trailers currently there which leak, and have become a hazard.

The plan is to place a roof over them to create additional storage in between.



Image is an example only



Article 15

To see if the Town will vote to raise and appropriate One Hundred Fifty Thousand Dollars (\$150,000) for a new sander hanger at the Highway Garage, with said funds to come from Fund Balance. This article would not result in an increase in the amount to be raised by taxation. (Majority Vote Required) This article is recommended by the Board of Selectmen and Budget Committee.

This article is to replace the existing sander hanger which has become a hazard and leaves our sanders exposed to the elements.



Current hanger



Image is an example only



Article 16

To see if the Town will vote to raise and appropriate the Budget Committee recommended sum of Three Million Eight Hundred Eighty-six Thousand Six Hundred Sixty Dollars (\$3,886,660) for general municipal operations. This article does not include special or individual articles listed above. (Majority Vote Required) This article is recommended by the Board of Selectmen and Budget Committee.

Budget is increased by 1.9%

Department Heads worked with the Budget Committee and Board of Selectmen to stagger hiring for vacant positions to assist in keeping the budget down.

Increases include four elections, overtime due to open positions, contracted services increases.





Article 17

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

Thank You

Mark Hubbell for your years as Selectman

Scott McGuffin for your years as Moderator

Compass Classical Academy for the use of their facility



**Thank You
For Coming**