

Town of Hillsborough, NH

2024 Annual Report



Hillsborough 1910

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MUNICIPAL SERVICES DIRECTORY

Building Inspector/Code Enforcement.....603-464-3877 ext. 259

Community Planning.....603-464-3877 ext. 227
Monday – Thursday 9:30 a.m. to 3:00 p.m.

Fire Department.....603-464-3477

Health Officer.....603-464-3877 ext. 259

Highway Department.....603-464-3877 ext. 253

Library.....603-464-3595

Monday & Friday 12:00 p.m. to 5:00 p.m.

Tuesday & Thursday 9:00 a.m. to 8:00 p.m.

Saturday 9:00 a.m. to 1:00 p.m.

Planning Board.....603-464-3877 ext. 227

Meetings are held on the First & Third Wednesday at 7:00 p.m.

Police603-464-5512

Selectmen.....603-464-3877 ext. 221

Meetings are held on the Second & Fourth Tuesday

Public Comment 6:00 p.m. to 6:15 p.m. or by appointment.

Supervisors of the Checklist.....603-464-3877 ext. 221

Town Administrator.....603-464-3877 ext. 222

Town Clerk/Tax Collector.....603-464-3877 ext. 224

Monday – Friday 9:00 a.m. to 4:30 p.m.

Tuesday 9:00 a.m. to 6:30 p.m.

Last Saturday of every month 10:00 a.m. to 11:30 a.m.

Town Office.....603-464-3877 ext. 221

Monday, Wednesday & Thursday – 8:00 a.m. to 4:30 p.m.

Tuesday - 8:00 a.m. - 6:30 pm

Friday - 8:00 a.m. to noon

603-464-4270 Fax E-Mail: hillsboro@hillsboroughnh.net

Web Site: www.town.hillsborough.nh.us

Transfer Station.....603-464-7987

Tuesday, Friday & Saturday 8:30 a.m. to 4:30 p.m.

Wednesday 12:00 p.m. to 8:00 p.m.

Water and Sewer Commissioners.....603-464-7982

Office Hours: Monday – Friday 8:30 a.m. to 3:00 p.m.

Water meets the 2nd Thursday of each month at 6:00 p.m.

Sewer meets the 4th Tuesday of each month at 6:00 p.m.

TOWN OFFICERS

**Building Inspector/Code Enforcement/
Health Officer**
Michael Borden

Deputy Health Officer
Jerimiah Oak

Cemetery Trustees
Iris Campbell 2025
Norma Webster 2026
Kenneth Stafford, Jr. 2027

Police Chief
Christopher Parsons

Community Planning Director
Robyn L. Payson

Conservation Commission
James McDonough - Vice Chair 2025
Richard Head - Chairman 2026
Terry Yeaton 2026
John Segedy - Alternate 2026
Jim Riddle 2026
Linda White 2027
Roger Shamel 2027
Jim Narloch 2027

Economic Development Commission
Samantha Ivanov Citizen at Large
Laura Buono Town Administrator
Robyn Payson Planning Director
Richard Pelletier Ex-Officio Selectboard
Peter Mellen Ex-Officio Water/Sewer
Jennifer Crawford School District
Kim Opperman Citizen at Large
Susanne White Ex-Officio Planning
Board
Keith Cobbett Ex-Officio Chamber of
Commerce
Riche' Colcombe Citizen at Large - Chair

Emergency Management
Scott Murdough

Energy Commission
Adam Charette (Resigned) 2026
Brett Cherrington (Resigned) 2026
Sue Durling (Resigned) 2027

Fire Chief
Kenneth R. Stafford, Jr.

Fire Warden
Kenneth R. Stafford, Jr.

Historic District Commission
Jay Emmert 2027
Deanna Neal 2027
Pat Bradley 2026
Brad Hunt 2026
Laurie Jutzi - Alternate 2026
Nancy Egner - Planning Board Rep.

Library Director
Samantha Gallo

Moderator
Eric Ivanov

Planning Board
Steve Livingston 2025
Adam Charette 2025
Kim Opperman (Alt.) 2025
Dana Clow (Alt.) 2025
Nancy Egner 2026
Bryant Wheeler 2026
Susanne White - Chair 2027
Andrew Morris 2027
James C. Bailey, III - Selectman Ex-Officio

Selectman and Assessors
Richard Pelletier 2025
Iris Campbell 2026
James C. Bailey, III - Chair 2027

Solid Waste Advisory Board
Audrey Bethel
Adam Vondette
Kim Drake - Windsor
Charlotte Hebert - Windsor
Philip Griffin - Deering
Angela Poluchov - Facility Manager

Solid Waste Facility Manager
Angela Poluchov

TOWN OFFICERS

Highway Foreman

Ernie Butler

Administrative/Land Use Secretary

Dianne Rutherford

Town Administrator

Laura Buono

Administrative/Building Secretary

Mary Whalen

Town Clerk/Tax Collector

Deborah J. McDonald 2026

Town Clerk/Tax Collector - Deputy

Denise DeForest

Treasurer

Robert R. Charron 2026

Treasurer - Deputy

Gail Crimmins 2026

Trustees of the Fuller Public Library

Melinda S. Gehris	2025
Helen Cole	2025
Norma Hubbard	2026
Philip Daley - Chairman	2027
Robert Woolner	2027
Riche' Colcombe	Alternate
Brecca Fithen	Alternate
Samantha Gallo	Library Director

Supervisors of the Checklist

Sharon Wilkens	2026
Joyce Bosse, Chairman	2028
Jonathan M. Daley	2030

Trustees of Trust Funds

Judy Ann Watkins	2025
Lori Adams	2026
Riche' Colcombe	2027
Art Kaufman	Alternate

Youth Services Director

James Clough

Water/Sewer Commissioners

Peter Mellen, Chairman	2026
Dana Clow	2026
David Lewis	2027

Welfare

Peter Flynn

Zoning Board of Adjustment

John Segedy	2025
Lucy Pivonka	2025
Roger Racette- Chairman	2026
Keith T. Cobbett	2026
David Fullerton - Alternate	2026
Larry Baker	2027

Town of Hillsborough



Boards & Departments

REPORT OF THE SELECTBOARD AND TOWN ADMINISTRATOR

As with most years, 2024 was busy and seemed to fly by in a blink of an eye.

As a Board, we participated in various projects that fall under the Economic Development of Hillsborough. We held hearings on CDBG funding for two downtown buildings that are currently being renovated, as well as for applications under RSA 79E, which allows for temporary tax breaks for the renovation of such buildings. We're thankful that the voters of Hillsborough voted to allow such tools to make these projects a reality for the betterment of our Town.

This year, another tool is being presented to the voters to assist with Economic Development. There are two Warrant Articles having to do with a Tax Increment Finance (TIF) district. The articles are for the authorization to develop Economic Development and Revitalization Districts, as well as adopt a District Plan. Neither of these articles have any money associated with them, and do not have any impact on the tax rate.

Our sidewalk project continues to move forward, although we have encountered some delays with the easement portion of the project. This is due to a couple property owners not responding, and in the case of two others, being in a situation that may not allow the property owner (heirs) to legally sign the paperwork. One property owner was demanding \$100,000 for a simple drainage easement that was valued at \$5,000, so we are reworking the plan to cut that property out of the picture where the easement is concerned. We are now at the point of deciding whether to go the route of eminent domain or make changes to the engineering of the areas in which we have not been successful in obtaining rights of way. Both options will cause more of a delay, but the project cannot move forward without doing one of them.

Thanks to an amazing team made up of representatives from the Dept. of Environmental Services, Sanborn and Head Engineers, and the Environmental Protection Agency, all hazardous material that was in the old Associated Electric buildings has been removed. Application was made by the Town Administrator through InvestNH for a demolition grant, which was approved for \$250,000.00. This should be enough to take down at least one of the buildings, if not both.

We also started the planning via discussing future municipal building needs in the form of a possible municipal complex. We discussed that the complex could potentially house the departments currently located in the Town Office Building, as well as the Water/Sewer Department, and Emergency Services such as Police and Fire. We still have a long way to go, and many more discussions that need to take place before we have an idea as to what we would like to bring forward for discussions with the public, but the planning for this is something that is long overdue and necessary.

We would like to remind you that Board meetings are open to the public and we welcome you to attend. We'd also like to thank our residents for the support you have given us throughout the year.

James Bailey, Chairman
Iris Campbell, Selectwoman

Richard Pelletier, Selectman
Laura Buono, Town Administrator

INDEPENDENT AUDITOR'S REPORT

INDEPENDENT AUDITOR'S REPORT

To the Members of the Board of Selectmen
Town of Hillsborough
Hillsborough, 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 Hillsborough, 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.

Adverse Opinion on Governmental Activities

In our opinion, because of the effects of the matter discussed in the Basis for Adverse Opinion 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 Hillsborough, as of December 31, 2023, or the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinion 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 Hillsborough as of December 31, 2023, and the respective changes in financial position thereof, and the budget to actual comparison for the General Fund, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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, and to meet 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.

Matters Giving Rise to Adverse Opinion on Governmental Activities

As discussed in Note I.B.3. to the financial statements, management has not recorded certain general infrastructure assets in governmental activities and, accordingly, has not recorded depreciation expense on those assets. Accounting principles generally accepted in the United States of America require that those general infrastructure assets be capitalized and depreciated, which would increase the assets and net position, and change the expenses of the governmental activities. The amount by which this departure would affect the assets, net position, and expenses of the governmental activities has not been determined.

Also as discussed in Note I.B.3. to the financial statements, management has not determined its liability or annual cost for postemployment benefits other than pensions (OPEB) in governmental

INDEPENDENT AUDITOR'S REPORT

which this departure would affect the liabilities, 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 these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town'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 Responsibility for the Audit of the Financial Statements

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

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

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

INDEPENDENT AUDITOR'S REPORT

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the pension information on pages 34 - 36 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational and economic context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The Town of Hillsborough has not presented a management's discussion and analysis. Accounting principles generally accepted in the United States of America have determined that the management's discussion and analysis is necessary to supplement, but is not required to be part of, the basic financial statements.

Supplementary Information

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

December 13, 2024

Roberts & Greene, PLLC



BUILDING INSPECTOR/CODE ENFORCEMENT REPORT

2024 in review, I find that construction has remained at a continued steady pace with permit totals up from last year. Despite the cost of construction still being higher, lumber prices are steady. The problem is material and quality building contractors are at a premium to do the work. Most quality contractors are booked out for 1 year or more for larger construction projects. We have had 2 large residential / commercial projects completed this year. Hillsborough Heights apartment complex is filling up with 42 units, one- and two-bedroom units completed at the end of 2024. Two west Main Street has just received occupancy as of the writing of this report with five residential units and three commercial units ready for occupancy. All of these new units are quite affordable from a renter's perspective and well done.

New residential construction has remained steady in Hillsborough. New home construction has increased within 2024 with 16 new homes permitted in 2024. There has been many solar permits this year with 12 Solar arrays, both roof mounted and ground mounted construction. The incentives are still strong for solar and with the rising cost of home heating fuel and electricity, people are looking at alternative sources. Many folks after installing solar are adding high efficiency hot water heaters and electric mini-split, heat and air conditioning combination units that run off the energy the solar creates. More and more people are purchasing EV's, (electric vehicles) which can be charged by the solar energy they produce. New deck construction has been high on the list of permitting.

As of June 1, 2024, the State of NH has officially adopted the 2021 Building codes and are still using the 2020 Electric code. There are few changes in the way we must build, but most of them embrace new technology, allowing us to live more energy efficient lives and be less reliant on fossil fuels. Our homes will continue to be more energy efficient, which should offset the cost of higher construction and over the long run save us all some money. Thank you for your continued support and willingness to do things safely. Here is an overview of the permits that have been issued in 2024 and I'm hopeful that 2025 will be another great year.

Respectfully,
Michael Borden, Building Inspector/Code Enforcement/Health Officer

Permits issued in 2024 are as follows:

Additions -7, ADU's -2, Business Occupancies - 10, Commercial Buildings -3, Chimneys-1, Decks/ Porches - 24, Demolition -1, Electrical -76, Foundation -3, Furnace -10, Gas - 81, Generators -14, Garage/Barn/Sheds/Carport -11, Greenhouse -1, Heat Pumps -2, Insulation -1, Mechanical -23, Mobile Homes -2, New Homes -16, Plumbing - 27, Pellet Stove -1, Permit Renewals -5, Renovations/ Alterations -27, Roofs -34, RV's -7, Septic -27, Signs -12, Solar -12, Tent -1, Water Heater -1



CAPITAL AREA MUTUAL AID FIRE COMPACT

The 2024 annual report is prepared for the Board of Directors of the Capital Area Mutual Aid Fire Compact as a summary of general activities and events occurring through December 31, 2024. It is also provided to the Town offices of the Compact's member communities for information and distribution as desired.

The Compact serves 24 communities in 4 counties. The Compact's operational area is 852 square miles with a resident population of 148,491. The Equalized Property Valuation in the area we protect is over 27.7 billion dollars. We also conduct mutual aid responses with communities beyond our member area.

The Compact provides 24/7 emergency dispatch service to member communities. This service is contracted with the City of Concord Fire Department's Communications Center.

The 2024 Compact operating budget was \$ 1,610,710. Funding for all Compact operations is provided by the member communities. We continue to apply for State and Federal Grant Funds when possible. During 2024 work continued to secure funding to replace our aging radio system. We worked with our consultant, met with State Senators, continued discussions with our federal congressional delegation and worked with NH Homeland Security. We were fortunate to secure \$1,248,750 in ARPA funding during 2024. We completed an RFP and have solicited interested vendors. They have made their submissions, and we anticipate choosing a vendor and beginning work on the system early in 2025.

The Compact and Hazmat Team have received over 5.2 million dollars in grant funding since 1999 (1,322,997 during 2024 alone!). These funds have been used for communications improvements, training, and equipment. The direct benefit that your community has realized from these grants is made possible by your participation in the regional service that we provide.

We relocated our offices early in 2024 to 25 Triangle Park Drive when the State chose not to renew our old lease. The new facility has been a significant upgrade.

In March, Jen Beetz was promoted to Concord Fire Department Captain and Dispatch Center Supervisor. She has been providing excellent service to the Compact in her new position.

During 2023 an order was placed to secure a Class B foam response unit and a supply of Class B foam for all Compact fire agencies. This project was funded by a 2022 Homeland SHSP program grant. This grant will improve our ability to respond to flammable liquid fires. The new foam replaces legacy foam which was determined to be an environmental and health hazard. We received the remainder of our foam during 2024, and the application equipment and foam trailer arrived in July 2024.

On December 22, 2022, the communications tower that we lease space on in Pembroke was destroyed, along with all of our tower mounted equipment when an adjacent tower was blown over in heavy winds. After extensive negotiations with the site management company, regulators and



CAPITAL AREA MUTUAL AID FIRE COMPACT

insurance companies, a new tower was finally erected during 2024. Our damaged equipment was replaced through a settlement with the company that owned the tower that knocked ours down and with the assistance of our own insurance company. After a long period without this critical communications site, we finally went online there in September 2024. We also moved our radio equipment on Craney Hill in Henniker from the old fire tower to a new communications tower that Henniker constructed.

In December, we received a grant to transition the Compact website and emails to a .gov platform to improve our cybersecurity. We are working with The Overwatch Foundation, and Primex (our insurer) to implement software changes, hardware improvements, and policies to bolster our cybersecurity. This has been a great program, and I would encourage all of our member Towns to pursue this grant-funded program.

Our dispatch center is the primary contact for the NH Statewide Mobilization Plan. If a large incident occurs in the State, we organize task force and strike team level responses to the affected area. During 2024 we worked with other dispatch centers in NH on activations to a large fire involving fuel transport trucks in Epping, a significant building fire at a large structure on a very cold night in Sunapee, supplemental emergency responders and equipment for the large gathering at the solar eclipse in Pittsburg, and large brush fires in Mason and Brentwood.

Under the leadership of Deputy Chief Newbery, the Compact has significantly improved our training offerings to our member communities. Programs presented during 2024 included: two forest fire exercises, a Hazmat Train-the-Trainer program, two training sessions on our new foam trailer, presentations from Until and Eversource regarding power outages and restoration, three lithium-ion battery emergency response classes, Incident Command for active shooter exercise, Incident Command at live fire training at Concord FD training grounds, Training from NH Department of Emergency Management regarding working with their liaison staff, a 3-day propane emergency response course. The Deputy delivered Emergency Response Guidebooks to all of our agencies and prepared a presentation on the use of the ERG that is available on the Compact website for all agencies to use.

The Central New Hampshire Hazmat Team represents 59 Capital Area and Lakes Region communities and is ready to assist or respond to hazardous materials incidents in our combined areas. The Team responded to 21 hazmat incidents during 2024. The long-term Chief of the Team, Tony Manning retired during 2024, and Mick Costello has taken on the leadership role for the Team.

All departments are encouraged to send a representative to all Compact meetings. Your input is needed. The Compact was created for the mutual benefit of member communities and active participation is necessary to ensure your needs are met.

A detailed activity report by town/agency is attached. I invite anyone with questions or comments to contact me. I thank all departments for their cooperation.

Respectfully submitted,
Keith Gilbert, Chief Coordinator

CAPITAL AREA MUTUAL AID FIRE COMPACT

<i>2024 Incidents vs. 2023 Incidents</i>			
Town	2023 Incidents	2024 Incidents	% Change
Allenstown Fire Department	884	966	9.3%
Boscawen Fire Department	281	332	18.1%
Bow Fire Rescue Department	1,096	1,046	-4.6%
Bradford Fire Rescue Department	193	249	29.0%
Canterbury Fire Department	342	386	12.9%
Chichester Fire-Rescue Department	547	610	11.5%
Concord Fire Department	10,378	10,282	-0.9%
Deering Fire Rescue Department	265	321	21.1%
Dunbarton Fire Department	265	288	8.7%
Epsom Fire Rescue Department	1,161	1,098	-5.4%
Henniker Fire Department	1,142	1,238	8.4%
Hillsboro Fire Department	1,281	1,287	0.5%
Hooksett Fire Department	2,630	2,625	-0.2%
Hopkinton Fire Department	1,372	1,380	0.6%
Loudon Fire Department	923	1,026	11.2%
Northwood Fire & Rescue Department	771	843	9.3%
Pembroke EMS	1,379	1,154	-16.3%
Pembroke Fire Department	342	425	24.3%
Penacook Rescue	1,094	1,223	11.8%
Pittsfield Fire Department	1,011	953	-5.7%
Salisbury Fire & Rescue Department	152	198	30.3%
Warner Fire & Rescue Department	601	530	-11.8%
Washington Fire & Rescue Department	207	186	-10.1%
Weare Fire Rescue Department	839	931	11.0%
Webster Fire Department	219	227	3.7%
Windsor (*)	no data	44*	
Grand Totals	29,375	29,804	1.5%

(*) The town of Windsor is covered by Hillsboro Fire Department. Windsor incidents are included in Hillsboro's totals.

Agency	2024
Capital Area Mutual Aid Fire Compact Coordinators	189
Central NH Hazmat Team	21



CENTRAL NEW HAMPSHIRE REGIONAL PLANNING

28 Commercial Street, Suite 3, Concord, NH 03301

(603)226-6020 www.cnhrpc.org

Established in accordance with state law, the Central New Hampshire Regional Planning Commission (CNHRPC) is a voluntary association of 20 communities in Merrimack and Hillsborough Counties. Susanne White (CNHRPC Executive Committee) was the Town's representative to the Commission in 2024.

CNHRPC's mission is to comply with State statute (RSA 36:47) by preparing and adopting regional land use and transportation plans and a regional housing needs assessment. CNHRPC evaluates developments of regional impact (RSA 36:54-58) and provides data, information, training, and high-quality, cost-effective services to our member communities. CNHRPC also provides technical assistance services, including zoning ordinance development, grant writing assistance, circuit rider assistance, plan review services, local master plan development, capital improvements program development and guidance, hazard mitigation planning guidance, and Planning Board process training. CNHRPC advocates for member communities and assists and encourages them in both municipal and regional endeavors.

In 2024, CNHRPC undertook the following activities in Hillsborough and throughout the Central NH Region:

- Provided continued technical assistance to Planning Boards and Economic Development Commissions (EDCs) on various topics. Staff assisted with the development of the North Brach Gateway Zone and the accompanying Tax Increment Finance (TIF) proposal. Staff also provided support to the Hillsborough EDC to initiate the preparation of the Hillsborough Economic Development Plan.
- Coordinated the development of updated Hazard Mitigation Plans in nine communities under the federal Building Infrastructure and Resilient Communities (BRIC) 2021 and Hazard Mitigation Grant Program (HMGP) 4516.
- Provided assistance related to the Road Surface Management System (RSMS) program for three communities, including the proposed road maintenance plan, additional paving scenarios for comparison, and forecast of future road conditions under each scenario.
- Provided coordination assistance to the CommuteSmart NH program that works to support transportation demand management services and rideshare coordination across the state utilizing Agile Mile transportation demand management (TDM) software. In 2024 the CommuteSmart NH program saved commuters almost \$270,000 as a result of 32,000 reduced trips.
- Communicated with the town regarding updates to NH Department of Transportation projects to construct sidewalk along West Main Street and bridge work and the Deering Center Road bridge over the Contoocook River.
- Worked with the town on establishing EV charging facilities in Hillsborough, including at the municipal parking lot on West Main Street. Assisted in filling out a Site Readiness Worksheet and submitted to NHDES for inclusion in a statewide grant application.



CENTRAL NEW HAMPSHIRE REGIONAL PLANNING

28 Commercial Street, Suite 3, Concord, NH 03301

(603)226-6020 www.cnhrpc.org

- Conducted 186 state and local traffic counts throughout the region, including 26 in Hillsborough.
- CNHRPC provided conceptual engineering plans and cost estimates for improving Henniker Street from West Main St to Norton Drive, to include new sidewalks, upgraded stormwater drainage, access management, intersection safety improvements, and streetscape additions.
- Coordinated the activities of the CNHRPC Transportation Advisory Committee (TAC). In 2024, CNHRPC held six TAC meetings. The CNHRPC TAC solicited, evaluated, and ranked projects for inclusion in the NHDOT 2027-2036 Ten-Year Plan. CNHRPC staff worked with the town to develop a Ten-Year Plan project application to reconstruct and upgrade Henniker Street, with the project being ranked #1 in the region by the CNHRPC TAC for inclusion in the upcoming draft 2027-2036 regional Transportation Improvement Program.
- Participated in a range of regional and statewide bicycle and pedestrian planning activities related to trails, sidewalks, bike lanes and bike shoulders, roadway surfacing, and safety. Assistance to local and regional trail organizations and trail committees is a key component to this work.
- Continued to work with communities on Natural Resource Inventory (NRI) development. Tasks include the identification and mapping of natural resources and the development of methods to overlay and quantify the relative value of natural resources in the community. Interactive online StoryMaps were developed to communicate results.
- Provided Development of Regional Impact (DRI) review services for communities.

For additional information, please contact the CNHRPC staff or visit us at www.cnhrpc.org. CNHRPC Commission meetings are open to the public and those interested are encouraged to attend.

Respectfully submitted,
Michael Tardiff
Executive Director

HILLSBOROUGH CONSERVATION COMMISSION



The Conservation Commission has been working on the Shedd Brook Conservation Area trails, which is Town owned conservation land adjacent to the Life Forest on Beard Road. Life Forest generously allowed the Commission to work with their intern, Sasha Kramer, to help map the trails in the Shedd Brook Conservation Area. The Shedd Brook Conservation Area can be accessed by a right of way across Life Forest's property. Led by Commission member Roger Shamel, the Commission has also installed signs on Beard Road and at the end of the right of way to help guide visitors who want to walk the Town's property.

The Commission has improved the trail signage on the Confluence Trail and began working with Boy Scout Troop 73 to develop a kiosk at the trailhead. The trailhead is located on a small parking area between Red Coat Realty and Hagstrom Real Estate on West Main Street.

The Commission, led by Jim Riddle, has done extensive work on Hillsborough Hikes, a multi-media guide to public conservation property in Hillsborough. The Commission submitted a grant application to the New Hampshire Association of Conservation Commissions for an intern to help the Commission convert the information gathered in 2024 into a web-based trail map and property information archive. The Commission's grant application was approved at the end of 2024. The Commission expects to select the intern in early 2025 and complete the mapping project by the end of the year.

The Commission is also monitoring the Eversource powerline tower replacement project. The plan includes the replacement of one of the towers in Hillsborough that is home to a nesting pair of Osprey. The Commission has contacted Eversource about the Osprey nest. In addition, Commission member Terry Yeaton has placed several Wood Duck nesting boxes on Town conservation properties.

In 2024, the Conservation Commission provided input to the Planning Board and Zoning Board of Adjustment on the environmental impacts of several projects before those Boards, including development of the parking lot at 2 West Main Street, the Aroma Joe's proposal at the entrance to the new housing units on West Main Street, Kelley's Auto Sales, and a subdivision request for property on Shedd Road.

The Commission conducted its annual monitoring of all conservation easements on property with easements held by the Commission. No violations of easement conditions were observed.

We were very happy to welcome Jim Narloch as a new member and Linda White as a returning member after being off the Commission for a year. Anyone is invited to attend our meetings, held on the second and fourth Tuesday of the month, at 7 p.m. at the Town Hall. Meeting agendas are posted on the Town's website.

The Commission seeks to collaborate with Hillsborough landowners interested in conserving their land. For more information, visit the Conservation Commission's page on the Town's website or attend one of our meetings.

Respectfully submitted,
Richard Head - Chairman

EMERGENCY MANAGEMENT REPORT

As we review 2024 it was a quiet year for emergency management until September, we had one of our most challenging endeavors happened when a child who had slipped between two boulders for 9 hours. This was a true test of our mutual aid system. Assistance with the technical rescue was needed as far away as Manchester and included a total of six towns, NH Fish and Game, NH State Police and Concord Area Mutual Aid Fire Compact present to ensure the safety and quickest removal of the child as well as everyone involved.

This is what mutual aid is all about working together with the same end goal and lots of knowledge gained for such an unusual incident. This is a perfect example of everyone's training coming together. We will continue working diligently to keep the department moving forward so we are ready to face any challenges we may face.

In addition, we have quarterly meetings with Hillsboro-Deering School District to discuss our school's safety. The Emergency Management committee meets with the School District and includes Fire, as well as Hillsboro Police to strengthen their plan for the safety of our children.

The department would like to thank all other town departments for their continued support and as always look forward to working side by side to keep our citizens safe.

I personally would like to thank the town for the opportunity to serve as your Emergency Management Director.

You can follow our Facebook page under Hillsboro Emergency Management, where you will find helpful information, weather updates, school closings, etc. If you have any questions or concerns with regards to Emergency preparedness, please visit the Emergency Management link on the town's web site or call (603) 464-3477.

Respectfully submitted,
Scott Murdough- Deputy Fire Chief/Emergency Management Director



FIRE DEPARTMENT EMERGENCY MEDICAL SERVICES

The Hillsboro Fire Department and Emergency Medical Services has been very busy during 2024. The department responded to 1287 calls for service and 97 Life Safety inspections.

EMS ambulance coverage continues to be very busy and has continued to be a strange year for EMS around the world and we here at the department have had our share of abnormal. During 2023 the increased struggle to find new members has put a strain on current members. With the increase in call volume and lack of new firefighters as well as Emergency Medical Technicians the future is uncertain for emergency services across the country. The current process to become a firefighter and EMT involves many months of classroom as well as on the job training to become proficient. We will continue to evolve with changing times to provide the best service to the town.

The fire department has and will continue to provide the best protection of life and property possible. As we move around town, we see the construction of new buildings and some much-needed renovations to other buildings which bring new and updated fire protection systems. These are good; however, it also brings false alarms, smoke from cooking and many dirty detectors that keep us busy.

On behalf of the Chief Officers, Company Officers, and members we would like to say it is an honor and privilege to serve the citizens of the town. Also, I would like to thank all the other town departments as well as taxpayers for their continued support. We all look forward to serving you in the coming year.

Respectfully submitted,
Kenny Stafford Jr
Fire Chief
Hillsboro Fire Department-Emergency Medical Services

FOREST FIRE WARDEN AND STATE FOREST RANGER REPORT

In 2024, New Hampshire experienced an average spring wildfire season which included a 20-acre fire in Effingham in late April. Conditions remained wet enough throughout most of the summer to keep fire occurrence low. However, the fall conditions experienced throughout the northeast were higher than normal as drought conditions set in, keeping state and local firefighters very busy. The week before Thanksgiving found firefighters and forest rangers spending 3 days in an effort to extinguish a 21-acre fire in Exeter. State resources also responded to Connecticut, Massachusetts and Vermont to assist with large fires which occurred in the fall.

Many homes in New Hampshire are located in the wildland urban interface, which is the area where homes and flammable wildland fuels intermix. Every year New Hampshire sees fires which threaten or destroy structures, a constant reminder that wildfires burn more than just trees. In 2024, New Hampshire properties within the Wildland Urban Interface were impacted, with 37 structures threatened and 4 destroyed by wildfires. Homeowners should take measures to prevent a wildfire from spreading to their home. Precautions include keeping your roof and gutters clear of leaves and pine needles and maintaining adequate green space around your home free of flammable materials. Additional information and homeowner recommendations are available at www.firewise.org. Please help Smokey Bear, your local fire department, and the state's Forest Rangers by being fire wise and fire safe! We ask everyone to remember Smokey's message about personal responsibility and follow his ABC's: **Always Be Careful** with fire. If you start a fire, put it out when you are done. **"Remember, Only You Can Prevent Wildfires!"**

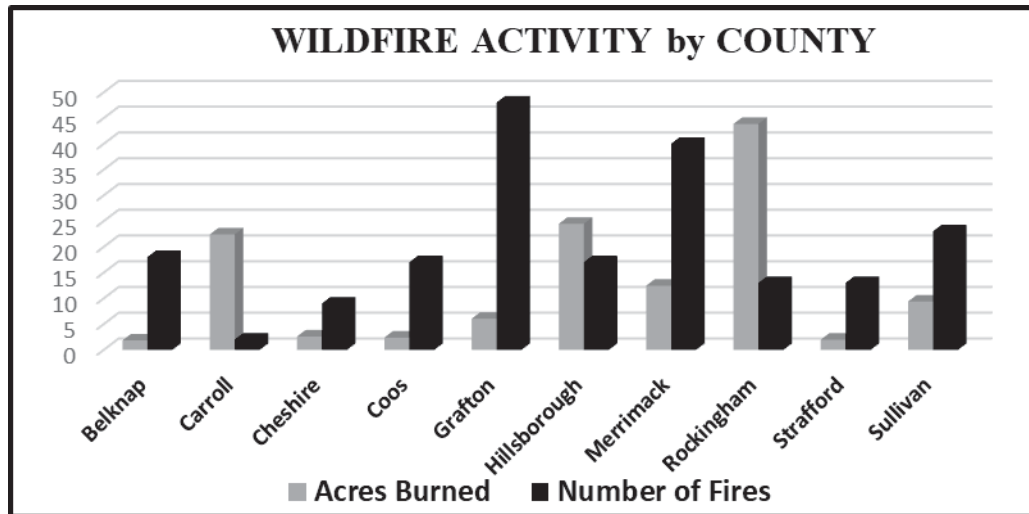
As we prepare for the 2025 fire season, please remember to contact your local Forest Fire Warden or Fire Department to determine if a fire permit is required before doing ANY outside burning. Under State law (RSA 227-L:17) a fire permit is required for all outside burning unless the ground is completely covered with snow. Fire permits are also available online in most towns and may be

obtained by visiting www.NHfirepermit.com or using the QR code. The burning of household waste is prohibited by the Air Resources Division of the Department of Environmental Services. You are encouraged to contact the local fire department for more information. Safe open burning requires your diligence and responsibility. Thank you for helping us to protect New Hampshire's forest resources. For more information, please contact the Division of Forests & Lands at (603) 271-2214, or online at www.nhdfl.dncr.nh.gov. For up-to-date information, follow us on X and Instagram: **@NHForestRangers**



FOREST FIRE WARDEN AND STATE FOREST RANGER REPORT

2024 WILDLAND FIRE STATISTICS



Year	Number of Wildfires	Wildfire Acres Burned	Number of Unpermitted Fires*
2024	123	125	77
2023	99	64.5	42
2022	59	203	48
2021	66	86	96
2020	113	89	165

*Unpermitted fires which escape control are considered Wildfires.

CAUSES OF FIRES REPORED											
Fireworks	Firearm & explosives use	Undetermined	Recreation & Ceremony	Debris & open burning	Natural	Other causes	Power generation, transmission, distribution	Smoking	Arson	Misuse of fire by a minor	Equipment & vehicle use
1	2	29	13	108	7	10	9	5	7	2	7

FULLER PUBLIC LIBRARY REPORT

Fuller Library was a happening place in 2024! We hosted 407 programs with 6,258 attendees, 2,405 just for Storytime alone! Here are some of the programs we offered: Preschool Storytime, Knitting Purls, Cribbage and Scrabble, Adult Exercise, How To's Days, 5 different Book Groups, Tea & Conversation, Flying High Dogs, Monarch Butterflies, Local Author Meet & Greet, Summer Reading, Alzheimer's talk, Concert in the Park, Adult Paint Nights, Bug Bonanza, Seedy Saturdays, free books for Trick or Treat, and many more!

Our Seed Library offered free seeds for your garden; Fresh Books, Fresh Food program offered free produce, eggs, bread, jams, and more all donated by patrons and community members; and the Hillsborough Hub newsletter, a community newsletter full of local events, programs, and stories about Hillsborough now and then, has grown to over 450 subscribers! Paper copies are also available in the Library. Special thanks to Emily Wrubel for editing and writing articles each month as well as our Hub Reporter Nancy Ainsworth. Interested in subscribing? Go to fullerlibrary.info and click on the Newsletter tab then click on the link for the newsletter.

Other services we offer: copying, faxing, WiFi printing, scanning, and computer use. Our computers were used 707 times and many accessed our WiFi.

THANK YOU: There are so many people to thank, you have helped us in some way and we are very appreciative! Tammy & Tom McClure, Michelle Fisher, Carol Marcotte, Kay & Steve Bennett, Town of Windsor, Keith Wing, Matt Gallo, Jim & Nancy Ainsworth, Bob & Fran Charron, Lucy Benson, Alexis McClure, Beverly Nichols, Marilyn Broek, Marianne Hammond, Marcia Briar, Norma Hubbard, NH Fish & Game, Judy Fink, Ray Barker, Janet Byron and Emily Wrubel The Messenger, Nancy Shee with the Concord Monitor, the Hoegen family, Joseph Solomon and Rhoda Ross Fund, Harmony Lodge of Hillsborough, Jeremy Oak, Tom and Robin's Garden, Agway/Blue Seal, Tractor Supply and Hudson Valley Seed Co, Project Genesis, those that contributed to our Fresh Books, Fresh Food Program, and the MANY donations of books that we sell, items for our Annual Raffle, and the many monetary donations received. If I have forgotten anyone, I apologize. Special thanks to our patrons for their support, special treats, and for making us smile, to the Fuller Library staff for always going above and beyond every day, and to the Board of Trustees for their support.

BOARD OF TRUSTEES: Phil Daley, Chairperson; Robert Woolner, Secretary; Norma Hubbard, Treasurer; Melinda Gehris; Helen Cole; and alternates Riché Colcombe and Heidi Doyle.

2024 STATS:

Titles in the collection: 29,544, Titles added: 853, Titles deleted: 1,790

Number of registered patrons: 2,649; NEW cards in 2024: 300

Number of items borrowed (including lending to other libraries): 24,091

Number of items borrowed from other libraries: 1,560

Total ebooks downloaded: 7,324

Total audiobooks downloaded: 4,867

Total emagazines: 616

Internet usage: 707

Respectfully submitted,
Samantha Gallo, Director

GRAPEVINE FAMILY RESOURCE CENTER



The Grapevine Family & Community Resource Center's Mission is to promote family and community health and well-being through support, education and the sharing of resources. The Grapevine has served Hillsborough and surrounding towns for over 25 years. We strive to create a diverse and inclusive environment and programs that are welcoming to all.

From July 1, 2023 to June 30, 2024, The Grapevine served over 1,400 children, youth and adults at the center and in the community including **178 residents of Hillsborough**. In direct service to the people of Hillsborough:

Participation – Hillsborough resident representation is found in 100 percent of the programs we offer including our Parent-Child programs, Home Visiting, Kinship Supports, Intensive Case Management, Information and Referral, Tax Preparation and special workshops and trainings for parents and other providers.

Basic Needs – The Grapevine distributed \$1,165 in assistance funds to Hillsborough residents in the last program year. We also served Hillsborough families with holiday assistance including meals, gifts and Christmas trees.

Kinship Supports for Relative Caregivers – This past year we have supported Hillsborough kinship families (grandparents and other relatives caring for their grandchildren) with home visits and check-ins and distributed \$325 in funds for grocery, gas, clothing and emergency bill payments.

Parent and Family Supports – This past year we served 25 Hillsborough parents and children with Home Visiting and 6 families with Intensive Case Management Support. We also continue to offer year-round, twice weekly Hillsborough based Parent Child Playgroups outdoors at Grimes Field and indoors in partnership with Valley Bible Church. These are popular, well attended programs in the community with **69 adults and children enrolled**. We also provided **preschool at no cost to 3 Hillsborough families** this past year.

Community Partnership – In this past program year, the Grapevine has partnered with the Hillsborough-Deering School District, Smith Memorial Church, Valley Bible Church, and Hillsborough Deering Family Health Center.

Community Outreach & Connection - The Grapevine convenes the Hillsborough Area Resource group to bring area service providers together to collaborate and learn about special topics impacting Human and Social Services. The Grapevine also offers training and interest groups such as Dads Campfire, Moms Campfires, Special Topic programs focused on Teens and Mental Health, Positive Solutions for Families, Suicide Prevention and more.

We are grateful to the Town of Hillsborough for the funding support provided to The Grapevine. Our full Grapevine 2024 Annual Review can be found online at grapevinenh.org

GREATER HILLSBOROUGH SENIOR SERVICES

Greater Hillsboro Senior Services celebrated providing 10 years of service to our local senior population in 2024. We celebrated this event in September at the Deering Fish and Game Club, with most of the founding board members in attendance. We were blessed with nice weather, a BBQ and recognition from Governor Sununu, NH State Senate and NH House of Representatives. We feel proud that GHSS has been able to continue to move forward, relying solely on donations and volunteers in the community.

We continue to provide bi-weekly shopping trips, monthly luncheons with an average of 100 in attendance, charter bus trips to larger venues and monthly trips to various attractions in the area. We are blessed with two very committed volunteer bus drivers and none of these trips would be possible without them.

As we end 2024, we want to recognize all the individuals, organizations and local businesses that have provided support through the year. Young Richardson American Legion Hillsboro, Deering Fish and Game Club, Premier Printing, Dollar Shy Farm, Shaws of Hillsboro, Ming Du, SC Auto, Livingstons Auto Repair, Meghan Royal, Riche Colcombe and Ernie Giovelli.

Thank you for your support.

Greater Hillsboro Senior Services Board of Directors

Lou Ellen Beard, chair

Bonnie Hadley, vice chair

Tia McMahon, treasurer

Christine Mailloux, secretary

Carol McKillip

Anita Vassar

Marion Perreault

Ginks Leiby

Charles Nystrom

Ernie Giovelli

Trish Bush

Crissy Carr

WELFARE DEPARTMENT

The Welfare Office in Hillsborough complies with the State of NH Guidelines in meeting the responsibility as outlined in RSA 165, which states “Whenever a person in any town is poor and unable to support himself, he shall be relieved and maintained by the overseer of public welfare of such town.”

2024 ended most of the assistance from the Federal Government and State of NH for rental assistance categories which will result in an increase of expenses to the Town of Hillsborough for the year 2025. Despite the lack of State and Federal subsidies our attention continued to focus on utilizing additional sources of financial support from the agencies to assist applicants in need as well as induce family members of applicants to play a larger role in our efforts to achieve financial self-sufficiency for these applicants and their dependents.

We want to extend our appreciation to several non-profit organizations for their generous contributions in the form of gift cards, food pantry supplies, and various other needs that were met.

Casework assistance continued for our community members who needed help to avoid facing the many hardship situations, by assisting them with job or housing searches, budgeting, and money management, providing documentation to the State of NH for further help, or finding opportunities to further their job skills.

As usual, special thanks go out to the Grapevine Family and Community Resource Center for their significant assistance in providing administrative services to those not computer equipped to complete various applications for Medicare and elderly related issues an also a special thanks goes out to Southern New Hampshire Services, Catholic Charities and several local organizations who regularly assist families and individuals in need.

2024 Assistance Breakdown						
Medical	Housing/ Shelter	Food/ Hygiene	Electric	Heat	Homeless/ Hotel/ Motel	Gas
\$72.72	\$68,852	\$2,514	\$7,553	\$4,852	\$5,445	\$1,096

Respectfully submitted,
Peter R. Flynn
Welfare Administrator
Welfare@hillsboroughnh.net

COMMUNITY THRIFT STORE

We have successfully completed a year and a half of being in business!

For those who are unfamiliar with the shop, Hillsborough Community Thrift (HCT) is a nonprofit shop run by volunteers and supplied completely by donations. All profits from the sales are distributed to charitable causes and organizations in the Hillsborough area. A “Request for Funds” form is available at the shop or through email HillsboroughNHThrift@gmail.com.

The current shop hours are Wednesdays 1-5 and Saturdays 10-1. Tuesdays from 10-12 are a volunteer work time for pricing and sorting. Information and advertising are available at Hillsborough Community Thrift on Facebook.

Statistics for the year 2023-2024

- Volunteer hours worked: 1,360
- Donations: 911 donations of 1-6 bags, boxes, and totes passed through the shop between January 2023 and December 2024.
- “Requests for Funds” granted: 6 projects of between \$300 and \$2000.

A huge THANK YOU to all our diligent, cheerful, faithful shop volunteers. A special thank you to our Board of Directors: Samantha Gallo, Anne Gater, Melinda Gehris, Jessica Granger, and Lisa Moore. Thank you also to our handyman, Tom McClure who stops by twice weekly for trash and minor issues that need fixing.

There is always a need for volunteers, if that could be you, please contact us at the shop or through email.

Respectfully submitted,
Tammy McClure

HIGHWAY DEPARTMENT REPORT

Hello Friends and Neighbors,

We are making our way through another winter and looking forward to Town Meeting and Spring. As seems to be the norm in recent years, we haven't had large volumes of snow to plow during any given storm, but nonetheless any storm requires salting, plowing, more salting and sanding to put the storm behind us. When we get multiple storms each week, it can be exhausting. Thankfully we have a great team working together and a good mix of experienced guys and younger energy to get the job done. Once spring arrives our focus turns to mud, quite literally! Much of our time is devoted to hauling stone and gravel, and grading to keep the dirt roads passable.

This past season we replaced a rotted culvert and bridge on Stow Mountain with a box culvert which created a new bridge. This should take care of regular flooding in that location. We also put in 800' of underground pipe with catch basins on the other end of Stow Mountain (Temple Road) to divert that water runoff. We reclaimed Whitney Road and paved both Whitney and Bog Roads. The East Washington Road between Loon Pond and the upper end of Beard Road was paved and chip sealed.

We received one of the two trucks acquired with substantial grant money. The second truck is still being built and should be available later this spring/summer.

Knotweed was a problem in a few locations causing blind spots for drivers. Unfortunately, it is an invasive species and cannot simply be cut back. We sought professional advice and acted at the correct time of the season to spray the knotweed when it would be most effective in killing the plant and cause the least amount of concern for the bees.

We continue to work on cutting brush, maintaining equipment, hauling sand for the stockpile at the town shed, painting crosswalks, replacing road signs, grading & raking roads, filling potholes, replacing culverts as needed, reviewing paving bids, putting shoulders on roads after paving, clearing ditches of leaves and debris, driveway permits, meetings with homeowners, loggers and development contractors. Our mechanics turn their focus on inspections of vehicles for 3 departments as well as the maintenance on all those vehicles.

We thank you for your support in this department and will continue to work with the best interests of you, our taxpayers, in mind.

Respectfully submitted,
Ernie Butler – Road Agent

HISTORIC DISTRICT COMMISSION REPORT

In 2024 the Historic District worked hard and completed its work on the Historic District Regulations. These regulations will help guide the residents of the District through the requirements for building, locating and repairing any homes or properties. The Regulations were adopted on September 5, 2024, and are located in Chapter 38 of the Town Code.

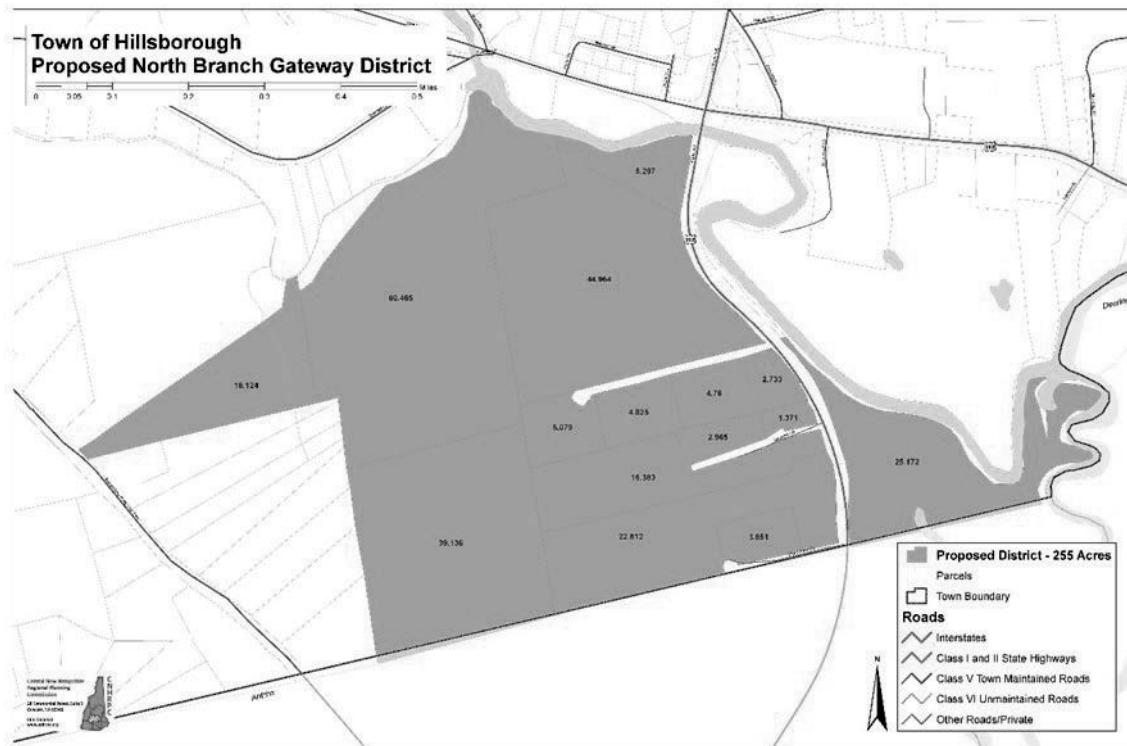
Also adopted, was a new Certificate of Approval application. This formalizes the process and ensures that the Commission has all of the information necessary to make their decisions.

The Commission considered a change to the Historic District Ordinance that would exempt structures 200square feet from the Certificate of Approval process. After much discussion and consultation with the Planning Board, it was decided that this matter needed more consideration before bringing it to the voters.

Respectfully submitted,
Robyn Payson
Planning Director



DEPARTMENT of LAND USE and ECONOMIC DEVELOPMENT



Planning Board

This year the Planning Board held 19 meetings and heard 20 applications. There were 2 Changes of Use, 2 Site Plan Amendment/Changes of Use, 4 Home Business/Changes of Use, 1 Scenic Road Hearing, 2 Site Plan Amendments, 4 Site Plan Reviews, and 5 Subdivisions. 19 of the applications were approved and 1 was denied.

Highlights for the year include a new Dollar General store on Henniker Street and a Pickle Ball court at the “All Purpose Storage” facility on West Main Street. We have also seen the downtown continue to grow with new property owners with impressive vision for mixed use development in the buildings. It is wonderful to continue to see the downtown coming back to life!

North Branch Gateway Zone

High on the Planning Board's priority list was the development of the North Branch Gateway Zone. This is located on the Antrim line and along Antrim Road (see map above). The Gateway Zone provides expanded opportunities for development. It encourages mixed uses of residential and commercial on parcels or collections of parcels that equal at least 10 acres. It overlays the Commercial Zone which means all of the current uses permitted in the Commercial Zone remain and none of the properties are required to participate in the Gateway Zone. This is an exciting step in attracting new development to Town and an opportunity to make the entrance to town a thriving mixed-use community.

Zoning Articles

The Planning Board is bringing forward 2 Zoning Amendments to Town Meeting this year.

The first article ties in with a recent amendment to the Subdivision Regulations about lot area. The Planning Board passed an amendment that allows 25% of a lot that conforms with Zoning to be buildable area. This article codifies the change while still allowing the Planning Board to grant waivers to the regulation

The second article is for the adoption of the Gateway Ordinance.

The Planning Board is in favor of both of these articles.

Looking forward:

Zoning Board of Adjustment

This year the Zoning Board of Adjustment welcomed member Larry Baker to the Chairman's seat. The Zoning Board of Adjustment met 11 (10 Meetings and 1 site walks) times in 2024 and heard 14 applications, they included 8 Special Exceptions and 8 Variances.

Economic Development

In 2024 the Economic Development Commission began working on the Economic Development Plan with Central New Hampshire Regional Planning Commission. The first thing worked on was the development of a TIF (Tax Increment Financing District) ordinance. This will apply to the Gateway Zone. Below is the Executive Summary of the TIF provided by the Central NH Regional Planning Commission.

Tax Increment Financing (TIF) Districts can be established to help fund the completion of necessary public infrastructure improvements in a specific part of a community for the purpose of encouraging development within that portion of town. Over the last year, the Hillsborough Economic Development Commission has been working on a proposal to establish the North Branch Gateway Zone TIF (in the vicinity of the US202/NH 9 intersection) for consideration at Town Meeting 2025. The TIF plan has been developed in coordination with potential zoning changes in that area as well.

A TIF district is an economic development tool that can help pay for necessary infrastructure costs at a lower overall cost to the Town. Public infrastructure such as sanitary sewers, water, storm drainage and the development of streets can be funded from the "Increment" of increased tax revenue that results from the increased property value of the new development.

Once a TIF plan is in place, the Town can then enter into agreement that allows a potential developer to construct necessary infrastructure improvements if they agree to develop the parcel in a specific way, ideally to support a mix of housing and commercial development to increase Hillsborough’s tax base and provide a greater mix of housing opportunities. The TIF revenues can then offset some of the infrastructure costs incurred by the development in coordination with the funding provided by the developer. The TIF district is a proactive tool to achieve a development plan that would likely otherwise not happen without it in place.

There are three steps required to use TIF to fund infrastructure: 1) the provisions of the NH RSA 162-K need to be approved; 2) a TIF Plan must be adopted; and 3) when the time comes to pay for infrastructure, the Town must vote on the actual improvements. A vote at Town Meeting is required for each of these steps. The first two votes (adopt RSA 162-K and adopt the plan) set up the district. The third vote (at a future Town Meeting) would consider the approval of any spending for infrastructure construction.

Opportunities to Volunteer

I encourage those with any interest in participating on any of our land use boards or committees to consider being Alternates on the Planning Board or Zoning Board of Adjustment. Please contact me if you have any interest in participating on either of these boards. If you are interested in participating in the Economic Development Commission contact Town Administrator Laura Buono to express your interest.

I encourage anyone who has questions to please e-mail, call or make an appointment to sit down at my office located at 27 School Street.

Respectfully submitted,
Robyn L. Payson
Planning Director
Direct Line-603 464-7971
E-mail: robyn@hillsboroughnh.net

Changes to Zoning Ordinances for Town Meeting 2025

Article 1

Shall the Town vote to amend the Zoning Ordinance by amending Article III section 229-21 Dimensional Requirements to add the following sentence to the end of the section.

“All lots shall be required to have the required minimum contiguous buildable area set forth in the Subdivision Regulations, subject to the Planning Boards’s authority to waive the same.” (Recommended by the Planning Board)

Article 2

Shall the Town vote to adopt in section 229-26 in Article IV Overlay Districts “The North Branch Planned Unit Development Overlay District” and its associated map as shown in the Town Report and on the Town Website (Recommended by the Planning Board)

Article IV North Branch Gateway Overlay District

229-26 Authority

1. This Article is adopted pursuant to the provisions of RSA 674:21, Innovative Land Use Controls, and shall be administered by the Planning Board.
2. Development under this Article is permitted in the area delineated on the Official Zoning Map as the “North Branch Gateway District” (referred to hereinafter as “the District”).
3. The District is an Overlay District. Applicants may choose to utilize the conventional provisions of the underlying zoning district(s), or the provisions of this Overlay District, provided that the minimum requirements are met.
4. The Planning Board is authorized to issue a Conditional Use Permit to administer the provisions of this Article.
5. With the exception of a single-family home on a single lot, or a duplex on a single lot, the initial development of a parcel within this District shall require both a Conditional Use Permit and Site Plan approval from the Planning Board.
6. Provided that the square footage of the building footprint or total impervious area will not increase more than 10%, and that the parking will not be increased, and that the drainage will not need to be redesigned, only a Conditional Use Permit will be needed for a change of use on a parcel that has obtained a previous Conditional Use Permit and Site Plan approval as described in A.2 above.

229-27 Purpose

The purpose of this article is to:

1. Establish an overlay gateway district in town along US 202 near the intersection of NH Route 9, designed to foster the development of housing and economic growth.
2. Encourage development which makes more efficient use of the land and requires shorter networks of streets and utilities.
3. Provide a procedure which can insure appropriate, high-quality design and site planning and a high level of environmental amenities.
4. Avoid development of portions of sites which have poor soil conditions, contain wetland soils, high water tables, are subject to flooding or have steep slopes.
5. Provide a variety of housing and appropriate commercial opportunities, in accordance with the Table of Uses, for a wide range of ages and needs.
6. Encourage the expansion of utilities to land with development potential.
7. Encourage a mix of appropriate uses on single parcels of land, in accordance with the Table of Uses.

229-28 General Requirements for Development Within the District

1. All site plan review requirements and Conditional Use Permit requirements must be met for initial development; and, all requirements must be met for development, expansion, and change of use are met for projects described by A.5 above. An applicant is not entitled to a Conditional Use Permit, and the Planning Board may, in its discretion, decline to grant such permit if the Board determines such permit is not justified or warranted in accordance with the criteria for approval and the intent of this Article. All other zoning regulations shall apply.

2. The minimum area required for development under this Article shall be ten (10) contiguous acres of land. Where portions of the tract are separated by a road, road right-of-way, utility, waterway, or similar obstruction, the land shall be deemed contiguous unless the intervening feature is of such a nature that the Planning Board determines that the land could not function effectively as a single development.

3. The following accessory uses are permitted in the District by right, subject to permitting as may be described elsewhere in this Ordinance, but without a Conditional Use Permit or Site Plan.

- a. Outdoor recreational facilities including but not limited to tennis/pickle ball courts, golf courses, swimming pools, basketball courts, playgrounds, and trails.
- b. Indoor recreational facilities including but not limited to, a swimming pool, fitness center, clubhouse, cabana, spa, and tennis/pickle ball courts.
- c. Indoor support facilities incidental to the primary use(s) within the Planned Unit Development, including but not limited to meeting rooms, management offices, and childcare facilities.
- d. Storage facilities for Planned Unit Development maintenance equipment.
- e. Small gardens.
- f. Private, small scale solar facilities.
- g. Small Wind Energy Systems.

229-29 Development within the District is permitted subject to the following standards:

- a. Residential Density is allowed up to a maximum of eight units (8) per developable acre. A density bonus of up to 2 units per developable acre is allowed for workforce housing, as defined in RSA 674:58(IV), and furthermore the Board shall establish a process to guarantee the affordability of those units in the future.
- b. A mixture of housing types is encouraged in each development.
- c. Wetlands, steep slopes more than 25% shall be preserved, and buffers around wetlands, rivers and streams shall be provided, enhanced, and shall be permanently protected. The Planning Board may grant a Conditional Use Permit to alter said areas if appropriate State and Federal Permits have been obtained, the alterations are essential for the site to be developed, the impacts are minimal in nature, and mitigated to the greatest extent practicable, in the opinion of the Board, after input from the Conservation Commission.
- d. Within the developed area of the site at least 30% of the total site shall be devoted to green space and shall be appropriately landscaped or left in its natural state. No more than 50% of said green space shall be “nonbuildable land,” meaning wetlands and steep slopes greater than 25%. It is strongly encouraged that existing native trees and vegetation be preserved in these areas wherever possible.
- e. Landscaping shall be provided to screen the development from abutting uses, as well as to provide a visually appealing site.
- f. An undisturbed thirty (30) foot buffer strip shall be provided around the perimeter of the tract. No dwelling, accessory structure, septic system feature or parking areas shall be permitted within the buffer strip.
- g. Water may be provided by community well subject to approval of the New Hampshire Department of Environmental Services (NHDES), or through the public water system, subject to availability and approval of the Hillsborough Water and Sewer Commission.
- h. Wastewater treatment may be provided by private or community septic systems subject to approval of the NHDES or through the public water system, subject to availability and approval of the Hillsborough Water and Sewer Commission.

- i. Standards in the Site Plan Review and Subdivision Regulations shall apply but may be waived by the Planning Board upon written request by the applicant at the time of filing the application and for good cause shown.
- j. More than one use is permitted on a lot, provided that all such uses are included in an approved Comprehensive Development Plan.

A. Planned Unit Development Common Open Space

1. All land not utilized for structures, parking, driveways, or roadways and not otherwise dedicated to private yards shall be preserved as Common Open Space.
2. Common Open Space shall include buffer strips as well as areas internal to the Planned Unit Development such that all units are adjacent to some of the Common Open Space.
3. Common Open Space shall incorporate natural features of the parcel including wetlands, wetland buffers and other environmentally sensitive areas.
4. Existing vegetation including significant large trees shall be preserved and landscape materials shall be integrated with natural features and existing vegetation in such a manner to enhance the buffer strip as well as to screen dwelling units from parking lots and service areas within the Planned Unit Development.
5. Provision shall be made to ensure that the Common Open Space is permanently restricted as such. Covenants, easements, or other legal instruments providing for the permanent protection of the Common Open Space shall be submitted to the Planning Board for approval by Town Counsel at the applicant's expense.
6. The legal instruments shall be recorded at the Hillsborough County Registry of Deeds as a Condition of Approval of the Planned Unit Development application.

B. Process

1. It is strongly recommended that the applicant meet with the Office of Community Planning/ Planning Director and the Planning Board prior to formal submittal for a preliminary conceptual consultation.
2. The applicant shall submit a formal Planned Unit Development Site Plan application with a Comprehensive Development Plan as described herein. A Conditional Use Permit application must also be submitted. It is strongly advised that any Variances from any other provisions of the zoning ordinance will need to be granted by the Zoning Board of Adjustment prior to the formal applications coming to the Planning Board.
3. Upon receipt of an application, the Planning Board shall follow the same procedures as specified in Section 185-12 of the Site Plan Review Regulations.
4. The Planning Board approves, denies, or approves with conditions the application. An applicant may appeal any such decision of the Planning Board to the Hillsborough County Superior Court – Land Use Court or to the Housing Appeals Board in the same manner specified for appeals for site plans and subdivisions.
5. The Office of Community Planning shall maintain a record of all approved Comprehensive Development Plans.
6. All subsequent site plans and subdivisions submitted to the Planning Board for approval within the

Comprehensive Development Plan shall conform to that plan and any other applicable local, state, or federal regulations. In the event of a conflict between the terms of the approved Comprehensive Development Plan and the terms of the site plan regulations or subdivision regulations, the terms of the approved Comprehensive Development Plan shall control.

7. In the event active and substantial development has not begun on the site by the owner or the owner's successor-in-interest in accordance with the approved Comprehensive Development Plan within five years after the date of approval, per NH RSA 674:29, then the Comprehensive Development Plan shall be deemed to have expired, and the underlying zoning shall then control development of the land. A property owner may apply to the Planning Board for an extension of this time period prior to expiration, which the Planning Board may approve at its discretion if good cause is given.
8. A property owner may apply to amend all or a portion of an approved Comprehensive Development Plan.

C. Comprehensive Development Plan

Unless specific items are waived by the Planning Board a Comprehensive Development Plan shall contain the following information:

1. Current zoning of the subject property and of all abutting lots.
2. Topographic information of the site, including soil types, wetlands, surface water, land contours, rock outcrops, steep slopes, stone walls, etc.
3. Total area of the site; rough delineation of each land use area with approximate acreage,
4. Proposed uses for each land use area,
5. Proposed total number of dwelling units and overall residential density for the tract (if applicable).
6. Proposed general of location, size, use(s) for each structure.
7. Proposed general location, width, and materials of all streets, drives, sidewalks, and paths.
8. Proposed general location and number of spaces for each parking area.
9. Summary of traffic impact, including estimates of trip generation, trip distribution, and potential off-site transportation improvements that may be needed.
10. Proposed open space areas.
11. Natural and cultural resources proposed to be preserved.
12. Buffers are required when the uses of adjoining properties are different from the proposed uses (e.g., residential v. commercial).
13. Proposed architectural standards or guidelines and a brief explanation/sketch of architectural treatment.
14. A "Signage Plan" shall be submitted. This document shall establish guidelines regulating all signage within the Comprehensive Development Plan including general representations of tenant signage, development signage, directional signage, and vehicular and pedestrian traffic circulation signage. Specific criteria for the location, design, and size, of all signs shall be specified in this document.

15. Proposed schedule for completion of the project, including phasing, if applicable, and plan for bonding.
16. Proposed covenants, deed restrictions and easements and how they will be monitored and enforced.
17. Proposed ownership arrangement of each part of the Comprehensive Development Plan-- whether to be subdivided, held in fee simple, owned under a condominium arrangement, etc.
18. Proposed articles of incorporation and bylaws of any corporation and/or association to be formed.
19. Proposed Declaration of Covenants and Restrictions as appropriate.
20. The Planning Board shall have the authority to require any additional information, studies, documents, etc., relative to the design, operation, or maintenance of the proposed project.

D. Site Plan Review

Concurrent with the Applicant's submittal of the Comprehensive Development Plan, or at a subsequent date within 6 months of the approval of the Comprehensive Development Plan, each sub-area or individual site within the Comprehensive Development Plan shall submit and obtain Site Plan approval from the Planning Board before land development or construction may occur. Subdivisions to create either individual lots or Condominiums may be considered concurrently with Site Plans by the Planning Board. All subsequent site plans and subdivisions must conform to the approved Conditional Use Permit.

E. Conditional Use Permit Standards for Review

In determining appropriate land uses, densities, and other standards for the site, the Planning Board shall use the following criteria for review:

1. Consistency with the Hillsborough Master Plan;
2. Conformance to the purpose of this Article;
3. General site plan criteria found in Site Plan Regulation Section 185-6;
4. Capacity of existing water and sewer infrastructure;
5. Provisions for pedestrians;
6. Quality of proposed architecture and landscaping;
7. Provisions for affordable housing;
8. Preservation of open space;
9. Provisions for traffic mitigation; and,
10. Other public benefits not listed.

F. Submission Requirements

The following material shall be included in a formal application:

1. A completed Site Plan application;
2. A Conditional Use Permit application.

3. A narrative description of project, including statement of purpose;
4. A proposed Comprehensive Development Plan that contains the information outlined above;
5. A completed abutters list, and;
6. Application fee.

G. Workforce Housing

The Planning Board may require that a minimum number of workforce housing units, as defined in RSA 674:58(IV), be included in the Comprehensive Development Plan, and furthermore the Board may establish a process to guarantee the affordability of those units in the future.

H. Lot Dimensions and Uses

Lot Area and Frontage Requirements

	With Municipal Water and Sewer		With Municipal Water or Sewer		With no Municipal Water or Sewer	
North Branch Gateway District	Minimum Frontage	Minimum Lot Size	Minimum Frontage	Minimum Lot Size	Minimum Frontage	Minimum Lot Size
All uses	300 feet ¹	10 acres	300 feet ¹	10 acres	300 feet ¹	10 acres

¹ 200 feet on a private road

Setback, Coverage, and Building Height Requirements

	Minimum Setbacks			Maximum Front Setback	Maximum Coverage (percent)	Maximum Building Height*
District and Type of Use	Front	Side	Rear			
North Branch Gateway District						
All uses	50	20	25	N/A	50%	50

*"Maximum Building Height" as defined in the Zoning Ordinance

Uses Allowed by Conditional Use Permit

Agriculture	Daycare Facility, Dog	Nursery/Preschool
Agritourism	Drive Through Facility	Nursing Home, Retirement Home, or Supervised Group Home
Animal Shelter	Dry Cleaner	Office
Artist's Studio	Dwelling, More than Four Family	Office park
Auction House	Dwelling, Three and Four Family	Personal services
Bar	Electric Vehicle Charging Station	Pet Grooming
Bed and Breakfast	Entertainment Establishment	Recreation, indoor

Boarding Kennel	Entertainment Live	Recreation, Outdoor
Building and Service Trade	Event Venue	Repair Business
Clinic	Farmer's Market	Research and Devel.
Cluster Development	Garden/Farm Supply or Nursery	Restaurant
Commercial Hydroponics Facility	Hotel/Motel	Retail Business
Commercial Storage Facility	Industry	School, Commercial or Trade
Community Center	Inn	Single Family Homes
Convenience Store	Light Industry	Shopping Center
Day Care Facility, Adult	Manufacturing	Theater
Duplex (two-family)	Multi-family (apartments)	Veterinary Clinic/Animal Rehabilitation
Day Care Facility/Child or Family	Night Club	

I. Signage

Signage in the North Branch Gateway District shall conform to the town of Hillsborough Sign Ordinance.

J. Definitions:

1. Comprehensive Development Plan: A Comprehensive Development Plan (CDP) is an overall plan of a parcel of land within the provisions of this Ordinance.
2. Conditional Use Permit: A Conditional Use Permit (CUP) is an administrative permitting process as authorized in RSA 674:21, whereby the Planning Board can authorize a mix of uses on a site.
3. Developed Areas: Portions of a site that is proposed for development during the application process and, following approval of the plan, the area of the parcel where physical improvements have occurred.
4. Native Plantings: Planting or vegetation found natural in New Hampshire, as described by the University of New Hampshire.
5. Open Space: Portion of a lot proposed for development under this Article that is to be permanently preserved open space. Up to 50% of Open Space may consist of wetlands, setbacks, and steep slopes.
6. Planned Unit Development: A Planned Unit Development (PUD) is a mixed use development as described in this Article.



POLICE DEPARTMENT REPORT

As we look back on the past year, I can't help but feel a deep sense of pride and gratitude for our community and the amazing members of our police department. It's been a year of growth, resilience, and a positive commitment to keeping our town safe and thriving by all.

I am pleased to provide an update on our dedicated personnel. Our Police Department proudly employs 16 full-time Police Officers and 3 part-time Police Officers. Additionally, we have a Full-time Administrative Assistant, a Full-time Diversion Coordinator, and a contracted Prosecutor who contribute significantly to our operations. The Communications Department (Dispatch) currently has 7 full-time Communications Specialists and 3 part-time. We have only 1 full-time Police Officer vacancy, and we are diligently searching for the right candidate who will be a great fit for both the Town and the agency.

There were a few staffing changes over the year. One notable change was Sergeant William Bannister's deployment, serving our country with the United States Air Force for most of the year. We were happy to welcome him back to the PD in November 2024.

In March 2024, we hired Officer Cody Lacombe, a full-time certified officer who transferred from the Town of Antrim. He completed a 12-week in-house field training program before starting solo patrol. Officer Lacombe has been an outstanding addition to the patrol division.

We also welcomed Officer Keegan Finley, who graduated from New England College in May 2024. She attended the full-time Police Academy in Concord in the fall of 2024 and graduated on November 15, 2024, after completing 16 weeks of training. She is now undergoing 16 weeks of training with our training officers and will be assigned to solo patrol by mid-March 2025. In her final year of college, she received the Criminal Justice Student of the Year award. Officer Finley has a bright career ahead of her.

This year, we said goodbye to full-time dispatcher Madison Jones, who was hired as a full-time police officer for the Town of Antrim. She has kindly stayed on part-time, filling some open shifts in dispatch.

Our Animal Control Officer, Dale Green, expressed interest in a full-time position at Dispatch. As a result, she was hired as a full-time dispatcher and continues to work as our Animal Control Officer.

In December 2024, we hired Chelsea Pettigrew as a full-time dispatcher, fulfilling our full-time roster in Dispatch.

Late in 2023, we hired Jackie Waldvogel as the Diversion Coordinator. I am pleased to report that due to her hard work, she was able to make the program an accredited program with the State of New Hampshire. Now that the program is accredited, we receive a grant from the State of New Hampshire of \$56,166.

We have continued our successful community events. The Touch a Truck at the school is always a fun event that the community enjoys. Officer Normand, Officer Patten, and I participated in the Winni Dip, a fundraiser for the Special Olympics! Another fundraiser is the Law Enforcement Torch Run for Special Olympics, running from Hillsboro to Concord to the State House for the Opening Events. The coordination between Hillsboro-Deering, John Stark High School, and Hopkinton High

POLICE DEPARTMENT REPORT



hosted Coffee with a Cop and invited us to their Halloween Event. We continue to sponsor internships at the PD, ranging from students at New England College and NHTI to students enrolled in the Criminal Justice Work-based Learning Program at the Concord Regional Technical Center.

School produced runners from all the schools to run with us. We also participated in Summerfest this past year with a dunk tank to support the Hillsboro Police Association. Farmsteads of New England graciously

This past year, we started teaching L.E.A.D. (Law Enforcement Against Drugs) in the Hillsboro-Deering Elementary School - Grade 5. This 10-15-week program was taught by our School Resource Officers and Diversion Coordinator Waldvogel. This successful collaboration between the schools and the Police Department will expand this coming year to include 5th, 7th, and 9th grades.

The PD continues to solicit grants, and this past year, we received funds from the Bulletproof Vest Program, the Office of Highway Safety, which included 2 radar units for inside the cruisers, Mobile Database Terminal (computer for cruiser), DWI Enforcement Grants, Speed Enforcement Grants, and Distracted Driving Enforcement. In total, the department received over \$25,000 in grants.

In closing, I want to offer my appreciation to our community members for your unwavering support of the Police Department. Your encouragement and trust mean more to us than words can express. I also want to recognize and thank the incredible team at the Police Department. I am honored to work alongside such a dedicated and exceptional group of men and women.

Looking ahead, our vision for the future is clear. We aim to continue building a safer, and more connected community. We will focus on enhancing our community outreach programs, investing in advanced training for our officers, and leveraging technology to improve our services. Together, we will ensure that Hillsboro remains a place that everyone is proud to call home.

Respectfully submitted,
Chris Parsons Chief of Police

POLICE DEPARTMENT STATISTIC REPORT

911 Calls: 1,430 - Phone Calls handled by Dispatch: 34,814

Police incidents Dispatched :18,190 (down 1,500 calls)

Crimes Against People	2022	2023	2024
Kidnapping/Abduction	2	3	4
Sexual Assault	21	27	17
Aggravated Assault	1	2	7
Simple Assault	92	107	85
Intimidation	44	44	52
Crimes Against Persons Total	157	183	165

Crimes Against Property	2022	2023	2024
Robbery	1	1	2
Arson	2	1	0
Burglary/Breaking and Entering	12	7	8
Extortion		2	2
Larceny (Shoplifting)	3	6	11
Larceny (From Building)	12	6	15
Larceny (from Motor vehicles)	5	7	4
Larceny (All other)	13	30	22
Motor Vehicle Theft	10	3	1
Counterfeit/Forgery	2	3	1
Fraud	28	18	33
Stolen Property	5	10	5
Destruction of Property/Vandalism	61	53	47
Total Crimes Against Property	154	147	151

Crimes Against Society	2022	2023	2024
Drug/Narcotic Violations	147	138	150
Pornography/Obscene Material	12	10	30
Weapon Law Violations	26	14	6
Total Crimes Against Society	185	162	186

Group B Crimes	2022	2023	2024
Bad Checks	1	2	2
Curfew/Loitering	4	2	2
Disorderly Conduct	11	45	29
Driving under Influence	37	65	47
Drunkenness	37	60	28
Family Non Violent Offense	9	11	18
Liquor Law Violations	16	40	27
Runaways	9	3	3
Trespass of Real Property	27	25	24
All other Offenses	155	210	211
Total	306	463	391
Total of all Offenses	802	955	893

PROJECT LIFT REPORT

Project LIFT's mission is to provide adult education and workforce preparation activities to adults in Hillsborough and surrounding communities. Our vision is to improve the socioeconomic status of adults through supporting and encouraging education, employment, life-long learning, and civic involvement.

Adult Education

Through the generosity of our funders and volunteers we provided 1,237 hours of instruction to 40 adult education students in the areas of basic academic skills improvement, high school equivalency test preparation, and learning English. Twelve (12) students achieved their high school equivalency certificate and 8 students improved their skills. Of those who improved their skills, 4 took the ASVAB and entered the military, 2 completed Paraeducator II certification, and 1 passed the NH realtors exam.

Workforce Preparation

Forty-seven (47) individuals, including 15 senior citizens, received assistance with career counseling, writing resumes, using technology and applications, applying for college or training programs, completing on-line job applications, and connecting with local resources.

Funding

Project LIFT is a self-funded, nonprofit, volunteer-based organization. We rely on grants and the generosity of the communities that we serve. Donations are always gratefully accepted!

Volunteers

From academic tutoring to technical support, our programs would not be possible without the dedication of volunteers.

Thank you, Project LIFT volunteers for all that you do to make a difference in the lives of others in the community.

Thank you to all who supported Project LIFT in 2024!

Respectfully submitted,

Trish Bush

Director, Project LIFT

(603) 464-5285

HillsboroAdultEd@gmail.com

Individuals Served by Town

Town	# Students	%
Antrim	3	3.4
Bradford	3	3.4
Deering	9	10.3
Francestown	1	1.1
Greenfield	0	0
Hillsborough	52	59.8
Hancock	0	0
Henniker	3	3.4
Keene	1	1.1
Peterborough	8	9.2
Warner	0	0
Washington	5	5.7
Weare	1	1.1
Windsor	1	1.1
Unknown	0	0
Total	87	100

Funding Sources

Individual Donations	\$320	.5%
Community Organizations	\$500	.8%
Earned Income	\$9,130	14.3%
Grants	\$0	0%
Programs	\$24,052	37.6%
Town Contributions	\$29,950	46.8%
Total	\$63,952	100%

SOLID WASTE ADVISORY BOARD

The mission of the Solid Waste Advisory Board (SWAB) is to support the operation of the Transfer Station with cost-effective suggestions so things can keep running as efficiently as possible. The Board is comprised of two residents from Hillsborough, Deering and Windsor. The Hillsborough Town Administrator & Transfer Station Manager also participate, and the public is always welcome to attend our regular meetings.

In 2024 SWAB worked alongside the staff at the Transfer Station to revive the sticker permit program in 2024. After researching how other communities manage their sticker programs, SWAB discussed distribution options and advised the three communities who use the Transfer Station to pursue sticker distribution at their respective town offices along with vehicle registration. To encourage legitimate Transfer Station use, we advised that the stickers be free of charge to residents. To address seasonal residents and other special situations, SWAB worked with Angie Poluchov, the Transfer Station manager, to make temporary permits available at the Transfer Station office. In order to give all three communities time enough to put new systems in place for the distribution of stickers, the Transfer Station agreed to a “soft launch” for the sticker program beginning in June 2024. This slow roll-out has allowed residents to learn about the change and gave town offices a chance to iron out the process. Now, in 2025, the Transfer Station will start to enforce the requirement for vehicles using their facility to show proof of residency with the annual sticker or temporary permit.

SWAB remains committed to educating ourselves about current issues, trends, and challenges in the world of waste management and recycling. We are also proud to be spreading the interesting things we learn by "talking trash" with community members each summer at the Hillsborough Summerfest event where we set up our booth and hydration station to give out free water refills. Fair attendees were extra thankful this year, due to the extreme heat and dusty conditions. We look forward to making additional design improvements to our hydration station in the coming year to keep the water cool even during the hottest times of the day.

At the fair, one of the key pieces of information SWAB members share is how much money the town earns by recycling aluminum and cardboard. We want residents to be aware that the revenue from recycling these lucrative materials offsets the town budget operating costs, thus saving residents money! At the Transfer Station, you may have noticed the numbers on the whiteboard. These earnings are updated quarterly, are meant to encourage residents to keep separating their valuable waste and spread the word!

SWAB has been tracking the value of aluminum recycling for years now, and market trends consistently show aluminum's value. We have been brainstorming ways to connect community businesses to the larger recycling efforts in our towns. We have been identifying a list of businesses that generate aluminum can waste and we will be working to create a "Green Champion" program to recognize businesses who make the effort to separate cans and recycle.

For community outreach, SWAB has also been making an effort to supply local events with recycling barrels for aluminum cans. This year we set up barrels at the Deering 250th celebration and the Men's annual softball tournament at Grimes Field.

For years, SWAB members have been happy to know that the mixed solid waste trash our Transfer Station takes in goes to the Wheelabrator incinerator station in Concord as part of the trash-to-energy stream. This past October, SWAB and the Transfer Station staff organized an educational tour of the

SOLID WASTE ADVISORY BOARD

Wheelabrator incinerator facility. We learned many more details about where our garbage goes and how it becomes usable kilowatts of energy! We were also surprised how clean the burning process is, leaving only ash to landfill, and how efficiently the system is operated by only a handful of staff. This visit to the incinerator was inspiring and gave us firsthand knowledge that there are viable alternatives to landfills that contribute to our society's need for clean electricity. Trucking our trash to this incinerator instead of a landfill is a great economic and environmental option. We are thankful to have this contract.

Meanwhile, there are some things that cannot go to the incinerator, and in the coming year SWAB would like to do more research to support the Transfer Station as it meets new challenges. For example, we want to look at lithium batteries and defunct solar panel disposal options. We look forward to sharing the information we find about recycling these items.



TRANSFER STATION TONNAGE REPORT

Month	Aluminum Cans	Cardboard	Televisions/ Monitors]	Metal
			[IN POUNDS]	
January	2.70			16.75
February				11.40
March	2.67	19.00		19.49
April			4,030	18.74
May	2.62	20.05		25.64
June				21.45
July	2.60	20.37	4,618	21.24
August	2.33	19.92		24.52
September			4,286	25.38
October	2.63	19.15		26.22
November				15.39
December	2.58	18.17	4,090	14.97
Total Tonnage	18.13	116.66	17024.00	241.19
	Paper	Refrigerator/ AC	Demolition	Municipal Solid Waste
January	9.33	34	39.05	97.35
February		32	32.11	88.93
March	10.22	14	45.50	111.01
April			61.41	134.87
May	9.10	39	80.58	144.96
June		67	75.48	144.16
July	8.24	54	70.00	142.91
August	8.05	74	77.19	171.72
September		51	59.34	124.34
October	9.64	53	84.50	155.17
November		65	47.70	104.13
December	9.67	58	40.76	160.81
Total Tonnage	64.25	541	713.62	1580.36

TOWN CLERK'S REPORT

2024 Registration	\$1,156,470.25	
Dog Licenses	2,525.00	
Dog Fines	613.00	
Marriage Licenses	1,650.00	
Certified Copies	7,716.00	
UCC	600.00	
Paid to the Town of Hillsborough		\$1,169,574.25

Vital Statistics

Births – 36 Marriages – 34 Deaths - 76

2024 Hillsborough Deaths

AUCLAIR, MICHAEL	BALDWIN, DONNA	BALDWIN, ROBERTA D
BELLINGER, MARVIN J	BENNETT, KAY L	BALCHETTE, LINDA A
BOND, LINDA LEE RUTH	BOOTH, RICHARD	BRIMMER JR, WILLIAM H
BUMFORD, JOYCE	BURGESS, ATNONIA S	CARIGNAN, RACHEL E
CHANDLER, GRACE L	CHARLAND, MARK W	COLEMAN, PETER W
COLLINS, JOSEPH J	COTE, STEVEN J	DION, RACHEL J
DONAHEY, PRISCILLA E	DONLON, ROBERT W	DONOVAN, DEBORAH A
DUDLEY, CHERYL	FORD JR. HENRY M	FULLER, LORNA
FULTON III, ROBERT	GAUTHIER, SHANNON L	GERINI, RUTH E
GRAY, STEVEN	GULLA, BARBARA E	HAZEN, DOUGLAS
HEATH, DONALD W	HESTON, LILLIAN E	HUARD, KATHY A RYSNIK
HUNTLEY, PHILIP L	IARROBINO, DONALD P	JENSEN, ELEANOR E
JONES, DAVID	KELLY, SAMUEL P	KENNETT, LEE ANN
KOLESINSKI, ALBERT J	LABIER, DONALD W	MCCARTHY, MARY K
MCEWEN, MICHAEL P	MCGUIRE JR, JAMES A	MERROW, MARIE
MOONEY, MICHAEL J	MORRIS, ROBERT W	MURPHY, JEREMIAH
NICKERSON, BRUCE C	NICKERSON, CARL L	NICKERSON JR, LESTER W
OMER-THORPE, EAMONUEL GP	PIERCE SR, TIMOTHY R	POLAND, MARY ANN
RADERMACHER, WALTER	RITTER, MADOLON	RUSSELL, DIANE M
RUSO, JOSEPH M	RUSO, MADELINE A	RYLEY, SANDRA J NAZER
SARGENT, BETTE CAMPBELL	SEILER, MARGARET F	SLOWICK, STEVEN J
SMITH, PAULINE H	STOCKING, JERRY	SUDOL, CHARLES W
SYVIA, PAULINE JACKIE	SYLVIA, VALERIE A	TOLMAN, ANN C
VAILLANCOURT, BARBARA J	WETHERBEE, JEAN S	WHITE, JOHN M
WHITE, VALARIE A	WHITNEY, MARCIA M	WISELL, LINDA S
WOOD, CARL W		

Respectfully submitted, Deborah J. McDonald - Town Clerk

WATER & SEWER COMMISSIONER'S REPORT



Design work is complete and state permitting has been applied for on the first infrastructure project to be funded jointly by the Town and the Commission. While the initial scope of the project was the reconstruction of Whittemore Street, along with replacement of sewer, water and stormwater lines, it has since expanded to include replacement of water and sewer lines on the majority of Park Street as well as Park Place and the construction of a new cross country sewer line from the terminus of Park Place to Henniker Street.

On February 27, 2024, the Commission held a public hearing on the proposed System Development Charge which is billed to new sewer users and expanded sewer service to existing users. After receiving positive input from the two residents in attendance, the Commission voted to approve the new policy.

The SDC is charged at the rate of \$6.71 per gallon per day (gpd) of estimated flow for the specific use or expansion proposed as listed under the State of New Hampshire Department of Environmental Protection septic system unit design flow figures. All fees collected under this charge will be earmarked for the reduction of groundwater infiltration into the sewer system. As of the end of 2024 the Commission had collected a total of \$26,769.88 in SDC fees.

On the water side of operations, new federal Lead & Copper Rule Revisions (LCRR) have been issued to require all water systems across the United States to create and maintain a public inventory of service line materials by October 16, 2024, in compliance with the revised Lead and Copper Rule. This new regulation was developed to better protect communities from possible exposure to lead in drinking water by providing the public with information on what material each water line service is made of for every home on a public water supply in the country. The new rule proposes a 10-year timeline to remove all lead pipes from water systems across the United States, beginning by 2027.

The HWSC's Service Line Inventory Project to identify all water service lines started in November 2023. As of October 11, 2024, 0 service lines have been identified to be made of lead, 22 service lines have been detected with galvanized steel (which may need to be replaced since these services are assumed to have possibly absorbed lead), and 271 are noted as Unknown (43 property owner only side and 228 municipal side). The Hillsborough Water & Sewer Commission mailed letters to property owners with noted galvanized and unknown material service lines.

Galvanized and the municipal unknown service lines will require excavation at the Curb Stop to expose both sides of the service line to verify the materials. The Commission is currently working on a plan to effectively and efficiently complete that work. Service lines with only the property owner side unknown can be visually inspected by our operator to verify the material.

Hillsborough has been proactive in staying ahead of any regulations and will continue to put public health and safety as our top priority. We will continue to work on the Water Service Line Inventory

WATER & SEWER COMMISSIONER'S REPORT



Project and appreciate the community's assistance in making Hillsborough lead-free. For those who haven't received a letter previously and didn't receive a letter by the end of 2024, your service line material does not contain lead.

As a reminder to residents, while the Commission's sewer and water budgets are subject to approval by the voters at the annual Town meeting, they are funded entirely through user fees and do not impact the community's tax rate.

As always, we would like to thank our customers for their continued support, and we would also like to take this opportunity to thank our employees – Water and Sewer Administrator Penny Griffin, WWTF operator Paul Dutton, WTF operator Cody Boisvert and WTF/WWTF assistant operator Alex Mellen for their continued efforts on behalf of the Commission and the community.

Respectfully submitted,
Peter Mellen, Chairman
Dana Clow
Dave Lewis

OFFICE OF YOUTH SERVICES, RECREATION AND PARKS

Reflecting on 2024, the Department of Youth Services and Project Genesis is proud to have done fantastic work with the community and the youth this year. We have seen 1537 youth enter our door this year, a surprising increase of 451% from previous years. While we have had massive success in numbers, we are still looking to enroll new participants in grades 7th-12th on Tuesdays-Fridays from 2 pm to 6 pm. Project Genesis has been busy outside our building this year, helping the Hillsborough Parks Crew, Summer Fest, Premier Printing, History Alive, and the Fuller Public Library. In addition to supporting these organizations' projects, PG had some of its own: watering/weeding flower beds and sidewalks, garden boxes, and picnic tables, which Boulder Creek Excavation donated.

In 2024, we introduced the Recreation portion of our department. With Zoe Paige at the helm as our Program Coordinator, we were able to offer a variety of programs to over 350 patrons from the Hillsborough area. Our most popular programs were for toddlers, bringing in 248 sign-ups in various programs like Basketball, T-ball, Soccer, and Playtime. In addition to our programs, we could offer a variety of events, new and old, such as our Annual Easter Egg Hunt, Town Wide Clean Up, Mother's Day 5K, and Trunk or Treat. Our most exciting event this year was the Mother's Day 5K, which raised \$2000 toward skatepark repairs and replacement and had over 60 participants. We look forward to year two and all the new adventures it has in store!

Summertime is an exciting time of year, and Camp Manahan is no exception! This year, we streamlined the sign-up process, brought back field trips, and had a record number of participants during the second half of camp. While we did great work this year, we can expect big things to come in 2025!

Lastly, I would like to call attention to our Parks crew, as they have done a fantastic job maintaining and improving our parks this year. With the addition of a rototiller (bought with in-kind donations from HYAA), we were able to take care of the baseball and softball clay more efficiently, and we can expect better playing surfaces in the future. We also made improvements such as installing the Field 4 fence topper, signs for both Manahan and Grimes and the newly opened tennis/pickleball courts. We look forward to making more improvements in 2025!

Respectfully submitted,
James Clough
Director of Youth Services, Parks and Recreation



Town of Hillsborough



2024

Town Meeting Minutes

2024 TOWN MEETING MINUTES

At a legal meeting of the Town of Hillsborough, County of Hillsborough, in said State of New Hampshire, inhabitants qualified to vote in Town Affairs of said Town on the 12th of March 2024, at the Hillsboro-Deering Middle School in said Hillsborough, NH at seven o'clock in the morning. The Moderator called the meeting to order. Balloting on Article One, election of officers through Article Nine will take place between seven o'clock in the morning through seven o'clock in the evening. Articles Ten through Twenty-Four will be taken up at Hillsboro-Deering Middle School at 7:30 P.M.

Article 1: The voters of Hillsborough proceeded to ballot for one Selectman for three years, two Planning Board members for three years, one Zoning Board member for three years, one Zoning Board member for two years, two Trustees for Fuller Public Library for three years, one Trustee of the Trust Funds for three years, one Water and Sewer Commissioner for three years, one Supervisor of the Checklist for six years, one Cemetery Trustee for three years, and all other necessary Town Officers or agents for the ensuing year.

Article 2: The Town voted to delete the definition "Change of Use from Article II General Provisions section 229-6 Definition and Word Usage.

Yes 442 No 123

Article 3: The Town voted to make section 229-23 in Article III Use Districts a "Change of Use" ordinance as posted on the Town website, printed in the Town Report and available at the Town Offices.

Yes 440 No 116

Article 4: The Town voted to amend the definition of Frontage as shown in Article II General Provisions section 229-6 Definitions and Word Usage from:

FRONTAGE: That side of a lot abutting on a street and ordinarily regarded as the front of the lot. For a corner lot, half of the curve of the radius may be included in the frontage.

to:

FRONTAGE: That side of a lot abutting on a Class V Road, State maintained highway, or a private road ordinarily regarded as the front of the lot. In the event of a lot abutting more than one street, the longest side shall not be less than the minimum frontage requirements of the Zoning Ordinance. For a corner lot, half of the curve of the radius may be included in frontage.

Yes 436 No 136

Article 5: The Town voted to amend the definition of Lot as shown in Article II General Provisions section 229-6 Definitions and Word Usage from:

LOT- An individually designed parcel of land.

to:

LOT- A parcel of land occupied or to be occupied by only the principal building and the accessory

buildings or uses customarily incidental to the principal building. A lot shall meet the criteria of Section 229-21 Dimensional Standards as well as provide such yards and other open spaces as are herein required. A lot shall have boundaries identical to those recorded at the Registry of Deeds.

Yes 414 No 156

Article 6: The Town voted to repeal the current verbiage of Article II General Provisions section 229-14 Accessory Dwelling Unit Ordinance and replace it with new verbiage that includes allowing detached Accessory Dwelling Units as posted on the Town website, printed in the Town Report and available at the Town Offices.

Yes 433 No 134

Article 7: The Town voted to amend the Table 4 Chart of Uses, Residential Uses Note number 2, to divide note number 2 under Residential Uses in the Central Business District into two separate notes. Note number 2 will state that Dwellings at street level require a Special Exception. New note number 3 will reduce the minimum floor area of any dwelling unit from 600 square feet to 450 square feet for a one-bedroom dwelling unit. Units two bedrooms or more require an additional 120 sq. ft. per additional bedroom.

Yes 393 No 173

Article 8: The Town voted to rescind the verbiage in Article XV Historic District Ordinance and replace it with new verbiage as printed in the Town Report, on the Town website and available at the Town Offices.

Yes 398 No 152

Article 9: The Town voted to amend the ARTICLE VIA Floodplain Ordinance to include changes necessary to comply with the requirements of the National Flood Insurance Program as printed in the Town Report, on the Town website and available at the Town Offices.

Yes 474 No 97

The 2024 Town Meeting was called to order at 7:30 pm by Moderator Eric Ivanov at the Hillsboro-Deering Middle School Auditorium. The Pledge of Allegiance was recited by the residents of Hillsborough. Hillsborough resident Heidi Welch sang the National Anthem. Moderator Ivanov spoke on the rules of order for the town meeting and how it would proceed. Mr. Ivanov introduced the Board of Selectmen, Mr. James Bailey, Mrs. Iris Campbell, Mr. Richard Pelletier and Laura Buono the Town Administrator.

Article 10: Moved by Mr. Bailey and seconded by Mr. Pelletier, the Town voted to raise and appropriate the sum of \$9,494,950.00 (Nine Million Four Hundred Ninety-Four Thousand Nine Hundred Fifty Dollars) as a 2024 Operating Budget? This amount does not include amounts from any other warrant articles. (Recommended by the Board of Selectmen). With no discussion the article passed with a majority hand vote.

Article 11: Article was moved by Mrs. Campbell and seconded by Mr. Pelletier, the Town voted to raise and appropriate the sum of \$882,592.00 (Eight Hundred Eighty-Two Thousand Five Hundred Ninety-Two Dollars) for the purpose of operating the Water Department during 2024. Of that sum,

\$882,592.00 (Eight Hundred Eighty-Two Thousand Five Hundred Ninety-Two Dollars) is to come from Water Department income. Passed by hand vote with no discussion.

Article 12: Moved by Mr. Pelletier and seconded by Mrs. Campbell, the Town voted to raise and appropriate the sum of \$1,066,074.00 (One Million Sixty-Six Thousand Seventy-Four Dollars) for the purpose of operating the Sewer Department during 2024. Of that sum \$1,066,074.00 (One Million Sixty-Six Thousand Seventy-Four Dollars) is to come from Sewer Department income. The article passed with no discussion and hand vote.

Article 13: Moved by Mr. Bailey and seconded by Mrs. Campbell the Town shall raise and appropriate the amount of \$495,000.00 (Four Hundred Ninety-Five Thousand Dollars) to be deposited in the following already established Capital Reserve Funds:

Ambulance CRF	\$ 100,000.00
Fire Department Equipment CRF	\$ 40,000.00
Police Department Equipment CRF	\$ 40,000.00
Municipal Buildings Maintenance, Repairs & Upgrades CRF	\$ 150,000.00
Cemetery Maintenance & Repair CRF	\$ 10,000.00
Library Building CRF	\$ 25,000.00
Parks CRF	\$ 40,000.00
Sidewalks CRF	\$ 15,000.00
Software/Computer CRF	\$ 50,000.00
Employee Health & Wellness CRF	\$ 25,000.00

Of that sum, \$300,000.00 (Three Hundred Thousand Dollars) is to come from the Undesignated Fund Balance and \$195,000.00 (One Hundred Ninety-Five Thousand Dollars) is to come from taxation. Mr. Bailey moved to amend the article to raise the library fund \$50,000.00 to secure funds for the heating system that was in need of repair on the heating units and this increase would make sure the money was there. This amendment would increase the total of the article from \$495,000.00 to \$545,000.00. Amendment was seconded by Mr. Pelletier and a hand vote passed the amendment. With some discussion, a hand vote passed the amended article,

Article 14: Moved by Mrs. Campbell and by Mr. Bailey, the Town voted to raise and appropriate the non-lapsing sum of \$439,000.00 (Four Hundred Thirty-Nine Thousand Dollars) for the purpose of road work. This article is to be non-lapsing until December 31, 2025. With no discussion the article passed.

Article 15: Moved by Mr. Bailey and seconded by Mr. Pelletier, the Town voted to raise and appropriate the amount of \$207,000.00 (Two Hundred Seven Thousand Dollars) for the purpose of the Stowe Mountain Bridge Repair? Of that sum, \$50,588.00 (Fifty Thousand Five Hundred Eighty-Eight Dollars) is to come from the Undesignated Fund Balance and \$156,412.00 (One Hundred Fifty-Six Four Hundred Twelve Dollars) from taxation. Article passed with no discussion.

Article 16: Moved by Mr. Pelletier and seconded by Mrs. Campbell, the Town voted to approve the cost items included in the three (3) year collective bargaining agreement reached between the Board of Selectmen and Hillsborough Town Employees; AFT Local #3912, AFT-NH, AFL-CIO which covers full time highway department personnel, full and part time transfer station personnel, the welfare director, the deputy town clerk/tax collector, and the full time paramedic, and which calls for the following increases in wages and benefits at the current staffing levels:

<u>Year</u>	<u>Estimated Increase Over Prior Year</u>
2024	\$ 55,282.00
2025	\$ 29,361.00
2026	\$ 25,095.00

and further to raise and appropriate the sum of \$55,282.00 (Fifty-Five Thousand Two Hundred Eighty-two Dollars) for the 2024 fiscal year, such sum representing the additional costs attributed to the increase in salaries and benefits over those of the appropriation at current staffing levels paid in the 2023 fiscal year. Hand vote and the article passed.

Article 17: If Article 16 is defeated, shall the Town vote to authorize the governing body to call one special meeting, at its option, to address Article 16 cost items only. Article not needed; no vote taken.

Article 18: Moved by Mr. Pelletier and seconded by Mr. Bailey, the Town voted to approve the cost items included in the three (3) year collective bargaining agreement reached between the Board of Selectmen and New England Police Benevolent Association Local No. 51, which covers full time police patrol officers and full and part time dispatchers in the Police Department, and which calls for the following increases in wages and benefits at the current staffing levels:

<u>Year</u>	<u>Estimated Increase Over Prior Year</u>
2024	\$ 86,900.00
2025	\$ 77,061.00
2026	\$ 44,608.00

and further to raise and appropriate the sum of \$ 86,900.00 (Eighty-Six Thousand Nine Hundred Dollars) for the 2024 fiscal year, such sum representing the additional costs attributed to the increase in salaries and benefits over those of the appropriation at current staffing levels paid in the 2023 fiscal year. Article passed with no discussion.

Article 19: If Article 18 is defeated, shall the Town vote to authorize the governing body to call one special meeting, at its option, to address Article 18 cost items only. Not needed with the passing of Article 18.

Mr. Bailey moved and Mr. Pelletier seconded to restrict and rescind Articles 10 through 18, passed by hand vote.

Article 20: Moved by Mr. Bailey and seconded by Mrs. Campbell, the Town voted to raise and appropriate the sum of \$257,700.00 (Two Hundred Fifty-Seven Thousand Seven Hundred Dollars) for the purchase of a Highway Department Truck. Of that sum, \$206,160.00 (Two Hundred Six Thousand One Hundred Sixty Dollars) is to come from a State of NH Grant with \$51,540.00 (Fifty-One Thousand Five Hundred Forty Dollars) from taxation. This article is to be non-lapsing until December 31, 2025. Some discussion on the truck, Mr. Thomas McClure said we should thank Mr. Mike Minichiello for getting the grants for the truck. Hand vote was taken, and the article passed.

Article 21: Moved by Mr. Bailey and seconded by Mr. Pelletier, the Town voted to raise and appropriate the sum of \$283,190.00 (Two Hundred Eighty-Three Thousand One Hundred Ninety

Dollars) for the purchase of a Highway Department Truck. Of that sum, \$226,552.00 (Two Hundred Twenty-Six Thousand Five Hundred Fifty-Two Dollars) is to come from a State of NH Grant with \$56,638.00 (Fifty-Six Thousand Six Hundred Thirty-Eight Dollars) from taxation. This article is to be non-lapsing until December 31, 2025.

Article 22: Moved by Mrs. Campbell and seconded by Mr. Bailey, the Town voted to enter into a 5-year lease purchase agreement containing a non-appropriation clause, in the amount of \$299,900.00 (Two Hundred Ninety-Nine Thousand Nine Hundred Dollars) for the purpose of purchasing a new Highway Department Grader and to raise and appropriate the sum of \$67,142.00 (Sixty-Seven Thousand One Hundred Forty-Two Dollars) for the first year's payment for that purpose. Some discussion and with a hand vote the article passed.

Article 23: Moved by Mr. Pelletier and seconded by Mr. Bailey, the Town voted to establish a Capital Reserve Fund for the purpose of Municipal Infrastructure Projects which includes roads, water, sewer and municipal buildings, and to raise and appropriate the sum of \$50,000.00 (Fifty Thousand Dollars) to deposit in such fund and to name to name the Board of Selectmen as agents to expend. Of that sum, \$50,000.00 (Fifty Thousand Dollars) is to come from the Unassigned Fund Balance. Article passed with no discussion.

Article 24: Moved by Mrs. Campbell and seconded by Mr. Pelletier, the Town voted to establish a Recreation Revolving Fund pursuant to RSA 35-B:2 II, The money received from fees and charges for recreation programs, park services and facilities, shall be allowed to accumulate from year to year, and shall not be considered to be part of the general fund unassigned fund balance. The treasurer shall have custody of all monies in the fund and shall pay out the same only upon order of the Board of Selectmen and no further legislative body approval required. These funds may be expended only for recreation purposes as stated in RSA 35-B, and no expenditure shall be made in such a way as to require the expenditure of other funds that have not been appropriated for that purpose. No discussion and the article passed.

Article 25: Moved by Mr. Pelletier and seconded by Mrs. Campbell, the Town voted to adopt the Hillsborough Community Power Plan, which authorizes the Board of Selectmen to develop and implement Hillsborough Community Power as described therein (pursuant to RSA 53-E). Mr. Pelletier spoke on this article, explained that no money is to be used by the Town and the benefits it would provide to the users, in saved money for electricity. Mr. Pelletier thanked the committee that worked on this project, Janet Byron, Augie Ross, Emily Wrubel and Riche' Colcombe.

Article 26: To transact any other business that may legally come before the meeting.

Mrs. Riche' Colcombe spoke and said that in the 2023 Town Meeting Minutes, she was credited for making the motion to move the Veterans Credit article, but she recollect that she was not the one who made that motion.

Several residents brought up that they would like to see more sidewalks downtown for safety reasons. Chairman Bailey said there is currently a sidewalk project in process, and which should be completed by next year.

Residents also voiced concern about additional downtown sidewalks and repainting the crosswalks. Chairman Bailey said the crosswalks get painted every springtime and should be done within the next

couple of months. Also stated that the crosswalks on West Main St are State of NH roads and done by DOT.

Results of the ballot voting was announced before the close of the meeting.

Mr. Ivanov thanked all the Town Employees and the varies Departments in Town for all their hard work, and a special mention to the Library for being named the 2023 NH Library of the year.

Moved by Mr. Bailey and seconded by Mrs. Campbell the 2024 Town Meeting was adjourned at 8:30 pm, with no other business to transact that may legally come before the meeting.

2024 TOWN MEETING BALLOT RESULTS ON ARTICLE 1:

Selectman for 3 years:

Iris Campbell 404
Sean Burt 306

Selectman for 2 years:

Richard Pelletier 438
Katherine Charrette 256

Tax Collector/Town Clerk for 3 years:

Deborah J McDonald 681

Treasurer for 3 years:

Robert R Charron 668

Planning Board for 3 years (two positions):

Kim Opperman 199
Kyle Tyrrell 322
Bryant E Wheeler 366
Nancy A Egner 333

Cemetery Trustee for 3 years:

Norma Webster 638

Trustee of Trust Funds for 3 years:

Lori Adams 618

Zoning Board of Adjustment for 3 years (two positions):

Roger Racette 450
Keith T Cobbett 508

Trustee of the Fuller Public Library for 3 years

Norma Hubbard 641

Water and Sewer Commissioner for 3 years:

Peter D Mellen 631

Water and Sewer Commissioner for 2 years:

David N Fullerton 256
Dana R Clow 417

SCHOOL OFFICIALS: (Hillsborough results only not included are Deering results)

School Board from Hillsborough for 3 years:

Paul Plater 476
Mike Luciano 134 (write in)

Moderator for 1 year:

John Segedy 540

A True Copy of Attest:
Deborah J. McDonald
Hillsborough Town Clerk

Town of Hillsborough



Town Warrant

TOWN WARRANT
For the Town of Hillsborough
The State of New Hampshire

TUESDAY, MARCH 11, 2025

HILLSBORO-DEERING MIDDLE SCHOOL AND HILLSBORO-DEERING HIGH SCHOOL
TO THE INHABITANTS OF THE TOWN OF HILLSBOROUGH, IN THE
COUNTY OF HILLSBOROUGH,

IN SAID STATE, QUALIFIED TO VOTE IN TOWN AFFAIRS:

You are hereby notified to meet at the Hillsboro-Deering Middle School in said Hillsborough, NH on Tuesday, March 11, 2025, at seven o'clock in the morning. Balloting on Article One, the election of officers through Article Three will take place between seven o'clock in the morning through seven o'clock in the evening. Articles Four through Fifteen will be taken up at Hillsboro-Deering Middle School at 7:30 P.M.

Article 1

To choose Town Officers for the ensuing year.

Article 2

Shall the Town vote to amend the Zoning Ordinance by amending Article III section 229-21 Dimensional Requirements to add the following sentence to the end of the section?

“All lots shall be required to have the required minimum contiguous buildable area set forth in the Subdivision Regulations, subject to the Planning Board's authority to waive the same.” (Recommended by the Planning Board)

Article 3

Shall the Town vote to adopt in section 229-26 in Article IV Overlay Districts “The North Branch Planned Unit Development Overlay District” and its associated map as shown in the Town Report and on the Town Website? (Recommended by the Planning Board)

Article 4

Shall the Town raise and appropriate the sum of \$10,707,217.00 (Ten Million Seven Hundred Seven Thousand Two Hundred Seventeen Dollars) as a 2025 Operating Budget? This amount does not include amounts from any other warrant articles. (Recommended by the Board of Selectmen). (Majority vote required)

Article 5

Shall the Town raise and appropriate the sum of \$907,900.00 (Nine Hundred Seven Thousand Nine Hundred Dollars) for the purpose of operating the Water Department during 2025? Of that sum, \$907,900.00 (Nine Hundred Seven Thousand Nine Hundred Dollars) is to come from Water Department income. (Recommended by the Board of Selectmen) (Majority vote required)

Article 6

Shall the Town raise and appropriate the sum of \$1,109,545.00 (One Million One Hundred Nine Thousand Five Hundred Forty-Five Dollars) for the purpose of operating the Sewer Department during 2025? Of that sum \$1,109,545.00 (One Million One Hundred Nine Thousand Five Hundred Forty-Five Dollars) is to come from Sewer Department income. (Recommended by the Board of Selectmen). (Majority vote required)

Article 7

Shall the Town raise and appropriate the non-lapsing sum of \$240,000.00 (Two Hundred Forty Dollars) for the related costs for the purpose of potholing to identify the unknown service line types as part of the required work under the Lead & Copper Rule, along with any other related activities; and to authorize the Board of Selectmen to enter into an agreement with the State of New Hampshire NHDES, to borrow up to \$240,000.00 (Two Hundred Forty Dollars) from the State Revolving Fund. Principal and interest shall be repaid through user fees. This article is to be non-lapsing until December 31, 2027. (2/3 majority ballot vote required) (Recommended by the Board of Selectmen)

Article 8

Shall the Town raise and appropriate the amount of \$385,000.00 (Three Hundred Eighty-Five Thousand Dollars) to be deposited in the following already established Capital Reserve Funds:

Ambulance CRF	\$ 75,000.00
Fire Department Equipment CRF	\$ 40,000.00
Police Department Equipment CRF	\$ 40,000.00
Municipal Buildings Maintenance, Repairs & Upgrades CRF	\$ 75,000.00
Cemetery Maintenance & Repair CRF	\$ 10,000.00
Parks Maintenance & Repair CRF	\$ 40,000.00
Sidewalks CRF	\$ 15,000.00
Employee Health & Wellness CRF	\$ 25,000.00
Highway Department Equipment CRF	\$ 40,000.00
Transfer Station Equipment CRF	\$ 25,000.00

Of that sum, \$325,000.00 (Three Hundred Twenty-Five Thousand Dollars) is to come from the Undesignated Fund Balance and \$60,000.00 (Sixty Thousand Dollars) is to come from taxation. (Recommended by the Board of Selectmen). (Majority vote required)

Article 9

Shall the Town raise and appropriate the non-lapsing sum of \$350,000.00 (Four Hundred Fifty Thousand Dollars) for the purpose of road work. This article is to be non-lapsing until December 31, 2026 (Recommended by the Board of Selectmen). (Majority vote required)

Article 10

Shall the Town vote to establish a Capital Reserve Fund for the purpose of Parks Equipment and to raise and appropriate the sum of \$40,000.00 (Forty Thousand Dollars) to deposit in such fund and to name the Board of Selectmen as agents to expend? (Recommended by the Board of Selectmen). (Majority vote required)

Article 11

Shall the Town raise and appropriate the sum of \$87,000.00 (Eighty-Seven Thousand Dollars) for the purpose of purchasing a Youth Services/Parks & Recreation Bus? Of that sum, \$20,000.00 (Twenty Thousand Dollars) is to come from donated funds, and \$67,000.00 (Sixty-Seven Thousand) is to come from taxation. (Recommended by the Board of Selectmen). (Majority vote required)

Article 12

Shall the Town vote to adopt the provisions of NH RSA Chapter 162-K, Municipal Economic Development and Revitalization Districts, which will authorize the establishment of one or more development districts at a future Town Meeting? (Majority vote required)

Article 13

Shall the Town vote to:

Establish a municipal economic development and revitalization district in accordance with RSA 162-K:5, which district is shown on a map entitled “Commercial Street Tax Increment Finance District,” as prepared by the Central New Hampshire Planning Commission and shown as “Exhibit A, TIF Map” in the North Branch Gateway Zone Tax Increment Financing (TIF) District Plan dated December 19, 2024, and in general runs along the Commercial Street corridor along the former Allied Tannery, and includes thirteen properties. The district will have name “Commercial Street Tax Increment (TIF) District.”

Adopt the provisions of “North Branch Gateway Zone Tax Increment Finance Plan” dated December 19, 2024, in accordance with RSA 162-K:6 and RSA 162-K:9; and,

Authorize the Select Board to appoint the District Administrator in accordance with RSA 162-K:13 and create a five-member Advisory Board in accordance with RSA 162-K:14, with the Advisory Board membership to be determined by the Select Board. (Majority vote required)

Article 14

Shall the Town of Hillsborough raise and appropriate the sum not to exceed \$3,000.00 (three thousand dollars) for the purpose of purchasing all equipment necessary to begin live-streaming the public meetings of the Selectboard and Planning Board? (By Petition)

Article 15

Shall the voters of the Town of Hillsborough, NH vote to add the following to the Town Zoning Ordinances: All meetings of the Hillsborough Planning Board and the Hillsborough Board of Adjustment shall be recorded for the purpose of transparency to the citizens. Said recordings shall be audio but may also include video. Said recordings shall be retained for at least the greater of 10-years or any greater time period required by State Statute. (By Petition)

Given under our hands and seal this 12th day of February in the year of our Lord Two Thousand Twenty-Five.

Hillsborough Board of Selectmen

James C. Bailey III, Chairman
Iris R. Campbell, Selectwoman
Richard Pelletier, Selectman

Town of Hillsborough



Town Budgets & Financial Records

TOWN OF HILLSBOROUGH BUDGET - OPERATING

DEPARTMENT	2024 Budget	2024 Expended	2025 Proposed	\$ Diff.	% Diff.
61-63 W. Main Street	\$ 16,100	\$ 12,878	\$ 14,600	\$ (1,500)	
Administration	\$ 532,696	\$ 534,043	591,728	\$ 59,032	
Animal Control	\$ 6,654	\$ 4,348	7,055	\$ 401	
Audit	\$ 19,500	\$ 16,500	21,000	\$ 1,500	
Building Inspector	\$ 101,705	\$ 101,255	114,059	\$ 12,354	
Cemeteries	\$ 30,775	\$ 28,670	31,625	\$ 850	
Conservation Commission	\$ 4,294	\$ 4,516	4,444	\$ 150	
Debt Expense	\$ 82,500	\$ 86,350	80,500	\$ (2,000)	
Dispatch	\$ 691,970	\$ 639,177	782,209	\$ 90,239	
Elections	\$ 16,521	\$ 13,453	6,228	\$ (10,293)	
Emergency Management	\$ 10,740	\$ 9,495	17,909	\$ 7,169	
Fire Department	\$ 852,812	\$ 835,464	901,845	\$ 49,033	
Forest Fire	\$ 4,006	\$ 1,649	4,006	\$ -	
General Government Buildings	\$ 124,636	\$ 115,400	132,047	\$ 7,411	
Health Agencies	\$ 5,000	\$ 5,000	5,000	\$ -	
Highway Department	\$ 1,501,954	\$ 1,383,286	1,564,444	\$ 62,490	
Insurance	\$ 206,334	\$ 204,808	229,063	\$ 22,729	
Legal	\$ 16,500	\$ 6,336	41,500	\$ 25,000	
Library (Incl. Building Expenses)	\$ 296,923	\$ 289,461	308,471	\$ 11,548	
Land Use & Economic Development	\$ 167,263	\$ 153,926	173,318	\$ 6,055	
Parks	\$ 130,781	\$ 121,590	162,417	\$ 31,636	
Patriotic Purposes	\$ 17,630	\$ 18,484	17,630	\$ -	
Police Dept. (Incl. Building Expenses)	\$ 3,163,946	\$ 3,095,056	3,642,164	\$ 478,218	
Recreation (Manahan)	\$ 118,413	\$ 97,883	195,221	\$ 76,808	
Revaluation	\$ 73,500	\$ 81,951	129,500	\$ 56,000	
Other Culture & Recr. (Senior/Concerts)	\$ 17,500	\$ 17,000	17,500	\$ -	
Street Lighting	\$ 17,000	\$ 15,214	17,000	\$ -	
Tax Map (Other Gen. Govt.)	\$ 4,103	\$ 5,000	5,003	\$ 900	
Town Clerk/Tax Collector	\$ 225,990	\$ 217,922	244,594	\$ 18,604	
Transfer Station	\$ 749,283	\$ 695,043	784,720	\$ 35,437	
Welfare (General Assistance)	\$ 137,226	\$ 121,185	137,302	\$ 76	
Youth Services (Incl Bldg. Exp.)	\$ 292,880	\$ 268,128	323,115	\$ 30,235	
TOTAL OPERATING BUDGET	\$ 9,637,135	\$ 9,200,471	\$ 10,707,217	\$ 1,070,082	11%

TOWN OF HILLSBOROUGH BUDGET - CAPITAL

WARRANT ARTICLES	2024	2025	\$ Diff.	% Diff.
Ambulance CRF	\$ 100,000.00	\$ 75,000.00	\$ (25,000.00)	
Bridge Replacement	\$ 207,000.00	\$ -	\$ (207,000.00)	
Cemetery Maint. & Repairs CRF	\$ 10,000.00	\$ 10,000.00	\$ -	
Employee Health & Wellness CRF	\$ 25,000.00	\$ 25,000.00	\$ -	
Fire Department Equipment CRF	\$ 40,000.00	\$ 40,000.00	\$ -	
Govt. Building/Maintenance/Repair CRF	\$ 150,000.00	\$ 75,000.00	\$ (75,000.00)	
Highway Department Equipment	\$ -	\$ 40,000.00	\$ 40,000.00	
Parks Equipment CRF	\$ -	\$ 40,000.00	\$ 40,000.00	
Library Building CRF	\$ 25,000.00	\$ -	\$ (25,000.00)	
Parks Maintenance & Repairs CRF	\$ 40,000.00	\$ 40,000.00	\$ -	
Police Department Equipment CRF	\$ 40,000.00	\$ 40,000.00	\$ -	
Road Construction	\$ 350,000.00	\$ 350,000.00	\$ -	
Sidewalks CRF	\$ 15,000.00	\$ 15,000.00	\$ -	
Software/Computer CRF	\$ 50,000.00	\$ -	\$ (50,000.00)	
Transfer Station Equipment CRF	\$ -	\$ 25,000.00	\$ 25,000.00	
Youth Services Van	\$ -	\$ 87,000.00	\$ 87,000.00	
Live Streaming Petitioned Article	\$ -	\$ 3,000.00	\$ 3,000.00	
Highway Truck #1 w/Plow	\$ 283,190.00	\$ -	\$ (283,190.00)	
Highway Truck #2 w/Plow	\$ 257,700.00	\$ -	\$ (257,700.00)	
Grader Lease	\$ 67,142.00	\$ -	\$ (67,142.00)	
Whittemore Project	\$ 89,000.00	\$ -	\$ (89,000.00)	
Infrastructure CRF (Water/Sewer/Roads)	\$ 50,000.00	\$ -	\$ (50,000.00)	
Police Union Contract (First Year)	\$ 86,900.00	\$ -	\$ (86,900.00)	
Employee Union Contract (First Year)	\$ 55,282.00	\$ -	\$ (55,282.00)	
Total Capital Outlay	\$ 1,941,214.00	\$ 865,000.00	\$ (1,076,214.00)	
Less Offsetting Revenue **	\$ 833,300.00	\$ 345,000.00	\$ -	
Net Capital Outlay	\$ 1,107,914.00	\$ 520,000.00	\$ (587,914.00)	
Total Operating/Capital Budgets	\$ 10,745,049.00	\$ 11,227,217.00	\$ 482,168.00	4.49%
Offsetting Revenues**	CRF Article	YS Van		
	\$325,000	\$20,000		

DEBT SCHEDULE THROUGH 2029

Long Term Debt		2022	2023	2024	2025	2026	2027	2028	2029
Water Filtration	Balance	\$ 280,000	\$ 187,000	\$ 94,000					
RDC-EXP 2024	Principal	\$ 93,000	\$ 93,000	\$ 94,000					
NHMBB - 12C	Interest	\$ 12,380	\$ 8,175	\$ 2,350					
Interest Refund		\$ (3,540)	\$ (6,580)	\$ (2,041)					
Water Dept.		\$ 67,893	\$ 63,063	\$ 62,873					
Town		\$ 33,947	\$ 31,532	\$ 31,436					
Total Payment		\$101,840	\$ 94,595	\$ 94,309					
Advest. Nov. 2004 Bond	Balance	\$ 321,253	\$ 209,127	\$ 101,001					
Issue	Principal	\$ 100,000	\$ 100,000	\$ 97,000					
Bank of New York	Interest	\$ 12,126	\$ 8,126	\$ 4,001					
Total Payment		\$ 112,126	\$ 108,126	\$ 101,001					
Water Main	Balance	\$ 276,931	\$ 180,478	\$ 87,465					
Bank of New York	Principal	\$ 86,000	\$ 86,000	\$ 84,000					
	Interest	\$ 10,453	\$ 7,013	\$ 3,465					
Total Payment		\$ 96,453	\$ 93,013	\$ 87,465					
Fire Station Addition	Balance	\$ 44,324	\$ 28,650	\$ 13,536					
Bank of New York	Principal	\$ 14,000	\$ 14,000	\$ 13,000					
	Interest	\$ 1,674	\$ 1,114	\$ 536					
Total Payment		\$ 15,674	\$ 15,114	\$ 13,536					
2010 Smith House	Balance	\$ 141,203	\$ 111,595	\$ 81,002	\$ 49,397	\$ 16,735			
Loan # 6000738498	Principal	\$ 29,608	\$ 30,593	\$ 31,605	\$ 32,663	\$ 16,735			
Lake Sunapee Bank	Interest	\$ 4,420	\$ 3,435	\$ 2,423	\$ 1,365				
Total Payment		\$ 34,028	\$ 34,028	\$ 34,028	\$ 34,028	\$ 16,735			

DEBT SCHEDULE THROUGH 2029

Long Term Debt		2022	2023	2024	2025	2026	2027	2028	2029
Loon Pond ARRA Loan	Balance								
Project # 1141010-01	Principal								
NHDES	Interest								
Total Payment									
Bible Hill AR-RA Loan	Balance	\$ 64,035	\$ 58,476	\$ 52,744	\$ 46,834	\$ 40,741	\$ 34,459	\$ 27,982	\$ 21,304
Project # 1141010-02	Principal	\$ 5,559	\$ 5,732	\$ 5,910	\$ 6,093	\$ 6,282	\$ 6,477	\$ 6,678	\$ 6,885
NHDES	Interest	\$ 1,988	\$ 1,815	\$ 1,637	\$ 1,454	\$ 1,265	\$ 1,070	\$ 869	\$ 662
Total Payment		\$ 7,547	\$ 7,547	\$ 7,547	\$ 7,547	\$ 7,547	\$ 7,547	\$ 7,547	\$ 7,547
Screw Pump Replacement	Balance	\$ 163,919	\$ 110,585	\$ 57,252	\$ 3,973				
Loan # 6000746040	Principal	\$ 53,334	\$ 53,334	\$ 53,334	\$ 3,919				
Lake Sunapee Bank	Interest	\$ 4,144	\$ 2,678	\$ 1,212	\$ 54				
Total Payment		\$ 57,478	\$ 56,012	\$ 54,546	\$ 3,973				
UVARRA Loan	Balance	\$ 664,271	\$ 620,935	\$ 577,256	\$ 533,239	\$ 488,888	\$ 444,208	\$ 399,202	\$ 353,875
Project # 1141010-03	Principal	\$ 26,459	\$ 27,781	\$ 29,132	\$ 30,515	\$ 31,930	\$ 33,378	\$ 34,859	\$ 36,376
NHDES	Forgiven	\$ 10,966	\$ 10,966	\$ 10,966	\$ 10,966	\$ 10,966	\$ 10,966	\$ 10,966	\$ 10,966
	Interest	\$ 16,877	\$ 15,898	\$ 14,885	\$ 13,836	\$ 12,750	\$ 11,628	\$ 10,468	\$ 9,269
Total Payment		\$ 43,336	\$ 43,679	\$ 44,017	\$ 44,351	\$ 44,680	\$ 45,006	\$ 45,327	\$ 45,645
Tax Exempt Leasing Corp.	Balance	\$ 161,512	\$ 107,675	\$ 53,837					
Schedule #5	Principal	\$ 49,929	\$ 51,846						
2019 Highway Loader	Interest	\$ 3,908	\$ 1,991						
Total Payment		\$ 53,837	\$ 53,837						

FINANCIAL REPORT

December 31, 2024

This is to certify that the information contained in this report was taken from official records and is correct to the best of our knowledge.

February 15, 2025		
James C. Bailey, III; Iris R. Campbell; Richard F. Pelletier - Selectboard of Hillsborough, NH		
General Fund	Assets	
Checking - Bar Harbor Bank & Trust	1,651,924.79	
NH Public Deposit Investment Pool	29,654.67	
TD Bank-Municipal Money Market	39,711.30	
Petty Cash	600.00	
Payroll Checking - Bar Harbor Bank & Trust	4,683.73	
Total Cash		\$1,726,574.49
Taxes		
Property Taxes Receivable	8,558,218.03	
Unredeemed Receivable	1,230,196.06	
Land Use Change Tax	10,800.00	
Yield Tax Receivable	3,577.40	
Water Receivable	37,111.40	
Sewer Receivable	45,330.11	
Allowance For Uncollectible & Elderly Lien	-300,000.00	
Total Tax Receivable		\$9,585,233.00
Due From Others		
Due From Project LIFT	910.85	
Due From Windsor	-284.43	
Due From Trust Funds	4,507.06	
Due From Dispatch Towns	0.09	
Due From Deering	29,775.01	
Due From Trust Fund - Muni Bldgs CRF	750.00	
Due From Other Funds	3,680.05	
Due From Manahan Trust	9,751.30	
Due From Water Fund	8,226.22	
Due From Sewer Fund	7,154.15	
Due From Rescue Billing Services	106,504.56	
Total Due From Others		\$170,974.86
Other Assets		
Pre-Paid Expenses & Other Assets	403,001.31	
Total Other Assets		\$403,001.31
Total Assets		\$11,885,783.66

FINANCIAL REPORT

December 31, 2024

Accounts Payable	Liabilities	
Accounts Payable	1,209,853.15	
Insurance - Transamerica	-0.30	
Accrued Salaries & Benefits	157,066.99	
Flexible Spending Account	801.47	
Emerald Lake Water Payable	248,212.43	
Emerald Lake Water Interest Payable	1,134.63	
Emerald Lake District Payable	288,747.24	
Emerald Lake Prop Tax Interest Payable	74.57	
YS - Special Projects	-1,170.16	
Local Education Tax Payable	4,895,007.95	
State Education Tax Payable	510,536.08	
Yield Tax Bond Payable	4,394.83	
Excavation Tax Bond Payable	440.00	
Total Accounts Payable		\$7,315,098.88
Due To		
Due to Conservation Fund	24,778.47	
Due To Capital Projects Non-lapsing	326,803.94	
Total Due To		\$351,582.41
Other Liabilities		
Tax Collector Overage/Shortage	516.00	
Restitution Payable	-1,040.00	
Credit Memos	698.37	
Deferred Revenue	62,659.93	
Deferred Revenue 60-Day Rule	1,798,436.50	
Deferred Revenue - Grants	1,701,049.47	
Encumbrances	0.00	
Total Other Liabilities/Encumbrances		\$3,562,320.27
Total Liabilities		\$11,229,001.56
Total Fund Balance		\$656,782.10
Total Liabilities & Fund Balance		\$11,885,783.66

FINANCIAL REPORT

December 31, 2024

Conservation Commission		
Assets		
Cash-NHPDIP Investment Account	239,729.14	
Due From General Fund	24,778.47	
Total Assets		\$264,507.61
Liabilities		
Due to General Fund		
Undesignated Equity		\$264,507.61
Total Liabilities and Fund Balance		\$264,507.61

2024 DETAILED STATEMENT OF EXPENSES

Executive

TO - Contracted Services	\$ 534.42
TO - Selectmen - Payroll	\$ 10,500.00
TO - Selectmen - FICA	\$ 651.00
TO - Selectmen - Medicare	\$ 152.25
TO - Advertisement	\$ 486.60
TO - Box Rent - Postal	\$ 120.00
TO - Computer Syst. & Support	\$ 46,766.14
TO - Equipment Rental	\$ 1,730.22
TO - Equipment Repair	\$ 1,310.00
TO - Health Insurance	\$ 67,716.00
TO - Dental Insurance	\$ 3,213.60
TO - Longevity	\$ 2,150.00
TO - Mileage	\$ 194.28
TO - Misc. Expense	\$ 1,263.04
TO - Office Supplies	\$ 2,738.24
TO - Payroll	\$ 316,943.54
TO - Postage	\$ 3,552.47
TO - Printing Costs	\$ 1,792.00
TO - Professional dues	\$ 6,195.00
TO - Registry Copies	\$ 808.12
TO - FICA	\$ 20,432.15
TO - Medicare	\$ 4,778.18
TO - Telephone	\$ 12,605.49
TO - Meetings/Training Costs	\$ 2,034.63
TO - Retirement	\$ 25,375.36
Executive Totals	<u>\$ 534,042.73</u>

Elections

Elect - Advertising	\$ 300.00
Elect - Ballot Clerk/Moderator	\$ 1,080.00
Elect - Booth Set Up	\$ 575.00
Elect - Election Meals	\$ 2,524.34
Elect - Miscellaneous	\$ 35.51
Elect - Training/Mileage	\$ 29.48
Elect - Office Supplies	\$ 418.79
Elect - Payroll	\$ 3,357.38
Elect - Postage	\$ 163.87
Elect - Printing Costs	\$ 4,711.91
Elect - FICA	\$ 208.18
Elect - Medicare	\$ 48.68
Election Totals	<u>\$ 13,453.14</u>

2024 DETAILED STATEMENT OF EXPENSES

Financial Administration

Audit - Prof. Services	<u>\$ 16,500.00</u>
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Town Clerk/Tax Collector

TC/TC - Postal Box Rental	\$ 188.00
TC/TC - Data Processing	\$ 7,664.15
TC/TC - Health Insurance	\$ 31,681.68
TC/TC - Dental Insurance	\$ 1,611.30
TC/TC - Longevity	\$ 3,000.00
TC/TC - Mileage	\$ 575.87
TC/TC - Miscellaneous	\$ 270.00
TC/TC - Office Supplies	\$ 1,818.54
TC/TC - Payroll	\$ 129,919.34
TC/TC - Postage	\$ 9,728.33
TC/TC - Professional Dues	\$ 40.00
TC/TC - Record Maintenance	\$ 550.00
TC/TC - Registry Expense	\$ 548.13
TC/TC - FICA	\$ 8,404.49
TC/TC - Medicare	\$ 1,965.50
TC/TC - Training Costs	\$ 909.00
TC/TC - Retirement	\$ 9,437.49
TC/TC - Tax Lien Expense	\$ 9,610.36
Town Clerk/Tax Collector Totals	<u>\$ 217,922.18</u>

Revaluation

Revaluation Appropriation	\$ 81,951.00
Total Revaluation	<u>\$ 81,951.00</u>

Legal

Legal Fees	\$ 12,006.08
Legal - Union Negotiations	\$ (5,670.00)
Total Legal	<u>\$ 6,336.08</u>

2024 DETAILED STATEMENT OF EXPENSES

Land Use & Economic Development

<i>Land Use Revenues</i>	\$	8,854.00
Advertisement	\$	1,650.00
Contract Services	\$	-
Legal Expense	\$	2,238.00
Office Equipment and Supplies	\$	509.91
Postage	\$	3,027.84
Training	\$	914.00
Publications	\$	165.50
Membership and Dues	\$	7,748.00
Mileage	\$	73.03
Telephone	\$	300.00
Economic Development	\$	5,250.00
Esri GIS Mapping	\$	1,850.00
Registry of Deeds	\$	449.48
Longevity	\$	650.00
Payroll	\$	85,937.96
FICA	\$	5,480.78
Medicare	\$	1,281.69
Retirement	\$	6,142.48
Health Insurance	\$	28,397.94
Dental Insurance	\$	1,859.22
Land Use & Economic Development	\$	<u>153,925.83</u>

General Government Buildings

Comm. Bldg - Contracted Services	\$	1,020.00
Comm. Bldg - Regular Maintenance	\$	9,331.16
Comm. Bldg - Electricity	\$	6,744.88
Comm. Bldg - Equipment Repair	\$	92.03
Comm. Bldg - Fuel Oil	\$	3,207.19
Comm. Bldg - Gasoline	\$	2,320.00
Comm. Bldg - Health Insurance	\$	28,397.94
Comm. Bldg - Dental Insurance	\$	1,060.08
Comm. Bldg - Janitorial Supplies	\$	283.20
Comm. Bldg - Payroll	\$	44,757.87
Comm. Bldg - Overtime	\$	650.87
Comm. Bldg - FICA	\$	2,868.55
Comm. Bldg - Medicare	\$	670.89
Comm. Bldg - Telephone	\$	829.84
Comm. Bldg - Water	\$	708.77

2024 DETAILED STATEMENT OF EXPENSES

Comm. Bldg - Sewer	\$ 600.00
Museum - Maintenance	\$ 940.00
Museum - Electricity	\$ 1,847.91
Museum - Propane	\$ 2,073.12
Museum- Telephone	\$ 2,337.89
Museum - Water	\$ 331.00
Museum - Sewer	\$ 600.00
Tax Deeded Property Expense	\$ 3,726.35
General Government Bldg. Totals	\$ 115,399.54

Cemeteries

Cem - Contract Costs	\$ 28,399.98
Cemn - Electricity	\$ 255.40
Cem - Miscellaneous	\$ 14.08
Cemetery Totals	\$ 28,669.46

Insurance

Ins. - LT Disability & Life	\$ 17,975.23
Ins. - Property & Liability	\$ 107,208.37
Ins. - Unemployment Compensation	\$ 3,599.00
Ins. - Workers Compensation	\$ 76,025.47
Insurance Totals	\$ 204,808.07

Other General Government

Tax Maps - Professional Services	\$ 5,000.00
Bank Charges	-80.00
NSF Checks	-2,376.49
Other General Government Totals	2,543.51

Police Department

<i>Police/Dispatch/Procecution Revenues</i>	\$ 391,099.02
Police - Advertisement	\$ 4,641.78
Police - Ammo/Handguns	\$ 27,953.81
Police - Box Rent - Postal	\$ 188.00

2024 DETAILED STATEMENT OF EXPENSES

Police - Clothing Expense	\$	25,580.67
Police - Computer Syst. & Support	\$	69,218.36
Police - Contract Services	\$	58,757.20
Police - Cruiser Expense	\$	16,750.72
Police - Equipment Purchase	\$	50,552.85
Police - Equipment Repair	\$	840.35
Police - Gasoline	\$	25,208.30
Police - Health Insurance	\$	278,825.33
Police - Dental Insurance	\$	17,203.38
Police - Employee Wellness	\$	3,937.73
Police - Longevity	\$	6,750.00
Police - Investigative Aids	\$	30,167.83
Police - Special Legal	\$	68,115.45
Police - Legal Publications	\$	5,906.87
Police - Meals	\$	498.07
Police - Mileage	\$	723.30
Police - Miscellaneous	\$	558.64
Police - K9	\$	6,109.41
Police - Office Equipment	\$	94.95
Police - Office Supplies	\$	3,719.72
Police - Payroll	\$	1,410,975.07
Police - Payroll Overtime	\$	199,819.96
Police - Payroll w/Holiday	\$	42,986.98
Police - NH Retirement	\$	436,964.65
Police - Postage	\$	1,049.40
Police - Printing Costs	\$	338.98
Police - Professional Dues	\$	2,650.00
Police - Professional Services	\$	1,770.00
Police - Radio Maintenance	\$	3,293.37
Police - Safety supplies	\$	2,441.74
Police - FICA	\$	12,401.18
Police - Medicare	\$	24,408.33
Police - Special Investigations	\$	3,450.00
Police - Telephone	\$	40,795.22
Police - Tires	\$	5,783.62
Police - Training Costs	\$	49,642.32
Police - V.R. Cruiser	\$	71,849.20
Police - Retirement	\$	7,563.14
Police Station - Maintenance	\$	5,242.20
Police Station - Contract Services	\$	18,399.75
Police Station - Electricity	\$	25,756.34

2024 DETAILED STATEMENT OF EXPENSES

Police Station - Equip. Purchase	\$ 5,946.21
Police Station - Fuel Oil	\$ 12,575.33
Police Station - Janitorial Supplies	\$ 3,691.42
Police Station - Miscellaneous	\$ 88.00
Police Station - Water	\$ 2,271.24
Police Station - Sewer	\$ 600.00
Police Totals	<u>\$ 3,095,056.37</u>

Fire Department

<i>Fire Department Revenues</i>	\$ 259,287.76
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Fire - Chemicals/Hazmat	\$ 950.84
Fire - Clothing Expense	\$ 985.94
Fire - Computer System & Software	\$ 17,058.00
Fire - Contracted Services	\$ 64,128.00
Fire - Equipment Purchases	\$ 109,858.66
Fire - Equipment Repairs	\$ 252.95
Fire - Fire Alarm Maintenance	\$ 1,256.00
Fire - Fire Prevention	\$ 2,445.64
Fire - Vehicle Fuel	\$ 7,535.23
Fire - Health Insurance	\$ 22,725.63
Fire - Dental Insurance	\$ 1,255.29
Fire - Longevity	\$ 1,250.00
Fire - Medical Expense	\$ 926.68
Fire - Miscellaneous	\$ 229.00
Fire - Office Equipment	\$ 1,497.46
Fire - Office Supplies	\$ 660.46
Fire - Payroll	\$ 184,574.30
Fire - Overtime	\$ 1,557.77
Fire - Retirement	\$ 33,808.18
Fire - Postage	\$ 87.34
Fire - Professional Dues	\$ 505.00
Fire - Professional Publications	\$ 1,552.50
Fire - Radio Maintenance	\$ 8,838.50
Fire - FICA	\$ 4,684.62
Fire - Medicare	\$ 2,773.27
Fire - Telephone	\$ 3,300.69
Fire - Training Costs	\$ 667.50
Fire - 59 Engine 2	\$ 227.50
Fire - 59 Ladder 1	\$ 210.00
Fire - 59 Rescue 1	\$ 490.00

2024 DETAILED STATEMENT OF EXPENSES

Fire - 59 Tanker 1	\$ 175.00
Fire - 59 Tanker 2	\$ 140.00
Fire - 59 Forestry 1	\$ 105.00
Fire - VR Miscellaneous	\$ 5,229.96
Fire Rescue - Uniforms	\$ 1,866.22
Fire Rescue - Equipment Purchase	\$ 1,768.98
Fire Rescue - Equipment Repairs	\$ 6,745.75
Fire Rescue - Fuel	\$ 10,864.03
Fire Rescue - Payroll	\$ 252,914.38
Fire Rescue - Overtime	\$ 2,974.36
Fire Rescue - FICA	\$ 16,528.09
Fire Rescue - Medicare	\$ 3,865.41
Fire Rescue - Vehicle Repair	\$ 6,601.62
Fire Rescue - Intercept Expense	\$ 7,863.91
Fire Rescue - Medical Supplies	\$ 6,911.30
Fire Station Maintenance	\$ 6,054.55
Fire Station Contract Costs	\$ 1,585.43
Fire Station Electricity	\$ 10,890.06
Fire Station Fuel Oil	\$ 12,979.61
Fire Station Janitorial Supplies	\$ 1,888.79
Fire Station Water	\$ 618.82
Fire Station Sewer	\$ 600.00
Fire Department Totals	<u>\$ 835,464.22</u>

Building Inspector - Health Officer

<i>Building Permit Revenues</i>	<i>\$ 68,871.66</i>
Bldg Insp/Health - Medical Ins.	\$ 21,035.52
Bldg Insp/Health - Dental	\$ 1,060.08
Bldg Insp/Health - Mileage	\$ 128.95
Bldg Insp/Health - Miscellaneous	\$ 11.69
Bldg Insp/Health - Supplies	\$ 121.30
Bldg Insp/Health Vehicle Maintenance	\$ 536.60
Bldg Insp/Health - Payroll	\$ 66,089.26
Bldg Insp/Health - Postage	\$ 76.44
Bldg Insp/Health - Dues	\$ 45.00
Bldg Insp/Health - FICA	\$ 4,182.94
Bldg Insp/Health - Medicare	\$ 978.40

2024 DETAILED STATEMENT OF EXPENSES

Bldg Insp/Health - Telephone	\$ 300.00
Bldg Insp/Health - Gas	\$ 636.38
Bldg Insp/Health - Training Exp.	\$ 654.75
Bldg Insp/Health - Retirement	\$ 5,397.24
Building Insp/Health Officer Totals	<u>\$ 101,254.55</u>

Forest Fire

Forest Fire - Equipment Purchase	\$ 1,648.50
Forest Fire Totals	<u>\$ 1,648.50</u>

Emergency Management

EM - Equipment Purchase	\$ 1,558.20
EM - Payroll	\$ 2,500.00
EM - Code Red	\$ 4,343.82
EM - FICA	\$ 93.00
EM - Medicare	\$ 36.25
EM - Telephone	\$ 963.31
Emergency Management Totals	<u>\$ 9,494.58</u>

Dispatch

Dispatch - Clothing Expense	\$ 549.08
Dispatch - Computer Support	\$ 9,064.06
Dispatch - Contract Services	\$ 12,886.46
Dispatch - Electricity	\$ 843.36
Dispatch - Equipment Purchase	\$ 1,894.00
Dispatch - Medical Insurance	\$ 62,962.86
Dispatch - Dental Insurance	\$ 3,822.92
Dispatch - Longevity	\$ 3,900.00
Dispatch - Misc. Expense	\$ 1,525.00
Dispatch - Office Supplies	\$ 2,315.65
Dispatch - Payroll	\$ 415,629.34
Dispatch - Payroll Overtime	\$ 36,973.85
Dispatch - Payroll w/Holiday	\$ 17,400.17
Dispatch - Radio Maintenance	\$ 8,097.00
Dispatch - FICA	\$ 30,230.41
Dispatch - Medicare	\$ 7,069.98
Dispatch - Telephone	\$ 4,446.00
Dispatch - Training	\$ 1,611.10
Dispatch - Retirement	\$ 17,955.28
Dispatch Totals	<u>\$ 639,176.52</u>

2024 DETAILED STATEMENT OF EXPENSES

Youth Services & Recreation

<i>Youth Services Revenues</i>	\$ 14,041.56
YS - Advertisement	\$ 199.95
YS - Computer Systems	\$ 1,128.34
YS - Clothing	\$ 664.90
YS - Equipment Repair	\$ 303.50
YS - Gasoline	\$ 592.54
YS - Health Insurance	\$ 24,785.64
YS - Dental Insurance	\$ 2,162.52
YS - Misc. Expense	\$ 477.09
YS - Office Equipment	\$ 677.70
YS - Office Supplies	\$ 571.05
YS - Payroll	\$ 168,438.39
YS - Postage	\$ 41.40
YS - FICA	\$ 10,876.37
YS - Medicare	\$ 2,543.64
YS - Telephone & Internet	\$ 4,806.33
YS - Training & Staff Development	\$ 2,037.00
YS - Vehicle Repair	\$ 190.98
YS - Retirement	\$ 10,247.16
YS -Teen Center Rent	\$ 15,000.00
YS - Teen Center Electricity	\$ 3,869.95
Lifeskills Programs	\$ 12,518.20
Recreation Programs	\$ 5,995.33
Youth Services Totals	<u>\$ 268,127.98</u>

61-63 W. Main Street

61-63 W. Main St. - Maintenance	\$ 2,573.76
61-63 W. Main St. - Electricity	\$ 3,353.67
61-63 W. Main St. - Fuel Oil	\$ 3,079.15
61-63 W. Main St. - Propane	\$ 2,340.53
61-63 W. Main St. - Water	\$ 331.00
61-63 W. Main St. - Sewer	\$ 1,200.00
61-63 W. Main St. Totals	<u>\$ 12,878.11</u>

Highway Department

HWY - Advertisement	\$ 50.00
HWY - Building Maintenance	\$ 6,545.98
HWY - Chemicals/Paint	\$ 22,696.98
HWY - Clothing Expense	\$ 8,762.65

2024 DETAILED STATEMENT OF EXPENSES

HWY - Cold Patch/Hot Top	\$	3,083.84
HWY - Line Painting	\$	23,109.45
HWY - Contract Blasting	\$	3,200.00
HWY - Miscellaneous Projects	\$	5,106.36
HWY - Roadside Mowing	\$	22,367.50
HWY - Culverts	\$	8,557.54
HWY - Diesel Fuel	\$	63,601.71
HWY - Electricity	\$	3,725.22
HWY - Equipment Purchase	\$	7,059.89
HWY - Equipment Rental	\$	18,818.33
HWY - Equipment Leases	\$	59,720.59
HWY - Equipment Repair	\$	4,549.71
HWY - Gasoline	\$	6,826.68
HWY - Sand & Gravel	\$	37,718.19
HWY - Hardware	\$	5,476.92
HWY - Health Insurance	\$	140,832.21
HWY - Dental Insurance	\$	7,732.40
HWY - Longevity	\$	3,000.00
HWY - Janitorial Supplies	\$	130.50
HWY - Lubricants	\$	2,393.50
HWY - Miscellaneous Expense	\$	702.94
HWY - Gases (Oxygen, etc.)	\$	903.13
HWY - Payroll	\$	457,757.89
HWY - Payroll Overtime	\$	74,392.93
HWY - Payroll w/Holiday	\$	2,548.83
HWY - Plow Blades/Shoes	\$	14,845.10
HWY - Prof. Svcs. Drug Testing & Phys.	\$	981.50
HWY - Propane	\$	3,766.70
HWY - Radio Maintenance	\$	3,712.06
HWY - Salt	\$	207,628.00
HWY - Signs	\$	3,188.72
HWY - FICA	\$	33,941.69
HWY - Medicare	\$	7,938.12
HWY - Steel	\$	1,722.92
HWY - General Supplies	\$	4,751.54
HWY - Telephone & Cable	\$	6,165.06
HWY - Tires	\$	17,069.92
HWY - Training	\$	174.98
HWY - Tree Removal	\$	1,300.00
HWY - VR #701 Pickup	\$	691.67
HWY - VR #702 Int'l DT	\$	4,920.56

2024 DETAILED STATEMENT OF EXPENSES

HWY - VR #704 Int. Sander	\$	3,445.87
HWY - VR #703 Chevy DT	\$	4,695.35
HWY - VR #705 Int. DT	\$	6,397.11
HWY - VR #707 Int. Sander	\$	5,595.05
HWY - VR #706 Int. Sander	\$	4,414.06
HWY - VR #710 JD Loader	\$	2,497.28
HWY - VR #711 Grader	\$	9,149.65
HWY - V.R. #716 GMC 2022	\$	220.37
HWY - V.R. #717 GMC 1980	\$	362.10
HWY - VR #712 JD Backhoe	\$	2,989.46
HWY - VR #709 Water Truck	\$	1,762.72
HWY - VR #708 Platform Red	\$	3,471.76
HWY - VR #714 Platform Green	\$	153.01
HWY - VR #713 Sidewalk Plow	\$	567.00
HWY - VR #715 5-Ton DT Grn	\$	1,339.33
HWY - Water	\$	331.00
HWY - Retirement	\$	28,811.90
HWY - Labor Other Departments	\$	(7,087.50)
Highway Department Totals	\$	<u>1,383,285.93</u>

Street Lighting

Street Lighting - Electricity	\$	15,213.86
Street Lighting Totals	\$	<u>15,213.86</u>

Transfer Station

<i>Transfer Station Revenues</i>	\$	352,336.53
----------------------------------	----	------------

T.S. - Bldg/Site Maintenance	\$	5,587.66
T.S. - Clothing Expense	\$	1,937.26
T.S. - Computer Systems	\$	850.00
T.S. - Trash Hauling Contract	\$	38,338.20
T.S. - Tipping Fees	\$	118,584.18
T.S. - Recycling Tipping	\$	23,719.65
T.S. - E-Waste Recycling	\$	5,857.03
T.S. - Demolition Removal	\$	106,394.00
T.S. - Diesel Fuel	\$	3,822.09
T.S. - Electricity	\$	3,725.23
T.S. - Equipment Repair & Purchase	\$	5,316.83
T.S. - Hardware	\$	175.00
T.S. - Hazardous Waste	\$	26,604.60
T.S. - Health Insurance	\$	54,753.22

2024 DETAILED STATEMENT OF EXPENSES

T.S. - Dental Insurance	\$ 3,477.21
T.S. - Longevity	\$ 750.00
T.S. - P & L Insurance	\$ 5,978.07
T.S. - Miscellaneous Expense	\$ 1,669.71
T.S. - Trash Bags	\$ 20,590.06
T.S. - Office Supplies	\$ 6,349.09
T.S. - Payroll	\$ 177,241.71
T.S. - Payroll Overtime	\$ 11,669.54
T.S. - Postage	\$ 91.22
T.S. - Professional Dues & Licenses	\$ 1,324.00
T.S. - Propane	\$ 430.20
T.S. - Signs	\$ 37.50
T.S. - FICA	\$ 12,113.50
T.S. - Medicare	\$ 2,833.26
T.S. - Telephone	\$ 445.30
T.S. - Tires	\$ 1,040.00
T.S. - Heavy Equip. Repair	\$ 9,465.25
T.S. - Water	\$ 331.00
T.S. - Workers Compensation	\$ 4,721.33
T.S. - Retirement	\$ 7,373.08
T.S. - Contract Services	\$ 2,925.00
T.S. - Water & Gas Testing	\$ 28,522.04
Transfer Station Totals	<u>\$ 695,043.02</u>

Animal Control

Animal Control - Clothing Expense	\$ 103.79
Animal Control - Equip. Purchase	\$ 63.99
Animal Control - Gasoline	\$ 517.24
Animal Control - Payroll	\$ 3,344.28
Animal Control - Holiday	\$ 29.61
Animal Control - FICA	\$ 214.43
Animal Control - Medicare	\$ 50.14
Animal Control - Retirement	\$ 24.56
Animal Control Totals	<u>\$ 4,348.04</u>

Health Agencies

Grapevine Services	<u>\$ 5,000.00</u>
Health Agencies Total	<u>\$ 5,000.00</u>

2024 DETAILED STATEMENT OF EXPENSES

General Assistance Administration

Gen. Assistance - Computer Sys/Sup	\$ 418.25
Gen. Assistance - Misc. Expense	\$ 1,121.98
Gen. Assistance - Office Supplies	\$ 256.51
Gen. Assistance - Payroll	\$ 19,406.31
Gen. Assistance - Postage	\$ 5.81
Gen. Assistance - Prof. Dues	\$ 30.00
Gen. Assistance - FICA	\$ 1,231.94
Gen. Assistance - Medicare	\$ 288.13
Gen. Assistance - Telephone	\$ 300.00
Gen. Assistance - Training Cost	\$ 20.00
Gen. Assistance Admin. Totals	<u>\$ 23,078.93</u>

General Assistance - Direct Asst.

Gen. Assistance - Misc. Voucher	\$ 3,300.00
Gen. Assistance - Food Voucher	\$ 2,514.01
Gen. Assistance - Gasoline Voucher	\$ 1,096.73
Gen. Assistance - Medical Voucher	\$ 72.72
Gen. Assistance - Rent Voucher	\$ 68,852.27
Gen. Assistance - Homeless Expenses	\$ 5,445.00
Gen Assistance - Heating Fuels	\$ 4,852.52
Gen. Assistance - Electricity	\$ 7,553.08
St. Joseph's Appropriation	\$ 4,420.00
Direct Assistance Totals	<u>\$ 98,106.33</u>

Parks

<i>Parks & Recreation Revenue</i>	<i>\$ 47,431.20</i>
Parks - Advertising	\$ 50.00
Parks - Athletic Programs	\$ 234.98
Parks - Athletic Equipment	\$ 881.85
Parks - Contract Plumbing	\$ 5,936.87
Parks - Electricity	\$ 3,320.22
Parks - Equip. Purchase	\$ 1,038.82
Parks - Equip. Repair	\$ 5,149.87
Parks - Gasoline/Diesel Fuel	\$ 1,962.55
Parks - Hardware/Tools	\$ 395.23
Parks - Medical Insurance	\$ 5,290.92
Parks - Dental Insurance	\$ 275.58
Parks - Misc. Expense	\$ 25.00

2024 DETAILED STATEMENT OF EXPENSES

Parks - Park Maintenance	\$ 8,565.42
Parks - Payroll	\$ 75,617.18
Parks - Overtime	\$ 103.64
Parks - FICA	\$ 4,694.60
Parks - Medicare	\$ 1,097.96
Parks - Telephone	\$ 2,298.73
Parks - Water	\$ 1,263.78
Parks - Retirement	\$ 2,861.80
Parks - Sewer	\$ 344.52
Parks - Butler Park Improvements	\$ 180.00
Parks Totals	<u>\$ 121,589.52</u>

Recreation

Manahan - Programs	\$ 9,041.55
Manahan - Electricity	\$ 450.81
Manahan - Equip. Purchase	\$ 1,589.92
Manahan - Miscellaneous	\$ 720.05
Manahan - Payroll	\$ 71,208.50
Manahan - Office Supplies/Expenses	\$ 6,082.99
Manahan - FICA	\$ 4,427.70
Manahan - Medicare	\$ 1,035.45
Manahan - Training	\$ 947.36
Manahan - Transportation (Field Trips)	\$ 2,378.45
Recreation Totals	<u>\$ 97,882.78</u>

Library

Library - Books	\$ 10,000.00
Library - Computer/Technology	\$ 500.00
Library - Apollo Hosting Fee (Computer)	\$ 2,000.00
Library - Museum Passes	\$ 800.00
Library - Media	\$ 1,000.00
Library - Periodicals	\$ 4,000.00
Library - Phone	\$ 2,538.12
Library - Literacy Program	\$ 27,500.00
Library - Health Insurance	\$ 42,070.92
Library - Dental Insurance	\$ 2,120.16
Library - Payroll	\$ 135,408.46
Library - Longevity	\$ 650.00
Library - FICA	\$ 8,649.93
Library - Medicare	\$ 2,022.82
Library - Retirement	\$ 6,962.29

2024 DETAILED STATEMENT OF EXPENSES

Smith Mansion - Maintenance/Improv.	\$ 4,582.22
Smith Mansion - Contracted Services	\$ 7,840.00
Smith Mansion - Electricity	\$ 29,885.38
Smith Mansion - Water	\$ 331.00
Smith Mansion - Sewer	\$ 600.00
Library Totals	<u>\$ 289,461.30</u>

Fireworks & Patriotic Purposes

Fireworks	\$ 7,500.00
Patriotic Purposes - Flags	\$ 1,859.68
Police Town Event Details	\$ 9,039.00
Police Town Events - Medicare	\$ 84.85
Fireworks & PP Totals	<u>\$ 18,483.53</u>

Other Culture & Recreation

Greater Hillsborough Senior Services	\$ 13,000.00
Main St. Summer Concerts	\$ 4,000.00
Other Culture & Recreation Totals	<u>\$ 17,000.00</u>

Conservation

Conservation Comm. - Cont. Serv.	\$ 553.40
Conservation Comm. - Misc.	\$ 425.00
Conservation Comm. - Payroll	\$ 2,003.26
Conservation Comm. - Postage	\$ 145.95
Conservation Comm. - Printing	\$ 46.00
Conservation Comm. - Dues	\$ 600.00
Conservation Comm. - FICA	\$ 124.23
Conservation Comm. - Signs	\$ 400.00
Conservation Comm. - Medicare	\$ 29.05
Conservation Comm. - Training	\$ 120.00
Conservation Comm. - Material	\$ 68.89
Conservation Commission Totals	<u>\$ 4,515.78</u>

Debt Services

Notes - Principal	\$ 75,945.50
Notes - Interest	\$ 3,054.75
Interest on TANS	\$ 7,350.00
Total Debt Services	<u>\$ 86,350.25</u>

Total Operating Budget	<u>\$ 9,198,011.64</u>
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DETAILED STATEMENT OF REVENUE

	2024 Estimated	2024 Actual	2025 Estimated
TAXES:			
Land Use Change Tax	\$ 27,250.00	\$ 29,500.00	\$ 30,000.00
Yield Tax	\$ 38,500.00	\$ 19,559.16	\$ 25,000.00
Payment in Lieu of Taxes	\$ 3,118.00	\$ 1,367.74	\$ 3,119.00
Excavation Tax	\$ 838.00	\$ 837.90	\$ 1,000.00
Other Taxes	\$ -	\$ -	
Interest & Penalties on Delinquent Taxes	\$ 175,000.00	\$ 181,743.36	\$ 200,000.00
LICENSES, PERMITS & FEES:			
Business Licenses & Permits	\$ 500.00	\$ 600.00	\$ 600.00
Motor Vehicle Permit Fees	\$ 1,060,000.00	\$ 1,156,470.25	\$ 1,225,000.00
Building Permits	\$ 60,000.00	\$ 68,871.66	\$ 80,000.00
Other Licenses, Permits & Fees	\$ 3,500.00	\$ 2,365.00	\$ 3,500.00
STATE SOURCES:			
Meals & Rooms Tax	\$ 579,902.00	\$ 582,137.97	\$ 582,000.00
Highway Block Grant	\$ 181,570.00	\$ 181,569.56	\$ 182,000.00
State & Federal Forest Land Reimb.	\$ 1,458.00	\$ 1,457.83	\$ 1,460.00
Other (Incl. Railroad Tax)	\$ 17,969.00	\$ 9,576.50	\$ 10,000.00
Other Intergovernmental Revenue	\$ 432,712.00	\$ 432,712.00	\$ 240,000.00
From Other Governments	\$ 43,900.00	\$ 43,981.91	\$ 44,000.00
CHARGES FOR SERVICE:			
Income from Departments	\$ 950,000.00	\$ 1,076,398.02	\$ 1,200,000.00
Dispatch & Prosecution \$ 154,772.43			
Police \$ 236,326.59			
Fire \$ 259,287.76			
Transfer Station \$ 352,336.53			
Youth Services \$ 14,041.56			
Parks/Recreation \$ 47,431.20			
Land Use \$ 8,854.00			
Welfare \$ 3,290.94			
Highway \$ 57.01			
MISCELLANEOUS REVENUES:			
Sale of Municipal Property	\$ 109,000.00	\$ 138,891.82	\$ 50,000.00
Interest on Investment	\$ 16,180.00	\$ 18,578.29	\$ 20,000.00
Other	\$ 28,000.00	\$ 11,529.81	\$ 40,000.00
INTERFUND OPERATING TRANS. IN			
From Sewer (Offsetting)	\$ 1,066,074.00	\$ 1,066,074.00	\$ 1,109,545.00
Fromn Water (Offsetting)	\$ 882,592.00	\$ 882,592.00	\$ 907,900.00
From Trust & Fiduciary Funds	\$ 4,000.00	\$ -	\$ 4,000.00
OTHER FINANCING SOURCES:			
Amount Voted from Fund Balance/Grants	\$ 400,588.00	\$ 400,588.00	\$ 300,000.00
Total Estimated/Actual Revenues	\$ 6,082,651.00	\$ 6,307,402.78	\$ 6,259,124.00

FULLER PUBLIC LIBRARY FINANCIAL REPORT
Fiscal Year Ended December 31, 2024 - RECEIPTS

Bags	\$7.00
Book Sales	\$1,788.89
Cartridge Recycling	\$2.75
Copies & Faxes	\$901.78
Donations	\$7,316.99
Fines	\$178.81
Lost or Damaged Books/Media	\$331.67
Museum Passes	\$132.00
New Books/Media	\$65.04
NHHC Grant	\$550.00
Nonresident Fees	\$1,191.00
Other Income	\$20.00
P. Harvey Books	\$10.00
Raffle	\$332.00
Solomon Fund	\$6,403.88
Summer Reading Program Donations	\$400.00
Summer Reading Program T-shirts	\$10.00
Town Appropriations	\$223,882.68
Town of Windsor Appropriation	\$1,000.00
Transfer from NHPDIP	\$7,383.71
Transfer from Trust Funds	\$5,870.52
T-shirts (FPL)	\$73.64
TOTAL RECEIPTS	\$257,852.36

FULLER PUBLIC LIBRARY FINANCIAL REPORT

Fiscal Year Ended December 31, 2024 - EXPENSES

Paid with Town funds

<u>Automated Library System:</u>	\$1,980.00
<u>Books:</u> New & Replacement of lost/damaged	\$8,131.19
<u>Clock Maintenance:</u>	\$210.00
<u>Computer Maintenance/Technology:</u>	\$500.00
<u>Electronic Materials:</u> NH Downloadable Books and Kanopy	\$2,743.81
<u>Media:</u> Movies & Music (new and replacement of lost/damaged)	\$277.66
<u>Museum Passes:</u>	\$400.00
<u>Payroll:</u>	
FICA & Medicare	\$10,672.75
Health & Dental	\$44,191.08
Longevity	\$650.00
Payroll	\$140,818.44
Retirement	\$6,962.29
<u>Periodicals:</u> Newspapers & Magazines	\$737.91
<u>Telephone:</u>	\$2,538.12
Total paid with Town funds:	\$220,813.25

Paid with Library funds

<u>Garden:</u> from memorial donations	\$10.00
<u>Gifts:</u>	\$392.23
<u>Operating Expenses:</u>	
Computer/Technology	\$367.11
Dues & Conference Fees / Education	\$438.00
Equipment / Equipment Maintenance	\$494.27
Printing	\$357.28
Postage & Delivery	\$310.41
Supplies	\$1,468.56
Miscellaneous Expense	\$20.00

Programs: Currently paid from the Solomon Fund

Adult Programs	\$1,960.05
Children's Program	\$600.76
NHHC Program	\$716.40
Summer Reading Program / SRP T-shirts	\$1,458.45
Teen Program	\$90.23
Shirts (FPL)	\$481.95
<u>Transfer to NHPDIP:</u>	<u>\$28,000.00</u>
Total paid with Library funds:	<u>\$37,165.70</u>
TOTAL EXPENSES	\$257,978.95

***FULLER PUBLIC LIBRARY ACCOUNTS WITH NH PUBLIC
DEPOSIT INVESTMENT POOL***

PROJECT LIFT

Beginning Balance	175,061.43
Contributions	49,886.50
Income Earned	9,130.01
Total Income	
Withdrawals	56,000.00
Ending Balance	178,077.94

LIBRARY ACCOUNT

Beginning Balance	426,558.02
Contributions	28,000.00
Income Earned	23,546.04
Total Income	
Withdrawals	00.00
Ending Balance	478,104.06

PROJECT LIFT EXPENSE/REVENUE REPORT

REVENUE	
Cash Donations	\$320.00
Earned Income	\$9,130.01
Hillsboro-Deering School District	\$24,051.75
Rotary Club of Henniker	\$500.00
Town of Antrim	\$1,000.00
Town of Deering	\$750.00
Town of Francestown	\$200.00
Town of Hillsborough	\$27,500.00
Town of Washington	\$500.00
TOTAL	\$63,951.76

EXPENSES	
Advertising & Postage	0
Dental Insurance	\$551.22
Equipment	0
FICA	\$2,727.90
Health Insurance	\$10,517.76
Instructional Materials	0
Life Insurance	\$294.84
Maintenance & Repair (equipment)	\$265.00
Medicare	\$638.03
Mileage	0
Office Supplies	\$170.78
Payroll	\$43,998.00
Professional Services	\$613.04
Programs & Events	0
Software & Computers	\$1,620.00
Student Support	\$2,179.48
Subscriptions & Memberships	\$188.00
Telephone/Internet	\$1,390.70
TOTAL	\$65,154.75

TAX COLLECTOR'S REPORT
SUMMARY OF TAX ACCOUNTS
Deborah J. McDonald - Tax Collector
Fiscal Year January 1 through December 31, 2024

DEBITS	2024	2023
Uncollected Taxes - Beg. of Fiscal Year		
Property Taxes		\$1,168,334.69
Yield Taxes		7,693.56
Water Taxes		28,017.33
Sewer Taxes		32,244.66
Emerald Lake Water		140,064.43
Current Use Taxes		
Taxes Committed to Collector		
Property Taxes	\$20,220,036.71	
Yield Taxes	19,559.16	
Current Use Taxes	54,500.00	
Water Taxes (2023 Delinquent)	80,949.77	
Sewer Taxes (2023 Delinquent)	93,092.23	
Emerald Lake Water	632,638.00	
Gravel Tax	837.90	
Property Tax Credit Balance	(10,367.69)	
Interest & Cost On Tax Lien		41,331.16
Interest (Delinquent Taxes)	10,017.43	23,595.02
Refunds	8,165.91	
Total Debits	\$21,109,429.42	\$1,441,280.85

TAX COLLECTOR'S REPORT
SUMMARY OF TAX ACCOUNTS
Deborah J. McDonald - Tax Collector
Fiscal Year January 1 through December 31, 2024

CREDITS	2024	2023
Remitted to Treasurer During Fiscal Year		
Property Taxes	\$11,657,329.56	\$707,766.98
Yield Taxes	15,981.76	7,132.25
Water Taxes	43,838.37	21,467.59
Sewer Taxes	47,762.12	24,168.20
Emerald Lake Water	485,358.83	47,615.67
Current Use Tax	43,700.00	
Gravel Tax	837.90	
Interest on Taxes	10,017.43	23,595.02
Interest & Cost on Tax Lien		41,331.16
Taxes Taken to Lien		568,178.38
Taxes Deeded	1,509.00	
Abatements Allowed		
Property Taxes	1,476.71	25.00
Emerald Lake Water	6020.00	
Gravel Taxes		
Current Use Tax		
Uncollected Taxes End of Fiscal Year		
Property Taxes	8,558,218.03	
Current Use Tax	10,800.00	
Yield Taxes	3,577.40	
Water Taxes	37,111.40	
Sewer Taxes	45,330.11	
Emerald Lake Water	141,259.17	
Property Tax Credit Balance	(698.37)	
Total Credits	\$21,109,429.42	\$1,441,280.25

SUMMARY OF TAX SALE/TAX LIEN ACCOUNTS

Deborah J. McDonald - Tax Collector

Fiscal Year January 1 through December 31, 2024

	2023	2022	PRIOR
Tax Sale/Lien on Account of Levies			
Balance of Unredeemed Taxes		\$381,518.54	\$914,690.81
Beginning of Fiscal Year			
Taxes Sold/Executed to Town	\$609,509.54		
During Year			
Interest Collected After Sale/ Lien Execution	11,522.43	21,044.22	80,453.95
Total Debits	\$621,031.97	\$402,562.76	\$995,144.76
CREDITS			PRIOR
Remittance to Treasurer During Fiscal Year			
Redemptions	\$242,725.65	\$174,238.57	\$252,153.86
Interest & Cost After Sale	11,522.43	21,044.22	80,453.95
Abatements of Unredeemed	0	0	0
Deeded Property to Town	725.22	779.00	4,900.53
Unredeemed Taxes End of Year	366,058.67	206,500.97	657,636.42
Total Credits	\$621,031.97	\$402,562.76	\$995,144.76

STATEMENT OF TAX RATE SETTING

		2024 Tax Rate	2023 Tax Rate	Difference
Appropriations	\$13,434,830			
Less: Revenues	5,682,063			
Less: Fund Balance Voted Surplus	400,588			
Less: Fund Balance Reduce Taxes	0			
War Service Credits	271,200			
Add: Overlay	100,648			
Net Town Appropriation	\$7,724,027	\$12.83	\$10.40	\$2.43
Regional School Apportionment	\$17,151,294			
Less: Adequate Education Grant	5,632,888			
Less: State Education Tax	1,026,666			
Net Local School Appropriation	\$10,491,740	\$17.43	\$17.64	(\$0.21)
State Education Tax Assessment	\$1,026,666	\$1.38	\$1.28	\$0.10
Due to County	\$829,723			
Less: Shared Revenue	0			
Net Count Appropriation	\$829,723	\$1.80	\$1.87	(\$0.07)
Combined Tax Rate		\$33.44	\$31.22	\$2.22
Total Property Taxes Assessed	\$20,072,156			
Commitment Analysis				
Total Property Taxes Assessed	\$20,072,156			
Less: War Service Credits	271,200			
Add: Village District	423,753			
Total Property Taxes Commitment	\$20,244,709			
Town				
Net Assessed Valuation	\$601,926,672			
			Tax Rate	Commitment
Emerald Lake District Valuation	\$92,928,250	4.56	\$3.13	\$423,753

SUMMARY OF TOWN VALUATION

Total Taxable Land	\$ 192,629,150	
Total Taxable Buildings	387,282,700	
Public Utility	31,271,320	
Valuation Before Exemptions		\$ 611,183,170
Elderly Exemption	\$ 2,507,800	
Blind Exemption	30,000	
Wood Heating Exemption	3,200	
Solar Energy Systems Exemption	459,586	
Disabled Exemption	125,000	
Total Exemptions		\$ (3,125,586)
Net Value for Tax Rate (Town, County & Local		\$ 608,057,584
Net Valuation for State Education Rate (less: Public Utilities)		\$ 576,786,264
Emerald Lake Valuation		
Total Taxable Land	\$ 38,996,300	
Total Taxable Buildings	52,654,900	
Public Utility	2,023,400	
Valuation Before Exemptions		\$ 93,674,600
Disabled Exemption	25,000	
Solar Energy Systems Exemption	25,600	
Elderly Exemption	695,750	
Total Exemptions		\$ (746,350)
Net Valuation for Tax Rate Emerald Lake		\$ 92,928,250

Source of data: NH Department of Revenue Administration 2024 MS-1 & MS-1 V

TREASURER'S REPORT
Fiscal Year Ended December 31, 2024

<u>General Fund</u>		
Opening Balances		January 1, 2024
Checking - Bar Harbor Bank & Trust	\$7,741,270.16	
Payroll Checking - Bar Harbor Bank & Trust	\$3,295.95	
Public Deposit Pool - General Fund	\$28,150.39	
Money Market Account - TD Bank	\$39,071.32	
Petty Cash Accounts	\$600.00	
Total-Open Balances		\$7,812,387.82
Receipts		
Checking - Bar Harbor Bank & Trust	\$21,937,283.17	
Payroll Checking - Bar Harbor Bank & Trust	\$3,560,802.48	
Public Deposit Pool - General Fund	\$1,504.28	
Money Market Account - TD Bank	\$639.98	
Petty Cash Accounts	\$0.00	
Total-Receipts		\$25,500,229.91
Disbursements		
Checking - Bar Harbor Bank & Trust	\$28,026,628.54	
Payroll Checking - Bar Harbor Bank & Trust	\$3,559,414.70	
Public Deposit Pool - General Fund	\$0.00	
Money Market Account - TD Bank	\$0.00	
Petty Cash Accounts	\$0.00	
Total-Disbursements		\$31,586,043.24
Closing Balances		December 31, 2024
Checking - Bar Harbor Bank & Trust	\$1,651,924.79	
Payroll Checking - Bar Harbor Bank & Trust	\$4,683.73	
Public Deposit Pool - General Fund	\$29,654.67	
Money Market Account - TD Bank	\$39,711.30	
Petty Cash Accounts	\$600.00	
Total-General Fund Cash		\$1,726,574.49

TREASURER'S REPORT
Fiscal Year Ended December 31, 2024

<u>Conservation Fund</u>		
		January 1, 2024
NHPDIP Investment Account	\$221,909.33	
Income	\$17,819.81	
Disbursements	\$0.00	
Ending Balance - December 31, 2024		\$239,729.14
<u>Police Department Revolving Fund</u>		
		January 12, 2024
Checking - TD Bank	\$6,548.40	
Income	\$23,388.81	
Disbursements	\$18,164.72	
Ending Balance - January 11, 2025		\$11,772.49
<u>Office of Youth Services</u>		
		January 1, 2024
Checking - TD Bank	\$21,542.91	
Income	\$10,467.95	
Disbursements	\$7,186.95	
Ending Balance - December 31, 2024		\$24,823.91
<u>Drug Forfeiture Revolving Fund</u>		
		January 1, 2024
Checking - TD Bank	\$1,218.54	
Income	\$0.60	
Disbursements	\$0.00	
Ending Balance - December 31, 2024		\$1,219.14
<u>Parks & Recreation Revolving Fund</u>		
		October 1, 2024
Checking - TD Bank	\$0.00	
Income	\$15,338.28	
Disbursements	\$6,000.33	
Ending Balance - December 31, 2024		\$9,337.95

TRUSTEES OF THE TRUST FUNDS Fiscal Year Ended December 31, 2024

	Purpose	PRINCIPAL							INCOME				End Bal
		Of	Begin	New Funds Created	Withdrawals	Fees	Securities Gain/(Loss)	End	Begin Bal	Earned	Expended	End Bal	
NAME OF FUND	Trust												Prin & Income
ELVD RDS & BRS CIP	Cap Res		64100.91	17000.00				81100.91	12013.63	3217.86		15231.49	96332.40
BRIDGE REPAIRS	Cap Res		50000.00		15000.00			35000.00	2860.90	1874.26		4735.16	39735.16
RESCUE SQUAD	Cap Res		2317.05		2317.05			0.00	182.14	0.03	182.17	0.00	0.00
HILLSBORO HIST FUND	Town		1537.20		1537.20			0.00	27.25	0.03	27.28	0.00	0.00
AMBULANCE CAP RES	Town		253602.75	100000.00	74694.00			278908.75	19523.21	11644.17		31167.38	310076.13
TOWN HISTORY EXP	Town		4534.17					4534.17	1341.84	296.10		1637.94	6172.11
ELVD WATER METER	Cap Res		79646.03	13000.00				92646.03	4215.75	3537.87		7753.62	100399.65
HD BDGM MAINT FUND	Cap Res		307857.50	150000.00	379421.88			78435.62	34175.33	14156.44		48331.77	126767.39
HD SPEC EDUC FUND	Cap Res		691008.87	50000.00				741008.87	44419.00	31182.85		75601.85	816610.72
WATER CAP RES	Cap Res		165080.05	20000.00				185080.05	12996.46	7470.26		20466.72	205546.77
SEWER CAP RES	Cap Res		250193.28	20000.00	81842.51			188350.77	19494.14	10192.76		29686.90	218037.67
BIBLEHILL RES CR	Cap Res		12575.00	20000.00				32575.00	400.61	897.80		1298.41	33873.41
WATERSHED PROT CR	Cap Res		35000.00	20000.00				55000.00	969.03	1813.14		2782.17	57782.17
ELVD MF GRANT	Cap Res		10500.00	2000.00				12500.00	306.66	460.88		767.54	13267.54
ELVD DAM R&M	Cap Res		12000.00	2500.00				14500.00	285.10	516.67		801.77	15301.77
PENSTOCK FD (PS Co)	Conservatn		15000.00		15000.00			0.00	1884.05		1884.05	0.00	0.00
SEWER SLUDGE C R	Cap Res		557627.21	40000.00				597627.21	33371.42	26052.01		59423.43	657050.64
SEWER INFLOW C R	Cap Res		420032.09	414891.15				834923.24	14387.27	25591.71		39978.98	874902.22
SEWER SYS IMPR	Cap Res		63941.00	105000.00	45000.00			123941.00	9331.78	2357.48		11689.26	135630.26
WATER SYS IMPR	Cap Res		103669.45	20000.00				123669.45	7859.28	4821.09		12680.37	136349.82
SAND REPL CAP RES	Cap Res		151487.01	31000.00				182487.01	18659.95	7917.11		26577.06	209064.07
CONS COMM MON FD	Cap Res		2500.00					2500.00	188.82	107.03		295.85	2795.85
ELVD WTR SURPLUS	Cap Res		829.18					829.18	270.88	43.81		314.69	1143.87

TRUSTEES OF THE TRUST FUNDS Fiscal Year Ended December 31, 2024

	Purpose	PRINCIPAL						INCOME			End Bal	
	Of	New Funds	Withdrawals	Fees	Securities	Begin	End	Bal	Earned	Expended	End	Prin & Income
	Trust	Created	Begin	End	Gain/(Loss)	Bal	Bal	Bal	Bal	Bal	Bal	Income
	SMITH HOUSE R&M FD	Cap Res	75000.00	145166.19	79444.59			140721.60	6227.52		12440.04	153161.64
	WATERLINE REHAB	Cap Res	176810.72	304199.91				481010.63	14428.91	14435.61	28864.52	509875.15
	UV BULB REPL	Cap Res		1349.80				1349.80	103.65	57.86	161.51	1511.31
	MUNICIP BDGS R&M	Cap Res	150000.00	20741.08	96124.81			74616.27	7808.38	2581.34	10389.72	85005.99
	ELVD WATER CIP FD	Cap Res	25000.00	241700.50				266700.50	11449.70	10461.10	21910.80	288611.30
	FIRE DEPT EQUIP FD	Cap Res	40000.00	62491.45	56728.58			45762.87	4508.66	2563.86	7072.52	52835.39
	HWY DEPT EQUIP FD	Cap Res		21675.70	21352.87			322.83	4465.18	877.58	5342.76	5665.59
	PARKS R&M	Cap Res	56989.55	94258.26	96255.13			54992.68	6591.71	3565.76	10157.47	65150.15
	SIDEWALK BDG & MNT	Cap Res	15000.00	83131.62				98131.62	5193.35	3803.70	8997.05	107128.67
	POLICE DEPT EQUIP	Cap Res	40000.00	168842.94	48376.20			160466.74	9392.69	6905.10	16297.79	176764.53
	TRANSFER STN EQUIP	Cap Res		146314.82	109616.15			36698.67	3658.99	3050.56	6709.55	43408.22
	CEMETERY R&M	Cap Res	10000.00	40000.00	1903.05			48096.95	1570.15	1846.56	3416.71	51513.66
	HD ROOF FD	Cap Res		110000.00	119070.45			-9070.45	6774.86	2295.59	9070.45	0.00
	HD TECH FD	Cap Res	10000.00	111119.50	29756.00			91363.50	6787.95	4618.59	11406.54	102770.04
	HD HVAC FD	Cap Res		116820.00	124753.67			-7933.67	5773.43	2160.24	7933.67	0.00
	HD EMPLOYEE H&W	Cap Res	25000.00	5937.00				30937.00	164.75	722.17	886.92	31823.92
	HD COMP & SFTWR UPD	Cap Res	50000.00	50000.00				100000.00	294.15	2960.66	3254.81	103254.81
	TD BRODRICK SCHOL	Cap Res	28208.00	0.00	14104.00			14104.00	0.00	865.11	865.11	14969.11
	INFRASTR PROJECTS	Cap Res	50000.00	0.00				50000.00	0.00	958.50	958.50	50958.50
	ELVD BEACH RESTOR	Cap Res	20000.00	0.00	4507.53			15492.47	0.00	220.95	220.95	15713.42
Total Cash Reserve Funds		1797399.42	4978787.52	1416805.67				5359381.27	334343.53	225329.72	2093.50	5916961.02

TRUSTEES OF THE TRUST FUNDS Fiscal Year Ended December 31, 2024

	Purpose Of	PRINCIPAL						INCOME				End Bal
		Begin	New Funds Created	Withdrawals	Fees	Securities Gain/(Loss)	End	Begin Bal	Earned	Expended	End Bal	
NAME OF FUND	Trust											Prin & Income
T HENSON AWARD	Award	2,596.68			(15.45)	(9.13)	2,572.10	101.90	82.29	(100.00)	84.19	2,656.29
TINGLEY AWARD	Award	3,355.76			(19.98)	(11.80)	3,323.98	129.70	106.37	(125.00)	111.07	3,435.05
CEMETERY PERP CARE	Cem. Care	98,583.29	5,956.17		(610.94)	(359.52)	103,569.00	3,356.17	3,247.06	(3,356.17)	3,247.06	106,816.06
JM KIMBALL MEM	Libr Books	1,401.91			(12.19)	(7.19)	1,382.53	676.48	64.80		741.28	2,123.81
BERNICE MILLER LIB	Library	409.94	14.45	(14.45)	(2.47)	(1.44)	406.03	14.45	13.13	(14.45)	13.13	419.16
C A FOX FD	Library	99,149.83	3,580.16	(3,580.16)	(595.47)	(346.36)	98,208.00	3,580.16	3,177.38	(3,580.16)	3,177.38	101,385.38
ETTA GILE	Library	14,588.45	513.93	(513.93)	(87.55)	(50.96)	14,449.94	513.93	467.20	(513.93)	467.20	14,917.14
G FREDERICK FD	Library	10,169.55	358.29	(358.28)	(61.04)	(35.52)	10,073.00	358.39	325.68	(358.29)	325.78	10,398.78
HASLET LIBRARY	Library	3,070.05	108.15	(108.15)	(18.43)	(10.73)	3,040.89	108.15	98.32	(108.15)	98.32	3,139.21
HUMPHREY MEM RM	Library	7,450.28	262.47	(262.47)	(44.72)	(26.00)	7,379.56	262.47	238.58	(262.47)	238.58	7,618.14
ISABEL WARD	Library	1,535.02	54.07	(54.07)	(9.21)	(5.35)	1,520.46	54.07	49.16	(54.07)	49.16	1,569.62
MARK FULLER LIB	Library	2,864.74	100.92	(100.92)	(17.20)	(10.00)	2,837.54	100.92	91.75	(100.92)	91.75	2,929.29
NELSON LIBR FD	Library	5,821.96	205.10	(6,014.20)	(13.09)	(8.26)	(8.49)	205.19	61.19	(266.52)	(0.14)	(8.63)
S & G SMITH MEM LIB	Library	18,010.37	634.51	(634.51)	(108.11)	(62.89)	17,839.37	634.60	576.81	(634.51)	576.90	18,416.27
SARAH FULLER LIB	Library	1,535.02	54.07	(54.07)	(9.21)	(5.35)	1,520.46	54.07	49.16	(54.07)	49.16	1,569.62
SARAH WHITE	Library	42,509.82	1,497.59	(1,497.59)	(255.16)	(148.47)	42,106.19	1,497.59	1,361.38	(1,497.59)	1,361.38	43,467.57
V WOODS / A BAILEY	Needy Kids	14,998.77			(142.23)	(83.61)	14,772.93	9,486.59	756.42	(500.00)	9,743.01	24,515.94
COCA COLA SCH FD	Scholarship	3,077.33		(3,066.13)	(6.74)	(4.46)	(0.00)	118.66	41.08	(159.74)		(0.00)
E A BUTLER SCHOL	Scholarship	16,251.11			(100.64)	(59.51)	16,090.96	1,263.31	535.96	(550.00)	1,249.27	17,340.23
EM BARNES SCHOL	Scholarship	52,391.49			(311.69)	(184.30)	51,895.50	1,972.04	1,660.06	(1,900.00)	1,732.10	53,627.60
GERT ADAMS FUND	Scholarship	19,544.93			(120.06)	(70.83)	19,354.04	737.24	637.65	300.00	1,674.89	21,028.93
HASLET SCHOL	Scholarship	53,301.71			(317.21)	(187.54)	52,796.96	2,062.85	1,689.47	(2,000.00)	1,752.32	54,549.28
HILLS MED SERV TR	Scholarship	350,557.65			(2,114.71)	(1,249.96)	347,192.98	16,437.12	11,258.05	(10,000.00)	17,695.17	364,888.15
INNESS SCHOL	Scholarship	1,637.17		(1,631.19)	(3.60)	(2.38)	0.00	63.12	21.85	(84.97)		0.00
J SIMOES SCHOL	Scholarship	4,693.57			(28.87)	(17.12)	4,647.58	580.53	154.41	(550.00)	184.94	4,832.52
LILA MURPHY SCHOL	Scholarship	599,753.12			(3,572.25)	(2,112.49)	594,068.38	24,693.70	19,028.97	(24,000.00)	19,722.67	613,791.05
OLD SCHOOL FUND	Scholarship	5,438.45		(5,418.68)	(11.91)	(7.86)	(0.00)	204.09	72.53	(276.62)		(0.00)
PEASLEE SCHOL	Scholarship	5,238.69		(5,219.61)	(11.49)	(7.59)	(0.00)	200.02	69.91	(269.93)		(0.00)

TRUSTEES OF THE TRUST FUNDS Fiscal Year Ended December 31, 2024

	Purpose Of	PRINCIPAL						INCOME			End Bal	Prin & Income
		Begin	New Funds Created	Withdrawals	Fees	Securities Gain/(Loss)	End	Begin Bal	Earned	Expended		
NAME OF FUND	Trust											
PEASLEE-INNESS-OLD SCHOOL-COCA COLA SCHOLARSHIP FUND	Scholarship		15,335.61				15,335.61			276.26		15,611.87
S & G SMITH MEM SCHOL	Scholarship	44,700.14			(269.62)	(159.70)	44,270.82	3,503.54	1,439.00	(3,500.00)	1,442.54	45,713.36
WITHINGTON AWARD	Award	34,021.59			(231.45)	(136.87)	33,653.27	6,476.50	1,232.94	(1,620.00)	6,089.44	39,742.71
CENTER SCHOOL	School Libr	3,573.97			(34.40)	(20.31)	3,519.26	2,292.79	182.87		2,475.66	5,994.92
CN MURDOUGH MEM	School Libr	1,751.99			(15.21)	(8.95)	1,727.83	836.83	80.69		917.52	2,645.35
ABNEY SIMONDS	Town	5,206.97	188.01	(188.01)	(31.28)	(18.19)	5,157.50	188.01	166.84	(188.01)	166.84	5,324.34
BUTLER PARK	Town	4,790.89	181.07	(181.07)	(28.80)	(16.74)	4,745.35	181.07	153.72	(181.07)	153.72	4,899.07
DANA CRAIN FUND	Town	186,638.43	4,774.15	(3,906.12)	(1,414.06)	(828.04)	185,264.36	56,026.89	7,531.17	(5,564.65)	57,993.41	243,257.77
HASLET TR	Town	94,623.07	3,418.84	(3,418.84)	(568.28)	(330.54)	93,724.25	3,418.84	3,032.37	(3,418.84)	3,032.37	96,756.62
M NELSON CHILD REC	Town	10,910.02		(10,872.93)	(36.55)	(24.11)	(23.57)	6,444.77	171.43	(6,616.62)	(0.42)	(23.99)
MANAHAN TRUST	Town	553,887.22			(5,001.49)	(2,955.26)	545,930.47	309,899.11	26,615.40	(17,055.77)	319,458.74	865,389.21
SARAH GRIMES	Town	783.00	28.27	(28.27)	(4.69)	(2.73)	775.58	28.27	25.09	(28.27)	25.09	800.67
W&L DUBBEN FD	Town	20,431.18	737.72	(737.72)	(191.30)	(72.06)	20,167.82	737.72	1,129.04	(737.72)	1,129.04	21,296.86
HILLSBOROUGH CTR FD	Maintenance	10,277.79			6,031.41	25.75	16,334.95	41.42	(42,282.50)		(42,241.08)	(25,906.13)
PS PENSTOCK FUND	Environmental		16,884.04		1,476.44	(25.21)	18,335.27		290.90		290.90	18,626.17
FISH & GAME FUND	Health		2,499.22		(237.74)	(6.00)	2,255.48		1,621.73		1,621.73	3,877.21
HILLSBOROUGH HIST FD	Historic		1,591.72	(27.25)	(7,377.28)	(61.19)	(5,874.00)		40,826.36	(27.25)	40,799.11	34,925.11
Total Trust Funds		2411532.92	58978.53	-47888.62	-16555.92	-9726.77	2396340.14	459543.27	88153.67	-89679.50	458017.44	2854357.58

**HILLSBOROUGH WASTEWATER TREATMENT FACILITY
REPORT OF THE TREASURER**

Bar Harbor Bank (operating account)		
Balance 1/01/2024		\$131,734.76
2024 Lien Warrant = \$93,092.23(\$88,816.18 inv & \$4,276.05 int thru 1/31/24)	\$93,092.23	
2023 Receivables Collected	\$33,267.21	
2023 Receivables Interest Collected	\$1,086.93	
2024 Receivables Collected	\$882,667.28	
2024 Receivables Interest Collected	\$2,486.34	
Credit Memos	\$21,925.91	
System Development Charges (SDC) Collected	\$26,769.88	
Hook Up Inspection Fee	\$200.00	
Miscellaneous Income	\$771.00	
Fines	\$500.00	
2024 ART. 13 PDIP contribution to Operating Budget	\$15,000.00	
Checking Account Interest Earned	\$413.20	
Due From System Improvement Capital Reserve (Park Ave improvements)	\$45,000.00	
Due From Emergency Capital Reserve (W Main St Pump Station Generator)	\$81,842.51	
Total Income		\$1,205,022.49
2024 Operating Budget	\$840,896.72	
2023 Invoices paid in 2024	\$8,240.26	
Transfer Surplus Funds to NH PDIP	\$31,734.76	
System Improvement Paid Invoices (Park Ave improvements)	\$37,928.09	
Emergency Capital Reserve Paid Invoices (W Main St Pump Station Generator)	\$77,607.51	
Total Disbursements		\$996,407.34
Balance as of 12/31/2024		\$340,349.91
Cash Register		
Beginning Balance 1/01/2024		\$100.00
Balance as of 12/31/2024		\$100.00

***HILLSBOROUGH WASTEWATER TREATMENT FACILITY
REPORT OF THE TREASURER***

NH PDIP (investment account)		
Balance as of 1/01/2024		\$1,008,176.90
Interest Earned	\$53,388.91	
Transfer Surplus Funds to NH PDIP	\$31,734.76	
Contribution to II Reduce Capital Reserve	-\$27,161.15	
2024 ART. 13 PDIP contribution to Operating Budget	-\$15,000.00	
Balance as of 12/31/2024		\$1,051,139.42
<u>Bar Harbor Bank (Avanru Hillsborough Heights 84-unit Workforce Housing Escrow account)</u>		
Balance as of 1/01/2024		\$846.85
Underwood Engineer Review #2 Inv 21159	-\$846.85	
Balance as of 12/31/2024		\$0.00
<u>Summary of Wastewater Treatment Funds Held</u>		
Bar Harbor (operating account)		\$340,349.91
Cash Register		\$100.00
NH PDIP (investment account)		\$1,051,139.42
Bar Harbor Bank (Avanru Hillsborough Heights 84-unit Workforce Housing Escrow account)		\$0.00
Total Funds Held as of 12/31/2024		\$1,397,089.33

***HILLSBOROUGH WASTEWATER TREATMENT FACILITY
FINANCIAL REPORT***

WASTEWATER FUND

ASSETS

Bar Harbor Bank	\$340,349.91
Cash Register	\$100.00
NH PDIP (investment account)	\$1,051,139.42
Bar Harbor Bank – Avanru 84-unit Workforce	\$0.00
TOTAL CASH	\$1,397,089.33

OUTSTANDING INCOME

Uncollected Receivables	<u>\$140,537.63</u>
TOTAL ASSETS	\$1,537,626.96

***HILLSBOROUGH WASTEWATER TREATMENT FACILITY
DETAILED STATEMENT OF EXPENSES***

ACCOUNT	EXPENDED AMOUNT
Advertising	\$100.00
Building Maintenance	\$24,187.71
Caustic	\$12,494.31
Ferric	\$12,908.42
Chlorine	\$4,904.60
Clothing Expenses	\$1,926.88
Computer	\$1,928.69
Contract Mowing/Clearing	\$1,866.66
Contract Services	\$5,253.95
Electricity	\$84,513.64
Engineering	\$50,650.64
Equipment Purchase	\$1,244.83
Equipment Rental	\$859.98
Equipment Repair	\$981.28
Oil-Heating/Generator	\$7,212.72
Gasoline	\$1,940.54
Health Insurance	\$47,179.82
Dental Insurance	\$2,659.02
Life & Disability Insurance	\$775.20
Property & Liability Insurance	\$11,802.52
Debt Service Interest	\$1,203.23
Janitorial Supplies	\$329.70
Lab Fees	\$11,216.28
Lab Supplies	\$7,965.67
Legal Fees	\$1,504.75
Lubricants	\$464.82
Miscellaneous Expense	\$1,344.51
Office Supplies	\$1,398.95
Payroll	\$132,629.18
Payroll Overtime	\$20,327.99
Holiday Pay	\$1,426.41
Plant Operations	\$850.31
Postage	\$2,106.37
Debt. Principal	\$53,333.32
Printing Costs	\$639.21
Propane	\$1,119.99
Safety Supplies	\$176.87
Sewer Piping	\$416.00

***HILLSBOROUGH WASTEWATER TREATMENT FACILITY
DETAILED STATEMENT OF EXPENSES (cont.)***

ACCOUNT	EXPENDED AMOUNT
FICA	\$9,589.48
Medicare	\$2,240.69
System Repair	\$18,289.65
System Maintenance	\$18,742.87
Telephone	\$4,976.39
Tool Purchase	\$80.70
Training Cost	\$289.00
Truck	\$2,165.23
Worker's Comp.	\$3,031.92
ICMARC Retirement	\$11,798.39
Emergency CAP Reserve	\$10,000.00
Sludge Removal CAP Reserve	\$1,000.00
I/I Reduce CAP Reserve	\$191,930.00
System Improvement CAP Reserve	\$90,000.00
Total Expenses	\$877,979.29

HILLSBOROUGH WATER TREATMENT FACILITY REPORT OF THE TREASURER

Bar Harbor Bank (operating account)		
Balance 01/01/2024		\$128,965.88
2024 Lien Warrant =\$80,949.77 (\$76,829.66 inv & \$4,120.11 int thru 1/31/2024)	\$80,949.77	
2023 Receivables Collected	\$16,356.01	
2023 Receivables Interest Collected	\$473.38	
2024 Receivables Collected	\$669,791.19	
2024 Receivables Interest Collected	\$1,402.78	
Credit Memos	\$11,609.17	
Hook Up Fees	\$25,000.00	
Misc.	\$792.79	
Emerald Lake Water Purchase	\$3,320.79	
Checking Account Interest Earned	\$816.67	
Water Filtration Grant	\$11,407.84	
Water Asset Management Paid Invoices Reimbursement	\$29,290.79	
Total Income		\$851,211.18
2024 Operating Budget	\$746,371.43	
2023 Invoices pd in 2024	\$27,771.78	
Transfer Surplus Funds to NHPDIP	\$28,965.88	
Water Asset Management Paid Invoices	\$33,634.55	
Total Disbursements		\$836,743.64
Balance as of 12/31/2024		\$143,433.42
Cash Register		
Beginning Balance 1/01/2024		\$100.00
Balance as of 12/31/2024		\$100.00
NH PDIP (investment account)		
Balance as of 01/01/2024		\$812,811.03
Interest Earned	\$43,746.97	
Transfer Surplus	\$28,965.88	
Contribution to Water Line Rehabilitation Capital Reserve	-\$19,810.72	
Balance as of 12/31/2024		\$812,811.03
Summary of Water Treatment Funds Held		
Bar Harbor Bank (operating account)		\$143,433.42
Cash Register		\$100.00
NH PDIP (investment account)		\$865,713.16
Total Funds Held as of 12/31/2024		\$1,009,246.58

***HILLSBOROUGH WATER TREATMENT FACILITY
FINANCIAL REPORT***

WATER FUND

ASSETS

Bar Harbor Bank	\$143,433.42
Petty Cash	\$100.00
NH PDIP (investment account)	<u>\$865,713.16</u>
TOTAL CASH	\$1,009,246.58

OUTSTANDING INCOME

Uncollected Receivables	<u>\$119,337.22</u>
TOTAL ASSETS	\$1,128,583.80

***HILLSBOROUGH WATER TREATMENT FACILITY
DETAILED STATEMENT OF EXPENSES***

ACCOUNT	EXPENDED AMOUNT
Advertising	\$250.00
Building Maintenance	\$3,669.06
Chlorine	\$7,840.30
Ammonium Sulfate	\$2,999.85
Clothing Expenses	\$1,716.96
Computer	\$2,487.67
Contract Mowing/Clearing	\$933.34
Contract Services	\$15,428.97
Electricity	\$22,490.86
Engineering	\$324.83
Equipment Purchase	\$1,919.59
Equipment Rental	\$859.98
Equipment Repair	\$408.57
Gasoline	\$2,081.94
Health Insurance	\$49,433.46
Dental Insurance	\$2,919.24
Life & Disability	\$794.16
Paving	\$2,910.00
Property & Liability Insurance	\$3,021.01
Debt Service Interest	\$20,192.69
Janitorial Supplies	\$128.78
Lab Supplies	\$7,114.89
Legal	\$184.75
Miscellaneous Expense	\$811.60
Office Supplies	\$986.09
Payroll	\$137,796.56
Payroll Overtime	\$24,602.94
Holiday Pay	\$1,476.18
Plant Operations	\$811.73
Postage	\$2,106.38
Caustic	\$10,103.25
Debt Service Principal	\$181,708.39
Printing Costs	\$1,059.92
Professional Dues	\$1,129.05
Propane	\$3,988.29

***HILLSBOROUGH WATER TREATMENT FACILITY
DETAILED STATEMENT OF EXPENSES (cont.)***

ACCOUNT	EXPENDED AMOUNT
Safety Supplies	\$268.11
FICA	\$10,160.34
Medicare	\$2,376.20
System Repair	\$7,679.88
System Maintenance	\$8,908.90
Telephone	\$5,155.02
Tool Purchase	\$37.59
Training Cost	\$254.00
Truck	\$2,108.11
System Parts	\$29,006.87
Lab Fees	\$3,480.00
Worker's Comp.	\$1,459.28
Retirement	\$12,654.79
Emergency Capital Reserve	\$10,000.00
Sand Replacement Capital Reserve	\$1,000.00
System Improvement CAP Reserve	\$10,000.00
Line Rehabilitation CAP Reserve	\$127,000.00
Bible Hill Reservoir CAP Reserve	\$10,000.00
Water Shed Protection CAP Reserve	\$10,000.00
Total Expenses	\$768,240.37

