

Town of Hillsborough, NH



2025 Annual Report

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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 am to 3:00 pm
- 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 pm to 5:00 pm - Tuesday & Thursday 9:00 am to 8:00 pm
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 pm
- Police603-464-5512**
- Selectmen.....603-464-3877 ext. 221**
Meetings are held on the Second & Fourth Tuesday
Public Comment 6:00 pm to 6:15 pm 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 am to 4:30 pm - Tuesday 9:00 am to 6:30 pm
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 am to 4:30 pm
Tuesday - 8:00 am - 6:30 pm - Friday - 8:00 am 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 am to 4:30 pm
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.
- Wastewater Treatment Plant.....603-464-7984**
Welfare Office.....603-464-3877 ext. 226
Youth Services Office.....603-464-3877 ext. 230
Zoning Board of Adjustment.....603-464-3877 ext. 227

TOWN OFFICERS

Building Inspector/Code Enforcement/ Health Officer

Michael Borden

Deputy Health Officer

Jerimiah Oak

Cemetery Trustees

Norma Webster 2026
Kenneth Stafford, Jr. 2027
Iris Campbell 2028

Police Chief

Christopher Parsons

Community Planning Director

Robyn L. Payson

Conservation Commission

Richard Head - Chairman 2026
Terry Yeaton 2026
John Segedy - Alternate 2026
Jim Riddle 2026
Linda White 2027
Roger Shamel 2027
Jim Narloch 2027
James McDonough - Vice Chair 2028

Economic Development Commission

Riche' Colcombe 2026
Kim Opperman 2027
Bob Nash 2027
Laura Buono Town Administrator
Robyn Payson Planning Director
Richard Pelletier Ex-Officio Selectboard
Dana Clow Ex-Officio Water/Sewer
Jennifer Crawford School District
Susanne White Ex-Officio Planning
Board
Keith Cobbett Ex-Officio Chamber of
Commerce

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

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

Library Director

Samantha Gallo

Moderator

Eric Ivanov

Planning Board

Nancy Egner 2026
Bryant Wheeler 2026
Kim Opperman 2026
Susanne White - Chair 2027
Andrew Morris 2027
Steve Livingston 2028
Dana Clow (Alt.) 2028
James C. Bailey, III - Selectman Ex-Officio

Selectman and Assessors

Iris Campbell 2026
James C. Bailey, III - Chair 2027
Richard Pelletier 2028

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

Norma Hubbard 2026
Philip Daley - Chairman 2027
Robert Woolner 2027
Melinda Gehris 2028
Helen Cole 2028
Riche' Colcombe Alternate
Heidi Doyle Alternate
Samantha Gallo Library Director

Supervisors of the Checklist

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

Trustees of Trust Funds

Lori Adams 2026
Riche' Colcombe 2027
Judy Ann Thibault 2028
Art Kaufman Alternate

Youth Services Director

James Clough

Water/Sewer Commissioners

Peter Mellen, Chairman 2026
Dana Clow 2026
David Lewis 2027

Welfare

Mary Whalen

Zoning Board of Adjustment

David Fullerton - V Chair 2026
Keith T. Cobbett 2026
Larry Baker - Chairman 2027
Shawn Kelley 2028
Michael Schamel 2028

Town of Hillsborough



Boards & Departments

REPORT OF THE SELECTBOARD

Before beginning to report on some large projects for 2025, we would like to acknowledge the loss of three employees this year, Rosie Dufield, Peter Flynn, and Vivian Bohanan, and send our continued thoughts to their families.

Three major projects were worked on throughout the year over and above the usual business of the Town and substantial progress was made on all of them.

The first is the Main Street sidewalk project which has been in the planning and engineering stage for far too long. As we've reported previously, 80% of the funding for this project comes from the Federal Government and is run through the State. Although there are additional hoops to jump through with funding such as this, the amount of drainage that is necessary required engineering that was costly and only having to cover 20% of the cost was money saving for the taxpayers. Now that we've received the construction bids, we know that there are some additional funds which need to be appropriated at Town Meeting this year so construction can take place in the spring. This project remains an important piece in the safe walkability for our community members.

Our second project has been the continued cleanup of 171 West Main Street (a/k/a Associated Electric). We have been very fortunate to have a strong partnership with the Department of Environmental Services (DES) on this project who were able to assist in securing EPA funds for the initial cleanup of hazardous materials within the buildings, as well as funds for additional testing of the site. The removal of the buildings was done through a grant the Town Administrator secured through InvestNH in the amount of \$250,000 and we are currently working on applying for a federal Brownfield Grant to continue the cleanup.

Due to the location of the property and the fact that it is town-owned and is contiguous with our other town-owned property that runs to municipal drive and the highway department, and additionally since it has municipal water and sewer, we had some discussions last year about this being a good site for a future municipal complex which is a needed long-term project. Our Town Office Building needs safety and functionality changes to continue to service the public. Our fire department will soon become a full-time department with full-time employee's vs on-call due to both the volume of calls and the challenges that all communities are facing of available individuals willing and able to serve the community as on-call personnel. With full-time paid coverage comes the need for male and female sleeping quarters and all that goes along with that. In addition, our current service bays are becoming overcrowded and to make sure the turnout gear is cared for in the manner which would prolong its life, there should be a separate room in which to hang it (currently it's hung in the bays), with proper climate control. Over the 20+ years we have had our police department building, we have made a variety of interior changes to get as much use out of the space, yet we continue to outgrow it. We need more interview space, desk space, a function evidence area, and a larger sallyport area for the safe transport of arrested individuals, as well as safe storage space for gear. And while we understand that the price tag to build a municipal complex will be high, we would not be fulfilling our duties if we didn't plan for the future and work toward bringing the plan before our residents once we're at that point. On top of these buildings quickly becoming obsolete for the functions they are housing; we are still renting a space for our Youth Services Department. If we build a municipal complex, it would be discussed as to whether the police building could be outfitted to be the new home of that Department. Also discussed was utilizing the current Town Office Building for a community building. Again, if the Board decides to begin discussing these concepts there will be various public hearings with any solid plans they would like to consider and to build such a complex, funding will have to be voted in at a future Town Meeting.

REPORT OF THE SELECTBOARD

The third project is the Woods Woolen Mill Site on Mill Street. This site has seen many changes over the years that the Town has owned it with the most recent being the demolition of the boiler house via funds through EPA. Once the building was removed, DES continued working with the Town Administrator and Streamworks LLC to secure grant funding through the Aquatic Resource Mitigation (ARM) Fund Program to have plans drawn up for reclamation of the site to stabilize the area that was dug out to remove the contaminated soil. Since the site is one which wouldn't be conducive to building anything of substance especially taking into consideration the wetland setback from the water, it made sense to move forward with past plans to use that side for a public park. The reclamation work is being done with additional grant funds and is planned to be completed this year.

Future planning of infrastructure repairs in conjunction with the Sewer Department to continue replacing old and cracked pipes will be an ongoing project. Repairs will increase our available sewer capacity by preventing stormwater infiltration via the cracks. In 2025 we partnered with the water/sewer department on the Park & Whittimore Street project which upgraded and repaired the infrastructure in that area for the water and sewer system, as well as completed necessary road and sidewalk upgrades.

The Selectboard continues to strive to balance the needs of the Town and projects such as these with the least financial impact on our taxpayers. While it's not always possible to find grant funds for large projects, partnerships such as the ones that the Town Administrator has formed and fostered on the projects mentioned are helpful toward being able to find available funds that can be utilized by the Town.

We would like to thank our residents for your continued support and remind you that the Board meets the 2nd and 4th Wednesday evenings of each month. You can also live stream (or watch after the fact) our meetings through our website (hillsboroughnh.org).

Respectfully submitted,
James Bailey, III, Chairman
Iris Campbell, Selectwoman
Richard Pelletier, Selectman

TOWN ADMINISTRATOR'S REPORT

It came to my attention recently that not everyone knows my role as your Town Administrator. As Town Administrator, I am considered the chief administrative officer for the Selectboard by managing day-to-day operations, implementing policies, and overseeing town departments via supervising the department heads. I also manage budgeting, personnel administration, and act as a liaison between elected officials, staff, and the public. I coordinate municipal projects and assist the Selectboard by researching issues, preparing reports, and attend meetings in a non-voting advisory capacity. I've been working in municipal government for almost 30 years (26 in TA roles) and still enjoy the career!

As you have already read in the Board of Selectmen's Report, many large projects have been worked on and advanced in 2025 in which I continue to be heavily involved with. I attend monthly meetings with the brownfields team on the old Associated Electric site and the Woods Woolen Mill site as we continue to move forward with those projects.

As part of my role as your Town Administrator, I serve on the Economic Development Committee who meet monthly to discuss, explore, and advise the Selectboard on economic development for the Town. The Selectboard, upon recommendation from the Economic Development Committee adopted four Economic Revitalization Zones (ERZs) and brought forward a Tax Increment Finance District to the 2025 Town Meeting which was overwhelmingly passed. These are two tools to advance economic development in Hillsborough when the opportunity arises in the future. Having these tools in place may give our community a better advantage when a developer is researching areas for their project (s). There is more information on the ERZs within the Economic Development Committee Report portion of the Land Use & Economic Development Report.

The 2025 revaluation of the properties in Hillsborough has been a hot topic here and in many other communities. When market values are high and prior to a revaluation, it drives our ratio (which is monitored by the Department of Revenue) down. When our ratio is low, the tax rate goes up to raise enough money for the budgets that were voted on to run the town, schools, and the county. Revaluating the town is statutorily required every 5 years but can also be required if a municipalities ratio falls too far below 100%. Since State law requires that properties be assessed at market value, and market value is defined as the amount a typical, well-informed purchaser would be willing to pay for a property, the revaluation process attempts to align the value of each individual property with that property's true market value. Due to the high sellers' market over the last several years, the results of the revaluation are higher assessments. If you have questions about your assessment, please feel free to call Nick Taffe (our assessor) at 603-903-7322 to discuss it.

The Building Inspector and I have been involved with two ongoing code enforcement cases, in which the owners of the property have continued to disregard court rulings regarding their properties. One property is on School Street and involves a dilapidated barn in which we have prevailed in Court and have been given the go ahead to take the structure down. We were also awarded legal fees, fines and penalties in which we have placed a lien on the property for. The second is a junk yard on Windsor Terrace which has yet to be rectified due to the property owner. We have just filed for legal fees, fines and penalties and have a final court date in May once the snow is gone. We have also been dealing with a commercial property on West Main Street in which a diesel business continues to violate the stipulations of their site plan and has spread onto another property, even though the Town has been in contact with them several times. Unfortunately, this will also be another case which goes

TOWN ADMINISTRATOR'S REPORT

to court resulting in a waste of taxpayer money as they typically take more time than is desired to get a final ruling.

Our Town Report contains a lot of information about each department and board, so please take the time to read them in order to get a better understanding of what has gone on that you may not have heard about firsthand.

Throughout the year, you can follow us on Facebook (Town of Hillsborough NH) or our website (hillsbroughnh.org) for official information. Our website offers a multitude of information on our various departments, boards and committees, links to the police, fire and library websites, the ability to pay taxes, water & sewer bills, register your vehicle (renewals only), renew your dog license, and get vital records if needed. You also look up property cards for any property in Hillsborough.

I'd like to thank our dedicated employees, department heads, and volunteers (both elected and appointed) for all you do to keep Hillsborough moving forward. You truly are amazing! If you are interested in volunteering for any of our various committees and boards, please stop in or call our office to find out what openings are available.

Respectfully submitted,
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, 2024, 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, 2024, 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, 2024, 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, 2025

Roberts & Greene, PLLC



BUILDING INSPECTOR/CODE ENFORCEMENT REPORT

Greetings from the building department, it has been a busy year for construction all over the nation and with no exception here in Hillsborough. New home construction is steady with last year. Other permitting has been relatively steady from the previous year. It would appear that people are opting to take advantage of higher home prices, and we see a lot of homes on the market. The average home with 3 bedrooms and 2 baths is in the \$450,000.00 to \$500,000.00 range, depending on the amount of land that is included.

One major change at the State of NH level is to allow detached accessory dwellings by right in all residential zones. Previously attached ADU's were allowed by right, but with the continued need for affordable housing the Governor and the Legislature together passed legislation in July that allows detached homes up to 950 square feet on any single-family house lot if the setbacks can be met. Septic expansion is also required to be met and approved.

The following is a list of permits that were issued in the 2025 building year for review. As always, we do our best to be helpful and education is our priority when it comes to the needs of our community. Please reach out if you have questions or concerns and we'll do our best to be helpful and prompt. Thanks for a great year.

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

Additions 8, Business Occupancy's 11, Chimneys 2, Commercial Construction 2
Decks/ Porches 18, Demolition 6, Electrical 72, Foundations 6, Garage/Carport 8
Gas 60, Generators 3, Mechanical 28, Manufactured Homes 2, New Homes 18
Permit Renewals 1, Plumbing 31, Pools 2, Renovations 20, Roofs 60, RV's 1
Septic 20, Shed/Gazebo's 4, Signs 8, Solar 24, Tents 1.



CAPITAL AREA MUTUAL AID FIRE COMPACT

The 2025 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, 2025. It is also provided to the Town offices of the Compact's member communities for information and distribution as desired.

The Compact serves twenty-four communities in four counties. The Compact's operational area is 852 square miles with a resident population of 149,254. The Equalized Property Valuation in the area we protect is over 31.3 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. The Compact's Communications Center is staffed and housed through an agreement with the City of Concord's Fire Department.

The 2025 Compact operating budget was \$ 1,728,752. Funding for all Compact operations is provided by the member communities.

During 2024 we were fortunate to secure ARPA funding to update our aging radio system. In 2025 we reviewed vendor submissions and selected a vendor for our system improvements. Equipment was ordered and began arriving during the last quarter of 2025. We look forward to completing this project during 2026 and we continue to plan and seek funding for future stages of this ongoing project. The Compact and Hazmat Team have received over 5.2 million dollars in grant funding since 1999. These funds have been used for communications improvements, training, and equipment. We continue to apply for State and Federal Grant Funds when possible. During 2025 we worked with the State to attempt to secure Federal funding through 119-21 (the One Big Beautiful Bill). If we are successful, this will fund continued communications improvements. The direct benefit that your community has realized from these grants is made possible by your participation in the regional service that we provide.

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 2025 we worked with other dispatch centers in NH on multiple activations for large brush fires due to the summer's drought conditions.

Under the leadership of Deputy Chief Newbery, the Compact continues to provide training offerings to our member communities. Programs presented during 2025 included: Assisting at a live burn in Loudon, DEA training for all Compact members, carbon monoxide class in Hillsboro, multi-agency forestry drill in Pembroke, class B foam overview and foam trailer demo at the Central NH Forest Fire Wardens Association meeting, Class B foam training in Pembroke, Loudon and Henniker, mayday training and officer development training in Bow.

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 fourteen hazmat incidents during 2025.



CAPITAL AREA MUTUAL AID FIRE COMPACT

Compact officers serving during 2025 were:

President, Chief Jim Morse, Henniker
Vice President, Chief Ed Raymond, Warner
Secretary, Deputy Chief Guy Newbery, Canterbury/CAMAFC
Treasurer Chief Jeff Yale, Hopkinton

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.

Please visit the Compact web site at <https://capareafire.nh.gov/> for incident photos, news, scheduled events, training info, SOGs and department profiles.

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 FIRE COMPACT



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 Chair) served as the Town's representative to the Commission in 2025.

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 2025, 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. In Hillsborough, staff assisted the Planning Board in the development of a housing survey to initiate the update of the Hillsborough Master Plan Housing Chapter. Staff also helped to identify and apply for the designation of four Economic Revitalization Zones (ERZs) and supported the development of the 2025 Hillsborough Economic Development Plan.
- Began the development of the CNHRPC Regional Plan 2026, an update to the 2015 Regional Plan.
- Coordinated the development of updated Hazard Mitigation Plans in nine communities under the federal Building Infrastructure and Resilient Communities (BRIC) 2021, BRIC 2023 and Hazard Mitigation Grant Program (HMGP) 4516 programs.
- Provided assistance related to the Road Surface Management System (RSMS) program for four 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 2025 the CommuteSmart NH program saved commuters almost \$350,000 as a result of over 36,000 reduced trips.
- Conducted roughly 240 state and local traffic counts throughout the region, including eight in Hillsborough.
- Worked in coordination with Lakes Region Planning Commission to update the Mid-State Region Coordinated Transportation Plan.



CENTRAL NEW HAMPSHIRE REGIONAL PLANNING

28 Commercial Street, Suite 3, Concord, NH 03301

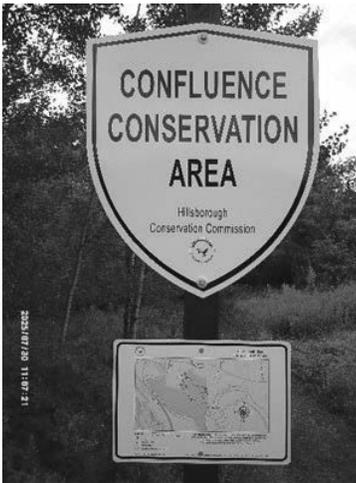
(603)226-6020 www.cnhrpc.org

- Coordinated the activities of the CNHRPC Transportation Advisory Committee (TAC). In 2025, CNHRPC held five TAC meetings. The CNHRPC TAC finalized the projects recommended for inclusion in the NHDOT 2027-2036 Ten-Year Plan and ranked and evaluated Transportation Alternative Program (TAP) applications in the region.
- 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.
- Provided ongoing GIS and mapping assistance to all 20 CNHRPC communities. This includes maintaining a catalog various GIS datasets and providing a range of GIS and mapping services to towns, boards, committees, and various other entities.
- 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.
- Assisted the Community Action Program Belknap-Merrimack Counties in support of volunteer and on-demand transit services throughout the region.

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.

HILLSBOROUGH CONSERVATION COMMISSION

The Conservation Commission is actively establishing and maintaining trails on the Town's conservation lands. A significant initiative was launched after the Commission, led by member Jim Riddle, secured a grant from the New Hampshire Association of Conservation Commissions (NHACC) to support an internship focused on trail mapping and data digitization. Shawna (Crosby) Caron was selected for the internship who walked and recorded new and existing trails with a handheld GPS device. She then meticulously processed them into usable digital trail maps. "Hillsborough Hikes" trail maps can be downloaded from the Conservation Commission's website at <https://hillsboroughnh.org/conservation-commission>. Paper copies have also been distributed to local businesses, the Library and Town Hall.



Jim also worked with the vendor that provides the map on the Town's website to add trails and add links to individual trail maps from their respective lot maps. In addition, Hillsborough Hikes trails are now visible on many popular trail apps such as Gaia GPS and All Trails, and trails signs and maps have been posted at many of the trails. Another intern working with the Commission, Jack Blevins, has written descriptive narratives for many of the trails. The Conservation Commission will continue its work on trails in 2026.

Conservation Commissioner James McDonough attended the public hearing on Eversource's plan to replace towers on Town-owned land adjacent to the Confluence Trail. James provided input that there is an Osprey nest on one of the towers that would be destroyed if the tower is replaced. Eversource subsequently moved the Osprey nest to a new tower. The Conservation Commission will monitor the effectiveness of the move in 2026.

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.

During the fall of 2025, the Commission worked on establishing priorities for updating the Town's Natural Resource Inventory (NRI), which was last conducted in 2014. The Commission plans to work with Moosewood Ecological LLC to complete the NRI update in 2026.

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 - Chair

EMERGENCY MANAGEMENT REPORT

Another year has passed and was a quiet year for Emergency Management, Weather has caused some issues, however damage to the infrastructure was limited. As the director I am working diligently to keep the department moving forward so we are ready to face any challenges we could face.

As the Director, we are working diligently to keep the department moving forward so we are ready to face any challenges we may face.

Emergency Management along with all department heads had several CIP (Capital Improvement Program) meetings to work on capital expenditure projects. Projects are prioritized according to urgency and need.

In addition, we have regular meetings with Hillsboro-Deering School District to discuss our school's safety. The Emergency Management committee at the district office has worked with Emergency Management, 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 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 have been very busy during 2025. The department responded to 1367 calls for service and 94 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 2025 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. We are looking at replacing the current 2000 Freightliner Heavy Rescue with a new Rescue Pumper combination. This will add a 1500 gallon a minute pump that the current truck does not have.

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 2025, New Hampshire experienced a lower-than-average spring wildfire season. However, flash drought conditions quickly took hold as New Hampshire experienced the driest summer on record in 130 years. This led to deep burning wildfires across the state. The state assisted local fire departments on these multi-day events, providing resources and technical assistance. This included our thermal imaging unmanned aircraft system, which was deployed on multiple incidents, including in North Hampton where a wildfire burned for 5 days. Wildfire risk increased to the level where the Governor and Council set forth a statewide prohibition on outdoor burning. This resulted in fewer wildfires and reduced the risk until rain came in late October.

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 2025, New Hampshire properties within the Wildland Urban Interface were impacted, with 10 structures threatened 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 2026 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

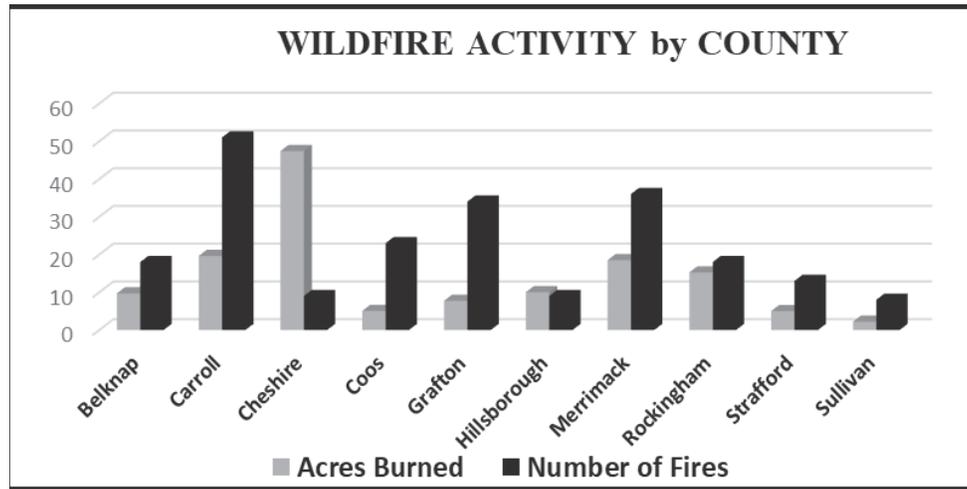
waste is prohibited by the Air Resources Division of the Department of Environmental Services. You are encouraged to contact the local fire department for more information. Safe open burning requires your diligence and responsibility. Thank you for helping us to protect New Hampshire's forest resources. 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](https://www.instagram.com/NHForestRangers)



Respectfully submitted,
Jennifer Little
Department of Natural and Cultural Resources

FOREST FIRE WARDEN AND STATE FOREST RANGER REPORT

2025 WILDLAND FIRE STATISTICS



Year	Number of Wildfires	Wildfire Acres Burned	Number of Unpermitted Fires*
2025	157	146	62
2024	123	125	77
2023	99	64.5	42
2022	59	203	48
2021	66	86	96

*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	3	62	17	87	8	4	16	1	1	1	18

FULLER PUBLIC LIBRARY REPORT

Fuller Library continues to be the Hub of the community! We hosted 382 programs in 2025 with 6,463 people in attendance, we have computers and printers available for anyone, and we answer questions and give directions to those looking for landmarks in town. Some of the programs we hosted in 2025 were: Preschool Storytime, Knitting Purls, Cribbage and Scrabble, Adult Exercise, How To's Days, 5 different Book Groups, Tea & Conversation, Summer Reading fun, Local Author Meet & Greet, Concert in the Park, Falcons, Wolves, and Trick Dogs (oh my!), H-DMS 6th Graders, and many more!

In 2024 we applied for a Moose Plate Grant through the NH Division of Historical Resources to help with the costs of repairing plaster damage on the 3rd floor. In 2025 we receive notification that we were awarded \$20,000 for the plaster work. The 3rd floor is now open for meetings and our Book Nook sale area. Tours of the building are offered on Saturdays 9am-12pm.

The Annual Festival of Trees was held at the library this year (This fund raiser was originated by the Community Center Project). There were 10 trees that were raffled off, raising funds to be split between the library and Project LIFT, thank you to those that participated! The library was the winner of the Tree Trophy for having the most tickets entered, who will win the trophy next year? Let us know if you would like to participate.

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 470 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 by 751 people and many more accessed our WiFi.

Plastic Recycling: Thank you all for delivering your soft plastics to the library to help us earn a Trex bench. We met our goal of 1,000 pounds in just 5 months, and our bench arrived! Keep saving your plastics and stay tuned for the next project!

THANK YOU: There are so many people to thank, you have helped us in some way and we are very appreciative! Tammy & Tom McClure, Town of Windsor, Luke Levesque, Keith Wing, Matt Gallo, Jim & Nancy Ainsworth, Linda Megnin, Lucy Benson, Pat Bradley, Glen Woods, and Laurie Jutzi. Our plastic helpers Bob & Brenda Finch, Steve & Patty Parenteau, Terry Yeaton, and Walter Henderson. Kay & Steve Bennett, Elizabeth Tuncliffe, The Finches, Doug & Judy Hatfield, Rosemarie Munsey, Beverly Nichols, Marilyn Broek, and Christopher & Linda Way. Marianne Hammond, Marcia Briar, and Norma Hubbard for garden clean ups; Ray Barker for your clock knowledge; Janet Byron and Emily Wrubel, The Messenger, Nancy Shee with the Concord Monitor, Joseph Solomon Fund, Harmony Lodge of Hillsborough, Jeremy Oak, Tom and Robin's Garden, Agway/Blue Seal, Tractor Supply, Hillsborough Teen Center; those that contributed to our Fresh Books, Fresh Food Program; NH Division of Historical Resources for the Moose Plate Grant, the Town of Hillsborough, Sandi Woodbury, Quentin Griffiths, Gary Flanders, Eric from Eaton's Furniture, and Gary Gregoire for helping with the 3rd floor renovations; the MANY donations of books that we sell, items for our Annual Raffle, if anyone has been forgotten, I apologize.

FULLER PUBLIC LIBRARY REPORT

Special thanks to our patrons for supporting the library, delivering special treats, and for making us smile, to the Fuller Library staff for your dedication and hard work, and to the Board of Trustees for their support.

BOARD OF TRUSTEES:

Phil Daley, Chair
Robert Woolner, Secretary
Norma Hubbard, Treasurer
Melinda Gehris
Helen Cole

Alternates:

Riché Colcombe
Heidi Doyle.

2025 STATS:

Titles in the collection: 28,677
Total ebooks downloaded: 2,168
Titles added: 747
Total audiobooks downloaded: 5,994
Titles deleted: 1,621
Total emagazines: 1,218
Number of registered patrons: 2,718; NEW cards in 2025: 259
Internet usage: 751
Number of items borrowed (including lending to other libraries): 22,148
Number of Programs: 382
Number of items borrowed from other libraries: 1,397
Program Attendance: 6,463

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 Hillsboro and surrounding towns for over nearly 30 years. We strive to create a diverse and inclusive environment and programs that are welcoming to all.

From July 1, 2024 to June 30, 2025, The Grapevine served over 1,400 children, youth and adults at the center and in the community including **166 residents of Hillsboro.**

In direct service to the people of Hillsboro:

Basic Needs – The Grapevine distributed **\$3,950.93** in assistance funds to Hillsboro residents in the last program year, and **25** individuals with Intensive Case Management Support. We also served Hillsboro families with holiday assistance including meals, fresh food, gifts and Christmas trees.

Kinship Supports for Relative Caregivers – This past year we have supported 5 Hillsboro kinship families (grandparents and other relatives caring for their grandchildren) with home visits and check-ins and distributed **\$1,075.41** in funds for grocery, gas, clothing and emergency bill payments.

Parent and Family Supports – We continue to offer year-round, twice weekly Hillsboro 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 **40 adults and children enrolled.** We also provided **preschool at no or low cost to 4 Hillsboro families** this past year. 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.

Community Outreach & Connection - This past year, the Grapevine began offering **weekly appointments with our Community Health Worker at the Fuller Library** in Hillsboro. This was in direct response to the transportation, mobility and other access barriers people face. Residents can sign up for application help, get access to resources and other forms of assistance. We also attend the monthly WIC clinics held in Hillsboro to reach families who can benefit from our programs and services.

High rates of Participation – Hillsboro resident **representation is found in 100 percent of the programs and services we offer** including our Parent-Child programs, Home Visiting, Kinship Supports, Intensive Case Management, Information and Referral, Free firewood from our Community Wood Bank and special workshops and trainings for parents and other providers.

Community Partnership – In this past program year, the Grapevine has partnered with the Hillsboro-Deering School District, Smith Memorial Church, Valley Bible Church, Hillsboro Deering Family Health Center, the Town of Hillsboro Welfare Department, and other local organizations to serve the residents of Hillsboro.

We are grateful to the Town of Hillsboro for the funding support provided to The Grapevine. Our full Grapevine 2025 Annual Review can be found online at grapevინeh.org

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.”

What does Relieved and Maintained mean? The Welfare Office helps with basic needs such as rent, mortgage payments, utilities and some medical costs whenever inability of the applicant to pay would result in eviction, utility disconnect and other adverse events. **The assistance is designed to be an emergency response. It does not mean regular sustained aid that substitutes for employment or services provided by the State of New Hampshire and/or the Federal government.**

What kind of aid will the Welfare Office pay? Rent/Mortgage, Non-food hygiene products, Utilities, Food, Diapers and Prescriptions.

What kind of aid will the Welfare Office not pay? In general, anything that is other than basic needs such as but not limited to: car payments, credit card debt, dental work, taxes, fines, legal settlements, cable/internet and arrearages.

Will you provide a security deposit? Typically, no, but we can assist with a first month rent if you meet the requirements for sustainability. There are other social agencies that may provide assistance for security deposits.

How do I apply? Pick up and application at the Town Offices or on the town’s website www.hillsboroughnh.org and fill it out as completely as possible. All expenses claimed must be accompanied by receipts, bills, cancelled checks and other proof of payment. All income including but not limited to employment, Social Security payments, child or spousal income must be declared and verified. Sign the area allowing Hillsborough officials to request information if needed to verify your statements. It is important to fill out the application as completely as possible to avoid delay or disqualification.

2025 Assistance Breakdown						
Medical	Housing/ Shelter	Food/ Hygiene	Electric	Heat	Homeless/ Hotel/ Motel	Gas
\$32.80	\$53,535	\$2,242	\$1687	\$552	\$1,600	\$217

Respectfully submitted,
Mary Whalen
Welfare Administrator
Welfare@hillsboroughnh.net

HIGHWAY DEPARTMENT REPORT

Hello everyone, 2025 ended in the same fashion it started in, cold and snowy. 2025 was a busy year at the highway department. Winter brought fair amounts of snow and cold, luckily, we had a relatively easy mud season with the frost leaving quickly and little to no mud in the roads. Spring brought the usual spring maintenance and clean up. Things looked good until June came and with it the rain. Hillsboro experienced some moderate to major flooding with the early June storm. Some roads were either impassable or one lane roads for a few days following. The work to reopen many of the roads led to road closures and detours that's made for some frustrating travel at times. I would like to thank everyone for their patience and understanding during that period. As summer moved forward, we were able to reclaim and repave second New Hampshire turnpike from Barden hill to the Antrim town line. Other various projects were also completed in readiness for the fall road maintenance. In late October the town took delivery of the second truck from the Granite State Clean Fleets Grant funded by the VW trust. This was an 80/20 grant with the town only having to cover 20% of the cost for two new trucks upfitted with bodies and snow removal equipment. This was a huge help for the town and the highway department. I would like to thank the taxes payers of Hillsboro for their support and look forward to a productive 2026 season.

Respectively submitted,
Dennis Yeaton, Assistant Highway Foreman



HISTORIC DISTRICT COMMISSION REPORT

The Historic District Commission certifies compliance with the Historic District Ordinances enacted by the town's voters. The goal is to preserve the historical and architectural, heritage of the Historic District in Hillsborough.

Planning Director Robyn Payson is available Monday-Thursday from 8:00 am-4:00 pm and Friday by appointment. You can reach the Planning Director by calling the office directly at (603) 464-7971 and by Cell Phone at (603) 831-6135 during regular hours, and by e-mail at robyn@hillsboroughnh.net. Appointments outside of regular hours may be arranged on an individual basis.

Term Expires

Jay Emmert.- Chairman	2027
Brad Hunt - Vice Chairman	2026
Pat Bradley - Alternate	2026
Laurie Jutzi - Alternate	2026
Deanna Neal Commissioner	2027
Iris Campbell - Ex-Officio Board of Selectmen	
Andrew Morris - Ex Officio Planning Board	



Department of Land Use and Economic Development

Planning Board

This year the Planning Board held 20 meetings and heard 15 applications. There were 3 Changes of Use, 2 Site Plan Amendment, 3 Home Business/Changes of Use 1 Site Plan Reviews, 3 Subdivisions 2 Lot Line Adjustments and 1 Extension of Site Plan Approval. All of the applications were approved.

Highlights for the year include the establishment of three new Home Businesses in town the addition of two outdoor Pickle Ball courts at the “All Purpose Storage” facility on West Main Street a new gas station at 281 Second Nh Turnpike. We also worked on the Housing Chapter of the Master Plan with support from the Central NH Regional Planning Commission.

Zoning Articles

The Planning Board is bringing forward 10 Zoning Amendments to Town Meeting this year.

Article 1

Shall the town vote to amend the Zoning Ordinance Article II General Provisions, Accessory Dwelling Units section 229-14 by deleting and replacing the definitions of Accessory, Attached, and Detached Accessory Dwelling Units and moving them to Article II General Provisions 229-6 Definitions and Word Usage as shown on the Town website Planning Board page and in the Town Report. (Recommended by the Planning Board)

Article 2

Shall the Town vote to amend the Zoning Ordinance Article II General Provisions Accessory Dwelling Units section 229-14 Accessory Dwelling Unit Ordinance section B(4) to delete the current verbiage and replace it. (Recommended by the Planning Board)

“The maximum required number of parking spaces is 1 for the primary residence and 1 for the ADU.”

Article 3

Shall the Town vote to amend the Zoning Ordinance Article II General Provisions Accessory Dwelling Units section 229-14 Accessory Dwelling Unit Ordinance letter D., Detached ADU, to remove the requirement for a Conditional Use Permit from the Planning Board. (Recommended by the Planning Board)

Article 4

Shall the Town vote to amend the Zoning Ordinance Article II General Provisions 229-6 Definitions and Word Usage to include the definition of Tiny Home, as shown on the Town Website Planning Board page and in the Town Report (Recommended by the Planning Board).

Article 5

Shall the Town vote to amend the Zoning Ordinance Table 4 Chart of Uses/ Residential Uses to include Tiny Homes and permit them in all Residential zones except the Historic District. (Recommended by the Planning Board)

Article 6

Shall the Town vote to amend the Zoning Ordinance Article XIV Cluster Development Ordinance section 229-88 to add the following citation to section B. (Recommended by the Planning Board) “per the authority of the Innovative Land Use RSA 674:21”

Article 7

Shall the Town vote to amend the Zoning Ordinance Article IX Administration and Enforcement A by adding a new number 1. which states “Building Permits on Class VI Roads shall be in compliance with RSA 674:41 1 (c) (3) which states “Prior to the issuance of a building permit, prove the lot and any buildings thereon are insurable”. (Recommended by the Planning Board)

Article 8

Shall the Town vote to amend Article II General Provisions of the Zoning Ordinance section 229-6 Definitions to amend the definition of Motor Vehicle Service Station and Repair Garage to include “cleaning”. (Recommended by the Planning Board)

Article 9

Shall the Town vote to Amend the Zoning Ordinance Article VI Special Regulations 229-35 Signs (D), Specific Sign Regulations by District, 4 Historic District by deleting letter C which states “Temporary signs are prohibited in the Historic District”. (Recommended by the Planning Board)

Article 10

Shall the Town vote to amend the Zoning Ordinance Table 4 Chart of Uses, Residential Use to permit multi-family housing in Commercial Zones subject to note (2) which requires a Special Exception if there is no Commercial use at street level and note (3) which requires minimum floor area be 450sq feet for a 1-bedroom dwelling unit. Units with two bedrooms or more require an additional 120 sq ft per additional bedroom. (Recommended by the Planning Board)

Looking Forward

In 2026 the Planning Board is going to continue working with Central NH Regional Planning Commission on the Master Plan. The Housing Chapter work will continue, and the Board will also be working to update the Transportation Chapter and the Natural Resources Chapter. We will also be working on the Cluster Development Ordinance and address Tiny House developments.

Zoning Board of Adjustment

The Zoning Board of Adjustment met 12 (11 Meetings and 1 site walk) times in 2025 and heard 10 applications; they included 2 Special Exceptions and 8 Variances.

Economic Development

In 2025 the Economic Development Commission with support from the Central NH Regional Planning Commission completed the Economic Development Plan and are currently working on the implementation of the plan. Projects for the upcoming year include support and coordination pertinent to the North Branch Gateway Zone TIF, promoting the 79E Community Revitalization Tax Incentive (to be a public benefit to enhance downtowns and town centers with respect to economic activity, cultural and historic character, sense of community, and in-town residential uses that contribute to economic and social vitality) and the 72:81 Commercial/Industrial Tax Incentive (The intent of the exemption is to provide incentives to businesses to build, rebuild, modernize, or enlarge within the municipality)

The highlight of the year was the development and approval of the Economic Revitalization Zones (ERZ)

Economic Revitalization Zones

Hillsborough recently approved the designation of four Economic Revitalization Zones (ERZs) in Town. The ERZ program allows businesses located within specified areas to seek short-term business tax credits for projects that improve infrastructure and/or create full-time jobs. The program is designed to encourage economic redevelopment and benefit local businesses. For more information visit the Economic Development page on the Town of Hillsborough website.

What are Economic Revitalization Zones?

Economic Revitalization Zones (ERZs) are specific areas that qualify for short-term business tax incentives. The ERZ program is enabled in the State of New Hampshire through NH RSA 162-N and administered by the NH Department of Business and Economic Affairs (BEA). ERZs are designed to encourage economic redevelopment and support local businesses.

How Do They Work?

Any business located within an ERZ is eligible to apply for short-term business tax credits through the NH BEA. To receive the credit the local business must have created one or more new full-time jobs and/or had capital investment during the calendar year. A capital investment could consist of new construction, expansion, renovation, the purchase of new equipment, or a variety of other infrastructure improvements. Businesses are required to submit applications by February 10th of the year following the eligible calendar year. For example, a submission for calendar year 2025 credits would be due in February 2026.

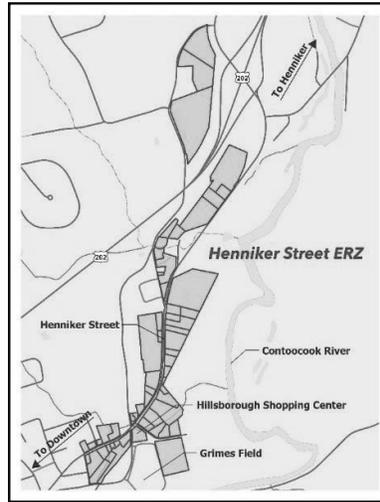
Economic Revitalization Zones (ERZs in Hillsborough)

The Town of Hillsborough has four designated ERZs. These areas were proposed by the Economic Development Committee (EDC) and approved by the Board of Selectmen. The designation process involved working with Central NH Regional Planning commission to identify areas of Town fit for the ERZ program, hosting a public event to discuss ERZs residents, and applying for approval of each zone through NH BEA.

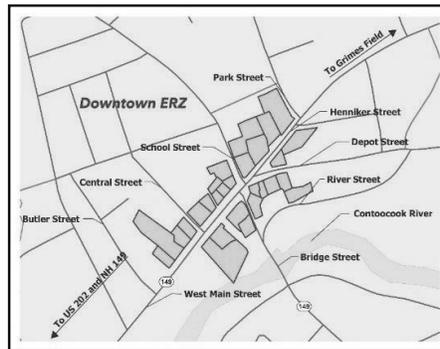
The four zones are located along Henniker Street off US 202 in the eastern part of Town, along West Main Street centered around School and Bridge Streets in downtown Hillsborough, around the

intersection of US 202 and NH 149, and along West Main Street and NH 9 in the western part of town.

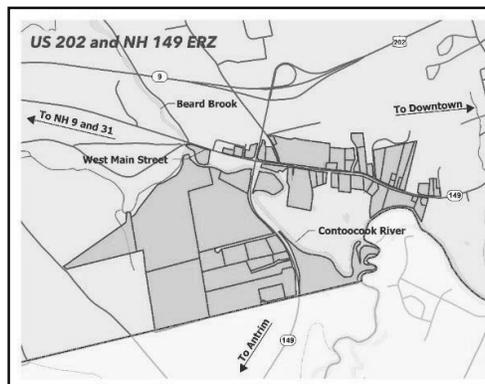
Henniker Street ERZ



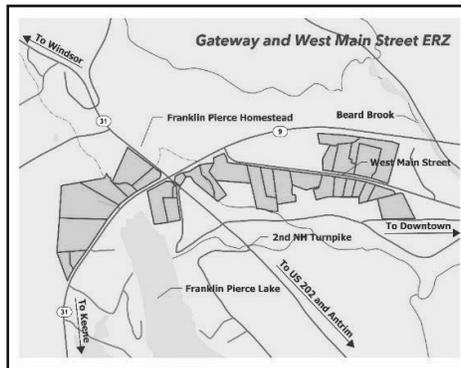
Downtown ERZ



US 202 and NH 149 ERZ



Gateway and West Main Street ERZ



Want to Learn More or Apply?

To apply or learn more including frequently asked questions, visit the Town of Hillsborough Economic Development webpage. You can also contact Hillsborough's Planning Director, Robyn Payson at 603.464.7971 and robyn@hillsboroughnh.net.

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



POLICE DEPARTMENT REPORT

I will start by providing an update on personnel. The Police Department is made up of 18 full-time Police Officers and 3 part-time Police Officers. Within the Police Department is also a Full-time Administrative Assistant, Full-time Diversion Coordinator, a contracted Prosecutor, a Part-time Cleaner, and a Part-time Crossing Guard. The Communications Department (Dispatch) currently has 7 Full-time Communications Specialists and 3 part-time. Currently the Police Department has 2 Full-time Police Officer vacancies. We continue to look for the right candidates to join our team.

In August our long time Crossing Guard Rosie passed away. Rosie had been the crossing guard since 1993; she ensured the safety of Hillsboro-Deering Students through her service to the community.

Officer Keegan Finley completed her Field Training and started her solo patrol in mid-March 2025. In July we welcomed 2 new officers to the force. Officer Chris Dustin and Officer Matt Meatey

were hired to fill vacancies that we had. They completed the 16-week Police Academy in December and will be assigned to solo patrol in April of 2026. In October we hired Holly Mooney as the PD's new Crossing Guard. We have also hired 2 new full-time dispatchers. Martina Hill was hired in November and Thomas Walker was hired in December. We also welcome Maureen Durgin as our new cleaner at the PD in December.



In December we welcomed Hancock PD back to our Communications Department. At present time, we handle Communications for the Towns

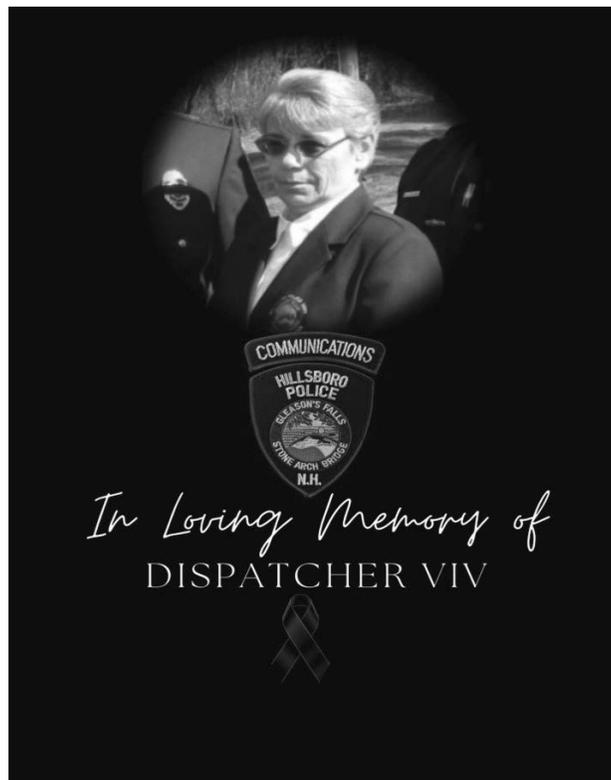
of Antrim, Bennington, Deering, Hancock, Hillsboro, Washington and Windsor. The revenue that is brought in from these towns are approximately \$130,000.

We have continued our successful Community events. The Touch a Truck at the school is always a fun event and the community enjoys it. Officer Normand and I participated in the Winni Dip, a fundraiser for the Special Olympics! Another fundraiser is the Law Enforcement Torch Run which we were able to organize the leg to run it to Concord to the State House for the Opening Events at the State House. The coordination between Hillsboro-Deering, John Stark High School and Hopkinton High School was able to produce runners from all the schools to run with us. We were able to participate at Summerfest this past year with a dunk tank to support the Hillsboro Police Association. We were able to host our First ever National Night Out event at the school in August.

POLICE DEPARTMENT REPORT

This was very successful and we cannot wait to do it again this year!! We also 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.

The PD continues to solicit grants and this past year, the PD received grant funds from the Bullet-proof 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 \$40,000 in grants.



In January 2026 we lost Dispatcher Vivian Bohanan after a brief battle with cancer. For 22 years, her familiar voice sent officers to every type of emergency with devotion. On quiet midnight shifts, she proudly treated weary officers to pancakes or french toast. She often shared stories about her family, especially her grandchildren. Viv was hardworking, kind, and witty, often ending conversations with her signature phrase "That's my story, and I'm sticking to it."

In closing I would like to thank the community members for the continued support that you provide to the Police Department, it means more than you could ever imagine for all of us. I also want to thank the team that I have at the Police Department. I work with the greatest group of men and women.

Thank you,
Chris Parsons, Chief of Police

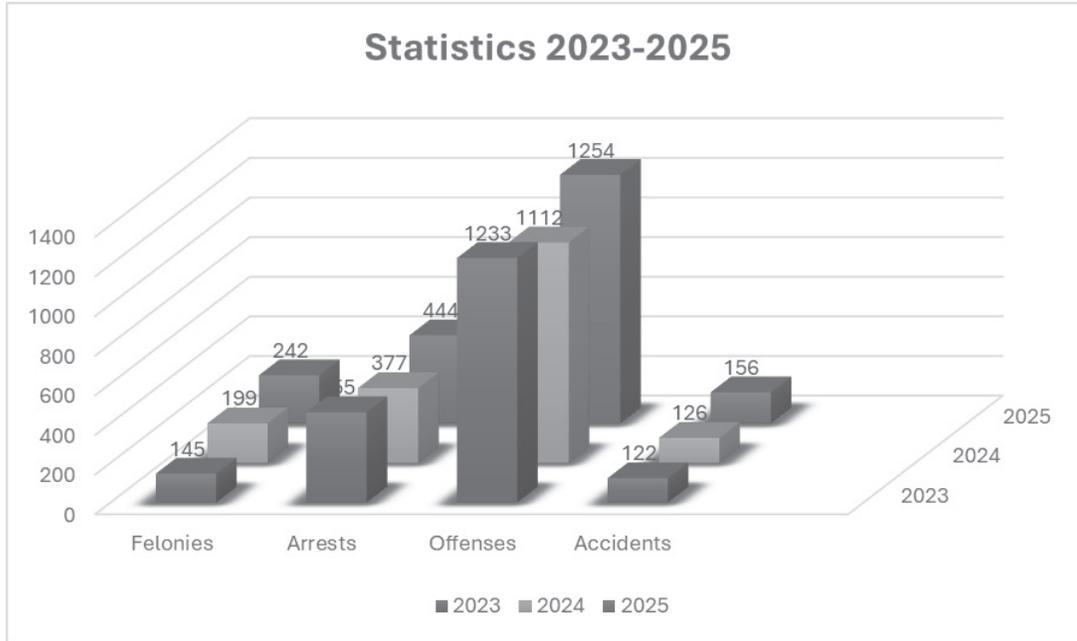
POLICE DEPARTMENT STATISTIC REPORT

Attached below are some of the stats for the Police Department.

Phone Calls handled by Dispatch 33,002

911 Calls 1,772

Police incidents Dispatched 16,528



Crimes Against People	2023	2024	2025
Kidnapping/Abduction	3	4	1
Sexual Assault	27	17	15
Aggravated Assault	2	7	9
Simple Assault	107	85	91
Intimidation	44	52	36
Crimes Against Persons Total	183	165	152

Crimes Against Property	2023	2024	2025
Robbery	1	2	0
Arson	1	0	0
Burglary/Breaking and Entering	7	8	4
Extortion	2	2	1
Larceny (Shoplifting)	6	11	10
Larceny (From Building)	6	15	22
Larceny (from Motor vehicles)	7	4	5
Larceny (All other)	10	22	19
Motor Vehicle Theft	3	1	2
Counterfeit/Forgery	3	1	4
Fraud	18	33	32
Stolen Property	10	5	5
Destruction of Property/Vandalism	53	47	63
Total Crimes Against Property	147	151	167

POLICE DEPARTMENT STATISTIC REPORT

Crimes Against Society	2023	2024	2025
Drug/Narcotic Violations	138	150	176
Pornography/Obscene Material	10	30	42
Weapon Law Violations	14	6	23
Total Crimes Against Society	162	186	241

Group B Crimes	2023	2024	2025
Bad Checks	2	2	0
Curfew/Loitering	2	2	0
Disorderly Conduct	45	29	30
Driving Under Influence	65	47	59
Drunkenness	60	28	8
Family Non Violent Offense	11	18	9
Liquor Law Violations	40	27	44
Runaways	3	3	4
Trespass of Real Property	25	24	26
All other Offenses	210	211	184
Traffic, Town By-Law Offenses	244	217	365
Total	707	608	729
Total of all Offenses	1199	1110	1289

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 927 hours of instruction to 37 adult education students in the areas of basic academic skills improvement, high school equivalency test preparation, and learning English. Four (4) students achieved their high school equivalency certificate and 18 students improved their skills. Of those who improved their skills, 1 took the ASVAB and entered the military, 2 completed Paraeducator II certification, and 1 studied for Wastewater Operator Certification.

Workforce Preparation

Thirty-one (31) individuals, including 16 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 2025!

Respectfully submitted,
Trish Bush
Director, Project LIFT
(603) 464-5285
HillsboroAdultEd@gmail.com

Individuals Served by Town

Town	# Students	%
Antrim	2	2.9
Bradford	2	2.9
Deering	7	10.3
Fracestown	0	0
Greenfield	0	0
Hillsborough	48	70.6
Hancock	0	0
Henniker	0	0
Keene	0	0
Peterborough	1	1.5
Warner	0	0
Washington	8	11.8
Weare	0	0
Windsor	0	0
Unknown	0	0
Total	68	100%

Funding Sources

Individual Donations	\$2,067	3.3%
Earned Income	\$7,599	12.1%
Programs	\$13,151	20.9%
Town Contributions	\$40,200	63.8%
Total	\$63,017	100%

SOLID WASTE ADVISORY BOARD

Mission

The mission of the Solid Waste Advisory Board (SWAB) is to support the Transfer Station with cost-effective suggestions to keep operations running efficiently and sustainably. The Board includes volunteer residents from Hillsborough, Deering, and Windsor. The Hillsborough Town Administrator and Transfer Station Manager also participate, and the public is always welcome at our meetings.

Green Champ Program (2026 Launch Preparation)

In 2025, SWAB prepared to launch a new initiative called the Green Champ Award, which will formally begin in 2026. The program will recognize local businesses that demonstrate a commitment to the environment and community through recycling, minimizing waste, and promoting a healthy environment. This year, we focused on laying groundwork so that when the Green Champ Award is first presented, it will be clear what it represents.

Community Action & Events

SWAB takes direct action to positively impact the community. For the past eight years, we have supplied free water refills at Hillsborough Summer Fest. Beyond reducing single-use plastic bottles, our presence reminds residents that simple habits, like bringing a refillable water bottle, make a difference to our trash stream and the planet.

At the fair, we engage with the public in conversations that help them save money, stay hydrated, and consider ways to reduce single-use plastics. We also highlight that recycling aluminum is very lucrative and can be done locally, so it pays to separate aluminum cans from the rest of the trash. The response has been positive, as attendees increasingly bring refillable bottles. SWAB also volunteers time and barrels to collect aluminum cans at Summer Fest and at the local softball tournament at Grimes Field.

This experience has encouraged us to advocate for permanent water refill stations as part of the long-term renovation plans for both Grimes Field and Manahan Park.

Transfer Station Sticker Program & Operational Research

2025 marked the first full year of the return to the Transfer Station sticker program. Vehicles using the facility are required to display a valid sticker or obtain a short-term permit. The program has been a success, allowing staff to better understand who is using the facility and ensuring it serves the residents funding it.

The Transfer Station is also exploring ways to manage costs and align operations with practices from other communities. SWAB contacted other transfer stations with pointed questions about their operations to help guide future policy and fee adjustments.

SOLID WASTE ADVISORY BOARD

Recycling & Cost Savings

Recycling continues to be a keyway to control costs. Revenue from aluminum, tin, scrap metal, cardboard, and paperboard helps offset operating expenses. The more residents recycle correctly and reduce trash, the more the town saves.

In 2025, our community recycled 31,000 pounds of aluminum, 109,000 pounds of paper and cardboard—saving 927 trees—and over 320,140 pounds of scrap metal, equivalent to 477,009 pounds of iron ore. Recycling these materials helped avoid approximately 2,287,728 pounds of carbon dioxide emissions, like removing 231 passenger cars from the road for a year. These figures show the real financial and environmental impact of residents' recycling efforts.

Challenges at the Transfer Station

Staff still encounter non-recyclable items mixed with recyclables, such as trash in cardboard boxes, aluminum cans in plastic bags comingled with the steel cans, batteries in metal bins, and gas or other fluids mixed with oil. These issues lower the value of recyclables and, in some cases, result in fines or refusal of materials, creating added costs and challenges.

SWAB encourages residents to double-check items before placing them in recycling bins. Transfer Station employees are always available to help if unsure where an item belongs.

Looking Ahead

SWAB appreciates the continued support of the community and the dedicated work of Transfer Station staff. By working together and paying attention to details, we can make a meaningful difference for our environment, our community, and our town budgets. We are currently seeking one volunteer from Deering to join SWAB and help guide these efforts in the coming year.

Respectfully submitted,
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

TRANSFER STATION TONNAGE REPORT

	Aluminum Cans	Cardboard	TV'S/ Monitors	Metal
			(In Pounds)	
January				15.12
February	2.59	19.19		8.58
March			4,616	13.18
April		18.86		23.34
May	2.48			12.72
June		19.94		23.1
July	2.71		5,930	47.2
August	2.51	20.42		24.25
September				29.59
October	2.78	19.77	1,784	20.04
November				39.25
December		19.37		32.18
Total Tonnage	13.07	117.55	12,330	288.55
	Paper	Refrigerators/ AC	Demolition	Municipal Solid Waste
January	8.78	58	27.2	114.65
February		21	26.66	112.68
March	8.89	40	38.56	100.06
April		31	42.5	147.52
May	9.13	55	82.12	155.62
June		64	56.9	143.14
July	9.35	79	83.98	148.55
August	8.68	46	68.52	141.48
September		58	86.51	111.65
October	10.22	47	66.16	144.98
November			44.27	112.11
December	9.68	68	42.75	155.5
Total Tonnage	64.73	567	666.13	1587.94

TOWN CLERK'S REPORT

2025 Registration	\$1,203,892.91	
Dog Licenses	2,337.00	
Dog Fines	308.00	
Marriage Licenses	1,900.00	
Certified Copies	10,144.00	
UCC	1,020.00	
Paid to the Town of Hillsborough		\$1,219,601.91

Vital Statistics

Births	41
Marriages	25
Deaths	66

2025 Hillsborough Deaths

ABBOTT, BEVERLY A	AGER, DONALD R	ANDERSON, BENJAMIN P
ARVANETAKI, GEORGE C	AUGER, DONALD J	BARKER, SUSAN M
BARNARD, TERRY G	BERGER, RICHARD	BIBEAU, SHARON A
BROWN, DORIS A	BURKE, KIMBERLY A	CLEVELAND, REGINALD
CRAIGUE, SHEILA J	COTE, DOROTHY L	CURRIER, PATRICIA M
DANIELS, KATHLEEN	DANIELS, RAYMOND	DAVIDSON, ROBERTA
DEAN, KAREN A	DELACY, LAWRENCE M	DREW, DEAN O
DUFIELD, ROSALIE M	DUMAIS, DONALD W	DWARSKA SR, DONALD E
ELLINWOOD JR CHRISTIE S	FITCH, LOIS L	GALPIN, RUSSELL S
GARRIS, JULIE A	GEORGE, EVA S	GEORGE, LOUIS A
GRAVES, JON T	GRAY, KEVIN J	HARTWELL, DAWN L
HILL, SALLIE K	HINES, BEVERLY A	HOUGHTON SR RAYMOND
HUARD, PAUL G	HUNYADI MICHAEL J	JONES, SUE A
KAISER SR JOHN J	KEMP, DONALD S	LEVIN, HOWARD M
LIND, JOHN E	LIVINGSTON, EUGENE	MCCARTHY, JOSEPH J
MILLSPAUGH, THEODORE W	NELSON, CLAIRE R	NEWTON, STEPHEN J
OSTER, JUDY W	PIERCE, PAULINE	RADERMACHER, URSULA
REX, DAVID E	SARGENT, ASHLEY M	SINOS, HELEN
TAYLOR, MARY ANN G	TOOTHAKER, ROGER W	TURBYNE, JACQUES L
WALSH, JEANNETTE E HERSEY	WENDT, ASHLEY	WESTOVER, PATRICIA
WHITNEY, DAVID F	WIEGELMAN, HERMAN	WILKENS, VICTOR
WILLIAMS, ALLAN H	WOOD, JAMES D	WORDEN, LAWRENCE C

Respectfully submitted,
Deborah J. McDonald
Town Clerk

WATER & SEWER COMMISSIONER'S REPORT



2025 saw construction begin on the first infrastructure project jointly funded by the town and the commission, with the town paying the cost of stormwater drainage and road reconstruction and the commission paying for the water and sewer portion of the work.

The project included the replacement of 1,202 feet of sewer line, the installation of 658 feet of new sewer line and the replacement of 902 linear feet of water line on Whittemore and Park Streets and Park Place. The project also included the replacement of 539 feet of stormwater drainage line, the installation 1,018 feet of new stormwater drainage line and the reconstruction of Whittemore Street.

The project was put out to bid in March of 2025 and the contract was awarded to Park Construction of Fitzwilliam, whose bid was \$1,895.00 under the engineers' estimates. In order to secure the bid and begin work, the commission offered to designate an additional \$544,217.73 to pay for a portion of the stormwater drainage and road reconstruction, with the understanding that the Selectmen would place an article on the 2026 town meeting warrant to reimburse the commission \$400,000; this is an administrative transfer of funds between accounts and will not impact the tax rate. We ask for your support of this article to restore to the commission funding to be utilized for future projects made necessary by the unique nature of the existing infrastructure.

A large portion of the sewer collection located within the downtown area was installed in the 1890's and is composed of vitrified clay (VC) pipe. This pipe was installed by hand in lengths of three feet without any gasketing of joints. Over the last 125 years differential ground movement, heavy vehicular traffic and degradation of the pipe material has resulted in cracks and breaks in the pipe which, when combined with lack of sealed joints, means that these old lines are the source of a significant amount of groundwater infiltration.

Infiltration is one of two issues that affect our existing wastewater collection system; the other is inflow. Together they are known in the engineering world as I & I, which is the process of groundwater, or water from sources other than domestic wastewater, entering sanitary sewers. I/I causes dilution in sanitary sewers, which decreases the efficiency of treatment, and also causes flows into the wastewater treatment plant to more than triple during storm events or in the spring of the year, when groundwater levels are high.

Inflow is water entering the sewer collection system from inappropriate connections. Typical sources include sump pumps, roof drains, cellar drains, and yard drains where stormwater collection systems are not accessible. Prior to the installation of the wastewater treatment plant in the 1980's the town's sewage was discharged directly into the Contoocook River, so separation of rain and groundwater was not necessary.

Sump pumps and cellar drains are no longer allowed to be connected to our sewer collection system. However, monitoring their continued disconnection is difficult, particularly when homeowners may have no other place to discharge this water.

The significance of the joint nature of these infrastructure projects is that it provides for the installation of stormwater collection systems in addition to the replacement of water and sewer lines

WATER & SEWER COMMISSIONER'S REPORT



and reconstruction of streets. The commission hopes that this joint project will be the first of many, with a timeline between projects of approximately three years to allow for design and accumulation of funding. Taking into consideration the cost of the most recent project and an annual inflation factor, the commission has recommended the town begin funding a capital reserve fund on an annual basis to pay for its portion of future projects.

Funding for the water and sewer portion of future projects will come from a 25% increase in sewer rates in 2023 and 2026, as well as the System Development Charge (SDC) instituted by the commission in February 2024. The SDC is charged to new or expanded users of the wastewater system 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 I and I.

The SDC generated \$26,769.88 in revenue in 2024 and \$3,019.50 in revenue in 2025. The commission is currently updating the funding formula used to develop the SDC rate in the wake of the 14% increase in health care in 2025 and a projected 13% increase for 2026, as well as an increase in salaries.

Other projects completed this year included the relining of the contact tank at the cost of \$123,257, and the replacement of 3 blowers at the cost of \$326,025.00 at the wastewater treatment plant on Norton Drive.

On the water side of operations, personnel began the project of identifying all water service line materials as part of the new federal Lead & Copper Rule Revisions (LCRR). Our original base inventory showed there were 293 services lines that needed the material to be identified. During 2025 we were able to identify a significant amount of those lines' material leaving only 27 left identify. To date no lead service lines have been found.

The next step in this project is a required 20% random visual "Validation" of the service lines materials reported per EPA. A random list has been generated, and our operators will be working to fulfill this requirement beginning this year using potholing technology again.

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 2025, the Department of Parks and Recreation is proud to have served this community and the youth within it. We rebranded 'Project Genesis' to the 'Hillsborough Teen Center', while the vision and mission of this program remain the same, the name change turned a new leaf for this program. Our new Youth Coordinator, Chris Bakas, takes over with a vision for expanding programming and development. Interest in our program hasn't peaked either, as we saw 2,429 youth come through the Teen Center doors, which is an incredible 55% increase from last year. While we have grown, we are still looking to enroll new participants in grades 7th-12th on Tuesdays-Fridays, 2 pm to 6 pm. A couple of youth from the Teen Center applied for and received a grant to build a Gaga Pit at Grimes Field. They are extremely proud of the work, as you can see below.

Our recreation programs also saw increased participation in 2025, with 459 online registrations and many more drop-ins. As with any new year, change comes. Our new Program Coordinator, Frances Plunkett, is excited to bring her programming style to the new year, focusing on building and expanding our programs for school-aged members while staying true to our current activities. Last year, we seized an opportunity to start a middle school volleyball club team. The development of this program, with the help of the Varsity Volleyball Coach, will help strengthen the future of the sport in Hillsborough. In addition to these new programs, we offered our annual events such as the Trunk or Treat, Easter Egg Hunt, and Mother's Day 5K. Recreation success would not have been possible without the previous Program Coordinator, Zoe Paige, who will remain with us in a part-time capacity. You can look forward to seeing her running programs and events with us in the future.

You can't think of summertime in Hillsborough without thinking of Camp Manahan! This year, program registration skyrocketed with 450 campers enjoying the park. Our American Red Cross swim lessons boasted 100 swimmers.

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 our Toro Infield Pro, we can expect cleaner, more consistent, and higher quality playing surfaces. We also made improvements to the fields, such as top dressing, a new paint machine, and new paint. Additionally, we entered a contract with Fieldstone Engineering to provide us with a capital improvement plan for both Manahan Park and Grimes Field. This plan will provide us with the knowledge to lay out a step-by-step improvement plan for the parks. We look forward to making more improvements in 2026!



Respectfully submitted,
James Clough
Director of Parks and Recreation

Town of Hillsborough



2025

Town Meeting Minutes

2025 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 11th of March 2025, at the Hillsboro-Deering Middle School in said Hillsborough, at seven o'clock in the morning. The Moderator called the meeting to order. 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 pm.

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

Article 2: The Town Voted 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.”

Yes 484 No 172

The 2025 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. Moderator Ivanov spoke of the rules of order and proceedings for the town meeting. Mr. Ivanov introduced the Board of Selectmen, Mr. James Bailey, Mrs. Iris Campbell, Mr. Richard Pelletier, Ms. Deborah McDonald Town Clerk/Tax Collector and Ms. Laura Buono the Town Administrator.

Article 4: Moved by Mr. Bailey and seconded by Mr. Pelletier, the Town voted to raise and appropriate the non-lapsing sum of \$240,000.00 (Two Hundred Forty Thousand 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 Thousand 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. (3/5 majority ballot vote required). The article had to be voted on ballot, and the polls opened at 7:40 pm and closed at 8:40 pm. When polls closed the results were 79 yes and 12 no. Article passed by ballot vote.

Article 5: Moved by Mrs. Campbell and seconded by Mr. Pelletier, the Town voted to 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. With no discussion the article passed with a majority hand vote.

Article 6: Moved by Mr. Pelletier and seconded by Mrs. Campbell, the Town voted to 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 the Water Department income. A majority by hand vote passed this article with no discussion.

Article 7: Moved by Mr. Bailey and seconded by Mr. Pelletier, the Town voted to 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. No discussion and a majority hand vote passed the article.

Article 8: Moved by Mrs. Campbell and seconded by Mr. Bailey, the Town voted to 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. After some discussion on this article, a hand vote passed this article.

Article 9: Moved by Mr. Pelletier and seconded by Mr. Bailey, the Town voted to raise and appropriate the non-lapsing sum of \$350,000.00 (Three Hundred Fifty Thousand Dollars) for the purpose of road work. This article is to be non-lapsing until December 31, 2026. With no discussion the article passed by hand vote.

Article 10: Moved by Mr. Bailey and seconded by Mr. Pelletier, the Town voted 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. Mr John Segedy submitted an amendment to this article that removed the Selectman as the agents to expend the funds. Amendment was defeated by hand vote. Riche' Colcombe submitted an amendment to this article, that changed the purpose to be read as new and replacement parks equipment. Amendment passed by hand count and after much discussion the Colcombe amended article passed by a majority hand vote.

Article 11: Moved by Mrs. Campbell and seconded by Mr. Pelletier, the Town defeated this article to 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. After much discussion on this article the majority of voters defeated this article.

Article 12: Moved by Mr. Pelletier and seconded by Mr. Bailey, the Town voted 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. Mr. Michael Tardiff spoke on Municipal Economic Development and Revitalization Districts and explained what this does for a town and how it works. After many questions and much discussion this article passed with a majority hand vote.

Article 13: Moved by Mr. Bailey and seconded by Mrs. Campbell, the Town voted to:

A) 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.”

B) 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,

C). 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. Mr. Bailey amended and Mrs Campbell seconded the amendment and voters passed the amendment. After much discussion the amended article passed by hand vote. The sentence below was removed in the amended article that passed 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.”

Article 14: Moved by Mrs. Riche’ Colcombe and seconded by Mr. John Segedy, voted that 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) After some discussion on this article, it passed by hand vote.

Article 15: Moved by Mr. John Segedy and seconded by Mrs. Cheryl Scheider, the voters of the Town of Hillsborough, NH, voted not 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 10-years or any greater time period required by State Statute. (By Petition) This article was defeated after some discussion on the article.

Mr. Ivanov thanked all Highway, Fire and Rescue, Police and all Town Employees and committee members and volunteers for their work and dedication to the Town of Hillsborough.

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

Moved by Mr. Bailey and seconded by Mrs. Campbell to adjourn the 2025 Town Meeting at 9:32pm. , with no other business to transact that may legally come before the meeting.

2025 TOWN MEETING BALLOT RESULTS ON ARTICLE 1:

Selectman for 3 years:

Richard Pelletier 571

Trustee Fuller Public Library for three years (two positions):

Helen Cole 537

Melinda S Gehris 490

Trustee of the Trust Funds for 3 years:

Judy Ann Thibault 552

Water/Sewer Commissioner for 3 years:

Dana R Clow 561

Cemetery Trustee for 3 years:

Iris Campbell 583

Planning Board for 3 years (2 positions):

Dana R Clow 302

Steve Livingston 459

Kim Opperman 298

Zoning Board of Adjustment for 3 years (2 positions) :

Shawn Kelley 397

Michael Schamel 331

John Segedy 303

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

School Board Member at Large for 3 years: Both were write ins

Kathrine McGinn 170

Riche' Colcombe 113

School District Moderator for 1 year:

John Segedy 486

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 10, 2026

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 10, 2026, 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 Twelve through Twenty-Six 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 Article II General Provisions, Accessory Dwelling Units section 229-14 by deleting and replacing the definitions of Accessory, Attached, and Detached Accessory Dwelling Units and moving them to Article II General Provisions 229-6 Definitions and Word Usage as shown on the Town website Planning Board page and in the Town Report. (Recommended by the Planning Board)

Article 3

Shall the Town vote to amend the Zoning Ordinance Article II General Provisions Accessory Dwelling Units section 229-14 Accessory Dwelling Unit Ordinance section B(4) to delete the current verbiage and replace it. (Recommended by the Planning Board)

“The maximum required number of parking spaces is 1 for the primary residence and 1 for the ADU.”

Article 4

Shall the Town vote to amend the Zoning Ordinance Article II General Provisions Accessory Dwelling Units section 229-14 Accessory Dwelling Unit Ordinance Letter D., Detached ADU, to remove the requirement for a Conditional Use Permit from the Planning Board. (Recommended by the Planning Board)

Article 5

Shall the Town vote to amend the Zoning Ordinance Article II General Provisions 229-6 Definitions and Word Usage to include the definition of Tiny Home, as shown on the Town Website Planning Board page and in the Town Report (Recommended by the Planning Board).

Article 6

Shall the Town vote to amend the Zoning Ordinance Table 4 Chart of Uses/ Residential Uses to include Tiny Homes and permit them in all Residential zones except the Historic District. (Recommended by the Planning Board)

Article 7

Shall the Town vote to amend the Zoning Ordinance Article XIV Cluster Development Ordinance section 229-88 to add the following citation to section B. (Recommended by the Planning Board) “per the authority of the Innovative Land Use RSA 674:21”?

Article 8

Shall the Town vote to amend the Zoning Ordinance Article IX Administration and Enforcement A by adding a new number 1. which states “Building Permits on Class VI Roads shall be in compliance with RSA 674:41 1 (c) (3) which states “Prior to the issuance of a building permit, prove the lot and any buildings thereon are insurable”. (Recommended by the Planning Board)

Article 9

Shall the Town vote to amend Article II General Provisions of the Zoning Ordinance section 229-6 Definitions to amend the definition of Motor Vehicle Service Station and Repair Garage to include “cleaning”. (Recommended by the Planning Board)

Article 10

Shall the Town vote to Amend the Zoning Ordinance Article VI Special Regulations 229-35 Signs (D), Specific Sign Regulations by District, 4 Historic District by deleting letter C which states “Temporary signs are prohibited in the Historic District”. (Recommended by the Planning Board)

Article 11

Shall the Town vote to amend the Zoning Ordinance Table 4 Chart of Uses, Residential Use to permit multi-family housing in Commercial Zones subject to note (2) which requires a Special Exception if there is no Commercial use at street level and note (3) which requires minimum floor area be 450sq feet for a 1-bedroom dwelling unit. Units with two bedrooms or more require an additional 120 sq ft per additional bedroom. (Recommended by the Planning Board)

Article 12

Shall the Town raise and appropriate the sum of \$11,024,840.00 (Eleven Million Twenty-Four Thousand Eight Hundred Forty-Four Dollars) as a 2026 Operating Budget? This amount does not include amounts from any other warrant articles. (Recommended by the Board of Selectmen). (Majority vote required)

Article 13

Shall the Town raise and appropriate the sum of \$955,359.00 (Nine Hundred Fifty-Five Thousand Three Hundred Fifty-Nine Dollars) for the purpose of operating the Water Department during 2026? Of that sum, \$955,359.00 (Nine Hundred Fifty-Five Thousand Three Hundred Fifty-Nine Dollars) is to come from Water Department income. (Recommended by the Board of Selectmen) (Majority vote required)

Article 14

Shall the Town raise and appropriate the sum of \$1,316,360.00 (One Million Three Hundred Sixteen Thousand Three Hundred Sixty Dollars) for the purpose of operating the Sewer Department during 2026? Of that sum \$1,316,360.00 (One Million Three Hundred Sixteen Thousand Three Hundred Sixty Dollars) is to come from Sewer Department income. (Recommended by the Board of Selectmen). (Majority vote required)

Article 15

Shall the Town raise and appropriate the amount of \$230,000.00 (Two Hundred Thirty Thousand Dollars) to be deposited in the following established Capital Reserve Funds:

Ambulance CRF \$ 25,000.00

Fire Department Equipment CRF \$ 25,000.00

Municipal Buildings Maintenance, Repairs & Upgrades CRF \$ 150,000.00

Parks Equipment CRF \$ 20,000.00

Sidewalks CRF \$ 10,000.00

Of that sum, \$230,000 (Two Hundred Thirty Thousand Dollars) is to come from the unassigned fund balance. (Recommended by the Board of Selectmen). (Majority vote required)

Article 16

Shall the Town raise and appropriate the non-lapsing sum of \$450,000.00 (Four Hundred Fifty Thousand Dollars) for the purpose of road work. This article is to be non-lapsing until December 31, 2027 (Recommended by the Board of Selectmen). (Majority vote required)

Article 17

Shall the Town raise and appropriate the non-lapsing sum of \$400,000.00 (Four Hundred Thousand Dollars) for the purpose of the Park/Whittemore Street Infrastructure Project. Of that sum, \$400,000.00 (Four Hundred Thousand Dollars) is to come from InvestNH funds. This article is to be non-lapsing until December 31, 2027 (Recommended by the Board of Selectmen). (Majority vote required)

Article 18

Shall the Town raise and appropriate the non-lapsing sum of \$225,000.00 (Two Hundred Twenty-Five Thousand Dollars) for the purpose of the West Main Street Sidewalk Project. Of that sum, \$225,000.00 (Two Hundred Twenty-Five Thousand Dollars) is to come from InvestNH funds. This article is to be non-lapsing until December 31, 2027 (Recommended by the Board of Selectmen). (Majority vote required)

Article 19

Shall the Town vote to authorize the Selectmen to enter into a 5-year lease purchase agreement containing a non-appropriation clause, in the amount of \$208,500.00 (Two Hundred Eight Thousand Five Hundred Dollars) for the purpose of purchasing a new sidewalk tractor, and to raise and appropriate the sum of \$46,106.00 (Forty-Six Thousand One Hundred Six Dollars) for the first year's payment for that purpose? Of that sum, \$46,106.00 (Forty-Six Thousand One Hundred Six Dollars) is to come from the Highway Department Equipment Capital Reserve Fund. (Recommended by the Board of Selectmen). (Majority vote required)

Article 20

Shall the Town vote to authorize the Selectmen to enter into a 10-year lease purchase agreement containing a non-appropriation clause, in the amount of \$1,500,000.00 (One Million Five Hundred Thousand Dollars) for the purpose of purchasing a new heavy equipment/pumper truck for the Fire Department, and to raise and appropriate the sum of \$185,000.00 (One Hundred Eighty Five Thousand Dollars) for the first year's payment for that purpose? Of that sum, \$40,000.00 (Forty Thousand Dollars) is to come from the Fire Department Equipment Capital Reserve Fund and \$145,000.00 (One Hundred Forty-Five Thousand Dollars) to come from taxation. (Recommended by the Board of Selectmen). (Majority vote required)

Article 21

Shall the Town raise and appropriate the amount of \$18,000.00 (Eighteen Thousand Dollars) for the purpose of offsetting home healthcare expenses through Granite VNA Organization for Hillsborough residents? (Not Recommended by the Board of Selectmen). (Majority vote required)

Article 22

Shall the Town of Hillsborough vote to adopt the provisions of RSA 32:14 – 32:24 to establish an official Budget Committee for the Town of Hillsborough? The Budget Committee shall consist of 4 (four) members-at-large to be elected for staggered 3-year terms, one member of the Board of Selectmen, one member of the Hillsboro-Deering School Board, and one member of the Emerald Lake Village District Commissioners as provided in RSA 32:15. If adopted, the members-at-large shall first be elected for one-year terms at the annual Town Meeting. (By Petition) (Ballot Vote) **If this warrant article passes, there will be nominations taken to fill the four members-at-large positions and voted on at the meeting. Nominated individuals do not have to be present but must be registered voters in the Town of Hillsborough.**

Article 23

Shall the voters of the Town of Hillsborough approve increasing the Board of Selectmen from three (3) members to five (5) members? (By Petition) (Ballot Vote)

Article 24

Shall the Town modify the Elderly resident property tax exemption amounts pursuant to RSA 72:39-a? The Elderly Exemptions shall change as follows: income for a person 65 years and up, single from \$30,000 to \$36,000; married from \$45,000 to \$48,000; Asset Limitations from \$71,500 to \$82,000; exemption for 65 - 74 years of age from \$34,500 to \$69,000; 75 – 79 years of age from \$51,750 to \$103,500; 80+ years of age from \$63,200 to \$126,400. (Recommended by the Board of Selectmen). (Majority vote required)

Article 25

To see if the Town of Hillsborough will vote to rescind the authority granted to the Board of Selectmen under the provisions of RSA 41:9-a, which authorized the Selectmen to establish or amend fees for licenses, permits, and the use of Town facilities, until rescinded. If approved, all future establishments or amendments of such fees shall be determined by a vote of the Town Meeting. (By Petition)

Article 26

Do we call on the New Hampshire Legislature to protect local taxpayers by ensuring adequate state revenues for essential services and by avoiding policies that shift costs onto local property taxpayers? This question arises because recent state budgets have reduced or eliminated key revenue sources, forcing towns and counties to raise property taxes to maintain education, healthcare, county nursing homes, public safety, and infrastructure. These shifts burden working families, strain local budgets, limit flexibility, and undermine long-term community prosperity. A state budget that prevents cost-shifting and restores municipal revenue sharing eases the tax burden on local property taxpayers and strengthens communities. Be it further resolved that the Selectboard shall send the results of this vote to the Governor and all members of the General Court representing Hillsborough within 30 days. (By Petition)

Given under our hands and seal this 18th day of February in the year of our Lord Two Thousand Twenty-Six.

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	2025 Budget	2025 Expended	2026 Proposed	\$ Diff.	% Diff.
61-63 W. Main Street	\$ 14,600	\$ 13,134	\$ 14,600	\$ -	
Administration	594,728	\$ 581,226	661,412	\$ 66,684	
Animal Control	7,055	\$ 2,001	550	\$ (6,505)	
Audit	21,000	\$ 21,000	21,500	\$ 500	
Building Inspector	114,059	\$ 93,114	122,230	\$ 8,171	
Cemeteries	31,625	\$ 30,357	32,475	\$ 850	
Conservation Commission	4,444	\$ 5,085	4,768	\$ 324	
Debt Expense	80,500	\$ 38,491	21,200	\$ (59,300)	
Dispatch	782,209	\$ 657,227	831,307	\$ 49,098	
Elections	6,228	\$ 10,340	10,523	\$ 4,295	
Emergency Management	17,909	\$ 16,971	13,396	\$ (4,513)	
Fire Department	901,845	\$ 929,443	858,470	\$ (43,375)	
Forest Fire	4,006	\$ 1,376	4,006	\$ -	
General Government Buildings	132,047	\$ 133,165	152,982	\$ 20,935	
Health Agencies	5,000	\$ 5,000	5,000	\$ -	
Highway Department	1,564,444	\$ 1,568,979	1,661,999	\$ 97,555	
Insurance	229,063	\$ 228,177	237,176	\$ 8,113	
Legal	41,500	\$ 46,490	48,001	\$ 6,501	
Library (Incl. Building Expenses)	308,471	\$ 311,029	330,141	\$ 21,670	
Land Use & Economic Development	173,318	\$ 160,128	180,621	\$ 7,303	
Parks	162,417	\$ 163,947	174,908	\$ 12,491	
Patriotic Purposes	17,630	\$ 17,599	17,630	\$ -	
Police Dept. (Incl. Building Expenses)	3,642,164	\$ 3,561,259	3,756,566	\$ 114,402	
Recreation (Manahan)	195,221	\$ 168,033	195,721	\$ 500	
Revaluation	129,500	\$ 119,938	88,438	\$ (41,062)	
Other Culture & Recr. (Senior/Concerts)	17,500	\$ 17,500	17,500	\$ -	
Street Lighting	17,000	\$ 15,991	21,000	\$ 4,000	
Tax Map (Other Gen. Govt.)	5,003	\$ 7,975	6,003	\$ 1,000	
Town Clerk/Tax Collector	244,594	\$ 231,818	262,751	\$ 18,157	
Transfer Station	784,720	\$ 719,639	815,902	\$ 31,182	
Welfare (General Assistance)	137,302	\$ 78,182	111,458	\$ (25,844)	
Youth Services (Teen Center)	323,115	\$ 304,238	344,609	\$ 21,494	
TOTAL OPERATING BUDGET	\$ 10,710,217	\$ 10,258,851	\$ 11,024,843	\$ 314,626	3%

TOWN OF HILLSBOROUGH BUDGET - CAPITAL

WARRANT ARTICLES (Capital Outlay)	2025	2026	\$ Diff.	% Diff.
Ambulance CRF	\$ 75,000.00	\$ 25,000.00	\$ (50,000.00)	
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	\$ 25,000.00	\$ (15,000.00)	
Govt. Building/Maintenance/Repair CRF	\$ 75,000.00	\$ 150,000.00	\$ 75,000.00	
Highway Department Equipment CRF	\$ 40,000.00	\$ -	\$ (40,000.00)	
Parks Equipment CRF	\$ 40,000.00	\$ 20,000.00	\$ (20,000.00)	
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	\$ 450,000.00	\$ 100,000.00	
Sidewalks CRF	\$ 15,000.00	\$ 10,000.00	\$ (5,000.00)	
Live Streaming of Meetings	\$ 3,000.00	\$ -	\$ (3,000.00)	
Transfer Station Equipment CRF	\$ 25,000.00	\$ -	\$ (25,000.00)	
Sidewalk Project **	\$ -	\$ 225,000.00	\$ 225,000.00	
Sidewalk Plow **	\$ -	\$ 46,106.00	\$ 46,106.00	
Fire Department Equipment (New) **	\$ -	\$ 185,000.00	\$ 185,000.00	
Whittemore Project **	\$ -	\$ 400,000.00	\$ 400,000.00	
Total Capital Outlay	\$ 778,000.00	\$ 1,536,106.00	\$ 758,106.00	
Less Offsetting Revenue **	\$ 367,000.00	\$ 941,106.00		
Net Capital Outlay	\$ 411,000.00	\$ 595,000.00		
Total Operating/Capital Budgets	\$ 11,121,217.00	\$ 11,619,843.00	\$ 498,626.00	4.48%

Offsetting Revenues**	Sidewalk Proj.	Whittemore Proj.	CRF	Sidewalk Plow
	\$225,000	\$400,000	\$230,000	\$ 46,106
	Fire Dept Equip (New)			
	\$40,000			

DEBT SCHEDULE THROUGH 2030

Long Term Debt		2024	2025	2026	2027	2028	2029	2030
Water Filtration	Balance	\$94,000						
RDC-EXP 2024	Principal	\$94,000						
NHMBB - 12C	Interest	\$2,350						
Inerest Refund		(\$2,041)						
Water Dept.		\$62,873						
Town		\$31,436						
Total Payment		\$94,309						
Advest. Nov. 2004 Bond	Balance	\$101,001						
Issue	Principal	\$97,000						
Bank of New York	Interest	\$4,001						
Total Payment		\$101,001						
Water Main	Balance	\$87,465						
Bank of New York	Principal	\$84,000						
	Interest	\$3,465						
Total Payment		\$87,465						
Fire Station Addition	Balance	\$13,536						
Bank of New York	Principal	\$13,000						
	Interest	\$536						
Total Payment		\$13,536						
2010 Smith House	Balance	(\$116,572)	(\$148,177)	\$16,735				
Loan #6000738498	Principal	\$31,605	\$32,663	\$16,735				
Lake Sunapee Bank	Interest	\$2,423	\$1,365					
Total Payment		\$34,028	\$34,028	\$16,735				
Loon Pond ARRA Loan	Balance							
Project #1141010-01	Principal							
NHDES	Interest							
Total Payment								

DEBT SCHEDULE THROUGH 2030

Long Term Debt		2024	2025	2026	2027	2028	2029	2030
Bible Hill ARRA Loan	Balance	\$52,744	\$46,834	\$40,741	\$34,459	\$27,982	\$21,304	\$14,419
Project #1141010-02	Principal	\$5,910	\$6,093	\$6,282	\$6,477	\$6,678	\$6,885	\$7,099
NHDES	Interest	\$1,637	\$1,454	\$1,265	\$1,070	\$869	\$662	\$448
Total Payment		\$7,547	\$7,547	\$7,547	\$7,547	\$7,547	\$7,547	\$7,547
Screw Pump Replacement Loan	Balance	\$57,252	\$3,973					
#6000746040	Principal	\$53,334	\$3,919					
Lake Sunapee Bank	Interest	\$1,212	\$54					
Total Payment		\$54,546	\$3,973					
UVARRA Loan	Balance	(\$172,645)	(\$216,662)	(\$261,013)	(\$305,693)	(\$350,699)	(\$396,026)	(\$441,671)
Project #1141010-03	Principal	\$29,132	\$30,515	\$31,930	\$33,378	\$34,859	\$36,376	\$37,928
NHDES	Forgiven	\$10,966	\$10,966	\$10,966	\$10,966	\$10,966	\$10,966	\$10,966
	Interest	\$14,885	\$13,836	\$12,750	\$11,628	\$10,468	\$9,269	\$8,031
Total Payment		\$44,017	\$44,351	\$44,680	\$45,006	\$45,327	\$45,645	\$45,959
Tax Exempt Leasing Corp.	Balance	(\$215,349.04)						
Schedule #5	Principal							
2019 Highway Loader	Interest							
Total Payment								
Santander Leasing , LLC	Balance	\$189,955.80	\$95,955.80	\$0.00				
Fire Aerial Apparatus	Principal	\$91,289.97	\$94,074.31					
rate 3.05%	Interest	\$5,653.61	\$2,869.27					
Total Payment		\$96,943.58	\$96,943.58					

DEBT SCHEDULE THROUGH 2030

Long Term Debt		2024	2025	2026	2027	2028	2029	2030
Tax Exempt Leasing Corp.	Balance	\$238,882.36	\$179,161.77	\$119,441.18	\$59,720.59	\$0.00		
warrant #23 2023	Principal	\$48,501.01	\$51,090.97	\$53,819.23	\$56,693.20			
Internation Dump Truck	Interest	\$11,219.58	\$8,629.62	\$5,901.36	\$3,027.39			
Total Payment		\$59,720.59	\$59,720.59	\$59,720.59	\$59,720.59			
Tax Exempt Leasing Corp	Balance	335,706.95	\$268,566	\$201,424.17	\$134,282.78	\$67,141.39	\$0.00	
warrant #22 2024	Principal	\$67,141.39	\$53,222	\$56,405.13	\$59,778.15	\$63,352.90		
Grader	Interest		\$13,919	\$10,736.26	\$7,363.24	\$3,788.49		
Total Payment		\$67,141.39	\$67,141	\$67,141.39	\$67,141.39	\$67,141.39		

FINANCIAL REPORT

December 31, 2025

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 11, 2026		
James C. Bailey, III; Iris R. Campbell; Richard F. Pelletier - Selectboard of Hillsborough, NH		
General Fund	Assets	
Checking - Bar Harbor Bank & Trust	1,006,135.27	
NH Public Deposit Investment Pool	30,945.03	
TD Bank-Municipal Money Market	40,230.23	
Petty Cash	600.00	
Payroll Checking - Bar Harbor Bank & Trust	95,913.64	
Total Cash		\$1,173,824.17
Taxes		
Property Taxes Receivable	8,970,224.03	
Unredeemed Receivable	1,501,539.80	
Yield Tax Receivable	3,565.65	
Water Receivable	62,707.77	
Sewer Receivable	58,983.89	
Allowance For Uncollectible & Elderly Lien	-300,000.00	
Total Tax Receivable		\$10,297,021.14
Due From Others		
Due From Project LIFT	4,098.78	
Due From Trust Funds	3,895.16	
Due From Dispatch Towns	4,325.09	
Due From Deering	36,905.02	
Due From State	226,552.00	
Due From PD Revolving Funds	9,766.69	
Due From Trust Fund-Muni Bldgs, FD Equip, P	84,502.12	
Due From Other Funds	4,213.86	
Due From Manahan Trust	11,066.59	
Due From Water Fund	20,548.41	
Due From Sewer Fund	31,089.75	
Due From Rescue Billing Services	125,673.56	
Total Due From Others		\$562,637.03
Other Assets		
Pre-Paid Expenses & Other Assets	378,921.08	
Total Other Assets		\$378,921.08
Total Assets		\$12,412,403.42

FINANCIAL REPORT

December 31, 2025

Accounts Payable	Liabilities	
Accounts Payable	1,687,651.27	
W/H S/S M/C Payable	-27,235.06	
Accrued Salaries & Benefits	202,908.19	
Flexible Spending Account	39.03	
Emerald Lake Water Payable	208,469.03	
Emerald Lake Water Interest Payable	999.23	
Emerald Lake District Payable	207,527.41	
Emerald Lake Prop Tax Interest Payable	146.46	
YS - Special Projects	-4,151.35	
Parks & Recreation Programs	-13,269.02	
Local Education Tax Payable	5,468,286.17	
State Education Tax Payable	532,466.08	
Yield Tax Bond Payable	2,058.35	
Excavation Tax Bond Payable	442.00	
Total Accounts Payable		\$8,266,337.79
Due To		
Due to Vendors/Others	6,037.85	
Due to Conservation Fund	259.43	
Due To Capital Projects Non-lapsing	18,506.81	
Total Due To		\$24,804.09
Other Liabilities		
Tax Collector Overage/Shortage	-389.71	
Restitution Payable	-1,040.00	
Credit Memos	14,262.12	
Deferred Revenue	43,126.97	
Deferred Revenue 60-Day Rule	1,805,598.10	
Deferred Revenue - Grants	1,642,373.28	
Encumbrances	175,900.00	
Total Other Liabilities/Encumbrances		\$3,679,830.76
Total Liabilities		\$11,970,972.64
Total Fund Balance		\$441,430.78
Total Liabilities & Fund Balance		\$12,412,403.42

FINANCIAL REPORT

December 31, 2025

Conservation Commission		
Assets		
Cash-NHPDIP Investment Account	276,593.72	
Due From General Fund	4,759.43	
Total Assets		\$281,353.15
Liabilities		
Due to General Fund		
Undesignated Equity		\$281,353.15
Total Liabilities and Fund Balance		\$281,353.15

2025 DETAILED STATEMENT OF EXPENSES

Executive	
TO - Contracted Services	925.5
TO - Selectmen - Payroll	10,500.00
TO - Selectmen - FICA	651
TO - Selectmen - Medicare	152.25
TO - Advertisement	922
TO - Box Rent - Postal	120
TO - Computer Syst. & Support	45,031.55
TO - Town Clock Repairs	0
TO - Equipment Rental	1,755.24
TO - Equipment Repair	1,310.00
TO - Health Insurance	80,637.72
TO - Dental Insurance	3,912.66
TO - Longevity	2,150.00
TO - Mileage	164.92
TO - Misc. Expense	1,506.06
TO - Office Equipment	9,051.87
TO - Office Supplies	4,199.71
TO - Payroll	334,803.51
TO - Payroll O.T.	0
TO - Postage	2,131.93
TO - Printing Costs	1,517.00
TO - Professional dues	6,312.60
TO - Registry Copies	304.04
TO - FICA	21,549.20
TO - Medicare	5,039.67
TO - Telephone	15,474.90
TO - Meetings/Training Costs	3,468.81
TO - Retirement	27,633.62
Executive Totals	581,225.76
Elections	
Elect - Advertising	250
Elect - Ballot Clerk/Moderator	220
Elect - Computer Software Support	0
Elect - Booth Set Up	0
Elect - Election Meals	506.17
Elect - Equipment Purchased	7,000.00

2025 DETAILED STATEMENT OF EXPENSES

Elect - Miscellaneous	0.00
Elect - Training/Mileage	42.00
Elect - Office Supplies	39.99
Elect - Payroll	909.33
Elect - Postage	75.18
Elect - Printing Costs	1,095.70
Elect - FICA	163.08
Elect - Medicare	38.12
Election Totals	10,339.57
Financial Administration	
Audit - Prof. Services	21,000.00
Town Clerk/Tax Collector	
TC/TC - Postal Box Rental	198.00
TC/TC - Data Processing	8,014.95
TC/TC - Equipment Repair	0.00
TC/TC - Health Insurance	34,909.74
TC/TC - Dental Insurance	1,689.54
TC/TC - Longevity	3,000.00
TC/TC - Mileage	709.24
TC/TC - Miscellaneous	120.00
TC/TC - Office Equipment	67.98
TC/TC - Office Supplies	1,873.68
TC/TC - Payroll	135,470.40
TC/TC - Overtime	0.00
TC/TC - Postage	11,488.95
TC/TC - Printing Costs	0.00
TC/TC - Professional Dues	40.00
TC/TC - Professional Publication	20.00
TC/TC - Record Maintenance	550.00
TC/TC - Registry Expense	900.20
TC/TC - FICA	8,848.23
TC/TC - Medicare	2,069.35
TC/TC - Training Costs	783.00
TC/TC - Retirement	10,679.85
TC/TC - Tax Lien Expense	10,385.25
Town Clerk/Tax Collector Totals	231,818.36

2025 DETAILED STATEMENT OF EXPENSES

Revaluation/Assessing	
Revaluation Appropriation	119,938.00
Payroll	0
FICA	0
Medicare	0
Total Revaluation	119,938.00
Legal	
Legal Fees	21,490.40
Legal - Union Negotiations	0
Legal - 45 School Street Barn Removal	25,000.00
Total Legal	46,490.40
Land Use & Economic Development	
**2025 Revenues for Department \$7,927.00	
Advertisement	1,800.00
Contract Services	1,992.32
Legal Expense	2,031.00
Office Equipment and Supplies	543.63
Postage	2,819.72
Printing	0
Training	150
Computer	0
Publications	177.25
Membership and Dues	7,768.00
Mileage	0
Telephone	300
Miscellaneous	0
Master Plan Update	0
Economic Development	7,250.00
Esri GIS Mapping	2,750.00
Registry of Deeds	347.14
Longevity	650
Payroll	92,660.73
FICA	5,955.94
Medicare	1,393.01

2025 DETAILED STATEMENT OF EXPENSES

Retirement	6,678.78
Health Insurance	23,703.12
Dental Insurance	1,179.68
Land Use & Economic Development	<u>160,150.32</u>
General Government Buildings	
Comm. Bldg - Contracted Services	5,158.00
Comm. Bldg - Maintenance & Upgrades	0
Comm. Bldg - Regular Maintenance	8,267.47
Comm. Bldg - Electricity	6,808.11
Comm. Bldg - Equipment Purchase	0
Comm. Bldg - Equipment Repair	584.11
Comm. Bldg - Fuel Oil	2,997.69
Comm. Bldg - Gasoline	1,807.81
Comm. Bldg - Health Insurance	31,102.98
Comm. Bldg - Dental Insurance	1,469.16
Comm. Bldg - Janitorial Supplies	384.06
Comm. Bldg - Miscellaneous	239.92
Comm. Bldg - Mileage	0
Comm. Bldg - Payroll	48,955.87
Comm. Bldg - Overtime	149.04
Comm. Bldg - FICA	3,130.36
Comm. Bldg - Medicare	732.22
Comm. Bldg - Telephone	935.35
Comm. Bldg - Water	614.5
Comm. Bldg - Sewer	600
Museum - Maintenance	485
Museum - Electricity	1,708.05
Museum - Propane	2,184.90
Museum - Telephone	2,351.88
Museum - Water	1,244.38
Museum - Sewer	600
HLBO - Center Bldg Repairs	1,700.00
Woods Woolen Mill Restoration	0
Tax Deeded Property Expense	9,262.76
General Government Bldg. Totals	<u>133,473.62</u>

2025 DETAILED STATEMENT OF EXPENSES

Cemeteries	
Cem - Advertisement	0
Cem - Contract Costs	29,250.00
Cemn - Electricity	241.43
Cem - Grass Seed. Supplies, Minor Projects	855.59
Cem - Miscellaneous	9.91
Cemetery Totals	30,356.93
Insurance	
Ins. - LT Disability & Life	18,613.74
Ins. - Property & Liability	120,322.52
Ins. - Unemployment Compensation	4,093.00
Ins. - Workers Compensation	85,147.85
Insurance Totals	228,177.11
Other General Government	
Tax Maps - Professional Services	7,975.00
Other	0
Bank Charges	-82
NSF Checks	7,206.30
Other General Government Totals	15,099.30
Police Department	
**2025 Revenues for Police & Dispatch \$422,328.85	
Police - Advertisement	4,912.93
Police - Ammo/Handguns	22,228.85
Police - Box Rent - Postal	198
Police - Clothing Expense	21,668.57
Police - Computer Syst. & Support	65,022.04
Police - Contract Services	58,472.38
Police - Cruiser Expense	21,544.12
Police - Equipment Purchase	90,379.05
Police - Equipment Repair	1,360.18
Police - Gasoline	25,257.30
Police - Health Insurance	322,614.92
Police - Dental Insurance	18,968.01
Police - Employee Wellness	1,427.62
Police - Longevity	6,750.00

2025 DETAILED STATEMENT OF EXPENSES

Police - Investigative Aids	41,290.84
Police - Special Legal	72,557.73
Police - Legal Publications	6,255.57
Police - Meals	316.31
Police - Mileage	1,237.22
Police - Miscellaneous	538.89
Police - Firing Range Exp. & Maint.	0
Police - K9	6,833.47
Police - Office Equipment	0
Police - Office Supplies	8,947.10
Police - Payroll	1,537,117.92
Police - Payroll Overtime	181,985.28
Police - Payroll w/Holiday	37,114.84
Police - Special Details	0
Police - NH Retirement	500,136.79
Police - NH Retirement Audit	150,000.00
Police - Postage	883.4
Police - Printing Costs	439.05
Police - Prisoner Expense	0
Police - Professional Dues	2,169.00
Police - Professional Publications	520
Police - Professional Services	1,964.00
Police - Radio Maintenance	721.69
Police - Safety supplies	1,152.40
Police - FICA	12,400.21
Police - Medicare	26,472.55
Police - Special Investigations	483.7
Police - Telephone	42,683.06
Police - Tires	4,653.68
Police - Training Costs	45,347.26
Police - V.R. Cruiser	122,479.89
Police - Retirement	7,799.83
Police Station - Maintenance	22,234.75
Police Station - Contract Services	16,331.31
Police Station - Electricity	25,905.29
Police Station - Equip. Purchase	2,819.17
Police Station - Fuel Oil	12,407.13
Police Station - Janitorial Supplies	4,085.71

2025 DETAILED STATEMENT OF EXPENSES

Police Station - Miscellaneous	0
Police Station - Water	1,414.65
Police Station - Sewer	600
Police Totals	<u>3,561,103.66</u>
Fire Department	
** 2025 Ambulance Billing Revenues collected by year end \$265,556.74	
Fire - Advertisement	0
Fire - Chemicals/Hazmat	965.46
Fire - Clothing Expense	3,674.94
Fire - Computer System & Software	14,681.92
Fire - Contracted Services	70,020.00
Fire - Equipment Purchases	114,280.64
Fire - Equipment Repairs	704.95
Fire - Fire Alarm Maintenance	0
Fire - Fire Prevention	1,676.69
Fire - Vehicle Fuel	8,915.53
Fire - Health Insurance	23,039.88
Fire - Dental Insurance	1,111.56
Fire - Longevity	1,250.00
Fire - Investigation Aids	0
Fire - Medical Expense	0
Fire - Miscellaneous	259.87
Fire - Office Equipment	1,523.40
Fire - Office Supplies	13.28
Fire - Payroll	219,895.05
Fire - Overtime	1,281.96
Fire - Retirement	36,566.60
Fire - Postage	84.79
Fire - Printing Costs	0
Fire - Professional Dues	765.84
Fire - Professional Publications	0
Fire - Radio Maintenance	5,168.30
Fire - Shoveling Hydrants	500
Fire - FICA	6,273.11
Fire - Medicare	3,317.90
Fire - Telephone	2,785.80

2025 DETAILED STATEMENT OF EXPENSES

Fire - Tires	0
Fire - Training Costs	728.55
Fire - 59 Car 1	52.5
Fire - 59 Engine 2	577.5
Fire - 59 Ladder 1	105
Fire - 59 Rescue 1	297.5
Fire - 59 Tanker 1	210
Fire - 59 Tanker 2	175
Fire - 59 Forestry 1	122.5
Fire - 59 Utility 1	157.5
Fire - UTV1 & Trailer	0
Fire - 59 Hazmat 1	0
Fire - F350 Forestry	384.98
Fire - VR Miscellaneous	6,388.73
Fire Rescue - Advertising	0
Fire Rescue - Uniforms	1,135.22
Fire Rescue - Equipment Purchase	1,959.90
Fire Rescue - Equipment Repairs	5,810.55
Fire Rescue - Fuel	8,602.67
Fire Rescue - Medical Expense	0
Fire Rescue - Miscellaneous	0
Fire Rescue - Payroll	278,068.21
Fire Rescue - Overtime	6,649.15
Fire Rescue - Contract Administration	0
Fire Rescue - FICA	18,411.19
Fire Rescue - Medicare	4,305.85
Fire Rescue - Training	2,699.97
Fire Rescue - Vehicle Repair	10,331.38
Fire Rescue - Intercept Expense	12,075.00
Fire Rescue - Medical Supplies	8,477.47
Fire Station Maintenance	10,445.47
Fire Station Contract Costs	2,282.35
Fire Station Electricity	11,736.16
Fire Station Fuel Oil	15,961.56
Fire Station Janitorial Supplies	1,255.96
Fire Station Water	677.36
Fire Station Sewer	600
Fire Department Totals	929,442.65

2025 DETAILED STATEMENT OF EXPENSES

Building Inspector - Health Officer	
** 2025 Revenues for department \$52,902.20	
Bldg Insp/Health - Contracted Svcs.	1,290.30
Bldg Insp/Health - Medical Ins.	23,039.46
Bldg Insp/Health - Dental	1,111.56
Bldg Insp/Health - Mileage	0
Bldg Insp/Health - Miscellaneous	16.18
Bldg Insp/Health - Supplies	136.22
Bldg Insp/Health Vehicle Maintenance	198.02
Bldg Insp/Health - Payroll	56,866.90
Bldg Insp/Health - Postage	81.17
Bldg Insp/Health - Printing	0
Bldg Insp/Health - Dues	45
Bldg Insp/Health - FICA	3,646.88
Bldg Insp/Health - Medicare	852.88
Bldg Insp/Health - Telephone	325
Bldg Insp/Health - Gas	586.5
Bldg Insp/Health - Computer	0
Bldg Insp/Health - Training Exp.	263.5
Bldg Insp/Health - Retirement	4,653.48
Building Insp/Health Officer Totals	93,113.05
Forest Fire	
Forest Fire - Clothing Expense	0
Forest Fire - Equipment Purchase	1,376.28
Forest Fire - Equipment Repair	0
Forest Fire - Miscellaneous Expense	0
Forest Fire - Payroll	0
Forest Fire - Professional dues	0
Forest Fire - FICA	0
Forest Fire - Medicare	0
Forest Fire Totals	1,376.28
Emergency Management	
EM - Equipment Purchase	8,990.72
EM - Mileage	0

2025 DETAILED STATEMENT OF EXPENSES

EM - Office Supplies	0
EM - Computer System & Software	0
EM - Payroll	2,500.00
EM - Postage	0
EM - Code Red	4,343.82
EM - FICA	93
EM - Medicare	36.25
EM - Telephone	1,007.23
EM - Training	0
Emergency Management Totals	16,971.02
Dispatch	
Dispatch - Clothing Expense	633
Dispatch - Computer Support	10,864.48
Dispatch - Contract Services	11,238.76
Dispatch - Electricity	848.28
Dispatch - Equipment Purchase	39.99
Dispatch - Medical Insurance	82,446.63
Dispatch - Dental Insurance	4,676.00
Dispatch - Employee Wellness	0
Dispatch - Longevity	4,400.00
Dispatch - Misc. Expense	700
Dispatch - Office Equipment	0
Dispatch - Office Supplies	384.29
Dispatch - Payroll	421,493.23
Dispatch - Payroll Overtime	37,030.27
Dispatch - Payroll w/Holiday	15,804.09
Dispatch - Postage	0
Dispatch - Radio Maintenance	3,916.10
Dispatch - FICA	30,567.27
Dispatch - Medicare	7,148.62
Dispatch - Telephone	4,851.97
Dispatch - Training	1,656.91
Dispatch - Retirement	19,227.51
Dispatch Totals	657,927.40

2025 DETAILED STATEMENT OF EXPENSES

Teen Center (Includes Parks & Rec Year Round Salaries)	
YS - Advertisement	59
YS - Computer Systems	3,489.87
YS - Clothing	1,300.00
YS - Equipment Repair	700
YS - Gasoline	527.88
YS - Health Insurance	24,845.41
YS - Dental Insurance	2,351.04
YS - Mileage	0
YS - Misc. Expense	683.7
YS - Office Equipment	644.27
YS - Office Supplies	508.37
YS - Payroll	193,267.08
YS - Postage	28.07
YS - Professional Services	0
YS - Volunteer Appreciation & Tng	156
YS - FICA	12,608.60
YS - Medicare	2,948.98
YS - Telephone & Internet	5,975.45
YS - Training & Staff Development	2,490.00
YS - Vehicle Repair	854.21
YS - Retirement	12,187.45
YS - Teen Center Rent	15,000.00
YS - Teen Center Electricity	3,457.41
YS - Teen Center Miscellaneous	2,235.67
Lifeskills Programs	12,388.64
Recreation Programs	5,530.37
Youth Services Totals	304,237.47
61-63 W. Main Street	
61-63 W. Main St. - Maintenance	3,501.46
61-63 W. Main St. - Electricity	3,048.07
61-63 W. Main St. - Fuel Oil	3,048.23
61-63 W. Main St. - Propane	2,223.47
61-63 W. Main St. - Water	368
61-63 W. Main St. - Sewer	1,200.00
61-63 W. Main St. Totals	13,389.23

2025 DETAILED STATEMENT OF EXPENSES

Highway Department	
HWY - Advertisement	0
HWY - Building Maintenance	4,253.13
HWY - Chemicals/Paint	21,219.13
HWY - Clothing Expense	9,144.23
HWY - Cold Patch/Hot Top	1,947.86
HWY - Line Painting	24,925.18
HWY - Contract Blasting	2,950.00
HWY - Miscellaneous Projects	265.19
HWY - Roadside Mowing	29,175.00
HWY - Culverts	9,925.20
HWY - Diesel Fuel	65,287.81
HWY - Electricity	3,848.46
HWY - Equipment Purchase	10,947.99
HWY - Equipment Rental	31,895.40
HWY - Equipment Leases	126,861.98
HWY - Equipment Repair	13,462.44
HWY - Gasoline	6,863.94
HWY - Sand & Gravel	36,431.29
HWY - Hardware	5,805.65
HWY - Health Insurance	147,813.58
HWY - Dental Insurance	7,309.63
HWY - Longevity	3,000.00
HWY - Janitorial Supplies	13.55
HWY - Lubricants	6,260.99
HWY - Mileage	0
HWY - Miscellaneous Expense	1,662.82
HWY - Gases (Oxygen, etc.)	994.01
HWY - Payroll	509,761.94
HWY - Payroll Overtime	75,365.47
HWY - Payroll w/Holiday	2,051.92
HWY - Plow Blades/Shoes	14,151.84
HWY - Prof. Svcs. Drug Testing & Phys.	1,087.88
HWY - Propane	4,500.48
HWY - Radio Maintenance	1,098.90
HWY - Salt	221,899.51
HWY - Signs	1,770.63
HWY - FICA	37,935.66
HWY - Medicare	8,872.49
HWY - Steel	3,004.82

2025 DETAILED STATEMENT OF EXPENSES

HWY - General Supplies	2,827.99
HWY - Telephone & Cable	6,823.27
HWY - Tires	7,546.69
HWY - Training	0
HWY - Tree Removal	1,700.00
HWY - VR #701 Pickup	3,926.80
HWY - VR #702 Int'l DT	949.23
HWY - VR #704 Int. Sander	4,794.01
HWY - VR #703 Kenworth DT	9,269.42
HWY - VR #705 Int. DT	3,925.71
HWY - VR #707 Int. Sander	6,371.81
HWY - VR #706 Mack Sander	2,384.79
HWY - VR #710 Loader 644	12,870.76
HWY - VR #711 Grader	5,194.26
HWY - V.R. #716 GMC 2022	1,357.70
HWY - V.R. #717 GMC 1980	758.69
HWY - VR #712 JD Backhoe	6,758.98
HWY - VR #709 Water Truck	281.15
HWY - VR #708 Platform Red	1,132.33
HWY - VR #714 Platform Green	117.31
HWY - VR #713 Sidewalk Plow	424.78
HWY - VR #715 5-Ton DT Grn	4,239.29
HWY - Water	368
HWY - Retirement	37,717.04
HWY - Labor Other Departments	-6,527.50
Highway Department Totals	1,568,978.51
Street Lighting	
Street Lighting - Electricity	15,990.66
Street Lighting - Miscellaneous	586.37
Street Lighting Totals	16,577.03
Transfer Station	
** 2025 Revenues for department \$346,811.09	
T.S. - Advertisement	0
T.S. - Bldg/Site Maintenance	11,349.62
T.S. - Clothing Expense	1,969.94
T.S. - Computer Systems	106.89
T.S. - Trash Hauling Contract	44,841.90

2025 DETAILED STATEMENT OF EXPENSES

T.S. - Tipping Fees	106,673.00
T.S. - Tire Removal	0
T.S. - Hauling Aluminum	0
T.S. - Recycling Tipping	38,247.95
T.S. - Brush Hauling/Removal	13,000.00
T.S. - E-Waste Recycling	5,439.76
T.S. - Demolition Removal	88,343.80
T.S. - Disposal Surcharge (State Fee)	0
T.S. - Diesel Fuel	4,201.12
T.S. - Electricity	3,848.46
T.S. - Equipment Repair & Purchase	2,525.35
T.S. - Gasoline	47.52
T.S. - Hardware	109.87
T.S. - Hazardous Waste	25,519.25
T.S. - Health Insurance	54,538.77
T.S. - Dental Insurance	3,084.97
T.S. - Longevity	750
T.S. - P & L Insurance	6,738.33
T.S. - Mileage	0
T.S. - Miscellaneous Expense	344
T.S. - Solid Waste Advisory Board	0
T.S. - Trash Bags	20,438.09
T.S. - Office Supplies	5,796.40
T.S. - Payroll	190,730.55
T.S. - Payroll Overtime	10,873.04
T.S. - Postage	76.38
T.S. - Professional Dues & Licenses	2,516.40
T.S. - Propane	574.93
T.S. - Signs	100.75
T.S. - FICA	12,966.51
T.S. - Medicare	3,032.62
T.S. - Telephone	479
T.S. - Tires	1,710.08
T.S. - Heavy Equip. Repair	9,752.74
T.S. - Water	368
T.S. - Workers Compensation	5,289.00
T.S. - Retirement	6,629.01
T.S. - Contract Services	2,925.00
T.S. - Water & Gas Testing	33,700.00
Transfer Station Totals	719,639.00

2025 DETAILED STATEMENT OF EXPENSES

Animal Control	
Animal Control - Clothing Expense	0
Animal Control - Contract Services	0
Animal Control - Equip. Purchase	0
Animal Control - Gasoline	96.6
Animal Control - Miscellaneous	40
Animal Control - Payroll	1,184.34
Animal Control - Overtime	0
Animal Control - Holiday	0
Animal Control - Printing	0
Animal Control - FICA	73.42
Animal Control - Medicare	17.17
Animal Control - Training	530
Animal Control - Retirement	59.24
Animal Control Totals	2000.77
Health Agencies	
Grapevine Services	5,000.00
Health Agencies Total	5,000.00
General Assistance Administration	
Gen. Assistance - Computer Sys/Sup	418.74
Gen. Assistance - Mileage	0
Gen. Assistance - Misc. Expense	0
Gen. Assistance - Office Supplies	136.56
Gen. Assistance - Payroll	10,012.94
Gen. Assistance - Postage	68.5
Gen. Assistance - Prof. Dues	0
Gen. Assistance - FICA	620.84
Gen. Assistance - Medicare	145.19
Gen. Assistance - Telephone	150
Gen Assistance - Retirement	141.49
Gen. Assistance - Training Cost	0
Gen. Assistance Admin. Totals	11,694.26

2025 DETAILED STATEMENT OF EXPENSES

General Assistance - Direct Asst.	
Gen. Assistance - Misc. Voucher	2,200.00
Gen. Assistance - Telephone	0
Gen. Assistance - Food Voucher	2,242.60
Gen. Assistance - Gasoline Voucher	217.5
Gen. Assistance - Medical Voucher	32.8
Gen. Assistance - Rent Voucher	53,535.46
Gen. Assistance - Homeless Expenses	1,600.00
Gen Assistance - Heating Fuels	552.46
Gen. Assistance - Electricity	1,687.22
St. Joseph's Appropriation	4,420.00
Direct Assistance Totals	66,488.04
Parks	
Parks - Advertising	0
Parks - Athletic Programs	315.41
Parks - Athletic Equipment	0
Parks - Contract Plumbing	7,983.20
Parks - Electricity	2,988.98
Parks - Equip. Purchase	11,051.24
Parks - Equip. Repair	3,976.73
Parks - Gasoline/Diesel Fuel	1,781.69
Parks - Hardware/Tools	531.91
Parks - Medical Insurance	5,847.56
Parks - Dental Insurance	288.96
Parks - Misc. Expense	25
Parks - Park Maintenance	2,182.58
Parks - Payroll	106,527.80
Parks - Overtime	0
Parks - FICA	6,604.68
Parks - Medicare	1,544.59
Parks - Telephone	1,991.46
Parks - Water	5,474.98
Parks - Retirement	3,132.33
Parks - Sewer	344.52
Parks - Butler Park Improvements	1,667.75
Parks Totals	164,261.37

2025 DETAILED STATEMENT OF EXPENSES

Recreation	
**2025 Summer Camp Revenue \$52,609.00	
Manahan - Programs	6,966.81
Manahan - Improvements	0
Manahan - Electricity	443.45
Manahan - Equip. Purchase	1,981.00
Manahan - Miscellaneous	689.34
Manahan - Park Maintenance	0
Manahan - Payroll	136,964.13
Manahan - Overtime	198
Manahan - Office Supplies/Expenses	4,982.94
Manahan - FICA	8,638.80
Manahan - Medicare	2,020.44
Manahan - Telephone	0
Manahan - Training	2,875.07
Manahan - Transportation (Field Trips)	2,272.56
Recreation Totals	168,032.54
Library	
Library - Clock Maintenance	0
Library - Books	10,500.00
Library - Computer/Technology	3,000.00
Library - Apollo Hosting Fee (Computer)	2,000.00
Library - Museum Passes	800
Library - Media	500
Library - Periodicals	750
Library-Electronic Materials	0
Library - Phone	2,862.34
Library - Literacy Program	38,500.00
Library - Health Insurance	46,079.76
Library - Dental Insurance	2,223.12
Library - Payroll	139,379.18
Library - Longevity	650
Library - FICA	9,017.64
Library - Medicare	2,108.88
Library - Retirement	7,321.31
Smith Mansion - Maintenance/Improv.	6,397.08

2025 DETAILED STATEMENT OF EXPENSES

Smith Mansion - Contracted Services	8,296.04
Smith Mansion - Electricity	29,461.03
Smith Mansion - Equipment Purchase	214.98
Smith Mansion - Water	368
Smith Mansion - Sewer	600
Library Totals	311,029.36
Fireworks & Patriotic Purposes	
Fireworks	7,500.00
Patriotic Purposes - Flags	1,719.36
Police Town Event Details	8,292.50
Police Town Events - FICA	23.06
Police Town Events - Medicare	64.5
Fireworks & PP Totals	17,599.42
Other Culture & Recreation	
Greater Hillsborough Senior Services	13,000.00
Main St. Summer Concerts	4,500.00
Other Culture & Recreation Totals	17,500.00
Conservation	
Conservation Comm. - Advertising	0
Conservation Comm. - Cont. Serv.	0
Conservation Comm. - Legal	0
Conservation Comm. - Misc.	75
Conservation Comm. - Payroll	1,857.85
Conservation Comm. - Postage	0
Conservation Comm. - Printing	1,053.54
Conservation Comm. - Dues	600
Conservation Comm. - FICA	115.17
Conservation Comm. - Signs	1,304.29
Conservation Comm. - Medicare	26.98
Conservation Comm. - Training	35
Transfer To Consv. Fund	0
Conservation Comm. - Material	16.99
Conservation Commission Totals	5,084.82

2025 DETAILED STATEMENT OF EXPENSES

Debt Services	
Notes - Principal	32,672.82
Notes - Interest	1,354.84
Interest on TANS	4,463.01
Total Debt Services	38,490.67
Total Operating Budget	10,268,005.92

DETAILED STATEMENT OF REVENUE

	2025 Estimated	2025 Actual	2026 Estimated
TAXES:			
Land Use Change Tax	\$ 28,000.00	\$ -	\$ 10,000.00
Yield Tax	\$ 25,000.00	\$ 17,918.00	\$ 17,000.00
Payment in Lieu of Taxes	\$ 3,119.00	\$ 1,649.00	\$ 1,649.00
Excavation Tax	\$ 1,000.00	\$ -	\$ -
Other Taxes		\$ -	
Interest & Penalties on Delinquent Taxes	\$ 200,000.00	\$ 154,257.00	\$ 155,000.00
LICENSES, PERMITS & FEES:			
Business Licenses & Permits	\$ 720.00	\$ 1,020.00	\$ 1,000.00
Motor Vehicle Permit Fees	\$ 1,125,000.00	\$ 1,204,193.00	\$ 1,210,000.00
Building Permits	\$ 45,000.00	\$ 52,902.00	\$ 60,000.00
Other Licenses, Permits & Fees	\$ 3,500.00	\$ 2,209.00	\$ 2,500.00
STATE SOURCES:			
Meals & Rooms Tax	\$ 595,242.00	\$ 595,242.00	\$ 595,242.00
Highway Block Grant	\$ 187,027.00	\$ 187,027.00	\$ 187,027.00
State & Federal Forest Land Reimb.	\$ 1,339.00	\$ 1,339.00	\$ 1,339.00
Other (Incl. Railroad Tax)	\$ -	\$ -	\$ -
Other Intergovernmental Revenue	\$ 12,500.00	\$ 12,515.00	\$ 12,500.00
CHARGES FOR SERVICE:			
Income from Departments	\$ 1,100,000.00	\$ 1,101,270.00	\$ 1,117,000.00
Police, Dispatch, Prosecution \$422,328.85			
Fire \$265,556.74			
Transfer Station \$346,811.09			
Parks/Recreation \$ 52,609.00			
Land Use \$ 7,927.00			
Building Inspector \$ 52,902.00			
MISCELLANEOUS REVENUES:			
Sale of Municipal Property	\$ 35,000.00	\$ 28,712.00	\$ 31,000.00
Interest on Investment	\$ 20,000.00	\$ 17,867.00	\$ 18,000.00
Rents of Properties	\$ 40,000.00	\$ 42,776.00	\$ 42,776.00
Other	\$ 18,790.00	\$ 20,280.00	\$ 20,000.00
INTERFUND OPERATING TRANS. IN			
From Sewer (Offsetting)	\$ 1,109,545.00	\$ 1,109,545.00	\$ 1,316,360.00
Fromn Water (Offsetting)	\$ 907,900.00	\$ 907,900.00	\$ 955,359.00
From Capital Reserve Funds	\$ -	\$ -	\$ 86,106.00
From Trust & Fiduciary Funds	\$ 4,000.00	\$ 4,507.00	\$ 4,000.00
OTHER FINANCING SOURCES:			
Proceeds from Long Term Notes/Bonds	\$ 240,000.00	\$ 240,000.00	\$ -
Amount Voted from Fund Balance/Grants	\$ 325,000.00	\$ 325,000.00	\$ 230,000.00
Total Estimated/Actual Revenues	\$ 6,027,682.00	\$ 6,028,128.00	\$ 6,073,858.00

FULLER PUBLIC LIBRARY FINANCIAL REPORT
Fiscal Year Ended December 31, 2025 - RECEIPTS

Bags	\$8.00
Book Sales	\$1,549.20
Copies & Faxes	\$1,149.76
Donations	\$6,999.49
Fines	\$264.36
Fundraising:	
Festival of Trees	\$848.00
Kitchen	\$70.00
Holiday Raffle	\$1,103.00
Moose Plate Grant	\$20,000.00
Lost or Damaged Books/Media	\$189.25
Museum Passes	\$132.00
New Books/Media	\$89.97
Nonresident Fees	\$1,449.00
P. Harvey Books	\$35.00
Program Income	\$123.00
Refund	\$49.99
Room Use	\$35.00
Solomon Fund	\$6,521.34
Town Appropriations	\$229,042.23
Town of Windsor Appropriation	\$1,000.00
Transfer from NHPDIP	\$1,700.00
Transfer from Trust Funds	\$6,448.55
T-shirts (FPL)	\$357.20
TOTAL RECEIPTS	\$279,164.34

FULLER PUBLIC LIBRARY FINANCIAL REPORT
Fiscal Year Ended December 31, 2025 - EXPENSES

Paid with Town funds	
Automated Library System:	\$1,980.00
Books: New & Replacement of lost/damaged; NH Downloadable Books	\$10,287.21
Computer Maintenance/Technology:	\$1,268.08
Media: Movies & Music (new and replacement of lost/damaged)	\$25.54
Museum Passes/Reimbursement:	\$325.00
Payroll:	
FICA & Medicare	\$11,126.52
Health & Dental	\$48,302.88
Longevity	\$650.00
Payroll	\$139,379.18
Retirement	\$7,321.31
Periodicals: Newspapers & Magazines	\$750.00
Telephone:	\$2,862.34
Total paid with Town funds:	\$224,278.06
Paid with Library funds	
Building:	\$14,321.98
Electronic Materials: Kanopy	\$584.25
Furnishings:	\$613.40
Garden: from memorial donations	\$10.00
Gifts:	\$331.50
Mileage:	\$52.22
Moose Plate Grant Transfer to Town:	\$20,000.00
Operating Expenses:	
Dues & Conference Fees / Education	\$435.00
Equipment / Equipment Maintenance	\$607.70
Postage & Delivery	\$280.85
Supplies	\$1,449.45
Miscellaneous Expense	\$19.96
Periodicals: Newspapers & Magazines	\$217.11
Programs: Currently paid from the Solomon Fund	
Adult Programs	\$1,774.23
Children's Program	\$588.76
Summer Reading Program	\$1,494.71
Teen Program	\$208.36
Shirts (FPL)	\$380.28
Transfer to NHPDIP:	\$8,000.00
Total paid with Library funds:	\$51,369.76
TOTAL EXPENSES	\$275,647.82

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

PROJECT LIFT

Beginning Balance	178,077.94
Contributions	41,669.50
Income Earned	7,599.30
Withdrawals	54,500.00
Ending Balance	172,846.74

LIBRARY ACCOUNT

Beginning Balance	478,104.06
Contributions	8,000.00
Income Earned	20,777.37
Withdrawals	6,700.00
Ending Balance	500,181.43

PROJECT LIFT EXPENSE/REVENUE REPORT

<u>REVENUE</u>	
Cash Donations	\$2,067.00
Earned Income	\$7,599.00
Hillsboro-Deering School District	\$13,151.05
Town of Deering	\$1,000.00
Town of Francestown	\$200.00
Town of Hillsborough	\$38,500.00
Town of Washington	\$500.00
TOTAL	\$63,017.05

<u>EXPENSES</u>	
Advertising & Postage	0
Dental Insurance	\$577.98
Equipment	0
FICA	\$3,037.64
Health Insurance	\$11,519.64
Instructional Materials	\$105.50
Life Insurance	\$294.84
Maintenance & Repair (equipment)	\$265.00
Medicare	\$710.70
Mileage	0
Office Supplies	\$33.10
Payroll	\$48,997.53
Professional Services	0
Programs & Events	\$128.67
Software & Computers	\$1,290.00
Student Support	\$1,442.98
Subscriptions & Memberships	\$129.00
Telephone/Internet	\$1,541.52
TOTAL	\$70,074.11

TAX COLLECTOR'S REPORT
SUMMARY OF TAX ACCOUNTS
Deborah J. McDonald - Tax Collector
Fiscal Year January 1 through December 31, 2025

DEBITS	2025	2024
Uncollected Taxes - Beg. of Fiscal Year		
Property Taxes		\$8,558,218.03
Yield Taxes		3,577.40
Water Taxes		37,111.40
Sewer Taxes		45,330.11
Emerald Lake Water		141,249.17
Current Use Taxes		10,800.00
Taxes Committed to Collector		
Property Taxes	21,817,242.00	
Yield Taxes	17,208.58	
Current Use Taxes		
Water Taxes (2024 Delinquent)	104,421.90	
Sewer Taxes (2024 Delinquent)	112,786.43	
Emerald Lake Water	588,588.00	
Gravel Tax	708.98	
Property Tax Credit Balance	(698.37)	
Interest & Cost on Tax Lien		41,331.16
Interest (Delinquent Taxes)	11,937.55	34,060.20
Refunds	18,448.55	
Total Debits	\$22,670,643.62	\$8,871,677.47

TAX COLLECTOR'S REPORT
SUMMARY OF TAX ACCOUNTS
Deborah J. McDonald - Tax Collector
Fiscal Year January 1 through December 31, 2025

CREDITS	2025	2024
Remitted to Treasurer During Fiscal Year		
Property Taxes	\$12,824,179.27	\$8,120,868.30
Yield Taxes	13,642.93	3,252.96
Water Taxes	41,714.13	16,655.35
Sewer Taxes	53,802.54	15,333.22
Emerald Lake Water	463,286.27	63,514.76
Current Use Tax		5,400.00
Gravel Tax	708.98	
Interest on Taxes	11,937.55	34,060.20
Interest & Cost on Tax Lien		41,331.16
Taxes Taken to Lien		565,297.89
Taxes Deeded		
Abatements Allowed		
Property Taxes	54,851.00	5,670.63
Emerald Lake Water	6,420.00	293.00
Gravel Taxes		
Current Use Tax		
Uncollected Taxes End of Fiscal Year		
Property Taxes	8,970,224.03	
Current Use Tax		
Yield Taxes	3,565.65	
Water Taxes	62,707.77	
Sewer Taxes	58,983.89	
Emerald Lake Water	118,881.23	
Property Tax Credit Balance	(14,262.12)	
Total Credits	\$22,670,643.12	\$8,871,677.47

SUMMARY OF TAX SALE/TAX LIEN ACCOUNTS
Deborah J. McDonald - Tax Collector
Fiscal Year January 1 through December 31, 2025

	2023	2022	PRIOR
Tax Sale/Lien on Account of Levies			
Balance of Unredeemed Taxes		\$366,058.67	\$864,137.39
Beginning of Fiscal Year			
Taxes Sold/Executed to Town	\$608,876.84		
During Year			
Interest Collected After Sale/ Lien Execution	8,236.24	13,291.85	52,025.30
Total Debits	\$617,113.08	\$379,350.52	\$916,162.69
CREDITS			PRIOR
Remittance to Treasurer During Fiscal Year			
Redemptions	\$141,696.69	\$101,113.60	\$86,754.16
Interest & Cost After Sale	8,236.24	13,291.85	52,025.30
Abatements of Unredeemed	0	7,968.65	0
Deeded Property to Town			
Unredeemed Taxes End of Year	467,180.15	256,976.42	777,383.23
Total Credits	\$617,113.08	\$379,350.52	\$916,162.69

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	\$ 335,627,730.00	
Total Taxable Buildings	\$ 645,473,888.00	
Public Utility	\$ 50,948,200.00	
Valuation Before Exemptions		\$ 1,032,049,818
Elderly Exemption	\$ (2,346,000.00)	
Blind Exemption	\$ (30,000.00)	
Wood Heating Exemption	\$ (8,200.00)	
Solar Energy Systems Exemption	\$ (573,292.00)	
Disabled Exemption	\$ (175,000.00)	
Total Exemptions		\$ (3,132,492)
Net Value for Tax Rate (Town, County & Local		\$ 1,028,917,326
Net Valuation for State Education Rate (less: Public Utilities)		\$ 977,969,126
Emerald Lake Valuation		
Total Taxable Land	\$ 77,847,000.00	
Total Taxable Buildings	\$ 94,093,400.00	
Public Utility	\$ 3,560,300.00	
Valuation Before Exemptions		\$ 175,500,700
Disabled Exemption	\$ (25,000.00)	
Solar Energy Systems Exemption	\$ (25,600.00)	
Elderly Exemption	\$ (667,000.00)	
Total Exemptions		\$ (717,600)
Net Valuation for Tax Rate Emerald Lake		\$ 174,783,100

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

TREASURER'S REPORT
Fiscal Year Ended December 31, 2025

General Fund

Opening Balances		January 1, 2025
Checking - Bar Harbor Bank & Trust	\$1,655,379.16	
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-Open Balances		\$1,730,028.86
Receipts		
Checking - Bar Harbor Bank & Trust	\$29,196,636.31	
Payroll Checking - Bar Harbor Bank & Trust	\$3,993,524.20	
Public Deposit Pool - General Fund	\$1,290.36	
Money Market Account - TD Bank	\$518.93	
Petty Cash Accounts	\$0.00	
Total-Receipts		\$33,191,969.80
Disbursements		
Checking - Bar Harbor Bank & Trust	\$29,845,880.20	
Payroll Checking - Bar Harbor Bank & Trust	\$3,902,294.29	
Public Deposit Pool - General Fund	\$0.00	
Money Market Account - TD Bank	\$0.00	
Petty Cash Accounts	\$0.00	
Total-Disbursements		\$33,748,174.49
Closing Balances		December 31, 2025
Checking - Bar Harbor Bank & Trust	\$1,006,135.27	
Payroll Checking - Bar Harbor Bank & Trust	\$95,913.64	
Public Deposit Pool - General Fund	\$30,945.03	
Money Market Account - TD Bank	\$40,230.23	
Petty Cash Accounts	\$600.00	
Total-General Fund Cash		\$1,173,824.17

TREASURER'S REPORT
Fiscal Year Ended December 31, 2025

Conservation Fund

		January 1, 2025
NHPDIP Investment Account	\$239,729.14	
Income	\$36,864.58	
Disbursements	\$0.00	
Ending Balance - December 31, 2025		\$276,593.72

Police Department Revolving Fund

		January 12, 2025
Checking - TD Bank	\$11,772.49	
Income	\$61,839.97	
Disbursements	\$49,326.79	
Ending Balance - January 11, 2026		\$24,285.67

Office of Youth Services

		January 1, 2025
Checking - TD Bank	\$24,823.91	
Income	\$5,999.00	
Disbursements	\$2,179.37	
Ending Balance - December 31, 2025		\$28,643.54

Drug Forfeiture Revolving Fund

		January 1, 2025
Checking - TD Bank	\$1,219.14	
Income	\$0.60	
Disbursements	\$0.00	
Ending Balance - December 31, 2025		\$1,219.74

Parks & Recreation Revolving Fund

		January 1, 2025
Checking - TD Bank	\$9,337.95	
Income	\$29,008.27	
Disbursements	\$420.47	
Ending Balance - December 31, 2025		\$37,925.75

TRUSTEES OF THE TRUST FUNDS Fiscal Year Ended December 31, 2025

NAME OF FUND	Purpose Of Trust	PRINCIPAL										INCOME			End Bal	
		Begin	New Funds Created	Withdrawals	Fees	Securities Gain/(Loss)	End	Begin Bal	Earned	Expended	End Bal	Prin & Income				
								Bal			Bal	Income				
ELVD RDS & BRS CJP	Cap Res	81,100.91		6,000.00			75,100.91	15,231.49	3,862.73		19,094.22	94,195.13				
ELVD WATER METER	Cap Res	92,646.03	10,000.00				102,646.03	7,753.62	4,218.50		11,972.12	114,618.15				
ELVD MF GRANT	Cap Res	12,500.00					12,500.00	767.54	532.02		1,299.56	13,799.56				
ELVD DAM R&M	Cap Res	14,500.00	1,000.00				15,500.00	801.77	632.82		1,434.59	16,934.59				
ELVD WTR SURPLUS	Cap Res	829.18	25,000.00				829.18	314.69	45.86		360.55	1,189.73				
ELVD WATER CIP FD	Cap Res	266,700.50		20,000.00			246,700.50	21,910.80	11,572.75		33,483.55	280,184.05				
ELVD BEACH RESTOR	Cap Res	15,492.47		400.00			15,092.47	220.95	615.52		836.47	15,928.94				
ELVD WATER TRTMT	Cap Res	-	10,000.00				-	-	192.66		192.66	192.66				
H-D BDG MAINT FUND	Cap Res	78,435.62	250,000.00	75,000.00			253,435.62	48,331.77	11,457.89		59,789.66	313,225.28				
H-D SPEC EDUC FUND	Cap Res	741,008.87	10,000.00	45,233.56			705,775.31	75,601.85	32,875.14		108,476.99	814,252.30				
H-D TECH FUND	Cap Res	91,363.50	10,000.00				101,363.50	11,406.54	4,384.71		15,791.25	117,154.75				
H-D PAVING FUND	Cap Res	-					-	-			-	-				
H-D ROOF FUND	Cap Res	(9,070.45)					(9,070.45)	9,070.45			9,070.45	-				
H-D HV/AC FUND	Cap Res	(7,933.67)					(7,933.67)	7,933.67			7,933.67	-				
H-D T. DUGGAN-BRODRICK	1x Seirship	14,104.00		15,170.54			(1,066.54)	865.11	201.43		1,066.54	-				
AMBULANCE CAP RES	Cap Res	278,908.75	75,000.00	292,945.00			60,963.75	31,167.38	7,972.48		39,139.86	100,103.61				
BRIDGE REPAIRS (Tow n)	Cap Res	35,000.00					35,000.00	4,735.16	1,593.30		6,328.46	41,328.46				
CEMETERY R&M	Cap Res	48,096.95	10,000.00	2,895.00			55,201.95	3,416.71	2,193.59		5,610.30	60,812.25				
COMP & SFTWR UFG (Tow n)	Cap Res	100,000.00					100,000.00	3,254.81	4,140.33		7,395.14	107,395.14				
CONSERVATION MON FUND	Cap Res	2,500.00					2,500.00	295.85	112.11		407.96	2,907.96				
EMPLOYEE H&W (Tow n)	Cap Res	30,937.00	25,000.00				55,937.00	886.92	1,670.24		2,557.16	58,494.16				
FIRE DEPT EQUIP FUND	Cap Res	45,762.87	40,000.00	31,455.38			54,307.49	7,072.52	2,170.04		9,242.56	63,550.05				

TRUSTEES OF THE TRUST FUNDS Fiscal Year Ended December 31, 2025

NAME OF FUND	Purpose Of Trust	PRINCIPAL						INCOME			End Bal Prin & Income	
		Begin	New Funds Created	Withdrawals	Fees	Securities Gain/(Loss)	End	Begin Bal	Earned	Expended		End Bal
HWY DEPT EQUIP FUND	Cap Res	322.83	40,000.00				40,322.83	5,342.76	857.85		6,200.61	46,523.44
INFRASTR PROJECTS (Tow	Cap Res	50,000.00					50,000.00	958.50	2,043.34		3,001.84	53,001.84
MUNICIP BDGS R&M	Cap Res	74,616.27	75,000.00	37,383.60			112,232.67	10,389.72	4,154.97		14,544.69	126,777.36
PARKS EQUIP. NEW & REPL	Cap Res	-	40,000.00	30,000.00			10,000.00	-	358.43		358.43	10,358.43
PARKS R&M	Cap Res	54,992.68	40,000.00	21,534.29			73,458.39	10,157.47	3,026.05		13,183.52	86,641.91
POLICE DEPT EQUIP	Cap Res	160,466.74	40,000.00	44,044.11			156,422.63	16,297.79	7,036.99		23,334.78	179,757.41
SIDEWALK BDG & MNT	Cap Res	98,131.62	15,000.00				113,131.62	8,997.05	4,532.15		13,529.20	126,660.82
SMITH HOUSE R&M FUND	Cap Res	140,721.60		34,366.70			106,354.90	12,440.04	5,780.91		18,220.95	124,575.85
TOWN HISTORY EXP	Town	4,534.17					4,534.17	1,637.94	247.50		1,885.44	6,419.61
TRANSFR STATION EQUIP	Cap Res	36,698.67	25,000.00	10,573.00			51,125.67	6,709.55	1,931.07		8,640.62	59,766.29
WATER CAP RES	Cap Res	185,080.05	10,000.00				195,080.05	20,466.72	8,242.02		28,708.74	223,788.79
SEWER CAP RES	Cap Res	188,350.77	10,000.00				198,350.77	29,686.90	8,742.88		38,429.78	236,780.55
WATER BIBLE HILL RES CR	Cap Res	32,575.00	30,000.00				62,575.00	1,298.41	1,358.25		2,656.66	65,231.66
WATER SHED PROT CR	Cap Res	55,000.00	10,000.00				65,000.00	2,782.17	2,316.97		5,099.14	70,099.14
SEWER SLUDGE CR	Cap Res	597,627.21	10,000.00				607,627.21	59,423.43	26,346.47		85,769.90	693,397.11
SEWER INFLOW CR	Cap Res	834,923.24	351,770.36	767,592.44			419,101.16	39,978.98	36,159.11		76,138.09	495,239.25
SEWER SYS IMPR	Cap Res	123,941.00	450,000.00	411,682.00			162,259.00	11,689.26	7,983.22		19,672.48	181,931.48
WATER SYS IMPR	Cap Res	123,669.45	12,000.00				135,669.45	12,680.37	5,467.36		18,147.73	153,817.18
SAND REPL CAP RES	Cap Res	182,487.01	1,000.00				183,487.01	26,577.06	8,383.04		34,960.10	218,447.11
WATERLINE REHAB	Cap Res	481,010.63	213,411.22	360,615.45			333,806.40	28,864.52	20,107.55		48,972.07	382,778.47
UV BULB REPL (W&S)	Cap Res	1,349.80					1,349.80	161.51	60.61		222.12	1,571.92
WATER LORR	Cap Res	-	240,000.00				240,000.00	-	4,623.46		4,623.46	244,623.46
Total Capital Reserve Funds		5,359,381.27	2,079,181.58	2,241,891.07			5,196,671.78	557,579.75	250,204.32	-	807,784.07	6,004,455.85

TRUSTEES OF THE TRUST FUNDS Fiscal Year Ended December 31, 2025

NAME OF FUND	Purpose Of Trust	PRINCIPAL										INCOME			End Bal	
		Begin	New Funds Created	Withdrawls	Fees	Securities Gain/(Loss)	End	Begin Bal	Earned	Expended	End Bal	Prin & Income				
CEMETERY PERP CARE	Care	103,567.83	4,447.06		831.87	3,140.60	110,323.62	3,247.04	3,243.37	3,247.06	3,243.35	113,566.97				
BERNICE MILLER LIB	Library	406.03			3.19	12.16	415.00	13.13	12.41	13.13	12.41	427.41				
C A FOX FUND	Library	98,206.82			768.21	2,940.87	100,379.48	3,177.37	3,001.25	3,177.38	3,001.24	103,380.72				
ETTA GILE	Library	14,449.76			113.02	432.70	14,769.44	467.20	441.60	467.20	441.60	15,211.04				
GERTRUDE FREDERICK FUND	Library	10,072.87			78.79	301.64	10,295.72	325.77	307.85	325.68	307.94	10,603.66				
GEORGE W. HASLET LIBRARY	Library	3,040.86			23.80	91.07	3,108.13	98.31	92.92	98.32	92.91	3,201.04				
HUMPHREY MEMORIAL ROOM	Library	7,379.47			57.72	220.96	7,542.71	238.58	225.52	238.58	225.52	7,768.23				
ISABEL WARD TOWLE	Library	1,520.43			11.89	45.53	1,554.07	49.16	46.47	49.16	46.47	1,600.54				
MARK FULLER FUND	Library	2,837.51			22.19	84.96	2,900.28	91.75	86.73	91.75	86.73	2,987.01				
S & G SMITH MEMORIAL (LIB)	Library	17,839.15			139.54	534.20	18,233.81	576.88	545.18	576.81	545.25	18,779.06				
SARAH FULLER FUND	Library	1,520.43			11.89	45.53	1,554.07	49.16	46.47	49.16	46.47	1,600.54				
SARAH WHITE	Library	42,105.68			329.37	1,260.86	43,037.17	1,361.37	1,286.75	1,361.38	1,286.74	44,323.91				
JIM KIMBALL MEMORIAL FUND	School Library	1,382.50			16.39	61.79	1,427.90	741.28	63.87		805.15	2,233.05				
C. MURDOUGH MEMORIAL	School Library	1,727.80			20.41	76.95	1,784.34	917.52	79.53		997.05	2,781.39				
EM BARNES SCHOL	Schol	51,894.89			405.39	1,560.03	53,049.53	1,732.10	1,580.63	1,700.00	1,612.73	54,662.26				
EMLY A BUTLER SCHOL	Schol	16,090.76			128.53	501.27	16,463.50	1,249.27	503.62	1,200.00	552.89	17,016.39				
GERTRUDE MA NAHAN ADAMS	Schol	19,353.83			154.42	611.78	19,811.19	1,674.88	602.42	1,600.00	677.30	20,488.49				
GEORGE W. HASLET SCHOL	Schol	52,796.34			413.15	1,582.20	53,965.39	1,752.32	1,614.20	1,750.00	1,616.52	55,581.91				
LILA MURPHY SCHOL	Schol	594,061.45			4,639.59	17,855.13	607,276.99	19,722.55	18,090.18	19,500.00	18,312.73	625,589.72				
PEASLEE - INNESS - OLD SCHOOL - COCA COLA SCHOLARSHIP FUND	Schol	15,335.61			119.70	455.41	15,671.32	276.26	591.60	275.00	592.86	16,264.18				
S & G SMITH MEMORIAL	Schol	44,270.29			346.52	1,326.09	45,249.86	1,442.54	1,353.70	1,400.00	1,396.24	46,646.10				
SIEGEL-SIMOES SCHOL	Schol	4,647.52			37.28	140.57	4,750.81	184.94	145.29		330.23	5,081.04				

TRUSTEES OF THE TRUST FUNDS Fiscal Year Ended December 31, 2025

NAME OF FUND	Purpose Of Trust	PRINCIPAL							INCOME				End Bal	
		Begin	New Funds Created	Withdrwls	Fees	Securities Gain/(Loss)	End	Begin Bal	Earned	Expended	End Bal	Prin & Income		
													End	End
TINGLEY AWARD	School Award	3,323.94			26.02	99.94	3,397.86	111.07	101.42	100.00	112.49	3,510.35		
R. WASHINGTON AWARD	School Award	33,652.82	6,089.44	1,590.00	299.61	1,151.93	39,004.58	6,089.44	1,171.39	6,089.44	1,171.39	40,175.97		
ABNEY SYMONDS FUND	Town	5,157.44			40.35	154.47	5,271.56	166.84	157.62	166.84	157.62	5,429.18		
JAMES BUTLER - BUTLER PK.	Town Park	4,745.30			37.12	142.08	4,850.26	153.72	145.02	153.72	145.02	4,995.28		
CENTER SCHOOL ASSOC.	Multi-Purpose Town & School	3,519.19			46.25	174.38	3,647.32	2,475.66	180.24		2,655.90	6,303.22		
DANA CRAIN FUND	Town & Rescue Squad	185,261.63	753.12		1,860.01	7,065.66	191,220.40	57,993.38	7,258.32	4,838.20	60,413.50	251,633.90		
FISH & GAME TRUST FUND	Rescue Squad	2,481.63			19.18	74.34	2,536.79	73.39	76.84		150.23	2,687.02		
GEORGE W. HA SLET TRUS	Town Welfare	93,723.12			733.12	2,806.63	95,796.63	3,032.33	2,864.23	3,032.37	2,864.19	98,660.82		
HILLSBORO CENTER PRESERVATION FUND	Town Maint.	10,181.44			81.34	306.72	10,406.82	363.12	317.02		680.14	11,086.96		
HILLSBORO HISTORICAL ROOM FUND	DAR Historical Room	1,553.46			11.96	45.54	1,587.04	12.55	46.76	12.57	46.74	1,633.78		
HILLSBORO MEDICAL SERVICE TRUST	Multi-Purpose Community & Schol	347,188.92			2,741.52	10,614.73	355,062.13	17,695.11	10,690.79	15,000.00	13,385.90	368,448.03		
MANAHAN TRUST	Town & Schol	545,920.91			6,601.35	25,149.90	564,469.46	319,458.57	25,720.85	46,664.27	298,515.15	862,984.61		
SARAH GRIMES	Town	775.56			6.06	23.24	792.74	25.09	23.70	25.09	23.70	816.44		
VIRGINIA WOODS / ANN BAILEY	Needy Kids	14,772.66			189.11	713.14	15,296.69	9,743.00	737.08	-	10,480.08	25,776.77		
WILLIAM & LORRAINE DUBBEN	Town Parks	20,236.88			158.30	606.01	20,684.59	654.75	618.46	654.75	618.46	21,303.05		
PUBLIC SERVICE PENSTOCK	Con. Comm.	16,765.33			125.18	502.35	17,142.50	495.85	519.20		1,015.05	18,157.55		
Total Trust Funds		2,396,340.13	11,289.62	1,590.00	21,669.43	82,990.63	2,467,360.95	458,017.44	84,668.88	113,937.86	428,748.46	2,896,109.41		

TRUSTEES OF THE TRUST FUNDS - EXPLANATION

1986 Em Barnes (Scholarship)

To a student or students from H-D Cooperative District and/or to successors who have been accepted for enrollment in any institution or higher education. Said student (s) shall be selected annually by school board, then in office.

930 Emily A. Butler (Scholarship)

Graduate (s) of Hillsborough High School, who may wish to continue their studies in a college, a technical school such as MIT and WPI, or a state normal school or agricultural school. Committee consisting of the Superintendent of Schools, the Principal of said High School, and some third person appointed by the School Board.

Desired considerations of the testatrix:

- Scholastic Standing and general reputation of the candidate in the community in which they live.
- Financial needs
- Recipient of any other scholarship is prevented from receiving this scholarship, if the amount can be used advantageously in the assistance of any candidate (s) who were unsuccessful in gaining a scholarship under any other fund.
- Shall not be limited to residents of Hillsboro but may be selected from pupils in HS coming from any of the neighboring towns.

(Note: Preference by the Donor is that this scholarship be awarded to a student who did not receive other scholarships.)

1930 James Butler (Butler Park - Town)

Interest annual to the Town to be used for Butler Park

1992 Center School Association (Town & School)

Due to the fact that the Center School Association has been inactive for several years, it has been suggested that the monies of said Association be placed with the Trustees of the Trust Funds to be held as the Center School Association Trust Fund.

Principal: To be used if maintenance as needed in the upkeep of the Center School at Hillsboro Center

Interest: To be used for books for the Elementary School Library at Hillsboro-Deering Elem. School

3/31/2003 Dana Crain Fund (Town & Rescue Squad)

1. Forty-Five percent (45%) of income shall be paid directly to the Rescue Squad of the Town of Hillsborough to be applied to the Rescue Squad's General Fund
2. Forty-Five percent (45%) of income to the Town of Hillsborough to be used for beautification projects designated in the sole discretion of the Selectmen of the Town of Hillsborough on Town property.
3. Ten Percent (10%) to be added to the principal of said Trust.

5/26/1999 William & Lorraine Dubben Fund (Parks - Town)

The income only for the betterment and improvement of parks, play grounds, and recreational facilities within the Town of Hillsborough but not intending to limit the foregoing, the maintenance of Grimes Field, so-called, its roads, ball fields, tennis courts, and other facilities.

TRUSTEES OF THE TRUST FUNDS - EXPLANATION

1982 Fish & Game Trust Fund

This was an organization in the Town and when they dissolved, they gave the money to the Town to be given to a medical organization selected by the Board of Selectmen. The Board of Selectmen designated it to be given to the Rescue Squad each year.

1934 C. A. Fox (Fuller Library Fund)

Bequeath to the Hillsborough Public Library all the books located in my home and the sum of \$25,000 as a trust fund; income from Trust Fund should be considered as additional to the amounts which would customarily be appropriated by the Town of Hillsborough for the Fuller Public Library. Income should be applied by the FPL and the Hillsborough Community Building for such purposes as would best serve the interests of the FPL and HCB and would be most beneficial to the inhabitants of the Town.

3/2/2011 Gertrude Frederick Fund (Fuller Library Fund)

1. Income on an annual basis shall be reinvested and become part of the permanent fund until such time as Herbert Frederick shall authorize release of the income or die.

2. Income once released shall be paid out annually to the Fuller Public Library for the support of the Summer Reading Program for Children with the exception that the funds will not be used for building maintenance

3. In the event at any time there shall not be a Summer Reading Program for Children for the Fuller Public Library, the Trustees shall use the income therefrom for the support of the Children's section of the Library.

4. The Trustees of the Trust Funds are authorized to establish a fixed spending percentage of this fund. Said percentage shall not exceed 90% of the previous year's income.

2013: added \$1000 2015: added \$1000 2016: added \$1000

1877 Mark W. Fuller (Fuller Library Fund)

Minimal detail available; income earned to be distributed to the library annually.

1884 Sarah C. Fuller (Fuller Library Fund)

For the support of the Fuller Public Library in said Town.

12/30/1946 Etta Gile (Fuller Library Fund)

Condition that the amount shall be used to help defray the expense of the erection of a memorial library in the Town of Hillsborough, or if such expenses are defrayed from funds received from other sources, then the net income of such portion of said trust fund as it is received shall be used to assist in the proper care and maintenance of the said library, or in the discretion of the Selectmen of said town the whole or any portion of said income may be used in the purchase of books or periodicals for use in said library.

1907 Sarah Grimes (Town Fund)

No information available. Interest yearly goes to the Town of Hillsborough.

1929 George W. Haslet (Fuller Library)

Income for general Town purposes, with precedence to expend generously in assisting poor of the Town.

TRUSTEES OF THE TRUST FUNDS - EXPLANATION

1929 George W. Haslet (Fuller Library Fund)

Net income of trust to be used annually for such purposes as may be deemed advisable in defraying the current expenses of maintaining the public library and purchasing books and periodicals therefor.

1929 George W. Haslet (Scholarship)

Graduate of Hillsborough High School, who may wish to continue their studies in a college, a technical school such as MIT and WPI, or a state normal school or agricultural school. Committee consisting of the Superintendent of Schools, the Principal of said High School, and some third person appointed by the School Board

Subject to the qualifications hereinafter:

- Paying a scholarship each year to designated graduate of H-D High School.
- First Year, \$100 and half of the tuition fee, if any charged. (Or, if less, as income of trust allows.
- Second Year, \$50 and half of the tuition fee, if any charged. (Or, if less, as income of trust allows.
- Third Year, half of the tuition fee, if any charged. (Or, if less, as income of trust allows.)
- Awards, if any, shall be made annually by a committee consisting of:
 - Superintendent of Schools, Principal of High School, third person appointed by the Selectmen of Town of Hillsborough. Any vacancy caused by disqualification because of interest, or other reason, shall be filled by Selectmen.
- Scholastic Standing and general reputation of the candidate in the community in which they live.
- Financial needs
- Shall not be limited to residents of Hillsboro but may be selected from pupils in HS coming from any of the neighboring towns.
- Said committee at any time may revoke any award previously made.
- If at any time net income shall warrant doing so, said committee may award one or more other scholarships of like nature.
- Committee is not compelled to make any award when in its judgement it does not seem advisable to do so.

2/9/2016 Hillsborough Center Preservation Fund

(Hillsborough Center Historic Commission then Town of Hillsborough Selectmen)

Fund established in memory of Janet Withington and James Bouchard. The income and established spending rate shall be used for the maintenance and improvement of the historic structures within Hillsborough Center.

The Trustees of the Trust Funds are authorized and encouraged to invest the assets on a total return investment philosophy and shall establish an annual spending rate of not less than three percent (3%) nor more than six percent (6%).

Projects to be funded shall be determined in the first instance by the Hillsborough Center Historic Commission. In the event, said Commission shall for any reason cease to function, the Board of Selectmen of the Town shall determine the use of the income. Notwithstanding the foregoing, the income from the fund may be accumulated for up to five (5) years for the purpose of providing funding for a particular historic preservation project.

TRUSTEES OF THE TRUST FUNDS - EXPLANATION

2008 Hillsboro Medical Services Trust (aka Chamberlain-Olson Trust) (Mult-purpose distribution)

- A. For the securing, maintaining and continuing the providing of general medical services to and for the residents of the Hillsborough community.
- B. By promoting, financing and supporting the development and implementation of programs to provide better health standards and conditions for the residents of the Hillsborough area.
- C. To provide financial assistance for persons from the Hillsborough area who wish to pursue a program of post-high school study leading to a career of general medicine or public health services for the development and support of educational programs to service the residents of the Hillsborough area dealing with health and family welfare.
- D. To support, encourage and finance community programs which provide medical services and public health assistance to residents of the Hillsborough area who would otherwise not be able to obtain such services because of lack of financial resources.
- E. And generally to do such things as may be consistent with the spirit of the objectives set forth herein, although not specifically enumerated.

This Trust is to be administered pursuant to the direction of the Town of Hillsborough and is to be considered an integral part of the municipality of Hillsborough

Note: Qualifying candidates are not required to be graduates of HDHS. Qualifying candidates age bracket is not specified. The nominating committee should accommodate applications from outside HDHS.

5/26/1999 Hillsborough Historical Room Fund (Enice Baldwin Chapter DAR)

As stipulated in the original agreement with the Selectmen of Hillsboro, when the DAR disbanded, the Historical Rooms would be under the jurisdiction of the Community Building Governing Board (now Fuller Public Library). All the artifacts and assets are now Town owned, including the properties owned by the Chapter. This includes the money received from a National Endowment of the Arts grant in 1995. Income to be held for the Hillsborough Historical Rooms and all income derived from the fund to be used for the Historical Rooms Only.

1935 Humphrey Memorial Room (School Library)

Estate of Ellen Humphrey: to be used for the purpose of maintaining a room in the library building, is a suitable room, or to be used for purpose of building and maintaining a room connected with said library, which shall be designated John Gilbert Memorial Room, to be used as a reception room or reading room.

1961 Jim Kimball Memorial (Scholarship)

In 1961, Students created a fund in memorial fund in memory of James Kimball. In lieu of flowers the interest from the fund is to be given yearly to the school library for a memorial bookshelf.

Gertrude Manahan Adams Fund (Scholarship)

Scholarships in the High School with no restrictions.

TRUSTEES OF THE TRUST FUNDS - EXPLANATION

1996 Manahan Trust

The William H. And Fannie H Manahan Fund (Town & Scholarship)

1. Five Hundred Dollars (\$500.00) as the "Ethel Brockway Manahan Scholarship" to some graduate of the high school or the special school district in Town of Hillsborough. Said scholarship shall be awarded by a committee of three which shall be composed of the HS Principal, the Superintendent and one member of the Trustees of the Trust Funds. Said scholarship shall be awarded not only on the basis of scholastic standing but with due regard for the general character and industry of the recipient and his or her financial circumstances. There shall be no restriction as to what school or institution of learning the recipient desires to attend or what course of study the recipient desires to pursue.

2. The remaining income from the trust earnings shall be paid to and expended by the Town of Hillsborough, under the joint direction and control of the selectmen AND the Trustees of Trust Funds, firstly with intended priority for the care, development, maintenance and benefit of "Manahan Park". Secondly, for such Town purposes as are not ordinarily made possible by taxation and appropriation.

08/1971 Bernice Miller (Fuller Library Gift)

Given to Miss Sylvia Crane, Chairman of the Trustees of Fuller Public Library for the purchase of new books. (this information written in the Messenger on August 4, 1971) Additional Notes provided by the State indicate no trust was established per court decree. Balance to be paid out to the library.

1968 Clifford M. Murdough Memorial Fund (School Library)

Clifford was a student. Upon his passing other students took up a collection in lieu of flowers and the interest is given yearly to the school library (no further details)

2009 Lila Murphy Scholarship (Scholarship)

To student (s) who is in financial need and who has been accepted at a two or four year post secondary school, majoring in a vocational education field (as determined by state and federal guidelines) and said funds are to be distributed yearly.

Lila Murphy was a doctor and her family has indicated that preference should be given to student (s) going into a medical field of study.

5/13/1987 Mildred Nelson Library Fund (closed 2024)

The money held in this fund was a bequeathed gift to the Fuller Public Library. It was not intended to be treated as a Trust Fund; therefore, the funds were fully disbursed to library in 2024. The account was closed in 2024

1963 Peaslee, Benjamin Dr. & Mrs. Inness, Etta

Old School Association Fund (1974)

Coca-Cola Fund (2007) (all funds combined into one scholarship)

To benefit some student of Hillsborough, desiring to further his or her education. The selection of said student...and the general management of the fund and its income shall be in the sole discretion of the Town of Hillsborough or its duly appointed agents. (No restrictions of educational institutions or majors.)

2024: NJSA Approved by NH Charitable Trust Division to combine scholarships due to amount and shared purpose.

TRUSTEES OF THE TRUST FUNDS - EXPLANATION

7/31/2007 Public Service Penstock Fund (Conservation Commission - Stewardship Fund)

To provide funds to the Hillsborough Conservation Commission to monitor and maintain the Jack Hydro Penstock conservation easement only.

1998 The Siegel - Simoes Scholarship

Must be a 4-year college or university, and pursue a degree of study in at least one of the following:

1. Music (Performance, education, history or theory)
2. European History, especially Portuguese History.
3. Judaic studies

Application Process: A letter of interest accompanied by a current transcript of classes, grades and recommendation from a music or history teacher, or an outside recommendation from the student's rabbi or spiritual leader. Emphasis should not be on academic achievement as much as the applicant's commitment to study in one of the three disciplines outlined above.

1974 Steve & Greta Smith Memorial (Fuller Library Fund)

Annual income from principal for any purpose common to a free public library. Such income shall not include any capital gains, which gains shall be held and re-invested.

1973 Steve & Greta Smith Memorial (Scholarship)

To a senior boy or girl from Hillsboro HS of high scholastic standing and of good character and being in need of financial aid to assist in defraying expenses in attending a school of higher education, which is in good standing, for a period of one year; this period to be extended annually to a total of three (3) years if so designated by the Scholarship Committee, upon yearly application of the student and due consideration by the Committee. Scholarship Committee, consisting of the Superintendent, the Principal of said HS and a third member, a resident of Hillsboro appointed by the Selectmen. If the designee fails to attend or to return to such a school, the Scholarship Committee upon such failure shall designate a substitute who shall be entitled to receive said amount for a period of not more than three (3) years.

02/1898 Abney Symonds Fund (Town)

Income shall be used yearly towards paying the yearly expenses of Town of Hillsborough and for no other purpose.

1984 Timothy Henson (HDSO Student Award)

Created 1984: A student at Hillsboro-Deering Cooperative School. Upon Timothy Henson's death, students started this fund, which was given to a student chosen by committee for award at graduation. This is not a scholarship.

1979 Tingley Award (HDSO Award)

Is an "award to be given each year to a boy or girl graduating from Hillsborough High School who by personality and character shows exceptional potential for becoming a useful citizen not as an essential requirement that the student be planning to continue formal education beyond high school."

(Note: Not to be combined with other scholarships.)

TRUSTEES OF THE TRUST FUNDS - EXPLANATION

1949 Isabel Ward Towle (Fuller Library Fund)

No information available. Funds have been assigned to the Fuller Public Library.

12/21/1929 Sarah White (Fuller Library Fund)

Net income used for purchase of books and periodicals.

2007 Richard Withington Award (HDSO Employee Award)

H-D School: to be eligible for the Award, the recipient must be a staff person (employee) of Hillsboro-Deering School District or SAU #34, working within the Hillsboro-Deering School District.

The purpose of the award is to recognize a person who in addition to being an exemplary employee is also a citizen of the community and contributes to the welfare of the community in addition to his/her school responsibilities; and ambassador of the school community into the regular community. Preference should be given to persons living in the Hillsborough-Deering area and recognition for work is the greater Hillsborough Community.

1970 Virginia Woods/Ann Bailey (Town for Needy Children)

Given to the Town by the Nursing Association in 1970 and the earnings are for needy children. Use as needed.

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

Bar Harbor Bank (operating account)		
Balance 1/01/2025		\$340,349.91
2025 Lien Warrant = \$112,786.43(\$107,514.94 inv & \$5,271.49 int thru 1/31/24)	\$112,786.43	
2024 Receivables Collected	\$32,872.69	
2024 Receivables Interest Collected	\$928.38	
2025 Receivables Collected	\$877,055.75	
2025 Receivables Interest Collected	\$2,619.29	
Credit Memos	\$20,870.63	
System Development Charges (SDC) Collected	\$3,019.50	
Hook Up Inspection Fee	\$587.46	
Miscellaneous Income	\$7,611.01	
Checking Account Interest Earned	\$509.55	
Due from Water	\$7,742.63	
Due From I/I Reduction Capital Reserve-Park & Whittemore	\$452,754.78	
Due from Town Paid Invoices-Park & Whittemore	\$517,726.72	
Due From System Improvement Capital Reserve	\$411,682.00	
PDIP funds to transfer to System Improvement Capital Reserve	\$350,000.00	
PDIP funds to transfer to I/I Reduction Capital Reserve	\$121,967.48	
Total Income		\$2,920,734.30
2025 Operating Budget	\$987,041.50	
2024 Invoices paid in 2025	\$41,402.15	
Transfer Surplus Funds to NH PDIP	\$213,580.03	
Transfer 2024 SDC to I/I Reduce Capital Reserve	\$26,769.88	
Contribution to I/I Reduce Capital Reserve	\$121,967.48	
Contribution to System Improvement Capital Reserve	\$350,000.00	
Due to Water	\$7,383.51	
System Improvement Paid Invoices	\$432,199.60	
I/I Reduction Capital Reserve Paid Invoices-Park & Whittemore	\$500,237.68	
Due from Town Paid Invoices-Park & Whittemore	\$518,385.13	
Total Disbursements		\$3,198,966.96
Balance as of 12/31/2025		\$62,117.25
Cash Register		
Beginning Balance 1/01/2025		\$100.00
Balance as of 12/31/2025		\$100.00

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

<u>NH PDIP (investment account)</u>		
Balance as of 1/01/2025		\$1,051,139.42
Interest Earned	\$38,755.40	
Transfer Surplus Funds to NH PDIP	\$213,580.03	
Contribution to II Reduce Capital Reserve	-	
	\$121,967.48	
Contribution to System Improvement Capital Reserve	-	
	\$350,000.00	
Balance as of 12/31/2025		\$831,507.37
<u>Bar Harbor Bank (Park & Whittemore Project Retainage)</u>		
Balance as of 1/01/2025		\$0
Deposits		
Pay Req 1 Retainage Held	\$24,377.04	
Pay Req 2 Retainage Held	\$34,283.72	
Pay Req 3 Retainage Held	\$42,297.11	
Reduce Retainage	- \$7,102.62	
Balance as of 12/31/2025		\$93,855.25
<u>Summary of Wastewater Treatment Funds Held</u>		
Bar Harbor (operating account)		\$62,117.25
Cash Register		\$100.00
NH PDIP (investment account)		\$831,507.37
Bar Harbor Bank (Park & Whittemore Project Retainage)		\$93,855.25
Total Funds Held as of 12/31/2025		\$987,579.87

**HILLSBOROUGH WASTEWATER TREATMENT FACILITY
FINANCIAL REPORT**

<u>WASTEWATER FUND</u>		<u>ASSETS</u>
Bar Harbor (operating account)		\$62,117.25
Cash Register		\$100.00
NH PDIP (investment account)		\$831,507.37
Bar Harbor Bank (Park & Whittemore Project Retainage)		\$93,855.25
TOTAL CASH		\$987,579.87
<u>OUTSTANDING INCOME</u>		
Uncollected Receivables		\$180,848.06
TOTAL ASSETS		\$1,168,427.93

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

ACCOUNT	EXPENDED AMOUNT
Building Maintenance	\$59,847.90
Caustic	\$15,816.30
Ferric	\$14,909.46
Chlorine	\$4,019.10
Clothing Expenses	\$1,709.91
Computer	\$1,573.44
Contract Mowing/Clearing	\$8,750.00
Contract Services	\$8,175.13
Electricity	\$77,641.93
Engineering	\$59,994.64
Equipment Purchase	\$545.40
Equipment Rental	\$430.00
Equipment Repair	\$91.34
Oil-Heating/Generator	\$8,075.60
Gasoline	\$1,668.85
Health Insurance	\$54,142.50
Dental Insurance	\$3,060.96
Life & Disability Insurance	\$775.20
Paving	408.00
Property & Liability Insurance	\$13,301.44
Debt Service Interest	\$51.06
Janitorial Supplies	\$448.46
Lab Fees	\$15,704.30
Lab Supplies	\$8,406.46
Legal Fees	\$1,111.00
Lubricants	\$437.75
Miscellaneous Expense	\$1,179.25
Office Supplies	\$1,077.60
Payroll	\$140,363.96
Payroll Overtime	\$20,122.19
Holiday Pay	\$1,048.15
Plant Operations	\$605.79
Postage	\$2,335.87
Debt. Principal	\$3,904.58
Printing Costs	\$510.36
Propane	\$2,093.85
Safety Supplies	\$93.27
Sewer Piping	\$2,668.04

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

ACCOUNT	EXPENDED AMOUNT
FICA	\$10,019.39
Medicare	\$2,343.32
System Repair	\$44,178.94
System Maintenance	\$32,968.23
Telephone	\$5,163.35
Tool Purchase	\$513.81
Training Cost	\$595.50
Truck	\$23,152.55
Worker's Comp.	\$1,634.40
ICMARC Retirement	\$12,311.27
Emergency CAP Reserve	\$10,000.00
Sludge Removal CAP Reserve	\$10,000.00
I/I Reduce CAP Reserve	\$203,033.00
System Improvement CAP Reserve	\$100,000.00
Total Expenses	\$993,012.80

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

Bar Harbor Bank (operating account)		
Balance 01/01/2025		\$143,433.42
2025 Lien Warrant = \$104,421.90 (\$99,619.49 inv & \$4,802.41 int thru 1/31/2025)	\$104,421.90	
2024 Receivables Collected	\$19,717.73	
2024 Receivables Interest Collected	\$424.27	
2025 Receivables Collected	\$730,091.88	
2025 Receivables Interest Collected	\$2,207.07	
Credit Memos	\$15,959.15	
Hook Up Fees	\$10,000.00	
Misc.	\$1,945.90	
Emerald Lake Water Purchase	\$1,220.42	
Checking Account Interest Earned	\$1,281.96	
Due from Sewer	\$7,383.51	
PDIP funds to transfer to Water Line Rehabilitation Capital Reserve	\$43,411.22	
Water Asset Management Paid Invoices Reimbursement	\$21,318.76	
Potholing Project 2025 Article 4 Paid Inv Reimbursement	\$145,264.57	
Water Line Rehab Capital Reserve Reimbursement-Park & Whittemore	\$329,402.31	
Establish Lead & Copper Rule Revision (LCRR) Capital Reserve	\$240,000.00	
Total Income		\$1,674,050.65
2025 Operating Budget	\$783,241.06	
2024 Invoices pd in 2025	\$21,670.24	
Transfer Surplus Funds to NHPDIP	\$43,443.42	
Water Asset Management Paid Invoices	\$8,329.96	
Potholing Project 2025 Article 4 Paid Invoices	\$145,264.57	
Water Line Rehab Capital Reserve Paid Invoices-Park & Whittemore	\$343,341.70	
Contribution to Water Line Rehabilitation Capital Reserve	\$43,411.22	
Establish Lead & Copper Rule Revision (LCRR) Capital Reserve	\$240,000.00	
Due to Sewer	\$7,742.63	
Total Disbursements		\$1,636,444.80
Balance as of 12/31/2025		\$181,039.27
Cash Register		
Beginning Balance 1/01/2025		\$100.00
Balance as of 12/31/2025		\$100.00

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

<u>NH PDIP (investment account)</u>		
Balance as of 01/01/2025		\$865,713.16
Interest Earned	\$31,772.18	
Transfer Surplus	\$43,443.42	
Contribution to Water Line Rehabilitation Capital Reserve	-\$43,411.22	
Establish Lead & Copper Rule Revision (LCRR) Capital Reserve	-\$240,000.00	
Balance as of 12/31/2025		\$657,517.54
<u>Summary of Water Treatment Funds Held</u>		
Bar Harbor Bank (operating account)		\$181,039.27
Cash Register		\$100.00
NH PDIP (investment account)		\$657,517.54
Total Funds Held as of 12/31/2025		\$838,656.81

**HILLSBOROUGH WATER TREATMENT FACILITY
FINANCIAL REPORT**

<u>WATER FUND</u>		<u>ASSETS</u>
Bar Harbor Bank		\$181,039.27
Petty Cash		\$100.00
NH PDIP (investment account)		<u>\$657,517.54</u>
TOTAL CASH		\$838,656.81
<u>OUTSTANDING INCOME</u>		
Uncollected Receivables		<u>\$138,296.21</u>
TOTAL ASSETS		\$976,953.02

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

ACCOUNT	EXPENDED AMOUNT
Advertising	\$100.00
Building Maintenance	\$3,454.72
Chlorine	\$9,127.90
Clothing Expenses	\$1,791.99
Computer	\$2,716.42
Contract Mowing/Clearing	\$8,750.00
Contract Services	\$10,771.52
Electricity	\$22,485.77
Equipment Purchase	\$545.40
Equipment Rental	\$429.98
Equipment Repair	\$43.66
Gasoline	\$1,740.99
Health Insurance	\$54,142.50
Dental Insurance	\$3,060.98
Life & Disability	\$794.14
Paving	\$4,500.00
Property & Liability Insurance	\$3,904.71
Debt Service Interest	\$15,289.29
Janitorial Supplies	\$253.72
Lab Supplies	\$4,779.41
Legal	\$2,267.00
Miscellaneous Expense	\$746.39
Office Supplies	\$987.23
Payroll	\$146,968.28
Payroll Overtime	\$27,864.13
Holiday Pay	\$707.84
Plant Operations	\$17.08
Postage	\$2,335.88
Caustic	\$10,586.25
Debt Service Principal	\$36,607.94
Printing Costs	\$884.01
Professional Dues	\$1,185.50
Propane	\$3,646.52
Safety Supplies	\$63.36
FICA	\$10,864.54
Medicare	\$2,577.41
System Repair	\$22,658.86
System Maintenance	\$80,026.26

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

ACCOUNT	EXPENDED AMOUNT
Telephone	\$5,232.96
Tool Purchase	\$773.80
Training Cost	\$595.50
Truck	\$23,230.14
System Parts	\$35,000.00
Lab Fees	\$3,265.54
Worker's Comp.	\$3,395.75
Retirement	\$13,560.40
Emergency Capital Reserve	\$10,000.00
Sand Replacement Capital Reserve	\$1,000.00
System Improvement CAP Reserve	\$12,000.00
Line Rehabilitation CAP Reserve	\$170,000.00
Bible Hill Reservoir CAP Reserve	\$30,000.00
Water Shed Protection CAP Reserve	\$10,000.00
Total Expenses	\$817,731.67

