

Town Clerk Copy



*Town of Middleton
2023 Annual Report*



Picture by: Art Hassan

DEDICATIONS

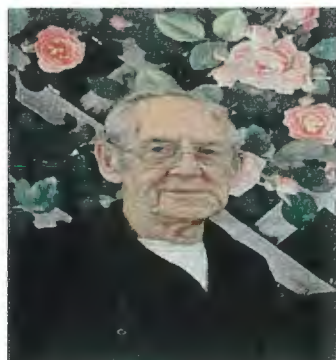
The Town of Middleton is pleased to dedicate the 2023 Annual Report to Middleton Conservation Commission Chair, Carol Vita. Carol made her way to New Hampshire from New Jersey and has served the town of Middleton and neighboring community citizens for 20 + years. Carol has served as a NH State Representative for Strafford County District 3, a NH Executive Departments and Administration Committee member and in 2024 will have served on the Middleton Conservation Commission for twenty years.

Carol has a passion to promote and protect Middleton's natural resources, to ensure that our forest and wildlife may be enjoyed for many years to come. The town recognizes Carol's dedication and many years of service to Middleton. Thank you, Carol, from a grateful community.



The Town of Middleton is pleased to dedicate the 2023 Annual Report to Lester Kimball, AKA the Mayor of Middleton. Lester is a lifelong resident of Middleton. Over many years, Lester has been a familiar face amongst the town Municipal Building and Old Town Hall. Lester is our jack of all trades and is always willing to take on small jobs for the town.

Lester has been involved with the Heritage Commission, Old Home Association and The Vintage Villagers. On Middleton Old Home Day, you can always find him helping to raise and lower our magnificent American flag or serving residents at the town luncheon. Lester the town of Middleton recognizes your many years of dedication and service. Thank you, Lester, from a grateful community.



Town of Middleton Annual Report 2023

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Middleton Graduates 2023	Inside Back Cover
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Selectmen's Report

As The Town of Middleton celebrated its 245th anniversary, I had the pleasure to serve as the Chairman of the Board of Selectmen. I am pleased to submit the 2023 Selectmen's report.

With the passing of the warrant article to go from three selectmen to five in 2022 we saw four new faces join the board in 2023: Tim Cremmen and Traci Donovan-Laviolette each for 3-year term, Mike Green for a 2-year term, and Scott Ferguson for a 1-year term. With the 5-board member it has enabled us to provide more coverage to the various departments, committees, and other boards.

I would like to thank the outgoing selectmen, Christine Maynard and Laura Parker for their time and insight.

During this past year, the board members have been getting acclimated and performing the duties of the board of selectmen office, attending committee and other board meetings along with being liaisons to different departments. The audit has been completed for the year, keeping the town current. The board did decide to spend a portion of the remaining ARPA money on water filtration systems for both the municipal building and the Old Town Hall. Since the water provided to the Highway Garage and the Fire Station comes from the Old Town Hall this allows all buildings to have filtered water.

Again, this past year has tasked us with the challenge to stay within the 2% tax cap. With the current economic environment this remains to be a tough task. The board continues to seek more economical ways to run the town and to make sound fiscal decisions for the town. The department heads and the board have worked hard to keep within the 2% tax cap and have presented a solid budget to the Budget Committee.

This past year we welcomed the following individuals:

Kim Hughes, administrative assistant/bookkeeper

Robin Willis, administrative clerk

Theresa Jones, town clerk/tax collector

Wanda Rawlinson, deputy town clerk/tax collector

The board extends thanks to the individuals who have left their job or position on a committee or board and wish you the best in your new endeavors.

In closing, I would like to thank my fellow selectmen, town officials, employees, committee/board members, and volunteers. Your continued service and support are greatly appreciated and make Middleton a great town and community.

I will close with this quote:

“Public service is not for the faint of heart, but for those with a strong commitment to making the world a better place.” – Unknown

Respectfully,

Roxanne Tufts-Keegan, Chair

Scott Ferguson, Vice-chair

Tim Cremmen, Member at large

Traci Donovan-Laviolette, Member at large

Mike Green, Member at large

Warrant Articles for Town Meeting 2024

To the inhabitants of the Town of Middleton, in said state and county, qualified to vote in Town affairs:
 You are hereby notified to meet at the Middleton Old Town Hall on Tuesday the 12th day of March in the year 2024 at seven o'clock in the morning (7:00 am), with polls not closing before seven o'clock in the evening (7:00 pm), to act upon the following:

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

- Selectman for one, three (3) year terms
- Budget Committee for two, three (3) year terms
- Moderator for one, one (1) year term
- Trustee of Trust Funds for one, one (1) year term
- Supervisor of the Checklist for one, six (6) year term

You are hereby further notified to meet at the Middleton Elementary School on Saturday the 16th day of March in the year 2024 at nine o'clock in the morning (9:00 am) to act on the following articles:

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

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

(tax rate/1000 \$2.01)

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

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

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

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

	<u>Recommended By Budget Committee</u>	<u>Recommended By Selectmen</u>
Highway	\$359,634	\$ 359,634
Highway Block Grant/Revenue offset	\$ 61,860	\$ 61,860
Street Lighting	\$ 2,500	\$ 2,500
School Diesel/Gasoline (School Diesel offsetting revenue)	\$ 15,000	\$ 15,000
TOTALS	\$ 438,994	\$ 438,994

(tax rate/1000 **\$1.21**)

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

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

(tax rate/1000 \$0.56)

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

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

(tax rate/1000 \$0.005)

Article 7: To see if the Town will vote to raise and appropriate the sum of two hundred thousand dollars (\$200,000) for the purpose of road construction and paving of various roads in town. This is a non-lapsing appropriation pursuant to RSA 32:7 VI and will not lapse until the road construction and paving is completed or December 31, 2028, whichever is sooner. (Majority Vote Required)

(tax rate/1000 \$0.55)

Budget Committee Recommends (6-0-1)

Board of Selectmen Recommends (5-0)

Article 8: To see if the Town will vote to raise and appropriate the sum of Ten thousand dollars (\$10,000) to be added to the Highway Department Vehicle Capital Reserve Fund previously established. (Majority Vote Required)

(tax rate/1000 \$0.03)

Budget Committee Recommends (6-0-1)

Board of Selectmen Recommends (5-0)

Article 9: To see if the Town will vote to raise and appropriate the sum of Ten thousand dollars (\$10,000) to be added to the Reevaluation Capital Reserve Fund previously established. (Majority Vote Required)
(tax rate/1000 \$0.03)

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

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

(tax rate/1000 \$0.01)

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

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

(tax rate/1000 \$0.003)

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

Article 12 To see if the Town will vote to raise and appropriate the sum of Twenty-five thousand dollars (\$25,000) to be added to the Fire Department Replacement Vehicle Capital Reserve Fund previously established. (Majority Vote Required)

tax rate/1000 \$0.07)

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

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

(tax rate/1000 \$0.03)

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

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

(tax rate/1000 \$0.03)

Budget Committee Recommends (6-0-1)

Board of Selectmen Recommends (5-0)

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

Budget Committee Recommends (6-0-1)

Board of Selectmen Recommends (5-0)

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

Budget Committee Recommends (6-0-1)

Board of Selectmen Recommends (5-0)

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

Budget Committee Recommends (6-0-1)

Board of Selectmen Recommends (5-0)

Article 18: To see if the Town will vote to add and merge the following Town Property to the existing Town Forest under RSA 31:110, to be managed by the Town Conservation Commission under the provisions of RSA 31:112, II and to authorize the placement of any proceeds which may accrue from said forest management into the conservation fund, which shall be allowed to accumulate from year to year as provided by RSA 31:113. (Majority Vote Required)

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

Board of Selectmen Recommends (5-0)

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

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

Budget Committee Recommends (6-0-1)

Board of Selectmen Recommends (5-0)

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

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


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

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

Given under our hand and seal this 13th of
February 20 24. By the Board of Selectmen of the Town of
Middleton.



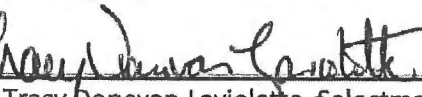
Roxanne Tufts-Keegan, Chairman



Scott Ferguson, Vice Chairman



Timothy Cremmen, Selectman



Tracy Donovan-Laviolette, Selectman



Michael Green, Selectman

Proposed Budget
Middleton





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

Form Due Date: 20 Days after the Annual Meeting

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

BUDGET COMMITTEE CERTIFICATION

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

Name	Position	Signature
Serra Raymond	Budget Committee member	
Tindea Bowden	Budget Committee Chair	
Bonnie Casper	Budget Committee member	
Troy Donovan-Lovick	Budget Comm.	

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

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

New Hampshire
Department of
Revenue Administration

2024
MS-737

Appropriations

Purpose	Article	Actual	Appropriations	Appropriations for	Appropriations for	Appropriations for	Appropriations for	Budget
		Expenditures for period ending 12/31/2023	for period ending 12/31/2023	period ending 12/31/2024 (Recommended)	period ending 12/31/2024 (Not Recommended)	period ending 12/31/2024 (Recommended)	period ending 12/31/2024 (Recommended)	Committee's Appropriations for A period ending 12/31/2024 (Recommended)
Executive	02	\$135,400	\$143,325	\$151,335	\$0	\$150,335		
Election, Registration, and Vital Statistics	02	\$37,739	\$26,695	\$30,850	\$0	\$30,850		
Financial Administration	02	\$43,501	\$50,242	\$55,112	\$0	\$55,112		
Property Assessment	02	\$17,639	\$19,323	\$23,104	\$0	\$23,104		
Legal Expense	02	\$14,338	\$15,000	\$37,500	\$0	\$37,500		
Personnel Administration	02	\$286,531	\$327,680	\$305,205	\$0	\$305,205		
Planning and Zoning	02	\$7,131	\$12,577	\$17,377	\$0	\$17,377		
General Government Buildings	02	\$41,413	\$47,520	\$49,020	\$0	\$46,920		
Cemeteries		\$0	\$0	\$0	\$0	\$0		
Insurance Not Otherwise Allocated	02	\$50,208	\$53,330	\$56,130	\$0	\$58,130		
Advertising and Regional Associations		\$0	\$0	\$0	\$0	\$0		
Contingency		\$0	\$0	\$0	\$0	\$0		
Other General Government		\$0	\$0	\$0	\$0	\$0		
General Government Subtotal		\$633,900	\$695,692	\$727,633	\$0	\$724,533		
Police	03	\$223,913	\$295,906	\$305,273	\$0	\$305,273		
Ambulances	03	\$0	\$177,880	\$81,000	\$0	\$81,000		
Fire	03	\$0	\$66,651	\$78,051	\$0	\$78,051		
Building Inspection	03	\$0	\$11,673	\$11,879	\$0	\$11,879		
Emergency Management	03	\$0	\$500	\$500	\$0	\$500		
Other Public Safety	03	\$0	\$5,500	\$5,500	\$0	\$5,500		
Public Safety Subtotal		\$223,913	\$558,110	\$482,203	\$0	\$482,203		

New Hampshire
Department of
Revenue Administration

2024
MS-737

Appropriations

New Hampshire
Department of
Revenue Administration

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Appropriations

Purpose	Article	Actual		Selectmen's		Selectmen's		Budget	
		Expenditures for period ending 12/31/2023	Appropriations for period ending 12/31/2023	period ending 12/31/2024 (Recommended)	period ending 12/31/2024 (Not Recommended)	period ending 12/31/2024 (Recommended)	period ending 12/31/2024 (Recommended)		
Aviation Center									
Airport Administration		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Airport		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets									
Highway Administration	04	\$0	\$340,976	\$359,634	\$0	\$359,634	\$0	\$359,634	\$0
Highways and Streets	04	\$0	\$261,860	\$61,860	\$0	\$61,860	\$0	\$61,860	\$0
Bridges		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Street Lighting	04	\$0	\$2,200	\$2,500	\$0	\$2,500	\$0	\$2,500	\$0
Other Highway, Streets, and Bridges	04	\$0	\$18,000	\$15,000	\$0	\$15,000	\$0	\$15,000	\$0
Highways and Streets Subtotal		\$0	\$623,036	\$438,994	\$0	\$438,994	\$0	\$438,994	\$0
Sanitation Administration									
Sanitation Administration		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Solid Waste Collection	05	\$0	\$183,916	\$184,001	\$0	\$184,001	\$0	\$184,001	\$0
Solid Waste Disposal		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Solid Waste Facilities Clean-Up		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sewage Collection and Disposal		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Sanitation		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sanitation Subtotal		\$0	\$183,916	\$184,001	\$0	\$184,001	\$0	\$184,001	\$0

New Hampshire
 Department of
 Revenue Administration

2024
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Appropriations

Purpose	Article	Actual	Appropriations	Selectmen's	Selectmen's	Budget
		Expenditures for period ending 12/31/2023	for period ending 12/31/2023	period ending 12/31/2024 (Recommended)	period ending 12/31/2024 (Not Recommended)	Committee's period ending 12/31/2024 (Recommended) (N
Water Distribution and Treatment						
Water Administration		\$0	\$0	\$0	\$0	\$0
Water Services		\$0	\$0	\$0	\$0	\$0
Water Treatment		\$0	\$0	\$0	\$0	\$0
Water Conservation		\$0	\$0	\$0	\$0	\$0
Other Water		\$0	\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal		\$0	\$0	\$0	\$0	\$0
Electric Administration						
Electric Administration		\$0	\$0	\$0	\$0	\$0
Generation		\$0	\$0	\$0	\$0	\$0
Purchase Costs		\$0	\$0	\$0	\$0	\$0
Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0
Other Electric Costs		\$0	\$0	\$0	\$0	\$0
Electric Subtotal		\$0	\$0	\$0	\$0	\$0
Health Administration						
Health Administration		\$0	\$0	\$0	\$0	\$0
Pest Control	05	\$0	\$1,305	\$505	\$0	\$505
Health Agencies and Hospitals	05	\$0	\$4,000	\$7,001	\$0	\$7,001
Other Health		\$0	\$0	\$0	\$0	\$0
Health Subtotal		\$0	\$5,305	\$7,506	\$0	\$7,506

New Hampshire
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Appropriations

Purpose	Article	Actual	Appropriations	Selectmen's	Selectmen's	Budget
		Expenditures for period ending 12/31/2023	for period ending 12/31/2023	Appropriations for period ending 12/31/2024 (Recommended)	Appropriations for A period ending 12/31/2024 (Not Recommended)	Committee's Appropriations for A period ending 12/31/2024 (Recommended) (N
Welfare Administration	05	\$0	\$10,142	\$10,105	\$0	\$10,105
Direct Assistance		\$0	\$0	\$0	\$0	\$0
Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0
Vendor Payments		\$0	\$0	\$0	\$0	\$0
Other Welfare		\$0	\$0	\$0	\$0	\$0
Welfare Subtotal		\$0	\$10,142	\$10,105	\$0	\$10,105
Recreation						
Parks and Recreation	06	\$0	\$600	\$1,200	\$0	\$1,200
Library		\$0	\$0	\$0	\$0	\$0
Patriotic Purposes	06	\$0	\$400	\$500	\$0	\$500
Other Culture and Recreation	06	\$0	\$3,000	\$1	\$0	\$1
Culture and Recreation Subtotal		\$0	\$4,000	\$1,701	\$0	\$1,701
1 and Development						
Conservation Administration	02	\$0	\$1,210	\$2,756	\$0	\$2,756
Purchase of Natural Resources		\$0	\$0	\$0	\$0	\$0
Other Conservation		\$0	\$0	\$0	\$0	\$0
Redevelopment and Housing Administration		\$0	\$0	\$0	\$0	\$0
Other Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0
Economic Development Administration		\$0	\$0	\$0	\$0	\$0
Economic Development		\$0	\$0	\$0	\$0	\$0
Other Economic Development		\$0	\$0	\$0	\$0	\$0
Conservation and Development Subtotal		\$0	\$1,210	\$2,756	\$0	\$2,756

New Hampshire
 Department of
 Revenue Administration

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MS-737

Appropriations

Purpose	Article	Actual	Appropriations	Selectmen's	Selectmen's	Budget
		Expenditures for period ending 12/31/2023	for period ending 12/31/2023	period ending 12/31/2024 (Recommended)	period ending 12/31/2024 (Not Recommended)	Committee's Appropriations for AP period ending 12/31/2024 (Recommended) (N
Principal - Long Term Bonds, Notes, and Other Debt		\$0	\$0	\$0	\$0	\$0
Interest - Long Term Bonds, Notes, and Other Debt		\$0	\$0	\$0	\$0	\$0
Interest on Tax and Revenue Anticipation Notes	02	\$0	\$1	\$1	\$0	\$1
Other Debt Service Charges		\$0	\$0	\$0	\$0	\$0
Debt Service Subtotal		\$0	\$1	\$1	\$0	\$1
Land		\$0	\$0	\$0	\$0	\$0
Machinery, Vehicles, and Equipment		\$0	\$100,000	\$0	\$0	\$0
Buildings		\$0	\$0	\$0	\$0	\$0
Improvements Other than Buildings		\$0	\$50,000	\$0	\$0	\$0
Capital Outlay Subtotal		\$0	\$150,000	\$0	\$0	\$0
Transfers Out						
To Revolving Funds		\$0	\$0	\$0	\$0	\$0
To Special Revenue Funds		\$0	\$0	\$0	\$0	\$0
To Capital Projects Funds		\$0	\$0	\$0	\$0	\$0
To Airport Proprietary Fund		\$0	\$0	\$0	\$0	\$0
To Electric Proprietary Fund		\$0	\$0	\$0	\$0	\$0
To Other Proprietary Fund		\$0	\$0	\$0	\$0	\$0
To Sewer Proprietary Fund		\$0	\$0	\$0	\$0	\$0
To Water Proprietary Fund		\$0	\$0	\$0	\$0	\$0
To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0
To Agency Funds		\$0	\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal		\$0	\$0	\$0	\$0	\$0
Total Operating Budget Appropriations			\$1,854,900	\$0	\$0	\$1,851,800

New Hampshire
 Department of
 Revenue Administration



Special Warrant Articles

Purpose	Article	Selectmen's Appropriations for		Budget Committee's Appropriations for A
		period ending 12/31/2024 (Recommended)	period ending 12/31/2024 (Not Recommended)	
To Capital Reserve Fund		\$0	\$0	\$0
To Expendable Trust Fund		\$0	\$0	\$0
To Health Maintenance Trust Funds		\$0	\$0	\$0
Highways and Streets	07	\$200,000	\$0	\$200,000
	<i>Purpose: Road Repairing</i>			
Improvements Other than Buildings	17	\$50,000	\$0	\$50,000
	<i>Purpose: Old Town Hall Parking Lot</i>			
To Capital Reserve Funds	08	\$10,000	\$0	\$10,000
	<i>Purpose: Highway Department Vehicle CRF</i>			
To Capital Reserve Funds	09	\$10,000	\$0	\$10,000
	<i>Purpose: Revaluation CRF</i>			
To Capital Reserve Funds	10	\$5,000	\$0	\$5,000
	<i>Purpose: SCBA CRF</i>			
To Capital Reserve Funds	11	\$1,000	\$0	\$1,000
	<i>Purpose: Natural & Man-Made Disaster CRF</i>			
To Capital Reserve Funds	14	\$25,000	\$0	\$25,000
	<i>Purpose: Fire Department Replacement Vehicle</i>			
To Capital Reserve Funds	15	\$10,000	\$0	\$10,000
	<i>Purpose: Public Safety complex</i>			
To Capital Reserve Funds	16	\$10,000	\$0	\$10,000
	<i>Purpose: Medical Equipment CRF</i>			
To Capital Reserve Funds	19	\$13,834	\$0	\$13,834
	<i>Purpose: Cell Phone Tower Income to go into the Highway Dep</i>			
Total Proposed Special Articles		\$334,834	\$0	\$334,834

New Hampshire
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 Revenue Administration

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MS-737

Individual Warrant Articles

Purpose	Article	Budget		
		Selectmen's Appropriations for period ending 12/31/2024 (Recommended)	Selectmen's Appropriations for period ending 12/31/2024 (Not Recommended)	Committee's Appropriations for period ending 12/31/2024 (Recommended)
Highways and Streets	13	\$50,000	\$0	\$50,000
<i>Purpose: Preparing crushed stone, sand and gravel in the To</i>				
Machinery, Vehicles, and Equipment	12	\$7,500	\$0	\$7,500
<i>Purpose: Electronic Voting Machine</i>				
Total Proposed Individual Articles		\$57,500	\$0	\$57,500

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Department of
Revenue Administration

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Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2023	Selectman's Estimated Revenues for period ending 12/31/2024	Budget Committee Estimated Revenues for period ending 12/31/2024
Taxes					
3120	Land Use Change Taxes for General Fund	02	\$0	\$600	\$600
3180	Resident Taxes		\$0	\$0	\$0
3185	Yield Taxes		\$0	\$0	\$0
3186	Payment in Lieu of Taxes		\$0	\$0	\$0
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	02	\$0	\$20,829	\$20,829
	Taxes Subtotal		\$0	\$21,429	\$21,429
Licenses, Permits, and Fees					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees	02	\$0	\$310,000	\$310,000
3230	Building Permits	02	\$0	\$15,000	\$15,000
3290	Other Licenses, Permits, and Fees	02	\$0	\$10,000	\$10,000
	Licenses, Permits, and Fees Subtotal		\$0	\$335,000	\$335,000
From Federal Government					
3311	Housing and Urban Development		\$0	\$0	\$0
3312	Environmental Protection		\$0	\$0	\$0
3313	Federal Emergency		\$0	\$0	\$0
3314	Federal Drug Enforcement		\$0	\$0	\$0
3319	Other Federal Grants and Reimbursements		\$0	\$0	\$0
	From Federal Government Subtotal		\$0	\$0	\$0
State Sources					
3351	Shared Revenues - Block Grant		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	02	\$0	\$174,139	\$174,139
3353	Highway Block Grant	02	\$0	\$61,860	\$61,860
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$0	\$0	\$0

New Hampshire
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Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2023	Selectmen's Estimated Revenues for period ending 12/31/2024	Budget Committee's Estimated Revenues for period ending 12/31/2024
State Sources					
3357	Flood Control Reimbursement	02	\$0	\$0	\$
3359	Railroad Tax Distribution	02	\$0	\$8,199	\$8,199
3360	Water Filtration Grants		\$0	\$0	\$
3361	Landfill Closure Grants		\$0	\$0	\$
3369	Other Intergovernmental Revenue from State of NH		\$0	\$0	\$
3379	Intergovernmental Revenues - Other		\$0	\$0	\$
	State Sources Subtotal		\$0	\$244,198	\$244,199
Charges for Services					
3401	Income from Departments	02	\$0	\$1,000	\$1,000
3402	Water Supply System Charges		\$0	\$0	\$
3403	Sewer User Charges		\$0	\$0	\$
3404	Garbage-Refuse Charges		\$0	\$0	\$
3405	Electric User Charges		\$0	\$0	\$
3406	Airport Fees		\$0	\$0	\$
3409	Other Charges	02	\$0	\$150	\$150
	Charges for Services Subtotal		\$0	\$1,150	\$1,150
Miscellaneous Revenues					
3500	Special Assessments		\$0	\$0	\$
3501	Sale of Municipal Property	02	\$0	\$700	\$700
3502	Interest on Investments	02	\$0	\$1,980	\$1,980
3503	Other	02	\$0	\$1,500	\$1,500
3504	Fines and Forfeits		\$0	\$0	\$
3506	Insurance Dividends and Reimbursements		\$0	\$0	\$
3508	Contributions and Donations		\$0	\$0	\$
3509	Revenue from Misc Sources Not Otherwise Classified		\$0	\$0	\$
	Miscellaneous Revenues Subtotal		\$0	\$4,180	\$4,180
Interfund Operating Transfers In					
3911	From Revolving Funds		\$0	\$0	\$

New Hampshire
 Department of
 Revenue Administration



Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2023	Selectm'n's Estimated Revenues for period ending 12/31/2024	Budget Committee Estimated Revenues for period ending 12/31/2024
Interfund Operating Transfers In					
3912	From Special Revenue Funds		\$0		\$0
3913	From Capital Projects Funds		\$0		\$0
3914A	From Airport Proprietary Fund		\$0		\$0
3914E	From Electric Proprietary Fund		\$0		\$0
3914O	From Other Proprietary Fund		\$0		\$0
3914S	From Sewer Proprietary Fund		\$0		\$0
3914W	From Water Proprietary Fund		\$0		\$0
3915	From Capital Reserve Funds		\$0		\$0
3916	From Trust and Fiduciary Funds		\$0		\$0
3917	From Conservation Funds		\$0		\$0
	Interfund Operating Transfers In Subtotal		\$0		\$0
Other Financing Sources					
3934	Proceeds from Long-Term Notes/Bonds/Other Sources		\$0		\$0
9998	Amount Voted from Fund Balance	13, 17, 12, 19	\$0	\$121,334	\$121,334
9999	Fund Balance to Reduce Taxes	02	\$0	\$121,333	\$121,333
	Other Financing Sources Subtotal		\$0	\$242,667	\$242,667
	Total Estimated Revenues and Credits		\$0	\$848,624	\$848,624

New Hampshire
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Budget Summary

Item	Selectmen's Period ending 12/31/2024 (Recommended)	Budget Committee's Period ending 12/31/2024 (Recommended)
Operating Budget Appropriations	\$1,854,900	\$1,851,800
Special Warrant Articles	\$334,834	\$334,834
Individual Warrant Articles	\$57,500	\$57,500
Total Appropriations	\$2,247,234	\$2,244,134
Less Amount of Estimated Revenues & Credits	\$848,624	\$848,624
Estimated Amount of Taxes to be Raised	\$1,398,610	\$1,395,510

Supplemental Schedule

1. Total Recommended by Budget Committee	\$2,244,134
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$0
3. Interest: Long-Term Bonds & Notes	\$0
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (Sum of Lines 2 through 5 above)	\$0
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$2,244,134
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$224,413
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$0
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting:	\$2,468,547
(Line 1 + Line 8 + Line 11 + Line 12)	

2023 Payroll

Code Enforcement

Carl Roy \$5,833.25

Election Officials

Andrea Bowden \$275.00

Mackenzie Brisson \$170.00

Bonnie Gagnon \$275.00

David Savage \$200.00

Electrical Inspector

Peter Cicolini \$1,429.75

Fire/EMS

Jacob Bourdeau \$1,442.38

Andrea Bowden \$9,970.09

Scott Bowden \$1,829.52

Jayden Donovan-Laviolette \$1,992.16

Jeffery Eldridge \$6,591.24

Bryan Francis \$2,771.89

Robert Gay \$1,344.38

Walter Givara \$2,673.53

Michael Green \$16,728.80

Jacob Guarino \$600.00

Janelle Guarino \$20,009.96

Michael Donovan-Laviolette \$8,440.50

Griffin Parks \$1,458.17

Trevor Schwarz \$981.95

Brian Taylor \$1,532.28

Brett Wiggin \$742.92

Highway Department

James Keegan \$63,172.84

Robert Page \$62,292.21

Daniel Phillips \$84,448.35

Maintenance

Lester Kimball \$1,317.85

Municipal

Christine Barlett \$4,575.00

Diana Bourdeau \$2,633.05

Sandra Bruedle \$6,345.49

Timothy Cremen \$1,948.40

Daniel Cullity \$1,362.50

Tracy Donovan-Laviolette \$1,948.00

Kari Eastman \$2,380.50

Scott Ferguson \$779.36

Michael Green \$1,948.00

Kim Hughes \$10,920.00

Theresa Jones \$20,537.79

Carol Long \$39,932.00

Christine Maynard \$527.70

Roy Parece \$5,717.77

Laura Parker \$527.70

Wanda Rawlinson \$4,435.44

Robin Willis \$14,121.00

Police

Greg Cooper \$54,601.83

Steven Hyde \$1,334.29

David Perkins \$466.62

Randy Sobel \$8,374.35

Jonathan Swift \$42,732.99

Kathryn Toussaint \$13,699.15

Michael Volpe \$70,778.77



New Hampshire
Department of
Revenue
Administration

2023
\$15.04

Tax Rate Breakdown Middleton

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$1,559,773	\$361,786,753	\$4.32
County	\$573,038	\$361,786,753	\$1.58
Local Education	\$2,862,693	\$361,786,753	\$7.91
State Education	\$439,011	\$356,292,653	\$1.23
Total	\$5,434,515		\$15.04

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Sunrise Lake Village	\$71,781	\$175,076,779	\$0.41
Total	\$71,781		\$0.41

Tax Commitment Calculation	
Total Municipal Tax Effort	\$5,434,515
War Service Credits	(\$41,600)
Village District Tax Effort	\$71,781
Total Property Tax Commitment	\$5,464,696

11/22/2023

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

INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen
Town of Middleton, New Hampshire

Adverse and Unmodified Opinions

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

Summary of Opinions:

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

Adverse Opinion on Governmental Activities

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the financial statements referred to above do not present fairly the financial position of the governmental activities of the Town of Middleton, New Hampshire, as of December 31, 2022, or the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions on Each Major Fund and Aggregate Remaining Fund Information

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund and the aggregate remaining fund information of the Town of Middleton, New Hampshire, as of December 31, 2022, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Adverse and Unmodified Opinions

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

Matter Giving Rise to Adverse Opinion on Governmental Activities

As discussed in Note 2 to the financial statements, management has not recorded a liability, deferred outflows of resources, or deferred inflows of resources for the Town's single employer other postemployment benefits plan in governmental activities and, accordingly, has not recorded an expense for the current period change in the

liability. Accounting principles generally accepted in the United States of America require that other postemployment benefits attributable to employee services already rendered and that are not contingent on a specific event that is outside the control of the employer and employee be accrued as liabilities and expenses as employees earn the rights to the benefits, which would increase the liabilities, deferred outflows and deferred inflows of resources, reduce the net position, and change the expenses of the governmental activities. The amount by which this departure would affect the liabilities, deferred outflows and deferred inflows of resources, net position, and expenses of the governmental activities is not reasonably determinable.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of Financial Statements

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

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

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

We are required to communicate with those charged with governance 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 budgetary comparison information, schedule of changes in the Town's proportionate share of the net OPEB liability, schedule of Town OPEB contributions, schedule of changes in the Town's proportionate share of the net pension liability, and schedule of Town pension contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of 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.

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

Supplementary Information

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

Manchester, New Hampshire
February 20, 2024

TOWN CLERK/TAX COLLECTOR

It is amazing to say that a year has already gone by!

I have enjoyed my first year as Town Clerk/Tax Collector, it has been a pleasure to see the many familiar faces and to hear the words of encouragement from so many of you and I would like to "Thank You" those who have been so supportive over the past year.

I would also like to welcome all the new residents who have decided to make Middleton their home.

It has been a busy year, and I am looking forward to attending more training this year, so that this upcoming year is even better.

The 2024 Dog Tags are in, reminder letters have been sent out. ALL dogs need to be registered by April 1st each year to avoid any late fees, fines or civil forfeitures fees.

As a reminder if you are unable to make it to the office during business hours, you can go to the Town of Middleton website (middletonnh.gov) there is a link for the Town Clerk/Tax Collector where you will be able to renew vehicle registrations, pay your tax bill and even register your dog.

Theresa Jones
Town Clerk/Tax Collector
Middleton NH

Activity Summary

Fees Summary

		Count	State Amt	Municipal Amt	Count
BOAT					
DECAL-REPL DAMAGED	1	\$0.00	\$8.00	2,940	AGENT FEE
NEW	16	\$0.00	\$1,184.96	500	APPLICATION FEE
RENEWAL	82	\$0.00	\$5,091.83	11	BEACH STICKER
				99	BOAT AGENT FEE
Sub Total:	99	\$0.00	\$6,284.79	1	BOAT DECAL REPLACEMENT FEE
CHECK REFUND	Count	State Amt	Municipal Amt	98	BOAT EXTC AQTC PLANTS
ADMIN	1	\$0.00	\$0.00	77	BOAT FEE
Sub Total:	1	\$0.00	\$0.00	2	BOAT HARBOR DREDGING
MOTOR VEHICLE	Count	State Amt	Municipal Amt	98	BOAT MILFOIL FEE
CERT-COPY DESTROYED	1	\$0.00	\$18.00	98	BOAT PUBLIC ACC FEE
CERT-COPY LOST	39	\$0.00	\$699.00	98	BOAT REG FEE
CREDIT (ONLINE)	3	\$0.00	\$492.40	98	BOAT SRCH ACC FEE
DECAL-REPL DAMAGED	1	\$0.00	\$100	98	BOAT SRCH RESC FEE
DECAL-REPL LOST	7	\$0.00	\$28.00	98	BOAT TAX COLL FEE
NEW	454	\$0.00	\$95,305.74	77	BUILDING PERMIT
PLATE-RPL DAMAGED	1	\$0.00	\$11.00	52	BULK STICKERS
PLATE-RPL REORDER-IL	7	\$0.00	\$49.00	24	CERTIFIED COPY FEE
PLATE-RPL REORDER-IP	4	\$0.00	\$16.00	40	CLERK FEE
PLATE-RPL REORDER-2P	2	\$0.00	\$6.00	12	CONSERVATION FEE
REGISTRATION MAINTENAN'	20	\$0.00	\$0.00	15	COPY FEE
RENEWAL	2,334	\$0.00	\$422.61	4	CREDIT ACCOUNT
SHORT SLIP DUE	1	\$0.00	\$0.00	-2	CREDIT APPLIED
STATE-ONLY RENEWAL	1	\$0.00	\$58.20	1	CURRENT USE
STATE-ONLY TITLE-PS	1	\$0.00	\$25.00	8	DECAL REPLACEMENT FEE
STATE-ONLY TRANSFER	1	\$0.00	\$13.00	1	DMV MAIL-IN FEE
TITLE-AP	235	\$0.00	\$0.00	6	DOG CIVIL FOREFTURE - COST OF SE
TITLE - EXPS	11	\$0.00	\$297.00	5	DOG CIVIL FOREFTUR E FEE
TITLE - PS	210	\$0.00	\$5,491.00	20	DOG LATE FEE
TITLE ONLY	12	\$0.00	\$299.00	3	DOG LICENSE FEE GROUP
TRANSFER	172	\$0.00	\$28,147.89	7	DOG LICENSE FEE SENIOR
VOID - CREDIT ISSUED	3	\$0.00	\$-157.00	59	DOG LICENSE FEE SER VICE DOG
VOID - RETURNED ACH	1	\$0.00	\$-169.20	1	DOG LICENSE FEE SPA YEO/NEUTERED
VOID - SAME DAY/TELLER	4	\$0.00	\$-650.70	79	DOG LICENSE FEE UNALTERED
Sub Total:	3,525	\$0.00	\$552,606.10	459	DOG OVERPOPULATION FEE
DOG LICENSES	Count	State Amt	Municipal Amt	515	DOG STATE LICENSE FEE
CREDIT(ONLINE)	1	\$0.00	\$6.50	1	DUE FTOM OTHER FUNDS
LICENSE NEW	59	\$0.00	\$419.00	39	ELECTRICAL PERMIT
LICENSE RENEWAL	456	\$0.00	\$2,942.50	3	EM S/C/COMSTAR
Sub Total:	516	\$0.00	\$3,368.00	2	GENERAL FUND
TOWN CLERK SERVICES	Count	State Amt	Municipal Amt	5	HIGHWAY/BLOCK GRANT
				10	HUN TING /FISHING LICENSE
				21	INCOME
				2	INSURANCE CLAIM
				1	JUNK YARD PERMIT
				6	MARRIAGE LICENSE - STATE
				6	MARRIAGE LICENSE -TOWN
				1	METAL, ALUMINUM & TIRES
				2	MILFOIL FUND
				7	MISCELLANEOUS REVENUE
				2,324	MPP
				2	MV REGISTRATIONS-TOWN
				31	OHRYV REGISTRATION

SCHOOL DISTRICT	4	\$ 0.00	\$12,630.12
SCHOOL GAS	3	\$0.00	\$3,428.68
SUBDIVISION APP	6	\$0.00	\$1,593.79
TOWN HALL RENTAL	16	\$0.00	\$1,600.00
TRANSFER FROM TRUSTE	1	\$ 0.00	\$48,780.00
UCC FILING	4	\$0.00	\$675.00
VITAL STATISTICS	46	\$0.00	\$980.00
VOID - SAME DAY/TELLER	2	\$0.00	\$-50.00
ZONING BOARD ADJUSTM	2	\$0.00	\$178.36

Sub Total: 436 \$0.00 \$444,720.84

WRITEOFF Count State Amt Municipal Amt

ADMIN	2	\$0.00	\$0.00
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Sub Total: 2 \$0.00 \$0.00

Total: 4,579 \$0.00 \$1,006,979.73

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT DEATHREPORT
01/31/2023 - 12/31/2023
--MIDDLETON, NH--

	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name First Marriage/Civil Union
NOETTALÉE	03/03/2023	MIDDLETON	BALCH, JOSEPH	GAGNE, BEVERLY
S REYNOLDS	03/21/2023	MIDDLETON	BUZARD, REYNOLDS	BROWN, ELIZABETH
DRMAN EDWARD	04/02/2023	MIDDLETON	BROOKS, NORMAN	COOK, CARLYNE
IN JOSEPH	04/20/2023	MIDDLETON	MAMMONE, JOSEPH	MAGNOTTA, ROSE
GE FRANCIS	04/30/2023	MIDDLETON	SINNOTT, GEORGE	HANLEY, EVELYN
SEPH T	06/05/2023	ROCHESTER	GALLAGHER, JOHN	MORTIZ, MARCELLA
LIS	07/11/2023	PORTSMOUTH	AMES, BRAINERD	ELLIS, LORRAINE
ND J	07/25/2023	MIDDLETON	MOREAU, RAYMOND	FOURNIER, RACHEL
DWARD HENRY	07/30/2023	MIDDLETON	ROBERGE SR, EDWARD	POLINI, LYDIA
A	08/06/2023	MIDDLETON	BAILEY, MELVIN	PIERCE, MERLEINE
ALEQUIN	08/08/2023	MIDDLETON	ALEQUIN, LOUIS	ALVAREZ, CONNIE
HARLES FRANKLIN	09/18/2023	WOLFEBORO	DOUGLAS SR, CHARLES	KING, ALICE
INE J	10/18/2023	MIDDLETON	MYHR, FRED	CAYER, MILDRED
Y R	10/24/2023	PORTSMOUTH	STAPLES, CLARENCE	EMERSON, ERMA
A PRATT	11/30/2023	MIDDLETON	PRATT, ANDREW	STEVENS, DAWN
RLES WARREN	12/02/2023	MIDDLETON	WHEELER, LAWRENCE	LEAVITT, ALICE

Total number

DIVISION OF VITAL RECORDS ADMINISTRATION
 RESIDENT MARRIAGE REPORT
 01/30/2023 - 12/31/2023
 - MIDDLETON -

Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date
LI, HILARY CECILIA DN, NH	BONO, MICHAEL SALVATOR MIDDLETON, NH	FARMINGTON	FARMINGTON	03/7
, HAROLD DN, NH	PACULANANG, JECCEL MIDDLETON, NH	MIDDLETON	MIDDLETON	05/6
ANDY DN, NH	PAGE, ROBERT MIDDLETON, NH	MIDDLETON	MIDDLETON	05/7
BECK, STACEY DN, NH	TURGEON, CHARLENE MIDDLETON, NH	MIDDLETON	EPPING	06/6
CHRISTOPHER DN, NH	HUBBARD, MARK MIDDLETON, NH	MIDDLETON	WATERVILLE VALL EY	08/7

Total number

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT BIRTH REPORT
01/01/2023 - 12/31/2023

-- MIDDLETON--

	Birth Date	Birthplace	Father's/Parent's Name	Mother's/Parent's Name
AE	01/06/2023	PORTSMOUTH, NH	CHASE, MARTY ROBERT	HALLE RAN, CHRISTINE MARIE
TRICK	04/29/2023	MIDDLETON, NH	PENNEY, IAN ANDREW	PENNEY, REBEKAH JOY
LEN	05/01/2023	DOVER, NH	BLIDBERG, NICHOLAS JESSE	BLIDBERG, MACALA LEIGH
IGHANNE	11/29/2023	DOVER, NH	WRIGHT, JASON DOUGLAS	ANGELL-HARTFORD SHYANNE
N	12/30/2023	DOVER, NH		FURBER, LEANNA MARIE

Total num



Tax Collector's Report

For the period beginning and ending

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

Instructions

Cover Page

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

For Assistance Please Contact:

NH DRA Municipal and Property Division
Phone: (603) 230-5090
Fax: (603) 230-5947
<http://www.revenue.nh.gov/mun-prop/>

ENTITY'S INFORMATION

Municipality: County: Report Year:

PREPARER'S INFORMATION

First Name Last Name

Street No. Street Name Phone Number

Email (optional)



Debits						
Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years)			
			Year: 2022	Year: 2021	Year: 2020	
Property Taxes	3110		\$2,209,581.38			
Resident Taxes	3180					
Land Use Change Taxes	3120					
Yield Taxes	3185					
Excavation Tax	3187					
Other Taxes	3189					
Property Tax Credit Balance		(5,090.22)				
Other Tax or Charges Credit Balance						

Taxes Committed This Year	Account	Levy for Year of this Report	Prior Levies	
			2022	
Property Taxes	3110	\$5,467,649.00		
Resident Taxes	3180			
Land Use Change Taxes	3120	\$5,500.00		
Yield Taxes	3185	\$21,294.98		
Excavation Tax	3187			
Other Taxes	3189			

Overpayment Refunds	Account	Levy for Year of this Report	Prior Levies		
			2022	2021	2020
Property Taxes	3110	\$3,164.73			
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Interest and Penalties on Delinquent Taxes	3190	\$1,500.59	\$5,343.55		
Interest and Penalties on Resident Taxes	3190				
Total Debits		\$5,494,019.08	\$2,214,924.93	\$0.00	\$0.00



Credits				
Remitted to Treasurer	Levy for Year of this Report	Prior Levies		
		2022	2021	2020
Property Taxes	\$4,447,526.05	\$2,131,452.10		
Resident Taxes				
Land Use Change Taxes	\$5,500.00			
Yield Taxes	\$21,294.98			
Interest (Include Lien Conversion)	\$1,450.59	\$5,293.55		
Penalties	\$50.00	\$50.00		
Excavation Tax				
Other Taxes				
Conversion to Lien (Principal Only)				
Discounts Allowed				

Abatements Made	Levy for Year of this Report	Prior Levies		
		2022	2021	2020
Property Taxes	\$2,102.00	\$812.00		
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
Current Levy Deeded				



Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	Prior Levies		
		2022	2021	2020
Property Taxes	\$1,022,985.32	\$77,317.28		
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
Property Tax Credit Balance	(\$6,889.86)			
Other Tax or Charges Credit Balance				
Total Credits	\$5,494,019.08	\$2,214,924.93	\$0.00	\$0.00

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	\$1,093,412.74
Total Unredeemed Liens (Account #1110 - All Years)	\$49,181.82



Lien Summary

Summary of Debits

	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2022	Year: 2021	Year: 2020
Unredeemed Liens Balance - Beginning of Year			\$68,922.38	\$44,241.08
Liens Executed During Fiscal Year				
Interest & Costs Collected (After Lien Execution)			\$9,084.43	\$11,110.94
Total Debits	\$0.00	\$0.00	\$78,006.81	\$55,352.02

Summary of Credits

	Last Year's Levy	Prior Levies		
		2022	2021	2020
Redemptions			\$29,429.72	\$34,551.92
Interest & Costs Collected (After Lien Execution) #3190			\$9,084.43	\$11,110.94
Abatements of Unredeemed Liens				
Liens Deeded to Municipality				
Unredeemed Liens Balance - End of Year #1110			\$39,492.66	\$9,689.16
Total Credits	\$0.00	\$0.00	\$78,006.81	\$55,352.02

For DRA Use Only	
Total Uncollected Taxes (Account # 1080 - All Years)	\$1,093,412.74
Total Unredeemed Liens (Account #1110 - All Years)	\$49,181.82



MIDDLETON (299)

1. CERTIFY THIS FORM

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

Preparer's First Name

Preparer's Last Name

Date

Theresa

Jones

01/02/2024

2. SAVE AND EMAIL THIS FORM

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

3. PRINT, SIGN, AND UPLOAD THIS FORM

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

PREPARER'S CERTIFICATION

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


Preparer's Signature and Title

ANNUAL TREASURER'S REPORT

Following is a report of the 2023 ending balances for the accounts of the Town:

Checking Account Ending Balance	\$2,000,809.09
Sweep Account	\$ 481,142.00
Total Cash Available	\$ 2,481,951.09

Checking Account Interest Earned	\$ 5,575.67
Sweep Account Interest Earned	\$ 9,213.82
Conservation Interest	\$ 976.35
Conservation Balance	\$ 55,077.11

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

Sandra Bruedle, Town Treasurer

Town of Middleton
Balance Sheet
December 31, 2023

ASSETS

Current Assets		
Profile Bank Checking	\$ 2,467,923.25	
Cash Transfers	12.00	
Accounts Receivable	(0.01)	
Interest Income	(483.68)	
DUE FROM CRF	7,302.00	
Due from CRF - Milfoil	11,069.37	
Taxes Receivable	(4,320,787.16)	
Tax Liens receivable	52,856.32	
Yield Tax Receivable	(21,294.51)	
ELDERLY / DISABLED TAX LIENS	27,338.28	
Allowance for uncollected taxes	(10,000.00)	
Allowance for Eld/Disab lien	(27,338.28)	
Property acquired for taxes	98,695.01	
Due from other funds	1,538.92	
	<hr/>	
Total Current Assets		(1,713,168.49)
Property and Equipment		
	<hr/>	
Total Property and Equipment		0.00
Other Assets		
	<hr/>	
Total Other Assets		0.00
	<hr/>	
Total Assets	\$	<u>(1,713,168.49)</u>

LIABILITIES AND CAPITAL

Current Liabilities		
DUE TO GENERAL FUND	\$ 4,575.69	
Accounts Payable	34,777.87	
Employee Health Ins Payable	(2,843.76)	
Tax overpayments payable	7,971.30	
Dis ability Insurance	(11.36)	
Accident Insurance	24.72	
Life Insurance Payable	(6.22)	
Cancer Insurance Payable	(36.69)	
Dental Payable	(8.53)	
PD Drug Enforcement K-9	255.86	
Emergency Management In/Out	537.50	
Milfoil Acct	0.37	
Federal Withholding Tax Payable	(714.37)	
Social Security Tax Payable	(1,013.41)	
Medicare Withholding Tax Pay	(272.75)	
Police Retirement Payable	18,864.73	
401a employee payable	(1,082.29)	
Greenleaf Road Damage	2,445.85	
Police forfeiture money	192.69	
Due to School District	(1,802,290.88)	
Due to Sunrise Lake VD	(71,781.00)	
Due to Conservation Fund	3,830.00	
Accrued Liabilities	119,299.00	
Due To Police Detail Fund	(43,242.00)	
DUE TO AMBULANCE FUND	(42,324.00)	
	<hr/>	

Town of Middleton
Balance Sheet
December 31 , 2023

Total Current Liabilities		(1,772,851.68)
Long-Term Liabilities		
Total Long-Term Liabilities		0.00
Total Liabilities		(1,772,851.68)
Capital		
Beginning Balance Equity	(62,105.91)	
Equity	2,940,548.08	
Unappropriated Fund Balance	(971,635.58)	
Conservation Fund	(3,382.22)	
Net Income	(1,843,741.18)	
Total Capital		59,683.19
Total Liabilities & Capital	\$	(1,713,168.49)



Middleton
Summary Inventory of Valuation

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

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

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

Assessor
Chad Roberge (Avitar Associates)

Municipal Officials		
Name	Position	Signature
ROXANNE TUFTS-KEEGAN		
SCOTT FERGUSON		
TRACY DONOVAN-LAVIOLETTE		
MICHAEL GREEN		
TIMOTHY CREMMEN		

Preparer		
Name	Phone	Email
Chad Roberge	798-4419	chad@avitarassociates.com

Preparer's Signature _____



Land Value Only		Acres	Valuation	
1A	Current Use RSA 79-A	6,597.49	\$552,933	
1B	Conservation Restriction Assessment RSA 79-B	0.00	\$0	
1C	Discretionary Easements RSA 79-C	0.00	\$0	
1D	Discretionary Preservation Easements RSA 79-D	0.14	\$200	
1E	Taxation of Land Under Farm Structures RSA 79-F	0.00	\$0	
1F	Residential Land	3,503.74	\$184,988,000	
1G	Commercial/Industrial Land	195.32	\$2,391,800	
1H	Total of Taxable Land	10,296.69	\$187,932,933	
1I	Tax Exempt and Non-Taxable Land	960.06	\$6,736,500	
Buildings Value Only		Structures	Valuation	
2A	Residential	0	\$150,586,578	
2B	Manufactured Housing RSA 674:31	0	\$8,892,100	
2C	Commercial/Industrial	0	\$10,670,900	
2D	Discretionary Preservation Easements RSA 79-D	5	\$31,222	
2E	Taxation of Farm Structures RSA 79-F	0	\$0	
2F	Total of Taxable Buildings	0	\$170,180,800	
2G	Tax Exempt and Non-Taxable Buildings	0	\$10,400,600	
Utilities & Timber			Valuation	
3A	Utilities		\$5,494,100	
3B	Other Utilities		\$0	
4	Mature Wood and Timber RSA 79:5		\$0	
5	Valuation before Exemption		\$363,607,833	
Exemptions		Total Granted	Valuation	
6	Certain Disabled Veterans RSA 72:36-a	0	\$0	
7	Improvements to Assist the Deaf RSA 72:38-b V	0	\$0	
8	Improvements to Assist Persons with Disabilities RSA 72:37-a	0	\$0	
9	School Dining/Dormitory/Kitchen Exemption RSA 72:23-IV	0	\$0	
10A	Non-Utility Water & Air Pollution Control Exemption RSA 72:12	0	\$0	
10B	Utility Water & Air Pollution Control Exemption RSA 72:12-a	0	\$0	
11	Modified Assessed Value of All Properties		\$363,607,833	
Optional Exemptions		Amount Per	Total	Valuation
12	Blind Exemption RSA 72:37	\$15,000	1	\$15,000
13	Elderly Exemption RSA 72:39-a,b	\$0	12	\$300,000
14	Deaf Exemption RSA 72:38-b	\$0	0	\$0
15	Disabled Exemption RSA 72:37-b	\$0	0	\$0
16	Wood Heating Energy Systems Exemption RSA 72:70	\$0	0	\$0
17	Solar Energy Systems Exemption RSA 72:62	\$0	6	\$1,506,080
18	Wind Powered Energy Systems Exemption RSA 72:66	\$0	0	\$0
19	Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23	\$0	0	\$0
19A	Electric Energy Storage Systems RSA 72:85	\$0	0	\$0
19B	Renewable Generation Facilities & Electric Energy Systems	\$0	0	\$0
20	Total Dollar Amount of Exemptions			\$1,821,080
21A	Net Valuation			\$361,786,753
21B	Less TIF Retained Value			\$0
21C	Net Valuation Adjusted to Remove TIF Retained Value			\$361,786,753
21D	Less Commercial/Industrial Construction Exemption			\$0
21E	Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction			\$361,786,753
22	Less Utilities			\$5,494,100
23A	Net Valuation without Utilities			\$356,292,653
23B	Net Valuation without Utilities, Adjusted to Remove TIF Retained Value			\$356,292,653



Utility Value Appraiser

Avitar Associates

The municipality **DOES NOT** use DRA utility values. The municipality **IS NOT** equalized by the ratio.

Electric Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
PSNH DBA EVERSOURCE ENERGY	\$4,908,200	\$0	\$0	\$0	\$4,908,200
	\$4,908,200	\$0	\$0	\$0	\$4,908,200

Water Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
PENNICHUCK EAST UTILITY INC	\$523,500	\$62,400	\$0	\$0	\$585,900
	\$523,500	\$62,400	\$0	\$0	\$585,900



Veteran's Tax Credits	Limits	Number	Est. Tax Credits
Veterans' Tax Credit RSA 72:28	\$400	79	\$31,600
Surviving Spouse RSA 72:29-a	\$700	0	\$0
Tax Credit for Service-Connected Total Disability RSA 72:35	\$2,000	5	\$10,000
All Veterans Tax Credit RSA 72:28-b	\$0	0	\$0
Combat Service Tax Credit RSA 72:28-c	\$0	0	\$0
		84	\$41,600

Deaf & Disabled Exemption Report

Deaf Income Limits	
Single	\$0
Married	\$0

Deaf Asset Limits	
Single	\$0
Married	\$0

Disabled Income Limits	
Single	\$0
Married	\$0

Disabled Asset Limits	
Single	\$0
Married	\$0

Elderly Exemption Report

First-time Filers Granted Elderly Exemption for the Current Tax Year	
Age	Number
65-74	2
75-79	0
80+	1

Total Number of Individuals Granted Elderly Exemptions for the Current Tax Year and Total Number of Exemptions Granted				
Age	Number	Amount	Maximum	Total
65-74	5	\$20,000	\$100,000	\$100,000
75-79	2	\$25,000	\$50,000	\$50,000
80+	5	\$30,000	\$150,000	\$150,000
	12		\$300,000	\$300,000

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

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

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

Granted/Adopted? No Properties:

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

Granted/Adopted? No Properties:

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

Granted/Adopted? No Structures:

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

Granted/Adopted? No Properties:

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

Granted/Adopted? No Properties:

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

Granted/Adopted? No Properties:

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

Total Exemption Granted:

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

Granted/Adopted? No Properties:

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

Current Assessed Value:



Current Use RSA 79-A	Total Acres	Valuation
Farm Land	124.81	\$36,443
Forest Land	5,885.47	\$501,383
Forest Land with Documented Stewardship	96.50	\$4,666
Unproductive Land	63.00	\$1,210
Wet Land	427.71	\$9,231
	6,597.49	\$552,933

Other Current Use Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	4,520.89
Total Number of Acres Removed from Current Use During Current Tax Year	Acres:	0.00
Total Number of Owners in Current Use	Owners:	90
Total Number of Parcels in Current Use	Parcels:	129

Land Use Change Tax

Gross Monies Received for Calendar Year			\$0
Conservation Allocation	Percentage: 100.00 %	Dollar Amount:	\$0
Monies to Conservation Fund			\$0
Monies to General Fund			\$0

Conservation Restriction Assessment Report RSA 79-B

	Acres	Valuation
Farm Land	0.00	\$0
Forest Land	0.00	\$0
Forest Land with Documented Stewardship	0.00	\$0
Unproductive Land	0.00	\$0
Wet Land	0.00	\$0
	0.00	\$0

Other Conservation Restriction Assessment Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	0.00
Total Number of Acres Removed from Conservation Restriction During Current Tax Year	Acres:	0.00
Owners in Conservation Restriction	Owners:	0
Parcels in Conservation Restriction	Parcels:	0



Discretionary Easements RSA 79-C	Acres	Owners	Assessed Valuation
	0.00	0	\$0

Taxation of Farm Structures and Land Under Farm Structures RSA 79-F				
Number Granted	Structures	Acres	Land Valuation	Structure Valuation
0	0	0.00	\$0	\$0

Discretionary Preservation Easements RSA 79-D				
Owners	Structures	Acres	Land Valuation	Structure Valuation
2	5	0.14	\$200	\$31,222

Map	Lot	Block	%	Description
000012	000025	000000	50	79-D HISTORIC BARN
000012	000025	000000	50	79-D HISTORIC BARN
000012	000025	000000	50	79-D HISTORIC BARN
000012	000025	000000	50	79-D HISTORIC BARN
000002	000002	000000	25	79-D HISTORIC BARN

Tax Increment Financing District	Date	Original	Unretained	Retained	Current
<i>This municipality has no TIF districts.</i>					

Revenues Received from Payments in Lieu of Tax	Revenue	Acres
State and Federal Forest Land, Recreational and/or land from MS-434, account 3356 and 3357	\$0.00	0.00
White Mountain National Forest only, account 3186	\$0.00	0.00

Payments in Lieu of Tax from Renewable Generation Facilities (RSA 72:74)	Amount
<i>This municipality has not adopted RSA 72:74 or has no applicable PILT sources.</i>	

Other Sources of Payments in Lieu of Taxes (MS-434 Account 3186)	Amount
<i>This municipality has no additional sources of PILTs.</i>	

Notes

Middleton Trustfund report

Creation Date	Name	Purpose	How Invest.	Balance begin year	New funds added	Withdrawals	Total of beginning + new - old	Income from interest	expend	Balance end year	Total Trust funds end of year
1989	Highway Dept	CRF		\$77,322.94	\$10,266.17		\$87,589.11	\$2,506.14		0	\$90,095.25
1899	Fire Dept. Addin.	CRF		\$14,327.57			\$14,327.57	\$434.56			\$14,762.13
1997	Police Cruiser	CRF		\$46.53			\$46.53	\$2.52			\$49.05
1992	MS Bus	CRF		\$114,834.23	\$5,000.00		\$119,834.23	\$3,501.88			\$123,336.11
2006	MS Sped	CRF		\$332,316.54	\$7,000.00		\$339,316.54	\$10,105.78			\$349,422.32
2019	SLVD Dam Repair	CRF		\$15,350.99	\$4,000.00		\$19,350.99	\$529.55			\$19,880.54
2002	Conserv. Milfoil	CRF		\$20,402.74			\$20,402.74	\$618.82			\$21,021.56
2009	Howy Vehicles	CRF		\$30,781.46	\$10,000.00		\$40,781.45	\$1,127.52			\$41,908.97
2009	OTH-Rehab	CRF		\$44,323.66	\$10,000.00	\$48,780.00	\$5,543.66	\$708.61			\$6,252.27
2009	OTI-Rehab	CRF		\$216.52			\$216.52	\$6.57			\$223.09
2009	Na'l & Manmade Disas	CRF		\$16,681.05	\$1,000.00		\$17,681.05	\$525.33			\$18,206.38
2010	FD Replace. Vehicle	CRF		\$61,844.68	\$60,000.00		\$111,844.68	\$2,845.30			\$114,689.98
2011	Data Commn & Equip	CRF		\$9,648.57			\$9,648.57	\$292.64			\$9,941.21
2015	Middleton Publ. Cemetary	CRF		\$0.00			\$0.00				\$0.00
2015	Middleton Sch Techn	CRF		\$57,640.64			\$57,640.64	\$1,748.27			\$59,388.91
2015	MSD Rep. Constru. Reno	CRF		\$127,644.43	\$75,000.00		\$202,644.43	\$4,154.81			\$206,799.24
2016	Ambulance	CRF		\$5,918.41			\$5,918.41	\$179.51			\$6,097.92
2016	Breathing Appar	CRF		\$41,027.18	\$5,000.00		\$46,027.18	\$1,341.33			\$47,368.52
2021	Safety Complex	CRF		\$20,148.44	\$10,000.00		\$30,148.44	\$805.02			\$30,953.46
2023	Medical Equipment	CRF		\$0.00	\$10,000.00		\$10,000.00	\$190.38			\$10,190.38
1935	Nate Roberts	Perp Cemel		\$737.86			\$737.86	\$16.56			\$754.42
1949	Addie Macclames	Perp Cemel		\$405.48			\$405.48	\$9.01			\$414.49
1974	Joseph Cook	Perp Cemel		\$727.04			\$727.04	\$16.14			\$743.18
1974	William Hansen	Perp Cemel		\$458.30			\$458.30	\$10.18			\$468.48
1946	Eliza Roberts	Education		\$244.87			\$244.87	\$7.71			\$252.58
1931	Charles Roberts	Library		\$1,326.86			\$1,326.86	\$48.60			\$1,375.46
				\$994,376.99	\$197,286.17	\$48,780.00	\$1,142,863.16	\$31,732.74	\$0.00	\$0.00	\$1,174,595.90

Sunrise Lake Village District Report

Check#	Date	Description	Debit	Credit
1237	01/06/23	Void		
1238	01/06/23	Bond Interest Payment	\$744	
	02/28/23	No Activity		
	03/31/23	No Activity		
1239	04/03/23	Dam Maintenance (materials, Equip, etc.)	\$2781	
1240	04/17/23	Foy Insurance (liability insurance)	\$2255	
1241	04/17/23	Dam Maintenance (signs)	\$43	
1242	04/22/23	Dam Maintenance (Ins., mowing, clean up)	\$175	
1243	05/13/23	Supervisor Check list fee/Annual meeting	\$100	
1244	05/13/23	Supervisor Check list fee/Annual meeting	\$100	
1245	05/13/23	Supervisor Check list fee/Annual meeting	\$100	
1246	05/31/23	Dam Maintenance (mowing)	\$500	
	06/17/23	Deposit Tax Receipts		\$70788
1247	06/23/23	Dam Repairs Reserve Fund	\$4000	
1248	06/23/23	Bond Principal Payment/Interest	\$35744	
1249	06/23/23	Dam Maintenance (mowing)	\$500	
1250	07/21/23	Dam Maintenance (mowing)	\$500	
	07/21/23	Foy Insurance rebate		\$60
1251	08/31/23	M&K Comm. Divers (dam inspection/gate rep)	\$7000	
1252	08/31/23	Dam Maintenance (mowing)	\$750	
1253	09/30/23	Dam Maintenance (mowing)	\$500	
	10/31/23	No Activity		
1254	11/06/23	Dam Maintenance (brush & debris removal)	\$175	
1255	11/06/23	2023 Dam Registration	\$1500	
	12/31/23	Tax Rate Overage Adjustment		\$993
1256	12/20/23	M&K Comm Divers (dam repairs)	\$3000	
	12/31/23	Interest Accrued for Year 2022		\$20
Totals			\$60466	\$82287
Opening Balance as of January 1, 2023			\$10426	
Closing Balance as of December 31, 2023			\$21821	

District Officers

Chairman/Commissioner	Jerri Waitt	(2024)
Commissioner	John Quinn	(2025)
Commissioner	Roy Parece	(2024)
Treasurer	Janet Kalar	(2024)
Clerk	Christine Maynard	(2024)
Moderator	Jack Savage	(2025)
Auditor	Kelly Tivnan	(2026)

Conservation Commission Report 2023

The Middleton Conservation Commission was busy this year connecting with other conservation organizations and creating committees to include more volunteers. Members represented Middleton at the Moose Mountain Regional Greenways Conservation Commission mixer held at the Old Town Hall. Each member town spoke of various concerns and projects they are undertaking. Conservation commission members from Tuftonboro spoke on their Great Meadow project protecting 189 acres much of it wetlands.

We created the Tanglewood Committee to discuss the future of the Tanglewood area which is approximately 72 acres on Garland brook, part of the Cochecho River Watershed, and the major inflow to Sunrise Lake. We received advice from Town Road Agent Dan Phillips, we spoke with Land Specialist, Veronica Bodge from Moose Mountain Regional Greenways, and we also conducted a public meeting to get input from abutters and were pleased that over twenty town residents attended.

State representative Michael Harrington came and spoke to us in July on cyanobacteria which has increased significantly statewide. The State has since created a 10-year cyanobacteria plan.

We also created the Sunrise Lake Watershed Advisory Committee which has been formed to address and better focus on issues associated with Sunrise Lake.

We continued our work on the Town Forest . We spoke with Strafford County Lindsay Watkins. Who gave us many ideas about how we should proceed and offered to assist us.

The Conservation Commission meets every second Tuesday at 6:30 pm. We invite you to join us as a guest or new member.

Carol Vita, chairperson (2023)

Jim Keegan (2025)

Tracy Donovan-Laviolette, Selectman's Represent at ive

Dan Saliga, alternate 2023

submitted by Kate Buzard (2024)



Sunrise Lake Watershed Advisory Committee

2023 Annual Report

In the summer of 2023, a group of Middleton residents gathered to discuss the current condition of Sunrise Lake and its watershed and how they could support and institute the recommendations put forth by the Sunrise Lake Watershed Management Plan. The discussion focused on the opportunity of a 2024 Watershed Assistant Grant being submitted to support the Sunrise Lake Watershed Management Plan and how the community could implement the plan.

In August of 2023, the Middleton Conservation Commission formed the Sunrise Lake Watershed Advisory Committee to educate and involve the lakeshore residents and the larger Middleton community on water quality issues facing the Lake and steps to address them. Furthermore, the Committee will be charged to further implement the Sunrise Lake Management Plan by urging lakeshore and watershed property owners to take needed preventive steps, seek local and state agencies to make shoreline improvements in stormwater control when required, and consider ordinances and local laws that will further protect Sunrise Lake.

Subsequently, the newly formed sub-committee met in the fall of 2023 and presented an agenda for the upcoming months. Upon receiving the opportunity to file a full proposal for the Watershed Assistant Grant, the Sunrise Lake Watershed Advisory Committee, along with support from the Conservation Commission, Town Officials, and residents, is committed to ensuring that in-kind needs are met. The Sub-committee and the Strafford Regional Planning Commission will also lead in managing the grant's implantation and the activities needed to fulfill its requirements.

The SLWAC is looking forward in 2024 to work on improving Sunrise Lake's watershed and the community.

John Mullen
Chair



Report of Appropriations Actually Voted
Sunrise Lake Village

For the period beginning January 1, 2023 and ending December 31, 2023

Form Due Date: 20 Days after the Annual Meeting

GOVERNING BODY CERTIFICATION

This is to certify that the information contained in this form, appropriations actually voted by the town/city meeting, was taken from official records and is complete to the best of our knowledge and belief. Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
Jerry Waitt	Commissioner	<i>Jerry Waitt</i>
Henry PEDERSEN	COMMISSIONER	<i>Henry Pedersen</i>

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

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



Appropriations

Account	Purpose	Article	Appropriations As Voted
General Government			
4130-4139	Executive		\$0
4140-4149	Election, Registration, and Vital Statistics		\$0
4150-4151	Financial Administration	02	\$500
4152	Revaluation of Property		\$0
4153	Legal Expense	02	\$500
4155-4159	Personnel Administration		\$0
4191-4193	Planning and Zoning		\$0
4194	General Government Buildings	02	\$25,300
4195	Cemeteries		\$0
4196	Insurance	02	\$2,500
4197	Advertising and Regional Association		\$0
4199	Other General Government	02	\$1,500
	General Government Subtotal		\$30,300
Public Safety			
4210-4214	Police		\$0
4215-4219	Ambulance		\$0
4220-4229	Fire		\$0
4240-4249	Building Inspection		\$0
4290-4298	Emergency Management		\$0
4299	Other (Including Communications)		\$0
	Public Safety Subtotal		\$0
Airport/Aviation Center			
4301-4309	Airport Operations		\$0
	Airport/Aviation Center Subtotal		\$0
Highways and Streets			
4311	Administration		\$0
4312	Highways and Streets		\$0
4313	Bridges		\$0
4316	Street Lighting		\$0
4319	Other		\$0
	Highways and Streets Subtotal		\$0



Appropriations

Account	Purpose	Article	Appropriations As Voted
Sanitation			
4321	Administration		\$0
4323	Solid Waste Collection		\$0
4324	Solid Waste Disposal		\$0
4325	Solid Waste Cleanup		\$0
4326-4 328	Sewage Collection and Disposal		\$0
4326-4329	Sewage Collection, Disposal and Other		\$0
4329	Other Sanitation		\$0
	Sanitation Subtotal		\$0
Water Distribution and Treatment			
4331	Administration		\$0
4332	Water Services		\$0
4335-4339	Water Treatment, Conservation and Other		\$0
	Water Distribution and Treatment Subtotal		\$0
Electric			
4351-4352	Administration and Generation		\$0
4353	Purchase Costs		\$0
4354	Electric Equipment Maintenance		\$0
4359	Other Electric Costs		\$0
	Electric Subtotal		\$0
Health			
4411	Administration		\$0
4414	Pest Control		\$0
4415-4419	Health Agencies, Hospitals, and Other		\$0
	Health Subtotal		\$0
Welfare			
4441-4442	Administration and Direct Assistance		\$0
4444	Intergovernmental Welfare Payments		\$0
4445-4449	Vendor Payments and Other		\$0
	Welfare Subtotal		\$0
Culture and Recreation			
4520-4529	Parks and Recreation		\$0
4550-4559	Library		\$0
4583	Patriotic Purposes		\$0
4589	Other Culture and Recreation		\$0
	Culture and Recreation Subtotal		\$0



Appropriations

Account	Purpose	Article	Appropriations As Voted
Conservation and Development			
4611-4612	Administration and Purchasing of Natural Resources		\$0
4619	Other Conservation		\$0
4631-4632	Redevelopment and Housing		\$0
4651-4659	Economic Development		\$0
	Conservation and Development Subtotal		\$0
Debt Service			
4711	Long Term Bonds and Notes - Principal	02	\$35,000
4721	Long Term Bonds and Notes - Interest	02	\$1,488
4723	Tax Anticipation Notes - Interest		\$0
4790-4799	Other Debt Service		\$0
	Debt Service Subtotal		\$36,488
Capital Outlay			
4901	Land		\$0
4902	Machinery, Vehicles, and Equipment		\$0
4903	Buildings		\$0
4909	Improvements Other than Buildings		\$0
	Capital Outlay Subtotal		\$0
Operating Transfers Out			
4912	To Special Revenue Fund		\$0
4913	To Capital Projects Fund		\$0
4914A	To Proprietary Fund - Airport		\$0
4914E	To Proprietary Fund - Electric		\$0
49140	To Proprietary Fund - Other		\$0
4914S	To Proprietary Fund - Sewer		\$0
4914W	To Proprietary Fund - Water		\$0
4915	To Capital Reserve Fund		\$0
4916	To Expendable Trusts/Fiduciary Funds	04	\$4,000
4917	To Health Maintenance Trust Funds		\$0
4918	To Non-Expendable Trust Funds		\$0
4919	To Fiduciary Funds		\$0
	Operating Transfers Out Subtotal		\$4,000
	Total Voted Appropriations		\$70,788

Highway Department

The Highway Department is in its third winter as a team. We have added a local "Mark Dixon", as a seasonal person for plowing. The roads and ditches continue to improve. Paving, ditching, brush cutting, and roadway gravel are the main focus on achieving the improvements.

We had a very wet summer and fall and were able to get through it with minimal damage. As a reminder, keeping your driveway culverts clean is a big help in achieving this. I want to say "Thank You" to the ones out there that did do this.

More of the same is planned for the 2024 season.

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

Sincerely yours,

Dan Phillips
Road Agent

Code Enforcement Report

In the year 2023 there were 51 building permits pulled 5 of which were for new homes. The total collected in permitting fees was \$22485.58 from building permits. There were 34 electrical permits pulled with \$1500.00 in fees collected. There were 26 gas permits pulled with \$925.00 in fees collected. As well as 6 plumbing permits with \$275.00 collected in fees and 4 demolition permits with \$200.00 in fees collected. These total out to a total of \$25,385.58 collected in permitting fees.

Plumbing and demo permits were not implemented as separate permits until mid-year in June. The updated building permit was not approved and updated until the end of April. All of the permitting fees have been updated to more closely reflect what surrounding towns have done for years. I will continue to update them to get more on track with surrounding towns in the new year. The goal for 2024 is to continue getting our permitting department back up to a good standard as well as ramp up enforcement on issues that come about across the town.

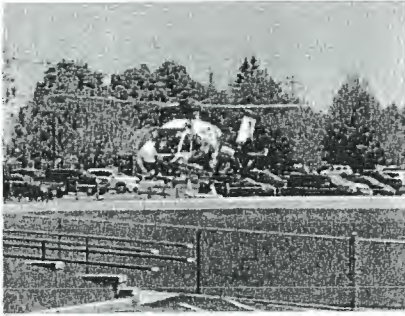
Middleton Fire and Rescue



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

In 2023 The Middleton Fire and Rescue responded to 198 calls for service EMS and Fire combined, this is a decrease of one hundred calls from the previous year. The Board of Selectman had given the approval to hire Per Diem EMS coverage and we are actively looking to fill that position. Moving forward to protect our community Middleton Fire and Rescue is restructuring and trying to move towards a part time Chief to be here in town for 3-4 days a week, as always Middleton Fire and Rescue is looking for hard working individuals willing to commit their time for the greater good of the community. We had a very eventful year including our yearly turkey raffle which benefits our Toys for Tots. We also had DHART training with the DHART helicopter landing and training. The yearly Santa ride was hit as always for the Town of Middleton. Many good things are happening at your local on call Fire Department. The future looks bright and promising. We look forward to seeing many fresh faces this year.

Middleton Fire and Rescue



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

Respectfully submitted,

Fire Chief Michael Donovan-Laviolette

Welfare

2023 Has been interesting in the Town of Middleton. I took this position in September of 2022 as Welfare Director. I continue to assist local families in everyday struggles with the changing economy. I was glad to direct them to organizations that can assist further with needs of fuel, electricity, housing, etc. The Wakefield Food Pantry continues to serve Middleton Families. I would like to thank the Town of Wakefield and all their volunteers for providing such a wonderful service.

In the coming year, I hope to research more in regard to assistance programs available to Middleton residents.

If anyone needs Welfare Services, applications can be found at the Town Hall. Please reach out with any questions. I can be reached by phone at 603-515-6258 or by email at welfare@middletonnh.gov. I will try to assist in any way that I can.

Sincerely,

Christine Bartlett
Welfare Officer
Town of Middleton
603-515-6258

Wakefield Food Pantry

The Wakefield Food Pantry would like to thank our Town for your support during the last year. We are a 501©3 and serve the residents of Wakefield, Brookfield, Middleton, Milton and West Newfield, Maine.

We purchase food from the NH Food Bank and receive food from USDA. However, as our number of individuals we are serving has increased, the food amount we receive has decreased. We used to receive food from the NH Food Bank twice a month and USDA once a month; currently we receive one food order per month from the NH Food Bank and USDA every other month. This makes it a struggle at times to keep food on our shelves.

As of December 3Pt, we have given out 107,460 meals to recipients and of that 13,515 have been to Milton residents. We average 180 people per week and average 2-3 new families every week, with the largest increase in recipients over 60 years old. Our volunteers give out all this food in 1 day a week. These numbers do not include our annual Thanksgiving and Christmas dinner giveaways.

We are fortunate in having a large, beautiful garden behind the Food Pantry building. Frank Frazier, of Brookfield, is the Garden Manager and with the help of 12 volunteers we were able to provide over 1,000 pounds of fresh produce and fruit for our recipients.

Thank you again for your Town's support of our organization. We appreciate your generosity to help those who are less fortunate in our communities.

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

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

Your support of Cornerstone VNA is greatly appreciated and demonstrates your commitment to helping those in need in your community. In 2023, we celebrated our 110th anniversary, a significant milestone in our organization's history. During the year, we recognized our healthcare heroes through history and honored their contributions to bringing the best care to our patients and our local communities. Their passion, commitment, and determination created a strong foundation for our organization that has helped us continue to thrive and grow. In addition to our healthcare heroes, we would not be where we are today without the support of our donors and local municipalities. Thanks to your partnership, we are proud to share some notable accomplishments and updates from 2023:

- Our lymphedema specialty program, which was launched at the end of 2021, continues to experience tremendous success and positive outcomes for many of our patients. Lymphedema is an abnormal collection of high-protein fluid just beneath the skin and can significantly impact an individual's mobility and quality of life. We now have six lymphedema specialists, and the donations we receive help support the supplies and treatment needed, which is not fully reimbursable.
- New this year are three clinicians who are certified in Vestibular Rehabilitation. Vestibular Rehab Certification allows our team to effectively identify, diagnose, and treat patients with dizziness to reduce and potentially resolve their symptoms and significantly impact their quality of life. Improvement in function and fall reduction can often take place within a few treatments, allowing patients to experience positive changes very quickly.
- Each year we continue to grow and strengthen the support services we provide to our local family caregivers. In May, we were able to return to our in-person annual Caregivers Connect event, and we also organized several pop-up Caregiver Cafes in November, with plans to add a fourth monthly cafe in 2024.
- Our volunteer program continues to grow, and this year we added a certified Pet Therapy dog named Lucy. Lucy visits local assisted living facilities, attends grief groups, and spends time with patients and families who are in need of some love from our friendly Australian Shepard.
- Our Hospice Care program achieved Level S status with the We Honor Veterans (WHV) program. This is the highest recognition level of this important program, which reflects Cornerstone VNA's commitment to ensuring veterans have access to quality end-of-life care. According to WHV, Cornerstone VNA is the only partner agency that has achieved Level 5 status in NH, ME, and VT.
- Like many healthcare organizations, we continue to be challenged by the national nursing shortage. However, we have a positive work culture and a strong focus on the recruitment and retention of our amazing team. Our efforts to recognize their hard work, and invest in professional staff development opportunities, have helped us maintain and grow our award-winning team.
- 2023 Awards and Recognition
 - Jeffrey Mitchell, RN, Recipient of Cornerstone VNA's Nightingale Award
 - Best of the Seacoast: Winner of Best Home Health Care, and Finalist for Best Place to Work
 - Best of the Seacoast: Winner of Best Nurse Practitioner, Erin Cullen, and Finalist, Christine Dumont

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

Respectfully,

Julie Reynolds, RN, MS

President/Chief Executive Officer

MIDDLETON PLANNING BOARD REVIEW FOR 2023

Through the year 2023 we accomplished quite a bit. You might say we conquered the impossible.

We now have a Board of five reliable members that I was able to count on when called upon to do when I could not. Our newest sitting member Christine Maynard came on as an alternate and decided to stay. Thank you, Chris.

We also have a new Administrative Clerk that we share with other Boards, Robin Willis. Thank you, Robin, for all your help.

This past year we approved three (3) subdivisions. These are not being developed by the owner. They were divided into approved lots and will be sold.

We also worked extremely hard to put forth three (3) major Ordinances which had their Public Hearing and are ready for the March 2024 ballot:

The AQUIFER ORDINANCE (which was updated with the help of SRP)
The IMPACT FEE ORDINANCE (which is new)
The SOLAR ENERGY (also which is new)

As of January 11, 2024, I had to resign as Chair, due to health issues. I did agree to stay on as an Alternate. Our new Chair is John Mullen.

This Board is looking forward to bringing more Ordinances up to date in 2024.

We are always looking for new members who are willing to work for the good of the Town of Middleton.

Respectfully Submitted:

Janet M. Kalar/former Chair

John Mullen/newly voted Chair

Roxanne Tufts-Keegan/Ex-Officio

John Quinn/Member

Christine Maynard/Member

Middleton Recreation Committee

2023 was a great year for Middleton Recreation. We have a small group, but a great group of volunteers who are willing to do what they can for our little town.

In March we again provided snacks for the town meeting.

For April we celebrated Easter with another flashlight egg hunt. The weather was a little better than last year and we had a great turnout.

June was our first Candy Bar Bingo game; this was a free event and lots of fun.

In August we celebrated Middleton being 245 years old by a celebration during Old Home Week. This included great music by the Red Hat Band, Touch a Truck with vehicles from the HWY dept, FD, PD, and an antique fire truck as well. We also had What's Forking food truck, a bake sale, an impaired driving course and more! We thank everyone who played a part in this wonderful event and hope we can count on you as we try to build this event up in anticipation of Middleton's 250th birthday coming up in just a few short years!

We also held a movie night during Old Home Week which included hot dogs and ice cream sundaes.

September brought another Candy Bar Bingo game. We had another great turnout, and everyone had a lot of fun.

For October we had a trunk or treat event to celebrate Halloween. Because of the weather we had to hold this event inside the OTH but it didn't slow down the attendance as we had a full house. We appreciate all those who did a trunk and handed out candy.

December was our Christmas party which included Santa arriving on a fire truck, thank you Middleton FD. We also had crafts, snacks, presents and photos with Santa, along with caroling and lighting the tree outside the OTH, thank you Cameron's for the tree donation. What a great turnout we had for this; Middleton was well represented.

Thank you to all who have helped with all our events this year, without you none of this would be possible. There is a lot more to preparing for these events than what is seen, and I truly appreciate all of you for helping out, it means a lot.

We are always looking for new volunteers, even if you can only help a day or two here or there. If you would like to join us please reach out.

We're looking forward to another fun filled year!

Respectfully submitted,

Bonnie Gagnon

Middleton Recreation president

Middleton, NH
Town Meeting Minutes
Saturday, March 18, 2023

Jack Savage, Town Moderator, calls the meeting to order at 9:05 AM on Saturday, March 18, 2023.

Pledge of Allegiance.

Invocation by Dan Saliga.

Jack reviews the election results:

3-Year Term for Board of Selectmen (2 Seats): Timothy Cremmen and Tracy Donovan-Laviolette

2-Year Term for Board of Selectmen: Michael Green

1-Year Term for Board of Selectmen: Scott Ferguson

3-Year Term for Town Clerk/Tax Collector: Theresa Jones

3-Year Term for Budget Committee (2 Seats): Janelle Guarino and Kathleen Blaney

1-Year Term for Budget Committee: Sierra Pawnell

3-Year Term for Trustee of the Trust Funds: Janet Kalar

5-Year Term for Supervisor of the Checklist: Linda Adamo

1-Year Term for Supervisor of the Checklist: Linda Adamo

Jack explains that Linda Adamo must choose which seat she wants. He added that Bonnie Gagnon had several write-in votes and may be an option for filling the vacant seat.

Jack also explained that the Moderator position should have been on the ballot, so the Supervisors will need to appoint someone after Town Meeting. He stated that the State Statute calls for Moderators to be elected on even years, so now Middleton is back on track.

Jack gave the Town Meeting body an opportunity to offer feedback regarding his decision not to postpone the election due to the storm. By a show of hands, the majority of the people agreed with his decision not to cancel.

Article 2: To see if the Town will vote to raise and appropriate the Budget Committee's recommended amount of the sum of six hundred ninety-six thousand nine hundred three dollars **(\$696,903)** for Government Operations. The Selectmen recommend \$696,903. This article does not contain appropriations contained in special or individual articles addressed. (Majority vote required)

	<u>Recommended By Budget Committee</u>	<u>Recommended By Selectmen</u>
Executive	\$143,325	\$143,325
Election, Regis., Vitals	\$26,695	\$26,695
Assessing Service	\$19,323	\$19,323
Legal Expense	\$15,000	\$15,000
Personnel Admin.	\$327,680	\$327,680
Financial Admin.	\$50,243	\$50,243
Planning & Zoning	\$12,577	\$12,577
Conservation Comm.	\$1,210	\$1,210
Gen. Gov't Buildings	\$47,520	\$47,520
Insurance	\$53,330	\$53,330
TOTALS	\$696,903	\$696,903

(tax rate/1000 **\$3.73**)

Motion to accept the article as read: Dan Sali ga, Joe Bailey seconded.

Roxanne Tufts-Keegan explains this article reflects a \$40,000 decrease from last year.

Tracy Donovan-Laviolette asks for a typo to be corrected on the Budget Committee recommendation Insurance should read \$53,330.

Ken Gary questioned the increase in the executive line?

Roxanne Tufts-Keegan explained the Administrative Clerk salary has moved into this line as well as the salary for two additional selectmen.

Jack calls for a vote, Article 2 passes.

Article 3: To see if the Town will vote to raise and appropriate the Budget Committee's recommended amount of the sum of four hundred seventy-three, two hundred thirty dollars (\$473,230) for Public Safety operations. The Selectmen recommend \$473,230. This article doesn't contain appropriations contained in special or individual articles addressed. (Majority vote required)

	<u>Recommended By Budget Committee</u>	<u>Recommended By Selectmen</u>
Police	\$295,906	\$295,906
Fire & Rescue	\$66,651	\$66,151
EMS	\$93,000	\$92,500
Building Inspection	\$11,673	\$11,673
Emergency Management	\$500	\$500
County Dispatch	\$5, 500	\$5, 500
TOTALS	\$473,230	\$473,230

(tax rate/1000 **\$2.53**)

Motion to accept the article as read: Dan Saliga, Joe Bailey seconded. Roxanne

Tufts-Keegan explains the decrease is due to the Police Department.

Tracy Donovan-Laviolette explains the Budget Committee recommended an increase in the Fire Chief salary.

Joanne Coskie asked if we can increase the budget for more police coverage.

Roxanne Tufts-Keegan answers budget includes three full time officers. Each additional officer adds approximately \$150,000 between salary and benefits.

Jack calls for a vote, Article 3 passes.

Article 4: To see if the Town will vote to raise and appropriate the Budget Committee's recommended amount of the sum of four hundred twenty-three thousand thirty-six dollars (**\$423,036**) for Highways, Streets, Bridges and Street Lighting operations. The Selectmen recommend \$423,036. This article doesn't contain appropriations contained in special or individual articles addressed. (Majority vote required)

	<u>Recommended By Budget Committee</u>	<u>Recommended By Selectmen</u>
Highway	\$340,976	\$340,976
Highway Block Grant (revenue offset)	\$61,860	\$61,860
Street Lighting	\$2,200	\$2,200
School Diesel/Gasoline (School Diesel offsetting revenue)	\$18,000	\$18,000
TOTALS	\$423,036	\$423,036

(tax rate/1000 \$2.26)

Motion to accept the article as read: Janet Kalar, Scott Ferguson seconded .

Roxanne Tufts-Keegan explains there is a \$10,000 increase: \$5,000 for School Diesel and \$5,000 Block Grant.

Ken Gary asked why the decrease in the Highway line?

Roxanne Tufts-Keegan answers the block grant is split out so that it may be utilized over two years for larger purchases.

Jack calls for a vote, Article 4 passes.

Article 5: To see if the Town will vote to raise and appropriate the Budget Committee's recommended amount of the sum of one hundred ninety-nine thousand three hundred sixty-three dollars (**\$199,363**) for Health and Welfare operations. The Selectmen recommend \$199,363. This article doesn't contain appropriations contained in special or individual articles addressed. (Majority vote required)

	<u>Recommended By Budget Committee</u>	<u>Recommended By Selectmen</u>
Animal Control	\$1,305	\$1,305
Health Agencies	\$4,000	\$4,000
Welfare	\$10,142	\$10,142
Solid Waste Collection	\$183,916	\$183,916
TOTALS	\$199,363	\$199,363

(tax rate/1000 \$1.07)

Motion to accept the article as read: Janet Kalar, Bonnie Gagnon seconded.
 Scott Ferguson states he thought Pinard contract was supposed to increase each year?
 Roxanne Tufts-Keegan answered this budget is based on our contract.
 Ken Gary questioned the decrease in Animal Control?
 Roxanne Tufts-Keegan answered the decreases is due to not having an ACO.
 Jack calls for a vote, Article 5 passes.

Article 6: To see if the Town will vote to raise and appropriate the Budget Committee's recommended amount of the sum of three thousand six hundred fifty dollars (**\$3,650**) for Culture and Recreation Operations . The Selectmen recommend \$3,650. This article doesn't contain appropriations contained in special or individual articles addressed. (Majority vote required)

	<u>Recommended By Budget Committee</u>	<u>Recommended By Selectmen</u>
Beach Maintenance	\$600	\$600
Other Culture/ Rec	\$3,000	\$3,000
Patriotic	\$50	\$50
TOTALS	\$3,650	\$3,650

(tax rate/1000 **\$0.02**)

Motion to accept the article as read: Dan Saliga, Janelle Guarino seconded. Jim Keegan stated that we need new flags.
 Dan Phillips added we can order in bulk, only replacing damaged flags.
 Scott Ferguson made a motion to amend the article from \$3,650 to \$4,000 in order to buy new flags, Ken Gary seconded.
 Jack calls for a vote on the amendment, amendment passes.
 Jack calls for a vote on the article as amended, Article 6 passes as amended.

Article 7: To see if the Town will vote to raise and appropriate the sum of two hundred thousand dollars (**\$200,000**) for the purpose of road construction and paving of various roads in town. This is a non-lapsing appropriation pursuant to RSA 32:7 VI and will not lapse until the road construction and paving is completed or December 31, 2027, whichever is sooner. (Majority vote required)

Recommended by Budget Committee (6-0)
 Recommended by the Board of Selectmen (3-0) (tax rate / 1000 **\$1.07**)

Motion to accept the article as read: Randy Talon, Scott Ferguson seconded.
 Roxanne Tufts-Keegan stated this is a yearly article.
 Dan Phillips explained they would be paving Kings Hwy to 153 and part of Pinkham Rd.
 Melanie Perkins questioned if they would be paving any dirt roads?

Dan Phillips explained that the dirt roads need additional base before they could be paved.

Janet Kalar questioned if the lapse date is correct.

Roxanne Tufts-Keegan said it is based off last year 's article.

Judy Larabe questioned the portion of Pinkham Road to be paved and if we would be reimbursed from the logger for any damage done?

Dan Phillips explained which portion of Pinkham they would be paving and answered that there was no damage done by the logger.

Ken Gary questioned the amount of \$200,000 being the same for several years and is there cost escalation?

Dan Phillips responded that the cost increase would be a result of the cost of liquid petroleum.

Ken Gary believes in the future we need more money in this article to stay ahead of the roads.

Sue Dooley asks if there can be a bump sign added to Pinkham Road due to damage to buses.

Dan Phillips said there is currently a cone there to warn drivers.

Jack calls for a vote, Article 7 passes.

Article 8: To see if the Town will vote to raise and appropriate the sum of ten thousand dollars **(\$10,000)** to be added to the Highway Department Vehicle Capital Reserve Fund previously established. (Majority vote required)

Recommended by Budget Committee (6-0)

Recommended by the Board of Selectmen (3 -0) (tax rate/ 1000 **\$0.05**)

Motion to accept the article as read: Janet Kalar, Dan Saliga seconded.

Roxanne Tufts-Keegan explains this is another yearly article.

Jason Forbes questioned if the was an increase or decrease.

Roxanne Tufts-Keegan responded neither.

Jack called for a vote, Article 8 passes.

Article 9: To see if the Town will vote to raise and appropriate the sum of ten thousand dollars **(\$10,000)** to be added to the Revaluation Capital Reserve Fund previously established . (Majority vote required)

Recommended by Budget Committee (6-0)

Recommended by the Board of Selectmen (3-0) (tax rate/ 1000 **\$0.05**)

Motion to accept the article as read: Dan Saliga, Joe Bailey seconded.

Jack called for a vote, Article 9 passes.

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

Recommended by Budget Committee (6-0)

Recommended by the Board of Selectmen (3-0) (tax rate/ 1000 **\$0.03**)

Motion to accept the article as read: Dan Sali ga, Randy Talon seconded.

Chief Mike Laviolette explained that this is to replace the SCBA as they wear out. We currently have 12 and they cost around \$4,000 each. They are good for 15 years.

David Dufresne asked how many we have purchased in the last year?

Chief Mike Laviolette said there were none that needed to be replaced.

Jack called for a vote; Article 10 passes.

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

Recommended by Budget Committee (6-0)

Recommended by the Board of Selectmen (3-0) (tax rate / 1000 **\$0.00**)

Motion to accept the article as read: Dan Sali ga, Bonnie Gagnon seconded.

No discussion.

Jack called for a vote, Article 11 passes.

Article 12: To see if the Town will vote to raise and appropriate the sum of twenty thousand dollars **(\$20,000)** to be placed in the Fire Department Rep Vehicle Capital Reserve Fund previously established. (Majority vote required)

Recommended by Budget Committee (6-0)

Recommended by the Board of Selectmen (3-0) (tax rate/ 1000 **\$0.11**)

Motion to accept the article as read: Tim Cremmen , Randy Talon seconded.

Chief Mike Laviolette would like to double this amount. Engine #1 is a 2002; Standards say apparatus should be replaced every 20 years.

Janet Kalar provides the current balance of \$61,844.

Joanne Coskie asked how much is a new truck?

Mike Laviolette answered approximately \$800,000.

Jason Forbes asked what is the condition of the truck right now?

Mike Laviolette answered it has 1,586 hours of service. We spent \$12,000 to repair pumps last year.

Ken Gary states that the whole purpose of the CRF is to plan for these major expenses. He made a motion to amend the article to \$50,000; Joanne Coskie seconded.

John Quinn reminds everyone we have more than one truck to think about.

Joe Bailey would like to see this money come out of the unassigned fund balance.

Laura Parker said this should match up with the Capital Improvement Plan.

Jack called for a hand vote on the amendment: 28 Yes, 22 No Amendment passes.

Jack called for a hand vote on article as amended: 29 Yes, 22 No Article 12 passes as amended.

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

Recommended by Budget Committee (6-0)

Recommended by the Board of Selectmen (3-0)

(tax rate/ 1000 \$0.05)

Motion to accept the article as read: Janet Kalar , Dan Saliga seconded.

Jason Forbes does not agree with this.

Roxanne Tufts-Keegan need something that can meet future long term goal.

Janet Kalar reports current fund balance is \$20,148.

Christine Maynard stated our current building does not meet OSHA and labor standards.

Scott Ferguson states we will eventually have to do something, we need to plan ahead when cost to maintain is greater than to replace.

John Quinn stated our current Police Department is like a closet. We need to protect our community.

Joanne Coskie stated that our buildings are old and in need of repair. In the future, she would like to see a higher amount and have it come out of the unassigned fund balance.

Jack called for a vote, Article 13 passes.

Article 14: To see if the Town will vote to establish a Medical Equipment Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of purchasing new medical equipment for Middleton Fire and Rescue and raise and appropriate the sum of ten thousand dollars **(\$10,000)** to be to be placed in this fund.

Furthermore, to name the Board of Selectmen as agents to expend from said fund. (Majority vote required)

Recommended by Budget Committee (6-0)

Recommended by the Board of Selectmen (3 -0)

(tax rate/ 1000 \$0.05)

Motion to accept the article as read: Dan Saliga, Bonnie Gagnon seconded.

Chief Mike Laviolette stated this would be for a new Zoll or cardiac monitor. They cost around \$50,000 and our current machine was purchased in 2015.

Ken Gary wanted to ensure that this is for the Fire & Rescue and no other department.

Jack called for a vote, Article 14 passes.

Article 15: To see if the Town will vote to raise and appropriate the sum of forty-five thousand dollars **(\$45,000)** to purchase an air compressor for the Fire Department, **with said funds to come from the unassigned fund balance. No amount to be raised by taxation.** (Majority vote required)

Recommended by Budget Committee (6-0)

Recommended by the Board of Selectmen (3 -0)

(tax rate / 1000 \$0.00)

Motion to accept the article as read: Dan Saliga, Sierra Pawnell seconded.

Chief Mike Laviolette stated this is to fill SC BA' s. Current compressor is so old and can't find parts. Currently we are going to other towns to fill our bottles.

Scott Ferguson added that we did attempt to get grant funding.

Jim Keegan questioned why we weren't using ARPA money?

Tracy Donovan-Lavolette clarified that ARPA committee made the recommendation, but it is up to the Board of Selectmen how to fund.

Christina Brisson asked how much we spent from the unassigned fund balance last year?

Roxanne Tufts-Keegan responded \$300,000.

Jack called for a vote, Article 15 passes.

Article 16: To see if the Town will vote to raise and appropriate the sum of forty thousand dollars (**\$40,000**) to purchase a dump body and plow for the highway truck, **with said funds to come from the unassigned fund balance. No amount to be raised by taxation.** (Majority vote required)

Recommended by Budget Committee (6-0)

Recommended by the Board of Selectmen (3-0) (tax rate/ 1000 **\$0.00**)

Motion to accept the article as read: Dan Sali ga, David Dufresne seconded.

Randy Talon asked if we already bought the new truck and now just need to put a plow on it?

Dan Phillips answered we purchased a 6 wheel dump to replace the 2003.

Laura Parker asked Dan to clarify where he got the money from to purchase the new truck.

Dan Phillips answered that they used the block grant money.

Jack called for a vote, Article 16 passes.

Article 17: To see if the Town will vote to raise and appropriate the sum of eighty-four thousand eight hundred eighty dollars (**\$84,880**) to hire and outfit two (2) new EMT (or higher) Per Diem hires for Monday through Friday daytime coverage **with said funds to come from the unassigned fund balance. No amount to be raised by taxation.** (Majority vote required)

Recommended by Budget Committee (3-3)

Recommended by the Board of Selectmen (3-0) (tax rate / 1000 **\$0.00**)

Motion to accept the article as read: Dan Sali ga, John Quinn seconded.

John Quinn made a motion to change the wording to read EMS Providers instead of EMT (or higher), Sierra Pawnell seconded.

Christine Maynard stated you need an EMT to roll the truck.

Andrea Bowden said you can have one EMT and one EMR.

Janet Kalar would like to see dual certification in the new hires.

Sarah Forbes asked if we could promote?

Mike Donovan-Lavolette explained that we just don't have daytime coverage during the week. People have regular jobs out of town.

Scott Ferguson questioned what Milton charges us?

Janet Kalar questioned the wording and not stating three days per week.

Scott Ferguson questioned what the town receives for ambulance income.

Andrea Bowden answered anywhere from \$1800-3000. This article is prorated for part of the year since it is already March.

Christina Brisson questioned where the money would come from next year?

Mike Laviolette answered the regular operating budget.

Jack calls for a vote on the amendment by a show of hands: 26 Yes, 25 No Amendment passes.

John Quinn questioned if we have hired anyone yet?

Mike Laviolette answered there have been no bites on current posting.

Jack calls for a hand vote on amended article: 27 Yes, 25 No Article 17 passes as amended.

Article 18: To see if the Town will vote to raise and appropriate the sum of fifteen thousand dollars **(\$15,000)** to purchase an Automatic Compression Unit used in life saving situations for the Middleton Fire and Rescue, **with said funds to come from the unassigned fund balance. No amount to be raised by taxation.** (Majority vote required)

Recommended by Budget Committee (6-0}

Recommended by the Board of Selectmen (3-0} (tax rate/ 1000 **\$0.00)**

Motion to accept the article as read: Dan Saliga, Sierra Pawnell seconded.

Mike Laviolette explained that this unit will give compressions for transport and better car e.

Scott Ferguson asked if they explored grant money?

Mike Laviolette responded that they missed the window this year but actively looking for grants next year.

Christina Brisson asked how long this unit lasts?

Mike Laviolette answered 10 years.

Valerie Burke stated that these units are unbelievably efficient and much better care. CPR is exhausting and statistics show the longer you do it the less efficient your compressions become.

Jack calls for a vote, Article 18 passes.

Article 19: To see if the Town will vote to raise and appropriate the sum of fifty thousand dollars **(\$50,000)** for the purpose of construction, drainage and paving of the Old Town Hall Parking Lot, **with said funds to come from the unassigned fund balance. No amount to be raised by taxation.** This is a non-lapsing appropriation pursuant to RSA 32:7 VI and will not lapse until the project is completed or December 31, 2028, whichever is sooner. (Majority vote required)

Recommended by Budget Committee (6-0}

Recommended by the Board of Selectmen (3-0} (tax rate/ 1000 **\$0.00)**

Motion to accept the article as read: Dan Saliga, Laura Parker seconded.

Roxanne Tufts-Keegan explained this is to fix the drainage issue and for paving to correct the flooding issue.

Dan Phillips stated the quote he received last year for was \$256,000.

Jack calls for a vote, Article 19 passes.

Article 20: To see if the Town will vote to change the office of town treasurer from an elected position to an appointed position in accordance with RSA 41:26-e. Such appointment shall be made in accordance with RSA 669:17-d by the Select Board. Such appointment shall be made in writing and shall include the compensation to be paid. If approved, the person holding the elected office shall continue to hold such office until the next annual town election following the vote. (Majority vote required)

Recommended by Budget Committee (6-0)

Recommended by the Board of Selectmen (3-0)

Motion to accept the article as read: Dan Saliga, Joe Bailey seconded.

Roxanne Tufts-Keegan explained this will allow the Selectmen to appoint and/or hire out of Town.

Jack calls for a vote, Article 20 passes.

Article 21: To see if the Town will vote to authorize the Board of Selectmen in accordance with RSA 41:11-a, to enter into multi-year lease agreements, on such terms and conditions as the Selectmen deem appropriate, for the placement of cellular communications facilities on portions of town owned real property located in the Tanglewood property. Such properties are specifically described as being portions of Map 7, Lot 23 OR Map 8, Lot 18. (Majority vote required)

Recommended by Budget Committee (6 -0)

Recommended by the Board of Selectmen (3-0)

Motion to accept the article as read: Janet Kalar , Dan Saliga seconded.

Roxanne Tufts-Keegan explains that although the Board of Selectmen has the authority to make this decision, they wanted the residents to decide.

Kate Buzzard stated she felt blindsided by this article. The Conservation Commission should have been part of the conversation leading up to this article. Also, she was asked to create a Tanglewood subcommittee.

Joe Bailey said that what to do with Tanglewood has always been a controversy.

Janet Kalar stated that income from current cell tower is approximately \$1200/ month.

Linda Adamo asked if we could table this until next year to give Conservation time to study impact vs. revenue.

Ken Gary questioned if there was any cost to the Town? Would like to see any potential revenue go into a CRF via future warrant article.

Carol Vita stated that Conservation will be taking a closer look at Tanglewood.

John Quinn added the Selectmen are correct to ask the people.

Jack calls for a hand vote, 23 Yes, 25 No Article 21 Fails.

Article 22: To see if the Town will vote to set a salary of twenty-seven thousand four hundred fifty-six dollars (\$27,456) for Town Clerk/Tax Collector compensation in 2024 , with the expectation of providing a minimum of twenty-four (24) hours of service per week in accordance with RSA 41:25. (Majority vote required)

Recommended by Budget Committee (6-0)

Recommended by the Board of Selectmen (3-0)

Motion to accept the article as read: Dan Saliga, Joe Bailey seconded .

Laura Parker explains that this is to establish how many hours of service the people are expecting.

David Dufresne questions if this means they will only be paid for hoursworked.

Laura Parker responded yes.

Judy Larabe stated that there have been inconsistent hours and people never know when they are open. Laura Parker said the idea is to have the Town Clerk do 24 hours and then a Deputy could work a 4th day. Jack Savage reminds everyone that the Board of Selectmen cannot control that office as it is a separate elected position.

Tracy Donovan-Laviolette asks to clarify response to David's question. The Town Clerk gets paid the same salary no matter how many hours they work.

Theresa Jones asks for the chance to straighten things out without this limitation.

Linda Adamo stated that the Town employees are being abused by the people.

Ken Gary said the RSA says nothing about hours.

Theresa Jones said she would like the Deputy position advertised, not automatically given to the Roy Parece.

Janet Kalar said the labor board says you can pay this position hourly.

Jack calls for a vote, Article 22 Fails.

Article 23: To see if the Town will vote to return the following Town Property to the existing Town Forest under RSA 31:110, to be managed by the Town Conservation Commission under the provisions of RSA 31:112:11 and to authorize the placement of any proceeds which may accrue from said forest management into the conservation fund, which shall be allowed to accumulate from year to year as provided by RSA 31:113 (Majority vote required)Map 22 Lot 030 Approximately 19.8 acres on Piper Mountain Road.

Recommended by the Board of Selectmen (3-0)

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

Motion to accept the article as read: Dan Saliga, Scott Ferguson seconded.

Jim Keegan explained this piece was taken out of Town Forest for school to use gravel. Would like to see it put back into Forest. Abuts Lily Pond and is a beautiful piece of land.

Joe Bailey added that Conservation was gracious to take out to help the Town and it is only right to put it back.

Ken Gary asked for clarification on location, and could we use the gravel in the future?

Jack calls for a vote, Article 23 passes.

Article 24: Shall the Town readopt the OPTIONAL VENTERANS' TAX CREDIT in accordance with RSA 72:28, 11 for an annual tax credit on residential property of \$400? (Majority vote required)

Recommended by the Board of Selectmen (2-0)

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

Motion to accept the article as read: Dan Saliga, Dave Larabe seconded .

Laura Parker explained that this is a requirement by ORA in order to keep our existing credit.

Tom Dooley wants to know the criteria for this credit?

Jack calls for a vote, Article 24 passes.

Article 25: And to transact any other business that may legally come before the meeting.

Ken Gary discussed inflation being 6-7.5% and having a 2% tax cap causes a concern that eventually the fund balance will decrease too low.

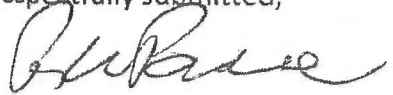
Janet Kalar states the balance sheet in the annual report is not correct.

Laura Parker responds that is due to prior bookkeepers not updating properly.

Joanne Coskie gives a reminder regarding the scholarship available to Middleton students. Dan

Saliga makes a motion to adjourn at 11:52 AM, Bonnie Gagnon seconded, motion passed.

Respectfully submitted,



Roy Parece

Town Clerk/Tax Collector

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Town of Middleton
 BUDGET vs ACTUAL STATEMENT
 For the Twelve Months Ending December 31, 2023

	Year to Date Budget	Year to Date Actual	Remaining Budget	Percent Expended
Selectmen's Salary	\$ 12,665.00	9,634.12	3,030.88	76.07
SecBk Salary	45,760.00	43,675.50	2,084.50	95.44
Deputy SSBK	18,720.00	16,429.50	2,290.50	87.76
Office Telephone	13,200.00	13,495.17	(295.17)	102.24
Office Supplies	4,300.00	3,882.56	417.44	90.29
Postage	6,000.00	6,974.25	(974.25)	116.24
Background Checks	400.00	183.25	216.75	45.81
Mileage Reimbursements	200.00	206.22	(6.22)	103.11
Assoc Dues	2,000.00	1,977.56	22.44	98.88
Resource materials	400.00	0.00	400.00	0.00
4130-40 Advertising	200.00	0.00	200.00	0.00
Meetings/Training	600.00	460.74	139.26	76.79
Office equip repairs	100.00	0.00	100.00	0.00
Copier	1,300.00	2,977.00	(1,677.00)	229.00
Internet	1,920.00	1,749.88	170.12	91.14
Computer/support	31,260.00	33,750.97	(2,490.97)	107.97
Town Report	300.00	381.29	(81.29)	127.10
Website	4,000.00	3,744.80	255.20	93.62
Town Meeting	200.00	0.00	200.00	0.00
Moderator	200.00	100.00	100.00	50.00
Supervisors	720.00	720.00	0.00	100.00
Ballot Clerks	160.00	0.00	160.00	0.00
COMPUTER/SOFTWARE	3,415.00	6,004.00	(2,589.00)	175.81
Election Supplies	250.00	0.00	250.00	0.00
ACUVOTE MACHINE	500.00	387.00	113.00	77.40
Advertising	200.00	0.00	200.00	0.00
Rest of records	3,700.00	0.00	3,700.00	0.00
Workshops/Resources/Equipment	1,500.00	320.00	1,180.00	21.33
Mortgage search	600.00	0.00	600.00	0.00
Tax Bills	250.00	334.08	(84.08)	133.63
Audit	15,000.00	34,635.71	(19,635.71)	230.90
Tax Collector Salary	27,384.00	25,786.50	1,597.50	94.17
Deputy Tax Collector	14,144.00	8,586.50	5,557.50	60.71

For Management Purposes Only

Town of Middleton
 BUDGET vs ACTUAL STATEMENT
 For the Twelve Months Ending December 31, 2023

	Year to Date	Year to Date	Remaining	Percent
	Budget	Actual	Budget	Expended
Association Dues	75.00	(40.00)	115.00	(53.33)
Recordings at Registry	400.00	80.63	319.37	20.16
Computer/Software	2,587.00	2,628.00	(41.00)	101.58
Milage Treasurer	1,200.00	2,018.21	(818.21)	168.18
Treasurer	4,452.00	4,637.75	(185.75)	104.17
Assessor	14,623.00	13,203.00	1,420.00	90.29
Tax Map Update	2,000.00	2,500.00	(500.00)	125.00
Assessing Software Support	2,500.00	2,426.00	74.00	97.04
Assessing Dues/Workshop Dues	200.00	10.00	190.00	5.00
Town Atty	15,000.00	14,338.15	661.85	95.59
Health Ins	122,065.00	99,496.16	22,568.84	81.51
Dental Ins	6,444.00	5,007.95	1,436.05	77.71
Longevity	3,000.00	3,600.00	(600.00)	120.00
Police Ret	72,083.00	70,626.27	1,456.73	97.98
Emplr ret/life	11,000.00	9,590.02	1,409.98	87.18
Work Comp	67,568.00	63,156.98	4,411.02	93.47
Unemply Comp	768.00	0.00	768.00	0.00
Straf Reg Plan	2,275.00	2,274.18	0.82	99.96
Newspaper Ads	1.00	0.00	1.00	0.00
Workshops	300.00	215.00	85.00	71.67
Reference Material	300.00	0.00	300.00	0.00
Legal	5,850.00	4,556.54	1,293.46	77.89
Newspaper Notice	250.00	85.08	164.92	34.03
Workshops	300.00	0.00	300.00	0.00
ZBA Legal	3,000.00	0.00	3,000.00	0.00
Reference Material	300.00	0.00	300.00	0.00
Office Supplies	1.00	0.00	1.00	0.00
Electric/Salt Shed	300.00	276.10	23.90	92.03
Electric/T Hall	2,500.00	2,528.36	(28.36)	101.13
Electric/Hwy	2,210.00	2,284.32	(74.32)	103.36
Electric/Fire Dept	2,210.00	2,528.36	(318.36)	114.41
Electric/Mun Bld	9,600.00	7,112.54	2,487.46	74.09
Cleaning	3,800.00	3,825.00	(25.00)	100.66
Septic Service	1,000.00	0.00	1,000.00	0.00
Propane/ Municipal	200.00	0.00	200.00	0.00

For Management Purposes Only

Town of Middleton
 BUDGET vs ACTUAL STATEMENT
 For the Twelve Months Ending December 31, 2023

	Year to Date Budget	Year to Date Actual	Remaining Budget	Percent Expended
Water Testing	100.00	200.00	(100.00)	200.00
Repairs/OTH	1,000.00	2,292.41	(1,292.41)	229.24
Repairs Mun Bld	4,000.00	2,475.19	1,524.81	61.88
Repairs Fire Station	500.00	1,085.00	(585.00)	217.00
Repairs Highway Garage	500.00	1,010.00	(510.00)	202.00
Supplies OTH	200.00	1,615.82	(1,415.82)	807.91
Supplies Mun Bld	2,000.00	550.06	1,449.94	27.50
Generator	1,000.00	1,907.73	(907.73)	190.77
Building & Maintenance	2,200.00	1,439.90	760.10	65.45
Heat OTH	3,800.00	1,585.56	2,214.44	41.73
Heat Hwy	3,500.00	3,635.53	(135.53)	103.87
Heat Fire Dept	4,400.00	3,340.72	1,059.28	75.93
Heat Mun Bld	2,500.00	2,710.13	(210.13)	108.41
Property Liab	53,330.00	50,208.16	3,121.84	94.15
Police Chief Salary	75,275.00	54,136.31	21,138.69	71.92
Police Full Time	122,325.00	99,916.78	22,408.22	81.68
Police Part Time	15,000.00	1,800.91	13,199.09	12.01
Police Over Time	23,185.00	19,217.65	3,967.35	82.89
On-Call Pay	13,388.00	2,604.00	10,784.00	19.45
Police Secretary	13,728.00	12,886.53	841.47	93.87
Cell Phone Stipends	600.00	845.00	(245.00)	140.83
Dues	375.00	1,650.00	(1,275.00)	440.00
Training	1,000.00	955.56	44.44	95.56
Uniforms	2,500.00	1,973.29	526.71	78.93
Chiefs Uniform	250.00	0.00	250.00	0.00
Vehicle Maint/Repairs	2,000.00	4,689.39	(2,689.39)	234.47
Vehicle Fuel	8,500.00	7,106.02	1,393.98	83.60
Equipment	5,000.00	8,989.70	(3,989.70)	179.79
Radio Repairs	250.00	279.90	(29.90)	111.96
Communications	1,980.00	1,814.12	165.88	91.62
Office Supplies	850.00	1,309.54	(459.54)	154.06
Prosecution	6,500.00	5,500.00	1,000.00	84.62
Office Equip	1,200.00	1,287.00	(87.00)	107.25
Ammunition	2,000.00	1,893.20	106.80	94.66
Medical Supplies	6,000.00	10,330.42	(4,330.42)	172.17

For Management Purposes Only

Town of Middleton
 BUDGET vs ACTUAL STATEMENT
 For the Twelve Months Ending December 31, 2023

	Year to Date Budget	Year to Date Actual	Remaining Budget	Percent Expended
Rescue Training	2,000.00	2,055.83	(55.83)	102.79
EMS Gear	1,500.00	623.58	876.42	41.57
EMS Duty Salary	9,000.00	4,511.84	4,488.16	50.13
Equipment Purchase	2,000.00	0.00	2,000.00	0.00
Vehicle Maintenance	500.00	793.05	(293.05)	158.61
EMS Shift Pay	72,000.00	39,268.01	32,731.99	54.54
Member Expense	28,000.00	28,746.26	(746.26)	102.67
Fire Chief Salary	8,500.00	8,440.50	59.50	99.30
Office Supplies	750.00	154.14	595.86	20.55
Cell Phone	1,200.00	573.75	626.25	47.81
Building & Maintenance	3,000.00	270.21	2,729.79	9.01
Vehicle Maint	5,500.00	4,148.58	1,351.42	75.43
Gasoline	1,000.00	785.80	214.20	78.58
Fire Diesel	1,200.00	789.79	410.21	65.82
Radio Repairs/Equip	500.00	686.40	(186.40)	137.28
Forest	1.00	0.00	1.00	0.00
Uniforms	4,500.00	5,431.79	(931.79)	120.71
Fire Fighting Equip.	6,000.00	5,165.94	834.06	86.10
Training-Fire	500.00	155.85	344.15	31.17
Contract Services	6,000.00	3,543.00	2,457.00	59.05
Code Enf Salary	5,600.00	5,833.25	(233.25)	104.17
Dues	75.00	0.00	75.00	0.00
Workshops	200.00	65.00	135.00	32.50
Supplies	2,267.00	1,800.12	466.88	79.41
Code Mileage	450.00	0.00	450.00	0.00
Elec. Insp Salary	1,336.00	1,398.79	(62.79)	104.70
Cell Phone	600.00	610.62	(10.62)	101.77
Software	1,145.00	1,186.00	(41.00)	103.58
Emergency Management	500.00	0.00	500.00	0.00
Strafford Disp	5,500.00	5,427.96	72.04	98.69
Road Agent Salary	74,256.00	71,631.70	2,624.30	96.47
Hwy Full Time	108,020.00	105,221.25	2,798.75	97.41
Overtime	33,000.00	27,841.62	5,158.38	84.37
Dues/Workshop	300.00	0.00	300.00	0.00
Gas	2,500.00	2,846.21	(346.21)	113.85

For Management Purposes Only

Town of Middleton
 BUDGET vs ACTUAL STATEMENT
 For the Twelve Months Ending December 31, 2023

	Year to Date Budget	Year to Date Actual	Remaining Budget	Percent Expended
Highway Diesel	15,000.00	17,918.33	(2,918.33)	119.46
Vehicle Repairs	16,000.00	34,282.47	(18,282.47)	214.27
Vehicle Equip Supplies	4,500.00	3,993.82	506.18	88.75
Hot Top/Cold Patch	1,000.00	1,127.58	(127.58)	112.76
Culverts	1,000.00	1,000.00	0.00	100.00
Salt	41,000.00	40,737.40	262.60	99.36
Office Supplies	100.00	614.14	(514.14)	614.14
Rental of Equip	7,000.00	0.00	7,000.00	0.00
Plow Edges	4,000.00	4,101.80	(101.80)	102.55
Signs	500.00	1,139.00	(639.00)	227.80
Shop Supplies	1,500.00	2,179.66	(679.66)	145.31
Uniforms	1,800.00	1,800.00	0.00	100.00
Hwy Block Grant	0.00	40,000.00	(40,000.00)	0.00
Hwy Seasonal	15,000.00	0.00	15,000.00	0.00
Highway Tree Pruning	9,000.00	9,146.63	(146.63)	101.63
Safety Equipment	1,000.00	1,024.50	(24.50)	102.45
Calcium Chloride	4,000.00	4,049.80	(49.80)	101.25
Drug Testing	500.00	282.75	217.25	56.55
Street Lighting	2,200.00	2,678.44	(478.44)	121.75
School Diesel	15,500.00	10,166.75	5,333.25	65.59
School Gasoline	2,500.00	8,075.79	(5,575.79)	323.03
Tonnage	183,000.00	182,581.08	418.92	99.77
Hazard Waste	915.00	1,536.19	(621.19)	167.89
Re-cycle	1.00	597.55	(596.55)	59,755.00
AC Salary	1.00	0.00	1.00	0.00
Cocheco Valley Dues/ Equipment	1,300.00	0.00	1,300.00	0.00
AC Uniform	1.00	0.00	1.00	0.00
Training	1.00	0.00	1.00	0.00
AC Cell Phone	1.00	123.75	(122.75)	12,375.00
AC Vehicle	1.00	0.00	1.00	0.00
VNA	1,000.00	1,000.00	0.00	100.00
Community Action	1,000.00	1,000.00	0.00	100.00
American Red Cross	500.00	500.00	0.00	100.00
Stafford Nutrition & Meals	1,000.00	1,000.00	0.00	100.00
Haven Violence Protection	500.00	500.00	0.00	100.00

For Management Purposes Only

Town of Middleton
 BUDGET vs ACTUAL STATEMENT
 For the Twelve Months Ending December 31, 2023

	Year to Date Budget	Year to Date Actual	Remaining Budget	Percent Expended
Welfare Expense	3,500.00	0.00	3,500.00	0.00
Fuel Assistance	1,500.00	0.00	1,500.00	0.00
Mileage/Meetings	100.00	30.00	70.00	30.00
Welfare Dir Salary	4,392.00	4,575.00	(183.00)	104.17
Welfare Cell Phone	600.00	109.17	490.83	18.20
Welfare Supplies	50.00	0.00	50.00	0.00
Mitfoill Treatment	0.00	2,527.75	(2,527.75)	0.00
Beach Maintenance	600.00	1,041.67	(441.67)	173.61
Patriotic	400.00	597.00	(197.00)	149.25
Other Culture/Rec	3,000.00	2,471.05	528.95	82.37
Conservation Expense	100.00	475.00	(375.00)	475.00
Workshops	100.00	0.00	100.00	0.00
Reference Material	100.00	0.00	100.00	0.00
CC Legal Fees	200.00	242.00	(42.00)	121.00
CC Office Supplies	50.00	0.00	50.00	0.00
Lake Assessment Program	660.00	640.00	20.00	96.97
Tax Anticipation Note Interest	1.00	0.00	1.00	0.00
Highway Block Grant	61,860.00	426.08	61,433.92	0.69
Town Clerk Refund	0.00	4,504.00	(4,504.00)	0.00
Tax Collector Refund	0.00	6,178.73	(6,178.73)	0.00
Employer Social Security	33,122.00	26,370.16	6,751.84	79.62
Employer Medicare	11,630.00	8,682.99	2,947.01	74.66
Bank Service Charges	0.00	22.00	(22.00)	0.00
Misc Fees/Charges	0.00	129.09	(129.09)	0.00
Total Expenses	1,796,532.00	1,610,788.69	185,743.31	89.66
Net Income	<u>(\$ 1,796,532.00)</u>	<u>(1,610,788.69)</u>	<u>(185,743.31)</u>	89.66

**Middleton Graduates
Congratulations Class of 2023**

Casey Arsenault
Alexis Bartlett
Anthony Domko
Annelise Foss
Karleigh Fox
Palmer Garry
Jacob Guarino
Jeslyn Kasian
Jacob Lear
Matthew McLean
Deven Mugford
Ginger O'Neill
Hannah Petit
Larren Prescott
Hannah Ritchings
Melissa Roche
Michael Schwarz
Kassandra Tinker
Noah Turner
Michael Wainwright

Town of Middleton

Selectmen's Office Hours: Monday- Thursdays 8:00am-4:00pm

Closed Friday

Town Clerk/Tax Collector Office: Tuesday & Thursday 10am-6pm

Wednesday 8am-4pm

Closed Monday & Friday

If you need **EMERGENCY** assistance call: **E-911**

Strafford Dispatch- 603-473-8288

Selectmen's Office	603-473-5201
Selectmen's Secretary	603-472-5202
Town Clerk/Tax Collector	603-473-5210
Police Dept. Business Line	603-473-8548
Fire Dept. Business Line	603-473-2750
Highway Department	603-473-5229
Administrative Clerk	603-473-5208
Emergency Mgmt. Officer	603-473-8548
Code Enforcement	603-515-6129

Board Meeting Dates & Times

Board of Selectmen	Meets 1 st , 2 nd & 4 th Monday of each month at 6:30pm
Budget Committee	Meets 3 rd Monday of each month at 6:30pm
Conservation Commission	Meets 2 nd Tuesday of each month at 6:30pm
Zoning Board	Meets 2 nd Tuesday of the month as needed.
Middleton School Board	Meets 2 nd Wednesday of each month at 6:30pm
Planning Board	Meets 2 nd Thursday of each month at 6:30pm