

TOWN OF LITCHFIELD

NEW HAMPSHIRE



Annual Reports

Year ending December 31, 2010

also

Annual Report of the School District

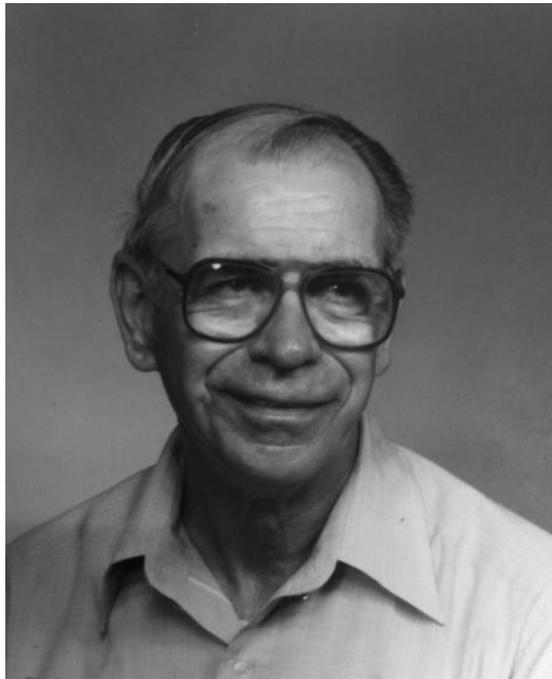
Year ending June 30, 2010



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**DEDICATED TO THE MEMORY
OF
WILLIS JEWETT**



The Board of Selectmen has dedicated the 2010 Annual Report to the memory of Willis “Will” Jewett. Will represents the best in Litchfield’s citizen volunteers who give of their expertise and time to the betterment of the Town and our Country. Will’s citizen service commenced with a US Navy career spanning 27 years and included service in Vietnam. Upon retirement from the Navy, Will held many positions in Litchfield’s Town government serving on the Planning Board for 21 years as well as a representing the Town as a member of the Nashua Regional Planning Commission and the Merrimack River Watershed Council for 4 years and 6 years respectively. When not serving Town government, he could always be found helping out groups like the Share Food Distribution, Town Cleanup Day and is remembered for his participation in the Town’s Memorial Day Services wreath laying ceremony. Will Jewett was a valued member of our community and will be missed by all whose lives he touched.



TOWN OFFICERS

OFFICE:	OFFICE HOLDER as of 12/31/10:	TERM EXPIRES:	
Moderator:	John Regan	2012	
Asst. Moderator (Town & School)	Philip M. Reed	2012	
Selectmen:	Frank A. Byron	2011	
	M. Patricia Jewett	2011	
	Steve Perry	2012	
	John R. Brunelle	2013	
	George Lambert	2013	
Town Administrator	Jason Hoch		
Office Manager:	Linda Langille		
Code Enforcement Officer:	Kevin Lynch		
Director of Library Services	Vicki L. Varick		
Police Chief:	Joseph O'Brien	Tenure	
Budget Committee:	Paul Parker	2011	
	Raymond Peeples	2011	
	Mike Falzone	2012	
	William Spencer	2012	
	Elizabeth Miller	2013	
	John Harte	2013	
	John York, School Rep.		
	Frank Byron, Selectmen Rep.		
	Sandra Maxwell, Secretary		
	Cable Advisory Committee	Richard Pentheny - Chairman	2010
Alternate	John Beaulieu	2010	
	Scott Cavanagh	2010	
	Timothy Kearns	2010	
	Cynthia Couture	2010	
	Brian Maillet	2011	
Alternate	Ken Stiouphile	2011	
Cemetery Association Trustees	Jennifer L. Sperberg	2011	
	Steven P. Calawa	2012	
	Warren W. Adams	2013	
Checklist Supervisors:	Shirley Reed	2012	
	Christine Lepine	2013	
	Robert Redding	2016	
Conservation Commission:	Thomas W. Levesque, Sr.,	2011	
	Joan McKibben	2011	
	Roger St. Laurent, Jr.	2012	
	Sharon Jones	2012	
	Marion A. Godzik	2012	
	Richard Husband	2012	
	Alternate	Stephen Tarara	2011
	Alternate	Michael Croteau	2011
	Fire Chief:	Thomas Schofield	2013
	Forest Fire Warden	Thomas Schofield	2013



TOWN OFFICERS (Continued)

OFFICE:	OFFICE HOLDER as of 12/31/10:	TERM EXPIRES:
Health Officer:	Kevin Lynch	8/13/2012
Library Trustees:	Aimee Carignan, Chairman	2011
	Diane L. Jerry	2011
	Gail Musco - Vice Chairman	2012
	Lynne Clifford	2013
	Kristin Robert - Secretary	2013
Mosquito District Commission	John Latsha	2010
	Alfred Raccio	2011
	John Poulos	2012
Planning Board:	Edward Almeida	2011
	Carlos Fuertes	2011
	Robert Curtis	2012
	Jayson Brennen	2012
	Barry Bean	2012
	Leon Barry	2013
	Joel A. Kapelson	2013
Alternate	John Miller	2012
	Frank Byron, Selectmen Rep.	
Recreation Commission:	John Bryant	2011
	Sandy Vance	2011
	Keith Buxton	2012
	Colleen Gamache	2012
	Jason Allen	2013
	Andrew Collins	2013
	Elizabeth Darling	2013
	M. Patricia Jewett, Selectmen Rep.	
Road Agent:	John Pinciario	2011
So. NH Regional Plann. Comm.	M. Patricia Jewett	
Town Clerk/Tax Collector:	Theresa L. Briand	2011
Deputy Town Clerk/Tax Col.:	Patricia A. Textor	2011
Treasurer:	Sharon Harding Reed	2011
Deputy Treasurer	Debra Hogencamp	2011
Trustees, Town Trust Funds:	Mark Mosnicka	2011
	Maureen Lascelles	2012
	Michael Falzone	2013
Zoning Board of Adjustment:	John Regan	2011
	Eric Cushing	2012
	Laura Gandia - Vice Chairman	2012
	Richard Riley, Jr. Chairman	2013
	Albert Guilbeault	2013
	John Brunelle-Clerk	Resigned
Alternate	Gregory Lepine	2012
Alternate	John R. Devereaux	2013



2010 TOWN OFFICERS AND EMPLOYEE EARNINGS

SELECTMEN'S OFFICE (The secretarial and clerical personnel also serve as staff to the Building, Health, and Highway Departments, Zoning Board and various committees)	Byron, Frank A.	1,915.29	
	Jewett, M. Patricia	1,915.29	
	Lambert, George A.	1,915.29	
	Perry, Steve	1,915.29	
	Brunelle, John	1,519.29	
	Santom, Andrew	396.00	
	Hoch, Jason	30,289.95	
	Langille, Linda	60,970.40	
	Brodeur, Theresa	44,910.45	
	Dogopoulos, Lorraine	42,663.16	
	White, Karen	12,395.87	
Total Selectmen's Office			200,806.28
TOWN CLERK/TAX COLLECTOR'S OFFICE	Briand, Theresa L.	56,472.80	
	Textor, Patricia A.	40,319.77	
	Croteau, Claire L.	28,726.65	
Total Town Clerk/Tax Collector's Office			125,519.22
TOWN TREASURER	Harding Reed, Sharon	6,417.37	6,417.37
TRUSTEES OF TRUST FUNDS	Lascelles, Maureen	87.64	
	Peeples, Linda L.	21.67	
Total Trustees of Trust Funds			109.31
VOTER REGISTRATION & ELECTIONS	Lepine, Christine E.	327.03	
	Redding, Robert M.	327.03	
	Reed, Shirley-Ann	327.03	
	Regan, John G	527.44	
	Reed, Philip M.	476.19	
	Briand, Leo T.	28.65	
	Byron, Michael	19.10	
	Coughlin, Donna	131.31	
	Delano, Molly	18.82	
	Falzone, Michael	65.97	
	Jones, Sharon	413.37	
	Mieckowski, Bertha	467.58	
	Pinciaro, Nancy L.	138.48	
	Regan, Patricia	415.85	
Total Voter Registration & Elections			3,683.85



2010 TOWN OFFICERS AND EMPLOYEE EARNINGS (continued)

TOWN AND TALENT HALL, LIBRARY	Wonson, Arthur R.	4,046.17	
CUSTODIANS AND GROUNDSKEEPERS	Arria, Roy	<u>4,361.02</u>	
Total Custodians & Groundskeepers			8,407.19
PLANNING BOARD	McKibben, Joan A.	19,635.76	19,635.76
POLICE DEPARTMENT	O'Brion Jr., Joseph E.	77,530.40	
<i>Does not include Special Detail</i>	Millette, Gerard A.	71,461.88	
<i>Includes uniform allowance</i>	Brown, Anthony P.	52,690.96	
	Costa, Jeffrey S.	72,389.69	
	Donnelly, David A.	74,845.95	
	Gott, Gary L.	73,966.21	
	Hartley III, Russell	68,010.83	
	LaPorte, Jeffrey W.	36,632.00	
	O'Donoghue, Timothy	37,130.02	
	Savage, Heath H.	73,132.91	
	Whelan, Daniel B.	23,897.57	
	Bennett, Robert D.	13,538.13	
	Corl, Michael T.	33,939.79	
	Harris, Steve P.	3,051.59	
	Houle, Michael R.	17,039.10	
	Lamy, Raymond	262.75	
	Tessier Jr., Dennis	44,231.39	
	Bessette, Carol A.	43,045.61	
	Diviny, Paul J.	15,234.07	
	Baril, Andrea	<u>27,970.12</u>	
Total Police Department			860,000.97
FIRE DEPARTMENT	Schofield, Thomas B.	28,632.15	
<i>Does not include Special Detail</i>	Nicoll, Douglas M.	68,053.76	
	Rea Jr., James E.	43,510.08	
	Adams, Warren W.	48.24	
	Allard, Paul	5,933.59	
	Bavaro, James T.	405.12	
	Bourque, Kevin C.	9,508.17	
	Croteau, Michael G.	4,108.58	
	Desmond Jr., Robert	9,768.87	
	Dube, Steven W	3,933.97	



2010 TOWN OFFICERS AND EMPLOYEE EARNINGS (continued)

FIRE DEPARTMENT (continued)	Earle, Derek	12,967.36	
	Farnham, Edward D.	1,981.68	
	Garand, Pierre J.	2,104.12	
	Gaumond, Glenn G.	6,673.46	
	Glancy, Edward C.	5,303.80	
	Goulet, Michael R.	7,822.48	
	Hallowell III, Bruce E	2,494.56	
	Hubbard, Jason	1,485.12	
	Jack III, Row W.	4,232.16	
	Kearns, Timothy F.	341.52	
	Lemay, Mark T.	555.68	
	McInerney, William	2,138.92	
	McLavey, Andrew	5,280.08	
	Morin, Corey L.	930.72	
	Newell, Jeffrey A.	4,728.72	
<i>Includes Town Hall Custodian</i>	Nicoll, Jason	7,428.18	
	Perrin III, Leslie	144.96	
	Pinard, Normand J.	551.76	
	Raccio, Daniel	1,893.12	
	Rafuse, Thomas W.	2,318.72	
	Ricard, Jason	1,724.64	
	Richardson, Timothy	7,721.86	
	Rumrill, Larry O.	1,413.84	
	Schofield, Brian	6,414.96	
	Schofield, Christopher	3,368.94	
	Smith, Kelly P.	2,415.12	
	Travis Jr., John F.	3,220.03	
	Welch II, Robert W.	1,187.69	
	Wright, Nicholas	<u>2,378.10</u>	
Total Fire Department			275,124.83
BUILDING DEPARTMENT	Lynch, Kevin A	68,451.79	
HEALTH OFFICER	Gilcreast Jr., John	<u>615.25</u>	
Total Building Department			69,067.04
HIGHWAY DEPARTMENT	Pinciario, John	48,275.46	
	Fauteux, Gilles J.P.	8,982.16	
	Blundon, Leslie W.	<u>15,531.78</u>	
Total Highway Department			72,789.40



2010 TOWN OFFICERS AND EMPLOYEE EARNINGS (continued)

SOLID WASTE DISPOSAL	Mellen, David L.	51,471.86	
	Worster, David E.	24,592.52	
	Marks, Alexander	5,866.89	
	Briggs, James D.	10,763.55	
	Morrell, David	7,470.85	
	Shafer, Mark	<u>985.77</u>	
Total Solid Waste Disposal			101,151.44
ANIMAL CONTROL OFFICER (includes mileage allowance)	Pilon, Gerald F.	<u>13,097.90</u>	13,097.90
LIBRARY	Varick, Vicki L.	49,207.05	
	Allen, Ada	614.71	
	Bois, Amy K.	3,280.13	
	Bois, Kelly E.	142.20	
	Crete, Leslie	4,022.99	
	Moody, Callista	9,450.23	
	Pace, Carrie-Anne	30,152.55	
	Paquette, Helena	3,683.92	
	Robinson, Alexandra	25,331.60	
	Santos, Jacqueline	912.24	
	Shafer, Caitlyn J.	<u>1,614.00</u>	
Total Library			128,411.62
Total Wages			1,884,222.18





2010 SELECTMEN'S ANNUAL REPORT

The Litchfield Board of Selectmen is pleased to provide our annual report of the highlights of 2010.

As approved by the citizens at the town meeting of 2010, the Board of Selectmen have hired a Town Administrator to provide the daily coverage and decision making for our community. Mr. Jason Hoch was hired in August as the first Town Administrator of Litchfield. Mr. Hoch has deep experience having served as Town Manager for the communities of Littleton and Plaistow, New Hampshire. His experience in municipal government and the laws of our state provide Jason with a broad skill set to handle the complexities of managing Litchfield's governmental affairs. Jason has already made a significant impact on our town during the 2011 budget session and we expect that his skills and knowledge will continue positively benefit Litchfield into the future. The Board of Selectmen looks forward to continuing our work and future planning with Jason in the upcoming year.

Faced with the partial failure of the Albuquerque Avenue culvert at Chase Brook as recommended by town engineers, the Board of Selectmen in concert with Road Agent Pinciario implemented weight and traffic restrictions to prevent catastrophic collapse. This necessary restriction impacted the ability of town emergency services (Fire and Ambulance) to utilize this section of Albuquerque Avenue for response this increasing response times to our citizens. To mitigate this problem, the Board of Selectmen made State Highway Block Grant Funds available to remove and replace the partially collapsed culvert. The Board also undertook efforts with Road Agent Pinciario to resurface and reclaim parts of Albuquerque Avenue that were damaged by the winter freezes over the years. This effort has stabilized most of the length of Albuquerque Avenue and brought the road back to satisfactory service levels.

After the analysis and planning by a committee for the shutdown of our incinerator mandated by the State/EPA, the Board of Selectmen and Facility Manager David Mellen undertook in 2010 the work to convert the facility to a compaction and transfer station. Due to the hard work of David Mellen, Road Agent Pinciario and Selectman Brunelle, the facility was converted on schedule and under budget. The required shutdown was implemented on schedule in December of 2010. It is the expectation of the Board that the State Department of Environmental Services will perform a final inspection of the work in the spring of 2011 completing the town's approval. The citizens of Litchfield will see no differences in their uses of the new facility versus the old incinerator operations. Based upon our analysis of data collected during the early operations of the new site, the cost of the compaction and disposal operations will be equivalent to the old incinerator facility. The Board wished to recognize the hard work of both David Mellen and Jack Pinciario in making the facility changes happen.

As a result of the theft of town funds by our prior Treasurer, the Board of Selectmen undertook an effort to replace the existing town auditors. Early in 2010 the Selectmen hired the widely recognized accounting firm Melanson, Heath based in Nashua to replace the past town auditors. In 2010, Linda Langille, Selectmen's Office Manager undertook the hard work to bring the town's financial records back into order. Based upon Linda's efforts and dedication as well as those of the current Town Treasurer Sharon Harding-Reed and Town Clerk/Tax Collector Terry Briand utilizing the assistance of financial consultants Rockburn & Coppolla, by the end of 2010 the town's financial records have been completely reconstructed and balanced. To ensure compliance going forward and to ensure future thefts are detected, the Board of Selectmen implemented numerous procedures. These new procedures included reconciliation of funds between the Selectmen's office, Town Clerk/Tax Collector and Town Treasurer are conducted monthly, implementation of an employee fraud policy, controls on town credit cards and a town investment policy controlling the financial investments of the Treasurer as mandated by the State. Lastly, the audits of Melanson Heath for the fiscal years of 2008 and 2009 have been very positive in terms of the work done to bring the town's financial controls in line with GAAP (Generally Accepted Accounting Principles). These audits have been placed onto the town's web site for citizen review as well as in this annual report.

Lastly, the Board of Selectmen would like to thank all the citizens who participate in making our community work. Mrs. Jewett held a very well attended ceremony of Pearl Harbor Day where citizens remembered those military personnel past and present who made the ultimate sacrifice for their country. The Board would also like to recognize those citizens who take time away from their families to serve on various boards and commissions. Without those volunteers Litchfield town government would not function. An example of that unselfish volunteerism is represented by the individual to whom we have dedicated this year's annual report, Mr. Willis Jewett. Will gave many hours of his time helping citizens of Litchfield by serving on board and various committees. Will also was one of the first people who would lend a hand during town activities. The Board wished to recognize Will for all the support over his many years living in Litchfield.

On behalf of the Board of Selectmen, we wish all the citizens of Litchfield success and best wishes in 2011.

Respectfully submitted,

Frank A. Byron, Chairman
Steve Perry, Vice-Chairman
M. Patricia Jewett
George Lambert
John Brunelle



TOWN ADMINISTRATOR

In August, I was honored to be selected as Litchfield's first Town Administrator. The Town's decision to adjust its form of government operations represents a major step in the way your local government works. I respect that change and will endeavor to demonstrate that the decision was a responsible one for the Town to make. Having served as a Town Manager in Littleton and Plaistow, New Hampshire, I hope to provide the perspective of over ten years of government experience to serve Litchfield.

My initial work focused on collaborating with staff, boards and elected officials to enhance the organization, format and presentation of the proposed 2011 budget. I believe our joint efforts yielded a more detailed and clear picture of Town spending helping the Board of Selectmen and Budget Committee make effective decisions about priorities for 2011.

At the same time, some of my work in the fall and continuing into the new year will be building and strengthening a variety of operating policies and procedures. To many residents, these achievements may be largely unseen, but are important for the overall effectiveness and accountability of the Town's operations. During the coming year, I plan to work closely with Department Heads and the Board of Selectmen to develop long term plans for each of our Departments so we can have a clearer picture of future needs and costs and to allow us to begin finding ways to plan for an manage those future costs in a gradual and strategic manner.

For those of you who I have met over the past several months, thank you for taking the time to introduce yourselves and helping me to learn more about the community. For those who I have not met yet, please feel free to call, e-mail or stop by my office if I can be of any assistance or can help explain anything about how your Town government operates. I look forward to continuing to serve the residents of Litchfield in 2011.

Respectfully,

Jason Hoch
Town Administrator





ELECTION/BALLOT VOTING RESULTS

Town of Litchfield

March 9, 2010

Moderator John Regan led poll workers in the Pledge of Allegiance to the American Flag and declared the polls officially open in the Campbell High School gymnasium at 7:00 a.m. Ballot clerks on duty were Joan McKibben, Bertha Mieckowski, Patricia Regan and Sharon Jones. Assistant Moderator Philip Reed assisted throughout the day. The polls were declared closed at 7:08 p.m., when the last voter had completed voting.

Fifty-Four (54) new voters registered through the course of the day, bringing the checklist up to five thousand, nine hundred, sixty-seven, (5,967). One thousand, seven hundred, seventeen ballots were cast, including fifty-three (53) absentee ballots.

Results Follow:

Municipal Votes

Article 1, Election of Officers:

Selectmen, Two Three-year terms:

John Brunelle	1235 Elected
George Lambert	955 Elected

Budget Committee, Two Three-year terms:

Chris Pascucci	755
John Harte	763 Elected
Elizabeth A. Miller	919 Elected

Fire Chief, One Three-year term:

Thomas B. Schofield	872 Elected
Leslie W. Blundon	789

Trustee to Trust Fund, One Six-year term:

Michael W. Falzone	1233 Elected
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Checklist Supervisor, One Six-year term:

Robert Redding	1267 Elected
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Library Trustee, Two Three-year terms:

Kristen J. Robert	1097 Elected
Lynne M. Clifford	1088 Elected

Cemetery Trustee, One Three-year term:

Warren W. Adams	1362 Elected
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Cemetery Trustee, One Two-year term:

Steven P. Calawa	1283 Elected
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Cemetery Trustee, One One-year term:

John Pinciario	650
Jennifer Sperberg	705 Elected

Article 2. Article 2 Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the Town of Litchfield Zoning Ordinance as follows?:

Adopt a new Section 475, Inclusionary Housing, to provide for the construction of workforce housing in order to comply with the Workforce Housing Statute, NH RSA 674:58-61. In order to reduce the cost of construction, workforce housing will be granted reductions in lot size, frontage, building setbacks, building area and adjacent road width. Provision is also made to ensure future affordability of workforce housing. Workforce housing will be permitted in the Residential Zone, with Multi-family (3-5+ units per building) being limited to north of Leach Brook.

Yes 552
No 1029 Defeated

Article 3 Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board for the Town of Litchfield Zoning Ordinance as follows?:

Adopt a new Section 575, Conservation Open Space Development, to require proposed residential subdivision developments 20 acres or greater in size to be designed to preserve natural features and wildlife habitat. This ordinance will permit reduced lot size, setbacks, and frontage, so that building lots take up less area allowing equal building lot density as a conventional development while preserving open space. Open space will be owned and/or managed by the Town, land trust or association utilizing a conservation easement.

Yes 932 Carried
No 664

Article 4. To see if the town will raise and appropriate as an operating budget, not including appropriation by special warrant articles and other appropriations voted separately, the amounts set forth in the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$4,387,436. Should this article be defeated, the default budget shall be \$4,372,742, which is the same as last year, with certain adjustments required by previous action of the town of Litchfield or by Law; or the governing body may hold one special meeting, in accordance with RSA §40:13, X and XVI, to take up the issue of a revised operating budget only.

Yes 1058 Carried
No 570

Article 5. To see if the town will vote to raise and appropriate the sum of \$58,100 to hire a Town Administrator effective July 5, 2010. The cost of the period for July 5, 2010 until December 31, 2010 will be \$58,100 of which \$42,500 represents salary and \$15,600 represents benefits. The annual cost of this position will be \$116,200 of which \$85,000 represents salary and \$31,200 represents benefits. This position will provide day to day management of the town's government as delegated by the Board of Selectmen. It is the intention of this position to ensure that the operations of the town's governmental organizations are conducted in a cost effective, coordinated and timely manner. This position differs from the Board of Selectmen Office Manager in that the position encompasses responsibilities for department operations beyond the financial accounting and organization of the Selectmen's office. Town functions such as Highway, Solid Waste, Police, Code Enforcement and Building will report to this individual for day to day operations.

Yes 830 Carried
No 808

Article 6. To see if the town will vote to raise and appropriate the sum of \$5,000 as a stipend to hire one (1) Welfare Administrator who shall have the responsibility under the supervision of the Board of Selectmen for the administration of the town's welfare program as specified under RSA § 165:1.

This position will be responsible for the administration of the town's welfare program currently administered by the Board of Selectmen. This position will be responsible for managing the welfare budget, accepting welfare applications, reviewing the applications for eligibility to receive welfare and to provide aid to those qualified applicants. This position will report to the Board of Selectmen who shall with the Welfare Administrator set welfare standards and policies for the town.

Yes 719
No 920 Defeated

Article 7. To see if the Town will vote to raise and appropriate the amount of \$1,395 for the formation and initial budget of an Ethics Committee and to rescind the existing Conflict of Interest Law, and adopt in lieu thereof a new Code of Ethics as written by the Litchfield Code of Ethics Formation Committee. Copies of the proposed Code of Ethics may be obtained at Town Clerks Office, and at the Aaron Cutler Memorial Library.

This warrant will establish an Ethics Committee whose charter is to impartially investigate citizen complaints of potential ethical conflict by town officials, volunteers and committee members and to bring their findings to the Board of Selectmen for resolution. The proposed ethics policy is based upon a policy currently in use in the town of Dunbarton. Enactment of this article will provide a means for Litchfield's citizens to resolve perceived or real ethical concerns with town government. Neither this article nor the Ethics Policy includes the School Government within its scope.

Yes 636
No 996 Defeated

Article 8. To see if the town will vote to raise and appropriate the sum of \$24,871.06 to hire one (1) full time police officer effective July 11, 2010. The cost for the period of July 11, 2010 through December 31, 2010 is \$24,871.06, of which \$17,386.00 is for salary and \$7,485.06 is for benefits and equipment. The annual cost of said officer will be \$49,633.51 of which \$37,663.39 will be for salary and \$11,970.12 will be for benefits and equipment.

The hiring of a full time police officer will provide for additional coverage ensuring that there are always two (2) officers on duty at all times. Presently, there are times when only one (1) officer on duty. This additional officer is in concurrence with the 2008 Municipal Resources Institute (MRI) report that recommended an additional two (2) officers be added to the force. This additional officer will provide for increased citizen and officer safety.

Yes 918 Carried
No 736

Article 9. To see if the Town will vote to raise and appropriate the amount of \$50,000.00 for the purchase a 1998 Freightliner FL70 Medium Duty Rescue Truck from the Town of Londonderry. This appropriation shall be non-lapsing per RSA § 32:7, VI, and will not lapse until the vehicle has been purchased or December 31, 2011.

This truck with approximately 12,000 miles includes an on-spot tire chain system, 16 foot non-walk-in rescue body constructed of non-corroding lightweight ABS and 9 large size walk around storage compartments. Included in the purchase are a 15,000 lb. front bumper WARN winch, 5,700 watt on board diesel powered generator, Quartz scene work lights, emergency warning lights, siren, (2) 100 foot hydraulic hose reels for auto extrication equipment and a 4-bottle, 6,000 PSI high pressure breathing air recharge system capable of refilling approximately 45 firefighting SCBA Air Packs. Purchase of this vehicle may defer the purchase of a replacement, full sized fire truck for approximately 3 to 5 years providing anticipated savings of approximately \$180,000 to \$300,000 over that time period in purchase payments and by saving wear and tear on existing full size fire vehicles responding to incidents.

Yes 905 Carried
No 768

Article 10. Shall the town vote to approve the cost items for wage and related costs that have been included in the collective bargaining agreement reached between the Town of Litchfield and Council 93 of the American Federation of State County and Municipal Employees which provide for the following increases in wages and benefits;

2010	\$24,312.28
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And further, to raise and appropriate the sum of \$24,312.28 for the 2010 fiscal year, such sum representing the additional cost attributable to the increase in salaries and benefits over those of the appropriation at the current staffing levels, paid in the prior fiscal year. This collective bargaining agreement covers full and part time patrol officers and full and part time dispatchers.

This contract establishes a new base salary for the bargaining officers and dispatchers that are representative of rates paid by the surrounding communities. The bargaining unit has agreed to defer any wage increases for 2008 and 2009 represented by cost of living adjustments. Further, the bargaining unit has agreed to this as being a one (1) year contract with a salary adjustment thus avoiding the evergreen clause. Benefits to the bargaining unit include the addition of a holiday to match the town non-bargaining group, accelerated vesting of vacations and various additions to pay for a night shift premium, the addition of minimum hours of pay for cancelled details (chargeable against the contractor and not paid by the town) and a premium for Field Training Officer premium.

Yes 905 Carried
No 735

Article 11. Shall we modify the elderly exemption from property tax in the Town of Litchfield, based on assessed value, for qualified taxpayers, to the following: for a person 65 years of age up to 75 years of age, \$50,000; for a person 75 years of age up to 80 years of age, \$80,000; for persons 80 years of age and above, \$125,000. To qualify, the person must have been a New Hampshire resident for at least 3 consecutive years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married to each other for at least 5 consecutive years. In addition, the taxpayer must have a net income in each applicable age group of not more than \$30,000 if single or not more than \$45,000 if married; and own net assets not in excess of \$300,000 excluding the value of the person's residence.

This article seeks to clarify the town's existing exemptions as submitted by petition warrant article in 2004 and partially denied by the Department of Revenue Administration. The findings of the NH Department of Revenue Administration on the petition warrant article approved by the voters in 2004 pointed out several errors with the petitioned age categories as well as years of residence and marriage status. This warrant article does not change the exemption levels but only seeks to create compliance with state law in the areas found deficient by NHDRA.

Yes 1294 Carried
No 368

Article 12. To see if the town will vote to authorize the Board of Selectmen to enter into negotiations with Pennichuck East Utilities for the town to assume responsibility for the subscribers costs for the Fire Protection surcharge. The results of these negotiations will be brought back to the voters in March of 2011 for consideration.

Currently, Pennichuck East Utilities charges subscribers a monthly fee to cover the cost of installation and maintenance for fire hydrant installation. This cost, currently assessed to all subscribers, would be assumed by the town if passed in 2011 and amounts to approximately \$269,000 per year at the present time. The purpose of this warrant article is to see if the town will authorize the Selectmen to negotiate this charge with the intention that the town will assume the cost of the Fire Protection surcharge through an assessment to be contained as part of the property tax. Prior to assuming these charges, the results of the negotiations will be brought back to the town meeting for consideration on the 2011 warrant.

Yes 1079 Carried
No 574

Article 13. By petition: "To see if the Town will vote to approve the following resolution to be forwarded to our State Representative(s), our State Senator, the Speaker of the House, and the Senate President. Resolved: The citizens of New Hampshire should be allowed to vote on an amendment to the New Hampshire Constitution that defines "marriage"."

Yes 1093 Carried
No 525

Article 14. By Petition: "Shall Litchfield, NH adopt the provisions of RSA 40:14-b to delegate the determination of the default budget to the municipal budget committee which has been adopted under RSA 32:14?"
Passage of this article requires a 3/5 majority.

Yes 587
No 998 Defeated

Theresa L. Briand
Town Clerk



2010 LCC ANNUAL REPORT

The Litchfield Conservation Commission (“LCC”) is an all-volunteer advisory board authorized by RSA Chapter 36-A, established by the Town “for the proper utilization and protection of the natural resources and for the protection of watershed resources” within Litchfield. The LCC currently has seven members and two alternate members.

In 2010, the LCC projects included:

- The acquisition of 5 acres of land off of Cutler Road and in the Weinstein well watershed. This project has taken over a year to finalize and protects a large vernal pool and several smaller pools. The parcel is also an important piece to keep as undeveloped near a major public water resource.
- Received a donation of 5 lots off of Sybil Lane.
- The Annual Fishing Derby, the 28th such event was held this past May 8, 2010, with approximately 75 children entrants. The Commission thanks Trout Unlimited for their instruction at the Derby.
- Participation in the State of New Hampshire “Adopt a Highway Program,” with LCC members cleaning a two mile section of Route 3A in the spring and fall.
- Several members attended the annual meeting of NH Conservation Commissions in the fall to keep updated on changes that could benefit our Town.

Joan McKibben, Chairman	2011
Thomas Levesque, Sr., Vice Chairman	2011
Roger St. Laurent	2012
Sharon Jones	2012
Marion Godzik	2012
Richard Husband	2012
Frank Byron	Selectmen’s Rep.
Stephen Tarara	2011 (Alternate)
Michael Croteau	2011 (Alternate)





LOWER MERRIMACK RIVER LOCAL ADVISORY COMMITTEE 2010 ANNUAL REPORT

The Lower Merrimack River Local Advisory Committee was created in 1990 after the Lower Merrimack was designated a protected river in the State of NH. As a designated river, the Lower Merrimack is protected under RSA 483, administered by the New Hampshire Department of Environmental Services (NH DES) Rivers Management and Protection Program.

Members are nominated by each riverfront municipality and are approved by the DES Commissioner. Representatives come from a broad range of interests, including but not limited to, local government, business, conservation, recreation, agriculture, and riparian landowners. All members are volunteers. This diversity helps to bring a variety of perspectives to bear on resource protection and development issues.

The main responsibilities of the LACs are: 1) develop and implement a local river corridor management plan, 2) advise local, state and federal governing bodies and agencies of activities which may affect the water quality or flow of the protected river or segment, and 3) review and comment on any federal, state or local governmental plans within 1,320 feet of either side of the designated river that would alter the resource values and characteristics for which the river or segment is designated.

Members:

Bob Robbins (Chair) – Hudson
Kathryn Nelson (Vice Chair) -- Nashua
Karen Archambault (Secretary) -- Nashua
Jim Barnes (Treasurer) – Hudson
George May – Merrimack
David Scaer-Hudson
Glenn McKibben – Litchfield- membership renewal pending
Michael Redding, membership pending, Merrimack

Associate Members:

Geoff Daly, Nashua
Millie Mugica – Nashua

Meetings are held at the Nashua Public Library on the 4th Thursday of the month at 7pm

Volunteer hours contributed for river protection activities: 400

We encourage new membership. Applications and information can be found at

<http://www.nashuarpc.org/LMRLAC/index.htm>

In 2010 LMRLAC meetings included the following topics:

Manchester-Boston Airport -Mr. Fixler from the Manchester-Boston airport and Mr. Webster and Ms. Kowalski from the EPA attended the January meeting to discuss the Multi-Sector Permit Requirements pertaining to the water quality monitoring.

Beazer property-The LAC received correspondence regarding the contaminated Beazer property in Nashua. The current controls which are in place to contain the contaminated groundwater are being overtopped; The LAC sent a letter to DES with concerns.

Boott Hydropower Dam in Lowell – Discussion with Enel Representative-Kevin Webb, Environmental Affairs Coordinator with Enel North America attended a LAC meeting. The LAC heard information on the proposed Obermeyer pneumatic crest gate system. The LAC also heard from the Flood Owners Group in Lowell and other riverfront owners and stakeholders to provide their perspective on the operation of the Boott Hydropower Dam. A representative from FERC attended a meeting to explain the permit process. The LAC voted to send a letter of support to FERC regarding the pneumatic crest gate system.

CSPA Urban Exemption, Nashua-Lucy St. John, Planner attended a meeting and explained that the City of Nashua had applied for and received an urbanized shoreland exemption under the provisions of the Comprehensive Shoreland Protection Act.



LOWER MERRIMACK RIVER LOCAL ADVISORY COMMITTEE 2010 ANNUAL REPORT (continued)

Dock Permit, Hudson-The LAC reviewed an application for an after-the-fact dock permit at 12 Campobello St, Hudson. The dock application is for a 2-slip seasonal dock. The application also requested a waiver on removing the dock, stating that the river rarely freezes and the owner wants year- round access to his boat and to the river. The LAC submitted comments with concerns.

Maximum Impervious Surface Zoning Ordinance and LID Guidebook-The LAC provided Minda Shaheen, NRPC comments on the drafts.

Water Quality Testing- Report on the first monitoring day and outlook for the year was provided George May.

Statewide TMDL Study for Bacteria Impaired Waters Draft Report. The LAC submitted comments.

Proposed PSNH Eagle and Thornton Substations, Merrimack- A presentation was provided. The LAC submitted comments to DES with concerns regarding impacts.

Derry Wastewater Treatment Plant- The LAC sent comments regarding concerns with the treatment of the discharges to the Merrimack River from the plant.

Respectfully submitted by Kathryn Nelson, Vice Chair 12-21-2010



Pictures from NRPC website

<http://www.nashuarpc.org/LMRLAC/index.htm>



LITCHFIELD HIGHWAY DEPARTMENT 2010 ANNUAL REPORT

The Highway Department completed several projects in 2010. We worked hard to keep the budget under control due to the trying economic times. Each purchase and project was reviewed to make sure we got the most of each dollar spent. In order to keep costs down the Highway Department chose to take on several projects in house instead of contracting them. In all, the effort to keep the budget under control worked out well with the Highway Dept. turning back over \$50,000 to the town.

Paving – Repaving of major parts of Albuquerque Avenue. This project entailed reclaiming pavement from Cranberry Lane to Talent Road and from Hillcrest Road to Griffin Lane. The repair of one of the most used roads in town was needed. With one more section left to be paved, this project will complete all repairs on Albuquerque Avenue from 3A to Page Road.

Albuquerque Avenue Culvert- The need for this project arose during inspection of the pipes that were starting to fail. By lowering the weight limit and proceeding with due diligence we were able to avoid a much larger problem and keep costs under control. With communication between all Town Departments, Boards, and other agencies we were able to keep the public informed of the closing and reopening of this main road.

Molsom Circle – Installation of catch basin and pipe. Two catch basins and piping were needed to correct some flooding and road erosion.

Darrah Pond – In co-operation with the recreation department, poles around the old skate park, which were set in concrete, were removed. Money was saved by not contracting this project out.

Highway Garage –A 500 gallon gasoline tank and dispensing pump, fencing and roofing were installed with the co-operation of the Police Department. This project saves the town time and money in many different ways: Police vehicles remain in town during refueling allows other town departments to refuel and the Town can purchase gas in bulk at a lower price.

Installation of underground piping was also done. A trench was dug from the highway barn to the recycling building for the conduit which will be used for the additional power, alarm, cable and telephone wiring. This is to provide the proper separation of various wiring and meet current needs.

Recycling Facility- A compacting slab was installed in co-operation with the Building Department and Recycling Center. The project involved removing needed dirt, compacting and forming for the new retaining wall and slab. Money was saved on this project by doing it in house rather than contracting it out.

In any department it is a team effort and our team has worked very hard together to complete each project as well as maintain the town roads in good safe conditions, while remaining under budget. The roads were swept and restriped. Albuquerque Ave. was repaved. Lawns maintained at the old and new Town Hall. Several dead standing trees fell on roads and the bike path that were removed. The start of a new pole barn at the highway garage was done this year. Next year work will progress on it and we look forward to its completion in 2011.

New Equipment – This year the Department purchased a front end loader and plow. This equipment was purchased with the use of impact fees, which means there was no cost to the resident's taxes. The use of this machine has helped in saving money and controlling costs. It is used to load salt into the plows faster, to plow snow in town parking lots and on circles and cul-de-sacs and to widen roads that have narrowed due to snow. It is also used to maintain the brush and leaf piles at the Recycle Center. Some of these items were contracted out previous.

Purchase of backhoe- This equipment was purchased with the cost being shared between the Highway Department and the Recycle Center. The backhoe is used for road repair, packing of dumpsters, digging various trenches, digging for catch basins, and some beaver dam removal. It also provides assistance in road clearing during major storms or emergencies.



LITCHFIELD HIGHWAY DEPARTMENT 2010 ANNUAL REPORT (continued)

Purchase of cameras- One camera is used for 24 hour surveillance of the highway property, equipment and refueling area. A second set of truck mounted cameras are used for 2 town dump trucks to provide backup operations and wing plow operations monitoring. This allows the operator to make sure other employees or objects are clear when backing up.

Each year there are many comments from the residents of Litchfield about the great job done of removing snow from the roads and treating for ice. The job of clearing not only the roads, but clearing the Town Hall lot, library, fire station and Darrah Pond is a real team effort from the Road Agent to each contractor. Many of our contractors live in town and adjoining towns. The town owns the equipment, consisting of the plows, wings, sander, plow frame, and hydraulics, but contracts out to individuals and companies who supply the truck and/or personal. The quality work they perform is apparent after every snowstorm. I want to thank those individuals and companies for their work: Les Blundon, Digger D's Landscape-Dan Vailancourt, Doug St. Laurent and Ron Buxton; Eagle Paving-Mark Reilly; JBT-Jeff Guay; Jamie Hysette and Eric Reed, as well as Fire Chief Tom Schofield, Police Chief Joseph O'Brion. I greatly appreciate all their hard work.

Respectfully submitted,

John Pinciario,
Road Agent





TRANSFER STATION AND RECYCLING FACILITY

Litchfield Residents,

The facility staff and solid waste committee members have completed the shutdown of the incinerator. The transfer and recycling facility is now fully operational. In addition to the change over efforts, the facility staff has been hard at work improving the site and increasing our recycling efforts with the continued support of the residents. During the 2010 the facility processed the following recycling products.

<u>Material</u>	<u>Amount (in tons)</u>	
Cardboard	119.43	tons
Glass	148.51	tons
Aluminum Cans	7.73	tons
Steel Cans	17.76	tons
Mixed Paper	123.76	tons
Scrap Metal	183.56	tons
Electronics	35.48	tons
Plastics	43790	lbs
Vegetable Oil	380	lbs
Fluorescent Bulbs	4480	units
Used motor oil	1200	gal
Wet Cell Batteries	6	tons



Totals 2010 664.09 Tons Recycled

At current landfill rates this material would have cost \$74,734.00 in disposal fees.

<u>Market Pricing 2010</u>	<u>High</u>	<u>Low</u>	
OCC (Cardboard)	\$ 172.50 TN	\$ 100.00	TN
Mixed Paper	\$ 62.50 TN	\$ 35.00	TN
UBC (Aluminum Cans)	\$ 00.71 LB	\$ 00.61	LB
Scrap Metal	\$ 225.00 TN	\$ 135.00	TN
Steel Cans	\$ 145.00 TN	\$ 45.00	TN

Other Materials Recycled in 2010

Cell Phones, Tires, Ink Cartages, Toilets, Sinks, Lamps, Propane Tanks, Fluorescent Bulbs, Ceramic tile, Thermostats, Smoke detectors, Eye glasses, Nickel Cadmium batteries, Dishes, Mugs, and Yard waste.

New for 2011

Plastics Recycling #1 thru #7
 YTD informational recycling sign
 Ridged plastic recycling

Solid Waste Committee:

- John Brunelle, Resident
- George Lambert, Board of Selectman Representative
- Tom Levesque, Resident
- David Mellen, Transfer and Recycling Facility Manager
- John Pinciario, Resident
- Cecil Williams, Resident

Respectfully submitted,

Dave Mellen
 Transfer and Recycling Facility Manager





LITCHFIELD POLICE DEPARTMENT ANNUAL REPORT 2010

Litchfield Residents
Honorable members of the Board of Selectmen;

It is with great pleasure I submit for your perusal the 2010 Annual Report of your Litchfield Police Department.

The members of the police department would like to thank the residents of Litchfield for supporting both warrant articles submitted this past year.

The first warrant article allowed the hiring of an additional police officer. This will allow a safer environment for not only the public but for the police officers on duty. This closes the gap from single person coverage to having two police officers on duty most of the time.

The second warrant article was for the labor contract with the police officers of your community. During these tough economic times, the citizens of Litchfield realized that the small investment of a salary increase keeps Litchfield competitive in the job market. While most other industries are feeling the economic pinch, the police field is alive and thriving. This is due in part to federal grants awarded around the state over the past two years. Again, thank you for your continued support of the Police Department, all the members appreciate it.

I had the pleasure of working with State Representative Laura Gandia this year on an issue that had directly affected the safety of the residents in Litchfield. The issue was first raised by Town Clerk Theresa Briand during a meeting in regards to Hawkers and Peddlers Licensing. The problem we faced as a community was if a person requested a license, only a state criminal record check could be conducted. We were prohibited by law to run a national record check. We have the ability but it was not an allowable purpose.

Representative Gandia worked diligently with me and Chief Jason Lavoie of Hudson Police Department. The law change was made and we now have the ability to conduct a nationwide check on individuals that may come to your home or business soliciting goods. I am sure many of you remember over the past two years we were faced with serious criminals (armed robbers, escapees and other unsavory characters) some arriving at our homes and either being allowed entry or they would force entry into homes creating unsafe conditions for our families. I applaud Representative Gandia for her hard work and steadfastness on this urgent safety issue.

The police department strives to provide the best trained police officer for the community in which we serve. The police officers are required to complete basic training requirements such as use of force, and firearms qualifications; however, many of the staff attended advanced training such as:

Domestic Violence
Grant Writing
Interviews and Interrogations
Critical Incident Investigations
Mental Health Intervention

D.A.R.E Seminar
Anger Management
Background Investigations
Advanced Report Writing
Simulations Training Level II

There were some personnel changes this year at the Police Department. Officers Timothy O'Donoghue and Dennis Tessier were promoted from part time status to full-time status. We lost Officer Daniel Whelan to the Manchester Police Department; we wish him well and appreciate the years of service he dedicated to the residents of Litchfield. A new part time officer, Raymond Lamy of Hooksett, New Hampshire was recently sworn in. Officer O'Donoghue was the recipient of the coveted Arthur D. Kehas Award from the Police Standards and Training Council for police excellence.

As many of you are aware the town hired its first Town Administrator, Jason Hoch. Mr. Hoch has worked closely with the Police Department and is very knowledgeable in municipal government. This made a big difference when it came to presenting the budgets this year to the Board of Selectmen and the Budget Committee.

In closing, I want to thank the staff at the Police Department over the past year. Without your dedication and diligence this year would not have been such a success. I would be remiss if I did not thank the other departments and staff of Litchfield for their support, including the Board of Selectmen, Town Administrator, Fire Department, Town Clerk, Highway Department, Code Enforcement, and the SAU.

Respectfully,

Joseph E. O'Brion, Jr.
Chief of Police





2010 OFFENSE LOG STATISTICS

	2009	2010		2009	2010
Arrests			Involuntary Emergency Admission	1	2
Adult	149	84	Issuing Bad Checks	1	8
Juvenile	24	17	Loitering	0	1
Protective Custody	7	24	Lost Property	4	5
Abandoned 911 Calls	53	25	Medical Emergency	66	34
Alarms	125	45	Missing Person	4	0
Alcohol, Prohibited Sales	3	0	Neighbor Dispute	14	7
Alcohol, Unlawful Possession	19	2	Noise Complaint	29	12
Animal Involved Incidents	56	33	Obstructing Report of a Crime	0	1
Arson	0	1	Open Door/Unsecured Building	25	19
Assaults (All)	62	43	Paperwork Service	185	107
Attempted Suicide	3	5	Pawn Shop Sales	4	1
Bench Warrant	3	3	Pistol Permit Application	129	133
Burglary	13	18	Police Information	134	119
Burglary, Attempt to Commit	6	10	Police Service	237	149
Bylaws as to Non Attendance, School	3	0	Pornography, Child	3	0
Civil Standby	28	22	Receiving Stolen Property	1	2
Computer Related Crime	0	2	Recovered Property	6	3
Criminal Mischief	94	52	Resisting Arrest	3	0
Criminal Threatening	13	19	Robbery	0	1
Criminal Trespass	21	9	Robbery, Armed	0	1
Custody, Interference with	3	0	Robbery, Armed, Conspiracy to Commit	0	1
Default/Breach of Bail Conditions	6	1	Runaways, Habitual	15	8
Department Assist	42	18	Sex Offenders, Registration of	8	3
Destruction, Attempt to Commit	0	1	Shoplifting	1	0
Detaining Books, Overdue Matter	0	1	Shots Fired	5	6
Dog Control/Running at Large	56	23	Stalking	4	5
Dog a Menace, Nuisance/Vicious	10	7	Suicide	1	0
Dog, License Required	5	3	Suspicious Activity	68	38
Domestic Disturbance	65	38	Suspicious Persons	25	11
Drug Law Violation	1	28	Suspicious Vehicles	25	8
False Information	2	3	Theft	38	37
False Report to Law Enforcement	2	1	Theft by Deception	1	2
Felon/Possession of Dangerous Weapon	0	3	Theft from a Motor Vehicle	40	12
Fire	15	10	Theft of a Motor Vehicle	2	1
Fire Code Violations	0	1	Tobacco Violations	3	3
Fireworks, Display of	1	0	Town Ordinance Violations	11	5
Fireworks, Possession of	1	0	Truancy	3	1
Forgery	0	1	Unlawful Activities (Littering)	4	5
Found Property	19	14	Unruly Juvenile	14	8
Fraud, Attempt to Commit	2	1	Untimely Death	4	2
Fraudulent Use of Credit Card	6	5	Unwanted Person	4	4
Harassment	36	13	Vehicle Repossession	2	0
Hindering Apprehension	1	2	Violation of Protective Order	7	4
Identity Fraud	9	5	Welfare Check	42	28
Indecent Exposure/Lewdness	1	1	Wire Fraud, Attempt to Commit	1	2
			Business Checks	15,318	11,735



ANIMAL CONTROL 2010 ANNUAL REPORT

Litchfield Residents:

This report summarizes the activities of the Litchfield Animal Control Department, for 2010.
The Animal Control Department had a good year in 2010. There were no unusual incidents to mention.

Reminders:

Dog Licenses are available at the Town Clerks Office starting in January 2011 and all dogs need to be licensed by April 30th 2011. Make sure all dogs are up to date with their Rabies Vaccinations prior to Licensing.

Please keep all dogs secured at all times do not let them run loose.

Do not let your dog bark to the point where it is disturbing to other residents.

The law states any dog barking more than 30 minutes during the day or anytime during the evening hours is disruptive.

If you have any questions on these, or any other animal related questions, please contact the Animal Control Officer 424-4047.

Respectfully Submitted,

Gerry Pilon
Litchfield Police
Animal Control Officer

<u>Civil Summons</u>	<u>2009</u>	<u>Revenue</u>	<u>2010</u>	<u>Revenue</u>
Unlicensed Dog	134	\$3,350.00	194	\$4,850.00
Dogs Running at Large	4	\$100.00	1	\$25.00
Nuisance	0	\$0.00	2	\$125.00
Menace	1	\$50.00	0	\$0.00
Vicious	0	\$0.00	1	\$100.00
Rabies Vaccination	26	\$650.00	0	\$0.00
Kennel Fees	2	\$30.00	0	\$0.00
To Appear In Court	2	\$0.00	0	\$0.00
Service Fee	96	\$480.00	151	\$755.00
Total	265	\$4,660.00	349	\$5,855.00





ANIMAL CONTROL 2010 ANNUAL REPORT (continued)

<u>Warnings</u>	2009	2010	<u>Wild Animal Calls</u>	2009	2010
Unlicensed Dog	47	58	Bat	2	0
Dogs Running at Large	59	46	Bear	3	0
Nuisance	37	22	Beaver	3	0
Menace	0	1	Bird	6	10
Vicious	1	0	Coyote	14	7
No Tags	13	3	Deer	13	16
Rabies Vaccination	3	0	Fisher	5	6
Total	160	130	Fox	21	11
			Geese	0	2
			Horse	4	2
<u>Other Calls for Service</u>			Porcupine	6	1
Calls about Cats	23	27	Raccoon	17	16
Cat Bites or Scratches	0	2	Skunk	16	24
Cat Hit by Motor Vehicle	0	1	Snake	2	0
Feral Cats	0	1	Squirrel	3	1
Trap Set for Cats	7	0	Turkey	0	1
Dog Bites	9	8	Turtle	0	2
Dogs Hit by Motor Vehicle	1	1	Woodchuck	6	11
Dogs Left in Motor Vehicle	0	1	Other	2	2
Dogs Euthanized	2	0	Animals Tested for Rabies	0	0
Dogs Tested for Rabies	3	1	Birds Tested for West Nile	0	0
Dogs Picked Up	57	43	Trap Set for Wild Animal	6	1
Dogs Brought to Kennel	26	17	Disposal of Wild Animal	11	9
Cruelty to Animals	3	0	Total	140	122
Total	131	102			
			<u>Telephone</u>		
<u>Hours Worked</u>			In Station	234	224
In Town	389.5	380	Out Station	221	224
At Home	222.5	247	In Home	108	165
At Kennel	33	25	Out Home	150	206
Training	4	8	Total	713	819
Total	649	660			
			<u>Vehicle</u>		
<u>Licensed Dogs</u>	1,602	1,640	Mileage	4,851	4,736
			Cost for Gas	\$1,819.00	\$2,103.00



2010 PLANNING BOARD ANNUAL REPORT

The Litchfield Planning Board is made up of volunteer town residents who are appointed by the Board of selectmen to serve the town by guiding and making recommendations related to the development of the municipality. The members and alternates meet every 1st and 3rd Tuesday of each month throughout the year. The members and alternates listed below are supported by Nashua Regional Planning Commission (NRPC) for guidance in drafting and implementing local land use laws and monitoring State and Federal laws impacting the Town.

At the 2010 Town Meeting two Planning Board items were voted on, Conservation Open Space Development (COSD) was approved by the voters which requires all developments 20 acres or greater in size to be designed to preserve natural features and wildlife habitat. This ordinance will permit reduced lot size, setbacks and frontage, so that building lots take up less area allowing equal building lot density as a conventional development while preserving open space.

The article to allow Inclusionary Housing to provide for the construction of workforce housing and Multi-family units north of Leach Brook was defeated by the voters. Workforce housing is still mandated by the State so the Planning Board will have to revisit this topic in the future.

In 2010 a report was done by Bruce C. Mayberry examining our current impact fees for public safety facilities. The impact fee schedule was adjusted based on this report.

The Board was sorry to see Chairwomen Alison Douglas leave part way through the year due to a move from Town. Ed Almeida was elected to replace Alison.

We welcome new members Bob Curtis, Joel Kapelson and Barry Bean.

Respectfully submitted,
Edward Almeida, Chairman
Jayson Brennen
Frank Byron, Selectmen's Representative
Leon Barry
Carlos Fuyertes
John Miller
Joel Kapelson
Barry Bean
Bob Curtis





TOWN OF LITCHFIELD, NEW HAMPSHIRE RECREATION COMMISSION ANNUAL REPORT FOR 2010

The Litchfield Recreation Commission (LRC) was established by the Town in 2000, pursuant to State law RSA 35-B. The LRC provides leadership for the Town's Parks and Recreation Department. Unlike most towns in the local metropolitan area, Litchfield has no professional parks and recreation director or administrative staff, and so most of the efforts in running this department and carrying out recreational programs are accomplished by volunteers, local organizations, and contractors.

The LRC is composed of seven full members (one of which is a Selectman ex-officio appointment) and four alternates. At the start of 2010, the LRC was comprised of six full members but no appointed alternates. Maurissa Fluet resigned her position due to increased family obligations. We thank Maurissa for her time of service with the Commission. Longtime member and then Chairman Tony Schaffer's term expired in 2010. The Commission sincerely thanks Tony for his many years of service and his major role in getting the Commission back on a positive track over the past 3 years. Member John Bryant was elected as the new Chairman of the Commission, with Andy Collins serving as Vice-Chair. We were fortunate to have community members interested in joining the Commission and welcomed new members Jason Allen, Betty Darling, Keith Buxton and Colleen Gamache. Our current schedule for meetings is the 2nd and 4th Tuesdays of each month.

Mr. Roy Arria continues as Custodian/Groundskeeper on a part-time basis of 8 to 10 hours per week. Mr. Arria was the only person employed by the Parks and Recreation department in 2010. The Commission publicly thanks Roy for his dedication and service again this year. He continues to keep Talent Hall and the various parks in good repair and cleanliness, including restocking supplies, removing ice and snow around Talent Hall, making numerous minor repairs, and repainting the bathroom walls. He has saved the Town money by performing numerous tasks and repairs that would otherwise have required the hiring of expensive contractors or be left undone.

Fields, Facilities, and Partnerships

Being composed of volunteers, the LRC rarely originates recreational events on its own. The LRC interacted with Town schools, civic organizations, and local sports leagues to cooperatively provide recreational opportunities. The LRC acts as an approval and scheduling authority for field and facility requests, sets rules for proper usage and access, and provides for maintenance of fields and facilities. Those under the LRC's jurisdiction in 2010 were the same as in past years:

- Roy Memorial Park (2 Woodhawk Way), including Talent Hall and all park grounds
- Scott F. Innes Sr. Field, formerly known as "Brickyard Field" (Brickyard Drive)
- Corning Road baseball fields (Brook Road)
- Jeff Lane baseball fields
- Public tennis courts (Albuquerque Avenue)

It should be noted that the LRC only has authority over Town-owned recreational properties and facilities. It does not have authority or responsibility for those owned by the School District, Conservation Commission, privately-owned properties, and Darrah Pond proper (the water body itself, which by State law is the property of the State of New Hampshire).

To provide and maintain fields and facilities, the LRC relies on contracted services for field mowing and maintenance, landscaping, major repairs, and professional services such as inspections. Other paid services include trash removal, chemical toilets, and utilities for electricity, water, and propane.

A significant amount of volunteer efforts and in-kind contributions were and continue to be made by many individuals and organizations, helping to offset costs while improving facilities and quality of life here in Litchfield. Those listed below are the local organizations that LRC interacted with this year, demonstrating some of the recreational opportunities and benefits provided to the Town through these partnerships (in alphabetical order):

- Litchfield Arsenal Travel Baseball Team
- Litchfield Baseball Association
- Litchfield Blast Travel Softball Teams
- Litchfield Girl Scouts
- Litchfield Girls Softball League
- Litchfield Lions Club
- Litchfield School District
- Litchfield Pickleball Association
- Litchfield Recreational Basketball League
- Litchfield Seniors Group
- Litchfield Youth Soccer Association
- St. Francis School



RECREATION COMMISSION ANNUAL REPORT FOR 2010 (Continued)

The above organizations provided a mix of recreational events and services during the year:

- Youth sports instruction and clinics
- Youth sport games and tournaments
- Adult recreational activities
- Senior citizen recreational activities
- Family-fun days
- Entertainment events such as comedy nights, talent shows, and concerts
- Civic events such as fundraisers, cancer and hunger walks
- Scholarships to graduating CHS seniors



LRC Projects in 2010

In 2009 the LRC completed major portions of the Roy Memorial Park Field Expansion project. The projects completed included installing two new softball fields in the expanded area of the Park. In 2010, as part of the Opening Day festivities for the Litchfield Girls Softball League, a Dedication Ceremony was held, dedicating and naming the fields for outstanding community members. Governor John Lynch was among the hundreds present for the event.

One field was dedicated and named for Mr. Jim Bliss. Jim passed away in November of 2009 at the age of 62. He is known to most in town for his years as the physical education teacher at Griffin Memorial School. Jim also served as the Athletic Director for LMS as well as the coach of the boy's soccer team. His family was present for the dedication ceremony.

The second field was dedicated and named for Pat and Will Jewett. Will passed away in March of 2010. The Jewetts have served the Litchfield community for numerous years in many different capacities. Will was instrumental in the development of town recreation and Pat has served as the Selectmen's representative to the Recreation Commission for many years. There are very few people in this town who have not been touched in some way by what the Jewetts have contributed to Litchfield.

The Recreation Commission also welcomed several new programs, including Litchfield Pickleball Association, Litchfield Youth Wrestling, Litchfield Youth Lacrosse and the Litchfield Seniors Group. While the Pickleball and Wrestling programs are not new to the town this year, they are now LRC sponsored organizations. The Seniors Group is a new activity formed with the help of Pat Jewett and Betty Darling and is open to all Litchfield residents age 55 or older. They have held several activities over the past year including luncheons and Bingo, with many other activities planned for the coming year.

Talent Hall received a major improvement with the refinishing of the floors in 2010. The floors were stripped, repaired and refinished, with lines for basketball, volleyball and pickleball painted. We have measures in place to protect the floors and keep the finish in good condition for as long as possible.

In closing, it is the Litchfield Recreation Commission's mission to promote and increase recreational opportunities in our Town; to keep our Towns' recreational facilities open, safe, and cost-efficient within available funding; and manage to the best of our abilities the Town's available resources for parks and recreational purposes. We encourage any residents interested in improving Litchfield's recreational services to consider joining the Recreation Commission (contact Town Hall for further information).

--Submitted by the 2010 Litchfield Recreation Commission:

John Bryant, Chairman
 Sandy Vance, Secretary
 Keith Buxton, Member
 Colleen Gamache, Member

Andy Collins, Vice-Chairman
 Betty Darling, Member
 Jason Allen, Member
 M. Patricia Jewett, Selectman ex-officio



LITCHFIELD MOSQUITO CONTROL DISTRICT 2010 ANNUAL REPORT

In its third year of existence, the Litchfield Mosquito Control District (MCD) provided value to the town through its continued work to control the mosquito population within our community. Our proactive approaches may have helped in preventing additional re-occurrences of life-threatening viruses which are carried by various species within the mosquito community. Throughout the 2010 mosquito season, the district collected multiple thousands of samples, each of which was tested by state laboratories. Fortunately this year no signs of EEE or West Nile Virus (WNV) had been detected within our community.

Following the procedures outlined in our *Arboviral Illness Surveillance, Prevention and Response Plan*, developed by the MCD, and working in concert with the Board of Selectmen, the Public Health Officer and the Office of Emergency Management, the MCD continued its larvicide program. We specifically targeted the areas that were identified as containing EEE and or WNV in the past.

Mosquitoes breed in still, undisturbed water. While it is impossible to say for sure that EEE or WNV will be found in Litchfield in the 2011 season, all residents are encouraged to lessen the chance of reoccurrence by removing any standing water from their property throughout the Spring, Summer and early Fall. Barrels, buckets, gutters...anything that can hold water...should be emptied and any standing water removed. Of particular concern are old tires and birdbaths. Tires should be removed from all areas and the water in birdbaths should be changed every two or three days.

While we hope it won't be necessary, positive testing next year will mandate additional larviciding or barrier spraying in targeted areas. **If you do not want your property treated** for mosquitoes you must make a written request to the Board of Selectmen, Attn: Mosquito Control District. Please include your name, street address, phone number and description of your property with its boundaries. If such a request is not received and test pools show up positive in your area, your property may be treated.

Please call MCD if you have any questions about mosquitoes, the insecticides we use, time and type of applications or for more information about EEE or WNV. You can also visit the NH Department of Health and Human Services web site at www.dhhs.state.nh.us or the Centers for Disease Control at www.cdc.gov.

The 2010 season has now drawn to a close. Fortunately we have had no reported incidents of human or animal infection within our community. We have filed with the State the appropriate paperwork which allowed our community to receive \$4,725.05 in State refunds.

As we look to the 2011 mosquito season, we have the benefit of several successful years behind us with valuable new insights. The upcoming season will see amendments to our existing *Arboviral Illness Surveillance, Prevention and Response Plan*, along with several proposed recommendations to the Board of Selectmen which will allow our public services to unite and provide a timely, well coordinated response to the community's needs.

Respectfully submitted by the Litchfield Mosquito Control District;

John Latsha-Vice Chairman

John Poulos

Alfred Raccio-Chairman



AARON CUTLER MEMORIAL LIBRARY'S 2010 DIRECTOR'S REPORT

The mission of the Aaron Cutler Memorial Library is to offer the community materials, programs, and services, in a pleasant and welcoming environment, which will provide learning support for elementary, middle and high school students; satisfying recreational experiences; and opportunity for personal growth and development.

To this end, the library provided patrons of all ages with:

- many avenues, both in-house and online, to gather the supplemental information needed to complete assignments;
- high demand best selling fiction, non-fiction and movies;
- pleasure reading to promote lifelong learning;
- the opportunity to study a variety of subjects for personal edification; and
- a variety of programs and events to engage the mind, entertain, and spark creativity.

Library Use

- Circulated 33,998 library items: 57% children, 5% teens and 38% adults
- Visited by 16,301 library patrons
- Hosted 6,712 patrons at 191 library programs
- Added 379 new patrons
- Informed 9,300 visitors through our website, cutlerlibrary.blogspot.com

Library Resources

In-House Resources

- The library holds 14,306 materials in a variety of formats including: print, audiobooks, magazines, newspapers, movies and computer programs.
 - 960 new materials were cataloged and added to the collection. 881 of these items were purchased; 79 items were donated.
 - 593 out-of-date, lost, damaged, and non-circulating materials were withdrawn.
- Internet ready computers equipped with Microsoft Word, Excel and Power Point were provided for use, and an Early Literacy Station, equipped with 50 educational software programs for children ages 2 through 10, was available in the Young Readers' Room.

Online Resources

New Hampshire Downloadable Book Consortium

- Library patrons had access to 4,416 downloadable audiobooks through the New Hampshire Downloadable Book Consortium.
- eBooks were added to this website in June, and there are currently 1,264 eBooks in the ePUB format, as well as 15,000 public domain titles, available for download.
- A complete list of compatible devices and detailed instructions for using these free downloadable resources are available on the library website.

NHewLink Databases

- Library patrons had access to thousands of magazine, journal, newspaper, encyclopedia and other sources, through subscription services provided by the library. These 25 database resources provided homework and research help, as well as recreational reading, in a wide variety of popular and academic subjects. A complete listing of these resources is available on the library's website.
- Patrons enjoyed the online newsstand, choosing from over 1,700 titles available each month through MasterFile Premier, including such popular titles as Consumer Report's, People, Newsweek, PC World and Money.
- Patron's who read fiction enjoyed using Novelist, a reader's advisory service that provides information on over 100,000 titles, book award lists, author and series information, suggestions on what to read next, and much more.

Encyclopedia Britannica Online

Library patrons searched Encyclopedia Britannica for adults and high school students, Compton's Encyclopedia for middle school students, and the Elementary Encyclopedia for elementary students for a wide variety of information needs from the comfort of their own homes.

Interlibrary Resources

Litchfield residents had access to materials around the state through the Interlibrary Loan program. More than 1,500 requested items were delivered to the library for pick-up.



AARON CUTLER MEMORIAL LIBRARY'S 2010 DIRECTOR'S REPORT (Continued)

Library Programming

The Adult Services Department offered:

- All Booked Up, a book discussion group, on the 1st Wednesday of the month at 6:30 p.m.
- Book of the Month Club, with a monthly featured title.
- Water Your Mind...Read, an 8-week summer reading club that included reading, activities and prizes.
- Haunted Hikes of New Hampshire presentation with author Marianne O'Connor.
- Other contests.

The Tween and Teen Services Department offered:

- Make Waves @ Your Library, a 7-week summer reading club for 6th-12th graders including reading, crafts, activities, performers and prizes.
- Minute-to-Win-It competitive event.
- Other crafts and contests.

The Children's Services Department offered:

- Preschool Story Time on Tuesdays at 10:30 a.m. or Wednesdays at 12:30 p.m.
- Pajama Story Time on the 1st Thursday of the month at 6:30 p.m.
- Make 'n Take Crafts each month.
- Book Bunch, a book discussion group for children age 9-11.
- Make a Splash—READ!, a 6-week summer reading club for kids age 3-10, including reading, crafts, contests, performers, events and games.
- Library Card Sign-Up Month for 1st graders at GMS.
- Other crafts and contests.

Other Services

The library also provided photocopying, faxing, and test proctoring to residents.

Community Support

The library relied on the support of the community for the extra touches that make the library a great place to visit.

Special thanks go to:

- the Litchfield Garden Club for their continued provision of plantings and maintenance for our beautiful flower beds, as well as our holiday greenery;
- the Friends of the Library for their annual 24/7 Porch Book Sale that puts gently used books into the hands of the community, the Holiday Gingerbread Contest, and their donations of activity passes to the SEE Science Center (Manchester) & Museum of Science (Boston), summer reading funds and prizes, etc.;
- the 35 neighboring businesses that supported our 3 summer reading clubs through donations of prizes and money;
- the 24 individuals who provided the library with a helping hand when it was needed; and
- the "Book Elf" who supplied the library with new children's books that were given away during Library Card Sign Up Month and Santa's Workshop.

Return on Taxpayer Investment

Weighing taxpayer investment (\$173,032) against the cost for patrons to purchase the materials and services provided to them by the library in 2010 (\$527,250), taxpayers enjoyed a return on investment of \$354,218 or 205%.

An Open Invitation

If you have not been using library services, please pay us a visit. Aside from being a beautiful building, the library is a bright, cheerful space filled with current information and materials, staffed by friendly people who are all too happy to help you find the content you need in-house, across the state or in cyberspace.

Respectfully submitted by,

Vicki Varick
Library Director



**DEPARTMENT OF BUILDING
SAFETY/HEALTH
CODE ENFORCEMENT**

As you are aware, this past year has affected new home construction in the Town of Litchfield and across the Country. Individual single family home construction is down compared to previous years. Currently elderly housing units are being built. Two projects are under construction, one in the northern part of town and one in the southern.

Low interest rates have encouraged renovations and additions. Residents are upgrading their present homes. In talking with building and home owners there is a strong indication the renovation and addition work will continue for the next year or two.

In 2009, the International Building Code was adopted by the State of NH, meaning the Town is following this as the minimum building code.

In 2011, we are implementing a new building permit process. All building permit applications (including electrical, mechanical, plumbing, etc.) will be available on-line and downloadable to increase the efficiency of the building permits process. An explanation and sample overview will be available as well. My goal is to process and approve simple applications on the same day.

In closing, I would like to thank the people of Litchfield, its staff and departments. I hope 2011 will be a great year.

Respectfully Submitted,

Kevin Lynch
Code Enforcement Official/Building Inspector



Permits for 2010



Types of Permits	Amount
Dwelling Units	15
Additions/Garages/Renovations	89
Temporary	7
Swimming Pools	41
Mechanical	170
Electrical	210
Plumbing	17
Septic Test Pit/Leach Fields	24
Well	5
Total Permits	578
Estimated value for Construction of New Units, Renovations, Additions, Garages, etc	\$5,005,000.00
Impact Fees Collected in 2010	\$127,291.35
Permit Fees Collected in 2010	\$27,664.00



LITCHFIELD ZONING BOARD OF ADJUSTMENT 2010 ANNUAL REPORT

The Litchfield Zoning Board of Adjustment (ZBA) has 5 members appointed by the Board of Selectmen. The Board meets at 7 P.M. on the second Wednesday of each month in the Town Hall meeting room to hear requests from applicants to appeal administrative decisions and requests to grant variances, special exceptions or equitable waivers.

Section 1: Membership and Assignments

There are currently 5 members and 4 alternates on the Board. The Chair, Vice-Chair, and Clerk positions are nominated by ZBA members each year in May.

- Richard Riley was nominated Chair Person in May for another one year term
- Laura Gandia was nominated Vice-Chair Person in May for another one year term
- Eric Cushing was nominated Clerk in May for a one year term

		<u>Membership</u>		<u>Years of Service</u>
		<u>Start</u>	<u>Term Expires</u>	
Members:	Eric Cushing - Clerk	2005	March 2011	6
	Laura Gandia - Vice Chairperson	2000	March 2012	11
	Albert Guilbeault	2005	March 2013	6
	John Regan	1998	March 2011	13
	Richard Riley Jr - Chairperson	2003	March 2013	8
Alternates:	Thomas Cooney	2007	March 2012	4
	John Devereaux	2003	March 2013	8
	Gregory Lepine	1990	March 2012	21
	OPEN			
	OPEN			

** I would like to call special attention to Greg Lepine, John Regan and Laura Gandia for their long standing service on the ZBA and by extension to the Town of Litchfield.

Section 2: Case Load and Decisions

In 2010 the Board heard testimony and made decisions on one new case. The case load remained unusually light for the third year in a row.



Of the total case load heard in 2010:

- There was one request for a Variance
- There were no requests for a Special Exception
- There were no requests for an Appeal of Administrative Decision
- There were no requests for Equitable Waivers
- There were no requests for a Rehearing



LITCHFIELD ZONING BOARD OF ADJUSTMENT 2010 ANNUAL REPORT (continued)

Section 3: Budget

In 2010 the Board continued our focus on managing expenses. I would also like to point out that in 2010 the ZBA members donated miscellaneous office supplies and have voluntarily declined mileage reimbursements for travel related to site walks and training.

Account Number	Account Name	2010 Budget	Adjustments	Net Working Budget	Current Year Expenditures	Encumbrances	Balance Remaining
01-4191.30-125	ZB Wages - Secretary/Clerk	0.00	0.00	0.00	0.00	0.00	0.00
01-4191.30-328	ZB Public Notices and Ads	660.00	0.00	660.00	255.85	0.00	404.15
01-4191.30-344	ZB Secretarial Services	1458.00	0.00	0.00	567.00	0.00	891.00
01-4191.30-560	ZB Dues and Subscriptions	65.00	0.00	65.00	64.00	0.00	1.00
01-4191.30-620	ZB Office Supplies	25.00	0.00	25.00	0.00	0.00	25.00
01-4191.30-625	ZB Postage	50.00	0.00	50.00	0.00	0.00	50.00
01-4191.30-680	ZB Copier Charges	0.00	0.00	0.00	0.00	0.00	0.00
01-4191.30-740	ZB Equipment Purchases	0.00	0.00	0.00	0.00	0.00	0.00
01-4191.30-750	ZB Furniture/Fixture Purch.	0.00	0.00	0.00	0.00	0.00	0.00
01-4191.30-810	ZB Mileage and Tolls	50.00	0.00	0.00	0.00	0.00	50.00
01-4191.30-811	ZB Seminars	240.00	0.00	240.00	180.00	0.00	60.00
TOTAL ZONING BOARD		2548.00	0.00	2548.00	1066.85	0.00	1481.15

** The Board anticipates that we will end the year approximately 42% under the Net Working Budget of \$2,548.00 (+/- 1%)

Section 4: Training, Seminars, Certifications

- Three ZBA Members, Laura Gandia, Richard Riley and Eric Cushing, attended the NHOEP Spring Planning and Zoning Conference training
- Attendance at the NHOEP Fall Planning and Zoning Conference training was canceled as part of our efforts to reduce budget spending

Section 5: Miscellaneous Business

- In July the ZBA hired Gisele Mercier as the recording secretary replacing Marge Dabrowski who, with her husband, moved out of Litchfield to be closer to their children and new grandchild. We are very pleased to have Gisele on board and wish to extend our thanks to Marge for her service to the town.
- In January the ZBA began using their updated application forms to conform to the legislative action taken in July 2009 which repealed and then reenacted RSA 674:33 I (b). The following Statement of Intent was included in the new law:

“The intent of [this act] is to eliminate the separate “unnecessary hardship” standard for “area” variances, as established by the New Hampshire supreme court in the case of *Boccia v. City of Portsmouth*, 155 N.H. 84 (2004), and to provide that the unnecessary hardship standard shall be deemed satisfied, in both use and area variance cases, if the applicant meets the standards established in *Simplex Technologies v. Town of Newington*, 145 N.H. 727 (2001), as those standards have been interpreted by subsequent decisions of the supreme court. If the applicant fails to meet those standards, an unnecessary hardship shall be deemed to exist only if the applicant meets the standards prevailing prior to the *Simplex* decision, as exemplified by cases such as *Governor’s Island Club, Inc. v. Town of Gilford*, 124 N.H. 126 (1983)”

The new law became effective January 1, 2010 and shall apply to any application or appeal for a variance that is filed on or after the effective date.

I’d like to thank all the Board members and alternates for the time they spent this past year performing this important service for the town.

Respectfully submitted,

Richard Riley – Chairperson
Litchfield Zoning Board of Adjustment



2010 ANNUAL REPORT OF NRPC ACTIVITIES FOR THE TOWN OF LITCHFIELD

INTRODUCTION

The Nashua Regional Planning Commission (NRPC) was established in 1959 by communities in the Nashua area for the purpose of analyzing and coordinating land use and transportation issues at the regional level. Today, NRPC serves the thirteen member communities of Pelham, Hudson, Litchfield, Merrimack, Nashua, Amherst, Hollis, Brookline, Milford, Mont Vernon, Lyndeborough, Wilton, and Mason, and provides comprehensive community planning services.

NRPC provides member communities with comprehensive solutions to local environmental, land use, transportation, and regional planning issues as well as cutting edge mapping and data services. NRPC has also been designated as the Metropolitan Planning Organization to provide transportation planning services for the region. In this capacity NRPC works to bring innovative and effective transportation policies and strategies to the communities in the Nashua region.

A leader in planning strategies that preserve and improve the quality of life in southern New Hampshire, NRPC collaborates with multiple parties resulting in planning that is innovative, inclusive, technically sound, and driven by public participation. Specific assistance has been consistently provided to our communities on projects ranging from transit analysis, draft ordinances, develop and update local master plans, transportation planning, analysis of local zoning, and facilitation of visioning workshops to help communities establish goals and objectives for future growth. Our knowledge of local government operations and functions has allowed us to successfully administer this assistance and develop strong relationships with local boards and committees over the past 50 years.

2010 ANNUAL REPORT OF NRPC ACTIVITIES FOR THE TOWN OF LITCHFIELD

NRPC embarked on a number of new initiatives and projects in 2010, which promise to have long-term positive impacts for the future of the region and the state. NRPC has played a significant role in the NH Broadband Mapping Program as we began the process of identifying and mapping broadband resources across the state in collaboration with the other eight Regional Planning Commissions. In 2011, we will continue this work with a public outreach and planning component to the project that will engage the region in understanding and planning for broadband services.

NRPC organized the region's first Smart Commute Week, involving local businesses, community officials, and residents to raise awareness of alternative modes of transportation for commuting, school, and every day trips. We hope to build on the partnerships and relationships we established in planning this event to develop an expanded program over 2011.

While focusing on new initiatives, we also were successful in continuing our core services of transportation, land use, environmental, and GIS planning. As we look forward to FY11, there are many opportunities for NRPC to assist individual communities in shaping their future and to facilitate meaningful, engaged discussions about where the region is heading. At local level, we are developing a streamlined, cost effective method for updating Community Master Plans. We will also continue to work with communities on energy planning and exploring ways to integrate energy, transportation, and land use planning. At the regional level, we will begin the process of building a new transportation model that will help to inform our decision making about land use and transportation choices. At the state level, we will continue to collaborate on the Statewide Broadband Mapping and Planning Initiative.

Our work on behalf of the Town of Litchfield includes:

TRANSPORTATION

NRPC as the designated Metropolitan Planning Organization (MPO) for the region is responsible for developing and maintaining the region's transportation planning program. This includes soliciting, prioritizing and making recommendations on regional and local transportation projects that are funded through Federal or State sources.

NRPC is responsible for developing the region's portion of the State's Transportation Improvement Program (STIP), maintaining the regional traffic model, and performing required air quality analyses. In addition, NRPC MPO funds are used to provide municipal technical assistance on transportation issues.

I-93 Community Technical Assistance Program (CTAP) – The CTAP program is funded by the NH Department of Transportation and administered in the region by NRPC. It is designed to help communities prepare for future growth and land use changes that are anticipated to occur following improvements to I-93. During 2010 this program has provided for developing the Litchfield Economic Development Website. NRPC also participated in the analysis of the potential development on Pettingill Road in Londonderry and reviewed potential traffic impacts on neighboring communities including Litchfield.

Traffic Data Collection - Conducted 9 traffic counts in Litchfield in the past year. These counts were done at the request of the New Hampshire Department of Transportation and are used to support the Federal Highway Performance Monitoring System (HPMS). These traffic counts are available for use by the Town and NRPC can conduct special counts upon request. The count data is available to anyone through the NRPC website and more detailed data from each count is available upon request.

Transportation Improvement Program – As the designated MPO for the region, NRPC maintains the Transportation Improvement Program (TIP). The TIP is a fiscally constrained document required under federal transportation regulations. All federally funded highway improvements must be included in the region's TIP in order to receive federal funding. NRPC is responsible for the development and maintenance of the TIP so that federal highway transportation dollars are available to Litchfield and the rest of the region.

Congestion Mitigation Air Quality (CMAQ) Program - The CMAQ program provides funding opportunities for communities to address transportation needs that have a direct and beneficial impact on air quality in the region. Typical projects include intersection signalization improvements and improvements to transit service.

NH Capitol Corridor Passenger Rail Project – During the course of 2010 NRPC continued to push forward the NH Capitol Corridor project. Activities this year included participation on the New Hampshire Rail Transit Authority, the operating entity for the rail project, as well as passage of a limitation on liability as well as the preparation of conceptual development and operating costs. The liability limitation will be a critical factor in controlling operating cost for the rail project.

Human Service Transit Coordination – For several years the Department of Transportation and Department of Health and Human Services have been developing a process for coordinating transit services funded by the two agencies to reduce costs and increase service. The NRPC has been the leader in the state in this process and was recognized as the first regional coordinating council. In the coming year it is anticipated that this project will lead to increased transit service throughout the NRPC region and help meet the transportation needs of many seniors and disabled adults without transportation options.

Safe Routes to Schools Program - The Safe Routes program encourages children to bike or walk to school through education and incentives that remind children how much fun biking and walking can be. The program also addresses the safety concerns of parents by encouraging greater enforcement of traffic laws, exploring ways to create safer streets, and educating the public about safe biking, walking, and driving practices. NRPC continues to pursue Safe Routes to Schools funding for communities and school districts in the region.

Regional Traffic Model – NRPC is updating the regional traffic model to provide morning and afternoon peak hour traffic forecasts. This will allow NRPC to provide more specific information to the town when assessing the impact of traffic from new development. This capability is available for town use whenever there is interest, without cost, and the town staff has utilized NRPC traffic expertise on several occasions during 2008 to help study critical intersections and development issues.

Long Range Transportation Plan – During 2010, NRPC updated the region's Long Range Transportation Plan, Transportation Improvement Program and Air Quality Conformity Analysis. These documents identify transportation priorities for the region and each of the municipalities and are required to receive funding for transportation improvement projects.

LAND USE AND ENVIRONMENT

NRPC Energy Program – In 2008, NRPC received a 2 year grant from the US Environmental Protection Agency’s Healthy Communities initiative to establish the Nashua Regional Energy Program. The Nashua Regional Energy Program works with municipalities to understand community needs and resources, assess current energy consumption within municipal buildings, take action to reduce energy consumption and implement renewable energy projects, and evaluate progress.

NRPC held its third Regional Energy Roundtable in 2010. The goal of this group is to share knowledge, technical expertise, and lessons learned as communities in the Nashua Region take action to address climate change and energy issues at the local level. NRPC also organized and facilitated a workshop during the 2010 Local Energy Solutions Conference. The workshop was entitled “Strategies for Effective Partnerships in Local Energy Action” and focused on the needs and resources of municipal staff and local energy committees to address energy issues and build stronger partnerships.

In 2010, NRPC also secured funding to conduct outreach and technical assistance to increase municipal energy efficiency in the Nashua Region through the Energy Technical Assistance and Planning program (ETAP). ETAP is funded by the American Recovery and Reinvestment Act and is being administered through the NH Office of Energy and Planning. For more information or to participate in this program, please contact Jill Longval, Environmental Planner, at 603-424-2240 or jill@nashuarpc.org.

Legislative Services – On an annual basis, NRPC is actively engaged with members of the Legislature on issues that concern member communities. During the 2010 session NRPC was actively engaged legislative issues related to land use law, workforce housing, transportation funding, and commuter rail.

Brownfields - NRPC continued its regional Brownfields Assessment process in 2010 to identify Brownfields that qualify for federal and state funding programs. NRPC staff worked with local officials to identify qualifying Brownfields in each member community. Staff then directed NRPC’s consultant in preparing Phase I and Phase II Brownfields assessments for selected sites. NRPC also worked with town staff members and affected property owners to provide education on the Brownfield process and on potential funding sources for cleanup activities.

Resources and Training – Through the innovative iTRaC (Integrating Transportation and Community Planning) program the NRPC provided a wide array of resources to town volunteers and staff. Fact sheets were developed on Edible Landscapes, Alternative Landscapes, Transportation Planning, Dark Skies, Gateways, Historic Districts, Flood Hazard Area Zoning, Rail and a 2010 Legislative Update. Large scale educational posters have been developed on Access Management, Gateways, Traffic Calming and the State of New Hampshire’s Transportation Planning Process. All of these educational posters are available for our member communities to borrow. Planning Board and Zoning Board trainings were also offered in the Spring and the Fall.

The iTRaC Program has recently launched the Exemplary Spaces Award program which acknowledges examples of excellent planning and design throughout the Nashua Regional Planning Commission’s 13 member communities. Awards will be granted for residential, commercial and industrial, and public spaces in the Nashua Region that exemplify the successful use of innovative planning techniques, site design, and aesthetic appeal and to recognize examples of excellent planning that enhances the community.

Household Hazardous Waste Program – Household Hazardous Waste (HHW) comes from everyday products used in the home, yard, or garden. By definition, they are corrosive, flammable, toxic, or reactive. Non-latex paint, solvents, oven cleaner, pool chemicals, pesticides, drain opener, and auto chemicals are just a few examples. The Nashua Regional Planning Commission holds HHW Collections each year to allow residents to properly dispose of these products. During these events, participants can also recycle unwanted electronics.

Six collections were held during the 2010 HHW season. Five of the events were located in Nashua and one was held in Milford. A total of 1,368 households participated from across the region; 34 of those households came from Litchfield. Six more collections are planned for 2011 beginning on April 23. For more information and a complete schedule, visit www.nashuarpc.org/hhw.

Low Impact Development Guidebook - NRPC is drafting a guidebook to help communities understand and implement techniques related to low impact development (LID). LID is commonly used to meet stormwater management goals and improve water quality.

Agricultural Assistance - As part of a Community Technical Assistance Program (CTAP) grant to assist the communities of Pelham, Litchfield and Hudson, NRPC staff held an Agriculture Commission Workshop at NRPC on May 24. Technical assistance was provided to Litchfield because of their extensive agricultural lands. A Farm Friendly survey was conducted; zoning and regulations reviewed; and agriculture inventory documents reviewed. Recommendations and comments were provided to the Planning Board for potential regulation and zoning amendments.

Development Review and Planning Services - Part of NRPC's comprehensive solutions is to offer direct local land use planning assistance. In addition to the services mentioned in the Introduction, the Town of Litchfield continues to utilize contract planning services to directly assist the Planning Board. Services include assistance to applicants in submitting subdivision or site plan applications, provide written reviews of submissions to the Planning Board, attend hearings and work sessions to assist and answer questions, and support the Board and Town staff in preparing notices draft amendments and warrants for Town Meeting.

GEOGRAPHIC INFORMATION SYSTEMS (GIS)

The GIS staff at NRPC continues to maintain a diverse collection of spatial databases including local roads, real property parcels, zoning, land use, and environmental conditions. This data is applied extensively to provide mapping and analysis for local and/or regional projects.

Completed regular maintenance tasks and performed updates to the Litchfield GIS data which is maintained by NRPC, including digitizing new roads, parcels, protected lands, zoning changes, trails, social service or child care providers, land use and other baseline data.

Updated the Town Zoning map and NRPC Standard Map Library for Litchfield. These four standard maps show the Town's Roads and Town Facilities, Environmental and Conservation Areas, Existing Land Use and an Aerial Image of the Town.

NRPC staff developed a map that shows all land parcels and how they relate to the 50, 150 and 250 foot Shoreland protection setbacks. Staff also developed an associated spreadsheet that lists all land parcels that are completely or partially in the various setbacks. The map and spreadsheet will be used by NRPC circuit rider and Litchfield Planning Board for future planning in Litchfield.

This year NRPC worked with the town assessor and the Registry of Deed database to update the town digital parcel map to include all changes to property data. This item is a critical component of many projects conducted in the town and is always available to the town from NRPC free of charge.

Updated online Google Maps NRPC Traffic Count application. At the end of the traffic counting season, GIS staff uploaded all current data to Google maps web application, showing the latest 24-hour and hourly counts for every location in Litchfield and the rest of the NRPC region.

Continued to update and expand the local annotation layers for improved clarity, accuracy and detail in mapping tasks.

Completed regular maintenance tasks and performed updates to the Litchfield GIS data which is maintained by NRPC, including digitizing new roads, parcels, protected lands, zoning changes, trails, social service or child care providers, land use and other baseline data. Continued to update and expand the regional annotation layers for improved clarity, accuracy and detail in mapping tasks.

CTAP Open Space Plans - NRPC created Open Space Plans for the Town of Litchfield as part of the CTAP planning process. The goal is to create a Green Infrastructure overlay of important lands for protection and to identify priority areas or parcels. The process was Geographic Information System (GIS) and mapping intensive. A co-occurrence analysis was conducted the Town using important environmental layers identified by an Open Space committee. Typical layers include aquifers, floodplain, wetlands, important habitat, developable areas, and others. The co-occurrence analysis consists of overlaying multiple datasets or map layers to identify the amount of coincidence or overlap on any given location. Products for this process include a final report, a map identifying a Green Infrastructure overlay, and a map identifying priority areas or parcels.

For more information contact Kerrie Diers, Executive Director at 603-424-2240, ext. 12 or via email at kerried@nashuarpc.org or visit the NRPC website at www.nashuarpc.org.



ANNUAL REPORT OF THE SOUTHEASTERN NEW HAMPSHIRE HAZARDOUS MATERIALS DISTRICT

Richard Hartung
Selectman, Hampstead
Chairman, Board of Directors

Chief Thomas McPherson, Jr.
Windham Fire Department
Chairman, Operations Committee

About the District:

The District's membership is made up of 15 communities of approximately 360 square miles with a population of over 180,000 people within the Route 93 corridor. Essentially the District is bordered in the east by Route 125 and the Merrimack River to the west. North and south borders are defined by Manchester, Route 101 and the Massachusetts state line. The District was formed in 1993 to develop a regional approach in dealing with the increasing amounts of hazardous materials being used and transported within these communities. This District is recognized by the State of New Hampshire as the Regional Emergency Planning Committee (REPC) for the member communities. The REPC which consists of representatives from local government, industry, and the general public is working with industry to comply with federal regulations for the reporting of chemicals used within and traveling through the District.

The District draws its funding from an annual assessment from each community as well as from grants and donations. In 2010 the District applied for and received federal grants for equipment, training, and operational expenses totaling \$151,707.00. The Fire Chiefs from each of the member communities' make-up the Operations Committee of the District. This Operations Committee is overseen by a Board of Directors consisting of elected representatives from each community, who approve the budget and any changes to the bylaws. The Executive Board of the Operations Committee which consists of the Chairman, Vice-Chairman, Treasurer, Technician Team Liaison, and one Member at Large, manages the operations of the District within the approved budget. The District employees a part-time REPC Director to manage the administration functions of the District, including grants management, financial management, and emergency planning.

The Emergency Response Team:

The District operates a technical emergency response team. This response is overseen by one of the member community's Chief Fire Officer who serves in the Technical Team Liaison position. The team maintains a four level readiness response posture to permit it to immediately deploy an appropriate response to a District's community's request for help involving an unplanned release of potentially dangerous chemicals within their jurisdiction. While the team primarily prepares for response to unplanned accidental chemical releases it is equipped and trained to deal with a variety of weapons of mass destruction (WMD) scenarios. The team maintains a host of specialized response equipment to deal with chemical and environmental emergencies.

The Emergency Response Team is made up of 39 members drawn from the ranks of the fire departments within the District. The team consists of 6 Technician Team Leaders, 28 Technician Level members, 5 Communication Specialists, and 3 Information Technology Specialists. In addition to members drawn from member fire departments, the team also includes members from various backgrounds that act as advisors to the team in their specific areas of expertise. These advisors include an industrial chemist, and several police officers.

The Team maintains a fleet of vehicles and specialized equipment with a value of close to \$1,000,000. The vehicles consist of a Mobile Command Support Unit, 2 Response Trucks, 2 Spill Trailers, an Entry/Intervention Trailer and a Mobile Decontamination Trailer. This mobile apparatus carries the team's equipment which includes chemical detection and identification instruments, containment supplies, plugging, patching and intervention supplies, communication equipment, computer based and other chemical reference guides as well as chemical protective equipment. The team equipment is stored at various locations within the District, allowing for rapid deployment when the team is activated. Activation of the team is made by the request of the local incident commander through the Derry Fire Department Dispatch Center.



ANNUAL REPORT OF THE SOUTHEASTERN NEW HAMPSHIRE HAZARDOUS MATERIALS DISTRICT (Continued)

Response Team Training

In 2010 the Emergency response team completed 1808 hours of training during monthly training drills and specialized classes attended by team members. This training included confined space entry, hazardous materials operations, Level A entry drills, radiation detection equipment operations, chemicals identification, facility familiarization, transportation emergencies, Incident Command. Additionally training was provided by the Domestic Preparedness Equipment Training Assistance Program on various chemical detection equipment, Weapons of Mass Destruction, Personnel Protective Equipment, and "Hot Area Operations".

The Team also provided 88 hours of instruction to member fire departments, in various Hazardous Materials subjects, including on-scene operations and decontamination. The District in conjunction with the International Association of Firefighters provided an 80 hour Hazardous Materials Technician Class to 27 members of member fire departments.

Emergency Responses

In 2010 the Team responded to 19 incidents within the District. These incidents included requests for technical assistance for member departments where a Response Team Leader provides consultation to the fire department on the handling of an incident. Additional responses included incidents involving the identification of spills of unknown substances, hydrocarbon spills, large propane and natural gas leaks and response of the mobile command post to support departments during large scale incident.

For further information about the Southeastern New Hampshire Hazardous Materials District please visit our website at www.senhazmat.org.



Pictures from Southeastern NH Hazmat website
www.senhazmat.org



LITCHFIELD FIRE-RESCUE SERVICES ANNUAL REPORT- 2010

Honorable Members of the Board of Selectmen
Litchfield Residents

Ladies and Gentlemen:

It is my pleasure to present the 2010 annual report for the Fire-Rescue Services to you. During 2010, the department responded to 778 incidents of various types and durations. In spite of the many financial challenges the Fire Department faced during 2010, I am happy to report the Fire Department **returned \$25,000** of unexpended funds to the town treasury. Also worth noting, the Fire Department's 2011 funding request is within \$500 dollars of FY2010. We clearly understand times are tough and we are certainly doing our part.

Paramedic Training Update

Firefighter Jim Rea has completed his in-class course studies and is very much on track to complete his required field training. My expectation is he will be providing Paramedic services to Litchfield in the early to late spring. In conjunction with having Jim trained as a paramedic and the voter's approval for the purchase of a rescue truck, our services and the way we deliver them to you, in my opinion, will be greatly enhanced. As a department we could not do this without your support, and we thank you again for the approval of the rescue truck that is due to be here as planned this spring.

The fourth annual training trip to the National Fire Academy in Emmetsburg, Maryland was time well spent and very successful. This year, I was joined by one of my Lieutenants and 6 of my firefighters. The weekend offered training on many subject matters from Strategy and Tactics of Initial Company Operations to Safety Officer Training. Litchfield was represented in every area of training offered that weekend. Plans are currently being finalized for the 2011 trip that will occur the weekend of September 23rd.

The Fire Department continues working on an initiative to certify various groups and civic organizations within the community in the use of AED's (automated external defibrillators), basic first aid and CPR (Cardiopulmonary Resuscitation). In 2010, the department trained 50 more people in these life saving techniques. I would encourage anybody interested in receiving this training to drop me an email at Litchfieldc1@comcast.net.

This year, our Fire Prevention Week activities kicked off with the annual fire truck parade through town which is always well received. Presentations on fire safety were made at all the schools teaching children from kindergarten through 5th grade. The Annual Fire Station Open House to remind everyone to be fire safe throughout the year was held on December 8th

Following this report you will find additional reports from Captain Doug Nicoll (Full-time), Captain Michael Croteau (Training), and Full-time Firefighter James Rea on various topics on their area of responsibilities and two reports, one from Firefighter Robert Desmond on a special training project he undertook and one from Firefighter Kelly Smith on the Three-Day Training Classes at the National Fire Academy.

In closing, I wish to sincerely thank the firefighters and their families for their countless hours of service in responding to the community's needs day and night. As the town continues to grow, so do the number of emergency incidents they respond to while still holding their regular jobs. It becomes increasingly difficult for them to balance their very limited free time with the almost daily responses to emergency calls and training.

I would also like to recognize and thank, Jason Hoch, the town's new administrator for all he has done to help me and my department.

Lastly, I would like to thank all the other boards, commissions and committees in town for their support and cooperation throughout the year, and to you the voters/ taxpayers for demonstrating your trust in me by returning me to a three year term as Fire Chief.

Respectfully Submitted,

Thomas B. Schofield
Fire Chief



2010 FULL-TIME CAPTAIN'S REPORT

Submitted by Captain Doug Nicoll

The full-time Captain is in charge of the day to day operations of the fire station. Working under the direction of the Fire Chief, the Captain's primary duty is to respond to emergencies and directs personnel in extinguishing fires and the saving of lives and property. He supervises, trains, department personnel, and assumes command of the department in the absence of the Deputy Chiefs or Fire Chief. He is the full-time Firefighter/EMT's direct supervisor.

Some of the duties of the full-time staff include apparatus fleet maintenance and minor repair. Scheduling/drop off/pick up of apparatus from repair facilities for preventative maintenance. Each day, a specified fire truck and its equipment are checked, run to ensure operational readiness. The fleet consists of (5) fire trucks, (3) support vehicles, (2) boats, (2) specialized trailers.

Administrative duties include:

- Scheduling of firefighters to cover sick time, vacation coverage, apparatus repair drop off / pickup.
- Scheduling of annual preventative maintenance for the department's air breathing compressor system, firefighting air-packs and required fire truck pump testing.
- Deals with insurance company requests for information for setting homeowner insurance rates, accidents and fire claim reports.
- Reporting of all fire and medical calls monthly to the State Fire Marshal's Office as required for the National Incident Reporting System. Information obtained through these reports tracks trends and allows the town to apply for fire grants.
- Schedules and conducts Life Safety Inspections for foster care, child care, woodstove & pellet stove inspections, oil burner & propane furnace replacement inspections for compliance with the NH State Fire Code.
- Assigns all street numbering for new development within the town. Town liaison to the State for all E 9-1-1 addressing and discrepancies for police, fire and new service requests. Required to research and correct addressing issues within 24-48 hour period report discrepancy is received.
- Builds and maintains town distributed street directory and fire hydrant locations. New streets are then forwarded and requested to be added to both our emergency dispatch service (Hudson Fire) and to the E 9-1-1 database.
- Maintains, services, updates, and programs all fire department mobile radios, portable radios and emergency alert pagers. The same service is also provided as needed to the highway, building and police department radios.
- Assesses daily fire danger threat for all outside burning through state website, other weather outlets to determine if conditions are safe to issue fire burning permits.
- Issues daily fire danger potential via email to fire department employees and residents who have signed up to receive these updates.
- Attends meetings with various organizations as needed.
- Re-stocks & orders medical supplies, and minor tools. Gets quotes and pricing for new and replacement fire equipment.
- Works with the schools and school superintendant to determine classroom capacities at each school as rooms are re-allocated for new or different uses.
- Pre-inspects each school prior to school openings to check for safety violations and that all fire suppression equipment and warning devices are operating correctly.
- Issues all Place of Assembly Permits for required for schools, churches, restaurants in town.
- Holds fire evacuation drills during the school year and provides fire prevention classes to kindergarten thru 5th grade children.
- Runs and teaches Seasonal Fire Permit classes to residents for campfire permits.
- Assists Fire Chief with special projects and tasks as needed.

During 2010, the department faced many challenges. Full-time Firefighter/EMT-I Jim Rea started paramedic classes every Monday for the last year which required the hiring of many substitute employees to work his Monday shifts. Some of Jim's collateral duties including the mandatory incident reporting of all emergency calls to the State Fire Marshal's Office for the National Incident Reporting System (which accounts for almost 800 calls) became part of my duties. During this past year many large projects were tackled including the re-programming of all fire, highway,



2010 FULL-TIME CAPTAIN'S REPORT (Continued)

building and school department radios under the State of NH Statewide Reprogramming initiative. The Fire Department has a total of 65 programmable mobile and portable radios. 13 Mobiles are on fire dept vehicles, 9 mobiles are in personal vehicles and 43 portable radios are distributed between fire apparatus. The other town departments make up for an additional 7 mobile radios. We also maintain the fire department's 45 programmable tone activated emergency pagers. This year required some software updates and reprogramming be performed. Radio maintenance and updates are on-going to keep the pace of area departments we receive and give mutual aid. These communities often make changes to their radio systems which require us to make the same change to allow us to communicate with them.

Another large project that is in the process of being completed this year is the remapping of every home address and fire hydrant location in town for the E 9-1-1 system. I started ongoing communications with the state early in the year to have the town resurveyed due to the large amount of new streets, houses, fire hydrants which have been added since the town was first mapped in the early 90's. This updated information being collected will provide more accurate information to emergency responders and give the town free maps showing exact locations which can be used by all town departments for use on other projects.

One other big change was the State Fire Marshal's requirement that all public & private schools be inspected yearly after the school year begins and fill out their provided online report to their office by a specified date annually. Litchfield Fire has been one of only a few departments in the state who has been inspecting our schools for over 25 years. We conduct school inspections of all 5 schools in August prior to school opening to make sure the buildings are up to code before they are allowed to open. Because of this new state requirement, all schools are inspected twice in 4 months. This doubles our work load and requires two separate, different reports per school be written. All of these responsibilities in this article are handled by two full-time employees. The full-time staff responds to approximately 30% of the departments 700 plus emergency calls per year.

2010 TRAINING REPORT

Chief Schofield;

It is my pleasure to present to you a report concerning the training the department experienced for the year 2010. This was my first year in many years as the training officer for the Litchfield Fire Department. I felt it to be a privilege and an honor to serve in this capacity.

The training committee consists of LT Bill MacInerny, LT Tim Richardson and I as the lead. We also employed various members of the department to assist in the planning and execution of the training. I would like to recognize Deputy Paul Allard, Deputy John Travis, Captain Doug Nicol, FF Jim Rea, FF Ted Farnham, FF Jeff Newell, FF Glen Gaumont, and FF Pierre Garrand who were instrumental in making the training a success.

As you requested, we developed a training outline that covered the entire year, keeping to your requirement of at least one to two training session a month, each session being 2 to 3 hours in duration. We also worked hard to try to keep the labor cost for training to your budgeted limit of \$19,000 or below. The committee was able to come up with 18 scheduled training sessions of which the department was able to complete 14. There were 4 scheduled sessions that had to be canceled for reasons beyond our control, such as weather and scheduling conflicts. One was canceled due to an equipment failure. To make up for the canceled sessions, we added 5 optional training sessions that ranged from pump training to auto extrication scenarios.

I would like to point out some of the training highlights for the year.

In April 7 members attended classes at the National Fire Academy in Emmitsburg MD.

The classes attended were Strategy and Tactics for Initial Company Operations and Fire Prevention for First Responders and Small Department.

In May the department sent 5 members to a swift water rescue class sponsored by the Bedford NH Fire Department. This class was a certified technician level class focusing on river rescue techniques and rescuer safety.



2010 TRAINING REPORT (Continued)

In June the fire department completed a Hazmat recertification class provided by the Southeastern New Hampshire Hazardous Materials Mutual Aid District. This recertification is a requirement for members of the district and is done every 2 years.

In July we were able to hire Ben Selleck of Rescue International to provide us with Back yard swimming pool safety and rescue techniques.

This past year of training was very successful and very well attended by the members of the Fire Department. The committee continues to work hard to bring high quality training to the members and the planning for 2011 is progressing well. Two examples on the drawing board are the flash over training provided by the State of NH Fire Academy and combined operations at the Nashua Training Grounds.

I look forward to serving next year as the training officer with all the challenges and excitement that goes along with being a member of the Litchfield Fire Department.

Respectfully Submitted

Mike Croteau
Training Officer
Litchfield Fire Department

PARAMEDIC TRAINING REPORT

Submitted by Firefighter James Rea

12/31/2010

Per the approved town warrant article, Firefighter Rea applied to and was accepted to the Monday 2009-2010 Paramedic Program at the New England EMS Institute at 33 South Commercial Street in Manchester, NH.

Class Began Monday August 3rd, 2009. Class was held each Monday from 9:00AM till 5:00PM. Firefighter Rea completed approximately 547 hours of classroom time. The classroom portion of the course ended at graduation on December 16th, 2010.

The course was comprised of 10 separate modules of study.

Module 1 (August 3rd, 2009 – October 5th, 2009):

- Orientation
- Introduction to ALS
- Well Being of the EMT-P
- EMS Systems
- Roles and Responsibilities
- Illness & Injury Prevention
- Medical Terminology
- Physiology
- Cell and Cellular Environment
- Pathophysiology
- Disease Causes
- Hypoperfusion
- Body's Defense Against Disease and Injury
- Medical/Legal
- Ethics
- Infectious Disease

Module 2 (October 5th, 2009 – November 30th, 2009):

- Pharmacology
- Medication Administration

Module 3 (November 30th, 2009 – January 25th, 2010)

- Airway Management
- Rapid Sequence Intubation
- Clinical Orientation
- Patient Assessment

Module 4 (January 25th, 2010 – March 29th, 2010):

- Cardiology
- ACLS

Module 5 (March 29th, 2010 – May 17th, 2010):

- Gynecology
- Obstetrics
- Neonatology
- Pediatrics
- PALS

Module 6 (May 17th, 2010 – July 12th, 2010):

- Neurology
- Pulmonology
- Endocrinology
- Allergies and Anaphylaxis
- Gastroenterology



PARAMEDIC TRAINING REPORT (Continued)

Module 7 (July 12th, 2010 – August 23rd, 2010):

- Hematology
- Toxicology
- Substance Abuse
- Urology
- Nephrology
- Psychiatric/Behavioral Emergencies
- Environmental Emergencies

Module 8 (August 23rd, 2010 – October 18th, 2010):

- Trauma and Trauma Systems
- Blunt Trauma
- Hemorrhage and Shock
- Burns
- Penetrating Trauma
- Soft Tissue Trauma
- Musculoskeletal Trauma
- Spinal trauma
- Advanced Spinal Assessment

- Thoracic Trauma
- Abdominal Trauma
- Head, Neck, and Face Trauma
- Traumatic Brain Injury
- ITLS

Module 9 (October 25th, 2010 – November 15th, 2010):

- Rural EMS
- Abuse and Assault
- Crime Scene Awareness
- Medical Incident Command
- Mass Casualty
- HAZ-MAT

Module 10 (November 15th – December 6th):

- Skills Lab
- Final Written Exam
- Final Practical Exam

While in class each Monday, the warrant article budgeted for another Firefighter to cover this shift.

648 hours of clinical training is also required to receive certification of course completion. 408 hours have been completed which includes all Hospital time. 240 hours of Ambulance ride time still need to be completed.

Hospital clinical time included 224 hours in the Emergency Department, 56 hours between the ICU and CICI, 16 hours in Cardiology, 8 hours in respiratory, 24 hours in Labor and Delivery, 32 hours between Pediatrics and NICU, 32 hours in the Operating Room, 8 hours with Concord Enhanced 911 Communications and 8 hours in the Psychiatric unit.

OPTIONAL TRAINING REPORT

Training in the fire service is essential to the building of a better, stronger and more educated department. This is why when the opportunity came up to assist Chief Schofield in running several optional trainings for the department I was very willing to work with him on this endeavor.

After speaking with several of the firefighters, there was an overwhelming request for more hands-on basic fire ground training. This type of training can be difficult to execute, as there are limited actual buildings in which to train. Chief Schofield was very instrumental in working with Sousa Realty to secure some modern framed homes in a new developed 55 and older community for these trainings.

Topics for the first training night on fire ground operations consisted of apparatus placement, hose handling, water supply, ventilation, ladder handling, and air management. This night would let some of the newer firefighters on the department show us their newly acquired academy skills and also allowed us to see how they worked as a team in a firefighter setting. The night was filled with great learning experiences for the firefighters still on probation all the way to the seasoned veterans. We worked as a team to solve problems and to learn new ways to tackle many of the obstacles we encountered such as moving charged lines around obstacles, getting through 16" on center walls, safely maneuvering stairs and radio communications. Input was given by all and much was learned.

With great interest from the first night, a 2nd optional training was scheduled with much input from the firefighters who attended the 1st. Again, Chief Schofield stepped up and was able to secure us a structure through Sousa Realty.



OPTIONAL TRAINING REPORT (Continued)

The 2nd night was planned for more fire ground operations with 2 hose mazes and a search and rescue course. We went over several techniques on how to use the hose to help with self rescue like follow “bumps to the pumps” and not to leave your line, and to use the buddy system. This night could not have been accomplished as efficiently without the generosity of Bedford Fire who came to town with their cascade system to help us with the refilling of air cylinders. This was very instrumental in our training so we had proper air supply on scene (as opposed to having to fill at the station). Again, the night was a success based on the firefighters’ reaction, they worked hard, had marked improvement in air management, and all worked well as a team to help each other through the complicated obstacles that were made.

These additional optional hands on training should continue. Not only did I enjoy working with Chief Schofield; I enjoyed working with the guys and watching the department grow and work as a team. I think with continued support from the department, community and our mutual aid counterparts; we can continue to have successful training such as these.

Firefighter Rob Desmond

NATIONAL FIRE ACADEMY TRAINING REPORT

In April 2010 eight representatives from the Litchfield Fire Department traveled to Emmetsburg, Maryland to spend a weekend participating in their annual “Two State Weekend” offered as part of a program that allows local responders the opportunity to attend classes at the National Fire Academy (NFA - www.usfa.dhs.gov/nfa/). The program is referred to as the “Two State Weekend” because the NFA opens its doors to members of fire departments from two states at a time for weekend training as opposed to the normal courses it offers that occur over several weeks and months. Usually, during the Two State Weekend that NH attends, Vermont is the other state invited. However, in 2010 the Two State Weekend consisted of NH and Alabama.

The course work consists of 16 intensive hours of classroom instruction during a Saturday and Sunday. Classes covered topics including strategies, tactics, preparation, training, leadership, decision making, prevention, and investigation. In addition to the instructor based learning covering these topics and more, many participants come away having gained valuable knowledge from the discussions and debates around many of the scenario based activities and having learned from each other. Classroom sessions often include great discussions where members of different departments share experiences and learn from each other. Having the opportunity to share ideas on different tactics, equipment, and situations, not only with neighboring towns within NH, but also with members of departments from another state such as Vermont or Alabama provides a unique opportunity hear some very different perspectives and experience from those in the fire service.

These discussions and opportunities to share ideas are not limited to being held during classroom room time though. The NFA Two State Weekend is a “residential” program in that all participants stay in the on campus dormitory housing and eat together at the on campus cafeteria (the cost of room and board is included in the price of course tuition). Instructors and students are welcomed on Friday night with an opening ceremony/presentation and everyone is invited to gather for dinner. Classes begin the following day promptly at 8 a.m.

The NFA campus is home to the National Fallen Firefighters Foundation as well as the National Fallen Firefighters Memorial. Plaques encircling the monument at the memorial list the names of the men and women of the fire service who have died in service to their communities since 1981. Whenever a firefighter dies in the line of duty, fire officials post a notice of the death at the monument and lower flags at the site to half-staff. After class on Saturday evening a special ceremony is held at the memorial to specifically remember and pay tribute to the firefighters from the states in attendance that have made the ultimate sacrifice during the past year.

Firefighter Kelly Smith



TOWN CLERK AND TAX COLLECTOR ANNUAL REPORT

Motor Vehicle Registrations: Residents of Litchfield have more options when it comes time to renewing registrations. You may come to the office and pay with either cash, check or credit card (MC, Discover or Amex), surf to www.litchfield.nh.gov and renew online using your checking account or, new this year MC, Visa, Discover or Amex (your decals are mailed to you), or renew by mail using a check and the renewal notice and return in the envelope provided to you.

Litchfield is on-line with the State of New Hampshire so we are able to register vehicles up to 26,000 pounds. We can issue vanity plates and we can renew those late renewals right here in our office.

Residents only have to write one check to the Town to pay for registrations now.

To register a Title Exempted Vehicle for the first time the law (RSA 261:2-a) requires that **in addition to a bill of sale** a person registering a 1996 Model Year vehicle (or older) must present additional documentation on the vehicle. The owner must present one of the following additional documents: a previously issued NH Registration (a photocopy is okay), a valid NH or Out of State Title (a photocopy is okay), or a completed "Verification of Vehicle Identification" form (Form 19A) which can be obtained from the Town Clerk's office, Police Department, or a local inspection station.

Inspection stickers for a vehicle renewal need to be in place by the 10th day of the following month of your renewal due date. Late renewals do not get a 10-day grace period. Every trailer and semi-trailer (including campers) with a registered weight of 3,001 pounds or greater shall be inspected (Saf-C 3209.06). Campers and motorcycles are to be inspected by July 1 of each year and will get a sticker with a number 6. All other trailers, such as utility trailers or snowmobile trailers, are inspected by birth month like regular vehicle registrations.

Internet users can go to the Department of Motor Vehicle site: www.egov.nh.gov/platecheck/pass.asp to check for initial plate availability. State of NH Motor Vehicle Agency phone numbers are: NH Title Bureau: 271-3111, Concord Motor Vehicle Registration: 271-2251, Walking Disability Desk: 271-2275, & TTD (hearing impaired): 1-800-735-2964. The closet driver licensing is done in Manchester, Milford, Salem and Concord.

Elections: There is only one election this year in March. Voting is the most fundamental right in a democracy because it is through voting that citizens protect all other rights by carefully selecting the public servants who guide and direct our self-governance. You can come to the Town Clerk's office to register to vote. You may also register to vote on Election Day. You are eligible to vote if you are 18 years of age or older on Election Day, are a US citizen and are domiciled in New Hampshire. A person can have several residences, but may have only one voting domicile. You have to provide your driver license or social security card at the time of registration. If you are currently on the checklist please check to update your information. Voter registration cards are now required by the State of NH to show place of birth and driver's license or social security number. Any change of address, name change, or party affiliation change should be updated with the Supervisors.

Vital Records: The fee for a marriage license this year has increased to \$50.00. There is a fee of \$15.00 for the first copy of a death, birth or marriage certificate and \$10.00 each for extra copies.

Dogs: There were 1,639 dogs licensed in 2010. **DOG TAGS EXPIRE APRIL 30 OF EACH YEAR.** Residents can renew dog licenses starting January 3rd. Due to budget restraints, we will not be sending out a reminder notice. This year, the Town Clerk will be at the annual Rabies Clinic to issue dog licenses. If you show the rabies certificate from the previous year the Vet can administer a 3-year rabies shot instead of the 1-year shot. There is a minimum of a \$25.00 fine for failure to register your dog in a timely manner plus monthly late charges. **If you no longer have your dog, please drop us a quick note to let us know. IMPORTANT:** Review your previous license to make sure that your dog's rabies vaccination is up-to-date. If you cannot find your vaccination certificate or license from 2008, call the office and we can research your records. You may renew your dog's license via the mail or new this year, the internet, as long as the rabies vaccine is up to date.



TOWN CLERK AND TAX COLLECTOR ANNUAL REPORT (Continued)

To register by mail please include: a check made payable to the Town of Litchfield (NO CASH PLEASE), and a self-addressed-stamped envelope for return of your new license and dog tag. To register via internet, go to www.litchfield-nh.gov and click on the icon of the dog.

License fees:	Puppies (3-7 months) or spayed/neutered over 7months	\$6.50
	Male / Female (not spayed/neutered)	\$9.00
	Senior owner (over 65) (for one dog)	\$2.00

NH Hunting, Fishing's Licenses and OHRV: In January 2008, the Town Clerk's office started issuing New Hampshire Hunting and/or Fishing License and in October 2009 we started issuing OHRV Licenses.

Town Clerk/Tax Collector News: As Town Clerk/Tax Collector for the Town of Litchfield, I completed four years of the state certification program in 2007. In 2010, I was recertified until 2015. I am now a Certified Town Clerk/Tax Collector in the State of New Hampshire. In 2009, I was nominated by the NH Tax Collectors Association as the Conference Coordinator for the State. It is a pleasure and honor to be a resident and public servant for Litchfield. I am very proud of where I grew up and currently reside. I am so proud to represent Litchfield at the meetings and conferences that I am required to attend throughout New Hampshire. My door is always open to anyone that has a suggestion.

Tax Collector Lien/Deed Calendar for 2010 **Dates and fees subject to change*

Jan – 2011	Delinquent notice of all taxes owed	No charge
February, 2011	Notice of impending lien certified to property owners	\$18.00
	2 nd or subsequent parcel	\$2.00
April, 2011	Notice of impending tax deed certified to property owners	\$16.00
April, 2011	Execution of Tax Lien	\$18.50
	2 nd or subsequent parcel	\$8.00
March, 2011	Identifying mortgagee holders (for Liens)	\$13.00
March-2011	Notice of executed tax lien to mortgagee holders	\$16.00
April, 2011	Identifying mortgagee holders (for Deeding)	\$18.00
April, 2011	Notice of impending tax deed to mortgagee holders	\$16.00
June, 2011	Execution of Tax Deed	\$10 plus recording fees



Town Clerk / Tax Collector Office Hours:

Monday 10:00 AM to 6:00 PM

Tuesday – Friday 7:30 AM to 3:00 PM

Address: 2 Liberty Way, Suite 3, Litchfield, NH 03052

Phone: (603) 424-4045

Fax: (603) 424-8154

Email: tbriand@litchfield-nh.gov

Town Clerk/Tax Collector Office Calendar for 2011 **dates subject to change*

December 31, 2010	CLOSED
January 17, 2011	Martin Luther King – CLOSED
February 12, 2011	Deliberative Session – Town-Campbell High 12:00 p.m.
March 10, 2011	Tax Lien Execution
February 21, 2011	President’s Day - CLOSED
March 8, 2011	Town Election Day – Office Open
April, 2011	Rabies Clinic – Location Fur & Feathers Rte 102
May 30, 2011	Memorial Day – Office Closed
July 4, 2011	Independence Day- CLOSED
September 5, 2011	Labor Day- CLOSED
October 16 – 21. 2011	Annual Town Clerk/Tax Collector Conference – Office Open
November 11, 2011	Veteran’s Day- CLOSED
Nov. 24-Nov. 25, 2011	Thanksgiving Holiday- CLOSED Office closes at 1:00 on Wednesday Nov. 24th
December 26, 2011	Christmas Eve –Closed

Respectfully Submitted,

Theresa L. Briand, Town Clerk/Tax Collector



RESIDENT MARRIAGE REPORT

Name	Residence	Name	Residence	Issuance	Marriage	Marriage
MCALLISTER, KELLY A	LITCHFIELD, NH	TINKHAM, KAREN M	LITCHFIELD, NH	LITCHFIELD	NASHUA	01/01/2010
HARMON, ROBERT M	LITCHFIELD, NH	MITCHELL, PAMELA R	LITCHFIELD, NH	HUDSON	MEREDITH	01/01/2010
WARENDA, ROBERT J	WASHINGTON, NH	JOLLYMORE, KERRI L	LITCHFIELD, NH	LITCHFIELD	HUDSON	04/10/2010
ISAACS, DAVID E	LITCHFIELD, NH	ISAACS, TARA	LITCHFIELD, NH	NASHUA	NASHUA	04/23/2010
HUGHES, SEAN P	LITCHFIELD, NH	HADDAD, TASHA M	LITCHFIELD, NH	NASHUA	HUDSON	05/15/2010
WHITING, CAROLE L	LITCHFIELD, NH	KOSTRZEWA, VICTORIA A	LITCHFIELD, NH	LITCHFIELD	LITCHFIELD	05/25/2010
HARMON, DANIEL L	KNOXVILLE, TN	NEFF, TIFFANY A	LITCHFIELD, NH	LITCHFIELD	LONDONDERRY	06/05/2010
DAVIDSON, REBECCA	LITCHFIELD, NH	OTTMAN, SHAWN D	LITCHFIELD, NH	LITCHFIELD	DERRY	07/02/2010
PARTIN, DAVID W	LITCHFIELD, NH	SMITH, MICHELLE M	LITCHFIELD, NH	LITCHFIELD	LITCHFIELD	07/24/2010
PATTEN, CHRISTOPHER S	LITCHFIELD, NH	HOGAN, KRISTEN L	LITCHFIELD, NH	NASHUA	WINDHAM	07/31/2010
WEBER, JOHN F	LITCHFIELD, NH	SPENCE, STEPHANIE R	HOOKSETT, NH	LITCHFIELD	PELHAM	08/08/2010
FLETCHER, NATHAN T	LITCHFIELD, NH	BUKALA, JENNIFER L	LITCHFIELD, NH	HUDSON	LINCOLN	08/21/2010
SHELTON, CHRISTOPHER P	LITCHFIELD, NH	RILEY, CRYSTAL D	LITCHFIELD, NH	LITCHFIELD	RINDGE	08/21/2010
ROUSSEAU, DAVID D	LITCHFIELD, NH	MARTIN, DENISE E	LITCHFIELD, NH	NASHUA	MANCHESTER	08/28/2010
LAMALFA, CHRISTOPHER S	LITCHFIELD, NH	GREEN, VANESSA E	LITCHFIELD, NH	LITCHFIELD	NASHUA	09/03/2010
COATES, NICOLE	LITCHFIELD, NH	WILSON, MICAH J	LITCHFIELD, NH	LITCHFIELD	HUDSON	09/04/2010
TASCHEREAU, PAUL D	LITCHFIELD, NH	SAUCIER, SHELLY A	LITCHFIELD, NH	LITCHFIELD	WINDHAM	09/10/2010
WICKENS, HEATHER E	LITCHFIELD, NH	PROCTOR, ROBERT L	LITCHFIELD, NH	LITCHFIELD	GOFFSTOWN	09/24/2010
LAINE, JOSHUA D	LITCHFIELD, NH	LISIEN, HEATHER M	LOWELL, MA	HUDSON	NASHUA	09/25/2010
BISSETT, JEFFREY A	LITCHFIELD, NH	MURROW, JOEL A	LITCHFIELD, NH	LITCHFIELD	ALBANY	10/02/2010
GILMORE, WENDY A	LITCHFIELD, NH	CHARBONNEAU, CHAD R	LITCHFIELD, NH	LITCHFIELD	LITCHFIELD	10/02/2010
BROWNE, THOMAS J	LITCHFIELD, NH	FURMAN, TRISHA L	LITCHFIELD, NH	LITCHFIELD	NASHUA	10/03/2010
CORMAN, LAURA A	LITCHFIELD, NH	HUBELBANK, DAVID	LITCHFIELD, NH	LITCHFIELD	HENNIKER	10/10/2010
MERROW, CASANDRA L	LITCHFIELD, NH	ULLIANI, LEE P	LITCHFIELD, NH	LITCHFIELD	HUDSON	11/13/2010

Total number of records 24



RESIDENT BIRTH REPORT

Child's Name	Birth Date	Birth Place	Father's/Partner's Name	Mother's Name
BOURQUE, ZOE ADDISON	01/01/2010	MANCHESTER, NH	BOURQUE, BRIAN	BOURQUE, JENNIFER
ASARA, ASHLYN PAIGE	01/21/2010	MANCHESTER, NH	ASARA, CHRISTOPHER	ASARA, KELLY
GUERTIN, JASON DANIEL	01/29/2010	NASHUA, NH	DOAK, HEATHER	
MCSORLEY, CECILIA ROSALBA	02/20/2010	MANCHESTER, NH	MCSORLEY, MATTHEW	MCSORLEY, OLGA
CARON, AVA ANN	03/03/2010	MANCHESTER, NH	CARON, JASON	CARON, PAULA
MOLINO, LANDYN HUNTER	03/05/2010	NASHUA, NH	MOLINO, ROBERT	WARNER, STEPHANIE
HATCH, HALEIGH ALISON	03/15/2010	NASHUA, NH	HATCH, TIMOTHY	HATCH, NICOLE
LEONARD, JORDYN MARIE	03/16/2010	MANCHESTER, NH	LEONARD, CHRISTOPHER	LEONARD, JENNIFER
CHANNEN, SERENA ELIZABETH	03/16/2010	MANCHESTER, NH	CHANNEN, MICHAEL	CHANNEN, SONYA
OUELLETTE, JENNIFER CIVITINA	03/17/2010	NASHUA, NH	OUELLETTE, SCOTT	OUELLETTE, ALISON
O'BRIEN, JAMES TERRENCE	03/22/2010	NASHUA, NH	O'BRIEN, MICHAEL	O'BRIEN, KATHERINE
MAPPLEBECK, ELIZABETH JADE	03/23/2010	NASHUA, NH	WEAVER, JAMES	MAPPLEBECK, JESSICA
HARMON, LILIANA SUSAN	04/04/2010	MANCHESTER, NH	HARMON, RALPH	ALEXANDER, JOHANNA
MCHUGH, TYLER JACKSON	04/05/2010	MANCHESTER, NH	MCHUGH, PETER	MCHUGH, JENNY
NOEL, CAMERON LAINE	04/16/2010	MANCHESTER, NH	NOEL, JEFFREY	NOEL, RUBY
PARISI, SYDNEY LYNN	04/19/2010	DERRY, NH	PARISI, ROSARIO	PARISI, CATHY
SHEUCHENKO, BRODY CHRISTOPHER	04/23/2010	NASHUA, NH	SHEUCHENKO, CHRISTOPHER	SHEUCHENKO, NICOLE
BRENNAN, HUNTER ROBERT	04/25/2010	MANCHESTER, NH	BRENNAN, SCOTT	VAUGHN, CHRISANDRA
BLAIS, ASHER BRADLEY DONALD	05/15/2010	NASHUA, NH	BLAIS, CHAD	BLAIS, HEATHER
GARLAND, ABIGAIL MARIE	06/06/2010	NASHUA, NH	GARLAND, JACOB	GARLAND, LAURIE
SANTOM, SERAFINA BELLE LOUISE	06/10/2010	NASHUA, NH	SANTOM, PETER	SANTOM, CRYSTAL
TINKHAM, ALYSSA PAIGE	06/14/2010	MANCHESTER, NH	TINKHAM, JOSEPH	TINKHAM, KIMBERLY
GALPIN, PAYTON MADISON	06/17/2010	MANCHESTER, NH	GALPIN, SCOTT	GALPIN, AMANDA
OZMORE, ALISON GRACE	06/28/2010	MANCHESTER, NH	OZMORE, ROBERT	OZMORE, JILLIAN
WHITE, KYLIE NICOLE	08/09/2010	NASHUA, NH	WHITE, ROBERT	NEALE, JENNIFER



RESIDENT BIRTH REPORT (Continued)

Child's Name	Birth Date	Birth Place	Father's/Partner's Name	Mother's Name
GEBALA, GABRIEL MICHAEL	08/28/2010	NASHUA, NH	GEBALA, MICHAEL	GEBALA, AMELIA
CAMBRAY, KAYLEIGH HANA	09/01/2010	MANCHESTER, NH	CAMBRAY, NATHANIEL	CAMBRAY, CATHERINE
STEINIGER, AVA RAYNE	09/08/2010	NASHUA, NH	STEINIGER, JOHN	STEINIGER, AMY
BIRD, JAMESON ILLIS-ANTONIO	09/11/2010	NASHUA, NH	BIRD, JAMES	NICOLACE, BRIDGETT
LAMIE, ADRIANA ROSE	09/16/2010	MANCHESTER, NH	LAMIE, RYAN	MCCROSSIN, STACY
ROBITAILLE, GREYSON THOMAS	10/11/2010	EXETER, NH	ROBITAILLE, JEREMY	SECKENDORF, KARA
LEAOR, MAYA LEIGH	10/28/2010	NASHUA, NH	LEAOR, CARLA	

RESIDENT DEATH REPORT

Decedent's Name	Death Date	Death Place	Father's Name	Mother's Maiden Name	Military
KNOWLES, IDA	01/01/2010	LITCHFIELD	MORRIS, FRANK	HAYES, ETHEL	N
DUCHESNE, NORMAN	01/03/2010	NASHUA	DUCHESNE, HENRY	HEBBELINCK, JULIENNE	N
MCQUARRIE, DOROTHY	01/13/2010	NASHUA	LUCE, FRANK	LASALLE, IDA	N
HOUSTON, MARK	01/23/2010	LITCHFIELD	HOUSTON SR, ALLAN	FORGERON, SHIRLEY	N
LOCKE, BRIAN	01/24/2010	NASHUA	LOCKE, CALVIN	LAMARCHE, EDNA	N
DIRITO, ANTHONY	01/25/2010	MERRIMACK	DIRITO, JOSEPH	TENAGLIO, MARIE	N
LYNCH, MARY	01/28/2010	LITCHFIELD	WEST, LEWIS	ALMIEDA, GENEVIEVE	N
SARFINE, MARJORIE	02/11/2010	MANCHESTER	LITTLE, THEODORE	DAMON, BERTHA	N
SWAIN, MOIRA	02/15/2010	LITCHFIELD	HALLY, THOMAS	BLANEY, NORA	N
BUELL, MARIA	02/24/2010	NASHUA	FISSETTE, EUGENE	LAUZIER, BEATRICE	N
GUINAN, PHILIP	03/05/2010	NASHUA	GUINAN, PHILIP	PARKER, LEAHY	N
JEWETT, WILLIS	03/06/2010	MERRIMACK	JEWETT SR, WILLIS	BROOKS, JENNIE	Y
BOUCHER, GEORGE	03/29/2010	NASHUA	BOUCHER, ARTHUR	TREMBLAY, EVA	Y



RESIDENT DEATH REPORT (Continued)

Decedent's Name	Death Date	Death Place	Father's Name	Mother's Maiden Name	Military
HESS, ROBERT	04/01/2010	NASHUA	HESS, JOHN	MURPHY, AGNES	Y
CZERNETZKY, AUGUSTE	04/09/2010	LITCHFIELD	VERHASSELT, GOTTFRIED	LUBERTINA, ADE	N
EATON, GERTRUDE	04/21/2010	MERRIMACK	GAGNE, GEORGE	ASHFORD, BEATRICE	N
FOURNIER, PHILIP	04/29/2010	MANCHESTER	FOURNIER, LOUIS	LEBEL, YVETT	Y
BERN, THOMAS	05/01/2010	LITCHFIELD	BERAN, TOMAS	BLAZEK, MARIE	Y
DUMONT, GLADYS	05/28/2010	NASHUA	BERARD, LEON	MARQUIS, CLARICE	N
ASHOOH, MILDRED	06/26/2010	MANCHESTER	BEAUDET, ALFRED	BLAIR, GRACE	Y
HARMAN, SUSANNE	09/11/2010	MERRIMACK	MCMICKLE, JOHN	MILLER, AVALON	N
HAMEL, JOHN	09/18/2010	NASHUA	HAMEL, WILFRED	WYCIK, PRISCILLA	N
BENNETT, MARY FRANCES	10/12/2010	MANCHESTER	NEWLANDS, WILLIAM	COX, MARY	N
WELCH, BARBARA	10/16/2010	MANCHESTER	ZAJECHOWSKI, STANLEY	NAWROCKI, LORETTA	N
MARCHENONIS, GERALDINE	10/19/2010	MANCHESTER	FEENEY, RAYMOND	HAMPSEY, VIRGINIA	N
MARKIEWICZ, CHESTER	10/28/2010	TILTON	MARKIEWICZ, JOSEPH	KULCZAK, DELIA	Y
BROWN, DAVID	12/12/2010	NASHUA	BROWN, HAROLD	PECTEAU, LILLIAN	Y
BUTLER JR, WILLIAM	12/21/2010	BEDFORD	BUTLER SR, WILLIAM	CARTER, NORA	Y

Total number of records 28



TAX COLLECTOR'S REPORT

MS-61

For the Municipality of

LITCHFIELD

Year Ending

12/31/2010

DEBITS

UNCOLLECTED TAXES AT THE BEGINNING OF THE YEAR*		LEVY FOR YEAR	PRIOR LEVIES		
			2009	2008	2007+
Property Taxes	#3110	xxxxxx	\$ 502,806.92	\$ 0.00	\$ 0.00
Resident Taxes	#3180	xxxxxx	\$ 0.00	\$ 0.00	\$ 0.00
Land Use Change Taxes	#3120	xxxxxx	\$ 0.00	\$ 0.00	\$ 0.00
Timber Yield Taxes	#3185	xxxxxx	\$ 3,958.79	\$ 0.00	\$ 0.00
Excavation Tax @ \$.02/yd	#3187	xxxxxx	\$ 0.00	\$ 0.00	\$ 0.00
Utility Charges	#3189	xxxxxx	\$ 0.00	\$ 0.00	\$ 0.00
Betterment Taxes		xxxxxx	\$ 0.00	\$ 0.00	\$ 0.00
Prior Years' Credits Balance**		\$ 0.00			
This Year's New Credits		(\$ 26,565.03)			

TAXES COMMITTED THIS FISCAL YEAR

FOR DRA USE ONLY

Property Taxes	#3110	\$ 15,242,303.50	\$ 0.00	FOR DRA USE ONLY
Resident Taxes	#3180	\$ 0.00	\$ 0.00	
Land Use Change Taxes	#3120	\$ 61,600.00	\$ 0.00	
Timber Yield Taxes	#3185	\$ 330.73	\$ 4,363.19	
Excavation Tax @ \$.02/yd	#3187	\$ 4,467.42	\$ 0.00	
Utility Charges	#3189	\$ 0.00	\$ 0.00	
Betterment Taxes		\$ 0.00	\$ 0.00	

OVERPAYMENT REFUNDS

Property Taxes	#3110				
Resident Taxes	#3180				
Land Use Change	#3120				
Yield Taxes	#3185				
Excavation Tax @ \$.02/yd	#3187				
Credits Refunded		\$ 26,565.03	\$ 0.00	\$ 0.00	\$ 0.00
Interest - Late Tax	#3190	\$ 5,673.95	\$ 29,504.42	\$ 0.00	\$ 0.00
Resident Tax Penalty	#3190	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
TOTAL DEBITS		\$ 15,314,375.60	\$ 540,633.32	\$ 0.00	\$ 0.00

*This amount should be the same as the last year's ending balance. If not, please explain.

**Enter as a negative. This is the amount of this year's taxes pre-paid last year as authorized by RSA 80:52-a.

**The amount is already included in the warrant and therefore in line #3110 as a positive amount for this year's levy.

NH DEPARTMENT OF REVENUE ADMINISTRATION

MUNICIPAL SERVICES DIVISION

P.O. BOX 487, CONCORD, NH 03302-0487

(603)271-3397



TAX COLLECTOR'S REPORT

MS-61

For the Municipality of

LITCHFIELD

Year Ending 12/31/2010

CREDITS

REMITTED TO TREASURER	LEVY FOR YEAR	PRIOR LEVIES		
	2010	2009	2008	2007+
Property Taxes	\$ 14,775,982.14	\$ 287,985.96	\$ 0.00	\$ 0.00
Resident Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Land Use Change Taxes	\$ 61,600.00	\$ 0.00	\$ 0.00	\$ 0.00
Timber Yield Taxes	\$ 233.92	\$ 3,496.09	\$ 0.00	\$ 0.00
Interest & Penalties	\$ 5,673.95	\$ 29,504.42	\$ 0.00	\$ 0.00
Excavation Tax @ \$.02/yd	\$ 4,467.42	\$ 0.00	\$ 0.00	\$ 0.00
Utility Charges	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Converted To Liens (Principal only)	\$ 0.00	\$ 215,446.25	\$ 0.00	\$ 0.00
Betterment Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Discounts Allowed	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Prior Year Overpayments Assigned	\$ 0.00			

ABATEMENTS MADE

Property Taxes	\$ 5,533.50	\$ 0.00	\$ 0.00	\$ 0.00
Resident Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Land Use Change Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Timber Yield Taxes	\$ 0.00	\$ 4,200.60	\$ 0.00	\$ 0.00
Excavation Tax @ \$.02/yd	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Utility Charges	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Betterment Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
CURRENT LEVY DEEDED	\$ 118.00	\$ 0.00	\$ 0.00	\$ 0.00

UNCOLLECTED TAXES -- END OF YEAR #1080

Property Taxes	\$ 460,669.86	\$ 0.00	\$ 0.00	\$ 0.00
Resident Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Land Use Change Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Timber Yield Taxes	\$ 96.81	\$ 0.00	\$ 0.00	\$ 0.00
Excavation Tax @ \$.02/yd	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Utility Charges	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Betterment Taxes	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Property Tax Credit Balance*	\$ 0.00	xxxxxx	xxxxxx	xxxxxx
TOTAL CREDITS	\$ 15,314,375.60	\$ 540,633.32	\$ 0.00	\$ 0.00

*Enter as a negative. This is the amount of taxes pre-paid for next year as authorized by RSA 80:52-a.

(Be sure to indicate a positive amount in the Property Taxes actually remitted to the treasurer.)



TAX COLLECTOR'S REPORT

MS-61

For the Municipality of

LITCHFIELD

Year Ending 12/31/2010

DEBITS

UNREDEEMED & EXECUTED	2010	PRIOR LEVIES		
LIENS		2009	2008	2007+
Unredeemed Liens Beginning of FY	\$ 0.00	\$ 123,415.42	\$ 48,234.98	
Liens Executed During FY	\$ 0.00	\$ 231,081.73	\$ 0.00	\$ 0.00
Unredeemed Elderly Liens Beg. of FY	\$ 0.00	\$ 0.00	\$ 0.00	
Elderly Liens Executed During FY	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Interest & Costs Collected	\$ 0.00	\$ 9,611.75	\$ 20,027.66	\$ 18,695.67
TOTAL LIEN DEBITS	\$ 0.00	\$ 240,693.48	\$ 143,443.08	\$ 66,930.65

CREDITS

REMITTED TO TREASURER	2010	PRIOR LEVIES		
		2009	2008	2007+
Redemptions	\$ 0.00	\$ 130,554.60	\$ 74,496.96	\$ 47,965.36
Interest & Costs Collected #3190	\$ 0.00	\$ 9,611.75	\$ 20,027.66	\$ 18,695.67
Abatements of Unredeemed Liens	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Liens Deeded to Municipality	\$ 0.00	\$ 289.05	\$ 288.54	\$ 269.62
Unredeemed Liens End of FY #1110	\$ 0.00	\$ 100,238.08	\$48,629.92	\$ 0.00
Unredeemed Elderly Liens End of FY	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
TOTAL LIEN CREDITS	\$ 0.00	\$ 240,693.48	\$ 143,443.08	\$ 66,930.65

Does your municipality commit taxes on a semi-annual basis (RSA 76:15-a)? _____

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.

TAX COLLECTOR'S SIGNATURE _____

Theresa L. Briand

DATE _____

Theresa L. Briand

MS-61



**ANNUAL FINANCIAL REPORT
LITCHFIELD, NH TOWN CLERK
January 1, 2010 through December 31, 2010**

Dogs License	\$6,669.00
State of New Hampshire	\$3,845.00
Duplicate Tags	\$1.50
Fines and Penalties	\$4,685.00
Dredge and Fill Permits	\$10.00
Voter Checklists	\$25.00
Incorporation Filings	\$.00
Motor Vehicles Registrations	\$1,194,463.74
State of New Hampshire	\$742,494.87
Electronic Registration fee (due to software company)	\$1,547.35
Municipal Agent Fees	\$29,478.00
Titles	\$3,200.00
Boats	\$21,045.95
Pole Permits	\$10.00
Postage	\$7,969.56
Hunting & Fishing Licenses	\$107.00
State of New Hampshire	\$2,642.50
Returned-Check Fees	\$808.54
UCCs	\$825.00
<u>Vital Records</u>	
Town	\$647.00
State of New Hampshire	\$2,018.00
Included in Office Deposits	\$2,022,493.01
 Total Receipts	 \$2,022,493.01

A true record of Town Clerk receipts, attest:

Theresa L. Briand
Town Clerk

January 10, 2011





MELANSON HEATH & COMPANY, PC
CERTIFIED PUBLIC ACCOUNTANTS
MANAGEMENT ADVISORS

102 Perimeter Road
Nashua, NH 03063-1301
Tel (603) 882-1111 • Fax (603) 882-9456
www.melansonheath.com

INDEPENDENT AUDITORS' REPORT

To the Board of Selectmen
Town of Litchfield, New Hampshire

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Litchfield, New Hampshire, as of and for the year ended December 31, 2009, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town of Litchfield's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control over financial reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Litchfield, as of December 31, 2009, and the respective changes in financial position thereof and the respective budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis appearing on the following pages, is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America.

Additional Offices:
Andover, MA • Greenfield, MA • Ellsworth, ME • Manchester, NH

We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Melanson, Heath + Company P.C.

Nashua, New Hampshire
September 7, 2010

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Town of Litchfield, we offer readers this narrative overview and analysis of the financial activities of the Town of Litchfield for the fiscal year ended December 31, 2009.

A. OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the basic financial statements. The basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of our finances in a manner similar to a private-sector business.

The statement of net assets presents information on all assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position is improving or deteriorating.

The statement of activities presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes).

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. All of the funds can be divided into two categories: governmental funds and fiduciary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities

in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

An annual appropriated budget is adopted for the general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Town's own programs.

Notes to financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information which is required to be disclosed by accounting principles generally accepted in the United States of America.

B. FINANCIAL HIGHLIGHTS

- As of the close of the current fiscal year, the total of assets exceeded liabilities by \$ 9,110,588 (i.e., net assets), a change of \$ (40,500) in comparison to the prior year.
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of \$ 2,747,795, a change of \$ (184,099) in comparison with the prior year.
- At the end of the current fiscal year, unreserved fund balance for the general fund was \$ 860,797, a change of \$ (222,890) in comparison with the prior year.

C. GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following is a summary of condensed government-wide financial data for the current and prior fiscal years.

	Governmental Activities	
	2009	2008
Current and other assets	\$ 7,348	\$ 7,736
Capital assets	5,945	5,917
Total assets	13,293	13,653
Long-term liabilities outstanding	70	89
Other liabilities	4,112	4,413
Total liabilities	4,182	4,502
Net assets:		
Invested in capital assets, net	6,463	6,263
Restricted	1,717	1,566
Unrestricted	931	1,322
Total net assets	\$ 9,111	\$ 9,151

CHANGES IN NET ASSETS

	Governmental Activities	
	2009	2008
Revenues:		
Program revenues		
Charges for services	\$ 139	\$ 106
Operating grants	14	1
General revenues:		
Property taxes	2,069	2,490
Penalties and interest on taxes	139	256
Licenses and permits	1,381	1,501
Investment income	68	71
Intergovernmental	836	799
Other	63	52
Total revenues	4,709	5,276
Expenses:		
General government	1,126	1,230
Public safety	1,743	1,840
Highways and streets	1,154	1,158
Sanitation	314	424
Health and welfare	80	58
Culture and recreation	329	308
Conservation	3	3
Total expenses	4,749	5,021
Change in net assets	(40)	255
Net assets - beginning of year	9,151	8,896
Net assets - end of year	\$ 9,111	\$ 9,151

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, total net assets were \$ 9,110,589, a change of \$ (40,499) from the prior year.

The largest portion of net assets \$ 6,463,037 reflects our investment in capital assets (e.g., land, buildings, machinery, equipment, and infrastructure), less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of net assets \$ 1,716,242 represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets \$ 931,310 may be used to meet the government's ongoing obligations to citizens and creditors.

Governmental activities. Governmental activities for the year resulted in a change in net assets of \$ (40,500). Key elements of this change are as follows:

General fund operating results	\$ (296,469)
Major funds operating results	67,902
Nonmajor funds operating results	44,468
Depreciation expense	(198,607)
Other GAAP accruals	342,206
Total	\$ (40,500)

D. FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, governmental funds reported combined ending fund balances of \$ 2,747,795, a change of \$ (184,099) in comparison with the prior year. Key elements of this change are as follows:

General fund operating results	\$ (296,469)
Major fund surplus	67,902
Nonmajor funds surplus	<u>44,468</u>
Total	\$ <u>(184,099)</u>

The general fund is the chief operating fund. At the end of the current fiscal year, unreserved fund balance of the general fund was \$ 860,797, while total fund balance was \$ 931,421. As a measure of the general fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 20 percent of total general fund expenditures, while total fund balance represents 22 percent of that same amount.

The fund balance of the general fund changed by \$ (296,469) during the current fiscal year. Key factors in this change are as follows:

State and local revenues deficit	\$ (62,194)
Budgetary appropriation turnbacks	83,318
Excess tax collections over budget	(66,717)
Excess of prior year encumbrances spent in the current year over current year encumbered appropriations to be spent in the subsequent year	(73,579)
Highway block grant	<u>(177,297)</u>
Total	\$ <u>(296,469)</u>

E. GENERAL FUND BUDGETARY HIGHLIGHTS

There were no differences between the original budget and the final amended budget.

F. CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. Total investment in capital assets for governmental and business-type activities at year end amounted to \$ 5,945,412 (net of accumulated depreciation), a change of \$ 28,109 from the prior year. This investment in capital assets includes land, buildings and system, improvements, and machinery and equipment.

Major capital asset events during the current fiscal year included the following:

- Dump truck purchase \$ 118,525

Additional information on capital assets can be found in the footnotes to the financial statements.

TOWN OF LITCHFIELD, NEW HAMPSHIRE

STATEMENT OF NET ASSETS

DECEMBER 31, 2009

	Governmental Activities
ASSETS	
Current:	
Cash and short-term investments	\$ 6,107,817
Investments	80,792
Receivables, net of allowance for uncollectibles:	
Taxes	481,766
Departmental and other	31,582
Intergovernmental	378,616
Other assets	20,680
Due from fiduciary funds	76,743
Noncurrent:	
Receivables, net of allowance for uncollectibles:	
Taxes	169,130
Capital Assets	
Land and construction in progress	3,500,534
Other capital assets, net of accumulated depreciation	<u>2,444,877</u>
TOTAL ASSETS	13,292,537
LIABILITIES	
Current:	
Accounts payable	244,034
Accrued liabilities	24,764
Other liabilities	13,268
Due to school districts	3,799,750
Current portion of long-term liabilities:	
Capital lease payable	27,156
Compensated absence	2,943
Noncurrent:	
Capital lease payable, net of current portion	14,115
Compensated absence, net of current portion	<u>55,919</u>
TOTAL LIABILITIES	4,181,949
NET ASSETS	
Invested in capital assets, net of related debt	6,463,037
Restricted for:	
Grants and other statutory restrictions	1,549,661
Permanent funds:	
Nonexpendable	131,951
Expendable	34,630
Unrestricted	<u>931,309</u>
TOTAL NET ASSETS	\$ <u>9,110,588</u>

See notes to financial statements.

TOWN OF LITCHFIELD, NEW HAMPSHIRE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2009

	Expenses	Charges for Services	Program Revenues Operating Grants and Contributions	Capital Grants and Contributions	Net (Expenses) Revenues and Changes in Net Assets Governmental Activities
Governmental Activities:					
General government	\$ 1,125,035	-	-	-	\$ (1,126,035)
Public safety	1,743,123	102,130	-	-	(1,640,993)
Highways and streets	1,154,326	-	-	-	(1,154,326)
Sanitation	313,757	-	-	-	(313,757)
Health and welfare	80,289	-	-	-	(80,289)
Culture and recreation	328,997	57	13,999	-	(314,941)
Conservation	2,798	36,932	-	-	34,134
Total Governmental Activities	\$ 4,746,325	\$ 139,119	\$ 13,999	\$ -	(4,596,207)
General Revenues and Contributions:					
Taxes					2,069,489
Penalties, interest and other taxes					138,971
Licenses and permits					1,380,638
Investment income					67,972
Intergovernmental					836,023
Miscellaneous					62,714
Total general revenues					4,555,707
Change in Net Assets					(40,500)
Net Assets:					
Beginning of year					9,151,088
End of year					\$ 9,110,588

See notes to financial statements.

TOWN OF LITCHFIELD, NEW HAMPSHIRE
GOVERNMENTAL FUNDS
BALANCE SHEET
DECEMBER 31, 2009

	General	Conservation Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS				
Cash and short-term investments	\$ 4,315,586	\$ 882,317	\$ 909,914	\$ 6,107,817
Investments	-	-	80,792	80,792
Receivables:				
Property taxes	675,896	-	-	675,896
Departmental and other	-	-	31,582	31,582
Intergovernmental	378,616	-	-	378,616
Other assets	20,680	-	-	20,680
Due from other funds	149,171	-	6,211	155,382
TOTAL ASSETS	\$ 5,539,949	\$ 882,317	\$ 1,028,499	\$ 7,450,765
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 244,034	\$ -	\$ -	\$ 244,034
Accrued liabilities	24,764	-	-	24,764
Deferred revenues	520,501	-	22,014	542,515
Other liabilities	13,268	-	-	13,268
Due to other funds	6,211	-	72,428	78,639
Due to school district	3,799,750	-	-	3,799,750
TOTAL LIABILITIES	4,608,528	-	94,442	4,702,970
Fund Balances:				
Reserved for:				
Encumbrances	70,624	-	-	70,624
Perpetual (non-expendable) permanent funds	-	-	131,951	131,951
Unreserved:				
Undesignated, reported in:				
General fund	860,797	-	-	860,797
Special revenue funds	-	882,317	245,941	1,128,258
Capital project funds	-	-	521,535	521,535
Permanent funds	-	-	34,630	34,630
TOTAL FUND BALANCES	931,421	882,317	934,057	2,747,795
TOTAL LIABILITIES AND FUND BALANCES	\$ 5,539,949	\$ 882,317	\$ 1,028,499	\$ 7,450,765

See notes to financial statements.

TOWN OF LITCHFIELD, NEW HAMPSHIRE
 RECONCILIATION OF TOTAL GOVERNMENTAL FUND
 BALANCES TO NET ASSETS OF GOVERNMENTAL
 ACTIVITIES IN THE STATEMENT OF NET ASSETS

DECEMBER 31, 2009

Total governmental fund balances		\$ 2,747,795
• Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		5,945,412
• Revenues are reported on the accrual basis of accounting and are not deferred until collection.		517,514
• Long-term liabilities, (net of prepaid debt service) including bonds payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds.		<u>(100,133)</u>
Net assets of governmental activities		<u>\$ 9,110,588</u>

See notes to financial statements.

TOWN OF LITCHFIELD, NEW HAMPSHIRE
 GOVERNMENTAL FUNDS
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED DECEMBER 31, 2009

	General	Conservation Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:				
Property taxes	\$ 2,000,091	\$ -	\$ -	\$ 2,000,091
Penalties, interest and other taxes	90,431	48,540	-	138,971
Licenses and permits	1,380,538	-	-	1,380,538
Intergovernmental	440,040	-	395,983	836,023
Charges for services	36,932	-	80,174	117,106
Investment income	42,564	19,362	6,047	67,973
Contributions	-	-	13,999	13,999
Miscellaneous	57,293	-	5,420	62,713
Total Revenues	<u>4,047,889</u>	<u>67,902</u>	<u>501,623</u>	<u>4,617,414</u>
Expenditures:				
Current:				
General government	1,083,281	-	-	1,083,281
Public safety	1,782,373	-	83,697	1,866,070
Highways and streets	799,850	-	344,030	1,143,880
Sanitation	313,611	-	-	313,611
Health and welfare	80,289	-	-	80,289
Culture and recreation	282,156	-	29,428	311,584
Conservation	2,798	-	-	2,798
Total Expenditures	<u>4,344,358</u>	<u>-</u>	<u>457,155</u>	<u>4,801,513</u>
Excess (deficiency) of revenues over expenditures	<u>(296,469)</u>	<u>67,902</u>	<u>44,468</u>	<u>(184,099)</u>
Fund Equity, at Beginning of Year	<u>1,227,890</u>	<u>814,415</u>	<u>889,589</u>	<u>2,931,894</u>
Fund Equity, at End of Year	<u>\$ 931,421</u>	<u>\$ 882,317</u>	<u>\$ 934,057</u>	<u>\$ 2,747,795</u>

See notes to financial statements.

TOWN OF LITCHFIELD, NEW HAMPSHIRE
 RECONCILIATION OF THE STATEMENT OF REVENUES
 EXPENDITURES, AND CHANGES IN FUND BALANCES OF
 GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2009

NET CHANGES IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS \$ (184,099)

- Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:

Capital outlay purchases	226,716
Depreciation	(198,607)

- Revenues in the Statement of Activities that do not provide current financial resources are fully deferred in the Statement of Revenues, Expenditures and Changes in Fund Balances. Therefore, the recognition of revenue for accounts receivable (i.e., real estate) differ between the two statements. This amount represents the net change in deferred revenue.

91,411

- The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither transaction, however, has any effect on net assets:

Repayments of debt	82,941
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- Some expenses reported in the Statement of Activities, such as compensated absences, do not require the use of current financial resources and therefore, are not reported as expenditures in the governmental funds.

(58,862)

CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES \$ (40,500)

See notes to financial statements.

TOWN OF LITCHFIELD, NEW HAMPSHIRE
 GENERAL FUND
 STATEMENT OF REVENUES AND OTHER SOURCES
 AND EXPENDITURES AND OTHER USES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2009

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
Revenues and other sources:				
Property taxes	\$ 2,066,808	\$ 2,066,808	\$ 2,066,808	-
Interest, penalties and other taxes	77,991	77,991	90,431	12,440
Licenses and permits	1,293,909	1,293,909	1,380,538	86,629
Intergovernmental	777,568	777,568	617,337	(160,231)
Charges for services	38,358	38,358	36,932	(1,426)
Investment income	46,533	46,533	42,564	(3,969)
Miscellaneous	52,930	52,930	57,293	4,363
Total Revenues	<u>4,354,097</u>	<u>4,354,097</u>	<u>4,291,903</u>	<u>(62,194)</u>
Expenditures and other uses:				
Current:				
General government	1,076,458	1,076,458	1,115,930	(39,472)
Public safety	1,773,117	1,773,117	1,772,976	141
Highways and streets	761,769	761,769	739,980	21,789
Sanitation	361,288	361,288	313,611	47,677
Health and welfare	98,183	98,183	80,289	17,894
Conservation	279,097	279,097	245,195	33,902
Culture and recreation	4,185	4,185	2,798	1,387
Total Expenditures	<u>4,354,097</u>	<u>4,354,097</u>	<u>4,270,779</u>	<u>83,318</u>
Excess of revenues and other sources over expenditures and other uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,124</u>	<u>\$ 21,124</u>

See notes to financial statements.

TOWN OF LITCHFIELD, NEW HAMPSHIRE
 FIDUCIARY FUNDS
 STATEMENT OF FIDUCIARY NET ASSETS
 DECEMBER 31, 2009

	<u>Agency Funds</u>
<u>ASSETS</u>	
Cash and short-term investments	\$ 1,638,990
Total Assets	\$ <u>1,638,990</u>
 <u>LIABILITIES</u>	
Due to other funds	\$ 76,743
Due to other governments	104,381
Due to developers	<u>1,457,866</u>
Total Liabilities	\$ <u>1,638,990</u>

See notes to financial statements.

TOWN OF LITCHFIELD, NEW HAMPSHIRE

Notes to Financial Statements

1. Summary of Significant Accounting Policies

The accounting policies of the Town of Litchfield (the Town) conform to generally accepted accounting principles (GAAP) as applicable to governmental units. The following is a summary of the more significant policies:

A. Reporting Entity

The government is a municipal corporation governed by an elected Board of Selectmen. As required by generally accepted accounting principles, these financial statements present the government and applicable component units for which the government is considered to be financially accountable. In fiscal year 2009, it was determined that no entities met the required GASB-39 criteria of component units.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Fund Financial Statements

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-Wide Financial Statements

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as is the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as *program revenues* include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Fund Financial Statements

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers property tax revenues to be available if they are collected within 60 days of the end of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The government reports the following major governmental funds:

- The *general fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
- The *Conservation Commission Fund* is used to account for 100% of the Land Use Change Tax (current use) revenue and expenditures incurred in the acquisition of conservation land including the maintenance of designated conservation properties within the Town's boundaries.

D. Cash and Short-Term Investments

Cash balances from all funds, except those required to be segregated by law, are combined to form a consolidation of cash. Cash balances are invested to the extent available, and interest earnings are recognized in the General Fund. Certain special revenue and fiduciary funds segregate cash, and investment earnings become a part of those funds.

Deposits with financial institutions consist primarily of demand deposits, certificates of deposits, and savings accounts. A cash and investment pool is maintained that is available for use by all funds. Each fund's portion of this pool is reflected on the combined financial statements under the caption "cash and short-term investments". The interest earnings attributable to each fund type are included under investment income.

For purpose of the statement of cash flows, the proprietary funds consider investments with original maturities of three months or less to be short-term investments.

E. Investments

State and local statutes place certain limitations on the nature of deposits and investments available. Deposits in any financial institution may not exceed certain levels within the financial institution. Non-fiduciary fund investments can be made in securities issued by or unconditionally guaranteed by the U.S. Government or agencies that have a maturity of one year or less from the date of purchase and repurchase agreements guaranteed by such securities with maturity dates of no more than 90 days from the date of purchase.

F. Interfund Receivables and Payables

Transactions between funds that are representative of lending/ borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due from/to other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans).

G. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets are reported in the governmental activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial individual cost of more than \$ 10,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant and equipment is depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	40
Building improvements	15 - 20
Infrastructure	40
Vehicles and equipment	5 - 20

H. Compensated Absences

It is the government's policy to permit employees to accumulate 10 days of earned but unused vacation pay benefits. All vested vacation pay is accrued when incurred in the government-wide financial statements. A liability for this amount is reported in governmental funds only if it has matured, for example, as a result of employee resignations and retirements.

I. Long-Term Obligations

In the government-wide financial statements, and long-term debt, and other long-term obligations are reported as liabilities in the governmental activities statement of net assets.

J. Fund Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

K. Use of Estimates

The preparation of basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures for contingent assets and liabilities at the date of the basic financial statements, and the reported amounts of the revenues and expenditures/expenses during the fiscal year. Actual results could vary from estimates that were used.

2. Stewardship, Compliance, and Accountability

A. Budgetary Information

The Town's budget is originally prepared by the Selectmen's office with the cooperation of the various department heads. It is then submitted to the Budget Committee, in accordance with the Municipal Budget Law. After reviewing the budget, the Committee holds a public hearing for discussion.

The final version of the budget is then submitted for approval at the annual Town meeting. The approved budget is subsequently reported to the State of New Hampshire on the statement of appropriation form in order to establish the current property tax rate.

The Selectmen cannot increase the total of the approved budget; however, they have the power to reclassify its components when necessary.

B. Budgetary Basis

The general fund final appropriation appearing on the "Budget and Actual" page of the fund financial statements represents the final amended budget after all reserve fund transfers and supplemental appropriations.

C. Budget/GAAP Reconciliation

The budgetary data for the general fund is based upon accounting principles that differ from generally accepted accounting principles (GAAP). Therefore, in addition to the GAAP basis financial statements, the results of operations of the general fund are presented in accordance with budgetary accounting principles to provide a meaningful comparison with budgetary data.

The following is a summary of adjustments made to the actual revenues and other sources, and expenditures and other uses, to conform to the budgetary basis of accounting.

<u>General Fund</u>	<u>Revenues and Other Financing Sources</u>	<u>Expenditures and Other Financing Uses</u>
Revenues/Expenditures (GAAP basis)	\$ 4,047,889	\$ 4,344,358
Subtotal (GAAP Basis)	4,047,889	4,344,358
Adjust tax revenue to accrual basis	66,717	-
To reverse expenditures of prior year appropriation carryforwards	-	(144,203)
To book current year appropriation carryforwards	-	70,624
Highway block grant	177,297	-
Budgetary basis	\$ 4,291,903	\$ 4,270,779

3. Cash and Short-Term Investments

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. RSA 48:16 limits "deposit in any one bank shall not at any time exceed the sum of its paid-up capital and surplus, exception that a Town with a population in excess of 50,000 is authorized to deposit funds in a solvent bank in excess of the paid-up capital surplus of said bank." The Town does not have a deposit policy for custodial credit risk.

As of December 31, 2009, \$ 77,663 of the Town's bank balance of \$ 8,547,805 was exposed to custodial credit risk as uninsured, uncollateralized, and collateral held by pledging bank's trust department not in the Town's name.

4. Investments

A. Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. State law employs the prudent person rule whereby investments are made as a prudent person would be expected to act, with discretion and intelligence, to seek reasonable income, preserve capital, and, in general avoid speculative investments.

The Town is not exposed to any investment credit risk. The Town's investments, totaling \$ 80,792, are invested in corporate equities which are exempt from disclosure.

B. Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g. broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. At this time, the custodial credit risk cannot be determined.

5. Taxes Receivable

The Town bills property taxes semi-annually, in May and November. Property tax revenues are recognized in the fiscal year for which taxes have been levied. Property taxes are due on July 1 and December 1. Delinquent accounts are charged 12% interest. In March of the next year, a lien is recorded on delinquent property at the Registry of Deeds. The Town purchases all the delinquent accounts by paying the delinquent balance, recording costs and accrued interest. The accounts that are liened by the Town will be reclassified from property taxes receivable to unredeemed tax liens receivable. After this date,

delinquent accounts will be charged interest at a rate of 18%. The Town annually budgets amounts (overlay for abatements) for property tax abatements and refunds.

Taxes receivable at December 31, 2009 consist of the following:

Real Estate			
2009	\$	<u>502,807</u>	
			502,807
Unredeemed Taxes			
2008		120,895	
2007		<u>48,235</u>	
			169,130
Yield Tax			<u>3,959</u>
Total	\$		<u>675,896</u>

Taxes Collected for Others

The Town collects property taxes for the State of New Hampshire, the Litchfield School District and the County of Hillsborough. Payments to the other taxing units are normally made throughout the year. The ultimate responsibility for the collection of taxes rests with the Town.

6. Allowance for Doubtful Accounts

The receivables reported in the accompanying entity-wide financial statements reflect the following estimated allowances for doubtful accounts (in thousands):

		<u>Governmental</u>
Property taxes		\$ 25,000

7. Intergovernmental Receivables

This balance represents reimbursements requested from Federal and State agencies for expenditures incurred in fiscal 2009.

8. Interfund Fund Receivables/Payables

Although self-balancing funds are maintained, most transactions flow through the general fund. In order to obtain accountability for each fund, interfund receivable and payable accounts must be utilized. The following is an analysis of the December 31, 2009 balances in interfund receivable and payable accounts:

Fund	Due From Other Funds	Due To Other Funds
General fund	\$ 149,171	\$ 6,211
Special revenue funds	6,211	72,428
Agency funds	-	76,743
Total	\$ <u>155,382</u>	\$ <u>155,382</u>

9. Due to School District

This represents the balance of the district assessment due to the Litchfield School District for the 2009/ 2010 school year.

10. Capital Assets

Capital asset activity for the year ended December 31, 2009 was as follows (in thousands):

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital assets, being depreciated:				
Buildings and improvements	\$ 1,876	\$ 21	\$ -	\$ 1,897
Machinery, equipment, and furnishings	1,610	206	-	1,816
Infrastructure	502	-	-	502
Total capital assets, being depreciated	3,988	227	-	4,215
Less accumulated depreciation for:				
Buildings and improvements	(726)	(50)	-	(776)
Machinery, equipment, and furnishings	(803)	(136)	-	(939)
Infrastructure	(42)	(13)	-	(55)
Total accumulated depreciation	(1,571)	(199)	-	(1,770)
Total capital assets, being depreciated, net	2,417	28	-	2,445
Capital assets, not being depreciated:				
Land	3,500	-	-	3,500
Total capital assets, not being depreciated	3,500	-	-	3,500
Governmental activities capital assets, net	\$ <u>5,917</u>	\$ <u>28</u>	\$ <u>-</u>	\$ <u>5,945</u>

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Depreciation expense was charged to functions of the Town as follows (in thousands):

Governmental Activities:	
General government	\$ 33
Public safety	118
Highway	25
Culture and recreation	8
Sanitation	15
Total depreciation expense - governmental activities	\$ <u>199</u>

11. Accounts Payable

Accounts payable represent additional 2009 expenditures paid after December 31, 2009.

12. Deferred Revenue

Governmental funds report *deferred revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period.

The balance of the General Fund *deferred revenues* account is equal to the total of all December 31, 2009 receivable balances, except property taxes that are accrued for subsequent 60 day collections.

13. Capital Lease Obligations

The Town is the lessee of certain equipment under capital leases expiring in various years through 2011. Future minimum lease payments under the capital and operating leases consisted of the following as of December 31, 2009:

Fiscal Year	Capital Leases
2010	\$ 29,642
2011	14,994
Total minimum lease payments	44,636
Less amounts representing interest	(3,365)
Present Value of Minimum Lease Payments	\$ <u>41,271</u>

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14. Long-Term Liabilities

Changes in General Long-Term Liabilities

During the year ended December 31, 2009, the following changes occurred in long-term liabilities:

	Total Balance 1/1/09	Additions	Reductions	Total Balance 12/31/09	Less Current Portion	Equals Long-Term Portion 12/31/09
<u>Governmental Activities</u>						
Other:						
Capital leases	\$ 124,212	\$ -	\$ (82,941)	\$ 41,271	\$ (27,156)	\$ 14,115
Compensated absences	50,556	8,306	-	58,862	(2,943)	55,919
Totals	<u>\$ 174,768</u>	<u>\$ 8,306</u>	<u>\$ (82,941)</u>	<u>\$ 100,133</u>	<u>\$ (30,099)</u>	<u>\$ 70,034</u>

15. Restricted Net Assets

The accompanying entity-wide financial statements report restricted net assets when external constraints from grantors or contributors are placed on net assets.

Permanent fund restricted net assets are segregated between nonexpendable and expendable. The nonexpendable portion represents the original restricted principal contribution, and the expendable represents accumulated earnings which are available to be spent based on donor restrictions.

16. Reserves of Fund Equity

"Reserves" of fund equity are established to segregate fund balances which are either not available for expenditure in the future or are legally set aside for a specific future use.

The following types of reserves are reported at December 31, 2009:

Reserved for Encumbrances - An account used to segregate that portion of fund balance committed for expenditure of financial resources upon vendor performance.

Reserved for Perpetual Funds - Represents the principal of the non-expendable trust fund investments. The balance cannot be spent for any purpose; however, it may be invested and the earnings may be spent.

17. General Fund Undesignated Fund Balance

The undesignated general fund balance reported on the balance sheet is stated in accordance with generally accepted accounting principles (GAAP), which differs in respect to how undesignated fund balance is reported in accordance with the budgetary basis for reporting for the State of New Hampshire for tax rate setting purposes. The major difference is the State of New Hampshire considers revenues in connection with property tax receivables to be available to liquidate liabilities when billed rather than received.

The following summarizes the specific differences between GAAP basis and budgetary basis of reporting the general fund undesignated fund balance:

GAAP basis balance	\$ 860,796
Deferred revenue	520,501
Tax Rate Setting Balance	<u>\$ 1,381,297</u>

18. Litigation

The Town of Litchfield has brought a claim in the Hillsborough County Superior Court South against its former Treasurer and Trustee of Trust Funds, Horace W. Seymour, for the misappropriation of funds from Town banking accounts under the control of Mr. Seymour. Mr. Seymour was the elected Town Treasurer from 2005 until 2008. He was also a member of the Litchfield Trustees of Trust Funds from 2002 until 2005 and was Chairman of the Town's Recreation Commission from 2003 through 2008. Based upon a detailed audit conducted by the Town's Auditors, it has been estimated that Mr. Seymour misappropriated \$ 212,030 from accounts under his control for his use and benefit. The matter is presently scheduled for trial in May of this year but will likely be continued. Active negotiations are under way to have Mr. Seymour confess to judgment in an amount agreeable to the Town and the Town's insurance carrier, Primex and AIU Holdings. The Town has received \$ 156,712 from its insurance carriers to date and is seeking to recover the balance or an additional \$ 55,318. As of June 19, 2009 Seymour was found guilty of misappropriation of \$ 135,000 from the Town of Litchfield.

19. Post-Employment Health Care and Life Insurance Benefits

In addition to the pension benefits described in the following note, the Town provides post-employment health care and life insurance benefits, in accordance with state statute, to participating retirees. These benefits are included in the total cost of benefits for both active and retired employees. The number of participants currently eligible to receive benefits, and cost of benefits for retirees, their dependents, or their survivors for the year ended December 31, 2009 was not available.

GASB Statement No. 45, *Financial Reporting by Employers for Post-Employment Benefits (OPEB) Other Than Pensions* is effective December 31, 2009. The Town estimates its unfunded OPEB liability as of December 31, 2009 to be immaterial to the financial statements.

20. Retirement System

The Town follows the provisions of GASB Statement No. 27, *Accounting for Pensions for State and Local Government Employees*, (as amended by GASB 50) with respect to the employees' retirement funds.

A. Plan Description

Full-time employees participate in the State of New Hampshire Retirement System (the System), a multiple-employer contributory pension plan and trust established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The plan is a contributory, defined benefit plan providing service, disability, death and vested retirement benefits to members and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters and permanent police officers within the State of New Hampshire are eligible and required to participate in the system. Full-time employees of political subdivisions, including counties, municipalities and school districts, are also eligible to participate as a group if the governing body of the political subdivision has elected participation.

The New Hampshire Retirement System, a Public Employees Retirement System (PERS), is divided into two membership groups. State or local employees and teachers belong to *Group I*. Police officers and firefighters belong to *Group II*. All assets are held in a single trust and are available to each group, funding policies, vesting requirements, contribution requirements and plan assets available to pay benefits are disclosed in the System's annual report available from the New Hampshire Retirement System located at 4 Chenell Drive, Concord, New Hampshire 03301-8509.

B. Funding Policy

Plan members are required to contribute a percentage of their gross earnings to the pension plan, which the contribution rates are 5% for employees and teachers and 9.3% for police and fire. The Town makes annual contributions to the pension plan equal to the amount required by Revised Statutes Annotated 100-A:16, and is 11.84%, 15.92%, and 8.74% for police officers, fire employees, and general employees, respectively. The Town's contributions to the System for the years ended December 31, 2009, 2008, and 2007 were \$ 124,126, \$ 119,774 and \$ 109,435, respectively, which were equal to its annual required contributions for each of these years.

21. Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. There were no significant reductions in insurance coverage from the previous year and have been no material settlements in excess of coverage in any of the past three fiscal years.



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To the Board of Selectmen
Town of Litchfield, New Hampshire

In planning and performing our audit of the financial statements of the Town of Litchfield, New Hampshire as of and for the year ended December 31, 2009, in accordance with auditing standards generally accepted in the United States of America, we considered the Town of Litchfield's internal accounting control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all such deficiencies have been identified. In addition, because of inherent limitations in internal control, including the possibility of management's override of controls, misstatements due to error or fraud may occur and not be detected by such controls. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. Material weaknesses are noted in the table of contents and comment headings.

During our audit we also became aware of several other matters that we believe represent opportunities for strengthening internal controls and operating efficiency.

Additional Offices:
Andover, MA • Greenfield, MA • Ellsworth, ME • Manchester, NH

The recommendations that accompany this letter summarize our comments and suggestions concerning those matters.

The Town's written response to our comments and suggestions has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

This communication is intended solely for the information and use of management, Board of Selectmen, and others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.

After you have had an opportunity to consider our comments and recommendations, we would be pleased to discuss them with you.

Melanson, Heath + Company P.C.

Nashua, New Hampshire
September 7, 2010

PRIOR YEAR RECOMMENDATIONS:

1. Improve Monthly Reconciliations (Material Weakness)

In 2008, The Town did not have a formal system in place to reconcile key general ledger accounts. Monthly reconciliations are necessary to prove the accuracy of general ledger records as well as to provide a method of checks and balances between the financial departments. The lack of this procedure results in an increased risk that the Town's accounting records could contain errors or omissions. This was evidenced by the significant adjustments that were required by the Town's outside consultants to accurately report the Town's cash and receivable account balances.

We recommend the Town establish formal procedures to reconcile the following critical general ledger balances on a monthly basis:

- Cash - overall balances should be reconciled to the Treasurer.
- Receivables - each balance should be reconciled to the Tax Collector.
- Impact fees/escrow balances - should be reconciled to responsible Town departments.

Implementation of this recommendation will provide assurance that the Town's internal financial reports are accurate. It will also provide the necessary checks and balances over the Treasurer and Tax Collector Offices to ensure that errors or irregularities are identified and corrected in a timely manner.

Town's Response:

The Town has established a policy for the reconciliation between the Treasurer, Tax Collector/Town Clerk and Selectmen's Office during 2009. This policy requires the monthly reconciliations between all three groups with the participation and signoff of the Board of Selectmen. This policy reconciles the cash receivables by the Tax Collector/Town Clerk, the Treasurer's balances to the bank statements and the balances of the various escrow accounts held by the Treasurer.

2. Develop Departmental Receipt Policies and Procedures

The Town currently does not have formal written policies and procedures for departments to follow for collecting and remitting departmental receipts. Although we did not detect any errors or irregularities during our audit, the lack of formal policies and procedures increases the risk that such situations could occur and go undetected.

We recommend the Town establish formal written departmental receipt policies and procedures, which should address, at a minimum, the following:

- Standardized receipt logs
- Standardized receipt turnover forms
- Requiring two signatures on the receipt turnover form
- Requiring departments remit receipts to the Collector
- Prohibiting the collection of currency, wherever feasible
- Establishing frequencies of turnovers and physical security over receipts

We further recommend that the Town perform periodic internal audits of the various departments to assure compliance with the policies and procedures that are adopted. This should result in improved controls over departmental receipts and reduce the likelihood of irregularities occurring.

We also recommend that a copy of the departmental receipt turnover form be provided by departments directly to the Town Administrator in order to reconcile with the receipt postings. This will provide a necessary measure of checks and balances between departments.

Town's Response:

The Town of Litchfield will develop a policy for the collection and remitting of receipts. It is the intention of the Board of Selectmen that the policy will include the observations and suggestions outlined in the 2008 audit management letter. Timing of this policy will be prior to the end of the year 2010.

3. Other Internal Control Areas

A key component of any financial statement audit is the evaluation of internal controls. This evaluation is accomplished through inquiry, observation and testing. The following weaknesses were noted as a result of our evaluation of controls during our 2009 audit. We understand some of these issues may have been addressed by the Town in late 2009 or 2010. We will be available to discuss these with the Town in more detail.

Town-Wide Issues:

- Establish a formal fraud policy for Town employees.

Town's Response:

A fraud policy was established and became effective July 1, 2010.

General Ledger Issues:

- Maintain all funds (other than trustee of trust funds) in the general ledger.
- Maintain organized records for all adjusting journal entries, including explanations and support.
- Provide expenditure reports to departments at least monthly.
- Provide revenue reports to all departments that collect revenues.

Town's Response:

All funds are being entered in the general ledger. The Town has begun to maintain all adjusting journal entries with documentation and support attached in a monthly filing system suitable for audit.

All department heads, Trustees, Budget Committee members, and Selectmen receive weekly expense against budget reports and monthly they receive a report of revenues against forecasted revenues. Further, this information is made available to the public through web posting.

Payroll Issues:

- Establish employee personnel files, including documented pay rate approval forms.
- Prohibit the distribution of paychecks until the payroll is formally approved by the Board of Selectmen.

Town's Response:

All personnel files are maintained in the Town Administrator's office. In 2010, pay rate changes and notices are being added to those files as they occur. By the end of the year, new forms will be distributed to all departments for use to document pay rate changes and reasons and will be subsequently added to the personnel files. Payroll and check printing functions are now performed in the Selectmen's office, allowing Selectmen to sign payroll on the Monday prior to check distribution on Thursdays.

Treasury Issues:

- Document a summary of all Town bank reconciliations on a single form to be used to prove to general ledger balances.
- Consolidate impact/escrow passbook accounts into a master bank account.
- Consider increasing collateralization of bank accounts.
- Void old outstanding checks at least annually.

Town's Response:

- A single summary sheet for all town reconciliations will be introduced at the beginning of 2011.
- All escrow and passbook accounts will be consolidated into a master bank account by December 2010.
- The Town reorganized its overall banking program in the summer of 2010 to include greater collateralization of deposits.
- The Town will begin voiding checks every six months, beginning around December 1, 2010 and continuing every six months thereafter.

Collector Issues:

- Maintain a control log to track receivable activity.

Town's Response:

Control logs have always been maintained in both the Town Clerk and Tax Collector. Up until this year 2010 we have kept a running log in a general ledger which I have in my office.

- Reconcile control log to detail receivable lists, and to Town general ledger receivable records.

Town's Response:

T. Briand started doing this in January 2010 with L. Langille.

- Sign off on receipt turnover forms by two individuals.

Town's Response:

Each day when the daily close out is balanced and completed it is now signed off on by either the Town Clerk/Tax Collector or the deputy. Then there is a line for the Treasurer to sign off on as well.

- Consider using a lockbox service for receipt processing.

Town's Response:

A lockbox program was considered in 2010. The cost of moving to such a service is a significant deterrent. Additionally, the Tax Collector expressed concern that this would be an unacceptable change to the level of customer service, with taxpayers expecting personal contact and the ability to pay their tax bills at Town Hall which would not be possible with the lockbox system.

Trust Fund Issues:

- Bring library trust stock investments in house or contract with a broker.
- Track expendable and nonexpendable portions of trust funds for MS-9 Trustee report.

CURRENT YEAR RECOMMENDATIONS:

4. Budget for Highway Block Grant

The Town reported an estimated revenue for the Highway Block Grant on the tax rate setting form, but did not report an offsetting appropriation. Because this grant is reported in a separate fund, it should reflect a balanced budget. The lack of the appropriation on the tax rate setting form resulted in an unintended reduction in the Town's property tax rate.

We recommend that the budgets for all self-supporting funds, such as the Highway Block Grant, be balanced on the tax rate setting forms. This will neutralize the effect on the Town's property tax rate.

Town's Response:

The Highway Block Grant was balanced on the tax rate setting form for 2010. It is the intention of the Town to utilize the 2010 funds for future work and treat the funds as restricted for that purpose. In 2011, the Town will seek to gross appropriate the funds and present an offsetting expenditure within the Highway Department budget.

5. Other Current Year Issues

During our audit, we also noted the following issues, which are summarized very briefly. We will be available to discuss these issues in more detail with the Town if requested.

Print Receipt Log - The receipt log that is maintained by the Solid Waste facility is maintained on an old computer which is not compatible with any Town printers. As a result, the receipt logs cannot be printed or retained as a permanent document. We recommend the receipt log be maintained on a computer that is capable of printing.

Town's Response:

The Solid Waste facility will have a computer replaced in 2011. A receipt log retention system will be developed involving either printed copies or secure digital submission and archiving.

Monitor/Record Receivables - The Town received certain state funds for 2009 in the first week of January 2010 that were not recorded as a receivable and revenue in the Town's 2009 general ledger. Although this was recorded through the audit process, this resulted in the Town's internal accounts records being understated. We recommend the Town monitor all late receipts to determine whether receivables should be appropriately recorded in the general ledger.

Town's Response:

Beginning in July 2010 accounts receivable was turned over to the Finance Office. All receivables are posted into general ledger and tracked by that office.

Monitor Due From/To Accounts - The Town's general ledger reflects various accounts to track interfund activity. Although the interfund accounts reconciled in total, certain of the accounts reflected balances owed from fund to fund that should have been reimbursed to each other at year end. We recommend the Town periodically monitor the due from/to accounts and actually transfer cash balances between funds to clear amounts due.

Town's Response:

Beginning in 2010 all due from/to accounts are reconciled monthly and cash is transferred at a minimum monthly.

Reconcile Police Detail Receivables - The Police detail receivable account balance in the Town's general ledger differed from the Police Department's records by approximately \$ 500 at year end. We recommend the Police Department reconcile the detail receivable account with the Town's general ledger on at least a quarterly basis.

Town's Response:

As stated under Monitor/Record Receivables, all receivables are now handled through the Finance Office and reconciled monthly.

Report Interest On Abatements Separately - The tax abatement forms currently combine principal and interest. We recommend that principal and interest be reported separately on the abatement form. This will provide an improved audit trail over abatement postings to the general ledger.

Town's Response:

This has been set up beginning in 2010. Once the Tax Collector returns the abatement to the Finance Office stating that the taxes have been paid, she notes the date of payment, interest is calculated and listed separately on the abatement.



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INDEPENDENT AUDITORS' REPORT

To the Board of Selectmen
Town of Litchfield, New Hampshire

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Litchfield, New Hampshire, as of and for the year ended December 31, 2008, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town of Litchfield's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Litchfield, as of December 31, 2008, and the respective changes in financial position thereof and the respective budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis appearing on the following pages, is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries

Additional Offices:
Andover, MA • Greenfield, MA • Ellsworth, ME • Manchester, NH

of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Melanson, Heath + Company P.C.

Nashua, New Hampshire
June 10, 2010

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Town of Litchfield, we offer readers this narrative overview and analysis of the financial activities of the Town of Litchfield for the fiscal year ended December 31, 2008.

A. OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the basic financial statements. The basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of our finances in a manner similar to a private-sector business.

The statement of net assets presents information on all assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position is improving or deteriorating.

The statement of activities presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes).

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. All of the funds can be divided into two categories: governmental funds and fiduciary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities

governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

An annual appropriated budget is adopted for the general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Town's own programs.

Notes to financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information which is required to be disclosed by accounting principles generally accepted in the United States of America.

B. FINANCIAL HIGHLIGHTS

- As of the close of the current fiscal year, the total of assets exceeded liabilities by \$ 9,151,088 (i.e., net assets), a change of \$ 255,022 in comparison to the prior year.
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of \$ 2,931,894, a change of \$ (96,533) in comparison with the prior year.
- At the end of the current fiscal year, unreserved fund balance for the general fund was \$ 1,083,687, a change of \$ 61,059 in comparison with the prior year.

C. GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following is a summary of condensed government-wide financial data for the current and prior fiscal years.

	<u>Governmental Activities</u>	
	<u>2008</u>	<u>2007</u>
Current and other assets	\$ 7,736	\$ 6,727
Capital assets	<u>5,917</u>	<u>5,661</u>
Total assets	13,653	12,388
Long-term liabilities outstanding	89	109
Other liabilities	<u>4,413</u>	<u>3,383</u>
Total liabilities	4,502	3,492
Net assets:		
Invested in capital assets, net	6,263	5,480
Restricted	1,566	1,367
Unrestricted	<u>1,322</u>	<u>2,049</u>
Total net assets	\$ <u>9,151</u>	\$ <u>8,896</u>

CHANGES IN NET ASSETS

	<u>Governmental Activities</u>	
	<u>2008</u>	<u>2007</u>
Revenues:		
Program revenues		
Charges for services	\$ 106	\$ 142
Operating grants	1	-
General revenues:		
Property taxes	2,490	2,238
Penalties and interest on taxes	256	-
Licenses and permits	1,501	1,463
Grants and contributions not restricted to specific programs	-	671
Investment income	71	235
Intergovernmental	799	-
Other	<u>52</u>	<u>2</u>
Total revenues	5,276	4,751
Expenses:		
General government	1,230	1,010
Public safety	1,840	1,839
Highways and streets	1,158	581
Sanitation	424	387
Health and welfare	58	40
Culture and recreation	308	252
Conservation	<u>3</u>	<u>-</u>
Total expenses	5,021	4,109
Change in net assets	255	642
Net assets - beginning of year (as restated)	<u>8,896</u>	<u>8,254</u>
Net assets - end of year	\$ <u>9,151</u>	\$ <u>8,896</u>

5

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, total net assets were \$ 9,151,088, a change of \$ 255,022 from the prior year.

The largest portion of net assets \$ 6,262,673 reflects our investment in capital assets (e.g., land, buildings, machinery, equipment, and infrastructure), less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of net assets \$ 1,566,644 represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets \$ 1,321,771 may be used to meet the government's ongoing obligations to citizens and creditors.

Governmental activities. Governmental activities for the year resulted in a change in net assets of \$ 255,022. Key elements of this change are as follows:

General fund operating results	\$ 133,654
Conservation fund surplus - accrual basis	191,102
Nonmajor funds deficit	(1,289)
Other GAAP accruals	<u>(68,445)</u>
Total	\$ <u>255,022</u>

D. FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, governmental funds reported combined ending fund balances of \$ 2,931,894, a change of \$ (96,533) in comparison with the prior year. Key elements of this change are as follows:

General fund operating results	\$ 133,654
Conservation fund deficit	(228,898)
Nonmajor funds deficit	<u>(1,289)</u>
Total	\$ <u>(96,533)</u>

6

The general fund is the chief operating fund. At the end of the current fiscal year, unreserved fund balance of the general fund was \$ 1,083,687, while total fund balance was \$ 1,227,890. As a measure of the general fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 22 percent of total general fund expenditures, while total fund balance represents 25 percent of that same amount.

The fund balance of the general fund changed by \$ 133,654 during the current fiscal year. Key factors in this change are as follows:

State and local revenues deficit over budget	\$ 560,424
Budgetary appropriation turnbacks	(12,470)
Excess tax collections over budget	66,179
Excess of prior year encumbrances spent in the current year over current year encumbered appropriations to be spent in the subsequent year	<u>(480,479)</u>
Total	<u>\$ 133,654</u>

E. GENERAL FUND BUDGETARY HIGHLIGHTS

There were no differences between the original budget and the final amended budget.

F. CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. Total investment in capital assets for governmental and business-type activities at year end amounted to \$ 5,917,303 (net of accumulated depreciation), a change of \$ 256,381 from the prior year. This investment in capital assets includes land, buildings and system, improvements, and machinery and equipment.

Major capital asset events during the current fiscal year included the following:

- Conservation commission land purchase \$ 420,000

Additional information on capital assets can be found in the footnotes to the financial statements.

TOWN OF LITCHFIELD, NEW HAMPSHIRE
STATEMENT OF NET ASSETS
DECEMBER 31, 2008

	Governmental Activities
ASSETS	
Current:	
Cash and short-term investments	\$ 6,848,922
Investments	82,120
Receivables, net of allowance for uncollectibles:	
Taxes	582,987
Departmental and other	45,229
Intergovernmental	2,977
Due from fiduciary funds	53,342
Noncurrent:	
Receivables, net of allowance for uncollectibles:	
Taxes	119,982
Capital Assets	
Land and construction in progress	3,500,534
Other capital assets, net of accumulated depreciation	<u>2,416,769</u>
TOTAL ASSETS	13,652,862
LIABILITIES	
Current:	
Accounts payable	219,730
Accrued liabilities	35,643
Due to school districts	4,071,633
Current portion of long-term liabilities:	
Capital lease payable	82,941
Compensated absence	2,528
Noncurrent:	
Capital lease payable, net of current portion	41,271
Compensated absence, net of current portion	<u>48,028</u>
TOTAL LIABILITIES	4,501,774
NET ASSETS	
Invested in capital assets, net of related debt	6,262,673
Restricted for:	
Grants and other statutory restrictions	1,392,294
Permanent funds:	
Nonexpendable	133,279
Expendable	41,071
Unrestricted	<u>1,321,771</u>
TOTAL NET ASSETS	\$ 9,151,088

See notes to financial statements.

TOWN OF LITCHFIELD, NEW HAMPSHIRE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2008

	Expenses	Charges for Services	Program Revenues Operating Grants and Contributions	Capital Grants and Contributions	Net (Expenses) Revenues and Changes in Net Assets Governmental Activities
Governmental Activities:					
General government	\$ 1,230,200	\$ 17,655	\$ -	\$ -	\$ (1,212,545)
Public safety	1,840,031	32,010	-	-	(1,808,021)
Highways and streets	1,157,723	793	-	-	(1,156,930)
Sanitation	424,446	53,196	-	-	(371,250)
Health and welfare	58,064	-	-	-	(58,064)
Culture and recreation	308,226	2,492	1,446	-	(304,288)
Conservation	2,529	80	-	-	(2,449)
Total Governmental Activities	\$ 5,021,219	\$ 106,226	\$ 1,446	\$ -	(4,913,547)
General Revenues and Contributions:					
Taxes					2,489,841
Penalties, interest and other taxes					256,132
Licenses and permits					1,500,935
Investment income					71,449
Intergovernmental					788,610
Miscellaneous					51,602
Total general revenues					5,168,569
Change in Net Assets					255,022
Net Assets:					
Beginning of year, as restated					8,896,066
End of year					<u>\$ 9,151,088</u>

See notes to financial statements.

TOWN OF LITCHFIELD, NEW HAMPSHIRE
GOVERNMENTAL FUNDS
BALANCE SHEET
DECEMBER 31, 2008

	General	Conservation Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS				
Cash and short-term investments	\$ 5,309,759	\$ 736,415	\$ 802,747	\$ 6,848,921
Investments	-	-	82,120	82,120
Receivables:				
Property taxes	727,969	-	-	727,969
Departmental and other	33,572	-	11,658	45,230
Intergovernmental	2,977	-	-	2,977
Due from other funds	66,489	78,000	6,211	150,700
TOTAL ASSETS	\$ 6,140,766	\$ 814,415	\$ 902,736	\$ 7,857,917
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 219,730	\$ -	\$ -	\$ 219,730
Accrued liabilities	86,199	-	-	86,199
Deferred revenues	451,103	-	-	451,103
Due to other funds	84,211	-	13,147	97,358
Due to school districts	4,071,633	-	-	4,071,633
TOTAL LIABILITIES	4,912,876	-	13,147	4,926,023
Fund Balances:				
Reserved for:				
Encumbrances	144,203	-	-	144,203
Perpetual (non-expendable) permanent funds	-	-	133,279	133,279
Unreserved:				
Undesignated, reported in:				
General fund	1,083,687	-	-	1,083,687
Special revenue funds	-	814,415	245,657	1,060,072
Capital project funds	-	-	469,582	469,582
Permanent funds	-	-	41,071	41,071
TOTAL FUND BALANCES	1,227,890	814,415	889,589	2,931,894
TOTAL LIABILITIES AND FUND BALANCES	\$ 6,140,766	\$ 814,415	\$ 902,736	\$ 7,857,917

See notes to financial statements.

TOWN OF LITCHFIELD, NEW HAMPSHIRE
 RECONCILIATION OF TOTAL GOVERNMENTAL FUND
 BALANCES TO NET ASSETS OF GOVERNMENTAL
 ACTIVITIES IN THE STATEMENT OF NET ASSETS

DECEMBER 31, 2008

Total governmental fund balances	\$ 2,931,894
• Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	5,917,303
• Revenues are reported on the accrual basis of accounting and are not deferred until collection.	426,103
• Long-term liabilities, (net of prepaid debt service) including bonds payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds.	<u>(124,212)</u>
Net assets of governmental activities	\$ <u>9,151,088</u>

See notes to financial statements.

TOWN OF LITCHFIELD, NEW HAMPSHIRE
 GOVERNMENTAL FUNDS
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED DECEMBER 31, 2008

	General	Conservation Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:				
Property taxes	\$ 2,454,891	\$ -	\$ -	\$ 2,454,891
Penalties, interest and other taxes	96,501	159,631	-	256,132
Licenses and permits	1,500,935	-	-	1,500,935
Intergovernmental	798,610	-	-	798,610
Charges for services	78,901	-	27,325	106,226
Investment income	67,796	30,971	(27,318)	71,449
Contributions	-	-	1,446	1,446
Miscellaneous	3,421	-	48,180	51,601
Total Revenues	5,001,055	190,602	49,633	5,241,290
Expenditures:				
Current:				
General government	1,202,519	-	-	1,202,519
Public safety	1,792,220	-	34,322	1,826,542
Highways and streets	1,133,341	-	-	1,133,341
Sanitation	401,161	-	-	401,161
Health and welfare	58,064	-	-	58,064
Culture and recreation	277,067	-	16,600	293,667
Conservation	3,029	419,500	-	422,529
Total Expenditures	4,867,401	419,500	50,922	5,337,823
Excess (deficiency) of revenues over expenditures	133,654	(228,898)	(1,289)	(96,533)
Fund Equity, at Beginning of Year, as restated	<u>1,094,236</u>	<u>1,043,313</u>	<u>890,878</u>	<u>3,028,427</u>
Fund Equity, at End of Year	\$ <u>1,227,890</u>	\$ <u>814,415</u>	\$ <u>889,589</u>	\$ <u>2,931,894</u>

See notes to financial statements.

TOWN OF LITCHFIELD, NEW HAMPSHIRE
 RECONCILIATION OF THE STATEMENT OF REVENUES
 EXPENDITURES, AND CHANGES IN FUND BALANCES OF
 GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2008

NET CHANGES IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS \$ (96,533)

- Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:

Capital outlay purchases	448,920
Depreciation	(192,539)

- Revenues in the Statement of Activities that do not provide current financial resources are fully deferred in the Statement of Revenues, Expenditures and Changes in Fund Balances. Therefore, the recognition of revenue for accounts receivable (i.e., real estate) differ between the two statements. This amount represents the net change in deferred revenue.

34,951

- In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.

3,911

- The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither transaction, however, has any effect on net assets:

Repayments of debt	80,262
Capital lease additions	(23,950)

CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES \$ 255,022

See notes to financial statements.

TOWN OF LITCHFIELD, NEW HAMPSHIRE
 GENERAL FUND

STATEMENT OF REVENUES AND OTHER SOURCES,
 AND EXPENDITURES AND OTHER USES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2008

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
Revenues and other sources:				
Property taxes	\$ 2,388,713	\$ 2,388,713	\$ 2,388,713	\$ -
Interest, penalties and other taxes	60,407	60,407	96,501	36,094
Licenses and permits	1,168,120	1,168,120	1,500,935	332,815
Intergovernmental	605,131	605,131	798,610	193,479
Charges for services	50,000	50,000	78,901	28,901
Investment income	95,000	95,000	67,796	(27,204)
Miscellaneous	7,081	7,081	3,421	(3,660)
Total Revenues	<u>4,374,452</u>	<u>4,374,452</u>	<u>4,934,877</u>	<u>560,425</u>
Expenditures and other uses:				
Current:				
General government	1,054,845	1,054,845	1,120,712	(65,867)
Public safety	1,773,752	1,773,752	1,793,348	(19,596)
Highways and streets	781,208	781,208	700,541	80,667
Sanitation	386,032	386,032	401,161	(15,129)
Health and welfare	62,797	62,797	58,064	4,733
Conservation	3,907	3,907	3,029	878
Culture and recreation	311,911	311,911	310,067	1,844
Total Expenditures	<u>4,374,452</u>	<u>4,374,452</u>	<u>4,386,922</u>	<u>(12,470)</u>
Excess of revenues and other sources over expenditures and other uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 547,955</u>	<u>\$ 547,955</u>

See notes to financial statements.

TOWN OF LITCHFIELD, NEW HAMPSHIRE
 FIDUCIARY FUNDS
 STATEMENT OF FIDUCIARY NET ASSETS
 DECEMBER 31, 2008

	<u>Agency Funds</u>
<u>ASSETS</u>	
Cash and short-term investments	\$ 1,766,370
Due from/due to other funds	<u>(53,342)</u>
Total Assets	<u>\$ 1,713,028</u>
 <u>LIABILITIES</u>	
Due to other governments	\$ 104,281
Due to other funds	
Due to developers	<u>1,608,747</u>
Total Liabilities	<u>\$ 1,713,028</u>

See notes to financial statements.

TOWN OF LITCHFIELD, NEW HAMPSHIRE
Notes to Financial Statements

1. Summary of Significant Accounting Policies

The accounting policies of the Town of Litchfield (the Town) conform to generally accepted accounting principles (GAAP) as applicable to governmental units. The following is a summary of the more significant policies:

A. Reporting Entity

The government is a municipal corporation governed by an elected Board of Selectmen. As required by generally accepted accounting principles, these financial statements present the government and applicable component units for which the government is considered to be financially accountable. In fiscal year 2008, it was determined that no entities met the required GASB-39 criteria of component units.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Fund Financial Statements

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-Wide Financial Statements

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as is the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as *program revenues* include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Fund Financial Statements

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers property tax revenues to be available if they are collected within 60 days of the end of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The government reports the following major governmental funds:

- The *general fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
- The *Conservation Commission Fund* is used to account for 100% of the Land Use Change Tax (current use) revenue and expenditures incurred in the acquisition of conservation land including the maintenance of designated conservation properties within the Town's boundaries.

D. Cash and Short-Term Investments

Cash balances from all funds, except those required to be segregated by law, are combined to form a consolidation of cash. Cash balances are invested to the extent available, and interest earnings are recognized in the General Fund. Certain special revenue and fiduciary funds segregate cash, and investment earnings become a part of those funds.

Deposits with financial institutions consist primarily of demand deposits, certificates of deposits, and savings accounts. A cash and investment pool is maintained that is available for use by all funds. Each fund's portion of this pool is reflected on the combined financial statements under the caption "cash and short-term investments". The interest earnings attributable to each fund type are included under investment income.

For purpose of the statement of cash flows, the proprietary funds consider investments with original maturities of three months or less to be short-term investments.

E. Investments

State and local statutes place certain limitations on the nature of deposits and investments available. Deposits in any financial institution may not exceed certain levels within the financial institution. Non-fiduciary fund investments can be made in securities issued by or unconditionally guaranteed by the U.S. Government or agencies that have a maturity of one year or less from the date of purchase and repurchase agreements guaranteed by such securities with maturity dates of no more than 90 days from the date of purchase.

F. Interfund Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due from/to other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans).

G. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets are reported in the governmental activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial individual cost of more than \$ 10,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant and equipment is depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	40
Building improvements	15 - 20
Infrastructure	40
Vehicles and equipment	5 - 20

H. Compensated Absences

It is the government's policy to permit employees to accumulate 10 days of earned but unused vacation pay benefits. All vested vacation pay is accrued when incurred in the government-wide financial statements. A liability for this amount is reported in governmental funds only if it has matured, for example, as a result of employee resignations and retirements.

I. Long-Term Obligations

In the government-wide financial statements, and long-term debt, and other long-term obligations are reported as liabilities in the governmental activities statement of net assets.

J. Fund Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

K. Use of Estimates

The preparation of basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures for contingent assets and liabilities at the date of the basic financial statements, and the reported amounts of the revenues and expenditures/expenses during the fiscal year. Actual results could vary from estimates that were used.

2. Stewardship, Compliance, and Accountability

A. Budgetary Information

The Town's budget is originally prepared by the Selectmen's office with the cooperation of the various department heads. It is then submitted to the Budget Committee, in accordance with the Municipal Budget Law. After reviewing the budget, the Committee holds a public hearing for discussion.

The final version of the budget is then submitted for approval at the annual Town meeting. The approved budget is subsequently reported to the State of New Hampshire on the statement of appropriation form in order to establish the current property tax rate.

The Selectmen cannot increase the total of the approved budget; however, they have the power to reclassify its components when necessary.

B. Budgetary Basis

The general fund final appropriation appearing on the "Budget and Actual" page of the fund financial statements represents the final amended budget after all reserve fund transfers and supplemental appropriations.

C. Budget/GAAP Reconciliation

The budgetary data for the general fund is based upon accounting principles that differ from generally accepted accounting principles (GAAP). Therefore, in addition to the GAAP basis financial statements, the results of operations of the general fund are presented in accordance with budgetary accounting principles to provide a meaningful comparison with budgetary data.

The following is a summary of adjustments made to the actual revenues and other sources, and expenditures and other uses, to conform to the budgetary basis of accounting.

<u>General Fund</u>	<u>Revenues and Other Financing Sources</u>	<u>Expenditures and Other Financing Uses</u>
Revenues/Expenditures (GAAP basis)	\$ 5,001,055	\$ 4,867,401
Subtotal (GAAP Basis)	5,001,055	4,867,401
Adjust tax revenue to accrual basis	(66,178)	-
Reverse beginning of year appropriation carryforwards from expenditures	-	(624,682)
Add end of year appropriation carryforwards to expenditures	-	144,203
Budgetary basis	\$ 4,934,877	\$ 4,386,922

3. Cash and Short-Term Investments

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. RSA 48:16 limits "deposit in any one bank shall not at any time exceed the sum of its paid-up capital and surplus, exception that a Town with a population in excess of 50,000 is authorized to deposit funds in a solvent bank in excess of the paid-up capital surplus of said bank." The Town does not have a deposit policy for custodial credit risk.

As of December 31, 2008, \$ 6,447,136 of the Town's bank balance of \$ 8,775,215 was exposed to custodial credit risk as uninsured, uncollateralized, and collateral held by pledging bank's trust department not in the Town's name.

4. Investments

A. Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. State law employs the prudent person rule whereby investments are made as a prudent person would be expected to act, with discretion and intelligence, to seek reasonable income, preserve capital, and, in general avoid speculative investments.

B. Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g. broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. At this time, the custodial credit risk cannot be determined.

5. Taxes Receivable

The Town bills property taxes semi-annually, in May and November. Property tax revenues are recognized in the fiscal year for which taxes have been levied. Property taxes are due on July 1 and December 1. Delinquent accounts are charged 12% interest. In March of the next year, a lien is recorded on delinquent property at the Registry of Deeds. The Town purchases all the delinquent accounts by paying the delinquent balance, recording costs and accrued interest. The accounts that are liened by the Town will be reclassified from property taxes receivable to unredeemed tax liens receivable. After this date, delinquent accounts will be charged interest at a rate of 18%. The Town annually budgets amounts (overlay for abatements) for property tax abatements and refunds.

Taxes receivable at December 31, 2008 consist of the following (in thousands):

Real Estate			
	2008	\$ 607,407	
			607,407
Unredeemed Taxes			
	2007	97,837	
	2006	<u>22,145</u>	
			119,982
Yield Tax			<u>580</u>
Total			\$ <u>727,969</u>

Taxes Collected for Others

The Town collects property taxes for the State of New Hampshire, the Litchfield School District and the County of Hillsborough. Payments to the other taxing units are normally made throughout the year. The ultimate responsibility for the collection of taxes rests with the Town.

6. Allowance for Doubtful Accounts

The receivables reported in the accompanying entity-wide financial statements reflect the following estimated allowances for doubtful accounts (in thousands):

	<u>Governmental</u>
Property taxes	\$ 25,000

7. Intergovernmental Receivables

This balance represents reimbursements requested from Federal and State agencies for expenditures incurred in fiscal 2008.

8. Interfund Fund Receivables/Payables

Although self-balancing funds are maintained, most transactions flow through the general fund. In order to obtain accountability for each fund, interfund receivable and payable accounts must be utilized. The following is an analysis of the December 31, 2008 balances in interfund receivable and payable accounts:

Fund	Due From Other Funds	Due To Other Funds
General fund	\$ 66,489	\$ 84,211
Special revenue funds	84,211	13,147
Trust and agency funds	-	53,342
Total	\$ <u>150,700</u>	\$ <u>150,700</u>

9. Intergovernmental Payable

The amount due to other governments of \$ 4,071,633 represents the balance of the district assessment due to the Litchfield School District for the 2008/2009 school year.

10. Capital Assets

Capital asset activity for the year ended December 31, 2008 was as follows (in thousands):

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital assets, being depreciated:				
Buildings and improvements	\$ 1,876	\$ -	\$ -	\$ 1,876
Machinery, equipment, and furnishings	1,581	29	-	1,610
Infrastructure	502	-	-	502
Total capital assets, being depreciated	3,959	29	-	3,988
Less accumulated depreciation for:				
Buildings and improvements	(676)	(50)	-	(726)
Machinery, equipment, and furnishings	(673)	(130)	-	(803)
Infrastructure	(29)	(13)	-	(42)
Total accumulated depreciation	(1,378)	(193)	-	(1,571)
Total capital assets, being depreciated, net	2,581	(164)	-	2,417
Capital assets, not being depreciated:				
Land	3,080	420	-	3,500
Total capital assets, being depreciated, net	<u>3,080</u>	<u>420</u>	-	<u>3,500</u>
Governmental activities capital assets, net	\$ <u>5,661</u>	\$ <u>256</u>	\$ -	\$ <u>5,917</u>

Depreciation expense was charged to functions of the Town as follows (in thousands):

Governmental Activities:	
General government	\$ 28
Public safety	118
Highway	24
Culture and recreation	15
Sanitation	8
Total depreciation expense - governmental activities	\$ <u>193</u>

11. Accounts Payable

Accounts payable represent additional 2008 expenditures paid after December 31, 2008.

12. Deferred Revenue

Governmental funds report *deferred revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period.

The balance of the General Fund *deferred revenues* account is equal to the total of all December 31, 2008 receivable balances, except property taxes that are accrued for subsequent 60 day collections.

13. Capital Lease Obligations

The Town is the lessee of certain equipment under capital leases expiring in various years through 2011. Future minimum lease payments under the capital and operating leases consisted of the following as of December 31, 2008:

Fiscal Year	Capital Leases
2009	\$ 89,498
2010	29,642
2011	14,994
Total minimum lease payments	134,134
Less amounts representing interest	(9,922)
Present Value of Minimum Lease Payments	\$ <u>124,212</u>

14. Long-Term Liabilities

Changes in General Long-Term Liabilities

During the year ended December 31, 2008, the following changes occurred in long-term liabilities:

	Total Balance 1/1/08	Additions	Reductions	Total Balance 12/31/08	Less Current Portion	Equals Long-Term Portion 12/31/08
<u>Governmental Activities</u>						
Other:						
Capital leases	\$ 180,524	\$ 23,950	\$ (80,262)	\$ 124,212	\$ (82,941)	\$ 41,271
Accrued employee benefits	41,480	9,076	-	50,556	(2,528)	48,028
Totals	\$ 222,004	\$ 33,026	\$ (80,262)	\$ 174,768	\$ (85,469)	\$ 89,299

15. Restricted Net Assets

The accompanying entity-wide financial statements report restricted net assets when external constraints from grantors or contributors are placed on net assets.

Permanent fund restricted net assets are segregated between nonexpendable and expendable. The nonexpendable portion represents the original restricted principal contribution, and the expendable represents accumulated earnings which are available to be spent based on donor restrictions.

16. Reserves of Fund Equity

"Reserves" of fund equity are established to segregate fund balances which are either not available for expenditure in the future or are legally set aside for a specific future use.

The following types of reserves are reported at December 31, 2008:

Reserved for Encumbrances - An account used to segregate that portion of fund balance committed for expenditure of financial resources upon vendor performance.

Reserved for Perpetual Funds - Represents the principal of the non-expendable trust fund investments. The balance cannot be spent for any purpose; however, it may be invested and the earnings may be spent.

17. Litigation

The Town of Litchfield has brought a claim in the Hillsborough County Superior Court South against its former Treasurer and Trustee of Trust Funds, Horace W. Seymour, for the misappropriation of funds from Town banking accounts under the control of Mr. Seymour. Mr. Seymour was the elected Town Treasurer from 2005 until 2008. He was also a member of the Litchfield Trustees of Trust Funds from 2002 until 2005 and was Chairman of the Town's Recreation Commission from 2003 through 2008. Based upon a detailed audit conducted by the Town's Auditors, it has been estimated that

Mr. Seymour misappropriated \$ 212,030 from accounts under his control for his use and benefit. The matter is presently scheduled for trial in May of this year but will likely be continued. Active negotiations are under way to have Mr. Seymour confess to judgment in an amount agreeable to the Town and the Town's insurance carrier, Primex and AIU Holdings. The Town has received \$ 156,712 from its insurance carriers to date and is seeking to recover the balance or an additional \$ 55,318. As of June 19, 2009 Seymour was found guilty of misappropriation of \$ 135,000 from the Town of Litchfield.

18. Post-Employment Health Care and Life Insurance Benefits

In addition to the pension benefits described in the following note, the Town provides post-employment health care and life insurance benefits, in accordance with state statute, to participating retirees. These benefits are included in the total cost of benefits for both active and retired employees. The number of participants currently eligible to receive benefits, and cost of benefits for retirees, their dependents, or their survivors for the year ended December 31, 2008 was not available.

19. Retirement System

The Town follows the provisions of GASB Statement No. 27, *Accounting for Pensions for State and Local Government Employees*, (as amended by GASB 50) with respect to the employees' retirement funds.

A. Plan Description

Full-time employees participate in the State of New Hampshire Retirement System (the System), a multiple-employer contributory pension plan and trust established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The plan is a contributory, defined benefit plan providing service, disability, death and vested retirement benefits to members and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters and permanent police officers within the State of New Hampshire are eligible and required to participate in the system. Full-time employees of political subdivisions, including counties, municipalities and school districts, are also eligible to participate as a group if the governing body of the political subdivision has elected participation.

The New Hampshire Retirement System, a Public Employees Retirement System (PERS), is divided into two membership groups. State or local employees and teachers belong to *Group I*. Police officers and firefighters belong to *Group II*. All assets are held in a single trust and are available to each group, funding policies, vesting requirements, contribution requirements and plan assets available to pay benefits are disclosed in

the System's annual report available from the New Hampshire Retirement System located at 4 Chenell Drive, Concord, New Hampshire 03301-8509.

B. Funding Policy

Plan members are required to contribute a percentage of their gross earnings to the pension plan, which the contribution rates are 5% for employees and teachers and 9.3% for police and fire. The Town makes annual contributions to the pension plan equal to the amount required by Revised Statutes Annotated 100-A:16, and is 11.84%, 15.92%, and 8.74% for police officers, fire employees, and general employees, respectively. The Town's contributions to the System for the years ended December 31, 2008, 2007, and 2006 were \$ 119,774, \$ 109,435 and \$ 95,459, respectively, which were equal to its annual required contributions for each of these years.

20. Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. There were no significant reductions in insurance coverage from the previous year and have been no material settlements in excess of coverage in any of the past three fiscal years.

21. Beginning Fund Balance Net Assets Restatement and Reclassification

The beginning (January 1, 2008) fund balances of the Town have been restated as follows:

<u>Government-Wide Financial Statements:</u>	
	<u>Governmental Activities</u>
As previously reported	\$ 9,020,107
Outstanding checks not reflected in prior year financial statements	<u>(124,041)</u>
As restated	<u>\$ 8,896,066</u>

Fund Basis Financial Statements:

	<u>General Fund</u>	<u>Nonmajor Fund</u>
As previously reported	\$ 1,715,836	\$ 418,319
Reclassify civil defense fund to nonmajor funds	(432)	432
Reclassify fire pond fund to nonmajor funds	(2,545)	2,545
Reclassify highway block grant to nonmajor funds	(469,582)	469,582
Outstanding checks not reflected in prior year financial statements	(124,041)	-
Other	<u>(25,000)</u>	<u>-</u>
As restated	<u>\$ 1,094,236</u>	<u>\$ 890,878</u>



MELANSON HEATH & COMPANY, PC

CERTIFIED PUBLIC ACCOUNTANTS
MANAGEMENT ADVISORS

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To the Board of Selectmen
Town of Litchfield, New Hampshire

In planning and performing our audit of the financial statements of the Town of Litchfield, New Hampshire as of and for the year ended December 31, 2008, in accordance with auditing standards generally accepted in the United States of America, we considered the Town of Litchfield's internal accounting control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, as discussed below, we identified a certain deficiency in internal control that we consider to be a material weakness.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Town's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Town's financial statements that is more than inconsequential will not be prevented or detected by the Town's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Town's internal control. A material weakness is noted in the table of contents and comment headings.

Additional Offices:
Andover, MA • Greenfield, MA • Ellsworth, ME • Manchester, NH

In addition, during our audit we became aware of other matters that are opportunities for strengthening internal controls and operating efficiency. The recommendations that accompany this letter summarize our comments and suggestions concerning those matters.

The Town's written response to our comments and suggestion has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

This communication is intended solely for the information and use of management, Board of Selectmen, and others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.

After you have had an opportunity to consider our comments and recommendations, we would be pleased to discuss them with you.

Melanson, Heath + Company P.C.

Nashua, New Hampshire
June 10, 2010

CURRENT YEAR RECOMMENDATIONS:

1. Improve Monthly Reconciliations (Material Weakness)

In 2008, The Town did not have a formal system in place to reconcile key general ledger accounts. Monthly reconciliations are necessary to prove the accuracy of general ledger records as well as to provide a method of checks and balances between the financial departments. The lack of this procedure results in an increased risk that the Town's accounting records could contain errors or omissions. This was evidenced by the significant adjustments that were required by the Town's outside consultants to accurately report the Town's cash and receivable account balances.

We recommend the Town establish formal procedures to reconcile the following critical general ledger balances on a monthly basis:

- Cash - overall balances should be reconciled to the Treasurer.
- Receivables - each balance should be reconciled to the Tax Collector.
- Impact fees/escrow balances - should be reconciled to responsible Town departments.

Implementation of this recommendation will provide assurance that the Town's internal financial reports are accurate. It will also provide the necessary checks and balances over the Treasurer and Tax Collector Offices to ensure that errors or irregularities are identified and corrected in a timely manner.

Town's Response:

The Town has established a policy for the reconciliation between the Treasurer, Tax Collector/Town Clerk and Selectmen's Office during 2009. This policy requires the monthly reconciliations between all three groups with the participation and signoff of the Board of Selectmen. This policy reconciles the cash receivables by the Tax Collector/Town Clerk, the Treasurer's balances to the bank statements and the balances of the various escrow accounts held by the Treasurer.

2. Develop Departmental Receipt Policies and Procedures

The Town currently does not have formal written policies and procedures for departments to follow for collecting and remitting departmental receipts. Although we did not detect any errors or irregularities during our audit, the lack of formal policies and procedures increases the risk that such situations could occur and go undetected.

We recommend the Town establish formal written departmental receipt policies and procedures, which should address, at a minimum, the following:

- Standardized receipt logs
- Standardized receipt turnover forms
- Requiring two signatures on the receipt turnover form
- Requiring departments remit receipts to the Collector
- Prohibiting the collection of currency, wherever feasible
- Establishing frequencies of turnovers and physical security over receipts

We further recommend that the Town perform periodic internal audits of the various departments to assure compliance with the policies and procedures that are adopted. This should result in improved controls over departmental receipts and reduce the likelihood of irregularities occurring.

We also recommend that a copy of the departmental receipt turnover form be provided by departments directly to the Town Administrator in order to reconcile with the receipt postings. This will provide a necessary measure of checks and balances between departments.

Town's Response:

The Town of Litchfield will develop a policy for the collection and remitting of receipts. It is the intention of the Board of Selectmen that the policy will include the observations and suggestions outlined in the 2008 audit management letter. Timing of this policy will be prior to the end of the year 2010.

3. Other Internal Control Areas

A key component of any financial statement audit is the evaluation of internal controls. This evaluation is accomplished through inquiry, observation and testing. The following weaknesses were noted as a result of our evaluation of controls during our 2008 audit. We understand some of these issues may have been addressed by the Town in 2009 or 2010. We will be available to discuss these with the Town in more detail.

Town-Wide Issues:

- Establish a formal fraud policy for Town employees.

Town's Response:

The Town has drafted a fraud policy and has had the document reviewed by Town Counsel. This policy has been approved by the Board of Selectmen pending Counsel's opinion and will become effective July 1, 2010.

General Ledger Issues:

- Maintain all funds (other than trustee of trust funds) in the general ledger.
- Maintain organized records for all adjusting journal entries, including explanations and support.
- Provide expenditure reports to departments at least monthly.
- Provide revenue reports to all departments that collect revenues.

Town's Response:

Commencing in 2009, all funds are being entered into the general ledger computer system. This work is expected to be completed in 2010. The Town has begun to maintain all adjusting journal entries with documentation and support attached in a monthly filing system suitable for audit.

All department heads, Trustees, Budget Committee members, and Selectmen receive weekly expense against budget reports and monthly they receive a report of revenues against forecasted revenues. Further, this information is made available to the public through web posting.

Computer Issues:

- Establish regular offsite computer backups.

Town's Response:

The Town of Litchfield has established a backup schedule for all critical files within its network, which includes weekly offsite backups. Daily backups are executed Monday through Friday, which then are streamed offsite on the following Saturday. These backups are maintained for a six month period and then removed after that period of time.

Vendor Disbursement Issues:

- Close excessive number of credit cards and establish formal credit card policy for remaining cards.
- Require that all vendor checks be mailed by the Board of Selectmen's office.

Town's Response:

Commencing in 2009, all existing credit cards were closed. The Town has now re-issued selected department heads with one limited credit card. A written policy on credit card usage has been adopted by the Selectmen, which requires the signature of all card holders showing their review, agreement, and understanding of the policy.

Commencing in 2009, all vendor checks signed by the Treasurer are mailed from and by the Selectmen's office.

Payroll Issues:

- Establish employee personnel files, including documented pay rate approval forms.
- Prohibit the distribution of paychecks until the payroll is formally approved by the Board of Selectmen.

Town's Response:

Commencing in 2009, all personnel files are maintained in the Selectmen's office or with the department head. In 2010, the Town is working to include pay rate notices and change justifications in those files. In 2008, the Town

utilized the contract payroll services of Advantage. The required timing of the payroll accounting and paycheck printing resulted in the payroll being signed by Selectmen on the Monday after the Thursday pay date. In 2010, the Town ceased utilizing Advantage for the payroll accounting and check printing functions and instead those activities are now performed by the Selectmen's office. This change now ensures that the Selectmen sign the payroll on the Monday prior to the check distribution to employees on Thursdays.

Treasury Issues:

- Document a summary of all Town bank reconciliations on a single form to be used to prove to general ledger balances.
- Consolidate impact/escrow passbook accounts into a master bank account.
- Consider increasing collateralization of bank accounts.
- Void old outstanding checks at least annually.

Collector Issues:

- Maintain a control log to track receivable activity.

Town's Response:

Control logs have always been maintained in both the Town Clerk and Tax Collector. Up until this year 2010 we have kept a running log in a general ledger which I have in my office.

- Reconcile control log to detail receivable lists, and to Town general ledger receivable records.

Town's Response:

T. Briand started doing this in January 2010 with L. Langille.

- Sign off on receipt turnover forms by two individuals.

Town's Response:

Each day when the daily close out is balanced and completed it is now signed off on by either the Town Clerk/Tax Collector or the deputy. Then there is a line for the Treasurer to sign off on as well.

- Consider using a lockbox service for receipt processing.

Town's Response:

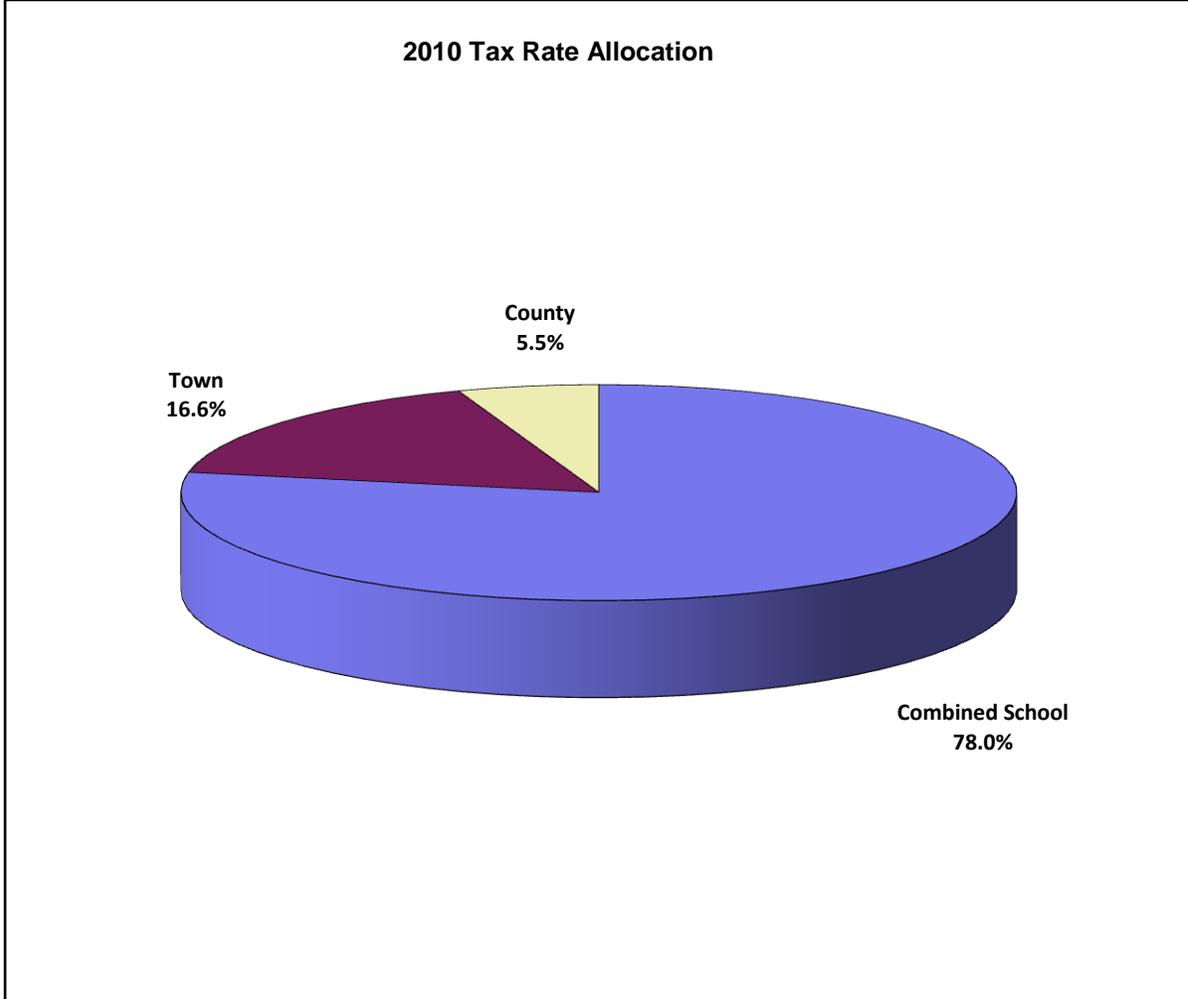
T. Briand will look into the cost of this at the September 2010 Tax Collector's conference for pricing to the Town, although it will not be in the 2011 budget because budgets are due mid August.

Trust Fund Issues:

- Bring library trust stock investments in house or contract with a broker.
- Track expendable and nonexpendable portions of trust funds for MS-9 Trustee report.



2010 TAX RATE ALLOCATION



2010 TAX RATE	
Combined School	\$14.97
Town	\$3.18
County	\$1.05
Total	<u>\$19.20</u>



2010 SUMMARY OF INVENTORY

Value of Land Only

Current Use	\$	429,753	
Conservation Restriction		2,053	
Residential Land		296,666,300	
Commercial/Industrial		<u>11,079,700</u>	
Total Land			308,177,806

Value of Buildings Only

Residential	\$	441,786,900	
Manufactured Housing		4,379,200	
Commercial/Industrial		<u>17,203,700</u>	
Total Buildings			463,369,800

Utilities			<u>34,308,300</u>
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Total Valuation before Exemptions			805,855,900
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Improvements to Assist Persons w/ Disabilities			<u>58,700</u>
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Modified Assessed Valuation of all Properties	\$		805,797,206
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Blind Exemptions	\$	60,000	
Elderly Exemptions		<u>2,818,600</u>	

Total Exemptions			\$2,878,600
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Net Valuation on which the Tax Rate for Municipal, County & Local	\$		802,918,600
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Less Utilities			<u>34,308,300</u>
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Net Valuation without Utilities on which Tax Rate for State Education Tax is Computed	\$		768,610,306
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DETAIL EXPENSE REPORT 2010

EXECUTIVE

Appropriation 17,400.00
 Expended:

Selectmen's Salaries	8,676.45
Selectmen's Expense	900.00
Public Notices & Ads	367.79
Recording Fees	67.76
Cell Phone Charges	603.49
Clerical Support	393.75
Dues & Subscriptions	6,201.10
Postage	10.00
Training	100.00
Background Checks	95.00
Total	<u>17,415.34</u>

Surplus/(Deficit) (15.34)

ADMINISTRATION

Appropriation 109,314.99
 Expended:

Office Manager	60,062.56
Town Administrator	31,732.35
Health Insurance	14,966.24
Dental Insurance	1,195.88
Short-term Disability	497.00
Dues & Subscriptions	35.00
Books & Periodicals	22.00
Mileage & Tolls	41.40
Seminars	80.00
Total	<u>108,632.43</u>

Surplus/(Deficit) 682.56

TOWN MEETING

Appropriation 18,058.00
 Expended:

Ballot Clerks	1,327.17
Election Workers	610.93
Moderator	1,130.67
Optech Program	3,187.50
Equipment Maint. Contract	200.00
Printing	1,095.00
Annual Town Report	9,815.00
Office Supplies	4.50
Ballots	2,366.28



DETAIL EXPENSE REPORT 2010 (Continued)

	New Equipment	180.41	
	Total	<u>19,917.46</u>	
Surplus/(Deficit)			(1,859.46)

TOWN CLERK

Appropriation			91,903.00
Expended:			

Deputy Town Clerk	20,096.45
Clerk Wages	14,480.18
Town Clerk Salary	28,577.52
Overtime Deputy	183.84
Overtime Clerk	3.17
Health Insurance	12,247.25
Dental Insurance	1,035.20
Short-term Disability	319.14
Software Support	3,891.20
Microfilming & Binding	250.00
Equipment Maint. Contract	96.00
Postage Meter	342.00
Office Supplies	1,198.79
Dog Tags & License Forms	303.20
Postage	3,803.00
Election Provisions	409.47
Equipment Purchases	798.75
Mileage & Tolls	1,229.00
Seminars & Conventions	<u>706.50</u>
Total	89,970.66

Surplus/(Deficit)			1,932.34
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VOTER REGISTRATION

Appropriation			1,474.00
Expended:			

Supervisor Salaries	981.09
Clerical Support	350.00
Office Supplies	234.06
Postage	<u>20.74</u>
Total	1,585.89

Surplus/(Deficit)			(111.89)
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DETAIL EXPENSE REPORT 2010 (Continued)

ACCOUNTING & AUDITING		
Appropriation		305,461.00
Expended:		
	Sec/Bookkeeping Staff	95,942.96
	Office/Finance Manager	1,197.20
	Overtime Sec/Bookkeeping	3,260.57
	Health Insurance	17,271.76
	Dental Insurance	1,166.41
	Short-term Disability	578.92
	Telephone	5,536.67
	Software Support	6,863.56
	Consulting Services	12,741.25
	Payroll Services	4,200.00
	Software	1,824.26
	Equip. Maint. Contract	2,698.91
	Printing	1,321.80
	Dues & Subscriptions	35.00
	Office Supplies	3,427.28
	Postage	521.00
	Equipment Repair/Maint.	350.00
	Equipment Purchases	1,497.99
	Seminars	425.00
	Auditing Services	18,500.00
	Assessing Services	101,100.70
	Total	280,461.24
Surplus/(Deficit)		24,999.76
TAX COLLECTOR		
Appropriation		93,540.00
Expended:		
	Deputy Tax Collector	20,009.61
	Clerk Wages	14,480.03
	Tax Collector Salary	28,577.52
	Overtime Deputy	193.15
	Overtime Clerk	2.93
	Health Insurance	12,247.02
	Dental Insurance	1,035.29
	Short-term Disability	319.14
	Property Title Research	3,038.62
	Recording Fees	587.60
	Software Support	2,907.00
	Postage Meter	342.00



DETAIL EXPENSE REPORT 2010 (Continued)

	Dues & Subscriptions	20.00	
	Office Supplies	972.41	
	Postage	4,320.31	
	Eqt. Repair/Maintenance	95.00	
	Equipment Purchases	1,497.76	
	Mileage & Tolls	1,018.00	
	Seminars & Convention	882.48	
	Total	92,545.87	
Surplus/(Deficit)			994.13

TREASURY

Appropriation			8,298.00
Expended:			
	Treasurer Salary	6,417.37	
	Trustees Salaries	175.28	
	Safety Deposit Box Rental	118.75	
	Office Supplies	55.46	
	Postage	1,500.00	
	Mileage & Tolls	307.50	
	Total	8,574.36	
Surplus/(Deficit)			(276.36)

BUDGETING

Appropriation			1,850.00
Expended:			
	Secretarial/Steno Services	2,628.75	
	Seminars	40.00	
	Total	2,668.75	
Surplus/(Deficit)			(818.75)

LEGAL EXPENSE

Appropriation			60,000.00
Expended:			
	Town Attorney Retainer Fee	39,300.00	
	Litigation Fees	10,801.00	
	Total	50,101.00	
Surplus/(Deficit)			9,899.00

PERSONNEL ADMINISTRATION

Appropriation			286,082.61
Expended:			
	Social Security Taxes	70,193.85	



**DETAIL EXPENSE REPORT 2010
(Continued)**

Medicare Taxes	26,793.16
Employee Retirement	37,136.02
Firefighter Retirement	20,415.24
Police Retirement	102,775.31
Unemployment	223.00
Workers Compensation	<u>35,631.00</u>
Total	293,167.58

Surplus/(Deficit) (7,084.97)

PLANNING BOARD

Appropriation 67,254.00
Expended:

Admin. Assistant	20,397.21
Health Insurance	7,098.75
Dental Insurance	683.28
Public Notices & Ads	832.37
Secretarial/Steno Services	3,172.30
NRPC Planner	20,040.60
Printing	71.00
NRPC Dues	6,184.00
Office Supplies	55.86
Postage	980.43
Mileage & Tolls	<u>50.75</u>
Total	59,566.55

Surplus/(Deficit) 7,687.45

ZONING BOARD OF ADJUSTMENT

Appropriation 2,548.00
Expended:

Public Notices & Ads	255.85
Secretarial Services	567.00
Dues & Subscriptions	64.00
Seminars	<u>180.00</u>
Total	1,066.85

Surplus/(Deficit) 1,481.15

GENERAL GOVERNMENT BUILDINGS

FACILITIES

Appropriation 59,449.00
Expended:

Custodian	7,701.17
Electricity	14,972.78



**DETAIL EXPENSE REPORT 2010
(Continued)**

	Propane Gas	7,636.67	
	Water Charges	1,840.38	
	Meeting House Electricity	379.25	
	HVAC Maint. Contract	1,002.00	
	Water System Maint.	369.00	
	Floor Cleaning	1,425.16	
	TH/PS Alarm System	747.60	
	Generator Maintenance	590.00	
	TH/PS Tel Maintenance	1,516.80	
	Trash Container Services	1,552.35	
	Bldg. Maint. & Repairs	3,025.14	
	Eq't. Repair & Maint.	1,457.20	
	Generator Diesel Fuel	196.18	
	Custodial Maint. Supplies	2,048.93	
	Septic Tank Cleaning	355.00	
	Furniture/Fixture Purchase	124.99	
	Total	<u>46,940.60</u>	
Surplus/(Deficit)			12,508.40
 OPERATIONS			
Appropriation			16,051.00
Expended:			
	Fire Alarm Phone System	790.75	
	Computer System Maint.	12,923.15	
	Fire Detectors Testing	550.00	
	Total	<u>14,263.90</u>	
Surplus/(Deficit)			1,787.10
 CEMETERIES			
Appropriation			2,250.00
Expended:			
	Pinecrest Cemetery Maint.	720.00	
	Center Cemetery Maint.	555.00	
	Hillcrest Cemetery Maint.	1,213.58	
	Total	<u>2,488.58</u>	
Surplus/(Deficit)			(238.58)
 INSURANCE			
Appropriation			59,353.00
Expended:			



**DETAIL EXPENSE REPORT 2010
(Continued)**

	Property & Mobile Eqt.	6,575.50	
	Auto Insurance	13,893.50	
	General Liability	20,306.50	
	Law Enforcement Liability	13,227.50	
	Crime Insurance	161.50	
	Additional Limits	<u>1,627.50</u>	
	Total	55,792.00	
Surplus/(Deficit)			3,561.00

OTHER GENERAL GOVERNMENT

Appropriation			37,000.00
Expended:			
	Contingency Fund	<u>5,000.00</u>	
	Total	5,000.00	
Surplus/(Deficit)			32,000.00

POLICE DEPARTMENT

ADMINISTRATION			
Appropriation			255,698.00
Expended:			
	Police Chief Salary	77,445.84	
	Lieutenant Wages	67,176.92	
	Overtime Lieutenant	3,902.96	
	Lieutenant Training Wages	400.56	
	Overtime Training	11.68	
	Uniform Allowance	800.00	
	Health Insurance	24,963.36	
	Dental Insurance	2,141.64	
	Short-term Disability	747.60	
	Uniforms & Accessories	28.95	
	Public Notices & Ads	449.82	
	Telephone	14,240.61	
	Pre-employ Phy./Testing	2,297.00	
	Prosecutor Contracted	54,538.50	
	Eq. Maint. Contract	592.04	
	Dues & Subscriptions	1,126.62	
	Community Relations	287.08	
	Office Supplies	2,626.73	
	Postage	489.23	
	Seminars & Conventions	<u>944.25</u>	
	Total	255,211.39	
Surplus/(Deficit)			486.61



**DETAIL EXPENSE REPORT 2010
(Continued)**

CRIME CONTROL & INVESTIGATION

Appropriation 190,141.00

Expended:

Sergeant Wages	130,078.60
Sergeant Overtime	14,309.16
Sergeant Training Wages	1,559.41
Sergeant Court Wages	2,205.81
Uniform Allowance	400.00
Health Insurance	25,827.03
Dental Insurance	2,208.74
Short-Term Disability	747.60
Long-Term Disability	840.00
Life Insurance	423.50
Uniforms & Accessories	179.16
Photo Lab Services	250.00
Eqt. Maintenance Contract	9,285.88
Film & Photo Supplies	499.29
Minor Tools & Supplies	3,826.86
Equipment Purchases	2,020.89
Seminars	304.25
Total	<u>194,966.18</u>

Surplus/(Deficit) (4,825.18)

TRAFFIC CONTROL

Appropriation 573,916.48

Expended:

Master Patrolman Wages	132,280.77
Patrolman Wages	136,647.57
Corporal Wages	39,359.36
Special Officers	90,524.99
Master Patrolman OT	28,010.12
Patrolman OT	18,692.08
Corporal OT	9,102.13
Patrolman Training	15,990.24
Patrolman Court	1,402.14
M Patrolman Training	2,512.59
M Patrolman Court	2,676.73
Corporal Training	396.69
Corporal Court	416.57
Uniform Allowance	4,908.00
Health Insurance	77,316.01



**DETAIL EXPENSE REPORT 2010
(Continued)**

	Dental Insurance	7,083.00	
	Short-term Disability	2,054.60	
	Long-term Disability	2,119.92	
	Life Insurance	2,198.00	
	Uniforms & Accessories	3,854.72	
	Radar Certification	520.78	
	Vehicle Fuel	27,864.68	
	Vehicle Repairs/Maint.	14,843.18	
	Tire Purchases	1,400.41	
	Cruiser Purchases	34,429.32	
	Seminars	1,355.00	
	Total	<u>657,959.60</u>	
Surplus/(Deficit)			(84,043.12)
 TRAINING			
Appropriation			3,300.00
Expended:			
	Ammunition	5,174.25	
Surplus/(Deficit)			(1,874.25)
 SUPPORT SERVICES			
Appropriation			176,661.80
Expended:			
	Sec/Dispatcher Wages	58,388.01	
	PT Sec/Dispatcher	28,020.82	
	Sec/Dispatcher Overtime	167.30	
	Uniform Allowance	987.50	
	Health Insurance	23,338.62	
	Dental Insurance	2,247.22	
	Short-term Disability	564.15	
	Long-term Disability	576.90	
	Life Insurance	423.25	
	Uniform & Accessories	69.95	
	Emerg. Response Team	5,000.00	
	Dispatch Service Contract	37,756.00	
	Internet Maint. Contract	295.00	
	Equipment Purchase/Rental	1,140.00	
	Printing	250.00	
	Eq. Repair/Maint.	162.99	
	Total	<u>159,387.71</u>	
Surplus/(Deficit)			17,274.09



**DETAIL EXPENSE REPORT 2010
(Continued)**

POLICE STATION

Appropriation		500.00
Expended:	Furniture Fixture Purchase	0.00
Surplus/(Deficit)		500.00

AMBULANCE

Appropriation		35,000.00
Expended:	Ambulance Service Charges	34,839.24
Surplus/(Deficit)		160.76

FIRE DEPARTMENT

ADMINISTRATION

Appropriation		36,653.00
Expended:	Fire Chief	3,033.75
	Investigator Wages	1,668.15
	Uniforms & Accessories	473.64
	Contracted Secretarial	417.47
	Telephone	8,119.35
	Computer Software Cont.	1,491.00
	Pre-employment Phy./Tests	262.50
	Printing	306.46
	Dues & Subscriptions	678.90
	Office Supplies	953.95
	Postage	147.37
	Copier Charges	1,011.09
	Computer Eqt. Purchases	4,846.05
	Chief's Vehicle Lease/Purch.	8,995.00
	Total	32,404.68
Surplus/(Deficit)		4,248.32

FIRE FIGHTING

Appropriation		343,082.00
Expended:	Firefighter/EMT Wages	102,792.70
	Call Firefighters	86,264.95
	Coverage for FT Firefighter	10,639.55
	Coverage for Paramedic	2,850.03
	Saturday/Sunday Coverage	18,214.44



DETAIL EXPENSE REPORT 2010 (Continued)

	Fire Inspector	66.99	
	Overtime Firefighter	9,032.34	
	Health Insurance	19,574.28	
	Dental Insurance	1,795.26	
	Short-term Disability	4,004.88	
	Uniforms & Accessories	2,610.71	
	Fire Pump Service & Cert	6,025.20	
	Ground Ladder Service	647.50	
	Equipment Rental	363.00	
	Foam & Extinguisher Support	3,849.45	
	Vehicle Fuel	3,860.84	
	Diesel Fuel	8,694.06	
	Provisions	1,003.07	
	Minor Tools & Supplies	539.85	
	Equipment Purchases	42,693.67	
	Property Damage Claims	<u>2,702.00</u>	
	Total	328,224.77	
Surplus/(Deficit)			14,857.23
FIRE PREVENTION			
Appropriation			1,000.00
Expended:			
	FD Community Relations	1,021.70	
Surplus/(Deficit)			(21.70)
TRAINING			
Appropriation			42,804.00
Expended:			
	Training Wages	27,131.62	
	Training Classes	10,798.95	
	Training Eqt. Purchases	495.98	
	Mileage & Tolls	<u>648.71</u>	
	Total	39,075.26	
Surplus/(Deficit)			3,728.74
COMMUNICATIONS			
Appropriation			17,300.00
Expended:			
	Dispatch Service Contract	8,316.00	
	Comm. Eqt. Maint. Contract	926.17	
	Portable Radio Batteries	1,942.93	
	Portable Radio Repairs	903.07	



DETAIL EXPENSE REPORT 2010 (Continued)

	Radio Installation & Repair	7,729.65	
	Total	<u>19,817.82</u>	
Surplus/(Deficit)			(2,517.82)
 REPAIR SERVICES			
Appropriation			52,800.00
Expended:			
	Equipment Repair Wages	2,178.94	
	Equipment Repair/Maint.	2,187.92	
	Air Compressor Serv. Cont.	481.30	
	Scott Air Pack Maint. Cont.	2,915.00	
	Vehicle Repair/Maint.	42,053.73	
	Tire Purchases	1,151.56	
	Minor Tools & Supplies	<u>478.91</u>	
	Total	<u>51,447.36</u>	
Surplus/(Deficit)			1,352.64
 MEDICAL SERVICES			
Appropriation			10,700.00
Expended:			
	Oxygen Tank Refills	272.00	
	Medical Eqt. Maintenance	1,082.53	
	Medical Supplies	6,013.30	
	Medical Equipment	<u>3,798.48</u>	
	Total	<u>11,166.31</u>	
Surplus/(Deficit)			(466.31)
 FIRE STATION			
Appropriation			17,256.00
Expended:			
	Electricity	6,143.88	
	Heating Oil	4,058.34	
	Station Repair/Maintenance	3,821.59	
	Custodial Maint. Supplies	809.91	
	Septic Tank Cleaning	500.00	
	Furniture/Fixture Purchases	<u>267.32</u>	
	Total	<u>15,601.04</u>	
Surplus/(Deficit)			1,654.96
 INCIDENT & FIRE INVESTIGATION			
Appropriation			1,600.00



**DETAIL EXPENSE REPORT 2010
(Continued)**

Expended:

Investigation Schooling	0.00
Equipment Purchases	555.00
Total	<u>555.00</u>

Surplus/(Deficit) 1,045.00

CODE ENFORCEMENT

Appropriation 78,810.00

Expended:

Code Enforce. Salary	67,340.40
Temp. Inspect. Wages	615.25
Dental Insurance	420.18
Short-term Disability	373.80
Telephone	729.75
Printing	182.99
Dues Licenses & Subscript	300.00
Office Supplies	300.00
Postage	50.00
Vehicle Fuel	806.66
Vehicle Repair/Maint.	130.47
Code Materials	186.95
Vehicle Lease/Purchase	6,451.62
Seminars & Conventions	110.00
Totals	<u>77,998.07</u>

Surplus/(Deficit) 811.93

EMERGENCY MANAGEMENT

Appropriation 23,000.00

Expended:

EM Wages	541.82
Emergency Planning	2,478.22
Haz Mat District Assess	5,852.93
Equipment Purchases	3,543.50
Total	<u>12,416.47</u>

Surplus/(Deficit) 10,583.53

HIGHWAY AND STREETS

Road Agent's Office

Appropriation 4,164.00

Expended:

Road Agent Salary	910.11
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**DETAIL EXPENSE REPORT 2010
(Continued)**

	Public Notices & Ads	41.65	
	Telephone	2,339.84	
	Dues & Subscriptions	70.00	
	Office Supplies	49.13	
	Postage	8.30	
	Books & Periodicals	22.00	
	New Equipment	729.01	
	Total	<u>4,170.04</u>	
Surplus/(Deficit)			(6.04)
 ENGINEERING			
Appropriation			14,050.00
Expended:			
	Consulting Engineer Serv.	7,285.35	
	Drawing/Blueprints	0.00	
	Total	<u>7,285.35</u>	
Surplus/(Deficit)			6,764.65
 ROAD MAINTENANCE PROJECTS			
Appropriation			23,000.00
Expended:			
	Culvert Replacement	9,395.00	
Surplus/(Deficit)			13,605.00
 ROAD MAINTENANCE			
Appropriation			272,259.00
Expended:			
	Workmen Wages	65,019.57	
	Workmen Overtime	6,501.44	
	Uniforms & Accessories	147.18	
	Electricity	2,753.09	
	Propane Gas-Garage Heat	3,526.00	
	Equipment Hire	55,204.75	
	Pavement Striping/Markings	8,693.62	
	Tree Removal	1,725.00	
	Road Sweeping	6,800.00	
	Eqt Repair/Maintenance	6,728.72	
	Vehicle Fuel	6,925.09	
	Vehicle Repair/Maintenance	6,692.40	
	Tire Purchases	851.09	
	Signs, Posts & Accessories	2,477.21	
	Minor Tools & Supplies	4,842.70	



DETAIL EXPENSE REPORT 2010 (Continued)

	Safety Equipment	1,239.75	
	Vehicle Lease	<u>5,999.00</u>	
	Total	186,126.61	
Surplus/(Deficit)			86,132.39
STORM DRAINS			
Appropriation			30,000.00
Expended:			
	Catch Basin Clean Outs	10,240.00	
	Catch Basin Replacements	<u>7,419.30</u>	
	Total	17,659.30	
Surplus/(Deficit)			12,340.70
SNOW PLOWING / REMOVAL			
Appropriation			112,350.00
Expended:			
	Building Repair/Maint	14,270.27	
	Plow & Spreader Repairs	23,949.46	
	Salt	65,345.26	
	Sand	5,068.44	
	Eqt. Purchase/Snow Removal	<u>8,183.76</u>	
	Total	116,817.19	
Surplus/(Deficit)			(4,467.19)
STREET LIGHTING			
Appropriation			18,949.00
Expended:			
	Street Lights-Utility Fees	19,101.90	
Surplus/(Deficit)			(152.90)
SANITATION			
ADMINISTRATION			
Appropriation			76,999.00
Expended:			
	Facility Manager	50,252.00	
	Assistant Manager	23,868.38	
	Overtime Facility Manager	1,418.58	
	Overtime Asst. Manager	921.10	
	Health Insurance	11,125.98	
	Dental Insurance	1,116.43	
	Telephone	487.41	



DETAIL EXPENSE REPORT 2010 (Continued)

	Dues Northeast Resource	423.40	
	Operations License Fee	998.99	
	Seminars/Workshops	200.00	
	Total	<u>90,812.27</u>	
Surplus/(Deficit)			(13,813.27)
SOLID WASTE DISPOSAL			
Appropriation			127,400.00
Expended:			
	Laborers	7,184.13	
	OT Laborers	37.50	
	Bulldozing/Gravel/Etc	1,048.25	
	Demo Material Tire Disposal	<u>100,375.31</u>	
	Total	108,645.19	
Surplus/(Deficit)			18,754.81
INCINERATION			
Appropriation			153,391.00
Expended:			
	Incin. Oper./Laborers	17,259.82	
	Clothing Allowance	1,572.93	
	Ash Testing	1,307.50	
	Pest Control Service	360.00	
	Electricity	10,604.06	
	Equipment Rental	1,380.50	
	Building Repair/Maint.	5,999.90	
	Eqt. Repair/Maint.	20,182.22	
	Gas and Oil	272.87	
	Diesel Fuel	1,316.47	
	Incinerator Unit Fuel Oil	25,310.66	
	Septic Tank Cleaning	235.00	
	Tire Purchase	2,776.00	
	Ash Disposal	10,945.67	
	Signs, Post & Accessories	675.00	
	Minor Tools & Supplies	1,159.86	
	Skid Loader Lease	<u>8,483.21</u>	
	Total	109,841.67	
Surplus/(Deficit)			43,549.33
RECYCLING			
Appropriation			18,182.00
Expended:			



DETAIL EXPENSE REPORT 2010
(Continued)

	Propane Gas	1,526.88	
	Bldg Maint./Repair	384.31	
	Equipment Maintenance	319.80	
	Recyclables - Disposal Fee	6,052.10	
	Electronics Recycling	6,500.00	
	Total	14,783.09	
Surplus/(Deficit)			3,398.91

HAZARDOUS WASTE

Appropriation			6,431.00
Expended:			
	Residential Haz. Waste	6,229.00	
Surplus/(Deficit)			202.00

CONVERSION COST

Appropriation			162,580.00
Expended:			
	Compactor & Equipment	66,613.96	
	Site Rehab/Improvements	24,435.80	
	Excavation	3,681.95	
	Lighting & Compactors	5,525.00	
	Disposal & Transitional	9,142.66	
	Fire Safety & Detection	30,497.41	
	Total	139,896.78	
Surplus/(Deficit)			22,683.22

HEALTH DEPARTMENT

Appropriation			1,865.00
Expended:			
	Health Officer Salary	1,385.39	
	Water Analysis	120.00	
	Dues & Subscriptions	25.00	
	Office Supplies	61.66	
	Seminars & Conventions	60.00	
	Total	1,652.05	
Surplus/(Deficit)			212.95

MOSQUITO DISTRICT

Appropriation			27,935.00
Expended:			
	Secretarial Services	416.25	
	Larval Habitat Documents	1,750.00	



**DETAIL EXPENSE REPORT 2010
(Continued)**

	Larval Control Applications	7,175.00	
	Catch Basin Mapping	3,425.00	
	Specimen Testing & Report	14,270.00	
	Total	27,036.25	
Surplus/(Deficit)			898.75

ANIMAL CONTROL

Appropriation			22,034.00
Expended:			
	Animal Control Officer	11,341.65	
	Mileage Allowance	1,800.00	
	Uniforms & Accessories	154.98	
	Telephone	441.49	
	Electricity	2,409.74	
	Dues & Licenses	350.00	
	Office Supplies	99.96	
	Postage	299.20	
	Building Repairs/Maintenance	2,170.00	
	Custodial Maint. Supplies	150.00	
	Food & Accessories	73.38	
	Equipment Purchases	2,412.57	
	Total	21,702.97	
Surplus/(Deficit)			331.03

HEALTH AGENCIES

Appropriation			6,784.00
Expended:			
	Big Brother/Big Sister	500.00	
	Child Advocacy Center	2,000.00	
	Visiting Nurses	2,500.00	
	St Joseph Community	300.00	
	Bridges	82.00	
	Nashua Mediation Program	82.00	
	Community Council	1,320.00	
	Total	6,784.00	
Surplus/(Deficit)			0.00

WELFARE

VENDOR PAYMENTS			
Appropriation			25,000.00
Expended:			
	Electricity	2,568.07	



DETAIL EXPENSE REPORT 2010
(Continued)

	Heating Oil/Gas	99.00	
	Groceries, Household Items	1,059.43	
	Housing (lienable)	2,681.08	
	Housing (rent)	9,362.00	
	Funeral	1,500.00	
	Total	<u>17,269.58</u>	
Surplus/(Deficit)			7,730.42

PARKS AND RECREATION

ADMINISTRATION & PROGRAMS

Appropriation			2,815.00
Expended:			
	Telephone	328.70	
	Office Supplies	165.20	
	Program Expenses	195.29	
	Mileage	133.50	
	Total	<u>822.69</u>	
Surplus/(Deficit)			1,992.31

MAINTENANCE OF PARKS

Appropriation			37,757.00
Expended:			
	Groundskeeper Wages	491.98	
	Electricity Sprinkler System	1,304.28	
	Chemical Toilet Rental	1,978.29	
	Equipment Repair/Maint.	1,000.00	
	Gas & Oil	686.94	
	Field Mowing	17,705.00	
	Field Maintenance	14,822.00	
	Minor Tools & Supplies	94.33	
	Equipment Purchases	67.98	
	Total	<u>38,150.80</u>	
Surplus/(Deficit)			(393.80)

MAINTENANCE OF RECREATIONAL FACILITIES

Appropriation			41,867.00
Expended:			
	Custodian Wages	3,901.57	
	Electricity - Talent Hall	5,929.40	
	Propane Gas - Talent Hall	3,785.15	



**DETAIL EXPENSE REPORT 2010
(Continued)**

Water Charges	1,389.67
Security Monitoring System	325.56
Cable Internet	808.01
Trash Container Services	2,619.53
Building Repair/Maint.	17,533.24
Custodial Maint. Supplies	421.70
Minor Tools & Supplies	67.01
Total	<u>36,780.84</u>

Surplus/(Deficit) 5,086.16

LIBRARY

Appropriation 173,418.00
Expended:

Library Director	49,455.14
Children's Librarian	30,880.49
Adult Services Librarian	24,985.28
Assistant Librarian	13,439.53
Custodian	3,698.26
Page Wages	6,586.09
Grounds Maintenance	20.00
Tuition Reimbursement	212.83
Telephone	894.58
Software Purchase/License	1,153.97
Electricity	4,660.41
Heating Oil	1,850.37
Equipment Maint. Contract	3,571.05
Water Cooler Supplies/Serv.	22.34
Trash Container Services	1,208.64
Dues & Subscriptions	684.93
Community Program	452.00
Postage	167.00
Library Supplies	2,311.25
Building Maint./Repairs	1,785.03
Equipment Repair/Maint.	2,672.88
Custodial Maint. Supplies	360.60
Sidewalk Maintenance	1,015.00
Reference Media Purchases	2,071.61
Books & Media	13,295.84
Periodicals	1,353.39
Equipment Purchases	2,436.64
Furniture/Fixture Purchases	738.47



**DETAIL EXPENSE REPORT 2010
(Continued)**

	Mileage & Tolls	462.25	
	Seminars	417.00	
	Story Hour Program	244.94	
	Total	<u>173,107.81</u>	
Surplus/(Deficit)			310.19

PATRIOTIC PURPOSES

Appropriation			510.00
Expended:			
	Printing	54.98	
	Wreaths	<u>215.00</u>	
	Total	269.98	
Surplus/(Deficit)			240.02

CABLE ADVISORY COMMITTEE

Appropriation			20,272.00
Expended:			
	PEG Contracted Services	4,487.00	
	Telephone/Internet Access	2,865.40	
	Electricity/Heat	2,234.44	
	Office Supplies	10.00	
	Building Repairs/Maint.	85.00	
	Equipment Repairs/Maint.	66.00	
	Minor Tools & Supplies	79.97	
	Equipment Purchases	<u>7,922.00</u>	
	Total	17,749.81	
Surplus/(Deficit)			2,522.19

CONSERVATION

Appropriation			3,161.00
Expended:			
	Property Management	803.55	
	Consultant Fees	425.00	
	Wildlife Sanctuary Lease	1.00	
	Publications	32.95	
	Dues & Subscriptions	355.00	
	Office Supplies	76.16	
	Minor Tools & Supplies	60.97	
	Equipment Purchase	79.00	



**DETAIL EXPENSE REPORT 2010
(Continued)**

	Mileage & Tolls	0.00	
	Seminars & Annual Mtg.	200.00	
	Youth Fishing Derby	530.00	
	Total	<u>2,563.63</u>	
Surplus/(Deficit)			597.37

DEBT SERVICE

Appropriation			1.00
Expended:		0.00	
Surplus/(Deficit)			1.00

Note: Appropriation & Expenses include warrant articles

HIGHWAY BLOCK GRANT

Fund Balance 12/31/09	558,895.21
2010 Revenues (includes bank interest)	186,879.97
Project Payments	<u>526,843.32</u>
Fund Balance 12/31/10	218,931.86

PAYMENTS TO SCHOOL DISTRICT

2008-2009 School Appropriation Balance	3,799,750.39
Payments to School District	<u>3,799,750.30</u>
Balance 2008-2009	0.00

2009-2010 School Appropriation	11,943,860.00
Payments to School	<u>7,823,687.28</u>
Balance 2009-2010	4,120,172.72

COUNTY TAX

Hillsborough County Treasurer	842,650.00
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COMPARATIVE STATEMENT

Year Ending December 31, 2010

Account	Appropriation	Expended	Surplus Deficit
Executive	17,400.00	17,415.34	(15.34)
Administration	109,314.99	108,632.43	682.56
Town Meeting	18,058.00	19,917.46	(1,859.46)
Town Clerk	91,903.00	89,970.66	1,932.34
Voter Registration	1,474.00	1,585.89	(111.89)
Accounting & Auditing	305,461.00	280,461.24	24,999.76
Tax Collector	93,540.00	92,545.87	994.13
Treasury	8,298.00	8,574.36	(276.36)
Budget Committee	1,850.00	2,668.75	(818.75)
Legal Expenses	60,000.00	50,101.00	9,899.00
Personnel Administration	286,082.61	293,167.58	(7,084.97)
Planning Board	67,254.00	59,566.55	7,687.45
Zoning Board	2,548.00	1,066.85	1,481.15
General Gov't. Buildings	75,500.00	61,204.50	14,295.50
Cemeteries	2,250.00	2,488.58	(238.58)
Insurance	59,353.00	55,792.00	3,561.00
Contingency	37,000.00	5,000.00	32,000.00
Police Department	1,200,218.28	1,272,699.13	(72,480.85)
Ambulance Service	35,000.00	34,839.24	160.76
Fire Department	523,195.00	499,313.94	23,881.06
Code Enforcement	78,810.00	77,998.07	811.93
Emergency Management	23,000.00	12,416.47	10,583.53
Highway Administration	18,214.00	11,455.39	6,758.61
Highways & Streets	437,609.00	329,998.10	107,610.90
Street Lighting	18,949.00	19,101.90	(152.90)
Sanitation Administration	76,999.00	90,812.27	(13,813.27)
Sanitation	467,984.00	379,395.73	88,588.27
Health Administration	1,865.00	1,652.05	212.95
Mosquito District	27,935.00	27,036.25	898.75
Animal Control	22,034.00	21,702.97	331.03
Health Agencies	6,784.00	6,784.00	0.00
Vendor Payment-Welfare	25,000.00	17,269.58	7,730.42
Parks & Recreation	82,439.00	75,754.33	6,684.67
Library	173,418.00	173,107.81	310.19
Patriotic Purposes	510.00	269.98	240.02
Cable Advisory Committee	20,272.00	17,749.81	2,522.19
Conservation	3,161.00	2,563.63	597.37
Interest TAN	1.00	0.00	1.00
Totals	4,480,683.88	4,222,079.71	258,604.17

Note: Appropriation & Expenses include warrant articles



TREASURER'S SUMMARY TOWN OF LITCHFIELD ACCOUNTS 2010

Municipal Advantage Account Balance

\$5,509,342.39

TD Bank Certificates of Deposit

Escrow Accounts

AMP Properties	\$5,525.15
Continental Paving Quarry	\$5,188.39
Continental Paving Inc.	\$2,085.18
Continental Paving Golf Course	\$3,841.23
Continental Paving Storage	\$3,885.75
Homes by Paradise	\$1,742.00
Carcon Company	\$881.48
Homes by Paradise Inc.-Tanager	\$3,582.67
110 Page Road LLC	\$497.77
VAB Properties	\$4,561.79
43 Cutler Road	\$43.91
Homes by Paradise-Moose Hollow	\$0.30
Cutler and Page LLC	\$0.72
Pinecreek Village LLC	\$5,377.16
R and D Development LLC	\$4,673.65
Maurice B. Morin-Windsor	\$2,769.01
Cutler and Page LLC	\$1,129.60
Stage Crossing LLC	\$2,718.95
Beverly McQuesten Boucher	\$3,722.21
Tim's Turf and Landscaping	\$1,390.40
Cutler and Page LLC IV	\$301.35
Sanborn Development	\$28,015.61
Heritage	\$6,027.23
Maurice B. Morin	\$28,331.34
K and M Developers LLC	\$7,377.38
Grace Free Presbyterian Church	\$1,900.08
Maxton Technology Inc.	\$1,073.37
Bernice Cahill	\$4,115.16

Closed Escrow Accounts

Sanborn Development
Mark Cooper
Robert Pace
Building Relationship

Sub Account

\$1,106,584.44

Baler	\$3,001.93
Cable Equipment	\$3,816.44
Civil Defense	\$464.57
Conservation Education	\$3,924.79
Conservation Land Fund	\$858,555.67
Environment Fund	\$1,100.32
Fire Pond	\$2,738.51
Fire Special Detail	(\$1,673.40)
Footbridge Fund	\$17,123.86
Highway Block Grant	\$32,072.48
Industrial Development	\$16,414.29
Off Site Improvements	\$11,849.98
Office Complex	\$59.00
Regional Pandemic Planning	\$2,644.97
Police Forfeiture	\$1,597.65
Recreation Commission Revolving	\$8,906.28
D.A.R.E.	\$9,280.56
Police Special Detail	\$34,904.70
SB Recreation Fund	\$19,330.93
Stimulus - Bike Path	\$76,624.87
275th Anniversary	\$3,846.04

Impact Fees

1,299,805.31

Campbell High School	\$362,936.57
Elementary Schools	\$598,902.69
Fire	\$13,480.00
Library	\$41,453.31
Municipal	\$4,072.51
Police	\$4,753.63
Recreation	\$253,497.02
Road	\$20,709.58



AARON CUTLER MEMORIAL LIBRARY TRUSTEES REPORT FOR 2010

RECEIPTS

Interest	\$ 5.83
Fines	2458.23
Copies/printer/fax fees	344.10
Replacement fees	461.58
Donations	66.72
Summer Reading Donations	855.00
Miscellaneous	485.00
Balance on hand January 1, 2010	<u>7602.34</u>
Total Receipts	\$12,278.80

EXPENDITURES

Administrative Supplies	\$ 0
Building Maintenance	1500.00
Gifts/Memorial/Bestowments	425.00
Replacement Materials	495.83
Summer Reading	1100.00
Other Programming	100.00
Miscellaneous	<u>1656.12</u>
Total Expenditures	\$5,276.95
Balance on hand December 31, 2010	\$7,001.85

Respectfully submitted,
Gail Musco
Treasurer,
Aaron Cutler Memorial Library Trustees





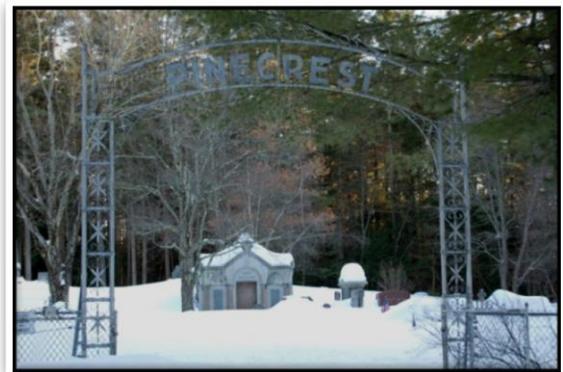
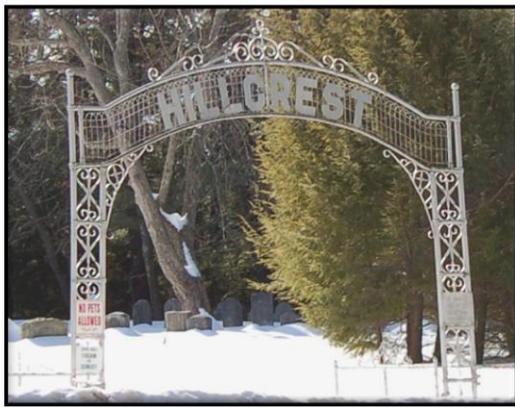
LITCHFIELD CEMETERY TRUSTEES

Citizens Bank Account

1. Beginning balance September 3, 2010:		
A. Transfer from Pinecrest Cemetery Association		\$6,828.08
B. Lot sale Hillcrest Cemetery		400.00
		\$7,228.08
2. Expenses September 2010		
Check #1001 Neil Smith, Surveyor		400.00
Debit for Harland check printing		3.50
		\$6,824.58
3. Expense for October 2010		
Check #1002 US Postal Service Stamps		8.80
Check #1003 Kai Nalenz, gravestone repair Hillcrest Cemetery		200.00
		\$6,615.78
4. Expenses November 2010		
Check #1004 Pennichuck Water, Pinecrest Cemetery		22.10
		\$6,593.68
5. Expenses December 2010		
No checks written		0.00
Ending Balance December 31, 2010		\$6,593.68

Submitted by,

Dr. Steven P. Calawa, Treasurer





HILLCREST CEMETERY ASSOCIATION NOTES TO FINANCIAL STATEMENT

December 31, 2010

The Hillcrest Cemetery Association is a non-profit association. Established on November 11, 1908 to improve and maintain the Hillcrest Cemetery located in Litchfield, New Hampshire.

CASH / SAVINGS

Checking Account – St. Mary’s Bank	\$1,617.18
Membership Capital Stock – St Mary’s Bank	\$ 5.00
Savings Account – St. Mary’s Bank*	<u>\$16,792.65</u>

\$ 18,414.83

CONTRIBUTIONS

Sale of Cemetery Lots	<u>\$ 400.00</u>
-----------------------	------------------

\$ 400.00

INTEREST INCOME

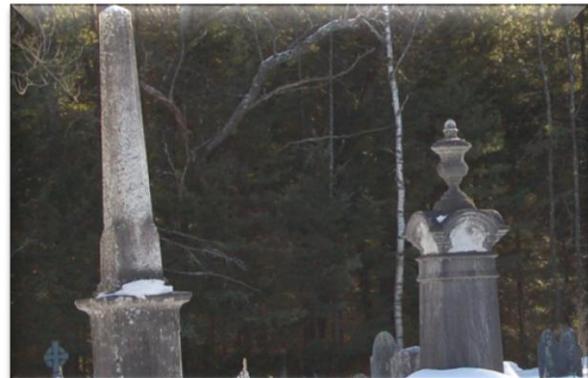
St. Mary’s Bank (NOW)	\$ 4.36
St. Mary’s Bank (Certificate of Deposit)	98.34
St. Mary’s Bank (Savings)	<u>11.23</u>

\$ 113.93

*Certificate of Deposit Matured \$11,275.97
Transferred into Savings Account November 16, 2010

Treasurer’s Report
Litchfield Hillcrest Cemetery Association

Warren W. Adams, Treasurer





HILLCREST CEMETERY ASSOCIATION
NOTES TO FINANCIAL STATEMENT
(Continued)

INCOME STATEMENT
(As of December 31, 2010)

INCOME

Sale of Cemetery Lots	400.00
Interest Income	<u>113.93</u>

\$ 513.93

OPERATING EXPENSES

Maintenance	\$ 139.96
Filing Fees	<u>75.00</u>

\$ 214.96

NET INCOME (LOSS)

298.97

BALANCE SHEET
December 31, 2010

ASSETS

Cash	\$1,623.18
Savings Account	<u>16,792.65</u>

TOTAL ASSETS

\$18,414.83

LIABILITIES

Current Liabilities	-0-
Equity	
Principal Fund	\$18,115.86
Net Income (Loss)	<u>298.97</u>

TOTAL LIABILITIES & EQUITY

\$18,414.83



TRUSTEES OF THE TRUST FUND 2010 ANNUAL REPORT

Date of Creation	Name of Trust Fund	Purpose of Trust Fund	How Invested	Balance Beginning Year	Total Deposits	Total Withdrawals	Ending Balance	Yr. Int. Paid
1985	Capital Reserve	Town Celebration	Bank	\$2,330.56	\$0.00	\$0.00	\$2,331.76	\$1.20
1999	Capital Reserve	Farmland Development	Bank	\$119,194.27	\$0.00	\$0.00	\$119,254.26	\$59.99
2000	Capital Reserve	Fire Facilities	Bank	\$15,967.79	\$0.00	\$0.00	\$15,975.86	\$8.07
	Pinecrest Cemetery	Lot Maintenance	Common Trust	\$23,249.82	.00	192.00	\$23,069.49	\$11.67
	Hillcrest Cemetery	Lot Maintenance	Common Trust	\$7,114.20	\$0.00	\$0.00	\$7,117.76	\$3.56
2005	School District Trusts	School Capital Improvement	Money Mkt.	\$52,190.59	\$0.00	\$0.00	\$52,216.90	\$26.31
2005	School District Trust	Capital Education Fund	Money Mkt.	\$52,190.59	\$50,000.00	\$0.00	\$102,241.32	\$50.73
	Library Trust Fund	Aaron Cutler Mem. Library	Bank	\$906.50-	\$22,019.13	\$0.00	\$21,119.23	\$6.60
	Library Trust Fund	Aaron Cutler Library-Aaron	Bank	\$56,331.29	\$0.00	\$17,064.40	\$39,289.57	\$22.68



TOWN WARRANT TOWN OF LITCHFIELD, NEW HAMPSHIRE

To the inhabitants of the Town of Litchfield in the County of Hillsborough in said State, qualified to vote in Town Affairs:

You are hereby notified that the first session of the annual meeting of the Town of Litchfield will be held at Campbell High School, 1 Highlander Court, in said Litchfield on February 12, 2011 at 12:00 noon for explanation, discussion and debate of each warrant article. Warrant articles may be amended at this session per RSA §40:13, IV except for Warrant Article 4, the wording of which is prescribed by law and cannot be amended per RSA §40:13, IV (a).

You are hereby notified that the second session of the annual meeting of the Town of Litchfield will be held at Campbell High School, 1 Highlander Court, in said Litchfield on Tuesday, March 8, 2011 at 7:00 in the forenoon for the choice of Town Officers elected by official ballot to vote on questions required by laws to be inserted on the official ballot and to vote on all warrant articles from the first session on official ballot per RSA §40:13, VIII. The polls for the election of town officers and other action required to be inserted on said ballot will be open on said date at 7:00 o'clock in the forenoon and will not close earlier than 7:00 o'clock in the evening.

ELECTION OF OFFICERS

Article 1: To elect by ballot the following Town officers: two Selectmen-three year term; two Budget Committee members- three year term; two Library Trustees – three year term; one Road Agent – two year term; one Town Clerk/Tax Collector-three year term; one Trustee of Trust Funds- three year term; one Cemetery Trustee-three year term; one Treasurer-three year term.

OPERATING BUDGET

Article 2: To see if the town will raise and appropriate as an operating budget, not including appropriation by special warrant articles and other appropriations voted separately, the amounts set forth in the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$4,492,776. Should this article be defeated, the default budget shall be \$4,463,558, which is the same as last year, with certain adjustments required by previous action of the Town of Litchfield or by Law; or the governing body may hold one special meeting, in accordance with RSA §40:13, X and XVI, to take up the issue of a revised operating budget only.

Recommended by the Board of Selectmen (Vote: 5-0-0)

Recommended by the Budget Committee (Vote: 6-0-0)

POLICE UNION CONTRACT

Article 3: Shall the town vote to approve the cost items for wage and related costs that have been included in the collective bargaining agreement reached between the Town of Litchfield and Council 93 of the American Federation of State, County and Municipal Employees which provides for the following increases in wages and benefits:

2011: \$734

2012: \$13,716 (estimated)

2013: \$14,127 (estimated)

And further, to raise and appropriate the sum of \$734 for 2011 fiscal year, such sum representing the additional cost attributable to the increase in benefits over those of the appropriation at current staffing levels. This collective bargaining agreement covers the full and part time patrol officers and full and part time dispatchers.

This contract contains no raise for 2011, cost of living adjustments based on the Boston CPI-W for 2012 and 2013, with such adjustments to be not less than 1% and not to exceed 2% in 2012 and not be less than 2% and not to exceed 3% in 2013. Additionally, the contract includes opportunities for a buy-out for



TOWN WARRANT
TOWN OF LITCHFIELD, NEW HAMPSHIRE
(Continued)

not taking Town health insurances and introduces an Earned Time program in 2013 replacing the current vacation, sick and personal time program which is expected to reduce overtime costs.

Recommended by the Board of Selectmen (Vote: 5-0-0)
Recommended by the Budget Committee (Vote: 6-1-0)

HIGHWAY BLOCK GRANT

Article 4: Shall the Town include as part of the regular operating budget annually, road and drainage improvements that will be funded with the annual NHDOT Highway Block Grant money? This is an advisory warrant article.

Recommended by the Board of Selectmen (Vote: 5-0-0)
Recommended by the Budget Committee (Vote: 7-0-0)

HYDRANT BILLING

Article 5: To see if the Town will to enter into a contract with Pennichuck East Utilities to assume responsibility for Fire Protection charges for water system users. And further, to see if the Town will vote to raise and appropriate the sum of \$69,989 for that purpose. This amount represents the cost for 3 months of service in 2011 and is apportioned from an estimated annual cost of \$279,952. If this article is approved, future appropriations for Fire Protection Charges will be included in the operating budget of the Town.

Recommended by the Board of Selectmen (Vote: 4-0-0)
Recommended by the Budget Committee (Vote: 6-1-0)

LAND USE CHANGE TAX

Article 6: To see if the Town will vote to deposit 50 percent of the revenues collected pursuant to RSA 79-A (the Land Use Change Tax assessed when property is removed from Current Use) in the Conservation and Land Acquisition Fund previously established in accordance with RSA 36-A:5(III) and to deposit 50 percent of the revenues in the Town's General Fund. The purpose of the Conservation and Land Acquisition Fund is to purchase land, conservation or trail easements or the purchase of development rights. This article modifies an approval in 2003 to deposit 100 percent of the revenues collected in the Fund. The 2009 audit reported a balance in this fund of \$882,317.

Recommended by the Board of Selectmen (Vote: 5-0-0)
Recommended by the Budget Committee (Vote: 6-1-0)

VACATION LIABILITY TRUST FUND

Article 7: To see if the Town will vote to create an expendable trust fund under the provisions of RSA 31:19-a to be known as the Vacation Accrual Expendable Trust Fund and to authorize the Board of Selectmen to serve as agents to expend from the funds, and further to raise and appropriate the sum of \$58,862 for transfer into this fund from the unexpended fund balance as of December 31, 2010. This amount is shown on the Town's balance sheet as a liability. The intent of this article is to annually account for the cost of earned but unused vacation time so that the expenses associated with employee resignations and retirements do not impact the current year budget. This would have a net cost to 2011 general taxation of \$0.

Recommended by the Board of Selectmen (Vote: 5-0-0)
Recommended by the Budget Committee (Vote: 5-2-0)



TOWN WARRANT
TOWN OF LITCHFIELD, NEW HAMPSHIRE
(Continued)

APPOINTED FIRE CHIEF

Article 8: BY PETITION: To see if the town will vote to adopt the provisions of RSA 154:1, Section I(a) that allows the governing body to appoint the fire chief with firefighters appointed by the fire chief. (This would allow for greater accountability by allowing the establishment of minimum requirements for the position as well as continuity in town government by bringing this position in line with others.)

APPOINTED TREASURER

Article 9: BY PETITION: To see if the Town will vote to authorize the appointment of a Town Treasurer by the Board of Selectmen rather than by election. This option is authorized under RSA 41:26-e. Per RSA 669:17-d, when a town votes to discontinue the elected treasurer office, the person holding the elected office of treasurer at the time of the vote to discontinue it shall hold office until the annual town election first following the discontinuance of the office, at which time the elected office of treasurer shall terminate irrespective of the length of that officer's term.

Given under our hands and seal this 24th day of January, in the year of our Lord Two Thousand Eleven.

TOWN OF LITCHFIELD - Board of Selectmen

Frank Byron, Chairman

Steve Perry, Vice-Chair

M. Patricia Jewett

George A. Lambert

John Brunelle



MS-7

BUDGET OF THE TOWN WITH A MUNICIPAL BUDGET COMMITTEE

OF: Litchfield

BUDGET FORM FOR TOWNS WHICH HAVE ADOPTED
THE PROVISIONS OF RSA 32:14 THROUGH 32:24

Appropriations and Estimates of Revenue for the Ensuing Year January 1, 2011 to December 31, 2011

or Fiscal Year From _____ to _____

IMPORTANT:

Please read RSA 32:5 applicable to all municipalities.

1. Use this form to list the operating budget and all special and individual warrant articles in the appropriate recommended and not recommended area. All proposed appropriations must be on this form.
2. Hold at least one public hearing on this budget.
3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the town clerk, and a copy sent to the Department of Revenue Administration at the address below within 20 days after the meeting.

This form was posted with the warrant on (Date): _____

BUDGET COMMITTEE

Please sign in ink.

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.

THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT

FOR DRA USE ONLY

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487
(603)271-3397

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Budget - Town of Litchfield FY 2011

1	2	3	4	5	6	7	8	9
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year		BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year	
					(Recommended)	(Not Recommended)	(Recommended)	(Not Recommended)
GENERAL GOVERNMENT								
4130-4139	Executive	2	108851	145965	122769		122769	
4140-4149	Election,Reg.& Vital Statistics	2	93377	91557	92604		92604	
4150-4151	Financial Administration	2	409149	383058	352686	332	353018	
4152	Revaluation of Property							
4153	Legal Expense	2	60000	50075	59200		59200	
4155-4159	Personnel Administration	2	275752	293168	333821		333821	
4191-4193	Planning & Zoning	2	69802	60521	70054		69237	817
4194	General Government Buildings	2	76300	58737	93744		93744	
4195	Cemeteries	2	1650	2489	9335		8195	1140
4196	Insurance	2	59353	55792	72823		72823	
4197	Advertising & Regional Assoc.							
4199	Other General Government	2	35000	5000	33000		33000	
PUBLIC SAFETY								
4210-4214	Police	2	1153223	1269444	1414320		1388769	25551
4215-4219	Ambulance	2	35000	27153	38000		38000	
4220-4229	Fire	2	523195	490199	524223		523723	-500
4240-4249	Building Inspection	2	78810	77928	74190		74190	
4290-4298	Emergency Management	2	23000	12416	13000		13000	
4299	Other (Including Communications)							
AIRPORT/AVIATION CENTER								
4301-4309	Airport Operations							
HIGHWAYS & STREETS								
4311	Administration	2	18214	11455	19179		19179	
4312	Highways & Streets	2	440209	326385	410384		410384	
4313	Bridges							

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Budget - Town of Litchfield FY 2011

1	2	3	4	5	6	7	8	9
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year		BUDGET COMM. APPROPRIATIONS Ensuing Fiscal Year	
					(Recommended)	(Not Recommended)	(Recommended)	(Not Recommended)
HIGHWAYS & STREETS (cont.)								
4316	Street Lighting	2	18949	18918	14700		14700	
4319	Other							
SANITATION								
4321	Administration	2	76799	90812	95580		95205	375
4323	Solid Waste Collection							
4324	Solid Waste Disposal	2	467984	364191	316460		316460	
4325	Solid Waste Clean-up							
4326-4329	Sewage Coll. & Disposal & Other							
WATER DISTRIBUTION & TREATMENT								
4331	Administration							
4332	Water Services							
4335-4339	Water Treatment, Conserv.& Other							
ELECTRIC								
4351-4352	Admin. and Generation							
4353	Purchase Costs							
4354	Electric Equipment Maintenance							
4359	Other Electric Costs							
HEALTH/WELFARE								
4411	Administration	2	29800	28688	29321		29096	225
4414	Pest Control	2	22034	22142	19010		19010	
4415-4419	Health Agencies & Hosp. & Other	2	6784	6784	6445		6445	
4441-4442	Administration & Direct Assist.							
4444	Intergovernmental Welfare Payemnts							
4445-4449	Vendor Payments & Other	2	25000	16520	20000		20000	

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Budget - Town of Litchfield FY 2011

1	2	3	4	5	6	7	8	9
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year		BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year	
					(Recommended)	(Not Recommended)	(Recommended)	(Not Recommended)
CULTURE & RECREATION								
4520-4529	Parks & Recreation	2	82439	75428	78566		78566	
4550-4559	Library	2	172618	173009	183970		182496	1474
4583	Patriotic Purposes	2	510	270	700		700	
4589	Other Culture & Recreation	2	20272	17750	22275		22275	
CONSERVATION								
4611-4612	Admin.& Purch. of Nat. Resources	2	3161	2564	2166		2166	
4619	Other Conservation							
4631-4632	Redevelopment and Housing							
4651-4659	Economic Development							
DEBT SERVICE								
4711	Princ.- Long Term Bonds & Notes							
4721	Interest-Long Term Bonds & Notes							
4723	Int. on Tax Anticipation Notes	2	1		1		1	
4790-4799	Other Debt Service							
CAPITAL OUTLAY								
4901	Land							
4902	Machinery, Vehicles & Equipment							
4903	Buildings							
4909	Improvements Other Than Bldgs.							
OPERATING TRANSFERS OUT								
4912	To Special Revenue Fund							
4913	To Capital Projects Fund							
4914	To Enterprise Fund							
	- Sewer							
	- Water							

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MS-7 Budget - Town of Litchfield FY 2011

1	2	3	4	5	6	7	8	9
ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year		BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year	
					(Recommended)	(Not Recommended)	(Recommended)	(Not Recommended)
OPERATING TRANSFERS OUT (cont.)								
	- Electric							
	- Airport							
4918	To Nonexpendable Trust Funds							
4919	To Fiduciary Funds							
OPERATING BUDGET TOTAL			4387236	4178417	4522526	332	4492776	

1	2	3	4	5	6
ACCT.#	SOURCE OF REVENUE	Warr. Art.#	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Est. Revenues
TAXES					
3120	Land Use Change Taxes - General Fund	2			
3180	Resident Taxes				
3185	Timber Taxes	2	493	500	500
3186	Payment in Lieu of Taxes	2	30597	28,489	28,489
3189	Other Taxes				
3190	Interest & Penalties on Delinquent Taxes	2	83315	59,350	59,350
	Inventory Penalties				
3187	Excavation Tax (\$.02 cents per cu yd)	2	4467	4,000	4,000
LICENSES, PERMITS & FEES					
3210	Business Licenses & Permits	2	115596	112,900	112,900
3220	Motor Vehicle Permit Fees	2	1227132	1,178,500	1,178,500
3230	Building Permits	2	28060	21,490	21,490
3290	Other Licenses, Permits & Fees	2	34454	33,590	33,590
3311-3319	FROM FEDERAL GOVERNMENT	2	9922	0	0
FROM STATE					
3351	Shared Revenues				
3352	Meals & Rooms Tax Distribution	2	378541	378,616	378,616
3353	Highway Block Grant	2	186859	186,917	186,917
3354	Water Pollution Grant				
3355	Housing & Community Development				
3356	State & Federal Forest Land Reimbursement	2	837	406	406
3357	Flood Control Reimbursement				
3359	Other (Including Railroad Tax)		117181		
3379	FROM OTHER GOVERNMENTS				
CHARGES FOR SERVICES					
3401-3406	Income from Departments	2	79895	73,397	73,397
3409	Other Charges				
MISCELLANEOUS REVENUES					
3501	Sale of Municipal Property	2	3700	0	0
3502	Interest on Investments	2	9233	15,650	15,650
3503-3509	Other	2	99672	1,041	1,041
INTERFUND OPERATING TRANSFERS IN					
3912	From Special Revenue Funds				
3913	From Capital Projects Funds				
			2,409,956	2,094,846	2,094,846

1	2	3	4	5	6
ACCT.#	SOURCE OF REVENUE	Warr. Art.#	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Est. Revenues
INTERFUND OPERATING TRANSFERS IN (cont.)					
3914	From Enterprise Funds				
	Sewer - (Offset)				
	Water - (Offset)				
	Electric - (Offset)				
	Airport - (Offset)				
3915	From Capital Reserve Funds				
3916	From Trust & Fiduciary Funds				
3917	Transfers from Conservation Funds				
OTHER FINANCING SOURCES					
3934	Proc. from Long Term Bonds & Notes				
	Amounts Voted From Fund Balance	7		58,862	58,862
	Estimated Fund Balance to Reduce Taxes				
TOTAL ESTIMATED REVENUE & CREDITS			2,409,956	2,153,708	2,153,708

****BUDGET SUMMARY****

	PRIOR YEAR ADOPTED BUDGET	SELECTMEN'S RECOMMENDED BUDGET	BUDGET COMMITTEE'S RECOMMENDED BUDGET
Operating Budget Appropriations Recommended (from pg. 5)	4,387,236	4,522,526	4,492,776
Special Warrant Articles Recommended (from pg. 6)	50,000	58,862	58,862
Individual Warrant Articles Recommended (from pg. 6)	117,283	209,984	209,984
TOTAL Appropriations Recommended	4,554,519	4,791,372	4,761,622
Less: Amount of Estimated Revenues & Credits (from above)	2,409,956	2,153,708	2,153,708
Estimated Amount of Taxes to be Raised	2,144,564	2,637,664	2,607,914

Maximum Allowable Increase to Budget Committee's Recommended Budget per RSA 32:18:
(See Supplemental Schedule With 10% Calculation)

_____ 449278



DELIBERATIVE SESSION
Town of Litchfield
February 12, 2011

Meeting called to order at 12:06 p.m. at Campbell High School in auditorium by Moderator John Regan.

Present were: Selectman Frank Byron - Chairman; Steve Perry-Vice Chairman, M. Patricia Jewett, John Brunelle and George Lambert; Budget Committee members John Harte - Chairman; William Spencer, Mike Falzone Ray Peeples, John York and Elizabeth Miller. Town Counsel David Lefevre, Jason Hoch, Town Administrator and approximately 60 Litchfield voters and guests.

Ballot Clerks on duty were Joan McKibben, Bertha Miecowski and Patricia Regan.

Following a series of announcements the Moderator led the assembly in the Pledge of Allegiance to the American Flag. He then announced that there would be an "open mike" period partway through the session to allow voters to bring up issues of interest unrelated to official business of the meeting.

First order of business was a voice vote that would authorize non-voters to speak. Majority rules yes

Moderator John Regan asked for volunteers to carry ballot boxes in the event a paper ballot vote is required Jason Allen and Jack Pinciaro were volunteers.

Article 1. To elect by ballot the following Town officers: Two Selectmen -Three Year Term; Two Budget Committee members - Three Year Term; One Town Clerk/Tax Collector-Three Year Term; One - Treasurer-Three Year Term; One Road Agent – Two Year Term; Two Library Trustees – Three Year Term; One Trustee of Trust Funds- Three Year Term; One Cemetery Trustee-Three Year Term.

There was no discussion so article will appear as written.

Article 2. To see if the town will raise and appropriate as an operating budget, not including appropriation by special warrant articles and other appropriations voted separately, the amounts set forth in the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$4,492,776. Should this article be defeated, the default budget shall be \$4,463,558, which is the same as last year, with certain adjustments required by previous action of the Town of Litchfield or by Law; or the governing body may hold one special meeting, in accordance with RSA §40:13, X and XVI, to take up the issue of a revised operating budget only.

Selectmen Frank Byron spoke to this article stating that public safety has increased and our overall budget has still decreased by approx. \$52,000 from 2010.

Jason Allen of Recreation Commission made a motion to add \$2500.00 to the Recreation budget for items like CPR classes and First Aid for coaches as well as Bingo nights with the monies collected going back into the account. Seconded by Carol Bessette. Amendment passes by voice vote.

Kathleen Follis made a motion to reduce budget by \$1,028 the bottom line for Town Clerk/Tax Collector conferences. Kathleen said that she checked the Town Clerk and Tax Collector websites and the amount for the conferences was \$768 for 2011. Theresa Briand explained that for the most part that is correct. Several years ago the Town Clerk and Tax Collectors Associations tried to combine the conferences into one but it did not work. This past December, we voted to change the schedule a bit and try it again so instead of two conferences in two separate weeks we would have one conference to save money for the towns.

Susan Seabrook asked if this was going to be an ongoing thing or if it is just temporary. Theresa responded that this is a two year trial.

Amendment passes by voice vote.



DELIBERATIVE SESSION (Continued)

Jason Guerrette stated he did not want to cut the budget at this time but had questions regarding the drug problems in the schools and what the Resource Officers were doing with the time that they are there.

Chief Joseph O'Brien answered the questions explained that many of those cases can't be discussed because they are minors.

New bottom line for Article 2 \$4,494,248.

No other discussion and the article will appear as amended.

Article 2 As Amended To see if the town will raise and appropriate as an operating budget, not including appropriation by special warrant articles and other appropriations voted separately, the amounts set forth in the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$4,494,248. Should this article be defeated, the default budget shall be \$4,463,558, which is the same as last year, with certain adjustments required by previous action of the Town of Litchfield or by Law; or the governing body may hold one special meeting, in accordance with RSA §40:13, X and XVI, to take up the issue of a revised operating budget only.

Article 3 Shall the town vote to approve the cost items for wage and related costs that have been included in the collective bargaining agreement reached between the Town of Litchfield and Council 93 of the American Federation of State, County and Municipal Employees which provides for the following increases in wages and benefits:

2011: \$734

2012: \$13,716 (estimated)

2013: \$14,127 (estimated)

And further, to raise and appropriate the sum of \$734 for 2011 fiscal year, such sum representing the additional cost attributable to the increase in benefits over those of the appropriation at current staffing levels. This collective bargaining agreement covers the full and part time patrol officers and full and part time dispatchers.

This contract contains no raise for 2011, cost of living adjustments based on the Boston CPI-W for 2012 and 2013, with such adjustments to be not less than 1% and not to exceed 2% in 2012 and not be less than 2% and not to exceed 3% in 2013. Additionally, the contract includes opportunities for a buy-out for not taking Town health insurances and introduces an Earned Time program in 2013 replacing the current vacation, sick and personal time program which is expected to reduce overtime costs.

George Lambert spoke to the article stating the high points - Salaries in 2011 will have no change, 2012 – Range of 1 – 2% based upon Boston CPI-W; 2013 – Range of 2 -3% based upon Boston CPI-W. This new contract will include a “buy out” for those who do not take health insurance.

Susan Seabrook asked what would be the “buy out” amount. George stated that it would be 50%. Susan Seabrook explained that she was looking for a dollar amount. George stated it was approximately \$3,500 for single coverage.

Pat Spencer, Jason Guerrette and Nick Delava all expressed their concerns for this contract in these bad times.

No further discussion and the article will appear as written.

Article 4. Shall the Town include as part of the regular operating budget annually, road and drainage improvements that will be funded with the annual NHDOT Highway Block Grant money? This is an advisory warrant article.

Jason Hoch, Town Administrator spoke to this article stating that it is basically an auditing change.

No further discussion and the article will appear as written.



DELIBERATIVE SESSION (Continued)

Article 5. To see if the Town will enter into a contract with Pennichuck East Utilities to assume responsibility for Fire Protection charges for water system users. And further, to see if the Town will vote to raise and appropriate the sum of \$69,989 for that purpose. This amount represents the cost for 3 months of service in 2011 and is apportioned from an estimated annual cost of \$279,952. If this article is approved, future appropriations for Fire Protection Charges will be included in the operating budget of the Town.

George Lambert spoke to the article stated that this will take the cost off of the water bill and shift it to all the tax bills.

The new water bills will be based on the assessed values of the property.

Pat Spencer asked who on the budget committee dissented on this bill and why. Bill Spencer was the dissenting vote and he explained it had to do with the way that it was written at the time and that he didn't believe that this should be put on the taxpayers.

Kathleen Follis asked when there would be more hydrates installed throughout the town and if the town would be responsible if this bill passed.

George Lambert stated that in all the paperwork he has seen the estimated time would be never. George stated no the town would not be responsible.

No further discussion and the article will appear as written.

Article 6. To see if the Town will vote to deposit 50 percent of the revenues collected pursuant to RSA 79-A (the Land Use Change Tax assessed when property is removed from Current Use) in the Conservation and Land Acquisition Fund previously established in accordance with RSA 36-A:5(III) and to deposit 50 percent of the revenues in the Town's General Fund. The purpose of the Conservation and Land Acquisition Fund is to purchase land, conservation or trail easements or the purchase of development rights. This article modifies an approval in 2003 to deposit 100 percent of the revenues collected in the Fund. The 2009 audit reported a balance in this fund of \$882,317.

Frank Byron spoke to the article stating that this article was brought forward by the Board of Selectmen to allow the citizens to reconsider what was put forth in 2003. The current use tax is considered revenue for the Town of Litchfield. Currently all the funds go to the Conservation Fund.

Richard Husband of the Conservation Committee spoke to this article in opposition and stated that this article diverts the money from the conservation program. He stated that Conservation is important to us and if we take these funds and use them for other programs those other programs are going to get use to using these funds and the Conservation Commission will never get these funds back. Richard Husband stated that on a \$200,000 home you are only kicking in about \$20 a year.

Richard Husband made a motion to change the amounts from 50/50 to 80/20. A voice vote was taken the moderator then called for a standing vote and the article passed 27 to 25.

Ray Peebles made a motion to change article 6 from 80/20 to 99/1. On a standing vote the article was defeated 37 to 21.

A motion was made and passed by voice vote to table this article until Mr. Harris re-wrote the article.

Steve Harris then made a motion to keep the 80/20 but to change the wording. This article passed by voice vote.

There was no further discussion on this article so it will appear on ballot as amended.

Article 7. To see if the Town will vote to create an expendable trust fund under the provisions of RSA 31:19-a to be known as the Vacation Accrual Expendable Trust Fund and to authorize the Board of Selectmen to serve as agents to



DELIBERATIVE SESSION (Continued)

expend from the funds, and further to raise and appropriate the sum of \$58,862 for transfer into this fund from the unexpended fund balance as of December 31, 2010. This amount is shown on the Town's balance sheet as a liability. The intent of this article is to annually account for the cost of earned but unused vacation time so that the expenses associated with employee resignations and retirements do not impact the current year budget. This would have a net cost to 2011 general taxation of \$0.

Jason Hoch- Town Administrator spoke to this article. This is another accounting article change. This fund would take money already in the general fund and set it aside in a special account for covering the expenses of personnel leaving the employ of the town.

Pat Spencer asked if this was like a reserved fund. Jason said yes it is like a reserve fund for all town employees. Pat asked why it wasn't just called a reserve fund. Jason said this is just a name the selectmen gave it.

Susan Seabrook asked where the fund comes from. Jason said in future years, money will come from trust fund and go into general fund to pay these employees. This article does not change the vacation policy; it just corrects an accounting issue.

Article 6 As Amended To see if the Town will vote to modify the 2003 approval to deposit 100 percent of the revenue collected pursuant to RSA 79-A (the Land Use Change Tax assessed when property is removed from Current Use) in the Conservation and Land Acquisition Fund previously established in accordance with RSA 36-A:5(III). The purpose of the Conservation and Land Acquisition Fund is to purchase land, conservation or trail easements or the purchase of development rights. The town will reduce the 100% amount going to Conservation and Land Acquisition to 80%. The remaining 20% will be deposited in the General Fund.

Article 8. BY PETITION: To see if the town will vote to adopt the provisions of RSA 154:1, Section I(a) that allows the governing body to appoint the fire chief with firefighters appointed by the fire chief. (This would allow for greater accountability by allowing the establishment of minimum requirements for the position as well as continuity in town government by bringing this position in line with others.)

Brent Lemire spoke to this article stating that many residents feel that the town's current means of choosing a Fire Chief may not be in the town's best interest. Brent stated that we have been very lucky in the past with the chiefs that have run and they have had fire backgrounds. Last year, we changed our form of government by hiring a town administrator to manage the affairs of the town. This is the same process that needs to occur when hiring a public safety official. The change would not take effect until the current chief is expired. The person interested in the position would simply apply to the Board of Selectmen rather than placing his/her name on ballot with the Town Clerk's office. Brent stated that the Board of Directors of a corporation doesn't hire a CEO to manage just part of the company; they hire them to manage all of it. This will also help our Board of Selectmen as well as our town administrator to effectively manage all of our town agencies insuring operational and fiscal accountabilities.

Frank Byron then spoke stating what the impact of this article would have on the town. The town voted to establish a volunteer Fire Department in the 1940's. State law RSA 154:1 establishes various organization types; Elected Chief and Appointed Chief by the BOS. If approved the article would cause the Chief to be appointed by the BOS. The current Chief would serve until March 2012 when the BOS would assume appointment of the Chief. The Chief would continue to appoint his officers; the Chief would also continue to hire/recruit Fire Fighters. Under the RSA the Chief would continue to have control over the equipment, personnel and all fire fighting methodology.

Jason Guerrette – I understand that the BOS has not taken an official position on this article but I am interested in your individual position on it because obviously you would all be involved in the appointment and so I would like to know personally if you are in favor of it or not.

Frank stated that again this is a petition article and the board is not taking a position on this article.



DELIBERATIVE SESSION (Continued)

George Lambert stated that he would like to respond. George stated that he has always believed that people like the Road Agent and Fire Chief should be appointed so that we can go outside of our area to get the best people for the job.

No further discussion the article will appear on ballot as written

The Moderator then asked if Article 6 was complete. Steve Harris read the new wording for the article and a motion was taken and passed as stated above.

Article 9. BY PETITION: To See if the Town will vote to authorize the appointment of a Town Treasurer by the Board of Selectmen rather than by election. This option is authorized under RSA 41:26-e. Per RSA 669:17-d, when a town votes to discontinue the elected treasurer office, the person holding the elected office of treasurer at the time of the vote to discontinue it shall hold office until the annual town election first following the discontinuance of the office, at which time the elected office of treasurer shall terminate irrespective of the length of that officer's term.

No petitioners were present so Frank Byron spoke to the article. Frank stated that if this article passes, the current Treasurer will continue in office until March 2012. BOS would then assume duties of recruiting and appointment of the Treasurer. This would give the town the ability to perform a criminal and financial background check.

George Lambert then stated that this article as the Fire Chief article is good for the town so that the town may go outside to hire and also perform criminal and financial background checks.

Susan Seabrook then stated that possibly if we can't do background checks that maybe when Terri Briand the Town Clerk goes to conference that maybe something she can look into having the association change.

Theresa Briand stated that there are several towns that have gone to appointing the Treasurer because of situation just like Litchfield experienced last year with the Treasurer.

No further discussion and the article will appear on the ballot as written.

Frank Byron then ask the Moderator if he could poll the residents as to whether or not they would like the combined deliberative session next year with the school board to begin in the morning or afternoon. After polling the residents, they were in favor of an AM session.

The Moderator then read a few more announcements regarding election on March 8th and a Candidates night which he believed was going to be held in the Campbell High School auditorium but wasn't sure of all the details. With no further questions or business to discuss at 2:44 p.m. John Regan moved to adjourn. Seconded by George Lambert. The motion carried by voice vote.

A true record of business conducted at the Deliberative Session, attest:

Theresa L. Briand
Town Clerk



STORM WATER MANAGEMENT PROGRAM

WHAT CAN YOU DO?

In order to protect and preserve our ecological resources, be sure to take the following preventive measures for:



Lawn/Yard Care

Excess fertilizers and pesticides applied to lawns and gardens wash off and pollute streams. Yard clippings and leaves can wash into storm drains and contribute nutrients and organic matter to streams.

- ✓ Don't over water your lawn, gardens, or other outdoor areas. Consider using a soaker hose instead of a sprinkler. Berm lawn and yard to prevent water run-off and encourage water absorption (infiltration).
- ✓ Preserve and plant trees and shrubs to help keep soil in place.
- ✓ Use pesticides and fertilizers sparingly. If necessary, only use recommended amounts.
- ✓ Use organic mulch or safer pest control methods.
- ✓ Compost or mulch yard waste. Cover piles of dirt or mulch.
- ✓ Recycle as much as possible.
- ✓ Use a broom to sweep and collect sediment and organic matter on sidewalks and driveways. Collect sand used on driveways and sidewalks for future use or disposal.
- ✓ Use de-icing materials sparingly on driveways and sidewalks.
- ✓ Drain swimming pools onto expanse lawns or other vegetated areas.



Small Farms

Agricultural run-off from farming activities increases the amounts of coliform and organic matter in downstream water supplies. Small farming activities such as cow, sheep, and goat grazing, as well as waste from chicken coops, hog or pig pens, horse corrals, etc. can also contribute to wastewater runoff if not properly maintained.

Septic Systems

Leaking and poorly maintained septic systems release nutrients and pathogens (bacteria and viruses) that can be picked up by storm water and discharged into nearby water bodies. Pathogens can cause public health and environmental concerns.

- ✓ Inspect your system every 3 years and pump your tank as necessary (every 3 to 5 years).
- ✓ Don't dispose of household hazardous waste in sinks or toilets.

Auto Care

Washing your car and degreasing auto parts at home can send detergents and other contaminants through the storm sewer system.



- Dumping automotive fluids into storm drains has the same result as dumping the materials directly into a water body. For example, one quart of oil can contaminate up to 2 million gallons of water.
- ✓ Use a commercial car wash that treats or recycles its wastewater or wash your car on your yard so the water infiltrates into the ground.
 - ✓ Dispose of used auto fluids and batteries at designated recycling and drop-off locations.
 - ✓ Prevent gas and oil leaks and spills.

- ✓ Have your motor vehicle routinely serviced.

Pet Waste

Pet waste can be a major source of bacteria and excess nutrients in local waters.

- ✓ When walking your pet, remember to pick up the waste and dispose of it properly.



- Flushing pet waste is the best disposal method.
- ✓ Leaving pet waste on the ground increases public health risks by allowing harmful bacteria and nutrients to wash into the storm drain and eventually into local water bodies.

Prevent Storm Water Runoff

There are several ways to help prevent storm water runoff. Here are some examples:

- ✓ Plant trees, shrubs, and ground cover.
- ✓ Use a barrel to collect rain and store water for gardening.
- ✓ Redirect downspouts from paved areas to vegetated areas. Guide storm water onto grass or other vegetated areas by using berms or dikes.
- ✓ Use wooden planks, bricks, or interlocking stones for walking areas and patios.
- ✓ Clear away fallen trees and debris from natural waterways and storm water drains.



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