

**TOWN OF LITTLETON**  
**ANNUAL TOWN REPORT**  
**FOR THE YEAR OF 2010**





## **Francis Marion Heald**

### **Dedication**

**This year's Annual Report is being dedicated to Francis Marion Heald who loved her hometown of Littleton and showed this love by giving back to the community. Fran viewed the monies that she had accumulated over her lifetime as a sacred trust that she was bound to administer for the good of the community. The monies from this fund, which will be disbursed between seven Littleton area organizations, will amount to more than \$2.6 million. Fran died October 26, 2009, just one week shy of her 101<sup>st</sup> birthday.**

#### **Note:**

**Cover Photo of the 2010 Summer Fest was provided by Paul Hayes of the Caledonian-Record.**

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## **ELECTED OFFICIALS**

### **Board of Selectmen**

Ronald J. Bolt, *Chairman* (2012)  
Edward C. Boynton (2011)  
Marghie M. Seymour (2013)

**Moderator** Gerald Winn (2012)  
**Town Clerk** Judith White (2013)  
**Treasurer** Pamela Mason-Bowman  
(2013)

### **Supervisors of the Checklist**

Bonnie Trahan (2012)  
Gerald LeSage (2016)  
Mary Edick (2014)

### **Trustees of the Trust Funds**

Stanley Fillion (2011)  
Robert Paddock (2012)  
Milton Bratz (2013)

### **Representatives to the General Court**

Rusty Bulis (2012)  
Stephanie Eaton (2012)

### **State Senator District 1**

John Gallus (2012)

### **Executive Councilor**

Raymond Burton (January 2013)

### **Library Trustees**

Marcy Hornick (2011)  
Patricia Cowles (2011)  
Tom Loughlin (2011)  
Richard Fritz (2011)  
Pamela Cavanaugh (2012)  
Bill Cushing (2012)  
Robert Record (2013)  
Mary Swinyer (2012)  
Tom Alt (2013)

### **Park Commissioners**

Tod E. Odell(2011)  
Bryan B. Hadlock (2012)  
Charlie Paradice (2013)

## **APPOINTED OFFICIALS**

### **Town Government**

Planning/Zoning Clerk	Joanna Ray
Deputy Town Clerk	Bonnie Bowles
Assistant Clerk	Faye White
Executive Secretary/Welfare Director	Cecile Stubbings
Finance Director	Karen Noyes
Finance Assistant	Nichole Adams
Fire Chief	Joe Mercieri, Jr.
Front Desk/Asst. Tax Collector/Welfare	Susan McQueeney
Assessing Clerk	Amy Hatfield
Highway Operations Manager	George Chartier
Landfill/Recycling Manager	Jacqueline King
Parks Superintendent	Michael Spaulding
Police Chief	Paul Smith
Recreation Director	Ryan Glass
Tax Collector/Facilities Manager	Joe Wiggett
Town Manager	Charles E. Connell
Water & Light Superintendent	Tom Considine

### **Town/School Budget Committee**

Gregg Eastman (2013)  
Darrell Louis (2012)  
Ed Haines (2011)  
Stan Fillion (2011)  
Linda Warden (2011)  
Steve Kelley, Chairman (2012)  
Jessica Dane (2012)  
Vacant Position (2013)  
Milton Bratz (2013)

### **Conservation Committee**

Priscilla Didio, Secretary (2013)  
Henry Peterson, Treasurer (2013)  
William Nichols, Alternate (2013)  
Val Poulson (2011)  
Carlton Schaller, Alternate (2011)  
Thomas Alt, Chairman (2012)  
Dorothy Corey, Vice Chairman (2013)  
Maria Favairo (2011)  
Barbara Perlowski, Alternate (2013)  
Carol Fredian (2013)

### **Connecticut River Joint Commission**

Jan Edick

### **Planning Board**

Linda MacNeil, V. Chairman (2012)  
Val Poulson (2012)  
Ed Boynton, Ex Officio (2011)  
Stacy Hall (2011)  
Charlie Ryan, Chairman (2011)  
Rod Trahan (2011)  
Jim Daly, Alternate (2013)  
Tony J. Ilacqua, Alternate (2013)  
Arwen Mitton (2012)

### **Zoning Board of Adjustment**

Eugene Langdoc (2013)  
Donna Trahan (2013)  
Kyle Jensen, Alternate (2011)  
Richard Merrow (2011)  
Eddy Moore, Chairman (2011)  
Michael Lombardi, Vice Chairman  
(2012)

### **Water & Light Commission**

Ralph Ross (2013)  
Eddy Moore (2011)  
Perry Goodell (2012)

## **APPOINTED OFFICIALS**

### **Public Works**

#### **Highway Department**

George Chartier, Operations Manager  
Peter Kapler, Mechanic  
Edward Parker, Foreman  
William B. Sargent, Heavy Equip. Operator  
Ralph Lucas, Truck Driver  
Robert Borowiec, Light Equip Operator  
Ron Verret, Truck Driver  
Bob Ramsdell, Truck Driver  
Aldis Wright, Truck Driver

Timothy Hines, Truck Driver  
Jeremy Hall, Truck Driver  
Andrew Thompson, PT Light  
Equipment Operator

#### **Transfer Station**

Jacqueline King, Manager  
William Zanes  
Brian Patnoe  
Floyd Cawley  
Steven Gauthier

### **Police Department**

#### **Full Time**

Paul Smith, Chief  
Stephen Cox, Sergeant  
Kevin LaValley, Police Officer  
Chris Tyler, Captain  
Michelle Soares, Detective  
Aaron Roberts, Police Officer  
Gary Hebert, Police Officer  
Scott Moody, Police Officer  
Christopher Cody, Police Officer

Joseph Priest, Police Officer  
James Gardiner, Police Officer  
Steven Jordan, Parking Enforcement  
Aliza Anvari, Prosecutor  
Lori Laduke, Administrative Assistant  
Jamie Allaire, Administrative  
Assistant

#### **Auxiliary Unit**

Shari Brooks  
Jeff Johnson

### **Fire Department**

#### **Full Time**

Joe Mercieri, Jr., Chief  
Jeff Whitcomb, Captain/EMT-B  
William Brusseau, Lt./EMT-B  
Raymond Bowler, Lt./EMT-B  
James Pineo, Lt./EMT-B  
Todd McKee, FF/EMT-B  
Vanja Antonovic, FF/EMT-I  
Nate Hanson, FF/EMT-I  
Luke Harvey, FF/EMT-I

#### **Call Company**

Wes Hicks, Deputy Chief/EMT-I  
James Duranty, Captain/Water Supply  
William Sencabaugh, Captain  
Matt Cipriano, FF  
Zachary Baker, SS  
Scott Letson, FF/EMT-I

James MacMahon Sr., Captain/EMT-B  
Alan Smith, Captain/Training  
Nick Antonucci, Lt./EMT/Training  
Robert Reinhard, 1st Lt.  
William Sargent, 2nd Lt./EMT-I  
John Ross, FF  
Jason Finkle, FF  
Shawn Grover, FF/EMT-B  
Sarah March, FF, Paramedic  
Greg Bartholomew, FF  
Keith Reinhard, FF  
Steve Roberts, FF  
Danny Gerlack, FF  
Andrew Buckley, FF  
Nate Landry, FF  
Tyler Murray, FF/EMT-B

## **Annual Board of Selectmen's Report for 2010**

The year began with a spirited debate over the setting of the Town's budget for 2010. Department expenses were once again trimmed and needed improvements deferred, resulting in only a 1.7% increase over the 2009 operating budget. At the Budget Hearing and Deliberative Session, the Board of Selectmen pledged to continue to consider a number of key issues before the start of the 2011 budget cycle. Here is what was accomplished.

- **Efficiency:** Benchmarks in energy use in municipal buildings have been established and will be monitored closely to identify the best opportunities for improvement; one building had an energy audit resulting in a potential renovation plan; an Energy Chapter has been adopted in the Master Plan; idling policy is being enforced more rigorously; all departments now support and practice recycling.
- **Sharing:** An agreement was reached wherein the Parks and Recreation will plow snow for the SAU and, thereby, save some taxpayer monies; if successful, this program will be extended to certain Town responsibilities; Departments have extended competitive bid requirements to lesser price items; we are taking advantage of volume pricing and comparative shopping; the Town and SAU are pursuing opportunities to share services and to pool purchasing power.
- **Revenue:** New or increased fees were approved for services provided by a number of departments. Additional proposals will require 2011 Town Meeting approval.
- **Staffing:** Lacking an appropriation for what would be an expensive examination by an outside company, the Town Manager was tasked to review both the size and organization of town departments and offices. This resulted in a confirmation of the structure of the Transfer Station and a restructuring of the Police Department. A study of the Town Administrative Office is underway.
- **Level of Service:** Each department put together a briefing on what services they currently provide. These briefings were aired on Channel 2 TV during the summer and fall, and represent the baseline for the "adequate" level of service.
- **Other Savings:** Reduction in overtime was aggressively pursued resulting in over 1,000 fewer hours used compared to 2009; Department of Corrections inmates provided services to the Fire Department, Police Department, Town Building, and Transfer Station; Volunteers were used extensively by Police, Fire, Library, Parks and Recreation and the Town Office.

The Board appreciates the endorsement by the voter's on both the recommended operating budget and the special warrant articles in 2010. You voted to support road improvements, the creation of a capital reserve fund for the repair or replacement of retaining walls, two renegotiated collective bargaining agreements, a town-wide revaluation, improvements at the Transfer Station, repairs to the Remich Park gazebo, and a new vehicle for Parks and Recreation.

An excellent settlement was reached on the long running dispute about the value of the Moore Dam. A Special Town Meeting was held to appropriate funds to repay



TransCanada for the overtaxing that occurred from 2006 to 2009. Although the repayment is a tremendous amount of money, the voters recognized the importance of resolving this issue and overwhelmingly supported the bond presented at a Special Town Meeting. Again, we appreciate your understanding and endorsement of our recommendation.

Over the spring and summer, a citizen-driven initiative resulted in the replacement of the "red-lined" Highland Avenue culvert. This local solution saved money, for both the Town and the State, and got a needed job done three years ahead of schedule. We now have a safe and reliable alternate route for the time period when the Redington Street Bridge is being replaced.

A concerted effort was made to better coordinate the activities of the Board of Selectmen and the School Board. This has resulted in:

- Agreement on periodic joint meetings of the two boards to provide guidance and direction to the Town Manager and SAU Superintendent.
- Co-sponsorship of a Safe Routes to School grant application
- An enhanced memorandum of understanding between the Police Department and the school system.
- More sharing of budget information and other issues.

Similarly, additional meetings with the Budget Committee were held throughout the year in an effort to keep each other informed on a regular basis. We provided quarterly updates on expenses and revenues and other substantive issues of interest to the Committee. The Committee provided their sense of the general economic situation and the impact on Littleton businesses and taxpayers.

Regrettably, despite our best efforts, the town tax rate went up \$1.14 in 2010. This was due primarily to the loss of almost \$50,000,000 in the town-wide property assessment and an increase in debt services (principle and interest) on previously voter-approved infrastructure projects such as the Main Street Renovation, the new Police Station, and the Redington Street Bridge replacement project. We deeply regret that this unavoidable tax rate increase occurred during a period of the economic downturn when so many of you are struggling to make ends meet.

We remain open to any and all suggestions on ways to increase efficiency, reduce expenses, or increase revenue.

Littleton Board of Selectmen

## **Town Manager's Report**

The Main Street Reconstruction Project is done! In June of 2010 the project was declared complete. From concept to completion it required more than a decade. It involved the effort and commitment of an untold number of people from Littleton and from away. Construction was an inconvenience to everyone. It was an obstacle to commerce, not only on Main Street, but elsewhere throughout the community. It required funding from federal, state and local sources. However, it was worth all the aggravation.

It is deserving of mention to acknowledge everyone's cooperation in making the project a success. Our contractor, Northeast Earth Mechanics (NEE) from Pittsfield, NH, went out of their way to lessen the impact on Main Street Businesses. They worked a very unusual schedule (Monday through Thursday with few exceptions). NEE accommodated businesses by creating work for themselves (no business cut off from its customers even while concrete was poured for the new sidewalks; other "work around" efforts and temporary construction served to insure customer and delivery access). They were exceptionally courteous to pedestrians – traffic flaggers helped people cross the street. NEE supervisors responded to questions from the public giving interested individuals the opportunity to be part of the project. The public deserves the most appreciation for their cooperation throughout the reconstruction project. People were gracious and friendly to the contractors, forgiving of inconvenience and supportive of Littleton businesses throughout. These people helped stressed businesses survive and instilled a caring attitude in the contractor. People assured the success of the project. 'Thank you!'

Well before completion of what, by necessity, was a utilitarian project, Littleton Main Street Inc. (LMSI) and the Littleton Area Chamber of Commerce (CofC) began efforts to beautify the project area. They built upon construction elements such as new sidewalks and street lights to develop a plan, sought funding from throughout the community which was matched by the Town and began implementing their strategy. More elements of their beautification project will appear in the spring of 2011. Main Street already receives compliments and statements of appreciation for its appearance and functionality. Clearly, LMSI and the CofC deserve recognition, congratulations and everyone's sincere appreciation for their ongoing effort.

Two individuals stand out as deserving special recognition. Jim Alden, CofC Director and owner of Chutter's, was the creator and voice of "Marty the Moose", the project's iconic marketing tool. Chad Stearns, CofC Executive Director, worked tirelessly to keep everyone informed through personal contact, emails, the Main Street Project web page and several written communications.

The fall of the year saw construction started for Phase 2 of the Riverwalk Pathway. Shortly after Thanksgiving, the contractor, WR Briggs, from Conway, NH, and the project engineers, H.E. Bergeron from North Conway, NH, conceded that winter had arrived in Littleton and shut the project down until spring. That project is about 85% complete and will be completed soon after construction resumes. When work halted for the winter, many people were already using the Pathway to walk from the Covered Bridge which is part of Riverwalk Pathway to Cottage Street and beyond.

The Riverwalk Pathway Committee, reorganized in 2008, deserves credit for working with the Project Engineer to complete the planning, for working through the environmental permitting process and for creating a process to identify and confirm the Contractor. Special thanks go to two business people for providing the ability to reach Cottage Street. David

Harkless and Frank Porfido gave easements to the Town across their properties that made it possible to reach Cottage Street.

The fall of the year also saw approval from the NH Department of Transportation to move forward with replacing the Redington Street Bridge. In short order, Sally Gunn, Project Engineer, VHB, Manchester, NH, guided the Town through a Request for Proposals process that resulted in Winterset Construction, Lyndonville, VT, being selected to replace the bridge. Winterset proposed an aggressive schedule that enabled work to begin in November. Work will cease for the winter about the time the Town Report is available. Work will begin again in April 2011, with substantial completion occurring in October 2011 and final completion in December 2011. During both of the work periods, the bridge and Redington Street will be closed (in the spring the current bridge will be removed and replaced). When work ceases this winter, the bridge and Redington Street will be open to traffic. After substantial completion occurs, both the new bridge and Redington Street will be open for vehicular and pedestrian traffic.

Earlier in the year, Carl Hilgenberg came forward with a plan to replace the Highland Avenue Culvert that had failed. The culvert had failed state inspection and was temporarily made a one-lane bridge; Carl encouraged Town and state officials to come together to work to replace the culvert within the available funds provided for the project (\$50,000). The original engineering estimate to replace the culvert was \$500,000. A revised estimate of \$150,000 enabled the Town to seek permits for the project. With Carl's proposal, coupled with Highway Department current year funding diverted to the project, work was completed much more affordably. Using what Carl termed "Yankee Ingenuity" and a liberal use of political influence from Representatives Rusty Bulis and Brien Ward and Councilor Ray Burton, the "mountain" was made a "mole hill" and the project was completed. Carl served as the project's Clerk of the Works so that the project finished on budget, on time and according to the high standard he envisioned. Von Newton, Frank Dodge (Dodge Construction) and others contributed to the successful completion. Congratulations and the credit for the project goes to Carl for making it happen. Now, and maybe as important, is the fact that the Highland Avenue Bridge provides an effective detour around the closed Redington Street Bridge discussed above.

I am sure you see a common theme in the three projects discussed here in this report. All three projects were much more successful because of the volunteers who provided their creative thinking, hard work and willingness to give of themselves and share with others. I continue to stand in awe of the individuals who work and live in Littleton. More than any other individuals or groups of people, it is these volunteers, and the many other Town volunteers and caring people not discussed who give of themselves, that bring success to the Town of Littleton.

I would be remiss, however, if I did not recognize the people who work for the Town. Their caring and contribution to the Town exceed what they receive as compensation. They, too, have my respect. It is my pleasure to continue to work with the Town's employees, volunteers, business people and other supporters who make Littleton the special place it is to live and work.

Respectfully submitted,

Charles E. "Chuck" Connell  
Town Manager

## **TOWN OF LITTLETON TOWN MEETING WARRANT**

**To the inhabitants of the Town of Littleton in the State of New Hampshire, qualified to vote in Town affairs:**

### **First Session**

You are hereby notified to meet for the First (Deliberative) Session of the Annual Town Meeting, to be held at the Littleton High School Cafeteria, Littleton, NH, on the 7<sup>th</sup> day of February 2011, being Monday, at six o'clock in the evening (6:00 pm). The First (Deliberative) Session will consist of explanation, discussion, and debate of each of the following warrant articles, and will afford those voters who are present the opportunity to propose, debate and adopt amendments to each warrant article, except those articles whose wording is prescribed by state law.

### **Second Session**

You are also notified to meet for the Second Session of the Annual Town Meeting, to elect Town Officers by official ballot and to vote by official ballot on the warrant articles as they may have been amended at the First Session, to be held at the Littleton Town Building, 2 Union Street, Littleton NH, on the 8<sup>th</sup> day of March 2011, being Tuesday, at eight o'clock in the forenoon (the polls are to be open at 8:00 am and may not close prior to 7:00 pm) to act upon the following:

### **Election of Officers**

**Article 1.** To choose necessary officers, including one (1) Selectman, three-year term; (1) Trustee of the Trust Funds, three-year term; three (3) Library Trustees, three-year term; one (1) Library Trustees, two-year term; and, one (1) Park Commissioner, three-year term. (By Ballot Vote).

### **Zoning – Recreation Facility:**

**Article 2.** Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the Littleton Zoning Ordinance as follows: adding "Recreation Facility to the Table of Use in the C, MU and R-1 zones (a Special Exception will be needed for the use in the Rural Zone)?

### **Zoning – Raising Agricultural Crops**

**Article 3.** Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board for the Littleton Zoning Ordinance as follows: adding "Raising Agricultural Crops" (excluding the raising of farm animals or livestock) as a permitted use in the Rural Zone?

### **Zoning – Raising Agricultural Crops**

**Article 4.** Are you in favor of the adoption of Amendment No. 3 as proposed by the Planning Board for the Littleton Zoning Ordinance as follows: adding "Raising Agricultural Crops" (including the raising of farm animals or livestock) as a permitted use in the Rural Zone and through a Special Exception in the Industrial and Commercial Zones?

### **Zoning – Manufacturing**

**Article 5.** Are you in favor of the adoption of Amendment No. 4 as proposed by the Planning Board for the Littleton Zoning Ordinance as follows: removing the following line in the Table of Uses: "Manufacturing, not to exceed ten employees" and changing the Table of Use to permit "Manufacturing" in the Commercial, Mixed Use and Industrial Zones and through a Special Exception in the Rural Zone?

### **Littleton Water & Light Reservoir Construction Project**

**Article 6.** To see if the Town will vote to raise and appropriate the sum of \$1,350,000 (one million three hundred fifty thousand dollars) for the engineering and construction of a replacement reservoir near Oak Hill, and to authorize the issuance of not more than \$1,350,000 (one million three hundred fifty thousand dollars) of bonds and/or notes in accordance with the provisions of the Municipal Finance Act (RSA Chapter 33) for that purpose, and to authorize the Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon. Littleton Water & Light will pay the annual debt service on this bond, funding that debt service through user fees. Furthermore, to authorize the selectmen to apply for, accept and expend grants or other funds that are available for such purpose.

**(3/5 ballot vote required)**

**Recommended by Selectmen: 3-0**

**No Tax Impact throughout the life of the Bond or Note**

### **Capital Improvements Program Committee**

**Article 7.** To see if the Town will vote to authorize the Planning Board to develop a Capital Improvements Program, as provided in RSA 674:5, as part of the Littleton Master Plan.

**This will have no tax impact**

**Recommended by Selectmen: 2-0**

### **An Ordinance Establishing Fire Inspection Fees**

**Article 8.** Shall the Town adopt an ordinance proposed by the Fire Department relating to Fire and Safety Inspections and the fees relating to the same? Copies of the proposed ordinance are available at the Town Clerk's and Town Administration Offices.

**This will have no tax impact**

**Recommended by Selectmen: 2-0**

**An Ordinance Relating to Burglar/Panic/Fire Alarms**

**Article 9.** Shall the Town adopt an ordinance proposed by the Fire and Police Departments relating to Burglar/Panic/Fire Alarms and the fees relating to the same? Copies of the proposed ordinance are available at the Town Clerk's and Town Administration Offices.

**This will have no tax impact**

**Recommended by Selectmen: 2-0**

**Update to the Bicycle and People-Powered Vehicle Ordinance**

**Article 10.** Shall the Town adopt changes to the Bicycle and People-Powered Vehicle Ordinance that update the language and raise fees and/or fines associated to that ordinance? Copies of the proposed ordinance are available at the Town Clerk's and Town Administration Offices.

**This will have no tax impact**

**Recommended by Selectmen: 2-0**

**Update to the Pawnbrokers Ordinance**

**Article 11.** Shall the Town adopt changes to the Pawnbrokers Ordinance that update the language and raise fees and/or fines associated to that ordinance? Copies of the proposed ordinance are available at the Town Clerk's and Town Administration Offices.

**This will have no tax impact**

**Recommended by Selectmen: 2-0**

**Lease between the Town of Littleton and Grafton County Senior Citizens Council**

**Article 12.** To see if the Town of Littleton will vote to authorize the Board of Selectmen to enter into a 20-year lease with the Grafton County Senior Citizens Council for the property known as the Senior Center on Riverglen Lane under the same terms as the existing lease. This is a renewal of the existing lease on the same terms.

**This will have no tax impact**

**Recommended by Selectmen: 2-0**

**Lease between the Town of Littleton and the Littleton Area Chamber of Commerce**

**Article 13.** To see if the Town of Littleton will vote to authorize the Board of Selectmen to enter into a 5-year lease with the Littleton Area Chamber of Commerce for approximately 1,000 square feet of office space in the Littleton Town Building, on the Union Street level under the terms negotiated and agreed upon by the Littleton Area Chamber of Commerce and the Town of Littleton.

**This will have no tax impact**

**Recommended by Selectmen: 2-0**

**Lease between the Town of Littleton and the Littleton Area Historical Society**

**Article 14.** To see if the Town of Littleton will vote to authorize the Board of Selectmen to enter into a 5-year lease with the Littleton Area Historical Society for approximately 4,000 square feet of office space in the Littleton Town Building, on the Riverview level under the terms negotiated and agreed upon by the Littleton Area Historical Society and the Town of Littleton.

**This will have no tax impact**

**Recommended by Selectmen: 2-0**

### **Discontinue Completely a Portion of the Old Cross Dells Road**

**Article 15.** To see if the Town of Littleton will vote to discontinue completely a 6000 square foot portion of the Old Cross Dells Road depicted on Tax Map 76. Tax Map 76 shows that the parcel in question runs from the right-of-way for I-93 to the right-of-way for the Dells Road and has properties owned by Mrs. Fred Gilbert on both sides.

**This will have no tax impact**

**Recommended by Selectmen: 2-0**

### **Town Budget**

**Article 16.** Shall the Town raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purpose set forth therein, totaling **\$7,460,049** (seven million, four hundred sixty thousand, forty-nine dollars)? Should this article be defeated, the default budget shall be **\$8,332,219** (eight million three hundred thirty-two thousand two hundred nineteen dollars), which is the same as last year, with certain adjustments required by previous action of the Town 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.

**Tax Impact, Proposed: \$7.03**

**Tax Impact, Default: \$8.05**

**Not Recommended by Selectmen: 2-0**

**Recommended by Budget Committee: 5-0-3**

### **Replacement of Town Office Servers and Work Stations,**

**Article 17.** To see if the Town will vote to raise and appropriate an amount not to exceed \$35,000 (thirty-five thousand dollars) in order to replace two servers and fifteen work stations, and necessary software, in the Town Offices, said amount to come from the undesignated fund balance.

**This will have no tax impact**

**Recommended by Selectmen: 3-0**

**Recommended by Budget Committee: 8-0**

### **Replace Emergency Generator, Fire Station**

**Article 18.** To see if the Town will vote to raise and appropriate an amount not to exceed **\$28,000** (twenty-eight thousand dollars) in order to replace the emergency generator at the Fire Station, said amount to come from the undesignated fund balance. Furthermore, to authorize the Selectmen to apply for, accept and expend grants or other funds that are available for such purpose.

**This will have no tax impact**

**Recommended by Selectmen: 3-0**

**Recommended by Budget Committee: 8-0**

### **Transfer Station Materials Handling Vehicle**

**Article 19.** To see if the Town will vote to raise and appropriate the sum of **\$30,433.00** (thirty thousand four hundred thirty-three dollars) to purchase a Skid-Steer Loader appropriately configured to handle various materials at the Transfer Station. This equipment will replace a comparable but older Bobcat 773 currently in use. Furthermore, to partially fund this appropriation by authorizing the withdrawal of **\$19,933** (nineteen thousand nine

hundred thirty three dollars) from the Transfer Station Special Reserve Fund created for the above purposes. The remainder of the purchase price will derive from a grant received from NH the Beautiful in the amount of **\$5,500.00** (five thousand five hundred dollars) and the trade-in credit for the Bobcat 773 equal to **\$5,000.00** (five thousand dollars).

**This will have no tax impact**

**Recommended by Selectmen: 3-0**

**Recommended by Budget Committee: 8-0**

#### **Transfer Station Improvements, Maintenance, Replacement and Repair Funds**

**Article 20.** To see if the Town will vote to raise and appropriate the sum of **\$26,700** (twenty-six thousand seven hundred dollars) to make improvements and replace equipment at the Transfer Station, as follows.

Addition to existing Transfer Station building to include a 10 foot by 12 foot break-lunch room and modifications and improvement to the existing bathroom – Estimated cost **\$14,500.00** (fourteen thousand five hundred dollars)

Replace two (2) Storage Containers – Estimated cost **\$5,500** (five thousand five hundred dollars)

Overlay Pavement, 7,000 sq. ft.; approx. - Estimated cost **\$6,400** (six thousand four hundred dollars)

Furthermore, to fund this appropriation by authorizing the withdrawal of **\$26,700** (twenty-six thousand seven hundred dollars) from the Transfer Station Special Reserve Fund created for the above purposes.

**This will have no tax impact**

**Recommended by Selectmen: 3-0**

**Recommended by Budget Committee: 8-0**

#### **Unexpended Conservation Commission Funds**

**Article 21.** To see if the Town will vote to authorize the Conservation Commission to retain the unexpended portion of its 2010 annual appropriation, said funds to be placed in the Conservation Fund. The unexpended portion of its 2010 annual appropriation is estimated to be **\$1,281** (one thousand two hundred eighty-one dollars).

**This will have no tax impact**

**Recommended by Selectmen: 3-0**

#### **Petitioned Article(s)**

##### **Chamber of Commerce Fireworks**

**Article 22.** To see if the Town of Littleton will vote to raise and appropriate the sum of **\$6,500** (six thousand five hundred dollars) to donate to the Littleton Area Chamber of Commerce for the purpose of funding a fireworks display on or around July 4, 2011.

**By Petition**

**Tax Impact, 2011: \$0.009**

**Not Recommended by Selectmen: 3-0**

**Not Recommended by Budget Committee: 8-0**



#### **Rescind Provisions of RSA 41:14a**

**Article 23.** To see if the Town will vote to do away with RSA 41:14a taking away the authority of the Selectmen to acquire, sell land, or buildings or both in the Town of Littleton. This Article does not impede them to sell any property acquired through a tax lien. Any sale or acquisition of land or buildings shall have the vote of the voters.

**By Petition**

**Not Recommended by Selectmen: 2-0**

#### **Eliminate Captain Position in Littleton PD**

**Article 24.** To see if the Town will vote to do away with the new captain in the Littleton Police Department and take the sum of \$0.00 (Zero dollars) salary allotted to this position plus the sum of \$0.00 (Zero dollars) in benefits, totaling \$0.00 (Zero dollars) from the operating budget of the 2011 Littleton Town Budget, to be effective April 1, 2011.

**By Petition**

**No Tax Impact**

**Not Recommended by Selectmen: 2-0**

#### **Revenue-Producing Leases Approved by Selectmen**

**Article 25.** To see if the Town of Littleton will authorize the Board of Selectmen to enter into leases of town-owned properties for a period of up to five years. Prior to entering into any lease agreement, the Board of Selectmen shall hold a public hearing and disclose the terms and conditions of the lease. The revenue from such leases is to be used to offset town operating expenses. This article shall remain in full force and effect until amended or rescinded by the town in a subsequent town meeting.

**By Petition**

**Recommended by Selectmen: 2-0**

#### **Refinancing Financial Instruments to Save Town Money**

**Article 26.** To see if the Town of Littleton will authorize the Selectmen to refinance any lease, agreement, bond, loan, or contract that would save the town money in interest paid. This article shall remain in full force and effect until amended or rescinded by the town in a subsequent town meeting.

**By Petition**

**Recommended by Selectmen: 2-0**

#### **Social Service Articles**

##### **Ammonoosuc Community Health Services, Inc.**

**Article 27.** To see if the Town will vote to raise and appropriate the sum of fourteen thousand, three hundred fifty dollars (\$14,350.00) for Ammonoosuc Community Health Services, Inc. (ACHS), a non-profit community health center offering a network of affordable primary health services. As a Federally Qualified Health center, ACHS provides comprehensive preventive and primary health care to anyone, regardless of their ability to pay. This will help ACHS continue to provide high quality care to 2,017 current Littleton patients, as well as reach more of those in need.

**By Petition**

**Tax Impact, 2011: \$0.019**

**Not Recommended by Selectmen: 3-0**

**Not Recommended by Budget Committee: 8-0**

**Boys and Girls Club of the North Country**

**Article 28.** To see if the Town will vote to raise and appropriate the sum of \$10,000 (ten thousand dollars) to support the Boys and Girls Club of the North Country in order to provide a healthy, safe, and productive after school environment for children from Littleton and other area towns.

**By Petition**

**Tax Impact, 2011: \$0.013**

**Not Recommended by Selectmen: 3-0**

**Not Recommended by Budget Committee: 8-0**

**Caleb Interfaith Volunteer Caregivers**

**Article 29.** To see if the Town will vote to raise and appropriate the sum of \$1,650.00 (one thousand, six hundred fifty dollars) to support the Caleb Interfaith Volunteer Caregivers, that serves the needs of Seniors in the community.

**By Petition**

**Tax Impact, 2011: \$0.002**

**Not Recommended by Selectmen: 3-0**

**Not Recommended by Budget Committee: 8-0**

**Child and Family Services**

**Article 30.** To see if the Town will vote to raise and appropriate the sum of \$1,500.00 (one thousand, five hundred dollars) to enable residents to access counseling and family support services, without regard to income from Child and Family Services. Family Services provides accessible and affordable programs to children, youth and their families leading to stronger family connections, improved school performance and better citizenship. From July 1, 2009—July 30 2010, one hundred thirty-six (136) residents received 2,065 units of service and 926 days of supportive housing valued at over \$166,000 from Child and Family Services. In addition 122 residents participated in our semi-annual Days of Sharing, clothing, toy and school supply giveaway.

**By Petition**

**Tax Impact, 2011: \$0.002**

**Not Recommended by Selectmen: 3-0**

**Not Recommended by Budget Committee: 8-0**

**Grafton County Senior Citizens Council, Inc.**

**Article 31.** To see if the Town will vote to raise and appropriate the sum of \$30,000 (thirty thousand dollars) to support the Grafton County Senior Citizens Council, Inc. for services provided by the Littleton Area Senior Center, the adult in-home care program, and ServiceLink for Littleton residents. These services include congregate meals, home delivered meals, transportation, adult in-home care, outreach support, ServiceLink support, and more. In 2010, Grafton County Senior Citizens Council, Inc. provided services for 691 Littleton residents, and the cost of providing these services was \$345,098.80.

**By Petition**

**Tax Impact, 2011: \$0.040**

**Not Recommended by Selectmen: 3-0**

**Not Recommended by Budget Committee: 8-0**

**North Country Home Health & Hospice Agency, Inc.**

**Article 32.** To see if the Town will vote to raise and appropriate the sum of \$19,725.00 (nineteen thousand, seven hundred twenty-five dollars) for the support of the home health care, supportive care, medical hospice and community health programs and services of North Country Home Health & Hospice Agency, Inc., in the fiscal year 2011 for the residents of Littleton, NH.

**By Petition**

**Tax Impact, 2011: \$0.026**

**Not Recommended by Selectmen: 3-0**

**Not Recommended by Budget Committee: 8-0**

**North Country Transit**

**Article 33.** To see if the Town will vote to raise and appropriate the sum of \$4,000.00 (four thousand dollars) to support the North Country Transit, Lancaster-Whitefield-Littleton Tri-Town Public Transit Route.

**By Petition**

**Tax Impact, 2011: \$0.005**

**Not Recommended by Selectmen: 3-0**

**Not Recommended by Budget Committee: 8-0**

**North Country YMCA**

**Article 34.** To see if the Town will vote to raise and appropriate the sum of \$2,500.00 (two thousand, five hundred dollars) for the purpose of the North Country YMCA, Inc.'s multitude of intergenerational programs offered throughout the year to families and citizens of the Town of Littleton (especially, but not limited to the Lakeway S.A.F.E. After School Program, summer Soccer & Field Hockey camps, the Gilbert R. Rhoads Memorial Track Meet & the Youth and Government Program).

**By Petition**

**Tax Impact, 2011: \$0.003**

**Not Recommended by Selectmen: 3-0**

**Not Recommended by Budget Committee: 8-0**

**Northern Human Services**

**Article 35.** To see if the Town will vote to raise and appropriate the sum of \$9,696.00 (nine thousand, six hundred ninety-six dollars) as the town's contribution to the Northern Human and Common Ground, programs of Northern Human Services, serving the mental health and development service needs of Littleton residents.

**By Petition**

**Tax Impact, 2011: \$0.013**

**Not Recommended by Selectmen: 3-0**

**Not Recommended by Budget Committee: 8-0**

**Tri-County Community Action Program**

**Article 36.** To see if the Town will vote to raise and appropriate the sum of \$10,800.00 (ten thousand, eight hundred dollars) to support the Community Contact Office providing Fuel Assistance, Weatherization, emergency food, security loans and other services to the residents of Littleton. From July 2009 to June 2010, Littleton residents received \$535,237 in services.

**By Petition**

**Tax Impact, 2011: \$0.014**

**Not Recommended by Selectmen: 3-0**

**Not Recommended by Budget Committee: 8-0**

**The Northern Pass**

**Article 37.** To see if the Town will vote to direct the Board of Selectmen to oppose the Northern Pass Power Transmission Project as proposed and to request that the North Country Council undertake a comprehensive analysis of the regional impact of the project.

**Recommended by Selectmen: 2-0**

Dated and signed on January 28, 2011, and ordered posted by the undersigned members of the Town of Littleton, New Hampshire Board of Selectmen.

---

Ronald J. Bolt  
Selectman, Chair

---

Edward C. Boynton  
Selectman, Vice Chair

---

Margaret M. Seymour  
Selectman

# BUDGET OF THE TOWN

OF: Littleton, NH

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): 1/31/2011

## GOVERNING BODY (SELECTMEN)

*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.

Ronald J. Bolt

Munich

Margaret Seymour

Walter Seymour

**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

1	2	3	4	5	6	7
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3.V)	OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
<b>GENERAL GOVERNMENT</b>						
4130 4139	Executive	16	237,863	236,002	275,871	
4140 4149	Election, Reg. & Vital Statistics	16	257,430	245,944	252,876	
4150 4151	Financial Administration	16	143,630	138,877	142,578	
4152	Revaluation of Property	16	261,015	255,339	151,403	
4153	Legal Expense	16	6,448,488	6,533,353	27,600	
4155-4159	Personnel Administration	16	82,190	67,486	91,158	
4191-4193	Planning & Zoning	16	70,516	65,246	78,329	
4194	General Government Buildings	16	58,911	48,486	87,334	
4195	Cemeteries	16	72,000	72,124	75,000	
4196	Insurance	16	61,796	48,883	65,294	
4197	Advertising & Regional Assoc.	16	25,580	22,211	25,967	
4199	Other General Government	16	59,388	59,388	59,388	
<b>PUBLIC SAFETY</b>						
4210 4214	Police	16	1,201,222	1,134,000	1,194,950	
4215 4219	Ambulance	16	82,120	81,620	85,365	
4220-4229	Fire	16	1,030,467	957,745	1,045,007	
4240-4249	Building Inspection					
4290-4298	Emergency Management					
4299	Other (incl. Communications)	16	148,866	147,112	169,692	
<b>AIRPORT/AVIATION CENTER</b>						
4301 4309	Airport Operations					
<b>HIGHWAYS &amp; STREETS</b>						
4311	Administration	16	108,075	108,954	86,615	
4312	Highways & Streets	16	1,132,338	1,038,074	1,050,628	
4313	Bridges	16	3,000	0	0	
4316	Street Lighting	16	43,230	48,300	60,318	
4319	Other					
<b>SANITATION</b>						
4321	Administration					
4323	Solid Waste Collection					
4324	Solid Waste Disposal					
4325	Solid Waste Clean-up					
4326-4329	Sewage Coll. & Disposal & Other					

1	2	3	4	5	6	7
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
<b>WATER DISTRIBUTION &amp; TREATMENT</b>						
4331	Administration					
4332	Water Services					
4335 4339	Water Treatment, Conserv. & Other					
<b>ELECTRIC</b>						
4351 4352	Admin. and Generation					
4353	Purchase Costs					
4354	Electric Equipment Maintenance					
4359	Other Electric Costs					
<b>HEALTH</b>						
4411	Administration					
4414	Pest Control	16	2,125	1,373	1,150	
4415-4419	Health Agencies & Hosp. & Other		173,301	158,882		
<b>WELFARE</b>						
4441 4442	Administration & Direct Assist.	16	130,645	65,124	79,645	
4444	Intergovernmental Welfare Pymts					
4445 4449	Vendor Payments & Other					
<b>CULTURE &amp; RECREATION</b>						
4520 4529	Parks & Recreation					
4550 4559	Library					
4583	Patrollic Purposes	16	1,500	1,374	1,300	
4589	Other Culture & Recreation					
<b>CONSERVATION</b>						
4611 4612	Admin. & Purch. of Nat. Resources					
4619	Other Conservation	16	4,420	3,389	4,420	
4631 4632	Redevelopment and Housing					
4651-4659	Economic Development					
<b>DEBT SERVICE</b>						
4711	Princ. Long Term Bonds & Notes	16	527,501	527,497	978,898	
4721	Interest Long Term Bonds & Notes	16	199,179	200,531	325,191	
4723	Int. on Tax Anticipation Notes	16	1,000	0	1,000	
4790-4799	Other Debt Service	16		15	0	

1	2	3	4	5	6	7
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud. Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (Recommended)	Appropriations Ensuing FY (Not Recommended)
<b>CAPITAL OUTLAY</b>						
4901	Land		290,000	228,570		
4902	Machinery, Vehicles & Equipment		15,000	15,000		
4903	Buildings		10,000	2,095		
4909	Improvements Other Than Bldgs.					
<b>OPERATING TRANSFERS OUT</b>						
4912	To Special Revenue Fund-Parks	16	291,548	285,688	305,179	
	Transfer Station	16	425,263	378,243	385,544	
	Parking Meters	16	38,655	38,581	40,786	
	Special Detail	16	24,599	21,040	14,667	
	Opera House	16	34,450	23,108	2,800	
	Drug Forfeiture Fund		0	1,530	0	
4913	To Capital Projects Fund		0	769,738		
4914	To Enterprise Fund					
	- Sewer	16	839,242	675,336	748,234	
	- Water					
	- Electric					
	- Airport					
4918	To Nonexpendable Trust Funds					
4919	To Fiduciary Funds Library	16	281,941	281,941	290,860	
<b>OPERATING BUDGET TOTAL</b>			<b>14,818,484</b>	<b>14,989,060</b>	<b>8,205,049</b>	

Use page 5 for special and individual warrant articles.



**\*\*SPECIAL WARRANT ARTICLES\*\***

Special warrant articles are defined in RSA 32:3, VI, as appropriations: 1) in petitioned warrant articles; 2) appropriations raised by bonds or notes; 3) appropriation to a separate fund created pursuant to law, such as capital reserve or funds or trust funds; 4) an appropriation designated on the warrant as a special article or as a nonlapsing or nontransferable article.

1 Acct. #	2 PURPOSE OF APPROPRIATIONS (RSA 32:3, V)	3 Warr. Art.#	4 Appropriations Prior Year As Approved by DRA	5 Actual Expenditures Prior Year	6 Appropriations Ensuing FY (Recommended)	7 Appropriations Ensuing FY (Not Recommended)
4915	To Capital Reserve Fund					
4916	To Exp.Tr Fund	21	25,001	25,001	1,281	
4917	To Health Maint. Trust Funds					
4415-4419	Ammonoosuc Community Health Service	27				14,350
4415-4419	Child & Family Services	30				1,500
4415-4419	Boys & Girls Club	28				10,000
4415-4419	Calish Interfaith Volunteer Caregivers	29				1,560
4415-4419	Littleton Area Senior Ctr	31				30,000
4415-4419	N.C Home Health & Hospice Agency	32				19,725
4415-4419	North Country Transit	33				4,000
4415-4419	North Country YMCA	34				2,500
4415-4419	Northern Human Services	35				9,698
4415-4419	Tri-County Community Action Program	35				10,800
4415-4419	Chamber of Commerce Fireworks	22				8,800
4210	Eliminate Captain position at PD	24				-93,052
4909	LWL Reservoir	6			1,350,000	
<b>SPECIAL ARTICLES RECOMMENDED</b>			<b>\$25,001</b>	<b>\$25,001</b>	<b>\$1,351,281</b>	<b>\$17,669</b>

**\*\*INDIVIDUAL WARRANT ARTICLES\*\***

"Individual" warrant articles are not necessarily the same as "special warrant articles". Individual warrant articles might be negotiated cost items for labor agreements or items of a one time nature you wish to address individually.

1 Acct. #	2 PURPOSE OF APPROPRIATIONS (RSA 32:3, V)	3 Warr. Art.#	4 Appropriations Prior Year As Approved by DRA	5 Actual Expenditures Prior Year	6 Appropriations Ensuing FY (Recommended)	7 Appropriations Ensuing FY (Not Recommended)
4104	Town Office Computers	17			35,000	
4902	Emergency Generator - Fire Dept	18			25,000	
4912	Transfer Station Vehicle	19			30,433	
4912	Transfer Station Improvements	20			26,700	
<b>INDIVIDUAL ARTICLES RECOMMENDED</b>					<b>120,133</b>	

1	2	3	4	5	6
Acct. #	SOURCE OF REVENUE	Warr. Art.#	Estimated Revenues Prior Year	Actual Revenues Prior Year	Estimated Revenues Ensuing Year
<b>TAXES</b>					
3120	Land Use Charge Taxes - General Fund		15,730	15,731	500
3180	Resident Taxes				
3185	Timber Taxes		10,818	10,818	10,000
3186	Payment in Lieu of Taxes		34,807	46,375	30,000
3189	Other Taxes				
3190	Interest & Penalties on Delinquent Taxes		120,000	124,341	90,000
	Inventory Penalties				
3187	Excavation Tax (\$5.02 cents per cu yd)		2,900	2,906	500
<b>LICENSES, PERMITS &amp; FEES</b>					
3210	Business Licenses & Permits				
3220	Motor Vehicle Permit Fees		855,000	850,418	847,000
3230	Building Permits		8,050	8,113	11,150
3290	Other Licenses, Permits & Fees		14,280	14,519	18,300
3311-3319	FROM FEDERAL GOVERNMENT				
<b>FROM STATE</b>					
3351	Shared Revenues				
3352	Meals & Rooms Tax Distribution		279,023	279,023	280,000
3353	Highway Block Grant		168,307	168,307	168,359
3354	Water Pollution Grant				
3355	Housing & Community Development				
3356	State & Federal Forest Land Reimbursement				
3357	Flood Control Reimbursement				
3358	Other (Including Railroad Tax)				
3379	FROM OTHER GOVERNMENTS		24,595	24,595	24,151
<b>CHARGES FOR SERVICES</b>					
3401-3406	Income from Departments	8,9,10,11	20,255	20,759	77,515
3409	Other Charges		50,800	50,856	50,000
<b>MISCELLANEOUS REVENUES</b>					
3501	Sale of Municipal Property		3,480	3,480	8,690
3502	Interest on Investments		11,200	6,180	8,000
3503-3509	Other		1,955,188	1,954,562	1,100

1	2	3	4	5	6
Acct. #	SOURCE OF REVENUE	Warr. Art.#	Estimated Revenues Prior Year	Actual Revenues Prior Year	Estimated Revenues Ensuing Year
<b>INTERFUND OPERATING TRANSFERS IN</b>					
3912	To Special Revenue Fund Parks		84,500	62,482	70,000
	Transfer Station	19.20	264,100	201,113	302,333
	Parking Meters		38,855	55,039	40,780
	Special Detail		24,599	21,342	14,667
	Opera House		9,155	3,537	0
	Drug Forfeiture Fund			312	0
3913	From Capital Projects Funds			760,738	0
3914	From Enterprise Funds				
	Sewer - (Offset)		839,242	922,045	740,234
	Water (Offset)				
	Electric (Offset)				
	Airport - (Offset)				
3915	From Capital Reserve Funds				
3916	From Trust & Fiduciary Funds		35,000	23,001	
3917	Transfers from Conservation Funds				
<b>OTHER FINANCING SOURCES</b>					
3934	Proc. from Long Term Bonds & Notes	6	4,400,000	4,400,000	1,350,000
	Amount Voted From Fund Balance	17,18.21	1	0	64,281
	Estimated Fund Balance to Reduce Taxes				
<b>TOTAL ESTIMATED REVENUE &amp; CREDITS</b>			<b>9,269,685</b>	<b>10,130,492</b>	<b>4,221,766</b>

**\*\*BUDGET SUMMARY\*\***

	Prior Year	Ensuing Year
Operating Budget Appropriations Recommended (from page 4)	14,816,484	8,205,049
Special Warrant Articles Recommended (from page 5)	25,001	1,351,281
Individual Warrant Articles Recommended (from page 6)	0	120,133
<b>TOTAL Appropriations Recommended</b>	<b>14,843,485</b>	<b>9,676,463</b>
Less: Amount of Estimated Revenues & Credits (from above)	9,200,685	4,221,766
<b>Estimated Amount of Taxes to be Raised</b>	<b>5,573,800</b>	<b>5,454,697</b>

# DEFAULT BUDGET OF THE TOWN

OF: Littleton NH

For the Ensuing Year January 1, 2011 to December 31, 2011

or Fiscal Year From \_\_\_\_\_ to \_\_\_\_\_

RSA 40:13, IX (b) "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision.

1. Use this form to list the default budget calculation in the appropriate columns.
2. Post this form or any amended version with proposed operating budget (MS-6 or MS-7) and the warrant.
3. Per RSA 40:13, XI, (a), the default budget shall be disclosed at the first budget hearing.

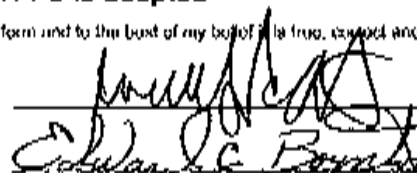
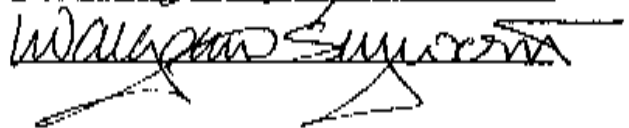
## GOVERNING BODY (SELECTMEN)

or

Budget Committee if RSA 40:14-b is adopted

Under penalty 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.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

  
William C. Boynton  
  
William C. Boynton

NH DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL SERVICES DIVISION  
P.O. BOX 487, CONCORD, NH 03302-0487  
(603)271-3397

Default Budget - Town of Littleton, NH FY 2011

1	2	3	4	5	6
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Prior Year Adopted Operating Budget	Reductions & Increases	Minus 1-Timo Appropriations	DEFAULT BUDGET
<b>GENERAL GOVERNMENT</b>					
4130-4139	Executive	237,883	2,465		240,328
4140-4149	Election, Reg. & Vital Statistics	257,431	-5,533		251,898
4150-4151	Financial Administration	143,630	-290		143,340
4152	Revaluation of Property	261,014	3,236	125,000	139,250
4153	Legal Expense	6,448,488		-6,383,180	65,300
4155-4159	Personnel Administration	82,190	14,516		96,706
4191-4193	Planning & Zoning	70,516	113		70,629
4194	General Government Buildings	58,911	28,818		87,729
4195	Comptroller	72,000	0		72,000
4196	Insurance	61,798	3,498		65,294
4197	Advertising & Regional Assoc.	25,580	0		25,580
4199	Other General Government	59,388	0		59,388
<b>Public Safety</b>					
4210-4214	Police	1,201,222	18,731		1,219,953
4215-4219	Ambulance	82,120	3,245		85,365
4220-4229	Fire	1,030,467	-1,809		1,028,658
4240-4249	Building Inspection				
4290-4298	Emergency Management				
4299	Other Dispatch	148,856	20,836		169,692
<b>Airport Operations</b>					
4301-4309	Airport Operations				
<b>Highways &amp; Streets</b>					
4311	Administration	108,075	732		108,807
4312	Highways & Streets	1,132,338	6,793	22,990	1,116,141
4313	Bridges	3,000	0		3,000
4318	Street Lighting	43,230	0		43,230
4319	Other				
<b>Solid Waste</b>					
4321	Administration				
4323	Solid Waste Collection				
4324	Solid Waste Disposal				
4325	Solid Waste Clean-up				
4326-4329	Sewage Coll. & Disposal & Other				

Default Budget - Town of Littleton, NH FY 2011

1	2	3	4	5	6
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Prior Year Adopted Operating Budget	Reductions & Increases	Minus 1-Time Appropriations	DEFAULT BUDGET
4331	Administration				
4332	Water Services				
4335-4339	Water Treatment, Conserv. & Other				
4351-4352	Admin. and Generation				
4353	Purchase Costs				
4354	Electric Equipment Maintenance				
4359	Other Electric Costs				
4411	Administration				
4414	Pest Control	2,125	0		2,125
4415-4419	Health Agencies & Hosp. & Other	173,301		-173,301	0
4441-4442	Administration & Direct Assist.	130,645	0		130,645
4444	Intergovernmental Welfare Pymnts				
4445-4449	Vendor Payments & Other				
4520-4529	Parks & Recreation				
4550-4559	Library	281,941	-3,244		278,697
4583	Patriotic Purposes	1,500	0		1,500
4589	Other Culture & Recreation				
4611-4612	Admin. & Purch. of Nat. Resources				
4619	Other Conservation	4,420	0		4,420
4631-4632	REDEVELOPMENT & HOUSING				
4651-4659	ECONOMIC DEVELOPMENT				
4711	Princ. - Long Term Bonds & Notes	527,501	451,397		978,898
4721	Interest-Long Term Bonds & Notes	199,179	126,012		325,191
4723	Int. on Tax Anticipation Notes	1,000	0		1,000
4790-4799	Other Debt Service				

Default Budget - Town of Littleton, NH FY 2011

1	2	3	4	5	6
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Prior Year Adopted Operating Budget	Reductions & Increases	Minus 1-Time Appropriations	DEFAULT BUDGET
4901	Land	290,000		-290,000	0
4902	Machinery, Vehicles & Equipment	15,000		-15,000	0
4903	Buildings	15,000		-15,000	0
4909	Improvements Other Than Bldgs.	26,700		-26,700	0
4912	To Special Revenue Fund	685,111	8,571		693,782
4913	To Capital Projects Fund				
4914	To Enterprise Fund	97,704	-28,878	-10,000	58,826
	Sewer-	839,242	-74,396		764,846
	Water-				
	Electric-				
4917	To Health Maint. Trust Funds				
4918	To Nonexpendable Trust Funds	25,000		-25,000	0
4919	To Fiduciary Funds				
	<b>TOTAL</b>	<b>14,843,485</b>	<b>574,913</b>	<b>-7,086,179</b>	<b>8,332,219</b>

Please use the box below to explain increases or reductions in columns 4 & 5.

Acct #	Explanation for Increases	Acct #	Explanation for Reductions
4130-4139	Increased wages, wage related benefits, & NHRS cost	4140-4149	decrease in the # of elections
4140-4149	Increased wages, wage related benefits, & NHRS cost	4150-4151	decrease in consulting services
4150-4151	Increased wages, wage related benefits, & NHRS cost		
4152	Increased wages, wage related benefits, & NHRS cost, increase in contractual assessing services	4163	decrease in transcanada law suit as settled
4155-4159	Increased Workers Comp cost		
4161-4163	Increased wages, wage related benefits, & NHRS cost		
4184	Increased as added Town Building utilities, maintenance and repair back into this line from special revenue budget		
4196	Increased as Property Liability Insurance increased		
4210	Increased wages & benefits, & NHRS cost		
4209	Increase in cost of service		
4216	Increase in cost of service		
4220	Increased wages & benefits, & NHRS cost	4229	decrease in health insurance cost
4311	Increased NHRS cost		
4312	Increased wages & benefits, & NHRS cost	4312	Truck lease paid off
4311	Added bond principal & interest cost	4359	decrease in property liability insurance
4721	Added bond principal & interest cost		
		4415-4419	Warrant article items paid
		4901	Warrant articles work done related to article or is part of
		4902	Warrant article item purchased
		4903	Warrant article work
		4909	Warrant articles work done related to article or is part of
4912	Increased wages & benefits, & NHRS cost, added truck lease payment	4912	decrease in wage, benefits, & NHRS cost
		4914 Sewer	Sewer bond payment paid off
		4914	Decreased as Town Building utilities, maintenance and repair moved out of this line to general fund general building

**TOWN OF LITTLETON, NEW HAMPSHIRE "SECOND SESSION" MINUTES  
MARCH 9, 2010**

**ELECTION OF OFFICERS**

Selectman	Margaret Seymour	Votes 987
Town Clerk	Judith F White	Votes 1412
Moderator	Gerald H Winn	Votes 1434
Treasurer	Pamela Mason-Bowman	Votes 1397
Supervisor of the Checklist	Jerry Lesage	Votes 1380
Trustee of the Trust Funds	Milton Bratz	Votes 1358
Library Trustees (3)	Robert M Record	Votes 1173
	Thomas Alt	Votes 1255
	Marcie Hornick	Votes 57
Park Commissioner(Three Year Term)	Charles Paradice	Votes 1403
Park Commissioner(One Year Term)	Tod E Odell	Votes 1414

**Donation of Land**

**Article 2.** To see if the Town will vote to accept the donation of land made by the Roberts Family Trust to the Town of Littleton. The property in question consists of 0.92 acres of land situated on School Street and is a portion of the lot known as Map 46, Lot 4 of the Littleton Tax Maps. The land thus received will be used to create a sealed water reservoir to support the water system maintained and operated by Littleton Water and Light Department.

ARTICLE 2 PASSED. YES 1522 NO 89

**Acquisition or Sale of Land, Buildings or Both**

**Article 3.** To see if the Town of Littleton will adopt RSA 41:14a wherein the Selectmen shall have the authority to acquire or sell land, buildings, or both. Any such proposed acquisition or sale shall first be submitted for review and recommendation to the Planning Board and Conservation Commission. Thereafter, two public hearings shall be held regarding the proposed acquisition or sale. If a written petition of 50 registered voters is presented to the Selectmen, the proposed acquisition or sale shall be inserted as an article in the warrant for the Town Meeting.

ARTICLE 3 PASSED. YES 1064 NO 511

**Town Budget**

**Article 4.** Shall the Town raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purpose set forth therein, totaling **\$7,783,705** (seven million seven hundred eighty-three thousand, seven hundred five dollars)? Should this article be defeated, the default budget shall be **\$7,789,543** (seven million seven hundred eighty-nine thousand five hundred forty-three dollars), which is the same as last year, with certain adjustments required by previous action of the Town 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 Selectmen**

**Not Recommended by Budget Committee**

ARTICLE 4 PASSED

YES 1230

NO 365

**Collective Bargaining Agreement: BOS & SEA**

**Article 5.** To see if the Town will vote to approve the cost item included in the collective bargaining agreement reached between the Board of Selectmen and the State Employees' Association, Local 1984, which calls for the following increases in salaries and benefits at the current staffing level:

<u>Year</u>	<u>Estimated Increase</u>
2010	\$12,335
2011	\$26,054
2012	\$27,329

and further to raise and appropriate the sum of \$12,335.00 (twelve thousand three hundred thirty-five dollars) for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits over those of the appropriation at current staffing levels paid in the prior fiscal year. Pursuant to RSA 273-A:12 VII, if approved, the terms of this collective bargaining agreement, including the pay plan, but excluding cost of living increases, will continue in force and effect until a new agreement is executed.

**Recommended by Selectmen**

ARTICLE 5 PASSED.

YES 876

NO 706

**Special Town Meeting**

**Article 6.** Shall the Town of Littleton , if Article #5 is defeated, authorize the governing body to call one special meeting, at its option, to address Article #5 cost items only? (Majority Vote)

ARTICLE 6 PASSED.

YES 1050

NO 492

**Collective Bargaining Agreement: BOS & AFSCME**

**Article 7.** To see if the Town will vote to approve the cost item included in the collective bargaining agreement reached between the Board of Selectmen and the American Federation of State, County and Municipal Employees Council 93, Local 1348 which calls for the following increases in salaries and benefits at the current staffing level:

<u>Year</u>	<u>Estimated Increase</u>
2010	\$14,255
2011	\$38,769
2012	\$40,318

and further to raise and appropriate the sum of \$14,255 (fourteen thousand, two hundred fifty five dollars) for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits over those of the appropriation at current staffing levels paid in the prior fiscal year. Pursuant to RSA 273-A:12 VII, if approved, the terms of this

collective bargaining agreement, including the pay plan, but excluding cost of living increases, will continue in force and effect until a new agreement is executed.

**Recommended by Selectmen**

ARTICLE 7 PASSED.

YES 824

NO 747

#### **Special Town Meeting**

**Article 8.** Shall the Town of Littleton , if articles #7 is defeated, authorize the governing body to call one special meeting, at its option, to address article #7 cost items only? (Majority Vote)

ARTICLE 8 PASSED.

YES 1020

NO 536

#### **Town-wide Revaluation**

**Article 9.** To see if the Town will vote to raise and appropriate the sum of \$125,000.00 (one hundred twenty-five thousand dollars) for the purpose of conducting by contract a revaluation of the Town in 2010. The results of this town-wide revaluation will be effective as of April 1, 2011. This appropriation will be funded by removing \$35,000 (thirty-five thousand dollars) from the Town-wide Assessment Expendable Trust Fund created at the 2009 Town Meeting (Article 13) and \$90,000.00 (ninety thousand dollars) from current year taxation.

**Recommended by Selectmen**

ARTICLE 9 WAS DEFEATED.

YES 777

NO 782

#### **ARTICLE**

##### **Reconstructing/Re-Paving and Upgrading Various Paved Town Roads**

**Article 10.** To see if the Town will vote to raise and appropriate the sum of \$200,000 (two hundred thousand dollars) for the purpose of upgrading and improving the following Town Roads:

<i>Joe Lahout Lane (shim &amp; overlay) – estimated cost</i>	<i>\$11,464</i>
<i>Pleasant Street (shim &amp; overlay) – estimated cost</i>	<i>\$41,900</i>
<i>Hilltop Road (shim &amp; overlay) – estimated cost</i>	<i>\$85,800</i>
<i>Patriots Drive (shim &amp; overlay) – estimated cost</i>	<i>\$10,220</i>
<i>Sunset Drive (shim &amp; overlay) – estimated cost</i>	<i>\$12,426</i>
<i>Drew Street (shim &amp; overlay) – estimated cost</i>	<i><u>\$38,190</u></i>
<i>Total</i>	<i>\$200,000</i>

**Recommended by Selectmen**

ARTICLE 10 PASSED.

YES 1126

NO 442

##### **Reconstruction/Upgrading Various Gravel Town Roads**

**Article 11.** To see if the Town will vote to raise and appropriate the sum of \$40,000 (forty thousand dollars) for the purpose of upgrading and improving two miles of gravel Town Roads. The roads to be upgraded and improved are:

<i>Gannon Road – estimated cost</i>	<i>\$34,400</i>
<i>Williams Road – estimated cost</i>	<i><u>\$ 5,600</u></i>

*Total:* \$40,000

**Recommended by Selectmen**

ARTICLE 11 PASSED. YES 1102 NO 497

**Transfer Station Improvements, Maintenance, Replacement, & Repair Funds**

**Article 12.** To see if the Town will vote to raise and appropriate the sum of \$26,700 (twenty-six thousand seven hundred dollars) to replace equipment and purchase trash bags at the Transfer Station and to provide a one-time offset of diminished revenue received from recyclables, as follows.

Paving improvements: 200 feet by 30 feet, 2 inches thick – Estimated cost \$5,000 (five thousand dollars)

Purchase of trash bags – Estimated cost \$9,200 (nine thousand two hundred dollars)

Replace Storage Container – Estimated cost \$2,500 (two thousand five hundred dollars)

Building, Equipment and Vehicle repairs, replacement and improvements - Estimated cost \$10,000 (ten thousand dollars)

Furthermore, to authorize the withdrawal of \$26,700 (twenty-six thousand seven hundred dollars) from the Transfer Station Enterprise Fund created for the above purposes.

**Recommended by Selectmen**

ARTICLE 12 PASSED. YES 1370 NO 241

**Purchase of Parks & Recreation Vehicle and Plow**

**Article 13.** To see if the Town will vote to authorize the Selectmen to enter into a 3-year lease/purchase agreement in the amount of \$36,500 (thirty six thousand five hundred dollars) for the purpose of purchasing a pick-up truck, plow and attachments, to replace the 2001 Dodge pick-up truck now in service in the Littleton Parks & Recreation Department and to authorize the Selectmen to trade or dispose of the 2001 Dodge pick-up as best serves the purposes of the Town. Further, to raise and appropriate the sum of \$15,000 (fifteen thousand dollars) for the first year payment of the lease/purchase. This lease/purchase agreement shall contain a municipal escape clause.

**Recommended by Selectmen**

ARTICLE 13 PASSED. YES 1011 NO 592

**Opera House Furnishings**

**Article 14.** To see if the Town will vote to raise and appropriate up to the sum of \$30,000 (thirty thousand dollars) to purchase furnishings for the Opera House (performing venue) within the Littleton Town Building, as follows:

300 seats	\$10,000
One new stage curtain	\$20,000
Total:	\$30,000

**Recommended by Selectmen**

ARTICLE 14 WAS DEFEATED. YES 734 NO 875

**Retaining Wall Maintenance Fund**

**Article 15.** To see if the Town of Littleton will vote to create an expendable trust fund pursuant to RSA 31:19-a entitled Retaining Wall Maintenance Expendable Trust Fund for the purpose of providing for maintenance or replacement of retaining walls for which the Town of Littleton is responsible along federal, state and Town highways and roads, and to raise and appropriate the sum of \$25,000.00 (twenty-five thousand dollars) to be placed in this fund, said amount to come from current year taxation and, to appoint the Selectmen as agents to expend.

**Recommended by Selectmen**

ARTICLE 15 PASSED. YES 1193 NO 405

**Police Special Detail Expendable Trust Fund**

**Article 16.** To see if the Town of Littleton will vote to create an expendable trust fund pursuant to RSA 31:19-a to be known as the Police Special Detail Expendable Trust Fund for Police vehicle repairs and maintenance and administrative costs (including NH State Retirement costs) stemming from Outside Special Details performed by Littleton PD personnel. Further, to raise and appropriate the sum of \$10,000 (ten thousand dollars) to be placed in said fund, that amount representing the non-wage related fees charged for Outside Special Details performed from the existing Special Detail Special Revenue Account, and to appoint the Selectmen as agents to expend.

**Recommended by Selectmen**

ARTICLE 16 PASSED. YES 977 NO 631

**Parks & Recreation Gazebo**

**Article 17.** To see if the Town will vote to raise and appropriate the sum of \$15,000 (fifteen thousand dollars) for the purpose of renovating the gazebo. This appropriation will be funded by removing \$5,000 (five thousand dollars) from the Parks & Recreation Special Revenue Fund and \$10,000 (ten thousand dollars) from current year taxation.

**Recommended by Selectmen**

ARTICLE 17 PASSED. YES 915 NO 696

**Unexpended Conservation Commission Funds**

**Article 18.** To see if the Town will vote to authorize the Conservation Commission to retain the unexpended portion of its 2009 annual appropriation, said funds placed in the Conservation Fund. The unexpended portion of its 2009 annual appropriation is \$1 (one dollar).

**Recommended by Selectmen**

ARTICLE 18 PASSED. YES 1258 NO 327

**2010 Amendment to the Mount Washington Regional Airport Authority Intermunicipal Agreement**

**Article 19.** To see if the Town of Littleton will vote to adopt the 2010 Amendment to the Mount Washington Regional Airport Authority Intermunicipal Agreement. Copies of the 2010 Amendment, as well as the existing Agreement, are available for review at the Littleton Town Offices, and will also be available the day of the meetings.

ARTICLE 19 PASSED.

YES 783

NO 688

**Petitioned Article(s)**

**Chamber of Commerce Fireworks**

**Article 20.** To see if the Town of Littleton will vote to raise and appropriate the sum of \$6,500 (six thousand five hundred dollars) to donate to the Littleton Area Chamber of Commerce for the purpose of funding a fireworks display on or around July 4, 2010.

**By Petition**

**Recommended by Selectmen**

ARTICLE 20 PASSED.

YES 918

NO 665

**New Sidewalk Construction**

**Article 21.** To see if the Town will vote to raise and appropriate an amount not to exceed \$50,000.00 (fifty thousand dollars) to construct a sidewalk on one side of Oak Hill Avenue from Elm to Maple Streets.

**By Petition**

**Recommended by Selectmen**

ARTICLE 21 PASSED.

YES 957

NO 624

**Littleton Community Center Match Funds**

**Article 22.** To see if the Town of Littleton will vote to raise and appropriate the sum of \$30,000.00 (thirty thousand dollars) to donate to the Littleton Community Center capital improvement fundraising drive to match, dollar for dollar, up to \$30,000.00, the amount raised by the LCC Board of Directors.

**By Petition**

**Recommended by Selectmen**

ARTICLE 22 PASSED.

YES 976

NO 593

**Littleton Area Historical Society**

**Article 23.** To see if the Town will vote to raise and appropriate the sum of \$3,600 (three thousand six hundred dollars) to defray the cost of office space rent for the Littleton Historical Society.

**By Petition**

**Recommended by Selectmen**

ARTICLE 23 PASSED.

YES 1033

NO 546

**Littleton Football Association**

**Article 24.** To see if the Town will vote to raise and appropriate the sum of \$0.00 (zero dollars) to support the Littleton Football Association club football.

**By Petition**

**Not Recommended by Selectmen**

ARTICLE 24 WAS DEFEATED. YES 650 NO 858

**Littleton Main Street Beautification Project**

**Article 25.** To see if the Town will vote to raise and appropriate the sum of \$20,000 (twenty thousand dollars) to donate to the Littleton Main Street Beautification Project to match dollar for dollar up to \$20,000 the amount raised by the Littleton Area Chamber of Commerce and Littleton Main Street Inc.

**By Petition**

**Recommended by Selectmen**

ARTICLE 25 PASSED. YES 804 NO 779

**Resolution to State Legislators**

**Article 26.** To see if the Town will vote to approve the following resolution to be forwarded to our State Representatives, 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".

**By Petition**

ARTICLE 26 PASSED. YES 912 NO 627

**Noise Ordinance**

**Article 27.** To see

**By Petition**

(Article amended at Deliberative Session)

ARTICLE 27 WAS DEFEATED. YES 465 NO 824

**Social Service Articles**

**Ammonoosuc Community Health Services, Inc.**

**Article 28.** To see if the Town will vote to raise and appropriate the sum of \$14,350.00 (fourteen thousand, three hundred fifty dollars) to support the Ammonoosuc Community Health Services, Inc., a non-profit community health center offering a network of affordable primary health services.

**Recommended by Selectmen**

ARTICLE 28 PASSED. YES 1198 NO 380

**American Red Cross**

**Article 29.** To see if the Town will vote to raise and appropriate the sum of \$2,820.00 (two thousand, eight hundred twenty dollars) to support the American Red Cross.

**Recommended by Selectmen**

ARTICLE 29 PASSED.

YES 1214

NO 362

**Boys and Girls Club of the North Country**

**Article 30.** To see if the Town will vote to raise and appropriate the sum of \$10,000 (ten thousand dollars) to support the Boys and Girls Club of the North Country.

**By Petition**

**Not Recommended by Selectmen**

ARTICLE 30 PASSED.

YES 1132

NO 446

**Caleb Interfaith Volunteer Caregivers**

**Article 31.** To see if the Town will vote to raise and appropriate the sum of \$1,650.00 (one thousand, six hundred fifty dollars) to support the Caleb Interfaith Volunteer Caregivers.

**By Petition**

**Recommended by Selectmen**

ARTICLE 31 PASSED.

YES 1027

NO 555

**Grafton County Senior Citizens Council, Inc./Littleton Area Senior Center**

**Article 32.** To see if the Town will vote to raise and appropriate the sum of \$30,000 (thirty thousand dollars) to support the Grafton County Senior Citizens Council, Inc. for services provided by the Littleton Area Senior Center for Littleton residents in 2010. These services include congregate meals, home delivered meals, transportation, adult in-house care, outreach support, ServiceLink support, and more. In 2009, Grafton County Senior Citizens Council, Inc. provided services for 677 Littleton residents, and the cost of providing these services was \$371,108.98

**By Petition**

**Recommended by Selectmen**

ARTICLE 32 PASSED.

YES 1388

NO 216

**Life Bridge, Inc.**

**Article 33.** To request the Town approve to raising and appropriating the sum of \$10,000 (ten thousand dollars) for Life Bridge, Inc. To be used for operating costs supporting healthy teen group activities. Life Bridge is a non-profit organization reaching at-risk students with adult mentors within the Greater Littleton area.

**By Petition**

**Not Recommended by Selectmen**

ARTICLE 33 PASSED.

YES 815

NO 768

**Littleton Regional Hospital**

**Article 34.** To see if the Town will vote to raise and appropriate the sum of \$16,080.00 (sixteen thousand, eighty dollars) to support the Littleton Regional Hospital.

**Recommended by Selectmen**

ARTICLE 34 WAS DEFEATED. YES 709 NO 871

**North Country Home Health & Hospice Agency, Inc.**

**Article 35.** To see if the Town will vote to raise and appropriate the sum of \$19,725.00 (nineteen thousand, seven hundred twenty-five dollars) for the support of the home health care, supportive care, medical hospice and community health programs and services of North Country Home Health & Hospice Agency, Inc. in the fiscal year 2010 for the residents of Littleton, NH.

**By Petition**

**Recommended by Selectmen**

ARTICLE 35 PASSED. YES 1345 NO 263

**North Country Transit**

**Article 36.** To see if the Town will vote to raise and appropriate the sum of \$3,000.00 (three thousand dollars) to support the North Country Transit.

**Recommended by Selectmen**

ARTICLE 36 PASSED. YES 1246 NO 355

**North Country United Way**

**Article 37.** To see if the Town will vote to raise and appropriate the sum of \$2,922 (two thousand nine hundred twenty-two dollars) to support the North Country United Way. This request represents approximately 50-cents per resident of Littleton, according to the census for the year 2000.

**By Petition**

**Not Recommended by Selectmen**

ARTICLE 37 WAS DEFEATED. YES 781 NO 800

**North Country YMCA**

**Article 38.** To see if the Town will vote to raise and appropriate the sum of \$1,650.00 (one thousand, six hundred fifty dollars) for the purpose of the North Country YMCA, Inc.'s multitude of intergenerational programs offered throughout the year to families and citizens of the Town of Littleton (especially, but not limited to the S.A.F.E. After School Program, summer Soccer & Field Hockey camps, the Gilbert R. Rhoads Memorial Track Meet and the Youth and Government Program).

**By Petition**

**Recommended by Selectmen**

ARTICLE 38 PASSED. YES 1158 NO 441



**Northern Human Services/White Mountain Mental Health**

**Article 39.** To see if the Town will vote to raise and appropriate the sum of \$9,506.00 (nine thousand, five hundred six dollars) to support Northern Human Services for services provided by White Mountain Mental Health to Littleton residents.

**Recommended by Selectmen**

ARTICLE 39 PASSED. YES 1125 NO 467

**Tri-County Community Action Program**

**Article 40.** To see if the Town will vote to raise and appropriate the sum of \$10,500.00 (ten thousand, five hundred dollars) to support the Tri-County Community Action Program.

**By Petition**

**Recommended by Selectmen**

ARTICLE 40 PASSED. YES 1092 NO 501

A TRUE COPY ATTEST:

JUDITH F. WHITE  
LITTLETON TOWN CLERK

## **Tax Collectors Report 2010**

I am pleased to report to you that the fiscal condition of the Littleton Tax Office is good. At the close of business on January 21, 2011, 95.4 percent of 2010 Property Taxes have been collected.

This office is responsible for collecting revenue for property taxes; yield taxes, (timber), excavation activity taxes, current use taxes, and Sewer Users fees. Collecting this revenue as well as responding to inquire from banks, mortgage companies, attorneys' offices and the general public in a courteous and timely manner are the major responsibilities of the Tax Collector.

With even higher costs for home heating oil this year, than last year, I know and understand that property taxes will be difficult for some in our community to pay the entire amount due all at one time. I want you to know that I am prepared to work with anyone who finds themselves in these circumstances.

In 2010 I served as the Workshop Coordinator for the New Hampshire Tax Collectors Association. Each spring the Tax Association holds four workshops. This year they will be held in Marlborough, Concord, Brentwood and Littleton. The goal of the association is to provide continuing educational opportunities for all Tax Collectors in the State of New Hampshire.

In 2003 the State of New Hampshire established a program to assist low-income property tax payers. It is my understanding that a similar program will be offered again this year. I expect to have forms available in this office by May 15, 2011. If anyone has difficulty completing the application I will be pleased to assist.

Sincerely,

Joe Wiggett, Tax Collector

# TAX COLLECTOR'S REPORT

For the Municipality of Littleton Year Ending 12/31/10

## DEBITS

UNCOLLECTED TAXES-		Levy for Year of this Report	PRIOR LEVIES		
BEG. OF YEAR*			(PLEASE SPECIFY YEARS)		
			2009	2008	2007
Property Taxes	#3110	XXXXXX	712,946.97		
Payment in Lieu of Tax		XXXXXX	-	-	
Land Use Change	#3120	XXXXXX	6,017.00		
Yield Taxes	#3185	XXXXXX	2,849.43		
Excavation Tax @ \$.02/yd	#3187	XXXXXX	-		
Utility Charges	#3189	XXXXXX	121,238.41	584.88	32.70
Prior Year Deferred Credit Balance			-	(1,050.00)	
		XXXXXX	-		

## TAXES COMMITTED THIS YEAR

Property Taxes	#3110	16,339,702.81	3,571.77
Payment in Lieu of Tax		48,375.58	
Land Use Change	#3120	15,731.50	
Yield Taxes	#3185	10,818.25	
Excavation Tax @ \$.02/yd	#3187	2,905.80	
Utility Charges	#3189	919,065.13	
		-	

## FOR DRA USE ONLY

## OVERPAYMENT:

Property Taxes	#3110	11,182.97	-		
Payment in Lieu of Tax	#3180	-			
Land Use Change	#3120				
Yield Taxes	#3185				
Excavation Tax @ \$.02/yd	#3187				
Utility Charges	#3189	312.84	-		
Interest - Late Tax	#3190	11,054.20	51,082.50	35.83	-
Penalties	#3190	9,163.88	1,690.50	1,430.00	282.92
<b>TOTAL DEBITS</b>		<b>\$ 17,366,312.96</b>	<b>\$ 899,396.58</b>	<b>\$ 1,000.71</b>	<b>\$ 315.62</b>

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

NH DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL SERVICES DIVISION  
P.O. BOX 487, CONCORD, NH 03302-0487  
(603)271-3397

# TAX COLLECTOR'S REPORT

For the Municipality of Littleton Year Ending 12/31/10

## CREDITS

REMITTED TO TREASURER	Levy for this Year 2010	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
		2009	2008	2007
Property Taxes	15,529,234.44	389,813.35	-	-
Payment in Lieu of Tax	46,375.58	-	-	-
Land Use Change	13,311.50	6,017.00	-	-
Yield Taxes	10,765.23	2,849.43	-	-
Interest (include lien conversion)	11,054.20	51,082.50	35.83	-
Penalties	9,163.88	1,690.50	1,430.00	282.92
Excavation Tax @ \$.02/yd	2,905.80	-	-	-
Utility Charges	773,093.01	121,227.51	167.02	-
Conversion to Lien (principal only)	-	323,303.44	-	-
Prepayments	330.00	-	(1,050.00)	-
<b>DISCOUNTS ALLOWED</b>				

## ABATEMENTS MADE

Property Taxes	8,828.61	75.58	-	-
Resident Taxes	-	-	-	-
Land Use Change	-	-	-	-
Yield Taxes	-	-	-	-
Excavation Tax @ \$.02/yd	-	-	-	-
Utility Charges	4,319.58	-	-	32.70
Payment in Lieu of Tax	-	-	-	-
<b>CURRENT LEVY DEEDED</b>	-	-	-	-

## UNCOLLECTED TAXES - END OF YEAR #1080

Property Taxes	812,822.63	3,325.37	-	-
Payment in Lieu of Tax	-	-	-	-
Land Use Change	2,420.00	-	-	-
Yield Taxes	53.02	-	-	-
Excavation Tax @ \$.02/yd	-	-	-	-
Utility Charges	141,965.48	10.90	417.86	-
Prepayments	(330.00)	-	-	-
<b>TOTAL CREDITS</b>	<b>\$ 17,366,312.96</b>	<b>\$ 899,396.58</b>	<b>\$ 1,000.71</b>	<b>\$ 315.62</b>
	\$ -	\$ -	\$ -	\$ -

**TAX COLLECTOR'S REPORT**

For the Municipality of Littleton Year Ending 12/31/10

**DEBITS**

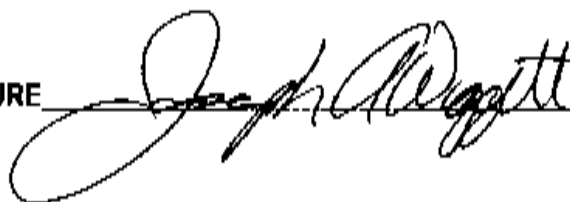
	Last Year's Levy	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
	2010	2009	2008	2007
Unredeemed Liens Balance at Beg. of Fiscal Year		236,457.46	84,950.02	39,627.66
Liens Executed During Fiscal Year	356,073.63			
Interest & Costs Collected (AFTER LIEN EXECUTION)	5,765.31	22,814.48	22,918.01	6,571.19
Overpayments				
<b>TOTAL DEBITS</b>	<b>\$ 361,788.94</b>	<b>\$ 259,271.94</b>	<b>\$ 107,868.03</b>	<b>\$ 46,198.85</b>

**CREDITS**

REMITTED TO TREASURER:		Last Year's Levy	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
		2010	2009	2008	2007
Redemptions		115,488.75	92,600.53	60,967.55	8,532.89
Interest & Costs Collected (After Lien Execution)	#3190	5,765.31	22,814.48	22,918.01	6,571.19
Abatements of Unredeemed Liens		1,887.55	7,678.16	1,675.73	1,106.12
Liens Deeded to Municipality					
Unredeemed Liens Balance End of Year	#1110	238,647.33	136,178.77	22,306.74	29,988.65
<b>TOTAL CREDITS</b>		<b>\$ 361,788.94</b>	<b>\$ 259,271.94</b>	<b>\$ 107,868.03</b>	<b>\$ 46,198.85</b>
		\$ -	\$ -	\$ -	\$ -

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

TAX COLLECTOR'S SIGNATURE


DATE 1/20/2011

# Town of Littleton 2010

## Revenue Report

(unaudited)

Description	2010 Budget	Unaudited 2010 Revenues	Over (Under) Budget
<b><i>Taxes</i></b>			
Property Taxes	5,573,800	5,941,214	367,414
Land Use Change Tax	15,730	15,731	1
Yield Taxes	10,818	10,818	-
Payments in Lieu of Taxes	34,807	46,375	11,568
Excavation Activity Taxes	2,900	2,906	6
Int/Penalties on Taxes	120,000	124,341	4,341
<b><i>License &amp; Permit Fees</i></b>			
Business Licenses	-	-	-
Motor Vehicle Registration Fees	855,000	850,418	(4,582)
Planning Board - Building Permits	8,050	8,113	63
Other Licenses, Permits & Fees	14,280	14,519	239
<b><i>From the State</i></b>			
Shared Revenue	-	-	-
Highway Block Grant	168,307	168,307	-
Rooms & Meals Tax	279,023	279,023	-
Cable Franchise Fee	50,800	50,856	56
SRF Landfill grant	24,595	24,595	0
<b><i>Other Governmental Revenue</i></b>			
Income from Departments	20,255	20,759	504
Federal Grants	-	-	-
State Grants	-	-	-
Rental of Town Property	4,700	4,680	(20)
Sale of Town Owned Property	3,480	3,480	-
<b><i>Miscellaneous Revenues</i></b>			
Interest on Deposits	6,500	1,500	(5,000)
Insurance Dividends/Reimbursements	-	-	-
Other	2,000	1,374	(626)
Transfer fr Capital Reserve/Trustfunds	35,000	23,001	(11,999)
Bond Proceeds -	4,400,000	4,400,000	-
Reserve for Abatement	1,953,188	1,953,188	-
Use of Surplus to reduce tax rate	-	-	-
Use of Fund Balance	1	-	(1)
<b><i>Subtotal Operating Revenues</i></b>	<b>13,583,234</b>	<b>13,945,198</b>	<b>361,964</b>
<b><i>Outside Board Funds</i></b>			
Parks & Recreation	84,500	62,482	(22,018)
Transfer Station	264,100	291,113	27,013
Opera House	9,155	3,537	(5,618)
Drug Forfeiture Fund	-	312	312
Capital Project Fund	-	761,709	761,709
Special Detail	24,599	21,342	(3,257)
Grant Fund	-	8,029	8,029
<b><i>Subtotal Board Funds</i></b>	<b>382,354</b>	<b>1,148,524</b>	<b>766,170</b>
<b><i>Enterprise Funds</i></b>			
Sewer	839,242	922,945	83,703
Parking Meters	38,655	55,039	16,384
<b><i>Subtotal Enterprise Funds</i></b>	<b>877,897</b>	<b>977,984</b>	<b>100,087</b>
<b>Total</b>	<b>14,843,485</b>	<b>16,071,706</b>	<b>1,228,221</b>

**2010 Comparative Statement of Appropriations Expenditures  
(unaudited)**

<i>Description</i>	<i>2010 Budget</i>	<i>Unaudited 2010 Expenditures</i>	<i>Over (Under) Budget</i>
<b><i>General Government</i></b>			
Executive	237,863	236,082	(1,781)
Town Clerk	160,235	153,481	(6,754)
Tax Collector	97,195	92,463	(4,732)
Financial Administration	143,630	138,877	(4,753)
Real Property Appraisal	136,015	142,338	6,323
Legal Expense	95,300	180,165	84,865
Personnel Administration	82,190	67,486	(14,704)
Planning & Zoning	70,516	65,246	(5,270)
General Government Buildings	58,911	48,486	(10,425)
Cemeteries	72,000	72,124	124
Insurance	61,796	48,883	(12,913)
Advertising & Regional Assoc.	25,580	22,211	(3,369)
Other General Government	59,388	59,388	0
<b><i>Public Safety</i></b>			
Police	1,188,887	1,134,800	(54,087)
Dispatch	148,856	147,112	(1,744)
Ambulance	82,120	81,620	(500)
Fire	1,024,369	957,745	(66,624)
<b><i>Highways and Streets</i></b>			
Public Works Administration	108,075	108,954	879
Highway Department	1,126,550	1,038,074	(88,476)
Bridge Repair	3,000	0	(3,000)
Electricity - Street Lighting	43,230	48,300	5,070
<b><i>Health</i></b>			
Animal Control	2,125	1,373	(752)
<b><i>Welfare</i></b>			
Welfare	130,645	65,124	(65,521)
<b><i>Culture &amp; Recreation</i></b>			
Patriotic Purposes	1,500	1,374	(126)
<b><i>Conservation</i></b>			
Conservation Commission	4,420	3,389	(1,031)
<b><i>Subtotal Operating Expenses</i></b>	<b>5,164,396</b>	<b>4,915,095</b>	<b>(249,301)</b>
<b><i>Debt Service</i></b>			
Princ. - Long Term Bonds & Notes	527,501	527,497	(4)
Interest - Long Term Bonds & Notes	199,179	200,531	1,352
Interest - Tax Anticipation Notes	1,000	0	(1,000)
Debt Issuance Cost	0	15	15
<b><i>Subtotal Debt Service</i></b>	<b>727,680</b>	<b>728,043</b>	<b>363</b>

**2010 Comparative Statement of Appropriations Expenditures  
(unaudited)**

<i>Description</i>	<i>2010 Budget</i>	<i>Unaudited 2010 Expenditures</i>	<i>Over (Under) Budget</i>
<b><i>Outside Board Funds</i></b>			
Library Fund	281,941	281,941	0
Parks & Recreation Fund	291,548	285,688	(5,860)
Transfer Station	422,894	378,243	(44,651)
Opera House	34,450	23,108	(11,342)
Drug Forfeiture Fund	0	1,530	1,530
Special Detail Fund	24,599	21,040	(3,559)
Capital Project Fund	0	761,709	761,709
Grant Fund	0	8,029	8,029
<b><i>Subtotal Board Funds</i></b>	<b>1,055,432</b>	<b>1,761,288</b>	<b>705,856</b>
<b><i>Enterprise Funds</i></b>			
Sewer Users Fund	839,242	675,336	(163,906)
Parking Meter Fund	38,655	38,561	(94)
<b><i>Subtotal Enterprise Funds</i></b>	<b>877,897</b>	<b>713,897</b>	<b>(164,000)</b>
<b><i>Warrant Articles</i></b>			
Caleb Group Interfaith	1,650	1,650	0
North Country Home Health & Hospice	19,725	19,725	0
Littleton Senior Center	30,000	30,000	0
American Red Cross	2,820	2,820	0
White Mountain Mental Health	9,506	9,506	0
Tri-County CAP	10,500	10,500	0
Recond/Upgrade Gravel Roads	40,000	40,000	0
Upgrade/Improve Roadways	200,000	138,570	(61,430)
Retaining Wall Main-fund	25,000	25,000	0
Ammonoosuc Community Health	14,350	14,350	0
Community House Historical Society rent	3,600	2,400	(1,200)
North Country Transport	3,000	3,000	0
North Country YMCA	1,650	1,650	0
Parks Gazebo repairs	10,000	2,096	(7,904)
Town Wide Assessment Fund	125,000	113,001	(11,999)
Boys & Girls Club of N Country	10,000	10,000	0
Conservation Commission Funds	1	1	0
Life Bridge Inc	10,000	10,000	0
AFSCME Contract warrant article	14,255	14,255	0
SEA Contract warrant article	12,335	12,335	0
Transcanada abatement	6,353,188	6,353,188	0
Community House matching funds	30,000	30,000	0
Littleton Chamber Fireworks	6,500	6,500	0
Parks Truck	15,000	15,000	0
Oack Hill Ave Sidewalk	50,000	50,000	0
Littleton Main St Beautification	20,000	6,781	(13,219)
<b><i>Subtotal Warrant Articles</i></b>	<b>7,018,080</b>	<b>6,922,328</b>	<b>(95,752)</b>
<b>TOTAL BUDGET</b>	<b>14,843,485</b>	<b>15,040,651</b>	<b>197,166</b>

Treasurer Rev Approp2010



## **REPORT OF TREASURER**

*January 2010-- December 2010*

### **General Fund Checking:**

Beginning Balance	1,398,445
Deposits & Other Transfers	34,205,202
Withdrawals & Other Transfers	35,127,207
Interest Income & Bank Fees	1,579
Ending Balance	<u>478,019</u>

### **Investment Cash - General Fund**

Beginning Balance	5,112,390
Deposits & Other Transfers	9,250,041
Withdrawals & Other Transfers	9,592,435
Interest Income & Bank Fees	2,085
Ending Balance	<u>4,772,081</u>

### **Investment Cash - Wastewater Treatment**

Beginning Balance	115,645
Deposits & Other Transfers	163,660
Withdrawals & Other Transfers	242,940
Interest Income & Bank Fees	(1,512)
Ending Balance	<u>34,853</u>

# Town of Littleton

PRINCIPAL					
Name of Trust Fund	Purpose Trust Fund	Balance Beginning Year	Additions/ New Funds Created	Expended During Period	Gain (Loss) on Securities
<b>Littleton Cemeteries</b>	Care	263,705.00	0.00	2,500.00	135.58
<b>Community House</b>	Care	240,834.00	0.00	2,500.00	85.96
Littleton Public Library	Care	108,475.53	0.00	0.00	227.41
Littleton Public Library	Books	189,886.24	0.00	0.00	398.09
Howard J. and Joan Collins	Books	10,291.47	0.00	0.00	21.58
<b>Total Library</b>		<b>308,653.24</b>	<b>0.00</b>	<b>0.00</b>	<b>647.08</b>
D C Remick	Park Care	7,242.47	0.00	0.00	18.57
K H Macleod	Pool	7,341.49	0.00	0.00	29.98
<b>Total Parks</b>		<b>14,583.96</b>	<b>0.00</b>	<b>0.00</b>	<b>48.55</b>
I C Richardson	Dom Science	218.44	0.00	0.00	1.51
Jeremy Regnier	Scholarship	14,372.62	0.00	-14,390.34	17.76
H Witham	Scholarship	372.98	0.00	-373.45	0.47
Morris Band Fund	Scholarship	6,011.44	0.00	0.00	13.71
H T Revoir	Scholarship	12,186.65	0.00	0.00	26.51
F H Glazier	Scholarship	361.16	0.00	0.00	0.86
Littleton High School	Scholarship	25,732.30	0.00	0.00	54.64
B & C Melnick	Scholarship	3,095.37	0.00	0.00	8.16
J C Macleod	Prizes	6,052.00	0.00	0.00	13.16
New England Power	Award	1,216.31	0.00	0.00	3.78
D Enderson	Award	8,444.42	0.00	0.00	25.83
Nancy Bigelow	Scholarship	30,161.78	0.00	-1,159.11	60.66
M Lakeway	Scholarship	1,338.68	0.00	0.00	4.91
Brooks	Scholarship	14,528.38	0.00	0.00	33.00
Patricia Stillings	Scholarship	6,169.51	0.00	0.00	14.28
Elizabeth McKinnon	Scholarship	11,268.05	1,649.00	-726.11	25.39
Eileen Fahey	Scholarship	25,419.79	0.00	0.00	58.72
Charles C Craigie Mem	Scholarship	823.48	0.00	0.00	1.77
Joseph E Badger	Scholarship	0.00	76,678.30	0.00	142.63
<b>Total School</b>		<b>177,232.96</b>	<b>78,327.30</b>	<b>16,549.00</b>	<b>372.55</b>
D C Remick	Dells Care	7,048.43	0.00	0.00	-29.35
Conservation Comm	Care	18,342.86	1.00	0.00	92.62
Cons Com - M. C. Howland	Maintenance	12,138.64	0.00	0.00	35.95
<b>Total Conservation</b>		<b>37,529.93</b>	<b>1.00</b>	<b>0.00</b>	<b>99.22</b>
<b>Opera House</b>	Care	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Funds Maintenance</b>		<b>156,711.13</b>	<b>78,328.30</b>	<b>16,549.00</b>	<b>536.35</b>
Town Building & Opera Hs	Maintenance	0.00	0.00	0.00	0.00
Retaining Wall Maint Fd		0.00	25,000.00	0.00	
Police Special Detail Fd		0.00	10,000.00	0.00	
<b>Total Funds Maintenance</b>		<b>0.00</b>	<b>35,000.00</b>	<b>0.00</b>	<b>0.00</b>



Updated 12/31/2010		TOWN OF LITTLETON				
		BONDS OUTSTANDING				
		As of December 31, 2010				
		Outstanding		Total		
		Principal	Interest	Principal	Interest	
		2011-2020	2011-2020	2011-2020	2011-2020	
BOND	Beginning Date	Orig.Amt	Maturity	Rate %		
1991 Ser. E Non-Guaranteed	5-21-1991	225,000	8-15-2011	6.7500	11,050	
Treatm.Plant Sewer	1-8-1991	177,500	7-8-2020	5.0000	82,748	
Town	1-17-1994	519,000	2-17-2024	5.2500	416,754	
Town Landfill Closure	4-20-2005	1,177,125	09/01/14	2.3950	532,512	
Opera House	5/13/2009	500,000	6/15/18	3.2600	471,500	
Grove St. Sidewalk projects	5/13/2009	1,500,000	6/15/28	3.6300	1,351,445	
PD Facility	5/13/2009	1,850,000	06/15/28	3.6300	1,486,589	
PD Softcost	5/13/2009	225,000	6/15/13	2.9700	149,287	
Reddington St Bridge	5/13/2009	500,000	6/15/18	3.2600	471,500	
Main Street Phase I	6/15/2010	500,000	6/15/19	4.2500	562,533	
Transcanda Settlement	9/1/2010	4,400,000	09/01/20	3.1900	5,193,297	
TOTAL BONDS					10,719,294	

Town of Littleton  
Report of Capital Reserve Funds

Name of Trust Fund	Purpose	Additions (Withdrawals)				INCOME				Grand Total
		Balance Beginning Year	New Funds Created	Expended During Period	Gain (Loss) on Securities of Period	Balance End of Period	Balance Beginning Year	Income During Period	Expended During Period	
Littleton School District	Trust Fund	11,942.56	10,000.00	0.00	0.00	21,942.56	30,242.34	98.75	0.00	52,274.35
Littleton School District	Equipment	72,209.33	10,000.00	0.00	0.00	82,209.33	12,188.89	150.94	0.00	54,479.36
LSD	Fac Management	70,703.87	10,000.00	0.00	0.00	80,703.87	9,759.51	154.15	0.00	90,567.33
HJ Gallen Career & Tech Ed Ct Fund	Ed Disabled Children	7,212.20	121,818.01	0.00	0.00	129,030.21	250.38	214.45	0.00	129,494.74
Warrant Article 10	Heat Fuel Fund	0.00	15,000.00	0.00	0.00	15,000.00	0.00	24.92	0.00	15,024.92
<b>Total Schools</b>		<b>162,068.96</b>	<b>146,818.01</b>	<b>0.00</b>	<b>0.00</b>	<b>328,886.97</b>	<b>52,310.82</b>	<b>843.01</b>	<b>0.00</b>	<b>381,840.00</b>
Warrant Article 18	Landfill	147,397.73	0.00	13,457.58	0.00	133,899.80	56.45	246.95	493.50	139,105.94
Warrant Article 16	Bridge Cap Res Fund	1,780.70	0.00	0.00	0.00	1,780.70	1,733.83	23.13	0.00	3,547.66
Warrant Article 25	Sewer Upgrade	1,402.87	0.00	0.00	0.00	1,402.87	438.98	0.00	0.00	1,814.89
Warrant Article 13	Vehicle Replacement	14,342.00	0.00	0.00	0.00	14,342.00	4,090.50	31.42	0.00	18,433.95
Warrant Article 7	Highway Equipment	41,000.00	0.00	0.00	0.00	41,000.00	9,813.20	99.94	0.00	50,913.14
Warrant Article 12	Coera House	416.57	0.00	0.00	0.00	416.57	1,323.31	2.92	0.00	1,722.81
Warrant Article 15	Leave Time Liability	76,089.82	0.00	0.00	0.00	76,089.82	12,507.08	151.60	0.00	88,748.30
Warrant Article 12	Street Light Maint	52,000.00	0.00	50,300.00	0.00	2,000.00	19.28	87.32	0.00	2,095.30
Warrant Article 13	Town-Wide Assess	37,844.00	0.00	34,951.82	0.00	2,992.18	14.37	51.31	48.38	3,005.36
<b>Total Warrant</b>		<b>244,773.62</b>	<b>0.00</b>	<b>100,749.40</b>	<b>0.00</b>	<b>144,024.22</b>	<b>23,683.16</b>	<b>834.24</b>	<b>541.98</b>	<b>145,393.08</b>
<b>Capital Reserve Totals</b>		<b>406,842.58</b>	<b>146,818.01</b>	<b>100,749.40</b>	<b>0.00</b>	<b>472,911.19</b>	<b>75,993.98</b>	<b>1,677.25</b>	<b>541.98</b>	<b>527,233.08</b>
<b>Grand Total</b>		<b>572,911.54</b>	<b>146,818.01</b>	<b>201,498.80</b>	<b>0.00</b>	<b>795,722.99</b>	<b>128,304.80</b>	<b>2,511.26</b>	<b>1,083.96</b>	<b>912,466.16</b>

## TAX EXEMPTIONS AND CREDITS

<u>ELDERLY EXEMPTION OFF ASSESSED VALUATION</u>			
<u>AMOUNT</u>	<u>REQUIRED AGE</u>	<u>INCOME LIMITATION</u>	<u>ASSET LIMITATION</u>
\$35,000	65 TO 74	Not in excess of:	Not in excess of
\$52,500	75 TO 79	\$30,000 if single;	\$75,000, excluding
\$70,000	80 AND UP	\$40,000 if married.	The value of the residence and up to two acres of land.

## TAX LIEN FOR THE ELDERLY AND DISABLED

**Amount**      The assessing officials may annually grant a tax lien for all or part of the taxes due, plus annual interest at 5%.  
Total tax liens on a single property shall not be more than 85% of its assessed value.  
If the property is subject to mortgage, the owner must obtain the mortgage holder's approval of the tax lien.

**Who may Apply:**      Any resident property owner may apply for the lien if he/she:  
A. Is either 65 years of age or eligible under the Federal Social Security Act for the totally and permanently disabled;  
B. Have owned the homestead for at least 5 years; and  
C. Are living in the homestead.

## TYPES OF TAX CREDITS/EXEMPTIONS

### Off Land Valuation

**Blind Exemption**      \$15,000      Every inhabitant owning residential real estate, and is legally blind, as determined by the administrator of blind services of the vocational rehabilitation division of the education department.

### VETERANS

**Standard**      \$300      Every resident who served in the armed forces in any of the qualifying wars or armed conflicts, as listed in RSA 72:28, and was honorably discharged; or the spouse/surviving spouse of such resident.

**Surviving Spouse**      \$700      The surviving spouse of any person who was killed or died while on active duty in the armed forces, as listed in RSA 72:28, so long as the person does not remarry.

**Service-Connected Disability**      \$700      Any person who has been honorably discharged and Received a Form DD214, and who has a total and Permanent service-connected disability, or is a double Amputee or paraplegic because of the service-Connected injury, or the surviving spouse of such a Person if such surviving spouse has not remarried.

SUMMARY OF VALUATION  
Annual Report - 2010

CURRENT USE LAND	1,539,000
RESIDENTIAL LAND	94,031,600
COMMERCIAL/INDUSTRIAL LAND	60,210,200
<b>TOTAL TAXABLE LAND</b>	<b>155,780,800</b>
RESIDENTIAL BUILDINGS	250,133,800
MANUFACTURED HOUSING	9,631,400
COMMERCIAL/INDUSTRIAL BUILDINGS	117,804,500
<b>TOTAL TAXABLE BUILDINGS</b>	<b>377,569,700</b>
PUBLIC UTILITIES-SECTION A	217,042,900
PUBLIC UTILITIES-SECTION B	
<b>VALUATION BEFORE EXEMPTIONS</b>	<b>750,393,400</b>
BLIND EXEMPTIONS	150,000
ADJUSTED ELDERLY EXEMPTIONS	4,161,233
<b>TOTAL EXEMPTIONS OFF VALUE</b>	<b>4,311,233</b>
<b>VALUATION ON WHICH MUNICIPAL, COUNTY &amp; LOCAL EDUCATION TAX RATE IS COMPUTED</b>	<b>746,082,167</b>
LESS PUBLIC UTILITIES-SECTION A	217,042,900
<b>VALUATION ON WHICH TAX RATE FOR STATE EDUCATION TAX IS COMPUTED</b>	<b>529,039,267</b>
VETERANS EXEMPTIONS	167,000
DISABLED VETERANS	10,500
<b>TOTAL TAX CREDITS</b>	<b>177,500</b>
NON-TAXABLE LAND AND BUILDINGS	72,955,200

# **Town of Littleton** **Report of Fixed Asset for Town Report** 1/1/1901 to 12/31/2010

<b>Cemetery - Cemetery</b>							
Dept Name	Description	Purch Date	Life	Purch Price	Acc Depr	Book Value	Type Code
Cemetery	Wheeler Hill Cemetery	1/1/2003	0	22,873.50	0.00	22,873.50	Land
Cemetery	Monroe Road Cemetery	1/1/1999	0	14,549.40	0.00	14,549.40	Land
Cemetery	Meadow Street	1/1/1957	0	18,974.00	0.00	18,974.00	Land
Cemetery	Broomstick Hill Road Cemetery	1/1/1815	0	1,081.20	0.00	1,081.20	Land
Cemetery	West Main Street - Glenwood Ce	1/1/1976	0	55,502.70	0.00	55,502.70	Land
Cemetery	North Littleton Rd - Cemetery	1/1/1951	0	2,473.40	0.00	2,473.40	Land
Department Total				115,454.20	0.00	115,454.20	
<b>Cul &amp; Rec -- Culture &amp; Recreation</b>							
Dept Name	Description	Purch Date	Life	Purch Price	Acc Depr	Book Value	Type Code
Culture & Recreation	165 & 195 Pleasant Street	7/1/1950	60	56,364.00	56,364.00	0.00	Bldg
Culture & Recreation	Mt Eustis Road	7/1/1960	50	4,702.70	4,702.70	0.00	Bldg
Culture & Recreation	248 Washington Street	7/1/1990	20	4,581.50	4,581.50	0.00	Bldg
Culture & Recreation	92 Main Street	7/1/1930	100	35,054.20	28,218.47	6,835.73	Bldg
Culture & Recreation	New Boiler	7/1/2000	20	31,594.78	16,587.27	15,007.51	Bldg Impr
Culture & Recreation	River Replacement	7/1/2003	20	37,440.00	12,621.84	24,818.16	Bldg Impr
Culture & Recreation	RiverWalk Phase II	1/15/2008	0	16,881.25	0.00	16,881.25	Cip
Culture & Recreation	Fencing at Remick Park	7/1/2005	10	5,925.00	3,258.75	2,666.25	Equip
Culture & Recreation	Brickyard Road Pump Station	7/1/2005	10	9,543.24	5,248.76	4,294.48	Equip
Culture & Recreation	Remick Park Walking Path	7/1/2005	20	24,260.00	6,671.50	17,588.50	Infstr
Culture & Recreation	92 Main Street	1/1/1903	0	5,699.40	0.00	5,699.40	Land
Culture & Recreation	Tamarac Street	1/1/1990	0	28,322.00	0.00	28,322.00	Land
Culture & Recreation	Mt Eustis Road	1/1/1960	0	63,655.20	0.00	63,655.20	Land
Culture & Recreation	Pine Hill Road	1/1/1901	0	991.20	0.00	991.20	Land
Culture & Recreation	Pine Hill Road	1/1/1901	0	392.00	0.00	392.00	Land
Culture & Recreation	Brickyard Road	1/1/1993	0	12,801.90	0.00	12,801.90	Land
Culture & Recreation	Highland Avenue	1/1/1990	0	101,626.00	0.00	101,626.00	Land
Culture & Recreation	Richmond St - Eaton Parcel	1/1/1995	0	48,355.80	0.00	48,355.80	Land
Culture & Recreation	248 Washington Street	1/1/1928	0	2,223.60	0.00	2,223.60	Land



Dept Name	Description	Purch Date	Life	Purch Price	Acc Depr	Book Value	Type Code
Culture & Recreation	200 Pine Hill Road	1/1/2003	0	53,723.40	0.00	53,723.40	Land
Culture & Recreation	165 & 195 Pleasant Street	1/1/1902	0	60,192.00	0.00	60,192.00	Land
Culture & Recreation	248 Washington Street	7/1/1996	20	48,000.00	34,800.00	13,200.00	Land Impr
Culture & Recreation	165 & 195 Pleasant Street	7/1/1970	40	70,000.00	70,000.00	0.00	Land Impr
Culture & Recreation	Norton Field Improvements	7/1/2005	20	5,733.00	1,576.58	4,156.42	Land Impr
Culture & Recreation	2001 Dodge Pickup	7/1/2001	7	23,355.00	23,355.00	0.00	Vehicle
Culture & Recreation	1996 John Deere Tractor	7/1/1996	10	16,200.00	16,200.00	0.00	Vehicle
Culture & Recreation	Artwork - Library	1/1/1914	0	15,454.21	0.00	15,454.21	Works Art
Department Total				783,071.38	284,186.37	498,885.01	

## Gen Govt - General Government

Dept Name	Description	Purch Date	Life	Purch Price	Acc Depr	Book Value	Type Code
General Government	77 Riverglen Lane	7/1/1997	30	162,638.06	73,187.15	89,450.91	Bldg
General Government	2 Union Street	7/1/1900	150	28,086.41	21,540.45	6,545.96	Bldg
General Government	240 West Main Street	7/1/1957	55	13,926.20	13,546.20	380.00	Bldg
General Government	24 Washington Street	7/1/1938	75	288.00	278.40	9.60	Bldg
General Government	Opera House Improvements	12/31/2009	20	1,599,764.72	119,982.36	1,479,782.36	Bldg Impr
General Government	Renovations/Acquisition	7/1/1997	20	58,147.00	39,249.23	18,897.77	Bldg Impr
General Government	Vehicle Exhaust Systems	7/12/2007	20	45,900.00	8,032.50	37,867.50	Bldg Impr
General Government	Opera House Roof/Renovations	7/1/2001	20	37,032.90	17,590.68	19,442.22	Bldg Impr
General Government	Riverwalk II pathway	12/31/2009	0	26,537.71	0.00	26,537.71	CIP
General Government	Saranac Street Paving	7/1/2005	0	6,380.03	0.00	6,380.03	CIP
General Government	Riverwalk Easement - Criswell	1/1/2004	0	100.00	0.00	100.00	Easement
General Government	Home Depot Easement	1/1/2004	0	130,400.00	0.00	130,400.00	Easement
General Government	Riverwalk Easement - Murro	1/1/2004	0	37,950.00	0.00	37,950.00	Easement
General Government	Riverwalk Easement - Renaissance	1/1/2004	0	76,725.00	0.00	76,725.00	Easement
General Government	Littleton South Properties	1/1/1995	0	38,100.00	0.00	38,100.00	Easement
General Government	Kilburn Ledges - Staples	1/1/1999	0	183,500.00	0.00	183,500.00	Easement
General Government	Copy	7/1/2005	5	20,010.00	20,010.00	0.00	Equip

Dept Name	Description	Purch Date	Life	Purch Price	Acc Depr	Book Value	Type Code
General Government	Fairview Street	8/22/2007	20	11,850.60	2,038.86	9,811.74	Infstr
General Government	Dells Road Culvert	7/1/2004	25	8,056.56	2,354.69	6,701.87	Infstr
General Government	Kelly & Badger St	7/25/2007	20	59,533.46	10,418.35	49,115.11	Infstr
General Government	Maple Street	7/1/2005	10	11,234.20	6,178.81	5,055.39	Infstr
General Government	Church Street	6/11/2009	20	31,412.50	2,355.95	29,056.55	Infstr
General Government	Improvements	7/1/2006	10	11,292.48	5,081.63	6,210.85	Infstr
General Government	Merrill Road	7/1/2006	10	13,408.65	6,033.92	7,374.73	Infstr
General Government	Girard Road	7/1/2006	10	103,087.24	46,389.24	56,698.00	Infstr
General Government	Slate Ledge Road	7/1/2006	10	102,919.50	46,313.78	56,605.72	Infstr
General Government	Brickyard Road	7/1/2005	10	17,236.14	9,479.86	7,756.28	Infstr
General Government	West Elm Street	7/1/2005	10	7,553.20	4,154.26	3,398.94	Infstr
General Government	Paving	7/1/2004	30	175,658.30	38,059.32	137,598.98	Infstr
General Government	Riverwalk Sidewalk	7/1/2005	10	58,695.78	32,282.69	26,413.09	Infstr
General Government	Slate Ledge Road	7/1/2005	10	11,347.45	6,241.13	5,106.32	Infstr
General Government	Highland Avenue	7/1/2005	10	4,102.21	2,256.21	1,846.00	Infstr
General Government	Manhole/Paving	7/1/2005	10	9,573.76	5,265.59	4,308.17	Infstr
General Government	Lilac & Oak Hill	7/1/2004	50	1,049,056.81	36,377.41	912,679.40	Infstr
General Government	Paving	7/1/2004	30	15,553.40	3,369.93	12,183.47	Infstr
General Government	Woodside Avenue	7/1/2004	30	50,047.88	10,843.69	39,204.19	Infstr
General Government	Parking	1/1/1993	0	14,920.20	0.00	14,920.20	Land
General Government	Tara Lane Paving	1/1/1956	0	4,549.90	0.00	4,549.90	Land
General Government	Riverwalk Pedestrian	1/1/1956	0	34.60	0.00	34.60	Land
General Government	Bridge	1/1/1977	0	347.40	0.00	347.40	Land
General Government	Bumdy Road	1/1/1987	0	1,140.30	0.00	1,140.30	Land
General Government	Washington Street	1/1/1956	0	3,027.50	0.00	3,027.50	Land
General Government	1511 & 1521 Mt	1/1/1956	0	2,992.90	0.00	2,992.90	Land
General Government	Eustis Road	1/1/1981	0	12,959.60	0.00	12,959.60	Land
General Government	Union Street	1/1/1990	0	80,801.00	0.00	80,801.00	Land
General Government	South Street	1/1/1981	0	19,628.10	0.00	19,628.10	Land
General Government	Ledge Way Road	1/1/1981	0	19,396.50	0.00	19,396.50	Land
General Government	Carleton Street	1/1/1894	0	2,644.80	0.00	2,644.80	Land
General Government	Redington Street	1/1/1936	0	12,854.70	0.00	12,854.70	Land
General Government	Lafayette Avenue	1/1/1956	0	1,574.30	0.00	1,574.30	Land
General Government	Hobo Island	1/1/1964	0	3,623.40	0.00	3,623.40	Land
General Government	74 Industrial Park	1/1/1981	0	19,396.50	0.00	19,396.50	Land
General Government	Road	1/1/1978	0	16,806.40	0.00	16,806.40	Land
General Government	Mill Street	1/1/1981	0	19,743.90	0.00	19,743.90	Land
General Government	Mill Street	1/1/1981	0	19,628.10	0.00	19,628.10	Land
General Government	Mill Street	1/1/1981	0	19,396.50	0.00	19,396.50	Land
General Government	2 Union Street	1/1/1936	0	12,854.70	0.00	12,854.70	Land
General Government	Meadow Street	1/1/1956	0	1,574.30	0.00	1,574.30	Land
General Government	Union Street	1/1/1964	0	3,623.40	0.00	3,623.40	Land
General Government	Hillview Terrace	1/1/1981	0	19,396.50	0.00	19,396.50	Land
General Government	Mill Street	1/1/1978	0	16,806.40	0.00	16,806.40	Land
General Government	Industrial Park Drive	1/1/1981	0	19,743.90	0.00	19,743.90	Land
General Government	Mill Street	1/1/1981	0	19,628.10	0.00	19,628.10	Land

Dept Name	Description	Purch Date	Life	Purch Price	Acc Depr	Book Value	Type Code
General Government	Dodge Road	1/1/1988	0	9,877.40	0.00	9,877.40	Land
General Government	St Johnsburg Road	1/1/2003	0	21,114.00	0.00	21,114.00	Land
General Government	Sampson Road	1/1/1995	0	13,982.40	0.00	13,982.40	Land
General Government	Skyline Court	1/1/1967	0	3,876.60	0.00	3,876.60	Land
General Government	Brickyard Road	1/1/1978	0	9,401.60	0.00	9,401.60	Land
General Government	West Main Street	1/1/1888	0	7,182.00	0.00	7,182.00	Land
General Government	Slate Ledge Road	1/1/1956	0	2,006.80	0.00	2,006.80	Land
General Government	Riverside Drive	1/1/1978	0	20,300.80	0.00	20,300.80	Land
General Government	Railroad Street	1/1/1956	0	2,335.50	0.00	2,335.50	Land
General Government	Industrial Park Road	1/1/1967	0	21,300.00	0.00	21,300.00	Land
General Government	Pleasant Street	1/1/1957	0	4,546.60	0.00	4,546.60	Land
General Government	South Street	1/1/1956	0	2,110.60	0.00	2,110.60	Land
General Government	Milit Street	1/1/1981	0	19,396.50	0.00	19,396.50	Land
General Government	Meadow Street	1/1/1966	0	4,843.80	0.00	4,843.80	Land
General Government	Industrial Park Road	1/1/1967	0	8,307.00	0.00	8,307.00	Land
General Government	Cottage Street	1/1/1949	0	10,640.00	0.00	10,640.00	Land
General Government	24 Washington Street	1/1/1938	0	1,449.00	0.00	1,449.00	Land
General Government	Beacon Street	1/1/1964	0	950.40	0.00	950.40	Land
General Government	Union Street - Opera House	1/1/1974	0	4,113.40	0.00	4,113.40	Land
General Government	Union Street - Opera House	1/1/1974	0	10,833.00	0.00	10,833.00	Land
General Government	Mill Street	1/1/1978	0	13,894.40	0.00	13,894.40	Land
General Government	Mill Street	1/1/1981	0	19,396.50	0.00	19,396.50	Land
General Government	77 Riverglen Lane	1/1/1997	0	64,414.94	0.00	64,414.94	Land
Department Total				4,730,631.39	688,912.29	4,041,719.10	

Dept Name	Description	Purch Date	Life	Purch Price	Acc Depr	Book Value	Type Code
Highway	Highway Addition	7/1/2003	20	45,519.28	21,621.62	23,897.66	Bldg Imp
Highway	Main St-TCSP construction	2/12/2008	0	175,989.26	0.00	175,989.26	CIP
Highway	Redington St Bridge	12/31/2009	0	95,899.67	0.00	95,899.67	CIP
Highway	Grove St sidewalk/Rd/Sewer project	8/21/2008	0	51,112.02	0.00	51,112.02	CIP
Highway	Main St TCSP project	12/31/2009	0	2,542,743.07	0.00	2,542,743.07	CIP
Highway	Pleasant St improvements	7/23/2009	0	31,450.00	0.00	31,450.00	CIP
Highway	Grove Street improvements	11/25/2009	0	688,756.72	0.00	688,756.72	CIP
Highway	Saranac Street	6/11/2009	0	729.30	0.00	729.30	CIP
Highway	Highland Ave Bridge/Culvert	6/11/2009	0	12,573.00	0.00	12,573.00	CIP
Highway	Saranac Street Reconstruction	5/31/2007	0	9,317.50	0.00	9,317.50	CIP

Dept Name	Description	Purch Date	Life	Purch Price	Acc Depr	Book Value	Type Code
Highway	Redington St Bridge	3/21/2007	0	57,548.35	0.00	57,548.35	CIP
Highway	2000 Cat Loader 938 G	7/1/2001	8	85,000.00	85,000.00	0.00	Equip
Highway	2009 Backhoe-Loader 420E1T	10/29/2009	8	138,100.00	25,893.75	112,206.25	Equip
Highway	2000 Holder MTC 970	7/1/2001	7	59,260.00	59,260.00	0.00	Equip
Highway	2003 Sewer Jet	7/1/2003	15	39,937.50	19,937.48	19,937.52	Equip
Highway	1990 Grader 830 Dresser	7/1/1989	20	90,000.00	90,000.00	0.00	Equip
Highway	Pleasant St Sidewalk	11/14/2007	20	47,635.00	8,336.13	39,298.87	Infstr
Highway	Guardrail Dells Rd/Cottage St	10/3/2007	20	9,087.00	1,591.98	7,505.02	Infstr
Highway	Manns Hill Rd	8/23/2007	20	98,338.02	17,384.15	81,953.87	Infstr
Highway	Backyard Road	8/23/2007	20	89,863.33	15,691.10	73,972.23	Infstr
Highway	Whitcomb Woods Sidewalk	7/10/2008	20	31,677.75	3,959.73	27,718.02	Infstr
Highway	Broomstick Rd	6/19/2007	20	48,607.27	8,506.26	40,101.01	Infstr
Highway	Old Waterford Road	1/1/2008	20	100,503.00	12,562.88	87,940.12	Infstr
Highway	Reddington St Sidewalk	7/10/2008	20	71,549.00	8,943.63	62,605.37	Infstr
Highway	Oak Hill RD sidewalk/k/rd	6/26/2008	20	63,724.39	7,965.55	55,758.84	Infstr
Highway	Willow St Sidewalk/Road	6/26/2008	20	80,854.01	10,106.75	70,747.25	Infstr
Highway	Edencroft St-Sidewalk	9/10/2008	20	25,386.98	3,170.88	22,196.10	Infstr
Highway	Winter Street - Sidewalk	9/10/2008	20	7,380.00	922.50	6,457.50	Infstr
Highway	McBean St -Rd	9/10/2008	20	8,580.80	1,070.10	7,490.70	Infstr
Highway	Bishop Street	8/8/2007	20	11,199.00	1,959.83	9,239.17	Infstr
Highway	Cross Street	7/23/2009	20	17,020.00	1,276.50	15,743.50	Infstr
Highway	Williams Lane Gravel RD	10/16/2008	20	4,714.50	589.33	4,125.17	Infstr
Highway	Merrill St Sidewalk	9/18/2008	20	27,151.00	3,393.88	23,757.12	Infstr
Highway	Lafayette St Sidewalk/Rd	6/26/2008	20	16,251.20	2,031.40	14,219.80	Infstr
Highway	Dodge Rd-Gravel Rd	10/16/2008	20	9,788.20	1,223.53	8,564.67	Infstr
Highway	Chiswick Ave Sidewalk	8/7/2008	20	28,970.00	3,621.25	25,348.75	Infstr
Highway	Partridge Lake Rd	10/16/2008	20	19,686.20	2,458.28	17,207.92	Infstr
Highway	Elm St Sidewalk	9/18/2008	20	37,155.00	4,644.38	32,510.62	Infstr
Highway	Kiburn St -Sidewalk	9/18/2008	20	22,700.25	2,837.53	19,862.72	Infstr
Highway	High St Sidewalk	8/7/2008	20	104,939.00	13,117.38	91,821.62	Infstr
Highway	Oregon Rd	11/12/2008	20	30,666.70	3,833.35	26,833.35	Infstr
Highway	School Street	6/25/2009	20	71,454.00	5,359.80	66,104.20	Infstr

Dept Name	Description	Purch Date	Life	Purch Price	Acc Depr	Book Value	Type Code
Highway	240 West Main Street	1/1/1957	0	18,347.50	0.00	18,347.50	Land
Highway	Mann's Hill Sidewalk	1/1/2009	20	222,178.93	16,663.43	205,515.50	Land Impr
Highway	2008 F550	6/30/2008	7	32,916.00	11,755.73	21,160.27	Vehicle
Highway	2008 F550 Pickup	8/31/2007	7	63,791.78	31,895.89	31,895.89	Vehicle
Highway	2005 Intl 7400 - Trk 5	7/1/2004	7	116,298.00	107,991.00	8,307.00	Vehicle
Highway	2003 Ford F-550 - Trk 2	7/1/2003	7	47,730.00	47,730.00	0.00	Vehicle
Highway	2008 F 350	6/30/2008	7	29,473.00	10,526.08	18,946.92	Vehicle
Highway	John Deere 3520 Tractor	7/1/2006	7	33,800.00	21,728.57	12,071.43	Vehicle
Highway	2002 Sweeper, Elgin Whirlwind	7/1/2002	15	141,748.90	80,324.41	61,424.49	Vehicle
Highway	Liberty International 7400	7/1/2006	7	131,493.00	84,531.20	46,961.80	Vehicle
Highway	2008 Intl 7400 C&C	7/18/2007	7	127,533.56	63,766.78	63,766.78	Vehicle
Highway	2008 F550 1 Ton	9/18/2008	7	29,647.00	10,588.23	19,058.77	Vehicle
Highway	2000 Intl 4900 - Trk 6	7/1/1999	12	56,641.98	54,281.96	2,360.02	Vehicle
Highway	2001 Ford F-550 - Trk 3	7/1/2001	7	54,181.00	54,181.00	0.00	Vehicle
Highway	1998 Intl 4900 - Trk 7	7/1/1997	12	53,742.00	53,742.00	0.00	Vehicle
Highway	2001 Dodge Ram Pickup - Trk 1	7/1/2000	7	29,475.00	29,475.00	0.00	Vehicle
Highway	2002 Intl 4900 - Trk 4	7/1/2001	12	80,876.00	64,026.87	16,849.13	Vehicle
Department Total				6,479,388.42	1,191,479.08	5,287,909.34	

P & R - Parks & Recreation							
Dept Name	Description	Purch Date	Life	Purch Price	Acc Depr	Book Value	Type Code
Parks & Recreation	Bleachers - Remrich Park	7/1/2006	10	10,500.00	4,725.00	5,775.00	Equip
Parks & Recreation	JD1545 Front Mount Mower	3/28/2007	7	28,912.00	14,955.99	14,956.01	Vehicle
Department Total				40,412.00	19,680.99	20,731.01	

P S - Public Safety							
Dept Name	Description	Purch Date	Life	Purch Price	Acc Depr	Book Value	Type Code
Public Safety	230 West Main Street	7/1/1990	30	436,325.40	298,155.59	138,169.71	Bldg
Public Safety	Police Facility	12/31/2009	30	1,206,960.00	60,348.00	1,146,612.00	Bldg
Public Safety	2 Union Street	7/1/1900	150	21,187.99	16,249.82	4,938.17	Bldg
Public Safety	Roof Repair	7/1/2004	20	27,500.00	8,937.50	18,562.50	Bldg Impr
Public Safety	Opera House Roof/Renovations	7/1/2001	20	27,937.10	13,270.17	14,666.93	Bldg Impr
Public Safety	Guarlian Generalor	7/1/2001	20	9,330.16	4,431.85	4,898.31	Bldg Impr
Public Safety	2000 Thermal Image Camera	7/1/2000	10	17,500.00	17,500.00	0.00	Equip

Dept Name	Description	Purch Date	Life	Purch Price	Acc Depr	Book Value	Type Code
Public Safety	Honda 6000 watt generator	7/1/2005	10	6,398.00	3,513.40	2,874.60	Equip
Public Safety	Motorola Quantar 25 Watt Base	7/1/2003	5	12,356.45	12,356.45	0.00	Equip
Public Safety	Radar Trailer	7/1/2005	7	7,995.00	6,281.77	1,713.23	Equip
Public Safety	Defibrillator	6/14/2007	10	11,683.14	4,089.09	7,594.05	Equip
Public Safety	Parking Meters on Main Street	12/31/2009	10	70,012.17	10,501.83	59,510.34	Equip
Public Safety	2006 Thermal Image Camera	7/1/2006	10	18,000.00	8,100.00	9,900.00	Equip
Public Safety	230 West Main Street	1/1/1985	0	22,020.60	0.00	22,020.60	Land
Public Safety	2004 Crown Victoria	7/1/2004	5	21,224.00	21,224.00	0.00	Vehicle
Public Safety	2007 Dodge Charger	8/17/2007	5	25,717.91	18,002.53	7,715.38	Vehicle
Public Safety	Upgrade Command Vehicle Inter	7/1/2005	5	10,900.00	10,900.00	0.00	Vehicle
Public Safety	1997 Custom Pumper KOVA	7/1/1997	15	192,700.00	173,430.05	19,269.95	Vehicle
Public Safety	2006 Ford Crown Victoria	7/1/2006	5	21,755.00	19,579.50	2,175.50	Vehicle
Public Safety	2000 Crown Victoria	7/1/2001	5	19,955.00	19,955.00	0.00	Vehicle
Public Safety	2005 Crown Victoria	7/1/2005	5	21,488.00	21,488.00	0.00	Vehicle
Public Safety	2003 American Lafrance Ladder	7/1/2004	15	544,000.00	235,733.36	308,266.64	Vehicle
Public Safety	1995 KME Custom Pumper	7/1/1995	15	168,750.00	168,750.00	0.00	Vehicle
Public Safety	1995 Int 4700 Armored Van	7/1/2004	5	38,500.00	38,500.00	0.00	Vehicle
Public Safety	2008 Dodge Charger	5/14/2008	5	22,244.00	11,122.00	11,122.00	Vehicle
Public Safety	1979 American Lafrance Ladder	7/1/1992	12	119,048.00	119,048.00	0.00	Vehicle
Public Safety	09 Ford Expedition	8/5/2009	7	25,195.00	5,398.94	19,796.06	Vehicle
Department Total				3,126,672.92	1,326,866.95	1,799,805.97	

IS - Transfer Station							
Dept Name	Description	Purch Date	Life	Purch Price	Acc Depr	Book Value	Type Code
Transfer Station	Security Lights	4/11/2007	20	3,400.00	595.00	2,805.00	Bldg Impr
Transfer Station	1213 MT Eustis Road	7/1/2001	20	375,984.00	178,592.40	197,391.60	Bldg Impr
Transfer Station	2000 Bobcat Loader	7/1/2000	8	19,873.05	19,873.05	0.00	Equip
Transfer Station	1990 Fiat Loader	7/1/1990	20	59,800.00	59,800.00	0.00	Equip
Transfer Station	Compactor	7/1/1999	20	42,670.00	24,535.25	18,134.75	Equip
Transfer Station	Paper Shredder	7/1/2000	20	17,450.00	9,161.25	8,288.75	Equip
Transfer Station	2 Horizontal Balers	6/23/2008	11	36,872.40	8,380.10	28,492.30	Equip
Transfer Station	International Baler LD-80-SD	6/10/2008	7	53,800.00	19,214.28	34,585.72	Equip
Transfer Station	1213 Mt Eustis Road	6/1/1965	0	42,962.40	0.00	42,962.40	Land

Dept Name	Description	Purch Date	Life	Purch Price	Acc Depr	Book Value	Type Code
Transfer Station	Retaining Wall	7/1/2004	20	24,610.74	7,998.51	16,612.23	Land Impr
Transfer Station	Dry Walls	10/20/2007	20	3,700.00	647.50	3,052.50	Land Impr
Transfer Station	Transfer St Improvements	1/1/2007	20	18,406.83	3,221.19	15,185.64	Land Impr
Transfer Station	1994 Int'l 4900 Dump Truck	11/15/2007	7	3,500.00	1,750.00	1,750.00	Vehicle
Department Total				703,029.42	333,768.53	369,260.89	

WWTP -- Waste Water Tmtl Plant							
Dept Name	Description	Purch Date	Life	Purch Price	Acc Depr	Book Value	Type Code
Waste Water Tmtl Plant	323 Meadow Street	7/1/1975	40	103,894.70	92,206.64	11,688.06	Bldg
Waste Water Tmtl Plant	Brickyard Road	7/1/1978	30	624.00	624.00	0.00	Bldg
Waste Water Tmtl Plant	Roof Replacement	7/1/2003	20	51,866.50	19,457.48	32,429.02	Bldg Impr
Waste Water Tmtl Plant	WWTP Improvements	7/1/2005	0	20,141.61	0.00	20,141.61	CIP
Waste Water Tmtl Plant	WWTP Processing	7/1/2006	0	43,710.83	0.00	43,710.83	CIP
Waste Water Tmtl Plant	Fairview Street	7/1/2006	0	52,877.15	0.00	52,877.15	CIP
Waste Water Tmtl Plant	Pump Station - Lisbon	7/1/2002	25	118,770.00	40,381.80	78,388.20	Equip
Waste Water Tmtl Plant	WWT Facility	7/1/1990	25	5,908,400.00	4,844,868.00	1,063,512.00	Equip
Waste Water Tmtl Plant	Wastewater Secondary Facility	7/1/1990	25	1,740,000.00	1,426,800.00	313,200.00	Equip
Waste Water Tmtl Plant	Brickyard Road Pump Station	7/1/1979	35	324,895.17	292,405.68	32,489.49	Equip
Waste Water Tmtl Plant	Centrifuge	7/1/2005	25	112,315.93	24,709.52	87,606.41	Equip
Waste Water Tmtl Plant	Generator Meadow Street	7/1/2002	10	16,125.00	13,706.25	2,418.75	Equip
Waste Water Tmtl Plant	Meadow Street Pump	7/1/2001	25	27,933.00	10,614.54	17,318.46	Equip
Waste Water Tmtl Plant	Mt Eucis Pump Station	7/1/1997	25	781,482.19	422,000.42	359,481.77	Equip
Waste Water Tmtl Plant	Dewatering System	8/7/2008	25	685,832.01	68,583.20	617,248.81	Equip
Waste Water Tmtl Plant	Bishop Street	7/1/2005	25	283,700.22	62,414.06	221,286.16	Inf/str
Waste Water Tmtl Plant	Washington street	7/1/2004	25	346,655.15	90,130.37	256,524.78	Inf/str
Waste Water Tmtl Plant	Union Street	7/1/2006	25	169,814.09	30,566.52	139,247.57	Inf/str

Dept Name	Description	Purch Date	Life	Purch Price	Acc Depr	Book Value	Type Code
Waste Water Trmt Plant	Bronson Street	7/1/2006	25	306,358.56	55,144.53	251,214.03	Infst
Waste Water Trmt Plant	Kelly Badger St Sewer upgrades	12/31/2009	20	458,490.33	34,386.78	424,103.55	Infst
Waste Water Trmt Plant	Meadow Street_1	1/1/1979	0	34,262.00	0.00	34,262.00	Land
Waste Water Trmt Plant	Meadow Street	1/1/1979	0	41,021.80	0.00	41,021.80	Land
Waste Water Trmt Plant	Meadow St_2	1/1/1979	0	22,687.00	0.00	22,687.00	Land
Waste Water Trmt Plant	Meadow Street_3	1/1/1979	0	29,632.00	0.00	29,632.00	Land
Waste Water Trmt Plant	Union Street	1/1/1958	0	2,502.40	0.00	2,502.40	Land
Waste Water Trmt Plant	323 Meadow Street	1/1/1974	0	77,872.00	0.00	77,872.00	Land
Department Total				11,761,883.64	7,529,019.79	4,232,863.85	
Total				27,740,543.37	11,373,914.00	16,366,629.37	



**PROPERTY TAX RATE**

**1993-2010**

	<b>In-Town</b>	<b>County</b>	<b>Local School</b>	<b>State School</b>	<b>Total, Pct 2</b>	<b>Sidewalk Dist</b>	<b>Total, Pct 1</b>
1993	\$8.67	\$1.57	\$23.18		\$33.42	\$0.42	\$33.84
1994	\$8.55	\$1.55	\$23.81		\$33.91	\$0.37	\$34.28
1995	\$8.45	\$1.48	\$25.16		\$35.09	\$0.27	\$35.36
1996	\$5.17	\$1.18	\$17.16		\$23.51	\$0.18	\$23.69
1997	\$5.52	\$1.23	\$17.92		\$24.67	\$0.17	\$24.84
1998	\$6.27	\$1.23	\$17.14		\$24.64	\$0.14	\$24.78
1999	\$7.45	\$1.17	\$7.42	\$6.51	\$22.55	\$0.13	\$22.68
2000	\$5.96	\$1.42	\$11.63	\$6.37	\$25.38	\$0.13	\$25.51
2001	\$6.59	\$1.59	\$11.28	\$6.49	\$25.95	\$0.15	\$26.10
2002	\$6.67	\$1.65	\$12.24	\$6.44	\$27.00	\$0.20	\$27.20
2003	\$7.67	\$1.76	\$14.84	\$5.68	\$29.95	\$0.23	\$30.18
2004	\$8.74	\$1.88	\$19.96	\$4.46	\$35.04	\$0.36	\$35.40
2005	\$5.41	\$1.11	\$11.13	\$2.57	\$20.22	\$0.24	\$20.46
2006	\$5.60	\$0.86	\$10.27	\$2.46	\$19.19	\$0.10	\$19.29
2007	\$6.40	\$1.11	\$11.04	\$2.28	\$20.83	\$0.16	\$20.99
2008	\$6.78	\$1.14	\$11.26	\$2.62	\$21.80	\$0.14	\$21.94
2009	\$6.90	\$1.05	\$10.57	\$2.54	\$21.06	\$0.00	\$21.06
2010	\$8.04	\$1.10	\$11.23	\$2.46	\$22.83	\$0.00	\$22.83

## **LITTLETON FIRE RESCUE**

It is my extreme pleasure to present to the residents of our community the 2010 Littleton Fire Rescue Annual Report. I would first like to thank the residents and business owners of our community for their unending support of their fire department and firefighters. The responsibilities of fire department go on 24/7 without regard for weather, nature or complexity of the emergency event or the economic landscape. Fire safety and emergency management are the constants that quietly and efficiently maintain conditions for our quality of life, insuring safety and the well being of our residents. Year 2010 presented us with one of the toughest economic times ever! I believe that we have done well over the last few years because we have worked hard pursuing grant opportunities, recruiting new members, expanding upon training opportunities and successfully changing our organizational structure. I am extremely fortunate to work with group of hard-working, dedicated and professional individuals who make-up our firefighting team. Our team members are made up of outstanding career personnel combined with well a trained and dedicated Call Company members as well as extremely supportive family members. These are the folks who truly deserve the credit for an exceptional year!

The hardest work lies in front of us as we move into a new year. New challenges lie ahead and I am confident that the men and women of Littleton Fire Rescue will embrace those challenges and strive to maintain a high level emergency service to our community. Thank you.

Yours in safety,

Chief Joe Mercieri

## **2010 Annual Report**

The most valuable resources of the Fire Department are the dedicated men and women who are responsible for emergency responses and daily functions required for operating and maintaining the department in a professional manner.

### **OUR VISION**

To be recognized by our community and employees as:

A model of excellence in providing services thru Education, Prevention, and Mitigation;

A Department that is synonymous with the term leadership;

A Department that fosters an environment of involvement, trust and cohesion;

A Department responsive to the community's needs and concerns.

### **OUR MISSION STATEMENT**

It is the mission of the Littleton Fire Rescue– Littleton NH., to strive to be on the cutting edge of excellence by exceeding expectations in providing fire suppression, rescue and hazardous materials control. We, the individuals who make up Littleton Fire Rescue form a united team of professionals who are committed to the following values:

- The elimination of loss of life, injuries, and destruction of property from fire through proactive fire safety education and code enforcement...
- The protection of all individuals; residents, guests or visitors alike, through the application of state of the art firefighting and rescue techniques...
- The department will provide fire prevention and education to all segments of the population through a comprehensive program delivered in a professional manner.
- The defense of our natural resources from uncontrolled releases of hazardous materials into the environment.
- To be responsive to the needs of the citizens and community...
- To promote teamwork and fellowship by creating an atmosphere of openness and caring.
- To stimulate a sense of vision by encouraging innovation and change.
- To foster a positive attitude about ourselves, our community and our department!

### **Staffing**

The Fire Department employs eight full-time firefighters, a full-time chief and 23 Call Company firefighters.

### **Career Officers and Firefighters**

Currently we employ eight full-time firefighters that consist of one Captain, three Lieutenants and four Firefighters. The full-time staff is composed of four platoons with two full-time personnel on each platoon. Full time duties consist of fire and emergency medical response, training assignments, public education, maintaining records,

maintaining equipment and the fire house. Full-time Officers and firefighters maintain a high level of training and dedication in serving our community.

### **Littleton Fire Department Call Company**

We are extremely fortunate to now have 23 dedicated Call Company firefighters. Our Call

Company firefighters are extremely active. Twenty-three Call Company members represent a 26% or six member increase from 2009. Littleton's Call Company is rich with tradition and pride. I would like to thank all the Call Company members for their continuing support and dedication in serving our community to save lives and preserve property.

In 2010, several changes were made to the Call Company organization. The first was the reintroduction of a Call Company Deputy Chief. After testing and interviews, Lieutenant Wes Hicks, was promoted to the position of Call Company Deputy Chief, Congratulations Wes!

Other Call Company promotions include:

William Sencabaugh	Captain	Radios and Data management
James McMahon	Captain	Driver training and Apparatus
James Duranty	Captain	Tanker and Water Supply
Alan Smith	Captain	Training

### **Call Company Recruitment – Is For Everyone!**

You won't get rich, but you will have a lot of fun and satisfaction. We are looking for a few good men and women to join the Call Company ranks. We are looking for people who can help in the many facets of emergency services delivery. Please consider becoming part of our team by contacting the Littleton Firehouse at 444-2137 to pickup a Call Company application. Thank you!

### **High School Internship Program**

Littleton Fire Rescue has partnered with the Littleton High School Vocational Education Department to offer a firefighter internship opportunity to area high school students. The internship program is now in its fourth year. The program offers young men and women the opportunity to experience what it is like to work for a fire department. Students learn skills and concepts that they will need to prepare them for the State of New Hampshire Firefighter Level 1 certification program. The internship program combines fire fighting, fire prevention and emergency medical services into a comprehensive "head start" program. In 2010 the program had two high school interns who learned CPR, use of personnel protective clothing, care and maintenance of fire hose, types of fire extinguishers and their proper use, proper techniques to tie rescue knots and much more. Please contact the Fire Chief or your high school guidance counselor for more information on the intern program.

## **Public Fire Education**

In 2010 Littleton Fire Rescue conducted 159 CPR classes which equates to 1,193 classroom hours. Littleton Fire Rescue offers CPR, fire extinguisher, Crowd Control Management and fire safety classes to businesses, students and residents. Each year, especially during Fire Prevention Week, we visit the students in the schools to teach them fire safety lessons and to provide a unique gift. Please contact the firehouse at 444-2137 to schedule a class.

## **Emergency Management**

The Fire Department is responsible for long term emergency planning as well as maintaining the Town of Littleton's Local Emergency Response Plan. Working with the North Country Health Consortium, the Public Health Emergency Response Plan has been further revised to meet changing demographic and regional needs. New to the plan are the two new response trailers that would be used to transport equipment to point of distribution sites (POD).

In addition to the Public Health Emergency response plan revision, the Town's Multi-Hazard Mitigation/Community Wildfire Protection Plans have been revised to meet current Federal and State requirements. With the assistance of the North Country Council, Littleton's Multi-Hazard Mitigation/Community Wildfire Protection Plans will aid the community to identify and mitigate hazards.

New to Emergency Management is the development of the Town's first Rural Fire Protection Water Supply Plan. This plan identifies and grades rural areas of our community in respect to availability and access to a water supply that could be used to fight a fire. The rural water supply plan evaluates the site and determines the feasibility and cost to install a dry hydrant or cistern to enhance water supply capacities in the rural areas of our community.

## **Fire House**

In 2010, Lowe's was very generous to provide a donation of plants and labor to beautify the curbing located on West Main Street and Boynton Lane. Flowers, shrubs and trees as well as mulch and a drip irrigation system were donated to the community. Thank you to all Lowe's employees and volunteers who worked on this project. Thank you to Lowe's for their generous contribution to beautify our community landscape.

## **Hydrant Maintenance**

Hydrant maintenance entails the flagging of hydrants and the shoveling of snow from the hydrants during the winter months. Firefighters have been given the responsibility to mark the hydrants by using whips and orange banners, so that the hydrants can be

found during a heavy snowfall. Firefighters have also been given the task to clear the snow from all the fire hydrants. We ask you to please assist your firefighters by removing snow from a hydrant that is located near your home or located on your street.

## **Apparatus**

Current apparatus in the Department includes:

Engine 3 1995 KME Class A Pumper Age: 16 years old  
Engine 6 1997 KME Class A Pumper Age: 14 years old  
Ladder 1 2003 American LaFrance 110 foot aerial Age: 8 years old  
Tanker 1 1985 Chevrolet Tanker Age: 26 years old (refurbished highway department chassis)  
Utility 1 2000 Dodge Ram pickup truck (refurbished public works truck) Age: 11 years old

## **Apparatus Maintenance**

Due to the increased technicality and sophistication of fire apparatus, the department has shifted its apparatus maintenance program to private fleet service providers. The private fleet providers hold the necessary mechanical certifications, expertise and specialized equipment required to repair a fire apparatus. Minor repairs are conducted by both full-time and Call Company personnel. Vehicle inspections are performed by our own Town Garage and the State of New Hampshire Department of Transportation.

## **Life Safety Inspections & Code Enforcement**

2010 was an extremely active year for fire code inspections. Many buildings continue to undergo renovation. There were several newly constructed buildings that also required inspections. New buildings include the new McDonalds, the high school addition, the AHEAD Town and Country project, the new LRH Medical Office Building, the new Ammonoosuc Community Health Services building, the new Masonic Temple. Also in 2010, many existing buildings were renovated to upgrade facilities or to change occupancy use. Also part of the Life Safety and Fire Code inspection work involves the investigation of complaints, fielding code questions, inspection of wood/ coal stoves and oil fired boilers. We also inspect child and adult day care facilities as well as other licensed occupancies.

## **Training**

In order to maintain professional certifications, hone skills and increase knowledge, Littleton firefighters maintain a rigorous training schedule. In 2010 firefighters logged 371 hours of training. Firefighters are trained in hazardous material response, structural firefighting, emergency medical response and many other fire and emergency service related courses. The fire department utilizes the services of the State of New Hampshire Fire Academy, the National Fire Academy, as well as internal resources to prepare and deliver training classes. What does it take to become a certified firefighter?

A certified firefighter is a person who has attended and passed the New Hampshire Firefighter Level 1 and Firefighter Level 2 fire training classes. Many people erroneously assume that every firefighter can enter a burning building to fight the fire. The fact is only those firefighters who are (1) certified and (2) have been medically cleared, can enter a burning building. Becoming a certified firefighter is a huge commitment. The Firefighter Level 1 program involves 212 hours of training and the Firefighter Level 2 program involves 116 hours of training. Combined there are 328 hours of certification training required to become a certified firefighter.

### **Federal Grants**

Once again 2010 was a very lean year for grants as the grant competition is high and the grant funds and opportunities are starting to diminish. In 2010 Littleton Fire Rescue, through the Town's Safety Committee, was awarded a grant to purchase a cyanide gas detection meter. Cyanide gas is produced when materials burn and is prevalent in structure and motor vehicle fires. Exposure to cyanide gas has become a significant health concern for firefighters. This meter will enable fire personnel to monitor the air for cyanide gas. Littleton Fire Rescue will continue to seek out and pursue grant opportunities to enhance services and replace aging equipment.

### **Mutual Aid**

Littleton Fire Rescue is a member of the Twin State Mutual Aid and North Pact Mutual Aid Associations. Mutual Aid is a vital component in our everyday operations. I would like to thank our mutual aid neighbors for their help in providing resources during our time of need. Thank you!

### **Capital Improvement Plan**

In 2010, the Fire Department completed the FD Capital Improvement Plan. The plan was submitted to the Capital Improvement Committee who in-turn will submit the plan to the planning board for review.

### **Emergency Calls for 2010**

In 2010 Littleton Fire Rescue responded to 549 calls for service.

2010 calls for service are as follows:

Type of Call	Total
Fire	27
Explosion	2
Rescue & EMS	268
Hazardous Conditions	54
Service Calls	60

Good Intent	57
False Alarms	76
Severe Weather / Natural disaster	4
Special Type	1

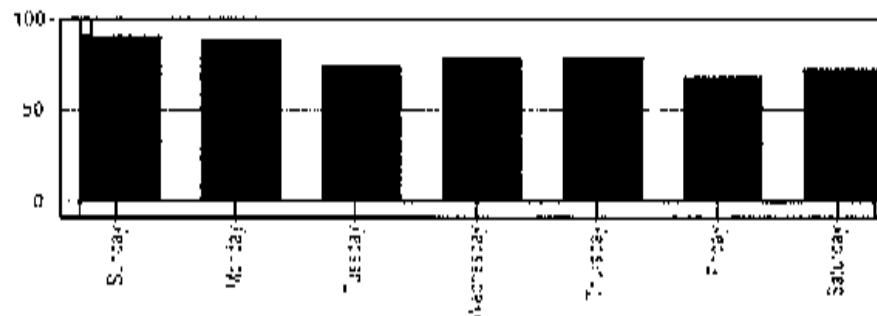
#### Permits Issued

Brush burning permits	610
Camp fire permits	289
Fuel Oil burner permits	15

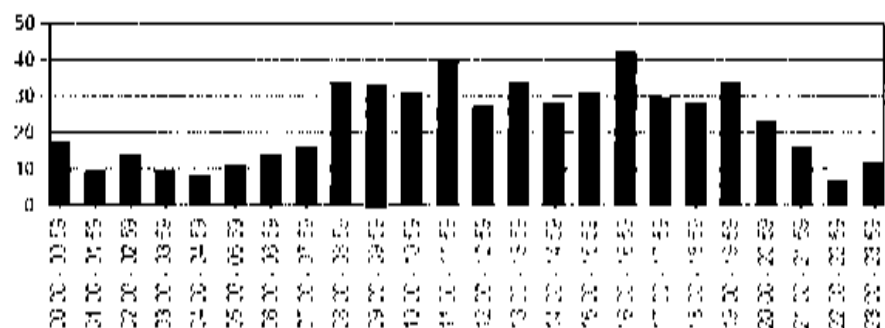
### 2010 Performance Indicators

#### General Information

#### Incidents by Day of the Week for 2010



#### Incidents by Hour for 2010



#### Average Response Time per Response Zone for 2010

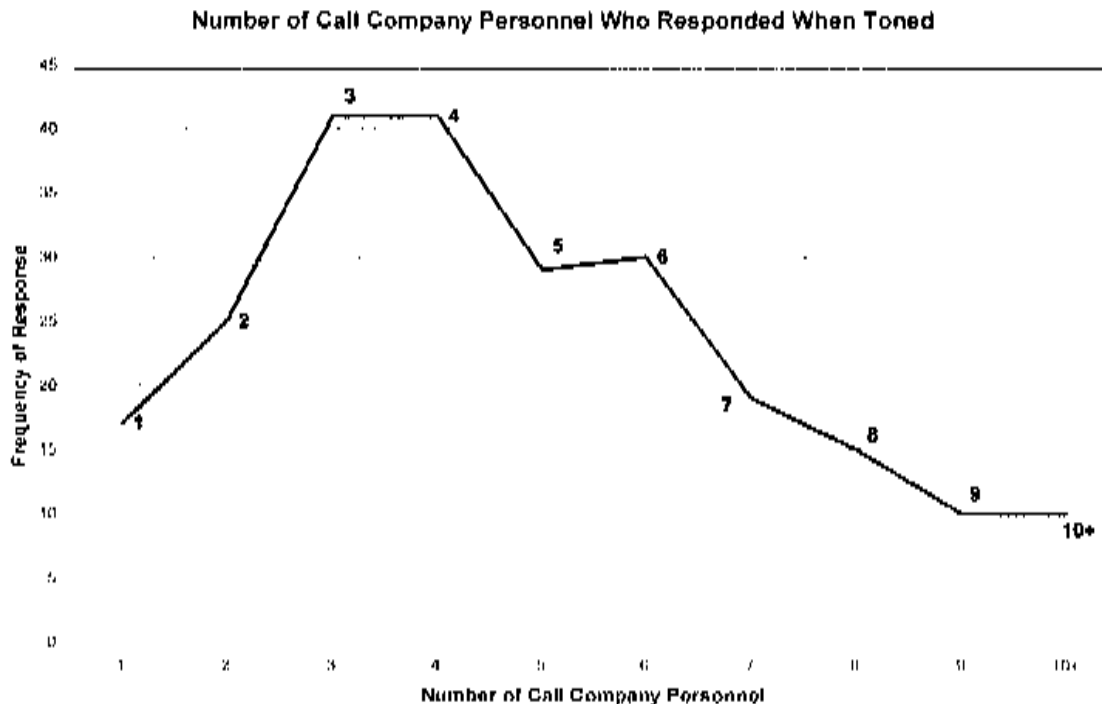
(Time it takes for the First due Engine with two personnel to arrive at your home)

Zone	AVERAGE RESPONSE TIME in minutes (rounded) (Dispatch to Arrived)
Village (Center of Town area)	6
Interstate 93 (N&S)	9
Area of Slate Ledge & Partridge Lake	12



Rd.	
Area of Orchard Hill Rd.	12
Area of Old Waterford Rd, Mann's Hill & Broomstick Hill Rd	11
Area of North Littleton	13
Area of Mount Eustis	18
Area of Monroe Rd. & N. Skinny Ridge Rd	15

In 2010 the Call Company responded to 249 calls for service. This call volume represents 45% of the total emergency calls answered by Littleton Fire Rescue. Call Company members logged 3,667 hours of time spent responding to emergency calls, providing station coverage, attending training classes and work details. Call Company personnel work fulltime jobs and at times, due to job restrictions, family obligations / responsibilities, attending to chores or possibly because of illness, cannot respond to emergency calls. The graph below depicts the number of Call Company members who respond to the station for an emergency call and the frequency of that response. Viewing the graph, the average number of Call Company personnel who respond to the station is between three (3) & four (4) personnel. The graph does not indicate the number of responding personnel who have the capacity to enter a burning building.



### Future Initiatives

As our community grows and becomes more complex, so do the calls for services. In order to continue to provide a professional and comprehensive level of emergency services to our community, Littleton Fire Rescue consistently seeks to improve upon their emergency service delivery. In preparing our list of initiatives, we must never lose sight of our department mission statement. We feel that our future initiatives complement our mission statement in that the initiatives focus on increasing our abilities

to provide outstanding service to our citizens as well as prepare us for the future growth of our community.

### **Staffing**

Currently, fire truck manning is understaffed. Understaffing is a safety issue to the men and women who provide emergency services to the community. The National Fire Protection Agency, an agency who sets the standard of fire protection for the country, has determined that the minimum staffing on a fire apparatus is four firefighters. Currently the Littleton Fire Department operates with two firefighters on an apparatus. Having less than the minimum level of firefighters on an apparatus, puts firefighters as well as our community in a serious position by compromising safety and our ability to provide effective services.

### **Apparatus**

Currently the Fire Department does not have a capital reserve fund where the community can place funds each year to offset the cost of a new fire truck. We are hopeful that we may establish a capitol reserve fund to plan for future apparatus purchases to replace our aging pumpers and the twenty-six year old tanker. We shall also continue to seek out grant and alternative funding opportunities that may help offset the cost of new fire apparatus.

### **Firehouse Building**

In 2010 an energy audit of the firehouse building was performed by Peregrine Energy Group and Breakaway Energy Services. Both companies evaluated the firehouse facility to determine current energy use and to identify opportunities for energy cost reductions. The firehouse is limited in the amount of space that firefighters have to perform their equipment and apparatus checks. Future firehouse renovation initiatives include, painting the bay walls, installation of a fire alarm and fire sprinkler system, installation of energy efficient lighting, enhance the energy efficiency of the building, exterior grounds work and landscaping. We will continue to seek grant and other alternative funding opportunities to improve and expand upon the firehouse facility.

In closing, I would like to thank all the firefighters for their dedication, hard work and relentless efforts in making 2010 a safe and successful year. Special thanks to Eureka Hose for their continuous dedication and service to the department and the community. Special thanks to the families of our firefighters for their continued support and sacrifice. Littleton is extremely fortunate to have dedicated firefighters who bravely serve to protect our community twenty-four hours a day, 365-days a year. I would also like to thank the residents of our community for their continued support. Thank you!

## POLICE DEPARTMENT

It is with great honor that I have the privilege to present the citizens of Littleton with the 2010 annual report from the Littleton Police Department.

Since moving into our brand new police station located at 2 Kittridge Lane in July 2009, we continue to improve and upgrade the facility. In 2010, we were one of only six law enforcement agencies and the only municipal department that was awarded a LIVESCAN machine from the State. The LIVESCAN machine allows us to take inkless fingerprints, which provides us notification from the FBI within minutes confirming an individual's identification. The department continues to be utilized by many State, Federal and local law enforcement agencies due to our modern, state-of-the-art accommodations such as a secure detention area, convenient interview rooms and access to video/audio monitoring and recording systems. It has been a great pleasure for this department to have had the opportunity to work closely with our neighboring federal, state, county and local law enforcement professionals. I look forward to continuing that partnership in 2011.

Officers David Wentworth and Kevin LaValley graduated from the 152<sup>nd</sup> NH Police Academy in July 2010. When they returned to the department they joined the ranks of the patrol staff and completed the remainder of their field training program. They are an outstanding addition and have proven to be an integral part of our team. In 2010, we had three officers from our department that were deployed to the Middle East to fight the war on terror. Officer Chris Cote returned in March and Officer Joseph Priest returned in December. Officer James Gardiner began his yearlong deployment in September and will rejoin us next year. In 2010, the Littleton Police Department received recognition from the Employer Support of the Guard and Reserve (ESGR) for our continued support of the officers of the department who voluntarily serve in the Guard and Reserve to protect our nation.

After the holidays, we held our 2<sup>nd</sup> Annual Award Dinner. During this private ceremony I had the pleasure to present several awards to officers and civilians who distinguished themselves throughout the year. Officer Scott Moodie was the recipient of the Officer of the Year Award for his performance of duty and dedication to the Town of Littleton. Sergeant Chris Tyler, Sergeant Stephen Cox, Detective Michelle Soares, and Officer Aaron Roberts were recognized for their 10 years of dedicated service to the Littleton Police Department and Town of Littleton. Our Attorney Prosecutor Aliza Anvari was presented with a departmental citation for her assistance in establishing the Littleton Mental Health Court (ASSERT) as well as her involvement with the Burch House and Youth Visions. Also, Administrative Assistant Lori LaDuke was recognized for her exceptional service and outstanding administrative performance. Congratulations to the award recipients, they are a shining example of people who are truly devoted to our community.

It is very apparent that Littleton is a growing community. Conservative estimates indicate that Littleton's daytime population has been between twelve and fifteen thousand. Littleton officers work very hard to serve the citizens of this community each and every day. We currently have eleven sworn officers, one full-time prosecutor, one full-time and one part-time administrative assistant, one parking enforcement officer, and three auxiliary personnel. In addition to basic patrol functions, the police department offers an Honor Guard, Bike Patrol, D.A.R.E., and an Emergency Services Vehicle and is a member of the Central New Hampshire Special Operations Unit. In an on-going effort to continually modernize the department, in 2010, we initiated the long process of reviewing and updating our department procedures in order to minimize risk to the department and the community. This process is instrumental in acquiring both State and National Accreditation. The men and women of the Littleton Police Department take great pride

in serving the Town of Littleton. They are truly dedicated professionals who believe strongly in their ethics and integrity.

In 2010, the Littleton Police Department demonstrated a strong community policing philosophy. The officers of the Littleton Police Department hosted its 4<sup>th</sup> Annual Paintball Tournament and 4<sup>th</sup> Annual Halloween Festival for area youth. Judging by the amount of participation, citizen involvement and positive feedback, these proved to be successful events. The department also provided other services to the community such as the Keep Kids Safe program, Internet Safety workshops, Senior Fraud Protection workshop, child fingerprinting and D.A.R.E. We will continue to provide these programs and would like to thank the supporters for their generous donations and time that help make these events and programs possible.

The Littleton Police Department is a proud member of the Safe Routes to School (SRTS) Committee. Due to the hard work of the committee, we were able to provide a Bike Rodeo in May, reinforced the Walking Wednesday's Program at Lakeway Elementary School, and finalized a grant application so that the community can obtain funding to provide safer walking routes to school for our children. This proposal incorporates moving crossings, fixing sidewalks and providing signage to mark our walking routes and pedestrian crossing points. I would like to extend a special thank you to the community volunteers and committee members that worked hard to bring this project to fruition.

The new parking meters have been installed on during the Main Street Reconstruction Project and have a variety of capabilities to include a park card program. By utilizing this program, citizens will be able to prepay for parking meter time. In 2010, we launched our park card program with an informational video that can be viewed on our website at [www.littletonpd.org](http://www.littletonpd.org) or Channel 2. The Littleton Main Street Inc. and the Littleton Area Chamber of Commerce proudly support this program. The park card displays a picture of Pollyanna and can be purchased at participating locations (just look for the poster). We hope these new meters will provide a more visually appealing background to our beautiful new Main Street.

In addition to our on-going effort to be cost-conscious and to reduce energy related expenses, the Littleton Police Department has installed several more motion-sensor light switches and re-programmed our thermostats to better control temperature throughout the building. Additionally, with the assistance of the Energy Conservation Committee, we continue a strong recycling program. In an attempt to minimize paper use, the department has been taking advantage of technology and has started providing costly discovery documents and prosecution materials in electronic format. We are continuing to reduce fuel usage by limiting vehicles from idling and re-implementing the hike patrol program.

We continued to work in partnership with the Volunteers in Police Service (VIPS) program, which was established in a mandate by President Bush as a result of the events that occurred on September 11, 2001. The VIPS program provides support and resources for agencies interested in developing or enhancing a volunteer program and for citizens who wish to volunteer their time and skills with a community law enforcement agency. The program's ultimate goal is to enhance the capacity of state and local law enforcement to utilize volunteers. The volunteers have been able to provide assistance to the officers and the community in the following areas: community outreach (Paintball Tournament & Halloween Festival), cruiser maintenance, prosecutorial assistance, house checks, landscaping, speed trailer deployment, Good Morning Program and front desk assistance to the administrative staff. In 2010, volunteers have logged approximately 1000 hours of service to the community and department. Utilizing the formula provided by the Federal Government, those hours of service calculated into \$20,250 savings to the taxpayer. The VIPS Program also purchased the department Bluetooth equipment that allows the officers to utilize the cell phone hands free providing a safer way to communicate. We would like to extend

a special thanks to the current members of the VIPS program. Your hard work and dedication has truly been an asset to the community.

As mentioned earlier, our Attorney Prosecutor Aliza Anvari coordinated regional efforts in Grafton County in order to establish a Mental Health Court within Littleton District Court. These efforts were made possible through the leadership of Grafton County Attorney Lara Saffo by obtaining funding for the program, which will provide sustainability. This is a collaborative effort between the courts, law enforcement, Public Defender's office, National Alliance on Mental Illness (NAMI), Northern Human Services and other community stakeholders to seek treatment for persons suffering from mental illness. Aside from providing mental health treatment, one of the program goals will be to reduce the amount of money the taxpayer provides to incarcerate mentally ill offenders and assist them in their transition back into the community as our neighbors.

The Littleton Police Department continued its partnership with the North Country Health Consortium in hosting and participating in meetings with the Alcohol, Tobacco, and Other Drugs (ATOD) Task Force to combat underage drinking and teenage drug use. With their assistance, the Littleton Police Department has worked with the North Country Boys & Girls Club and the NH Bureau of Liquor Enforcement to promote the Buyer Beware Program to reduce sales of alcohol to minors. Thank you to the many merchants in Littleton who participated in this program.

In addition to serving as our DARE Instructor at Lakeway Elementary School, Officer Aaron Roberts worked very closely with the NH Highway Safety Agency and the Injury Prevention Center in order to increase the use of seatbelts by coordinating the Buckle Up In Your Truck Program, funded by grants provided by the NH Highway Safety Agency. Post surveys confirmed that his efforts paid off and showed an increase in seatbelt use.

In 2010 we continued to honor National Police Week by participating in the Blue Ribbon Campaign. We encouraged citizens to tie a blue ribbon to their vehicle antenna as a reminder of all law enforcement personnel who have made the ultimate sacrifice. On May 15<sup>th</sup>, Peace Officers Memorial Day, members of the Littleton Police Department and VIPS coordinated a memorial service at Glenwood Cemetery in remembrance of all law enforcement officers killed in the line of duty. At the conclusion of the ceremony, law enforcement markers and flags were placed on the gravesites of former full-time police officers for the Town of Littleton in recognition of their service and commitment to this community and law enforcement.

The Littleton Police Department will continue to be sensitive to the many issues and challenges that this community has faced in recent times and will strive forward in a very transparent and energetic way by stepping outside the box and continue to build new relationships with the community.

We encourage you visit our website at [www.littletonpd.org](http://www.littletonpd.org) to familiarize yourself with the services provided by our department, obtain information on upcoming events, the park card program, our VIPS program, or to sign up for Code Red.

On behalf of the men and women of the Littleton Police Department, I wish to extend our sincere thanks for your help and support during this past year and wish you all a very safe new year.  
Respectfully Submitted,

Paul J. Smith  
Chief of Police

## **LITTLETON HIGHWAY DEPARTMENT**

The Highway Department has a crew of eleven employees and is at full strength going into the winter of 2010/2011. The department is charged with keeping sixty-four miles open and safe to the public. With January through April 2010 being very mild the Highway Department used less salt than in past years. The average winter use of road salt is between eleven hundred and thirteen hundred tons of salt. Last winter we used approximately seven hundred fifty tons. Winter sand usage averages are usually twenty-four hundred yards.

The department operates and maintains twelve vehicles, three pieces of heavy equipment. In addition, the department also assists with inspections and repairs when possible for the Police Department cruisers and equipment used by the Transfer Station. In the summer of 2010, the department used forty tons of cold patch. They repaired seven catch basins and replaced four road culverts and cleaned over five hundred catch basins. With a petitioned warrant article the Town added approximately eight hundred fifty feet of new sidewalk along Oak Hill Avenue between Elm Street and Maple Street.

The department's other responsibilities include trash removal from Main Street, the Dells, the Fire Department, Police Department, the Library, the Senior Center and the Town Offices in the summer months. Other duties include roadside mowing, ditching, line striping of roads and cross walks, washing bridge decks, repairing sewer pipes and manholes, grading gravel roads, replacing street signs, repairing washouts, removal of fallen trees, maintaining Town Parking Lots and let's not forget all that street sweeping. The department also aids with special projects for our schools, the Garden Club, Main Street, Chamber of Commerce, the Senior Center and other community groups.

With the economy being what it is, the Town's Road Plan has been hit hard. The Town still managed to pave a hand full of streets in 2010. However, 2011 poses new challenges and there may be little or no road or sidewalk construction this year. Also, our fleet of trucks is aging and none will be replaced this year due to the economy and other factors over which I have no control.

The Highway Department was involved with two other projects. One being maintenance to the Dells Dam grouting of the spill way, adding a catch basin to reduce the amount of erosion to the slope area down stream, cutting brush and filling sink holes. In conjunction with the Conservation Committee, they were responsible for the removal of a large pine that was struck by lightning. This collaboration was brought forth by a report given to the Town from the State of NH Dam Bureau. The second project was to work with the Partridge Lake Association to help reduce the amount of phosphorus loading to the lake through a grant that the association received. The idea was to add fabric and fractured stone to the inlet ends of the culvert that would allow the sand particulates to be trapped and not enter the lake. Certain types of phosphorus will attach to sand particles. Although this will not completely remove all of the phosphorus, it is the first step in preserving one of our natural resources. I would like to extend a special thanks to Ray Lobdell and the Partridge Lake Association.

I would like to take this time to thank all of the departments for their help and support. I personally want to thank you the residents of Littleton for your help and continued support to the Highway Department. Thank You.

Respectfully Submitted

George H. Chartler  
Highway Operations Manager

## Littleton Welfare Department

The Town of Littleton provides assistance to families and individuals with identified and verified needs as required by law. The basic local welfare duty is described in RSA 164:1, I, which says:

Whenever a person in any Town is poor and unable to support himself, he shall be relieved and maintained by the overseers of public welfare of such Town, whether or not he has a residence there.

This simple statement imposes substantial responsibilities. The word "whenever" means there is no time limit to the duty to assist. The word "shall" means that no municipality may treat the program as optional, even when the local budget for the task has been fully expended. The duty includes all persons, not just those who can be classed as a "resident." The local welfare program truly constitutes the "safety net" for all persons in the State of New Hampshire.

There are a number of things a person or family may require in order to fulfill their basic needs. Sometimes the question becomes: What must be done today so that this person or family has shelter, lights and food today? This is different from assistance programs based in federal or state helping agencies. Those programs have specific and limited responsibilities, and they have time to process applications. For example, Medicaid is only a medical assistance program, while Temporary Aid to Needy Families (TANF) is limited to economic assistance. The local welfare official will deal with the full range of needs presented by an individual or a family, and must be prepared to respond promptly to those needs.

### Five Year History of Welfare Expenditures

Month	2006	2007	2008	2009	2010
January	\$5,699.54	\$4,125.20	\$6,164.78	\$10,686.29	\$6,110.41
February	\$3,848.73	\$1,598.27	\$2,196.31	\$6,880.65	\$3,271.97
March	\$4,488.43	\$2,329.50	\$4,073.54	\$7,409.80	\$3,301.79
April	\$3,858.24	\$6,057.72	\$3,501.85	\$6,703.63	\$1,784.40
May	\$6,846.29	\$3,034.28	\$3,908.03	\$8,148.96	\$5,334.22
June	\$3,532.34	\$3,791.05	\$3,107.20	\$4,367.04	\$8,992.03
July	\$4,584.65	\$7,278.00	\$4,000.41	\$8,467.84	\$3,275.64
August	\$5,420.96	\$2,183.61	\$4,142.81	\$9,240.58	\$7,884.54
September	\$4,301.09	\$3,471.15	\$15,855.14	\$7,814.12	\$4,332.50
October	\$2,731.25	\$2,115.08	\$6,168.84	\$7,347.06	\$6,666.35
November	\$4,325.14	\$3,580.40	\$10,712.22	\$4,221.91	\$5,211.55
December	\$1,299.36	\$3,056.24	\$5,242.52	\$5,045.26	\$8,265.04
<b>Total</b>	<b>\$50,936.02</b>	<b>\$42,620.60</b>	<b>\$89,073.45</b>	<b>\$86,333.17</b>	<b>\$64,430.44</b>
<b>Less Repayments</b>	<b>\$0.00</b>	<b>\$962.10</b>	<b>\$6,493.01</b>	<b>\$5,458.03</b>	<b>\$4,345.60</b>
<b>Total Expenditure</b>	<b>\$50,936.02</b>	<b>\$41,658.40</b>	<b>\$82,580.44</b>	<b>\$80,875.14</b>	<b>\$60,084.78</b>

TOWN OF LITTLETON										
SUMMARY OF WELFARE PAYMENTS - 2010										
MONTH	Client Repayments	FOOD	RENT	MED	ELECTRIC	MISC/Motels	HEATING FUEL	FUNERAL	TOTAL	
January	520.74	50.00	4,220.00	0.00	516.44	763.00	560.97	0.00	\$8,110.41	
February	496.94	25.21	2,923.00	0.00	0.00	323.76	0.00	0.00	\$3,271.97	
March	453.00	24.60	3,059.00	0.00	143.19	75.00	0.00	0.00	\$3,301.79	
April	550.00	74.16	210.00	0.00	1,322.28	257.96	110.00	0.00	\$1,784.40	
May	200.00	49.22	4,930.00	0.00	0.00	355.00	0.00	0.00	\$5,334.22	
June	600.00	0.00	8,640.00	0.00	352.03	0.00	0.00	0.00	\$8,992.03	
July	160.00	43.62	2,913.69	37.56	280.77	0.00	0.00	0.00	\$3,275.64	
August	575.00	0.00	5,376.00	278.26	516.19	965.09	0.00	750.00	\$7,884.54	
September	190.00	0.00	3,357.00	0.00	743.01	232.49	0.00	0.00	\$4,332.50	
October	400.00	0.00	5,536.00	22.32	262.99	250.00	595.04	0.00	\$6,666.35	
November	200.00	25.00	3,760.00	0.00	135.90	382.59	908.06	0.00	\$5,211.55	
December	0.00	0.00	6,666.30	336.06	231.05	726.70	314.90	0.00	\$8,285.04	
2010 Repaid	\$4,345.68									
Total										
Expenditures:		\$291.81	\$51,579.99	\$674.23	\$4,313.85	\$4,331.59	\$2,488.97	\$750.00	\$64,430.44	
								Less Payments	\$4,345.68	
								YTD Expended	\$60,084.76	
Proposed Budget		\$3,000.00	\$75,000.00	\$2,000.00	\$10,500.00	\$30,000.00	\$8,000.00	\$1,500.00	\$130,000.00	
% of Budget		9.75%	68.77%	33.71%	41.08%	14.44%	31.11%	50.00%	46.22%	
2007 Repaid	\$962.10							Over/Under	\$69,915.24	\$60,084.76
2008 Repaid	\$6,493.01									
2009 Repaid	\$5,458.03									
CASE SUMMARY - YEAR										
2010 (YTD)										
		New	Continuing	New	Continuing	New	Continuing	New	Continuing	
# Cases Pending End of Year:		4	2	01	0	1	0	4	12	
# Cases Incomplete/Withdrawn		67	46	67	21	62	45	44	6	
# Cases Denied		69	61	92	70	58	52	34	15	
# Cases Approved/Paid		99	83	87	141	85	100	57	62	
Subtotal Cases		239	192	246	232	207	197	139	95	
Total Cases		431		478		404		234		
		\$60,084.76		\$80,875.14		\$62,580.44		\$42,620.52		



## **LITTLETON TRANSFER STATION**

The transfer Station and Recycling Center would like to thank all the residents and businesses that used our facility during the year. The facility took in over four million pounds of material.

The 2010-year saw a few changes at the Transfer Station. The biggest change was the retiring of long time manager, Tony Ilacqua. He retired in the beginning of August with Jacqueline King taking over the manager's position. We also repaved a much-needed section of the area and bought 3 storage containers.

The facility once again brought in over two million pounds of recyclables. The biggest recyclable was cardboard with over 700,000 pounds recycled. People also brought in about 1.2 million pounds of garbage and over half a million pounds of construction/demolition/bulky waste.

### **TOTALS BROUGHT IN:**

**Recyclables – 2.20 Million Pounds**

**Compost – 160,000 Pounds (Estimate)**

**Garbage – 1.19 Million Pounds**

**C&D + Bulky Waste – 575,000 Pounds**

**TOTAL – 4.125 Million Pounds**

Once again, thank you for your contribution....

Jackie, Brian, Bill, Floyd, and Steve

### **Assessing Office**

This office is responsible for discovering, identifying and valuing all real estate within the town boundaries. The office provides real estate data including property record cards, maps, ownership information, and explanation of the assessment process.

The office is also responsible for customer service, processing elderly exemptions, blind exemptions, veteran's credits, current use applications, intent to cut, intent to excavate, abatement applications for property taxes and sewer billing, property ownership changes, address changes, maintain a sales book, update and file mortgage deeds, charitable, religious and educational exemptions, sewer billing and prepares the tax warrant for the Tax Collector, completes the MS-1 form. Keeps the property tax program and the assessing software program up to date.

If anyone has any questions regarding any of the above information please contact me at [ahatfield@townoflittleton.org](mailto:ahatfield@townoflittleton.org) or (803) 444-3996 ext. 14

Respectfully,

Amy Hatfield, Assessing Clerk

## **PLANNING BOARD & ZONING BOARD OF ADJUSTMENT**

### **Planning Board**

The Planning Board normally meets twice a month, on the first and third Tuesday, at 6:00 PM, at the Community House Heald Room.

The Planning Board approves Subdivisions, Lot Line Adjustments, and Merges. Subdivision approval is required before a landowner can divide a lot into smaller lots or building sites, and is often needed before new development projects. The Board holds a Public Hearing to assure that any concerns of the public, especially of the people who live next door, are considered. In addition, the Board determines if the proposed changes are reasonably safe and appropriate for Littleton as a whole.

### **Zoning Board of Adjustment**

The Zoning Board of Adjustment meets the second and fourth Tuesday of each month, as necessary, beginning at 6:00 PM, at the Community House Heald Room.

The Board considers Variances and Special Exception applications as well as Equitable Waivers of Dimensional Requirements and Appeals to Administrative Decisions.

Variances are requested when dimensional requirements, setbacks from property lines, or the proposed use does not meet the specifications of the Littleton Zoning Ordinance. The Zoning Board of Adjustment considers effects on the surrounding properties, applicant's reasonable use of their property, specific restrictions the Zoning Ordinance imposes on the property, public and private rights of others, substantial justice and the spirit of the ordinance. After consideration of these aspects, the Board is able come to a fair decision on the request.

Special Exception requests involve using a property for a use listed as permitted by Special Exception. For a Special Exception to be granted, the Zoning Board Members consider if the site is an appropriate location for the use, if the use will reduce property values, is a nuisance or unreasonable hazard will result, and is adequate and appropriate facilities will be provided for proper operation and maintenance. After consideration of these aspects, the Board is, again, able to come to a fair decision on the request.

Each year the Planning Board and Zoning Board of Adjustment Members attend the Municipal Law Lecture Series. The 2010 lectures were:

- Cell Towers
- Conflicts of Interest
- Administrative Decisions in Planning & Zoning

If you have any questions about whether permits or approvals are necessary, please do not hesitate to call or visit the Planning & Zoning Office at (603) 444-3996 ext. 27 and we will work with you to determine if any applications are necessary and to ensure that any needed applications are completed in an accurate manner.

**81 Building Permits Issued:**

- 5 New Homes
- 1 New Mobile Home
- 42 Residential Alterations
- 18 Demolition / Relocations
- 3 New Commercial Buildings
- 7 Commercial Alterations
- 4 Fence
- 1 Pool

**23 Zoning Board of Adjustment Cases:**

**Special Exceptions:**

- 7 Approved
- 1 Withdrawn
- 1 Rehearing

**Variances:**

- 10 Approved
- 1 Withdrawn
- 3 Denied

**Equitable Waiver of Dimension:**

- 1 Approved

**20 Planning Board Cases:**

**Subdivisions:**

- 7 Approved & Recorded
- 2 Pending
- 1 Withdrawn

**Lot Line Adjustments:**

- 6 Approved & Recorded

**Additional Sites:**

- 1 Approved
- 1 Commercial Review
- 1 Excavation approval
- 1 Modification of Approval

## **Town Clerk's Annual Report**

The year 2010 brought a new aspect of customer service to the residents of Littleton. E-Reg was implemented in January. E-Reg is an electronic registration program to allow customers to register their vehicles online. Checks are printed in my office by information provided to me by the customer and then I send the registration and decals out to the customer just as I do on mail in registrations. I have been capturing emails from many customers throughout the year so that I can now email a renewal notice to them rather than sending it by regular mail. I hope to utilize this practice much more in the future.

Automobile quotes may now be done online. Dog licensing may be done on line as well. You may renew an existing license on line but not a new dog. The process is the same as it is with the vehicle registration on line. You are not able to make any changes online. They must be completed in my office.

We continue to capture email addresses for the registration program and also for the dog licensing program. The promise we were given to have the emails working for notification to dog owners of rabies clinics, etc. has not come to fruition. I am told the vendor is still working to get it up and running. It is my hope we will see the completion of this project in the very near future.

In June, I attended the New Hampshire City and Town Clerk's Associations' White Mountain regional meeting of which I have been a Co-chair for six years. This is a one day meeting held in North Conway. Many state agencies were represented at the meeting and updated us on changes to come.

In October, we had our Annual meeting in North Conway. All city and town clerks in the state are asked to attend the meeting, which was three days long. The State agencies were well represented at the meeting. William Gardner, Secretary of State, was there to do the honors of swearing in the new officers to the Association.

In 2010, my office took in more than \$1.4 million in fees. A little more than one third of that money, \$582,000, was money we collected from customers that was sent directly to the State of New Hampshire for State fees on registrations. In 2008, my office took in \$400,000 for the State and in 2009 we took in \$453,000. Thus, in a two-year period, my office increased the amount of monies taken in for the State by 31 percent.

The following numbers are showing a three-year period for the number of dog tags given out and the number of local registrations done by my office.

2008	2009	2010
Dog Licenses	Dog Licenses	Dog Licenses
1083	1130	1089
2008	2009	2010
Registrations	Registrations	Registrations
7187	7061	6986

My telephone number is 603 444-3995 extension 20 and my email address is [jwhite@townoflittleton.org](mailto:jwhite@townoflittleton.org) My deputy may be reached at the same number at extension 23 and her email is [hhowles@townoflittleton.org](mailto:hhowles@townoflittleton.org). My fax number is 603 444-0735 and my office hours are as follows: Mondays, Tuesdays and Thursdays 8-12:30 and 1-4. Wednesdays 8-5 (not closed for lunch and open later in afternoon), Fridays 7-12:30 (note the earlier opening time) and the first Saturday of each month from 8:30-11.

Respectfully submitted,

Judith F. White  
Littleton Town Clerk

# RESIDENT MARRIAGE REPORT

01/01/2010-12/31/2010

LITTLETON

PAGE 1 OF 1

Groom's Name	Groom's Residence	Bride's Name	Bride's Residence	Town of Issuance	Place of Marriage	Date of Marriage
PELTIER, MICHAEL A	LITTLETON, NH	TODD, ANNA K	DALTON, NH	LITTLETON	LITTLETON	01/30/10
CASTERLINE, WAYNE E	LITTLETON, NH	RICHARDSON, JENNIE M	LITTLETON, NH	LITTLETON	LITTLETON	02/14/10
HARTFORD, KEVIN T	LITTLETON, NH	REICHLEY, JOAN M	LITTLETON, NH	LITTLETON	BETHLEHEM	02/14/10
CURLEY, CHRISTOPHER M	LITTLETON, NH	BLACKLER, JESSE M	MEREDITH, NH	MEREDITH	PLYMOUTH	02/25/10
LAPARRE, ROBERT R	LITTLETON, NH	LODER, ROBERT	LITTLETON, NH	LITTLETON	LITTLETON	03/06/10
WELCH, LAWRENCE W	LITTLETON, NH	SERINO, PATINA R	LITTLETON, NH	LITTLETON	BETHLEHEM	03/07/10
GODEN, RONALD B	LITTLETON, NH	BADASZ, PAMELA A	WHITEFIELD, NH	WHITEFIELD	LITTLETON	04/18/10
LASKO, GREGORY J	LITTLETON, NH	BOUTIN, CHELSIE M	BETHLEHEM, NH	LITTLETON	LITTLETON	05/13/10
DUSE, JEFFREY W	LITTLETON, NH	PELLETIER, CATHERINE A	LITTLETON, NH	GORHAM	SHELBOURNE	05/15/10
PENNOCK, AARON G	LITTLETON, NH	LETOURNEAU, KRYSTAL M	LISBON, NH	LITTLETON	BETHLEHEM	06/05/10
GILMAN, DARREN R	LITTLETON, NH	LANDON, LISA M	LITTLETON, NH	LITTLETON	LITTLETON	06/21/10
PAYER, PATRICK M	LITTLETON, NH	NAST, BARBARA A	LITTLETON, NH	LITTLETON	LITTLETON	06/26/10
CURRIER, LEON J	LITTLETON, NH	MOODIE, JAMIE L	LITTLETON, NH	LITTLETON	LITTLETON	06/26/10
LINNELL, MARK R	LITTLETON, NH	MOORE, CANDY L	LITTLETON, NH	LITTLETON	LITTLETON	07/17/10
JALETTE, ALFRED P	LITTLETON, NH	CELLEY, ARLENE A	LITTLETON, NH	DALTON	ROCHESTER	07/24/10
CURRIER, STANLEY M	LITTLETON, NH	CORLISS, IRENE E	LITTLETON, NH	LITTLETON	LITTLETON	08/07/10
GAYLOR, CURTIS C	LITTLETON, NH	CYRS, CHERYL A	LITTLETON, NH	LITTLETON	LITTLETON	08/07/10
FISHER, JOSHUA G	LITTLETON, NH	LOVETERE, NICOLE M	LITTLETON, NH	LITTLETON	LITTLETON	08/14/10
LALAME, SCOTT E	LITTLETON, NH	MOORE, CRYSTAL L	LITTLETON, NH	LITTLETON	DALTON	08/21/10
HOOK, FRANK L	LITTLETON, NH	MUDGE, TAMMY L	LITTLETON, NH	LITTLETON	BETHLEHEM	08/22/10
BELANGER, ROBERT J	LITTLETON, NH	RILEY, MELISSA S	BRUNSWICK, VT	LITTLETON	LANCASTER	09/17/10
WAY, BENJAMIN F	LITTLETON, NH	LOUIS, ANDREA M	LITTLETON, NH	LITTLETON	SHELBOURNE	09/18/10
SYKES, JONATHAN M	LITTLETON, NH	LAROCK, LOIS J	LANCASTER, NH	LITTLETON	CONCORD	10/07/10
WHITE, HENRY E	LITTLETON, NH	MECKEL, KAREN S	NASHUA, NH	LITTLETON	GILFORD	10/09/10
ROBERTS, DAVID G	LITTLETON, NH	COUNCIL, CYNTHIA M	LITTLETON, NH	LITTLETON	BETHLEHEM	10/10/10
FIGUEROA, GABRIEL P	LITTLETON, NH	BEDELL, JOANN A	LITTLETON, NH	NORTHUMBERLAND	NORTHUMBERLAND	11/19/10

I hereby certify the above is correct according to the best of my knowledge and belief.

Judith F. White

Littleton Town Clerk

# RESIDENT DEATH REPORT

01/01/2010-12/31/2010

LITTLETON

PAGE 1 OF 2

Decedent's Name	Date Of Death	Place Of Death	Father's Name	Mother's Maiden Name	Military
BAGLEY, DIANE	01/11/10	LEBANON	LEACH, GEORGE	MCLAUGHLIN, MARGARET	N
SCOTT, CRAIG	01/22/10	LITTLETON	SCOTT, ROSCOE	HELM, JANICE	Y
MCKINNON, CHARLES	02/17/10	LITTLETON	MCKINNON, HOWARD	HILL, KATHERINE	N
POWELL JR, NELSON	02/18/10	LITTLETON	POWELL SR, NELSON	WHITE, MARGARETTA	N
PLATE, RUTH	02/18/10	LEBANON	SCHWAAB, LAWRENCE	ERTLEMEYER, FRANCES	N
MACKAY, ROBERT	02/20/10	LITTLETON	MACKAY, CHARLES	BENNET, REBECCA	Y
TERRIQUEZ, REBECCA	02/21/10	LITTLETON	PROSSER, CHARLES	HODGE, SHARRON	N
HARDY, MAE	02/25/10	FRANCONIA	PALMER, DUDLEY	DENOVICOUR, REBECCA	N
THOMPSON, ROLAND	02/28/10	LEBANON	THOMPSON, ROLAND	PILBRO, ANGIE	Y
GILBERT JR, FRED	03/13/10	LEBANON	GILBERT SR, FRED	SMITH, MILDRED	Y
SILVA, PATRICIA	03/26/10	LITTLETON	COREY, ALEXANDER	ROMANOS, MARTHA	N
CLARK, MARGUERITE	03/26/10	LITTLETON	MAXWELL, SAMUEL	CROWE, MINNIE	N
MACKAY, PATRICIA	03/17/10	LEBANON	CHAMPAGNE, WILLIAM	BOJOREAU, EDITH	N
DIXON, GEORGIA	03/19/10	LITTLETON	DUSTEROECK, GEORGE	BRADY, INEZ	N
SMITH, BARBARA	03/20/10	LITTLETON	WARREN, LEE	AYER, RUTH	N
PADDOCK, MARGARET	03/28/10	NORTH-HAVERHILL	NOLAN, DANIEL	XRAUTTER, ANNE	N
SWIFT, RICHARD	03/29/10	LITTLETON	SWIFT, WARREN	MANNING, PATRICIA	Y
PIKE, GILBERT	04/06/10	LITTLETON	PIKE, CARLETON	PUSHEE, BLANCHE	N
SANDERS, HAROLD	04/06/10	LITTLETON	SANDERS, FRANK	UNKNOWN, UNKNOWN	Y
CONN, ELAINE	04/09/10	HANDOVER	CONN, ALBERT	NOYES, EMILY	N
HALL SR, LEWIS	04/23/10	LITTLETON	HALL SR, FRANK	GREELEY, FREDA	Y
FULLAM, LLOYD	04/28/10	LITTLETON	FULLAM, KENNETH	BENNETT, FRANCIS	N
SERINO, JOHN	05/04/10	LITTLETON	SERINO, ANIELLO	RISPOLI, JOSEPHINE	Y
LYTLE, FRANCES	05/18/10	WHITEFIELD	SWEENEY, LOUIS	SHALLOW, MARY	N
LYMAN, JUNE	06/01/10	LITTLETON	BETTS, CURTIS	SECRET, GARNET	N
BOURIKAS, VASILIKI	06/02/10	LITTLETON	VLACHOS, THEODORE	GEORGEPOULOS, VASILIKI	N
SPAUDLING, HELEN	06/12/10	LITTLETON	DUCHARME, ARTHUR	GREENWOOD, ALICE	N
MELCHER, RICHARD	07/01/10	LITTLETON	MELCHER, GEORGE	LEATHER, VIOLET	Y
LANDON, SHERRA	07/04/10	LITTLETON	BRATTEN, WILSON	LEE, EDNA	N
LATULIP, MARGARET	07/09/10	LITTLETON	COTE, WILLIAM	MCELENEY, MARGARET	N
SMITH, DAVID	07/10/10	LITTLETON	SMITH, DAVID	HUNT, LINDA	N
NEWTON, RITA	07/10/10	LEBANON	BOULEY, PETER	DASEY, ELMA	N
BAILEY, SALLY	07/25/10	LEBANON	BAILEY, MARSHALL	WHIPPLE, ANNE	N



# RESIDENT DEATH REPORT

01/01/2010-12/31/2010

LITTLETON

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Decedent's Name	Date Of Death	Place Of Death	Father's Name	Mother's Maiden Name	Military
GADUST, RICHARD	08/01/10	LITTLETON	UNKNOWN, UNKNOWN	UNKNOWN, UNKNOWN	U
SPREADBURY, LAURENCE	08/08/10	LITTLETON	SPREADBURY, SIDNEY	LEE, AVIS	Y
BILODEAU JR, ROGER	08/11/10	LITTLETON	BILODEAU SR, ROGER	MAKER, GLORIA	N
CONWAY, JANNICE	08/02/10	DOVER	BROWN, NELSON	HOWLAND, NELLA	N
FIELD, GERTRUDE	09/03/10	FRANCONIA	MAY, UNKNOWN	UNKNOWN, UNKNOWN	N
SILVA, JAMES	09/23/10	MANCHESTER	SILVA, JOSE	ENOS, JULIA	Y
JACKSON, DORIS	10/21/10	LANCASTER	SANSORN, BERT	BOWLES, SARAH	N
KING, STEWARD	10/23/10	LITTLETON	KING, HAROLD	EASTMAN, DOROTHY	Y
PRESLEY, CECILE	10/28/10	LITTLETON	LAYEAU, JOSEPH	COTE, RITA	N
LANE, ROBERT	11/11/10	NORTH HAVERHILL	LANE, GEORGE	BLUE, ANNETTE	Y
COREY, ARTHUR	11/13/10	LITTLETON	COREY, EPHRAIM	FARR, BEULAH	N
STINCHFIELD, MICHAEL	11/14/10	LITTLETON	DRAKE, ALBERT	STINCHFIELD, PAULINE	N
THERRIEN, ROLAND	11/20/10	LITTLETON	THERRIEN, NAPOLEON	CORRIVEAU, MARIE	Y
SMITH, GARALD	11/22/10	LEBANON	SMITH, FRANKLIN	COTE, DOROTHY	Y
BRADLEY, ROBERT	12/18/10	FRANCONIA	BRADLEY, ANDREW	HUNTOON, MURIEL	N
COLLINS, ARCHIE	12/22/10	LITTLETON	COLLINS, ARCHIE	KIMBALL, BLANCHE	Y

I hereby certify the above is correct according to the best of my knowledge and belief.

Judith F. White

Littleton Town Clerk

# RESIDENT BIRTH REPORT

01/01/2010-12/31/2010

LITTLETON

PAGE 1 OF 2

Child's Name	Date Of Birth	Place Of Birth	Father's Name	Mother's Name
HAMPSON, RYLEE MAE	01/22/10	LITTLETON, NH	HAMPSON, THOMAS	MARVIN, BRITTANY
RUSSELL, EVELYN GRACE	01/27/10	LITTLETON, NH	RUSSELL, MARK	RUSSELL, CHRISTINE
BOUCHER, LUCAS JAMES	01/20/10	LITTLETON, NH	BOUCHER, JAMIE	ROY, JESSICA
DAFFINRUD, SAWYER LEIF	02/05/10	LITTLETON, NH	DAFFINRUD, ERIC	DAFFINRUD COURTNEY
STROOP, SAWYER WILLIS	02/11/10	LITTLETON, NH	STROOP WILLIS	COTE TAMIY
CHAMPAGNE, LIAM JAMES	02/17/10	LITTLETON, NH		CHAMPAGNE, REGAN
KERR, JARETH AIDEN	02/26/10	LITTLETON, NH		BRUNETTE JESSICA
EMERSON, DUSTIN RAY	03/10/10	LITTLETON, NH	EMERSON, JESSE	EMERSON, JESSICA
MARTIN, TAYLOR MAE	03/11/10	LITTLETON, NH	MARTIN, NATHAN	MARTIN, CRYSTAL
GONZALEZ JR, NOEL NOLO	03/17/10	LITTLETON, NH	GONZALEZ SR, NOEL	DUMAIS, MELODY
SHORT, NAOMI CAROLINE MARY	03/30/10	LITTLETON, NH	SHORT, JASON	SHORT, ANNE
NOYES, BROOKELYN CHANTELLE	03/31/10	LITTLETON, NH	NOYES, BRYAN	HAGGETT, MEGAN
BOWEN, JONATHAN HALL	04/07/10	LITTLETON, NH	BOWEN, BARNABAS	BOWEN, JESSICA
HAYNES, PAITYN INEZ	04/08/10	LITTLETON, NH	HAYNES, BRANDON	HAYNES, INEZ
MARCY, IMMANUEL ALAN	04/21/10	LITTLETON, NH		PORFIDO, MARTHA
BALLARD, REBEKAH JEAN	04/26/10	LITTLETON, NH	BALLARD, NICHOLAS	BALLARD, NICOLE
LAFRENIERE, BEATLEY REY	05/06/10	LITTLETON, NH	LAFRENIERE, KOLBY	GAPA, STERLING
DONAHUE, MARY KATHERINE	05/11/10	LITTLETON, NH	DONAHUE, PATRICK	DONAHUE, MELANIE
ALBERINI, NINA ANN	05/14/10	LITTLETON, NH	ALBERINI, STEPHEN	ALBERINI, EMMIKA
ANGELIAS, LOGAN BENJAMIN	05/16/10	LITTLETON, NH	ANGELIAS, PATRICK	ANGELIAS, RACHEL
BARTLETT, CALEB ISAAC	05/19/10	LITTLETON, NH	BARTLETT, BRANDON	SHULTZ, AUTUMN
HOLMES, ALEXA MAY	05/28/10	LITTLETON, NH	HOLMES, JAMIE	HOLMES, NICOLE
BELL, BRAYDEN NATHAN	05/29/10	LITTLETON, NH		LETOURNEAU, AMBER
LANG, WESTON JAMES	06/01/10	LITTLETON, NH	PAYETTE, MATTHEW	LANG, KRISTIN
REED, JACOB MATTHEW	06/07/10	LITTLETON, NH	REED, JASON	HELLER, KIMBERLY
REED, OWEN STANLEY	06/10/10	LITTLETON, NH	REED, MATTHEW	REED, AMY
POULTON, LEAH MARIE	06/10/10	LITTLETON, NH	POULTON, JUSTIN	POULTON, SHAYNA
BRENNAN, TRINITY ROSE JUNE	06/11/10	LITTLETON, NH	BRENNAN, ALEX	CLANTON, JESSICA
STONE, NOAH EDWIN THOMAS	06/14/10	LITTLETON, NH	STONE, TONYA	HAWKINS, DESIREE
CARMEN, JESSIE MARIE	06/17/10	LITTLETON, NH	CARMEN, JOHN	CHASE, ELLEN
SWINYER, ADALYN LILLY	06/22/10	LITTLETON, NH	SWINYER, MICHAEL	SILVA, LORI
HUBBARD, JAYDEN RICHARD	06/29/10	LITTLETON, NH		HUBBARD MEGHANN
CLEAVES, MASON BENJAMIN	07/05/10	LITTLETON, NH	CLEAVES, BENJAMIN	CLEAVES, KRYSTAL

# RESIDENT BIRTH REPORT

01/01/2010-12/31/2010

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Child's Name	Date Of Birth	Place Of Birth	Father's Name	Mother's Name
ALTIERI, PAUSLEE RICAMI	07/11/10	LITTLETON, NH	ALTIERI, SHANE	ALTIERI, JENNIFER
LEMIRE, KAELEYN DAWN	07/15/10	LEBANON, NH	LEMIRE, KEVIN	LEMIRE, AYY
COLPITTS, CONNOR MASON	07/25/10	LITTLETON, NH	COLPITTS, BRANDON	WILLEY, LEANNE
DARLING, LEON THOMAS ALLEN	08/03/10	LITTLETON, NH	DARLING, STEVEN	SIMPAINS, DAISY
COLPITTS, AMBELLINA MAUDE	08/10/10	LITTLETON, NH	COLPITTS, JOSHUA	GRIECO, GIULIANA
HARTFORD, JASMINE ELIZABETH	08/11/10	LITTLETON, NH	HARTFORD, KEVIN	HARTFORD, JOAN
HARTFORD, MILEY ELIZABETH	08/14/10	LITTLETON, NH	HARTFORD, TYLER	PILOTTE, PAMALA
KNIGHT, ELIJAH JOSEPH	08/15/10	LITTLETON, NH	KNIGHT, CHRISTOPHER	PUTNEY, CARLY
SMITH, CAMRYN GRACE	08/17/10	LITTLETON, NH	SMITH, DONALD	BAILEY, TANYA
LANG-KNIGHT, PIPER MAE	08/20/10	LITTLETON, NH	KNIGHT, DEVIN	LANG, CEIDRE
THEROUX, KARSON JACOB	08/14/10	LITTLETON, NH	THEROUX, ALEXANDER	BARTLETT, TRISTEN
MCMAHON, CAMERON PATRICIA	08/18/10	LITTLETON, NH	MCMAHON, JOSEPH	ROWE, CRISTINA
RACHDORF, JACK HARPER	08/24/10	LITTLETON, NH	RACHDORF, STACEY	NAGLE, JACKIE
BRICE, BENJAMIN JIN SU	08/28/10	LITTLETON, NH	BRICE, EDWARD	BURT, SHANNON
ADAMS, TREVOR KENNETH	10/05/10	LITTLETON, NH	ADAMS, JOHN	ADAMS, PAMELA
PAYER, ELLA KATE	10/13/10	LITTLETON, NH	PAYER, PATRICK	PAYER, BARBARA
MCCLURE, ORLY VIESS	10/21/10	LITTLETON, NH	MCCLURE, JASON	MILOFSKY, TESSA
GILDING, CARTER MICHAEL	10/24/10	LITTLETON, NH	GILDING SR, ZACHARY	GILDING, JENNIFER
GRABOWSKI, KAMERON MALCOLM	11/04/10	LITTLETON, NH	GRABOWSKI, CRAIG	LANG, RACHEL
CRYANS, NATALIE ANN	11/15/10	LITTLETON, NH	CRYANS, JASON	PEARSON, ELIZABETH
PAUL, ISABELLE JEAN	12/14/10	LITTLETON, NH	PAUL, ROBERT	PAUL, MONICA

I hereby certify the above is correct according to the best of my knowledge and belief.

Judith F. White

Littleton Town Clerk

## Littleton Parks and Recreation Town Report 2010

Littleton's Parks and Recreation Department would like to extend a thank you to all the individuals who volunteered their time this past year. We could not exist without the dedication from the volunteers to our recreational programs and parks. A special thank you goes out to Clinton Brown for all his dedication to coaching, youth sports and taking the initiative to improve the playing surface of the ball field at Remick Park. Mainstay coaches who the community and parents should thank are Charlie Paradise, Tod Odell, Kelly Hadlock, Sheryl Louis, Jon Allaire and, AJ Joyal for their years of volunteering to the Recreation programs. Darrell Louis needs to be recognized for all the work he puts in to keeping the men's basketball league running. Special appreciation goes to Amy Austin for coaching, keeping up our basketball Facebook page and helping with other internet issues.

We held our first youth basketball tournament in the spring. For once, we had a great turnout of volunteers. Thank you to all the officials who put in their own time to officiate games. Thank you Jeff Brammer and family for taking over all the concession work.

Our summer youth programs continue to benefit Littleton's families and people who are visiting during the summer months. We would like to thank Jeffery and Arlene Soule, Mary Lu and Carl Schaller, and several Anonymous donors for helping make summer camp affordable for several children. Woodsville Guaranty Bank's donation helped purchase summer equipment that was enjoyed by all.

This summer we hosted three pool parties and brought the summer concert series back to the Remick Park Gazebo with refreshments on hand. The pool and swim lessons had another great summer. We added new Patio furniture and updated the pool deck and amenities through the pool trust funds. A Thanks goes out to all our lifeguards and summer counselors for a job well done.

Flag Football continues to pick up each fall with new participants. In basketball news, grades 3-6 played in a total of 92 games, plus 12 tournaments. We had 144 participants this season in K-6 grades.

Lakeway Elementary and the SAU, as always, were very gracious in hosting us for another season of basketball. We maximized our usage, but are still in need of additional gymnasium time. One day we hope to have our own facility to accommodate the town's people and the surrounding communities.

2010 saw the addition of Tod Odell as a new commissioner, replacing Jon Wood. We would like to thank Jon for all his years of service and professionalism he brought to the Parks Department.

We gave 58 permits out this year for special field usage. That's almost double from 2009. New permit structures and fees have been introduced in 2010. We are excited to announce that the Relay for Life has decided to remain in Littleton and will be moving to Remick Park this year as it has outgrown Norton Pike Field.

The Recreation Department offered successful programs this past season to area residents. Basketball continues to be a community favorite. The summer park program had some great adventures for the children this past season at minimal cost. We will continue to pursue this in 2011. We continue to grow our programming each year and look to host more special events in the upcoming season.

The Littleton High School building and trades students & Kory Pinard have almost completed the work on the gazebo. Fern Gagne, Frank Dodge and Ray Flint also played a large role in helping to keep the cost of the project lower than expected.

The Parks Department would like to thank the following people and businesses: Ray Flint and Deane Horne for their hockey equipment donations. Clough Construction for the donation of its tractor in the winter to pull the zamboni to clean the ice. Littleton Water and Light for their numerous donations of material and services throughout the year. Littleton Highway Department for equipment use and manpower. Jeff Winn of Dirtworks and Rich Wilson of Wileo Direct for the sideline benches and shelters on the Norton Pike soccer field. Paul Kelly, of Persons concrete, for their numerous concrete donations. Rich Saffo Concrete of Haverhill NH for his generous donation of concrete forms, men, and labor to pour the concrete wall for the new backstop at Remich. Clinton Brown and Green Thumb Landscaping. Greg Fillion, Jim Fillion, Jerry Connolly, and Bob Daniels for the manpower, and advice on rebuilding of the Remich Park baseball infield. Wally Berry for the donation and trucking of the infield dirt for the Apthorp Common, and Remich ball fields. Exit 41 rentals and Don Lavoie.

A special thank you extends to Friends of Remich Park and those who made donations to its non-profit fund. A portion of our repairs and new structures are partially paid for by Friends of Remich Park. Also, Littleton's Local Youth Soccer, baseball and softball Leagues for their improvements to the playing fields.

We have worked with the SAU and have taking over the plowing of the Towns school parking areas. While still learning exactly how this will impact the town, we see it as a huge savings for the years to come.

As always, big thanks to Mike Spaulding, Our Park Superintendent! We continue to have local people and visitors compliment on how great our fields and properties look. Also to everyone who uses and respects the parks and helps keep everything clean and safe.

We encourage all community members to visit us at [www.littletonparksandrec.com](http://www.littletonparksandrec.com). We continue to enhance our web site to better service its users.

2011 looks to be more challenging than 2010 for our department. We encourage all community members to get involved and help us through another tough year in the economy. We hold monthly meetings on the first Thursday of each month. If there is a recreational need out there, please call us and we can get the ball rolling.

Respectfully submitted,  
Park Commissioners:

Tod Odell

Bryan Hadlock

Charlie Paradise

## LITTLETON PUBLIC LIBRARY

The most exciting event of 2010 was the eagerly awaited dedication and open house celebration of the Alexander J. Corey Children's Room which was held on Saturday, March 13. The event marked the reopening of the completely renovated children's room: new bookcases, furniture, carpet, energy efficient lighting and window shades, fresh paint, and a beautiful mural painted by Ann C. Walker and Dorothy Corey. The entire project was funded by donations. The major benefactor was the Corey Family: Catherine Bedor, her sisters Barbara Brewster and Dorothy Corey, brother, Michael J. Corey, her mother, Loretta Corey, and other family members, who made the donation in memory of Alexander J. Corey who served as a library trustee for many years. Other donors included the Friends of Littleton Public Library, The Friends of Lakeway, and many members of the community. Later in the year the storage room and bathroom next to the children's room were repainted, new flooring was installed, and new bathroom fixtures were installed.

The library received an improvement of a different kind courtesy of The Friends of Littleton Public Library: a new library web site [www.LittletonPublicLibrary.org](http://www.LittletonPublicLibrary.org). This attractive and easy to use web site contains information about library hours, programs, and holdings. Questions, book renewals, and Interlibrary Loan requests can be sent to the library from the site. The Friends also are funding the library's membership in the New Hampshire Downloadable Audiobook Consortium. Library cardholders can go to <http://nh.lib.overdrive.com>, and with an access number provided by the library, download audiobooks and eBooks to their personal listening/reading devices.

The library continued to experience heavy use of its services and resources throughout 2010. Over 2,400 children and adults attended library programs: story times, Polar Pals, Summer Reading Program, Saturday Art in the Library, and Brown Bag Book Discussions. Adult materials borrowed for the year totaled 25,964, and 19,252 juvenile materials were borrowed for a total circulation of 45,216. In 2010 3,364 items were added to the library's collection, and 2,429 items (primarily outdated magazines and damaged or superseded books) were withdrawn for an end of the year total of 49,894 material holdings. At the end of the year there were 3,051 resident cardholders and 156 non-resident cardholders.

Library staff and trustees extend their deep appreciation to the individuals, organizations, and businesses that contribute so much to the library with their gifts of time, funds, and services. Library staff and trustees also thank the other town departments for their cooperation and assistance, and the citizens of Littleton for their continued support of the library.

Respectfully submitted,  
Jeanne Dickerman, Director

## LITTLETON WATER AND LIGHT DEPARTMENT

**Serving the Community since 1903**

### ANNUAL REPORT SUBMITTAL

In 2010 Littleton Water & Light Department (LWL) continued to experience the effects of a sluggish economy. Sales of potable water remained about the same as 2009 while sales of electricity fell slightly below the declining sales of 2009. The good news was that rates were stable in 2010 and we are anticipating the same going forward.

The Department was fortunate again this year to be guided by a dedicated Board of Water and Light Commissioners that utilized common sense in all aspects of their decision making process. Under the leadership, direction and perseverance of Commissioners Eddy Moore, Ralph Ross, and Perry Goodell the Department was truly successful. This fiscally responsible board made sound and timely business decisions and employed best management practices that were in the best interest of the Department and its customers.

Note to reader: This is a summary report of the noteworthy events that transpired and those significant events that shaped LWL in 2010. Should the reader prefer a detailed report of our operating activities for the year ended 2010 the independent auditors report most likely will be available in April. The year-end report can be reviewed either at the LWL office on Lafayette Avenue or at the Town of Littleton offices.

Main Body Content: Most of the utilities and businesses across our region continued to feel the effects of the sluggish economy. The Department's largest budget line item that typically has the greatest impact is the wholesale energy market. The majority of the Department's power supply (wholesale) is pre-purchased in advance (similar to your home heating oil pre-buy program though much higher volumes of \$\$) on short-term contracts with multiple suppliers but these contracts do not cover our entire need (load). A certain amount (on average 10% per month) is left to float on the New York Stock Mercantile Exchange (NYMEX) commodities market therefore there is some price instability (risk) associated with all our energy transactions. Small price swings on the market can have a devastating effect on our operating expenses due to the trade volumes. The commodities spot market prices declined throughout 2010 and tended to stabilize our expenses. Though energy prices stabilized somewhat our product sales trended downward at about .84 percent (less than 1 percent) and 2.44 percent respectively for water and electricity when compared to 2010. This was the third consecutive year that the department experienced a loss of sales although not as severe as 2009. LWL was able to secure some wholesale power supply purchases for 2012 and 2013 at a savings of about forty (40) percent when compared to existing contracts. Despite the decline in sales LWL was able to maintain the same rates structure that was set in 2008 and LWL is hoping to keep the same rates throughout 2011. Our residential customers are paying \$ 0.9976 (about 10 cents) per kilowatt-hour

for electricity which is one of the lowest rates in New England. Our drinking (potable, tap) water rate is also significantly below the New Hampshire cost per thousand (1000) gallons at \$3.20.

In 2010 a new payment option was made available to LWL customers. Customers can now pay their bill online from their own computer at home. A "Payment Options" tab was added to Littleton Water and Light's home page. Option 6 to "Make a Payment Online" will provide the customer with a safe link for processing payments. After clicking on the link the customer will be prompted to set up their username and password and then be able to process a payment to their LWL account. A message appears on your monthly statement advising you of the link to ([www.littletonwaterandlight.org](http://www.littletonwaterandlight.org)).

The operational reliability and capacity of our system was greatly improved this year due to some electric infrastructure additions. LWL upgraded the West Side substation located on Route 18 with a 7500 KVA transformer which will provide enhanced reliability and allow for increased capacity in the future. LWL also purchased a 5 MVA transformer as a spare to be used in emergencies. LWL personnel can transport this transformer to service substations within the system should a need arise.

There are many instances and situations where LWL gives back to the town. LWL continually interacts with most town agencies and many civic organizations. Force account work, materials, and equipment expenses incurred by LWL in support of these types of activities totaled almost \$51,000 in 2010. The cost incurred by LWL for work completed in replacing the water main under the Highland Avenue culvert was \$16,430. This value generally represents charges that were written off by LWL for one reason or another to support the public good.

LWL operates the 900,000 gallon Oak Hill reservoir to supply water for domestic and fire suppression needs for much of the town of Littleton. The reservoir was constructed in 1931 and is the only reservoir in the system that does not have a permanent cover. The hypalon floating cover and liner are nearing the end of their useful life. The existing tank does not facilitate good water quality practices as there is difficulty in maintaining adequate tank turnover of the water. There is a need to constantly waste water to maintain maximum water elevation. Based on a June 2009 engineering report, LWL intends to construct a 1,000,000 gallon concrete water storage tank to replace the existing reservoir. The proposed project includes all work to construct the tank, access road, valve vault structure, and associated piping. The total project cost is \$1,350,000 to be funded with either a municipal bond or a loan through the NH Department of Environmental Services State Revolving Fund. The Board of Commissioners voted to proceed with the preparation of a bond article for the March 2011 town meeting.

LWL personnel are among the best trained and they provide unparalleled and unbeatable customer service. We recognize the various needs of our customers and our employees put forth the utmost effort to satisfy all requests. Our customer service, reliability, and safety have to be exceptional. We are committed to excellence and pride



ourselves on addressing your concerns in a very timely and precise manner and strive to exceed your expectations.

We give our sincere thanks to our governing Board of Commissioners for their selfless commitment to civic duty and a desire to serve the public interest.

Conclusion: The LWL Board of Commissioners invites your participation at the regular meetings that are open to the public and held the first and third Monday's of each month and invite your constructive feedback at any time. Check us out on the web at [www.littletonwaterandlight.org](http://www.littletonwaterandlight.org)

On behalf of the Commissioners, management, and the employees of the Littleton Water & Light Department it has been our honor to serve the citizens of the Town of Littleton and our customers in 2010.

Respectfully submitted on behalf of the Littleton Water & Light Department Board of Commissioners.

Cheryl Wilkins  
Finance Director

## **LITTLETON CONSERVATION COMMISSION**

The Littleton Conservation Commission has existed since 1965 when it was established by public vote at Town Meeting. Through state legislation, most towns include a conservation commission within their Town government structure. The general purpose of these commissions is to ensure that the natural resources within the Town boundaries are acknowledged as an important and integral piece of the Town, especially as development or other changes occur. State legislation particularly emphasizes the role of conservation commissions in monitoring the proper utilization and protection of watershed resources of the Town.

Commission members are appointed by the selectmen for a three-year term. Member duties are considered as advisory and educational. Membership includes a maximum of seven voting members and additional non-voting alternates. Meetings are held monthly and field inspections and maintenance workdays are scheduled as required.

Some of the Commission's highlights for 2010 include:

- Sponsored two Littleton students who attended nature camp at Northwood's
  - Stewardship Center in Vermont's Northeast Kingdom.
- Held a summer series of educational nature programs at the Dells.
- Examined many dredge and fill permit applications required for development projects.
- Carried out field inspections to monitor conservation easements held by the Town.
- Held several workday sessions to carry out maintenance and repair to Town conservation lands (The Dells, Kilburn Crag and Pine Hill).

Special recognition should be given to Martha Hill, Connie McDade. These members retired in 2010 after many years and their "above and beyond" service and dedication is much appreciated and will be missed.

### **2010 Commission Members:**

Tom Alt	-Chair-voting
Dorothy Core	-Vice Chair-voting
Priscilla Didio	-Secretary-voting
Hank Peterson	-Treasurer-voting
Val Poulsen	-voting
Carol Fredian	-voting
Carl Schaller	-alternate
Bill Nichols	-alternate
Barbara Perlowski	-alternate

## Littleton Area Chamber of Commerce

2010 was a year of great change for the Chamber, starting with a move and ending with fresh new looks to its logo, Web site and a tourism campaign.

In May, the 88-year-old Chamber moved its offices to the newly renovated Littleton Town Building and settled into its new surroundings and Welcome Center area, which has a great view down bustling Main Street. The Chamber also took over running the Opera House performance venue and has helped host everything from Littleton's own American Idol competition, to the Santa Party after the annual Christmas Parade, to a winter Farmer's Market.

The Chamber and its committee members also took on some big tasks, working together for countless days and hours to update the Chamber's brand, including collaborating on an updated emblem, colors, tourism logo, Web site and welcome signs.

The tourism logo and campaign made its debut in the summer and featured the new burgundy and light blue colors with a profile of some of Main Street's buildings and hailing Littleton as the "Main Street of the Mountains" community. The Chamber logo followed suit, keeping the traditional photo of the Opera House, but mixing it with the fresh colors and updated font.

The Web site was launched in the fall and contains great innovative features for visitors and residents. Updated with the new colors and logos, the site is also more user-friendly, includes a new section on the Opera House and performance venue, expanded *Things to Do* and *History* sections and *Sample Itineraries* for what to do on a family weekend or even a girls' night out in the area.

The Chamber committees capped off the year by redesigning and freshening up the look of the welcome signs on West Main Street, near Wal-Mart and near the Exit 41 Travel Inn.

Turning to events, the year began with the 88<sup>th</sup> Annual Dinner in January at the Omni Mount Washington Resort, where attendees were treated to a night of laughs from Boston comedian Jimmy Dunn. Earth Week, the annual Trade Expo and Home Show were big hits once again, as was the Chamber's annual Littleton Area Golf Tournament and Taste of the North Country event.

The 41<sup>st</sup> Annual Art Show returned to familiar territory in September, as it was held back on Main Street for the first time in five years, while the annual Economic Celebration in November also had a new home. The celebration was held in the performance venue at the Opera House, complete with tours of the newly renovated building.

The year concluded with the annual Christmas Parade through downtown and Santa Party held at the Opera House, where Santa heard Christmas wishes from over 200 children. At Town Meeting last March, voters approved a matching grant of \$20,000 for Main Street Beautification. With thanks from the Chamber and area businesses, money from the grant was used to purchase new American flags and poles, trash cans, hanging planters and Christmas decorations, helping make Main Street even more beautiful.

The Chamber also took on a part-time Administrative Assistant in September, hiring former Courier editor and long-time Littleton resident Krystin St. George.

This year, the Chamber will continue to promote the Littleton area as the ideal place to live, work, play and retire, as well as host its signature annual events, some with new twists.

Thank you to Chamber volunteers and members who gave of their time and efforts in 2010 to make it another great year and help the organization move forward.

To learn more about the Chamber, log onto the Web site at [www.littletonareachamber.com](http://www.littletonareachamber.com), stop by the new offices and welcome center at 2 Union Street, or call 444-6561.

Respectfully submitted,

Chad Stearns, Executive Director  
Littleton Area Chamber of Commerce

# Littleton Opera House

With the Littleton Town Building opening in May, 2010 was a historic year for the Littleton Opera House. As part of their lease agreement for their Welcome Center & Offices, the Littleton Area Chamber of Commerce also took on the responsibility for managing & promoting the Town's Opera House.

Right off the bat, the first thing to be done was a complete cleaning of the room. Although only minimal, safety related work was done to the actual performance hall, it was in fact used as a place for contractors to set up a lot of the work to be performed in other parts of the building, and boy, did the dust really stack up! Chamber volunteers wiped down lighting fixtures, walls, floors, and the stage. Next came the stage wall, which was not only wiped down, but was also painted black in accordance with standard practices of performance venues.

The first performance held in the hall was the Summer Fest 2010 Opening Act, which featured performances from around the area, and drew a crowd of over 40 people. Throughout the year, different community events were held, garnering over 125 attendants in some cases!

Behind the scenes, more work was done in setting up policies, procedures, and documentation to assist in managing the venue. The Littleton Opera House Management Commission along with the Littleton Area Chamber of Commerce worked jointly on defining and implementing these documents and procedures, and will be working together in the future to not only host community events, but also promote the venue to outside acts for both cultural diversity for the area as well as fundraising for improvements to the venue.

This next year will be exciting for the Littleton Opera House as we move forward with promoting the venue and fundraising for improvements. A capital improvements plan will be developed within the coming year to help guide fundraising efforts and identify possibly grants from public/private sources.

Lastly, a great amount of thanks is due to area residents and businesses for donating time and resources to this beautiful building and hall. In just over half a year, over 100 hours were donated by volunteers, and supplies were donated by Home Depot, Aubuchon Hardware, and C&S Auto & Truck Parts, just to name a few. It is great to see the community step up when needed to help out with this magnificent downtown icon. With continued help and support, the future of the Littleton Opera House is very bright!

Respectfully Submitted,

Chad Stearns  
Executive Director, Littleton Area Chamber of Commerce

## GLENWOOD CEMETERY REPORT

The total number of burials for Glenwood Cemetery, St. Rose Cemetery and Wheeler Hill Cemetery for 2010 was 40 of which 22 ~~of these~~ were cremations.

Even though the summer of 2010 was extremely warm, there was enough rainfall to keep the grass, shrubs, etc. growing constantly. The crew never stopped for any length of time from mowing, trimming and growth related duties.

A great deal of labor was spent removing many shrubs in St. Rose and Glenwood Cemeteries. These shrubs were removed due to a variety of reasons such as unsightly, dying (due to natural causes or deer eating them) or simply grown too large and impeding other owned lots. A brief reminder to lot owners would be that maintenance of shrubbery is not considered part of perpetual care and must be maintained by those who own the lot.

Public activities by the school and the historical society continued. Richard Alberini brought school classes into the cemetery again. Mr. Alberini has done this for several years and has not only taught students history of the cemeteries, knowledge of those buried here and also respect of monuments, markers, etc. and what they represent. Thank you Mr. Alberini. The historical society continued their program with their cemetery walk. This has become very popular with not only the participants but also for those who view this on Channel 2.

Projects to continue into 2011 include computer updating, fence repair and maintenance, tree removal, water line replacement and upgrading, the continued expansion for St. Rose Cemetery (Cremation Section) as well as all normal duties.

Thanks go out to the Littleton Highway Department, Littleton Police Department, Littleton Fire Department and Littleton Water and Light Department. All of these departments assist our crew with physical help as well as advice throughout the year. Thanks also to individual volunteers who help with plantings, flags, etc. All help is greatly appreciated.

Anyone with any questions or concerns regarding the cemeteries in Littleton can call Glenwood Cemetery at 603-444-2680 or mail inquiries to Glenwood Cemetery, P.O. Box 497, Littleton, NH 03561.

Respectfully submitted,

Paul W. Harvey, Secretary/Treasurer

**Caleb Interfaith Volunteer Caregivers  
38 King's Square, Suite 9  
Whitefield, NH 03598**

Caleb Intertfaith Volunteer Caregivers, a not-for-profit organization that was established in October of 1995, continues to provide services to older adults in 8 northern NH communities. Caleb's heartfelt mission is to enhance independent living for seniors (60+), by relieving isolation and assisting with friendly visits, care and supportive services through a network of volunteers and the fostering of caring communities.

In 2010, Caleb Caregivers celebrated its 15th anniversary and is still going strong serving the seniors of the North Country. Caleb's 2010 statistics show that volunteer hours, miles and trips have exceeded last year's figures by leaps and bounds. This growth shows just how much Caleb Caregivers is needed in the local communities. Caleb assisted more than 297 Bethlehem, Dalton, Groveton, Jefferson, Lancaster, Littleton, Twin Mountain and Whitefield seniors. Over \$65,886.00 worth of services were provided FREE to clients. Caleb's 74 active volunteers donated over 3,160 hours, drove over 37,501 miles, and made 4,169 trips to help their older neighbors remain independent! Without these dedicated volunteers, Caleb would not exist. These volunteers give their time, their talents and most of all their hearts. Transportation to medical appointments and running errands is one of the most requested services through Caleb. Many of Caleb's trips were local, but some of our trips took us to Hanover, North Conway, Manchester, Concord, and St. Johnsbury. It costs \$2.00 per mile, plus a waiting fee, to take a ride in a local taxicab. Caleb Caregivers does more than just alleviate financial burdens through a free ride; it offers companionship that makes it a personalized experience for the senior.

Transportation is only one of the services that Caleb volunteers provide. Caleb volunteers provide other services as well; friendly visiting, telephone reassurance, help with chores, paperwork, computer training and light housekeeping are to name a few. Caleb volunteers also assist with various community programs, such as the Commodity Supplemental Food Program. This state run program is available, every other month, to NH seniors that are 60+ and that financially qualify. Caleb volunteers help distribute this food to seniors, who are homebound. Volunteers also help with Caleb's Pet Food Project, which began in October of 2002. Since this time, Caleb has distributed over 36 tons of FREE pet food/litter to help seniors feed their pets. Caleb's Project Cool Air provides air conditioners and fans to seniors that need the appliances during the summer months. Most of the seniors that receive these appliances have COPD or some other health related condition. Caleb is able to offer this service due to the generosity of the Lancaster and Littleton Rotaries. Without the various services that Caleb provides, many older adults who need just a little extra help to continue living independently, might have had to go into a nursing home. The average cost of nursing home care is \$210.00 per day.

There are no fees for the services that are provided by the Caleb Caregivers. The program is funded through grants, fundraisers, donations, appeals and generous appropriations of the towns in which the services are provided. We want to thank the residents of Littleton for their support and for making it possible for us to continue our mission of serving seniors in need. The \$1,650.00 appropriated at last year's Town Meeting was greatly appreciated, and we ask for your continued support in 2011.

Volunteers are always in great demand, so if you would like to become a volunteer, request a volunteer, or know someone who would benefit from our services, please call the Caleb Office at 837-9179, or contact one of the Board Members.

Respectfully submitted,  
**BOBBIE GAUDES**  
Executive Director

**Board of Directors**

Larry Berg, President - Littleton  
James Seppala, Treasurer - Jefferson  
Linda Dowling, Clerk - Carroll  
David Glover - Whitefield  
Rev. Kelly Harvell - Bethlehem  
Gail Tattan-Giampaolo – Maidstone, VT





P.O. Box 433  
Lebanon, NH  
03766-0433

Phone: 603-448-4897  
Fax: 603-448-3906  
Web site: [www.gcsc.org](http://www.gcsc.org)

### *Programs*

Newfound Area Senior Services  
(Bristol 744-8395)  
Horse Meadow Senior Center  
(N. Haverhill 787-2539)  
Linwood Area Senior Services  
(Lincoln 745-4705)  
Littleton Area Senior Center  
(Littleton 444-6050)  
Mascota Area Senior Center  
(Canaan 523-4333)  
Orford Area Senior Services  
(Orford 353-9107)  
Plymouth Regional Senior Center  
(Plymouth 536-1204)  
Upper Valley Senior Center  
(Lebanon 448-4213)

### *Sponsoring*

RSVP & The Volunteer Center  
(toll-free 1-877-711-7787)  
ServiceLink of Grafton County  
(toll-free 1-866-634-9412)  
Grafton County Senior Citizens  
Council, Inc. is an equal  
opportunity provider.

### *2010-2011 Board of Directors*

Jim Varnum, *President*  
Jenny Littlewood, *Vice President*  
Pete Moseley, *Treasurer*  
Dr. Thomas S. Brown, *Secretary*  
Ralph Akins  
Rich Crocker  
Rev. Gail Dimick  
James D. "Pepper" Anderson  
Clark Griffiths  
Dick Jaeger  
Mike McKinney  
Caroline Moore  
Jay Polimeno  
Emily Sands  
Molly Scheu  
S. Arnold Shields  
Frank Stiegler  
Roberta Berner, *Executive Director*

## **GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC. ANNUAL REPORT 2010**

Grafton County Senior Citizens Council, Inc. is a private nonprofit organization that provides programs and services to support the health and well being of our communities' older citizens. The Council's programs enable elderly individuals to remain independent in their own homes and communities for as long as possible.

The Council operates eight senior centers in Plymouth, Littleton, Canaan, Lebanon, Bristol, Orford, Haverhill and Lincoln; coordinates an adult in-home care program out of the Upper Valley and Horse Meadow Senior Centers; and sponsors the information and assistance program Grafton County ServiceLink, and RSVP and the Volunteer Center. Through the centers, ServiceLink and RSVP, older adults and their families take part in a range of community-based long-term services including home delivered meals, community dining programs, transportation, counseling, elder care, chore/home repair services, recreational and educational programs, and volunteer opportunities.

During 2010, 691 older residents of Littleton were served by one or more of the Council's programs offered through the Littleton Area Senior Center or the new GCSCC adult in-home care program. In addition, 79 Littleton residents were assisted by ServiceLink.

- Older adults from Littleton enjoyed 11,171 balanced meals in the company of friends in the Littleton center's dining room.
- They received 15,173 hot, nourishing meals delivered to their homes by caring volunteers.
- Littleton residents were transported to health care providers or other community resources on 7,569 occasions by our lift-equipped buses.
- They benefited from GCSCC's new northern Grafton County adult in-home care program, which provided 1,841.5 hours of care last year.
- They received assistance with problems, crises or issues of long-term care through 537 visits with a trained outreach worker and 198 contacts with ServiceLink.
- Littleton's citizens also volunteered to put their talents and skills to work for a better community through 7,236 hours of volunteer service.

The cost to provide Council services for Littleton residents in 2010 was \$345,098.80.

Such services can be critical to elderly individuals who want to remain in their own homes and out of institutional care in spite of chronic health problems and increasing physical frailty, saving tax dollars that would otherwise be expended for nursing home care. They also contribute to a higher quality of life for older friends and neighbors. As our population grows older, supportive services such as those offered by the Council become even more critical.

Grafton County Senior Citizens Council very much appreciates Littleton's support for our programs that enhance the independence and dignity of older citizens and enable them to meet the challenges of aging in the security and comfort of their own communities and homes.

## Grafton County Senior Citizens Council, Inc.

Statistics for the Town of Littleton

October 1, 2009 to September 30, 2010

During the fiscal year, GCSCC served 691 Littleton residents (out of 1,116 residents over 60, 2000 Census). ServiceLink served 79 Littleton residents

<u>Services</u>	<u>Type of Service</u>	<u>Units of Service</u>	<u>x</u>	<u>Unit (1) Cost</u>	<u>=</u>	<u>Total Cost of Service</u>
Congregate/Home Delivered	Meals	26,344	x	\$7.83	\$	206,273.52
Transportation	Trips	7,569	x	\$11.35	\$	85,908.15
ServiceLink	Contacts	198	x	\$21.15	\$	4,187.70
Social Services	Half-hours	536.5	x	\$21.15	\$	11,346.98
Adult In-Home Care	Hours	1,841.5	x	\$20.30	\$	37,382.45
Activities		3,298		N/A		
Chore Corps		10		N/A		

Number of Littleton volunteers: 85. Number of Volunteer Hours: 7,236

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GCSCC cost to provide services for Littleton residents only	\$	345,098.80
Request for Senior Services for 2010	\$	30,000.00
Received from Town of Littleton for 2010	\$	30,000.00
Request for Senior Services for 2011	\$	30,000.00

### NOTE:

1. Unit cost from GCSCC Statement of Revenue and Expenses for October 1, 2009 to September 30, 2010.
2. Services were funded by Federal and State programs 58%; municipalities, county and United Way 11%; Client donations for services 8%; Charitable contributions 21%; Other 2%.

### COMPARATIVE INFORMATION

From Financial Statements for GCSCC  
Fiscal Years 2009 and 2010

October 1-September 30

#### **UNITS OF SERVICE PROVIDED**

	<b>FY2009</b>	<b>FY2010</b>
Dining Room Meals	79,358	80,262
Home Delivered Meals	141,049	135,330
Transportation (Trips)	46,162	44,011
Adult Day Service (Hours)	6,762	--
Adult In Home Care	21,655	34,035
Social Services (1/2 Hours)	5,694	5,917
ServiceLink	6,522*	5,400
<b>Number of individuals served</b>	<b>6,896</b>	<b>7,566</b>
*(ServiceLink utilizes a statewide database that is distinct from GCSCC's; ServiceLink served 1,571 unduplicated individuals in FY09 and 1,586 in FY10)		

#### **COST PER UNIT OF SERVICE PROVIDED**

	<b>FY2009</b>	<b>FY2010</b>
Congregate/home delivered meals	\$8.00 (av.)*	\$7.83 (av.)*
Transportation (per trip)	\$11.65	\$11.35
Adult Day Service (hour of service)	\$14.16	--
Social Services (per half-hour)	\$20.35	\$21.15
Adult In-Home Care (hour of service)	\$21.50	\$20.30

\*Home delivered meals: \$8.62; congregate meals: \$7.25 in FY 09  
Home delivered meals: \$8.22; congregate meals: \$7.15 in FY10



Dear Supporting Community,

During 2010, Mount Washington Regional Airport closed out construction of a new taxiway that improves safety, capacity and hangar access. This \$325,000 project was 97.5% funded by federal and state sources, bringing construction jobs and funds to our region. Airport funds paid for the rest.

The airport continues to be a base for Civil Air Patrol and medical helicopter operations, as well as Angel Flight, which (through locally based pilots) provides free, non-emergency medical flights to patients in need. We also host many visitors, such as parachuting clubs and powered parachutes, along with business and leisure travelers and second-home owners, all of whom bring revenue to our local communities and area businesses.

As you may know, the airport has been successful in applying for and receiving additional grants to fund more work locally. An environmental assessment is underway and works on an improved apron ramp and a building to house the airport-owned snow removal equipment will get underway in the spring.

Importantly, during 2010, supporting towns approved an amendment to our Intermunicipal Agreement that more accurately reflects how we operate and how the all-volunteer board that oversees the airport is recognized by the state. The amendment has been reviewed and approved by the New Hampshire Attorney General; summary and complete copies are available at the offices of all member towns. We thank you for your support of the amendment on your town's 2010 warrant.

Looking ahead, we plan to continue working to improve the safety and functionality of the airport, which is a critical part of the North Country's transportation infrastructure. We will continue to fund the bulk of our ongoing operation through fuel sales, hangar leases, parking fees collected from transient pilots, and donations from businesses and individuals who recognize the value of this unique resource.

Through careful management, strong volunteer engagement, and steady but modest increases in revenues generated from airport users, we have been able to maintain a level per capita sponsor town share again this year, as we've done for the past decade. We appreciate your ongoing support of the airport.

All of our meetings are open to the public. In most months, we meet on the last Tuesday; you can check by calling ahead. We encourage you to visit the airport—during our meetings or as you're just out and about.

Edward Stevens, Chairman/Airport Manager

Airport Road, Whitefield, NH 03598

Business Office: 7 Jefferson Road, Whitefield, NH 03598

603-837-9532



## North Country Council, Inc.

Regional Planning Commission & Economic Development District  
The Cottage at the Rocks  
107 Glessner Road  
Bethlehem, New Hampshire 03574  
(603) 444-6303 FAX: (603) 444-7588  
E-mail: [nccinc@nccouncil.org](mailto:nccinc@nccouncil.org)

December 2010

Dear Friends,

We would like to thank all of you for your support of the North Country Council this past year. We have made a number of positive changes and completed a number of projects throughout the region. Once again, we reaffirmed the Council's commitment to serve community and regional needs.

We continued to deliver planning and economic development services throughout the region. We have continued with our traditional programs in master planning, natural resource planning, Brownfields Assessments and transportation planning, and these will continue to be a focus of North Country Council.

As many of you have seen, there is also a renewed emphasis on energy planning and in partnership with the Office of Energy and Planning; we have offered technical assistance to a number of communities in regards to energy efficiency. We have developed and published regional guidelines for the North Country to assist them in identifying developments of regional impact in their communities.

We continue to be very active in transportation planning and partnering with the Department of Transportation help in developing projects for the Transportation Enhancement funds as well as helping communities develop projects for the Safe Routes to Schools funds. Next year we will begin the process of updating the Transportation Ten Year Plan and hope that many of you will be able to participate.

In economic development, we continue our strong relationship with the Department of Commerce and the Economic Development Administration (EDA) in bringing funding and project development to the region. Two projects that we are very involved with is the reuse of the Groveton Mill and the natural gas and methane pipeline to the Gorham Paper Mill. We also continue to help in the development of incubators in Mount Washington Valley and Grafton County. These, along with other economic opportunities, will continue to be a focus in the coming year.

Again, thank you for all of your support for the Council. I hope that my staff and I can continue to be of service to your community. The Council is here to serve you. It is your organization. Our staff and Board are committed to responding to community needs. If there is a project or a need in your town, please call us. We are dedicated to both supporting our individual towns and promoting regional unity in the North Country.

Respectfully submitted,

  
Michael King  
Executive Director



ANNUAL REPORT  
NORTH COUNTRY HOME HEALTH AND HOSPICE AGENCY, INC.  
TOWN OF LITTLETON  
2010

North Country Home Health & Hospice Agency has been meeting the home health and hospice needs of the North Country since 1971.

North Country Home Health & Hospice Agency provides skilled services such as nurses, therapists, home health aides, medical social workers, and homemakers. Under our hospice program we also pay for medications for symptom relief, medical supplies and equipment, short term hospitalization and in-patient respite care, counseling and pastoral support. Hospice volunteers provide valuable support to those living with a life-limiting illness. Our Compassionate Care program provides limited amounts of skilled care, at no cost, to those who are not eligible for traditional hospice services. In 2010, we traveled 221,820 miles to provide 23,315 visits to the residents in our 21-Town service area.

North Country Home Health and Hospice relies on Town support and individual donations to help underwrite the cost of providing home health and hospice care to residents who are uninsured or underinsured. The Board of Directors and Staff of North Country Home Health & Hospice are well aware of the fiscal concerns facing most North Country Towns and are most grateful for your continued support during these challenging economic times.

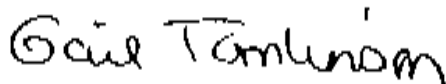
<u>Type of Care</u>	<u># of Visits</u>
Nursing	2,209
Physical/Occupational /Speech Therapy	1,455
Medical Social Service	108
Home Health Aide/Homemaker	3,439
Hospice Volunteer Coordinator	<u>2</u>
Total	7,213

Miles Driven 44,152 Miles

Hospice Volunteer Support

# of Clients	6
# of Bereavement Clients	8
# of Hours	152

Respectfully Submitted,



Gail Tomlinson  
Executive Director

## SERVICES PROVIDED TO THE RESIDENTS OF LITTLETON

Services	Individuals served 2009-2010	Number of Hours or Days of Service Provided 2009-2010
Child Health Support/Parent Aide	16	959
Family Intervention Program	1	4
Individual Service Options	1	179 and 76 days of care
Parenting Plus	99	519
Transitional Living	19	405 days of care
Days of Sharing	183	
Total (Unduplicated)	319	

The following are brief descriptions of those services provided to Littleton residents in the previous 12 months:

**Child Health Support** parent aids assist families who have abused or neglected children to help solve the problems that led to the abuse or neglect and to strengthen the family. Includes supervised visits between parents and children and practical help with parenting and household management.

**Family Intervention Program** provides in-home assessment, support and empowerment to NH Employment Program clients who have barriers to employment in order to help them become self-sufficient.

**Individual Service Options** tailors a variety of therapeutic, social and community-based services to the specific needs of a child and his/her family endeavoring to create a safe, stable, positive home environment for each child. Specializes in foster care placement and foster care recruitment, training and support.

**Parenting Plus** Short term, home-based programs, which help at risk families learn parenting skills, home management and other things needed to effectively cope with the stresses of family life.

**Transitional Living Program** Safe, stable housing & support services provided to homeless women ages 18 – 21 who are either pregnant or parenting. Each participant develops a plan to acquire the skills and resources necessary to live independently and parent successfully. Women may stay in the program for up to 18 months as they complete schooling, develop job skills and prepare to support their family.

**Days of Sharing** Twice a year (spring and fall), the CFS Partners in Health Parents' Council, hosts a clothing, toy and household goods giveaway for our North Country client families. Over 1,500 families benefited from this semi-annual event in 2010, including 183 Littleton residents.

In addition to the programs highlighted above, a number of other services are available from Child and Family Services to Littleton residents. Attached is a description of all the services we offer residents.

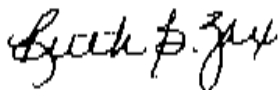
There is no doubt that the level of need for these services is significant. Our continued ability to

meet the needs of Littleton residents through these programs and services is dependent on the financial support we receive from the range of sources highlighted above. An allocation from the town of Littleton would be a well placed investment. \$1,500 would translate into \$6,000 of child abuse prevention and treatment services.

We know that New Hampshire towns, like Child and Family Services, continue to face financial challenges. We are both being asked to do more with fewer resources. Having Child and Family Services available to community residents reduces the burden placed on your Human Resource/Welfare Departments. In addition to the basic needs support 183 residents received from the Days of Sharing last year, we supplied over \$1,200 in gift cards during the holidays to 22 Littleton families to purchase gifts for their children, as a result of our successful Christmas is for Kids fund raising Radiothon. We are an organization helping the town of Littleton meet the needs of its most needy and vulnerable citizens and hope that voters will include us in this year's town allocation.

We look forward to presenting ourselves at the Deliberative Session in February. If you have additional questions or concerns, please contact me at 603-518-4130.

Sincerely,

A handwritten signature in cursive script, appearing to read "Ruth B. Zax".

Ruth B. Zax, CFRE  
Development Director

enclosures





244 MAIN STREET

LITTLETON, NH 03561

Phone: 603-444-6653 Fax: 603-444-6271

December 8, 2010

Select Board  
Town of Littleton  
125 Main Street, Suite 200  
Littleton, NH 03561

Dear Select Board:

Tri-County Community Action Program is a private, non-profit agency that is requesting, at your 2011 Town Meeting, \$10,800 in funding from the Town of Littleton to help support its Community Contact Division.

The following is a report of services provided in fiscal year July 2009 - June 2010:

Services Provided:	# of HH	Dollar Amount
Fuel Assistance	472	\$399,907
Weatherization	5	\$20,286
Electrical Assistance	14	\$987
Security Loans	48	\$27,458
Homeless Funds (Rental, energy assistance)		\$20,813
Emergency Funds (FEMA/KYNW/Cath Char./McKinney)	24	\$7,721
USDA Foods for Littleton Pantries (All Saints/Peer Support)		\$6,080
CAP Pantry (3,447 people receiving 3 days worth of food)	1338	\$51,188
Salvation Army	20	917

**THROUGH THE EFFORTS OF TRI-COUNTY COMMUNITY ACTION, THE CITIZENS OF LITTLETON HAVE RECEIVED A TOTAL OF \$535,357. IN ASSISTANCE**

Community Contact provides these and other necessary services for the less fortunate citizens in your town and surrounding vicinities. We are depending upon funding from your town and others countywide.

We sincerely appreciate the Town of Littleton's past support and look forward to our continuing partnership to provide essential services to your residents.

Sincerely,

Karen Hoyt  
Littleton Community Contact Manager

## Littleton Community Center Annual Report 2010-11

The Board of Directors has been hard at work again this year with fundraising efforts, promoting the Community Center and holding community events. Our fundraising efforts this year included our second annual lasagna dinner and auction. The town warrants article for a \$30,000 matching grant was reached through our fundraising efforts and the donations of town citizens and a generous donation from the Littleton Lions Club. The largest benefactor of the Center was Frances M. Heald, a former longtime member of the board, who bequeathed funds in memory of Harry Lewis Heald and Mary Mooney Heald. It is the intention of the board of directors to use these funds towards the renovation, rehabilitation and preservation of the Annex and the House.

The directors have continued to take care of minor repairs, often done by board members, to maintain the buildings, conserving our funds during this difficult economy. Other needed maintenance has been deferred until more funding is available. We are extremely appreciative of the good maintenance and services provided by our custodian and hostess, Briggs and Wendy Clark.

Approximately 80 groups met in the buildings during the year and over 30,000 people attended private and club functions and civic meetings for selectmen and town committees. This year the Center hosted a free Game Night for the public's pleasure on the last Friday night monthly, March through October. We enjoyed hosting our annual Open House in December. The Community Center has become a member of the Littleton Chamber of Commerce and is working on a new web site and brochure. The Board of Directors would like to recognize the hard work contributed by recently retired Directors Erica Antonucci, Bill Lockhart and Stella Burrington. We welcome Marcia Copeland as our newest director and Janet Costa as our new treasurer, replacing Jeanne Dickerman who served many years as treasurer.

Roxanne Bowker, President

Littleton Community Center Board of Directors

## LITTLETON AREA HISTORICAL SOCIETY

We finally made it! Yes, we are officially open at the Opera House. We opened on January 22, 2011. In 2010 we did the preparing of our artifacts for the opening. We now have a contract with the Town of Littleton. Our location is on the bottom floor. You can reach us by the stairway or take the elevator.

After about three years in storage, the artifacts can be seen by all who are interested in the Town's history. The museum board wants to thank the Community Center for the time we had our research office there. Thanks to Wendy and Briggs for their kindness and assistance for our needs. The museum has about 3800 sq ft and plenty of room for our future themes. Our painting to the walls and beams was done by Jerry Drapeau. The paint and materials were donated by our local Aubuchon Hardware store. The electrical work was done by JA Corey Electric, and the plumbing was done by Frank Grammo.

The Littleton Area Historical Society wishes to thank the selectmen and the town manager for their assistance in helping us to get situated and re-established in the endeavor.

We are now open on Wednesdays from 9:00 am til 2:30 pm. We welcome all who are interested in our community history.

Ray Hopkins, Director

Daniel Cullen, President

## 2010 Northern Human Services Director's Report

### *White Mountain Mental Health Common Ground*

In a difficult financial environment for human service organizations, I am happy to report that there has been a great deal of positive activity this year at Northern Human Services. Both our mental health and our developmental services programs have been able to look upon the challenges of the past year as opportunities to develop creative, efficient, accountable innovations. Some highlights:

- Telemedicine expanded to serve local hospital emergency rooms. In partnership with all seven hospitals in the NHS service area, we have begun offering emergency mental health evaluations via video. Hours of wait time and costly and dangerous travel will be eliminated by this service, made possible by a federal HRSA grant.
- Children in need of expert evaluation by a child psychiatrist continue to be seen by a Dartmouth Child Psychiatrist, via video, from our Littleton office. Feedback from children and their families has been very positive.
- In this tough economy, employment is a huge challenge for many of our clients. To respond to this need, we have hired a supported employment specialist who is specially trained in assisting persons with mental illness to seek, obtain and keep jobs. This is one of the "evidence-based practices" we have implemented, using methods that have been proven to be effective in studies across the country. Many North Country businesses are welcoming our clients as employees, and finding them to be great employees.
- Common Ground hosted the director of an organization in Adelaide, Australia. This is the latest in a series of visits from agencies around the world. These organizations have been referred to visit us due to the quality of our services and our individualized approach to meeting people's needs.
- We have implemented training via the internet for our staff, saving substantial money and time and offering our employees a huge array of educational options.
- Our student services program continues to provide extensive supports to school-aged children whose families and schools want them to remain in the community. This service prevents costly and disruptive placements away from family and friends.
- Our Woodsville Common Ground office, located at St. Luke's Hall, has grown substantially this year, with three service coordinators, a nurse and a housing specialist providing services in the southern part of our service area.

All of these varied activities depend on the support of our towns. **This year our mental health offices served 313 people from the Town of Littleton, providing 2,363.66 hours of counseling.** Our developmental services program, Common Ground serves 102 throughout the area.

Thank you for your continued support of our services. We want to be here when you need us.

Respectfully Submitted,



Jane C. MacKay, LICSW  
Area Director



## Raymond S. Burton

338 River Road  
Bath, NH 03740  
Tel: (603) 747-3552  
Cell Phone (603) 481-0863  
E-mail: ray.burton@myfairpoint.net

*Executive Councilor  
District One*

### REPORT TO THE PEOPLE 2011 Ray Burton, Executive Councilor

Writing this report to the citizens of District One is always an interesting undertaking to try to condense on one page a quick look at where your NH State government might be headed in 2011 and the years ahead.

There have been significant changes in the membership of the Legislature and Executive Council of the NH State House. This coupled with a serious lack of money to accomplish basic needs as currently being delivered will certainly present challenges for NH House and Senate members. My suggestion is to stay in close touch with your local Senators and House Members. To find your local State Senator and House Members go to: <http://gencourt.state.nh.us/house/members/wml.aspx>. Another good source for information is your local library or Town/City Clerks Office.

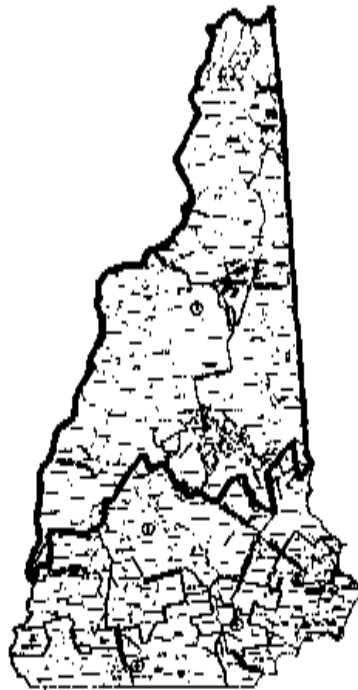
This is the planning year for the 10 year transportation plan. Highway, rail, aviation, and public transportation projects are all a part of the hearing process that the five Executive Council members will be holding. Hearings are held in each of our Districts. Local information from the area regional planning commissions is key to having successful projects included in the proposed plan which is delivered by law to the Governors desk by December 15, 2011 and then by law to the NH House and Senate by January 2012.

I cannot emphasize enough the urging of local citizens to volunteer for the dozens of volunteer boards and commissions which the Governor and Council are required to find individuals to serve on. For a list of those commissions go to: <http://www.sos.nh.gov/redbook/index.htm>. If you are interested in serving send your letter of interest and resume to Jennifer Kuzma, Governors Office, 107 North Main St., Concord, NH 03301. Tel: 603 271-2121.

There are three District Health Councils in District One that meet 3 times a year to hear directly from the Commissioner of Health and Human Services. If you are interested in being added to this list send your email address to me at [ray.burton@myfairpoint.net](mailto:ray.burton@myfairpoint.net).

As always, my office has a supply of NH Constitutions, official tourist maps and other information about the Executive Council. I am always available to speak with local groups.

It is an honor to represent your region.



#### Towns in Council District #1

##### CARROLL COUNTY:

Albany, Bartlett,  
Chatham, Conway, Eaton,  
Ellingham, Freedom, Hart's Loc.,  
Jackson, Madron, Moultonborough,  
Ossipee, Sandwich, Tamworth,  
Tiltonboro, Wakefield, Wolfeboro.

##### GRAFTON COUNTY:

Alexandria, Ashland, Bath,  
Benton, Bethlehem, Bridgewater,  
Bristol, Campton, Canaan,  
Dorchester, Easton, Ellsworth,  
Enfield, Franconia, Grafton,  
Groton, Hanover, Haverhill,  
Hebron, Holderness, Landaff,  
Lebanon, Lincoln, Lisbon,  
Livermore, Littleton, Lyman,  
Lyme, Monroe, Orange, Orford,  
Piermont, Plymouth, Rumney,  
Sugar Hill, Thornton, Warren,  
Waterville Valley, Wentworth,  
Woodstock

##### BELKNAP COUNTY:

Alton, Belmont, Center Harbor,  
Gifford, Laconia, Meredith,  
New Hampton, Sanbornville, Tilton

##### COOS COUNTY:

Berlin, Carroll, Clarksville,  
Colebrook, Columbia, Dalton,  
Dixville, Dummer, Errol,  
Gorham, Jefferson, Lancaster,  
Milan, Milletfield, Northumberland,  
Pittsburg, Randolph, Shelburne,  
Stewartstown, Stark, Stratford,  
Whitfield

##### SULLIVAN COUNTY:

Charlestown, Claremont, Cornish,  
Croydon, Grantham, Newport,  
Plainfield, Springfield, Sunapee

## Annual Report 2010



University of New Hampshire Cooperative Extension's mission is to provide New Hampshire citizens with research-based education and information, to enhance their ability to make informed decisions that strengthen youth, families and communities, sustain natural resources, and improve the economy.

Four full-time Extension Educators, Deborah Maes, Consumer and Family Resources, Kathleen Jablonski, 4-H Youth Development, Heather Bryant, Agricultural Resources, and David Falkenham, Forestry and Wildlife Resources are joined by Arianne Fosdick, Volunteer Management Program Assistant and Michal Lunak, State Dairy Specialist. Lisa Ford, Nutrition Connections, is housed at Whole Village Family Resource Center in Plymouth. Our staff are supported in the office by Kristina Vaughan, Teresa Locke and Donna Lee.

Volunteers in 4-H Youth Development, Forestry Coverts and Master Gardeners programs are an important asset to our outreach work. The volunteers who serve on the Grafton County Extension Advisory Council provide support and guidance for our programs. Recent council members include David Keith from North Haverhill; Rebecca Page, Haverhill; Martha McLeod, Franconia; Frank Hagan, Bethlehem; Cheryl Taber, Littleton; Luther Kinney, Sugar Hill; Mary Ames, Bath; Pauline Corzilius, Pike; Annemarie Godston, North Haverhill; and Emilie Shipman, Enfield. They are joined by State Representative Kathleen Taylor and County Commissioners, Raymond Burton, Michael Cryans and Martha Richards.

- \*The Dairy and Agricultural Resources programs focus on the educational needs of dairy and commercial farmers and growers.

- \*A SARE grant and county funding supported a pepper variety trial on county land.

- \*A series of workshops targeting commercial growers included starting seedlings, small fruit production and apple pruning.

- \*Master Gardeners helped develop a parallel series of gardening workshops targeting youth that were offered throughout the summer. Topics included pressing flowers, fiber arts, and creating a habitat with compost.

- \*Dairy Farmers attended workshops focusing on developing sustainability in tough economic times.

- \*Food Safety classes provide education for food service workers and school food service personnel.

- \*A collaboration between UNHCE and Child and Family Services helped provide parenting education classes to county residents.

- \*The Nutrition Connections program focuses on the needs of families with limited resources.

- \*The County Forestry Management Plan covering the 515 acres of county owned land was completed.

- \*The County Woodlands Tree Farm was successfully audited, and received renewed certification.

- \*In collaboration with the Natural Resources Conservation Service/USDA office, cost share projects were started or facilitated on privately owned lands.

- \*Our youth development program provides leadership to adult leaders of 4-H clubs and training for after-school program staff.

- \*NPASS (New Practices in After School Science) has trained staff in three school districts. This project seeks to foster an interest in science careers.

- \*Over 100 leaders worked with 230+ youth to help stage 20 county events as well as assist in regular club meetings.

- \*An Afterschool orientation session, based on new credentialing guidelines enacted by the state legislature, was presented around the state by 4-H Youth Development staff.

All staff members contribute to a weekly column that is sent to papers county-wide. We have expanded internet presence on our county web page and on Facebook.

Respectfully submitted: Deborah D Maes, Extension Educator, Family & Consumer Resources & County Office Administrator



## **AMMONOOSUC COMMUNITY HEALTH SERVICES, INC.**

### **Report for 2010**

Ammonoosuc Community Health Services' (ACHS) mission is to provide quality affordable health care to the 26 communities we serve in southern Coos and northern Grafton Counties, regardless of their ability to pay. In many instances, ACHS is the safety net that provides critically needed health care to those who otherwise would not have access.

As one of the largest primary healthcare networks in northern New Hampshire (and Vermont), nearly 10,000 patients choose ACHS as their Medical Home, 2017 from Littleton. ACHS is a highly respected non-profit Federally Qualified Health Center (FQHC) that has been providing patient-centered affordable, quality healthcare for over 35 years regardless of one's ability to pay. Our ability to continue to provide these services depends on the generous support from the communities we serve.

We have sites in Littleton, Franconia, Warren, Whitefield, and Woodsville. Although we are extremely grateful to have received funding to expand and upgrade our Littleton and Warren care delivery sites this past year, those funds can only be used for their intended use and not for patient care. Our community fund raising continues to be an important part of operating our community health centers. We accept the uninsured, under-insured, Medicare, Medicaid and most commercial insurances. We also offer a sliding-fee-scale for payment of services for those who qualify.

ACHS has 9 Family Practice Physicians, 2 Pediatricians, 5 Advanced Practice Registered Nurses and 2 Physician Assistants. We also contract with 2 Ob/Gyn Physicians, and employ 1 NH Licensed Social Worker/Licensed Alcohol and Drug Counselor, a Clinical Psychologist and a Psychiatric Nurse Practitioner. We also employ Registered and Licensed Practical Nurses, a Nutritionist, Social Workers, Patient Navigators, and other support staff.

ACHS offers a broad spectrum of health care services including:

- Comprehensive Primary Medical Care for all ages
- Family Planning - Birth Control, STD Checks, HIV Testing and Counseling
- Pre-Natal Care - Childbirth Education, Nurse/Midwife Service and Newborn Care
- Pediatrics
- Chronic Disease Management
- Breast & Cervical Cancer Screening Program
- Behavioral Health Care - Counseling, Drug and Alcohol Treatment
- WIC/CSFP - Healthy Food and Nutrition Education
- Pregnancy & Beyond Home Visiting Program
- Partners in Health - Support for Families with Children with Chronic Health Conditions
- Oral Health Referrals and Voucher Program
- Pharmacy Program

The Board of Directors, Staff and Patients of ACHS thanks the Town of Littleton and the many organizations and community members who have supported Ammonoosuc Community Health Services throughout the past year. Your generous contributions and commitments are greatly appreciated.

Respectfully submitted,

Edward D. Shanshala II, MSHSA, MSEd  
Chief Executive Officer / Executive Director

#### **MAIN OFFICE**

25 Mt. Eastis Road  
Littleton, NH 03561  
(603) 444-2464  
Fax (603) 444-5209

79 Swiftwater Road  
Woodsville, NH 03785  
(603) 747-3740  
Fax (603) 747-0416

14 Kings Square  
Whitefield, NH 03598  
(603) 837-2333  
Fax (603) 837-9790

155 Main Street  
Franconia, NH 03580  
(603) 823-7078  
Fax (603) 823-5460

333 NH Rte 25  
Warren, NH 03279  
(603) 764-5704  
Fax (603) 764-5705

# Boys & Girls Club of the North Country

The mission of our Club is to provide a fun, safe and positive place for all kids of the North Country, under the guidance of caring adults.

The Board of Directors and the greater North Country community are celebrating what many feel is the most successful after-school program ever developed in the North Country and the sixth year of the existence of the *Boys and Girls Club of the North Country (BGCNC)*.

Here we are almost six years later, and we have this club because we ***believe*** in the dream of a stronger community. The fact that the *Boys & Girls Club of the North Country* exists is due to our community -your collective belief that maintaining a healthy and successful community requires community-wide support -for your children & grandchildren, their friends, your neighbors and your future employees.

The *Boys & Girls Club of the North Country* is secured by your belief that we....each and every one of us.... are responsible for the creation of that healthy, successful community in which we all want to live.

The BGCNC provides over 100 area children in grades 2 - 7 with a safe place to go to socialize, learn new skills, have new experiences, receive homework assistance and realize that the community cares about them. Many of these children would be home alone; out on the streets or worse... if it were not for ***your*** Boys & Girls Club.

BGCNC in the second year of our educational collaboration with the *Littleton School District* through our *Supplemental Educational Services Tutoring Program*. This program provides after school tutoring and transportation for approximately sixteen Littleton children, as well as, full membership in the BGCNC. All of this is provided without cost to the student or parents. This exceptional collaboration between the Schools and our non-profit organization is a win-win situation for the Town of Littleton and the BGCNC.

In our weekly schedule we include several *Boys & Girls Club of America* programs tailored appropriately for our kids. These evidence-based activities focus on the environment, study habits, confidence, gender issues, sportsmanship, fitness, leadership and community service.

This year's big news is that BGCNC has acquired the building in which we have resided for the past 5 ½ years. The asking price for the clubhouse building fell so dramatically last summer that we *had* to make an offer. We are now the proud owners of 18,000 square feet of potential for the children of the North Country.

While we are moving forward, we absolutely need the support of all of our service communities, now more than ever. Over the past 6 Years the BGCNC has invested over \$650,000 in the children of the North Country, providing services to over 100 children each year, of which over half of those children come from Littleton.

We sincerely appreciate the incredible support of all of the businesses, residents and school system of Littleton...

Respectfully Submitted,

**Kevin M. O'Brien**, Board Chair  
Boys & Girls Club of the North Country



# Tri-County CAP Transit

"Public Transit in the North Country"

Serving Coos, Northern Grafton, and Carroll Counties

Administrative Office located at:

31 Pleasant Street, Suite 100, Berlin NH 03570

Phone: 603-752-1741 Fax: 603-752-2117

Toll Free: 1-888-997-2020 (Coos & Northern Grafton County)

Toll Free: 1-866-752-6890 (Carroll County) Phone/Fax: 603-323-8150

December 13, 2010

Littleton Board of Selectmen  
Town of Littleton  
125 Main St., Suite 200  
Littleton NH 03561

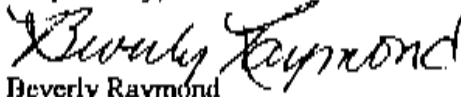
Dear Board of Selectmen;

On behalf of Tri-County CAP, Inc., North Country Transit I would like to respectfully request funding in the amount of \$4,000.00 to support The Tri Town Public Transit Route.

The Tri Town Public Transit Route provides people of all ages with the opportunity of obtaining affordable transportation to job access, shopping, medical appointments and attendance at daily social events within the Tri Town areas. In fiscal year 2008 The Tri Town bus provided *15,405* rides. This is an increase of *4,286* rides in comparison to last year. Due to ridership increases in the spring of 2011 we will be receiving new 24 passenger, wheelchair accessible bus to replace the 16 passenger bus we are currently using for service. We also received feedback from the townspeople on how nice the Trolley looked riding through town and how much many of them enjoyed riding on it. This year we have added additional stops as well. Home Depot, Lowe's, DHHS and the Ammonoosuc Clinic. These stops have afforded more people to utilize the Trolley for employment, shopping and social service appointments.

Your past support of this community-based program has been greatly appreciated and we welcome your questions and comments pertaining to this request for funding. Please call the administrative offices at 752-1741, Monday through Friday, and I'd be glad to speak with you.

Respectfully,

  
Beverly Raymond  
Transportation Director  
Tri County CAP, Inc.

# **PEMI-BAKER SOLID WASTE DISTRICT**

Robert Berti, Chairman  
Harvey Papiin, Vice Chairman  
Josh Trought, Treasurer

264 Pettyboro Rd.  
Bath, NH 03740  
(603) 838-6822  
dwoods@ncia.net

## **2010 Annual Report**

In 2010 the District continued its cooperative efforts to promote waste reduction, increase recycling, and to provide residents with a means of properly disposing of their household hazardous waste (HHW). The District's 2010 HHW collections were very successful. Two collections were held, one in Littleton and the other in Plymouth. Over 250 vehicles were tallied at the two events, an increase of over 30% from 2009. In addition to the waste brought by residents, a number of communities were able to dispose of waste that had been collected at their facilities over the past year. Total costs for the program were \$26,756. The District was awarded a grant from the State of NH for \$5,230 and received \$768 from non-residents and small businesses to cover their participation costs. This brought the net expenditure for the two collections to \$20,758 (a cost of \$.67 per resident). A table highlighting HHW collection data since 2006 is below.

**2006 - 2010 HHW Collection Data**

Year	# of Collections	# of vehicles	HHW Disposal Costs	NHDES HHW Grant	Revenue from non-District Participants	Net Expenditures	Cost/Capita
2006	3	386	\$31,076	\$11,487	\$2,876	\$16,713	\$.56
2007	2	180	\$22,460	\$8,927	\$0	\$13,533	\$.45
2008	2	704	\$28,680	\$7,300	\$2,870	\$18,510	\$.62
2009	2	189	n/a	n/a	n/a	\$15,428	\$.51
<b>2010</b>	<b>2</b>	<b>250</b>	<b>\$26,756</b>	<b>\$5,230</b>	<b>\$768</b>	<b>\$20,758</b>	<b>\$.67</b>

\* Note: In 2009, the District took part in North Country Council's HHW program and was assessed \$15,428 based on our participation numbers.

In 2011, the District will once again hold collections in Littleton and Plymouth. Dates are tentatively set for Sunday, August 28<sup>th</sup> in Littleton and Saturday September 24<sup>th</sup> in Plymouth. The District takes great effort to provide these collection programs in a cost effective means, but the reality is that they are very expensive to hold (over 80% of our 2011 budget is targeted for HHW expenditures). At the same time, the State of NH's HHW grant program is under increasing funding pressure and there is no guarantee grants funds will be available in this or future years. Individual residents can help keep our disposal costs down, save themselves a few dollars, and reduce the toxicity of the environment by remembering a few of these helpful tips: Buy only what you need. If you have leftover product, properly store it so it will last. Use biological controls and organic products for pests and diseases in the garden when feasible. Apply chemical pesticides only as a last resort and be sure to follow the directions on the label. Lastly, air-dry your leftover latex paint. When completely dried, latex paint maybe disposed of in your household trash.

It cannot be stated enough how fortunate the District is to have some of the best recycling programs in the State along with some of the most knowledgeable and innovative facility operators and committee members. If at any time an individual community needs assistance in regards to their solid waste/recycling program, please contact the District at 838-6822 or by email at dwoods@ncia.net. If towns need financial assistance for making improvements to their recycling program they should contact NH the Beautiful. NH the Beautiful offers grant opportunities to NH communities to help with the purchase of recycling equipment. Grants may total up to one-half of the purchase price on such things as balers, roll-off containers, collections bins, or other equipment that will assist a town in achieving a higher diversion rate. More information on the grant program is available at [www.nhthebeautiful.org](http://www.nhthebeautiful.org).

As always, citizens interested in participating in the development of the District's programs are welcome to attend the District's meetings. Information regarding the place and time of the meetings is available at all municipal offices and recycling centers.

Respectively Submitted,  
Robert Berti, Chairman  
Pemi-Baker Solid Waste District

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Ashland - Campton - Danbury - Dorchester - Easton - Ellsworth - Franconia - Groton - Landaff - Lisbon - Littleton - Lyman  
Plymouth - Rumney - Sugar Hill - Thornton - Warren - Waterville Valley - Wentworth

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**Ammonoosuc River Local Advisory Committee**

**95 Dodge Rd**

**Littleton, NH 03561**

Dear Friends

Let me take this opportunity to introduce you to the Ammonoosuc River Local Advisory Committee (LAC). Three years ago, the Ammonoosuc River was designated a protected river by the State Legislature under RSA 483. Each town on the river can nominate representatives to be on the Local Advisory Committee to be appointed by the Commissioner of the New Hampshire Department of Environmental Services (DES). The primary responsibility of the LAC is to advise the Commissioner of the New Hampshire Department of Environmental Services, the Rivers Management Advisory Committee (RMAC) and the municipalities, through which the Ammonoosuc River flows, on matters pertaining to the management of the river.

We have been busy the past three years meeting on a monthly basis reviewing development plans along the river, advising the DES and the town's methods to protect the river, performing water quality tests in various locations along the river and listening to citizens' concerns in regards to the river.

This year the LAC, under the Volunteer River Assessment Program (VRAP), conducted water quality testing from May through September for turbidity, pH, dissolved oxygen, water temperature, and specific conductance. Additional sampling was also collected at a multitude of stations for total phosphorus, F. Coli and Chloride levels. We also partnered with the Connecticut River Joint Commissions to sponsor a fluvial geomorphic study on the river. Presentations have been made to all the towns on the results of this study and the areas that we all need to be concerned about. We are in the process of developing the river management plan for the Ammonoosuc which is expected to be completed in 2011.

The Committee would like to thank all of you and your town government for supporting us and we welcome your input. We meet monthly, usually the first Wednesday of each month. All of our meetings are open to the public and if you would like to attend, please email or call us for the exact time and location of our monthly meeting.

Sincerely,

The Ammonoosuc Local Advisory Committee

Charlie Ryan, Chairman, Littleton	Richard Walling, Vice Chairman, Bath	Connie McDade Secretary, Littleton
Michael King, Treasurer, Haverhill	William Harris, Haverhill	Errol Peters, Landaff
Steve Jesseman, Lisbon	Jessica Willis, Littleton	Marilyn Johnson, Bethlehem
Karen Pearson, Bethlehem	Joan Karpf, Carroll	Leslie Bergum, Carroll
Linda Dowling, Carroll	Michael Waddell, Coos County	John Scarinza, Coos County



## **CONNECTICUT RIVER JOINT COMMISSIONS**

**2009-2010**

This year the Connecticut River Joint Commissions faced and dealt with a financial crisis which could have bankrupted the Organization. Through the oversight and vigilance of some of our commissioners major financial shortfalls in matching funds for grants and administrative weaknesses were discovered. The resulting shortfall in administrative funds forced us to lay-off paid staff and reduce our operating costs to bare-bones for the 2010-2011 fiscal years. We were able to return our business/office manager to part-time duty and several commissioners stepped up to the plate to continue program services and devise plans to sustain the operation and reimburse our grantors for overmatched funds.

As of this writing we have paid back all outstanding debt, continued our program commitments, largely through the help of the regional planning commissions, and met the requirements of our two state grants. We are currently planning to contract as much programming help as we can afford.

We have come through a difficult period but the future looks bright for the CRJC and its Local River Subcommittees.

Thanks to all who helped us through this difficult period.

Glenn English, Chair

New Hampshire

Connecticut River Valley Resource Com.

Thomas Kennedy, Chair

Vermont

Connecticut River Watershed Advisory Com.



## PLODZIK & SANDERSON

*Professional Association/Accountants & Auditors*

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX 603-224-1389

### **INDEPENDENT AUDITOR'S REPORT**

To the Members of the Board of Selectmen  
Town of Littleton  
Littleton, 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 Littleton as of and for the fiscal 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 Littleton's management. Our responsibility is to express opinions 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, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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.

As discussed in Note 16 to the financial statements, management has not recorded a liability for other post employment benefits in governmental activities, and accordingly, has not recorded an expense for the current period change in that liability. Accounting principles generally accepted in the United States of America require that other postemployment benefits be accrued as liabilities and expenses on the government wide financial statements which would increase the liabilities, reduce the net assets, and change the expenses of the governmental activities. The amount by which this departure would affect the liabilities, net assets, and expenses of the governmental activities is not reasonably determinable.

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with the accounting principles generally accepted in the United States of America, the financial position of the governmental activities of the Town of Littleton as of December 31, 2009, or the changes in financial position thereof for the year then ended.

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

The management's discussion and analysis and budgetary comparison information are not a required part of the basic financial statements, but are 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 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.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 3, 2010 on our consideration of the Town of Littleton's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

***Town of Littleton  
Independent Auditor's Report***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Littleton's basic financial statements as a whole. The combining and individual fund schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements of the Town of Littleton. The combining and individual fund schedules and the schedule of expenditures of federal awards have been subjected to the auditing procedures applied in the audit of the basic financial statements, and in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*Gregory A. Collyer, CPA*

November 3, 2010

PLODZIK & SANDERSON  
Professional Association

## **TOWN OF LITTLETON, NH**

### **MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A) OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2009**

The Board of Selectmen, as management of the Town of Littleton, NH (the town), offer readers of the Town's annual financial statements this narrative discussion and analysis of the financial activities of the Town for the fiscal year which ended December 31, 2009. The Town's management has prepared this discussion and analysis to encourage readers to consider the information presented here in conjunction with additional information found within the body of the annual financial statements.

#### **FINANCIAL HIGHLIGHTS**

- The Town's total net assets for the year ending December 31, 2008, were \$13,565,907, year ending December 31, 2009 the net assets were \$15,384,476. Net assets increased by \$1,818,569, or 13.4%, between January 1, 2009 and December 31, 2009. The Town's total net assets consisted of \$10,408,452 in capital assets net of debt, assets restricted for perpetual care of \$502,404 and an unrestricted net asset balance of \$4,473,620.
- The Town's long-term obligations as of December 31, 2009 total \$6,549,379. These liabilities are reflected as a reduction in net assets.
- The Town continues numerous construction projects to improve its infrastructure and maintain capital assets keeping in mind the necessity of protecting the assets of the community balanced with the fiscal impact of such projects.
- During the year, the Town's expenses of \$13,322,965 were \$951,059 less than the revenues of \$14,274,024. Revenues consist of: charges for services; operating grants and contributions; debt proceeds, and general revenues (which consist of local and state property tax assessments, state and federal grants, and contributions not restricted to purpose).
- At the end of the current fiscal year, unreserved, undesignated fund balance for the general fund was \$587,061, or 4.4% of total expenditures.

# TOWN OF LITTLETON, NH

## MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A) OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2009

### OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to the Town's annual financial report, which consists of basic financial statements, notes to the financial statements, and related financial/compliance information. Our annual financial report consists of five elements: 1) government-wide financial statements, 2) fund financial statements, 3) notes to the financial statements, 4) required supplementary information, and, 5) this discussion and analysis. This report also contains other supplementary information in addition to the basic financial statements themselves.

The basic financial statements include two kinds of statements that present different views of the Town based upon measurement focus and basis of accounting.

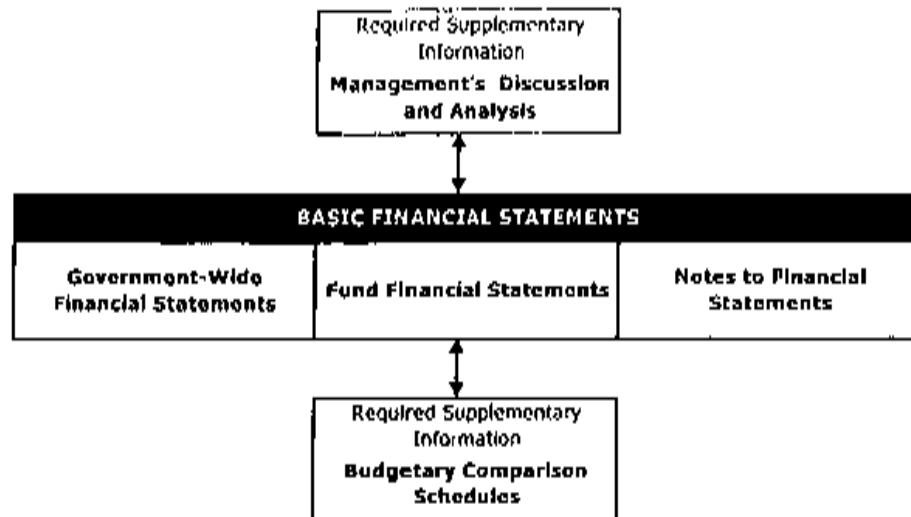
- The first two statements are government-wide financial statements that provide both long-term and short-term information about the Town's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the Town, reporting the Town's operations in more detail than the government-wide statements. The governmental funds statements tell how the Town's services were financed in the short term as well as what remains for future spending. Fiduciary fund statements provide information about the financial relationships in which the Town acts solely as a trustee or agent for the benefit of others, to whom the resources belong.
- The Town's financial statements include all funds of the Town ("primary government") as well as its component unit. The primary government represents all funds under the ultimate control of the Town. The component unit is a separate legal entity. While legally separate, the component unit is part of the Town government *in substance*. The Town's financial statements would be misleading without incorporating component unit information.
- The Littleton Water and Light component unit is reported in a separate column of the Town's financial statements, set apart from the rest of the primary government. This unit is discretely presented in the financial statements because the Town is financially accountable for it.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements. The following exhibit shows how the required parts of this annual report are arranged and related to one another.



# TOWN OF LITTLETON, NH

## MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A) OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2009



# TOWN OF LITTLETON, NH

## MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A) OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2009

The following exhibit summarizes the major features of the Town's financial statements, including the portion of the Town government they cover and the types of information they contain.

	Government-Wide	Fund Statements	
		Governmental	Fiduciary
<b>SCOPE</b>	Entire Town government (except fiduciary funds)	All activities of the Town that are not proprietary or fiduciary	Instances in which the Town is the trustee or agent for someone else's resources
<b>REQUIRED FINANCIAL STATEMENTS</b>	Statement of Net Assets	Balance Sheet	Statement of Fiduciary Assets
	Statement of Activities	Statement of Revenues, Expenditures and Changes in Fund Balances	Statement of Changes in Fiduciary Net Assets
<b>ACCOUNTING BASIS</b>	Accrual	Modified Accrual	Accrual
<b>MEASUREMENT FOCUS</b>	Economic Resources	Current Financial Resources	Economic Resources
<b>TYPE OF INFORMATION ASSETS AND LIABILITIES</b>	All assets and liabilities, both financial and capital, short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter, no capital assets included	All assets and liabilities, both short-term and long-term
<b>TYPE OF INFORMATION REVENUES, EXPENSES, AND EXPENDITURES</b>	All revenues and expenses during the year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year, expenditures when goods or services have been received and payment is due during the year or soon thereafter	Agency funds do not report revenues or expenses

The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the statements.

# **TOWN OF LITTLETON, NH**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A) OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2009**

### **Government-wide Financial Statements**

The Government-wide Financial Statements show functions of the Town that are principally supported by property taxes and intergovernmental revenues as "Governmental Activities." These functions are accounted for in the General, Special Revenue, Capital Project and Permanent Funds. Intergovernmental revenues include local, state and federal monies. The governmental activities of the Town include general government, public safety, operation and maintenance of roadways and facilities, and operation of town wide services such as welfare, culture and recreation as well as conservation departments. Taxes and intergovernmental revenues also support fixed assets and related debt.

### **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 definitions are part of a state mandated uniform accounting system and chart of accounts for all New Hampshire towns. The Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. A detailed statement of fund financial activity is also contained in the State of New Hampshire Annual Financial Report (MS-5), on file at the Town of Littleton.

All of the funds of the Town can be divided into three categories: governmental funds, proprietary funds and fiduciary funds. General Fund, Sewer, Capital Projects and twelve non-major funds are consolidated as Governmental Funds. General and Sewer Fund expenditures are compared to budget in the Budgetary Comparison Schedules. Fiduciary Funds are trust funds belonging to other governmental entities, which are classified in the financial statements as agency funds.

### **Notes To The 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.

### **GOVERNMENT-WIDE FINANCIAL ANALYSIS**

Net assets may serve, over time, as a useful indicator of a government's financial position. The largest portion of the Town's net assets reflects its investment in capital assets (e.g., land, land easements, land improvements, works of art, construction in progress, buildings and improvements, leasehold improvements, vehicles, equipment and infrastructure); less any related debt used to acquire those assets that is still outstanding. The Town uses these capital assets to provide services to its residents; consequently, these assets are not available for future spending. Although the Town's investment in its 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.

The Town's financial position is the product of several financial transactions including the net results of activities, the acquisition and payment of debt, the acquisition and disposal of capital assets, and the depreciation of capital assets. Summaries of the capital assets, depreciation and long-term debt obligations can be found in the Notes to Financial Statements. Depreciation is included by accounting convention thus the depreciated value of a Town asset, as reflected in these reports, does not reflect an asset's useful, market or replacement value.

# TOWN OF LITTLETON, NH

## MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A) OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2009

**Net Assets for the period ending December 31, 2009.** Comparative data from 2009 and 2008 is presented to provide a financial analysis of the current financial position of the Town. In 2009, unrestricted net assets are \$4,473,620.

<b>Net Assets</b>	<b>2009</b>	<b>2008</b>	<b>% Change</b>
	9,863,039	10,078,774	-.02%
Current Assets			
	16,718,810	13,729,899	21.76%
Capital Assets			
<b>Total Assets</b>	<b>26,581,879</b>	<b>23,808,673</b>	<b>11.65%</b>
Current Liabilities	4,648,024	5,811,783	-20.02%
Non-current Liabilities	6,549,379	4,430,983	47.80%
<b>Total Liabilities</b>	<b>11,197,403</b>	<b>10,242,766</b>	<b>9.32%</b>
Investment in capital assets (net of debt)	10,408,452	9,927,937	4.84%
Restricted net assets	502,404	444,055	13.14%
Unrestricted net assets	4,473,620	3,193,915	40.06%
<b>Total Net Assets</b>	<b>15,384,476</b>	<b>13,565,907</b>	<b>13.40%</b>

A portion of the net assets are either invested in capital assets or restricted as to the purposes they can be used for.

- The Town's investment in capital assets net of related debt is the largest component of the total combined net assets.
- Restricted net assets represent nonexpendable trust funds, net asset amounts that are not available for discretionary spending.

**Change in Net Assets.** The Town's total revenues were \$10,897,696; total expenses \$9,079,127 resulting in an increase of net assets of \$1,818,569. The largest part, nearly 48.95%, of the Town's revenues came from the local tax assessment.

The Town's expenses were largely for, (1)Public Safety, (2)Capital Outlay (3)General Government, (4)Sanitation, Welfare & Health, and (5)Highway & Streets representing (88.82%), of total expenses.

# TOWN OF LITTLETON, NH

## MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A) OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2009

Change in Net Assets	2009	% of Total	2008	% of Total	% Change
<b>Program Revenues</b>					
Charges for services	1,205,105	11.05%	1,272,362	11.53%	-5.28%
Operating grants & contributions	1,049,828	9.63%	890,795	8.07%	17.85%
Capital grants, Bond & contributions	1,830,802	16.80%	2,153,117	19.51%	-14.97%
<b>General Revenues</b>					
Taxes	5,334,462	48.95%	5,154,071	46.70%	3.50%
Licenses & permits	963,855	8.84%	1,043,491	9.46%	-7.83%
Unrestricted grants & contributions	311,319	2.86%	274,328	2.49%	13.48%
Miscellaneous revenue	202,325	1.87%	247,380	2.24%	-18.21%
<b>Total Revenues</b>	<b>10,897,698</b>	<b>100.00%</b>	<b>11,035,544</b>	<b>100.00%</b>	<b>-1.25%</b>
<b>Functions / Programs</b>					
General Government	1,501,699	18.6%	1,545,736	14.54%	-2.85%
Public Safety	2,598,944	28.63%	2,432,101	22.87%	6.86%
Highways & streets	1,280,318	14.10%	1,177,307	11.07%	8.75%
Sanitation, Welfare and Health	1,293,593	14.25%	1,273,770	11.98%	1.55%
Culture & Recreation	852,525	7.18%	853,099	6.14%	-1.08%
Conservation	4,870	.00%	1,849	.02%	-163.38%
<b>Unallocated Expenses</b>					
Interest	112,868	1.24%	89,013	.84%	26.80%
Capital Outlay	1,834,310	18.00%	3,461,606	32.54%	-52.78%
<b>Total Expenses</b>	<b>9,079,127</b>	<b>100.00%</b>	<b>10,634,481</b>	<b>100.00%</b>	<b>-14.62%</b>
<b>Revenue in Excess of Expense</b>	<b>1,818,569</b>		<b>401,063</b>		

**Revenues.** Comparative data from 2008 is presented with current year data to provide a more meaningful comparison when addressing significant increases or decreases in the percentage of total revenues or percentages and amounts over or under the prior year.

- Tax assessment, 48.95% and 46.7% of total revenue for the fiscal years ended December 31, 2009, and 2008, respectively, an increase of 3.5% with an increase of \$180,391 more than the prior year amount.
- Capital grants, bonds, and contributions, 16.8% and 19.51% of total revenue for the calendar years ended December 31, 2009, and 2008, respectively, an

# TOWN OF LITTLETON, NH

## MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A) OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2009

decrease over the prior year largely due to Street and Sewer projects getting closer to completion.

**Summary of Revenues.** The biggest share, \$9,066,894 (about 83.2%), of revenue was derived from local appropriations, charges for services, intergovernmental sources (State of NH) and license and permit fees. The following revenue statement includes all revenues from local, state and federal sources.

Governmental Activities Revenue	2009	2008	Variance
Taxes	5,334,462	5,154,071	180,391
Licenses & Permits	963,855	1,043,491	-79,636
Grants & Contributions	2,808,630	3,318,240	-509,610
Charges for Services	1,205,105	1,272,362	-67,257
Miscellaneous	585,644	247,380	338,264
Total	10,897,696	11,035,544	-137,848

**Expenses.** The following analysis provides comparisons when addressing significant increases or decreases in the percentage of total expenses or percentages and amounts over or under the prior year.

Total Expenditures	2009	2008	Variance
General government	1,501,899	1,545,736	-44,037
Public safety	2,598,944	2,432,101	166,843
Highways and streets	1,280,318	1,177,307	103,011
Sanitation	1,113,092	1,084,056	29,036
Health & Welfare	180,501	189,714	-9,213
Culture & Recreation	652,525	653,099	-574
Conservation	4,870	1,849	3,021
Debt Service Interest	112,868	89,013	23,855
Capital Outlay	1,634,310	3,461,606	-1,827,296
<b>Other Financing Sources</b>			
Total	\$9,079,127	\$10,634,481	\$ -1,555,354

- General Government expenses, 16.6% and 14.54% of total expenses for the calendar years ended December 31, 2009, and 2008, respectively, a decrease in total expenses of 4.61%, with \$44,037 less than the prior year amount, primarily on going efforts to reduce cost during the year.
- Public Safety expenses, 28.63% and 22.87% of total expenses for the calendar years ended December 31, 2009, and 2008, respectively, an increase in the total expenses of 6.86%, \$166,843 more over the prior year primarily due to increased personnel costs and added facility expenses.
- Highway and streets expenses, 14.10% and 11.07% of total expenses for the calendar years ended December 31, 2009, and 2008, respectively, an increase in the total expenses of 8.7%, \$103,011 more than the prior year amount largely due to increased cost in personnel, construction cost and supplies.

# TOWN OF LITTLETON, NH

## MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A) OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2009

- Sanitation expenses, 14.25% and 11.98% of total expenses for the calendar years ended December 31, 2009, and 2008, respectively, an increase in the total expenses of \$29,036 more than the prior year due to building improvement projects.
- Capital Outlay expenses decreased from 32.54% of the total expenses in 2008 to 18.0% of the total expenses in 2009, road & sewer projects were being finished up that improved the town's infrastructure and the completion of the police facility.

**Summary of Expenditures.** The Town of Littleton, NH used its budgetary resources as depicted in the chart below. More than 71.5% of all expenditures were expended for public safety, highway & streets and sanitation. This expenditure statement includes expenditures paid from local, state and federal appropriations.

### TOTAL AND NET COST OF SERVICES

	Total Cost of Services			Net Cost of Services		
	2009	2008	Variance	2009	2008	Variance
<b>Functions / Programs</b>						
General government	1,501,699	1,545,736	-44,037	\$(995,040)	\$(1,395,450)	-400,410
Public safety	2,598,944	2,432,101	166,843	(2,471,524)	(2,184,100)	287,424
Highways and streets	1,280,318	1,177,307	103,011	(1,109,383)	(868,944)	240,439
Sanitation	1,113,092	1,084,056	29,036	285,229	(85,568)	370,797
Health & welfare	180,501	189,714	-9,213	(180,501)	(189,714)	-9,213
Culture & recreation	652,525	653,099	-574	(600,927)	(534,824)	66,103
Conservation	4,870	1,849	3,021	(4,870)	12,305	-17,175
<b>Unallocated</b>						
General revenues	(6,811,961)	(6,719,270)	92,691	6,811,961	6,719,270	-92,691
Interest	112,868	89,013	23,855	(112,868)	(89,600)	-43,268
Capital Outlay	1,634,310	3,461,606	-1,827,296	198,492	328,818	132,124
<b>Total</b>	<b>\$ 2,262,776</b>	<b>\$ 3,915,211</b>	<b>-1,652,435</b>	<b>1,818,569</b>	<b>1,731,991</b>	<b>86,578</b>

**Governmental Activities.** The following exhibit presents the net cost of the Town's largest functions based upon the total expenses, less charges for services and operating grants and contributions, of each function. The net cost reflects the amount that was funded by general revenues (principally the property tax assessment which is derived by local property taxes and general state aid).

The total cost of all governmental activities this year was \$9,079,127; the total net decrease was \$1,555,354. The primary financing for these activities of the Town was as follows:

## TOWN OF LITTLETON, NH

### MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A) OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2009

#### Property taxes

- The amount that was billed to taxpayers through property taxes total \$16,026,684, of which the municipal portion is \$5,178,883.

#### Intergovernmental revenues

- Revenues of \$3,191,949 were received from the State of New Hampshire under the categories of sanitation aid, rooms & meals tax and highway block grants, capital improvement grants, and infrastructure grants which are provisions of the State's funding system.

#### Bond/Financing Proceeds

- Funding received through Bonds, Loans, Notes and Financing Proceeds for 2009 were \$3,376,328.

#### Charges for Services

- Sanitation fees totaling \$846,211 reflect user fees for the Sewer Fund
- Recycling Center charges, \$257,740 represents fees for pay per bag, selling of recycling material, disposal of non-recycling materials and related services.
- Recreation fees are charged to users of the programs and totaled \$51,598 for calendar year 2009.

### INDIVIDUAL FUND ANALYSIS

#### **General Fund**

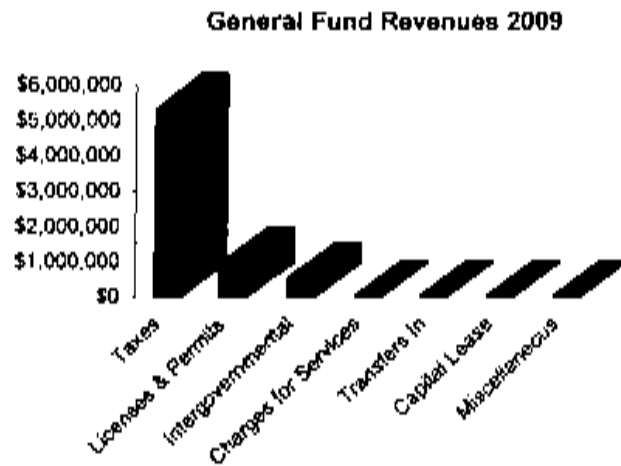
The General Fund is what most people think of as "the budget" since it is the focal point of the Annual Town Meeting and largely supported by locally raised taxes. The local appropriation (property taxes) makes up 75% of general fund revenues. Together, the revenues raised locally comprise over 92% of the Town's General Fund Budgetary Revenues, while the intergovernmental sources of revenue, which include state aid total nearly 8% of total revenues. Also depicted below are general fund expenditures by departments for the years ending 2009 and 2008

<u>General Fund Revenues</u>	<u>2009</u>	<u>2008</u>	<u>Variance</u>
Taxes	\$ 5,328,443	\$ 5,101,135	\$ 227,308
Licenses & Permits	963,855	1,043,491	-79,636
Intergovernmental	550,908	870,610	-119,702
Charges for Services	19,799	61,134	-41,335
Transfers In			
Capital Lease			
Miscellaneous	29,516	161,747	-132,231
Total	\$ 6,892,521	\$ 7,038,117	\$ - 145,596



## TOWN OF LITTLETON, NH

### MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A) OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2009



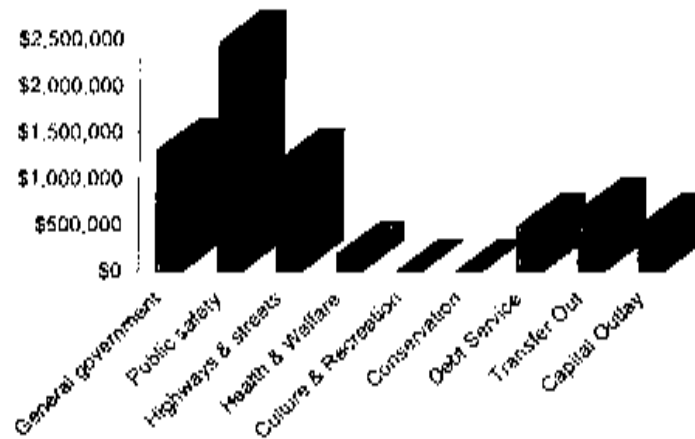
General government makes up 19.06% of all general fund expenditures, while public safety, highways and streets, including the operation of equipment and facilities, make up 53.28% of all General Fund expenditures. The remaining 27.66% includes culture and recreation, miscellaneous expenditures and debt service - interest. The following charts provide a more detailed depiction of the makeup and proportions of the expenditures in these broad categories.

General Fund Expenditures	2009	2008	Variance
General government	\$ 1,315,685	\$ 1,220,960	94,705
Public safety	2,476,243	2,400,822	75,421
Highways & streets	1,200,771	1,122,420	78,351
Health & Welfare	180,501	189,714	-9,213
Culture & Recreation	1,260	20,995	-19,735
Conservation	3,470	1,849	1,621
Debt Service	489,397	203,425	285,969
Transfer Out	739,016	604,900	134,116
Capital Outlay	494,725	413,439	81,286
<b>Total</b>	<b>\$ 6,901,048</b>	<b>\$ 6,178,524</b>	<b>\$ 722,524</b>

## TOWN OF LITTLETON, NH

### MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A) OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2009

General Fund Expenditures 2009



#### CAPITAL RESERVE FUND

Expendable capital and maintenance reserve funds (established by voters at an annual town meeting as trust funds in accordance with statutory requirements) are classified as special revenue funds for the basic financial statements. The capital reserve fund balances increased \$73,953 during the year from \$334,534 at December 31, 2008, to \$408,487 at December 31, 2009. In accordance with statutory requirements, they are held in custody by the Trustees of Trust Funds and are only released for the restricted specific purposes of the individual funds.

#### COMMENTS ON GENERAL FUND BUDGET COMPARISONS

- The beginning General Fund unreserved fund balance was \$628,492. General Fund budgetary revenues, consisting largely of local taxes and other locally raised revenues, were \$6,813,648. General Fund budgetary expenditures, including fund transfers, were \$6,568,563. The Town set aside a fund balance designated for contingency of \$1,953,188 over course of several years and used \$277,559 of 2008 unreserved fund balance to reduce taxes, therefore the ending unreserved, undesignated fund balance as of December 31, 2009 decreased to \$587,061.
- General Fund actual revenues were more than budgeted revenues by \$338,552. General Fund expenditures were less than appropriations by \$84,092. These variances are absorbed in the unreserved and the designated for contingency ending balance.
- Significant General Fund expenditures-to-net-budget variances occurred in several functions;
  - General Government was under-expended by \$47,986 due primarily to budget cutting efforts in all departments.

## TOWN OF LITTLETON, NH

### MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A) OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2009

- o Public Safety was under-expended by \$1,567 due primarily to budget cutting efforts.
- o Highways and streets was under-expended by \$110,380 due to decreased reduction of overtime, maintenance changes, and keeping down cost to maintain roads and streets.

We are constantly making changes to our budget planning processes to improve the accuracy of our budget assessments and reduce the size and frequency of future budget variances. Since it is not possible to know in advance all of the circumstances that might create budget variances, we will continue to estimate future costs based on our experience, judgment, and actual expenditure data.

#### CAPITAL ASSETS AND DEBT ADMINISTRATION

##### Capital Assets

On December 31, 2009, the Town reported capital assets of \$27,089,763 before accumulated depreciation, which consist of a broad range of capital assets, including land, land easements & land improvements, works of art, buildings & improvements, leasehold improvements, vehicles, equipment, bridges, infrastructure and works in progress.

The Town also annually invests in new furnishings, computers and peripherals, highway and other equipment, as well as infrastructure improvements and enhancements as appropriate.

Governmental Activities	2009	2008	Variance
Land & Improvements	\$ 1,690,100	\$ 1,467,921	\$222,179
Land Easements	466,775	466,775	-0-
Works of Art	15,454	15,454	-0-
CIP	3,181,866	3,033,508	148,358
Buildings & Improvements	4,426,070	1,619,345	2,806,725
Leasehold Improvements	-0-	53,978	-53,978
Machinery & Equipment	10,548,367	10,415,480	102,887
Vehicles	2,333,791	2,329,314	4,477
Infrastructure	4,427,340	3,848,954	578,386
<b>Totals at Historical Cost</b>	<b>27,089,763</b>	<b>23,250,729</b>	<b>\$ 3,839,034</b>
Total Accumulated Depreciation	10,370,950	9,520,829	850,124
<b>NET CAPITAL ASSETS</b>	<b>16,718,810</b>	<b>13,729,900</b>	<b>2,988,910</b>

##### Long-Term Debt

On December 31, 2009, the Town had \$6,549,379 of outstanding long-term debt, an increase of 56.6% over 2008 primarily due to financing of warrant article projects for streets, sidewalk, police facility, bridges, culverts, and sewer.

## TOWN OF LITTLETON, NH

### MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A) OF THE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2009

The Governmental Activity debt summary for calendar year 2009 is presented below:

Debt payable at January 1, 2009	\$ 4,430,983
Add: New Bonds/Notes payable	3,304,079
Add: New capital lease purchase	72,249
Less: Landfill postclosure care decrease	(390,000)
Less: Debt retired	<u>(867,932)</u>
Debt payable at December 31, 2009	<u>\$6,549,379</u>

The debt payable includes the long-term portion of compensated absences of \$79,021.

#### FUTURE BUDGET

The beginning General Fund equity for the 2010 fiscal year is \$2,711,731, of which \$587,061 represents unreserved fund balance. The Town of Littleton, at the annual meeting adopted a budget for all funds totaling \$7,783,705, which is \$91,958 more than the prior year budget.

Questions regarding this report should be directed to Karen Noyes, Finance Director at [knoyes@townoflittleton.org](mailto:knoyes@townoflittleton.org) or by telephone (603-444-3996) lastly by mail at:

Town of Littleton, NH  
125 Main Street  
Littleton, NH 03561

**EXHIBIT A**  
**TOWN OF LITTLETON, NEW HAMPSHIRE**  
*Statement of Net Assets*  
**December 31, 2009**

	Governmental Activities	Component Unit Littleton Water & Light Department
<b>ASSETS</b>		
Cash and cash equivalents	\$ 7,189,355	\$ 970,105
Investments	609,478	3,203,592
Intergovernmental receivable	688,060	6,369
Other receivables, net of allowances for uncollectible	1,233,105	830,650
Inventory	-	567,056
Prepaid items	127,589	85,741
Tax decded property held for resale	15,482	-
Capital assets, not being depreciated:		
Land	1,297,470	38,449
Land easements	466,775	-
Works of art	15,454	-
Construction in progress	3,181,866	170,294
Capital assets, net of accumulated depreciation:		
Land improvements	274,979	-
Buildings and building improvements	3,477,107	-
Equipment	3,323,987	388,992
Vehicles	880,249	-
Infrastructure	3,800,923	6,807,759
Total assets	<u>26,581,879</u>	<u>13,069,007</u>
<b>LIABILITIES</b>		
Accounts payable	199,208	670,082
Accrued salaries and benefits	254,971	-
Intergovernmental payable	4,114,164	-
Accrued interest payable	24,260	6,335
Retainage payable	41,136	-
Unearned revenue	8,744	-
Other	5,541	122,197
Noncurrent obligations:		
Due within one year:		
Bonds/notes	603,398	31,847
Capital leases	151,262	-
Accrued landfill postclosure care costs	8,000	-
Due in more than one year:		
Bonds/notes	5,253,613	380,880
Capital leases	302,085	-
Compensated absences	79,021	-
Accrued landfill postclosure care costs	152,000	-
Total liabilities	<u>11,197,403</u>	<u>1,211,341</u>
<b>NET ASSETS</b>		
Invested in capital assets, net of related debt	10,408,452	6,992,767
Restricted for perpetual care	502,404	-
Restricted for capital projects and customer deposits	-	3,525,838
Unrestricted	4,473,620	1,339,061
Total net assets	<u>\$ 15,384,476</u>	<u>\$ 11,857,666</u>

The notes to the basic financial statements are an integral part of this statement.

**EXHIBIT B**  
**TOWN OF LITTLETON, NEW HAMPSHIRE**  
*Statement of Activities*  
*For the Fiscal Year Ended December 31, 2009*

		Program Revenues			Net (Expense)	Component
		Charges	Operating	Capital	Revenue and	Unit
		for	Grants and	Grants and	Change in	Littleton
	Expenses	Services	Contributions	Contributions	Net Assets	Water & Light
					Governmental	Department
					Activities	
Governmental activities:						
General government	\$ 1,501,699	\$ 1,009	\$ 505,650	\$ -	\$ (995,040)	\$ -
Public safety	2,598,944	48,547	78,873	-	(2,471,524)	-
Highways and streets	1,280,318	-	170,935	-	(1,109,383)	-
Sanitation	1,113,092	1,103,951	294,370	-	285,229	-
Health	95,060	-	-	-	(95,060)	-
Welfare	85,441	-	-	-	(85,441)	-
Culture and recreation	652,525	51,598	-	-	(600,927)	-
Conservation	4,870	-	-	-	(4,870)	-
Interest on long-term debt	112,868	-	-	-	(112,868)	-
Capital outlay	1,634,310	-	-	1,830,802	196,492	-
Total governmental activities	<u>\$ 9,079,127</u>	<u>\$ 1,205,105</u>	<u>\$ 1,049,828</u>	<u>\$ 1,830,802</u>	<u>(4,993,392)</u>	<u>-</u>
Component unit:						
Littleton Water & Light	<u>\$ 10,149,359</u>	<u>\$ 9,954,791</u>	<u>\$ 4,094</u>	<u>\$ -</u>	<u>-</u>	<u>(190,474)</u>
General revenues:						
Taxes:						
Property					5,178,683	-
Other					155,779	-
Motor vehicle permit fees					888,311	-
Licenses and other fees					75,544	-
Grants and contributions not restricted to specific programs					311,319	-
Miscellaneous					202,325	178,792
Total general revenues					<u>6,811,961</u>	<u>178,792</u>
Change in net assets					<u>1,818,569</u>	<u>(11,682)</u>
Net assets, beginning					<u>13,565,907</u>	<u>11,869,348</u>
Net assets, ending					<u>\$ 15,384,476</u>	<u>\$ 11,857,666</u>

The notes to the basic financial statements are an integral part of this statement.

**EXHIBIT C-1**  
**TOWN OF LITTLETON, NEW HAMPSHIRE**  
**Governmental Funds**  
**Balance Sheet**  
**December 31, 2009**

	General	Sewer Department	Capital Projects	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>					
Cash and cash equivalents	\$ 6,007,211	\$ 115,644	\$ 126,986	\$ 939,514	\$ 7,189,355
Investments	22,653	-	-	586,825	609,478
Receivables, net of allowance for uncollectible:					
Taxes	1,021,739	-	-	6,017	1,027,756
Accounts	29,821	121,988	-	53,540	205,349
Intergovernmental	-	186,024	502,036	-	688,060
Interfund receivable	31,339	70,153	11,017	-	112,509
Voluntary tax liens	7,228	-	-	-	7,228
Voluntary tax liens reserved until collected	(7,228)	-	-	-	(7,228)
Tax deceded property	15,482	-	-	-	15,482
Prepaid items	127,589	-	-	-	127,589
<b>Total assets</b>	<b>\$ 7,255,834</b>	<b>\$ 493,809</b>	<b>\$ 640,039</b>	<b>\$ 1,585,896</b>	<b>\$ 9,975,578</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 136,781	\$ 10,582	\$ 38,485	\$ 13,360	\$ 199,208
Accrued salaries and benefits	217,464	-	-	37,507	254,971
Intergovernmental payable	4,114,164	-	-	-	4,114,164
Interfund payable	70,153	-	-	42,356	112,509
Retainage payable	-	-	41,136	-	41,136
Fiscrow and performance deposits	3,041	-	-	-	3,041
Deferred revenue	-	-	-	8,744	8,744
Other	2,500	-	-	-	2,500
<b>Total liabilities</b>	<b>4,544,103</b>	<b>10,582</b>	<b>79,621</b>	<b>101,967</b>	<b>4,736,273</b>
<b>Fund balances:</b>					
Reserved for encumbrances	156,000	-	-	25,317	181,317
Reserved for tax deceded property	15,482	-	-	-	15,482
Reserved for special purposes	-	-	560,418	646,158	1,206,576
<b>Unreserved:</b>					
Designated for contingency	1,953,188	-	-	-	1,953,188
<b>Undesignated, reported in:</b>					
General fund	587,061	-	-	-	587,061
Special revenue funds	-	483,227	-	812,454	1,295,681
<b>Total fund balances</b>	<b>2,711,731</b>	<b>483,227</b>	<b>560,418</b>	<b>1,483,929</b>	<b>5,239,305</b>
<b>Total liabilities and fund balances</b>	<b>\$ 7,255,834</b>	<b>\$ 493,809</b>	<b>\$ 640,039</b>	<b>\$ 1,585,896</b>	<b>\$ 9,975,578</b>

The notes to the basic financial statements are an integral part of this statement.

**EXHIBIT C-2**  
**TOWN OF LITTLETON, NEW HAMPSHIRE**  
*Reconciliation of Total Governmental Fund Balances to the Statement of Net Assets*  
*December 31, 2009*

Total fund balances of governmental funds (Exhibit C-1)		\$ 5,239,305
Amounts reported for governmental activities in the statement of net assets are different because:		
Capital assets used in governmental activities are not financial resources, and therefore, are not reported in the funds.		
Cost	\$ 27,089,763	
Less accumulated depreciation	<u>(10,370,953)</u>	
		16,718,810
Interfund receivables and payables between governmental funds are eliminated on the statement of net assets.		
Receivables	\$ (112,509)	
Payables	<u>112,509</u>	
		-
Interest on long-term debt is not accrued in governmental funds.		
Accrued interest payable		(21,260)
Long-term liabilities are not due and payable in the current period, and therefore, are not reported in the funds.		
Bonds/notes	\$ 5,857,011	
Capital leases	453,347	
Compensated absences payable	79,021	
Accrued landfill postclosure care costs	<u>160,000</u>	
		<u>(6,549,379)</u>
Total net assets of governmental activities (Exhibit A)		<u>\$ 15,384,476</u>

The notes to the basic financial statements are an integral part of this statement.



**EXHIBIT C-3**  
**TOWN OF LITTLETON, NEW HAMPSHIRE**  
**Governmental Funds**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**For the Fiscal Year Ended December 31, 2009**

	General	Sewer Department	Capital Projects	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>					
Taxes	\$ 5,328,443	\$ -	\$ -	\$ 6,017	\$ 5,334,460
Licenses and permits	963,855	-	-	-	963,855
Intergovernmental	550,908	294,370	2,336,452	10,219	3,191,949
Charges for services	19,799	846,211	-	339,095	1,205,105
Miscellaneous	29,516	13,715	7,273	151,823	202,327
Total revenues	<u>6,892,521</u>	<u>1,154,296</u>	<u>2,343,725</u>	<u>507,154</u>	<u>10,897,696</u>
<b>Expenditures:</b>					
<b>Current:</b>					
General government	1,315,665	-	-	73,212	1,388,877
Public safety	2,476,243	-	-	20,973	2,497,216
Highways and streets	1,200,771	-	-	-	1,200,771
Sanitation	-	605,010	-	412,444	1,017,454
Health	95,060	-	-	-	95,060
Welfare	85,441	-	-	-	85,441
Culture and recreation	1,260	-	-	633,645	634,905
Conservation	3,470	-	-	1,400	4,870
<b>Debt service:</b>					
Principal	329,131	285,900	-	-	615,031
Interest	160,266	25,003	-	-	185,269
<b>Capital outlay</b>	<u>494,725</u>	<u>-</u>	<u>5,103,346</u>	<u>-</u>	<u>5,598,071</u>
Total expenditures	<u>6,162,032</u>	<u>915,913</u>	<u>5,103,346</u>	<u>1,143,674</u>	<u>13,322,965</u>
Excess (deficiency) of revenues over (under) expenditures	<u>730,489</u>	<u>238,383</u>	<u>(2,759,621)</u>	<u>(634,520)</u>	<u>(2,425,269)</u>
<b>Other financing sources (uses):</b>					
Transfers in	537	-	17,112	751,561	769,210
Transfers out	(739,016)	-	-	(30,194)	(769,210)
Debt proceeds	72,249	-	3,304,079	-	3,376,328
Total other financing sources and uses	<u>(666,230)</u>	<u>-</u>	<u>3,321,191</u>	<u>721,367</u>	<u>3,376,328</u>
Net change in fund balances	64,259	238,383	561,570	86,847	951,059
Fund balances, beginning	2,647,472	244,844	(1,152)	1,397,082	4,288,246
Fund balances, ending	<u>\$ 2,711,731</u>	<u>\$ 483,227</u>	<u>\$ 560,418</u>	<u>\$ 1,483,929</u>	<u>\$ 5,239,305</u>

The notes to the basic financial statements are an integral part of this statement.

**EXHIBIT C-4**  
**TOWN OF LITTLETON, NEW HAMPSHIRE**  
*Reconciliation of the Statement of Revenues, Expenditures and*  
*Changes in Fund Balances of Governmental Funds to the Statement of Activities*  
*For the Fiscal Year Ended December 31, 2009*

Net change in fund balances of governmental funds (Exhibit C-3)		\$ 951,039
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. In the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capitalized capital outlay exceeded depreciation expense in the current period.		
Capitalized capital outlay	\$ 3,944,424	
Depreciation expense	(955,513)	
		2,988,911
Transfers in and out between governmental funds are eliminated on the operating statement.		
Transfers in	\$ (769,210)	
Transfers out	769,210	
		-
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 current financial resources of governmental funds. Neither transaction, however, has any effect on net assets.		
Proceeds of capital leases	\$ (72,249)	
Proceeds of long term debt	(3,304,079)	
Repayment of bond principal	690,437	
Repayment of lease principal	177,495	
		(2,508,396)
Some expenses reported in the statement of activities do not require the use of current financial resources, and therefore, are not reported as expenditures in governmental funds.		
Increase in accrued interest expense	\$ (3,005)	
Decrease in accrued landfill postclosure care costs	390,000	
		386,995
Changes in net assets of governmental activities (Exhibit B)		<u>\$ 1,818,569</u>

The notes to the basic financial statements are an integral part of this statement.

**EXHIBIT D**  
**TOWN OF LITTLETON, NEW HAMPSHIRE**  
*Fiduciary Funds*  
*Statement of Fiduciary Net Assets*  
*December 31, 2009*

	<u>Agency</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 242,060
Investments	<u>157,125</u>
Total assets	<u>399,185</u>
<b>LIABILITIES</b>	
Due to other governmental units	<u>399,185</u>
<b>NET ASSETS</b>	
Held in trust for special purposes	<u><u>\$ -</u></u>

The notes to the basic financial statements are an integral part of this statement.

**TOWN OF LITTLETON, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2009**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accompanying financial statements of the Town of Littleton, New Hampshire (the Town), are presented in conformity with accounting principles generally accepted in the United States of America for governmental units as prescribed by the Governmental Accounting Standards Board (GASB) and other authoritative sources.

The more significant of the Town's accounting policies are described below.

**1-A Reporting Entity**

The Town of Littleton is a municipal corporation governed by an elected 3-member Board of Selectmen. The reporting entity is comprised of the primary government and any other organizations (*component units*) that are included to ensure that the financial statements are not misleading.

Component units are legally separate organizations for which the Town is financially accountable. The Town is financially accountable for an organization if the Town appoints a voting majority of the organization's governing board, and (1) the Town is able to significantly influence the programs or services performed or provided by the organizations; or (2) the Town is legally entitled to or can otherwise access the organization's resources; (3) the Town is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or (4) the Town is obligated for the debt of the organization. The Littleton Water & Light Department is included in the government-wide statements as a component unit of the Town. Readers wanting more detail on the Water & Light Department should refer to its separately published financial statements.

**1-B Basis of Presentation**

**Government-Wide Financial Statements** – The government-wide financial statements display information about the Town as a whole. These statements are presented on an "economic resources" measurement focus and the accrual basis of accounting. The effect of interfund activity has been eliminated from these statements.

The statement of net assets presents information on all of the entities assets and liabilities, with the difference between the two presented as net assets. Net assets are reported as one of three categories; invested in capital assets, net of related debt; restricted; or unrestricted.

The statement of activities presents a comparison between direct expenses and program revenues for the different functions of the Town's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Vehicle maintenance; pension benefit; property and liability insurance; claims and judgments; and state assessments and charges have been allocated to major functions in order to present a more accurate and complete picture of the cost of Town services. Program revenues include (1) charges to customers or applicants for goods received, services rendered or privileges provided, (2) grants and contributions that are restricted to meeting operational or capital requirements of a particular function. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

**Fund Financial Statements** – The Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Financial statements of the Town are organized into funds, each of which is considered to be a separate accounting entity. Each fund has a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, revenues and expenditures. Funds are organized as major funds or nonmajor funds within the governmental and fiduciary statements. An emphasis is placed on major funds within the governmental category. A fund is considered major if it is the primary operating fund of the Town or meets the following criteria:

- (a) Total assets, liabilities, revenues or expenditures of that individual governmental fund are at least 10% of the corresponding total for all funds of that category or type; and
- (b) In addition, any other governmental fund that the Town believes is particularly important to the financial statement users may be reported as a major fund.

**TOWN OF LITTLETON, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2009**

**Governmental Activities** – Governmental funds are identified as general, special revenue, capital projects, and permanent funds, based upon the following guidelines:

**General Fund** – is the primary operating fund of the Town and is always classified as a major fund. It is used to account for all financial resources except those required to be accounted for in another fund.

**Special Revenue Funds** – are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.

**Capital Projects Funds** – are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

**Permanent Funds** – are used to account for resources legally held in trust. All resources of the fund, including earnings on invested resources, may be used to support the Town.

**Fiduciary Fund Types** – These funds account for assets held by the Town as a trustee or agent for individuals, private organizations, and other units of governments. Fiduciary Fund types are not part of the reporting entity in the Government-wide financial statements, but are reported in a separate statement of fiduciary net assets and a statement of changes in fiduciary net assets. These funds are as follows:

**Agency Funds** – are used to account for resources held by the Town in a purely custodial capacity, for individuals, private organizations, and/or governmental units.

**Major Funds** – The Town reports the following major governmental funds:

**General Fund** – all general revenues and other receipts that are not allocated by law or contracted agreement to another fund are accounted for in this fund. This fund accounts for general operating expenditures, fixed charges, and the capital improvement costs that are not reported in other funds.

**Sewer Department Fund** – accounts for the operation of the sewer treatment plant, pumping station and sewer lines in the Town.

**Capital Projects Fund** – the capital projects fund is used to account for the Town's major construction project activity.

The Town also reports twelve nonmajor governmental funds.

***1-C Measurement Focus***

**Government-Wide and Fiduciary Fund Financial Statements** – The government-wide and fiduciary fund financial statements, except for agency funds which have no measurement focus, are reported using the economic resources measurement focus. Under this concept, revenues and expenses are matched using the accrual basis of accounting. 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.

Accounting and financial reporting for governmental activities is based on all applicable Governmental Accounting Standards Board (GASB) pronouncements, as well as the following pronouncements issued on or before November 30, 1989, unless these pronouncements conflict with or contradict GASB pronouncements:

- a. Financial Accounting Standards Board (FASB) Statements and Interpretations;
- b. Accounting Principles Board Opinions;
- c. Accounting Research Bulletins of the Committee on Accounting Procedure.

**TOWN OF LITTLETON, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2009**

**Governmental 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 susceptible to accrual, that is, when they are both measurable and available. Revenues are considered to be available if they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within sixty days of the end of the current period. Property taxes, grants and contracts, and interest associated with the current period are considered to be susceptible to accrual. All other revenue items are considered to be measurable and available only when cash is received by the Town. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as they are needed.

**Revenues -- Exchange Transactions** - Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On the modified accrual basis revenue is recorded when the exchange takes place in the fiscal year in which the resources are measurable and become available.

**Revenues -- Nonexchange Transactions** - Nonexchange transactions, in which the Town receives value without directly giving equal value in return, include grants and donations. Revenue from grants and donations is recognized in the fiscal year in which all grantor imposed eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the Town must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the Town on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions also must be available (i.e., collected within sixty days) before it can be recognized, with the exception of property taxes which are recognized if expected to be collected in time to be used to pay the liability to the school district which is due over the next six months.

***1-D Cash and Cash Equivalents***

The Town considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. Deposits with financial institutions consist primarily of demand deposits, certificates of deposits, and savings accounts. A cash 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 cash equivalents."

New Hampshire statutes require that the Town treasurer have custody of all money belonging to the Town and pay out the same only upon orders of the Board of Selectmen. The treasurer shall deposit all such moneys in participation units in the public deposit investment pool established pursuant to N.H. RSA 383:22 or in solvent banks in the state. Funds may be deposited in banks outside the state if such banks pledge and deliver to a third party custodial bank or the Federal Reserve Bank, collateral security for such deposits, United States government or government agency obligations or obligations of the State of New Hampshire in value at least equal to the amount of the deposit in each case.

***1-E Investments***

State statutes place certain limitations on the nature of deposits and investments available as follows:

New Hampshire law authorizes the Town to invest in the following type of obligations:

- Obligations of the United States government,
- The public deposit investment pool established pursuant to RSA 383:22,
- Savings bank deposits,
- Certificates of deposit and repurchase agreements of banks incorporated under the laws of the State of New Hampshire or in banks recognized by the state treasurer.

**TOWN OF LITTLETON, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2009**

Any person who directly or indirectly receives any such funds or moneys for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the Town. Only securities defined by the bank commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

Investments are stated at fair value based on quoted market prices.

***1-F Receivables***

Receivables in the government-wide financial statements represent amounts due to the Town at December 31, recorded as revenue, which will be collected in the future and consist primarily of taxes, accounts and intergovernmental receivables.

Tax revenue is recorded when a warrant for collection is committed to the tax collector. As prescribed by law, the tax collector executes a lien on properties for all uncollected property taxes in the following year after taxes are due. The lien on these properties has priority over other liens and accrues interest at 18% per annum. If property is not redeemed within the two year redemption period, the property is tax deeded to the Town.

Accounts receivable include various service charges which are recorded as revenue for the period when service was provided.

***1-G Interfund Balances***

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Short-term interfund loans are reported as "interfund receivables and payables." Interfund receivables and payables between funds are eliminated in the statement of net assets.

***1-H Prepaid Items***

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements and expensed as the items are used.

***1-I Capital Assets***

General capital assets are those assets of a capital nature which the Town owns. All capital assets are capitalized at cost (or estimated at historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. The Town maintains a capitalization threshold of \$10,000 and more than one year of estimated useful life. Improvements to capital assets are capitalized; the costs of normal maintenance and repairs that do not add to the value of an asset or materially extend the asset's life are expensed.

Depreciation of all exhaustible fixed assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Assets. All reported capital assets are depreciated over their estimated useful lives. Depreciation is computed using the straight-line method over the following useful lives:

	<u>Years</u>
Land improvements	20
Buildings and building improvements	20-30
Leasehold improvements	20
Equipment	5-25
Vehicles	5-15
Infrastructure	10-50

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In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets are not capitalized and related depreciation is not reported in the fund financial statements.

***I-J Allowances for Uncollectible Accounts***

An allowance for uncollectible accounts has been recorded for the following purposes:

***Taxes*** – an allowance has been established by management where collectability is in doubt.

***I-K Deferred/Unearned Revenue***

In the government-wide financial statements, deferred revenue is recognized when cash, receivables or other assets are recorded prior to their being earned. In the governmental fund financial statements deferred revenue represents monies received or revenues accrued which have not been earned or do not meet the "available" criterion for revenue recognition under the modified accrual basis of accounting. On the government-wide statements of net assets, deferred revenue is classified as unearned revenue.

***I-L Compensated Absences***

The Town's policy allows certain employees to earn varying amounts of vacation and sick pay based on the employee's length of employment. Upon retirement or termination of employment, employees are paid in full for any accrued leave earned as set forth by personnel policy.

Vested amounts of vacation pay are reported as long-term liabilities in the statement of net assets.

***I-M Long-Term Obligations***

Long-term debt and other long-term obligations are reported as liabilities in the government-wide statements.

***I-N Claims and Judgments***

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. Claims and judgments that would normally be liquidated with expendable available financial resources are recorded during the year as expenditures in the governmental funds. Claims and judgments are recorded in the government-wide financial statements as expense when the related liabilities are incurred.

***I-O Equity Classifications***

***Government-Wide Statements*** – Equity is classified as net assets and displayed in three components:

- a) ***Invested in capital assets, net of related debt*** – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of invested capital assets, net of related debt.
- b) ***Restricted net assets*** – Consists of net assets with constraints placed on use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c) ***Unrestricted net assets*** – All other net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt."

***Fund Statements*** – Governmental fund equity is classified as fund balance. Fund balance is classified as reserved and unreserved, with unreserved further split between designated and undesignated. Reserved fund balances represent amounts not available for appropriation, or is legally restricted by outside parties for use for a specific purpose. Designated fund balances represent tentative management plans that are subject to change. Undesignated fund balance amounts represent amounts available for use in future periods.



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***I-P Interfund Activities***

Interfund activities are reported as follows:

***Interfund Receivables and Payables*** – Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as “due to/from other funds” (i.e., the current portion of interfund loans). Interfund receivables and payables between funds are eliminated in the statement of net assets.

***Interfund Transfers*** -- Interfund transfers represent flows of assets without equivalent flows of assets in return and without a requirement for repayment. In governmental funds, transfers are reported as other financing uses in the funds making the transfers and other financing sources in the funds receiving the transfers. In proprietary funds, transfers are reported after nonoperating revenues and expenses. In the government-wide financial statements, all interfund transfers between individual governmental funds have been eliminated.

***I-Q Use of Estimates***

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts and disclosures in the financial statements. Actual results could differ from those estimates and the differences could be material.

**NOTE 2 – CASH AND CASH EQUIVALENTS**

***Custodial Credit Risk***

Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. The government does not have a deposit policy for custodial credit risk. As of December 31, 2009, \$5,442,198 of the Town's bank balances of \$7,760,968 was exposed to custodial credit risk as uninsured and uncollateralized.

***Repurchase Agreement***

Included in the Town's cash equivalents at December 31, 2009, is a short-term investment in a repurchase agreement issued by a local banking institution. Under this agreement, the Town will be repaid principal plus interest on a specified date which is subsequent to year-end. The agreement is guaranteed/collateralized with securities held by the banking institution which equal the amount of the agreement. To the extent that the banking institution may default on its commitment to this obligation, the Town is at risk of economic loss. Management considers this exposure to be minimal. At December 31, 2009, the Town held an investment in the following repurchase agreement:

Amount	Interest Rate %	Maturity Date	Collateral Pledged	
			Underlying Securities	Market Value
\$1,784,827	0.30%	January 1, 2010	FNMA	\$1,963,309

***Custodial Credit Risk*** The Town's repurchase agreements are all with banking institutions and therefore subject to custodial credit risk. The custodial credit risk is the risk that in the event of bank failure, the Town's deposits may not be recovered.

***Interest Rate Risk*** The Term Repurchase Agreements are also subject to interest rate risk. Interest rate risk is the risk that changes in interest rates will adversely affect the value of the Town's investments.

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**NOTE 3 – INVESTMENTS**

The Town maintains a portfolio of short-term maturity investments, including money market investments and repurchase agreements, which are reported at amortized cost. The Town also maintains a portfolio of intermediate maturity investments that are reported at fair value, based on quoted market prices. The Town's fiscal agent or custodian provides the fair value of all intermediate maturity investments. As of December 31, 2009, the Town had the following investments:

Corporate bonds and notes	\$ 231,478
Common stocks	299,867
U.S. Government obligations	14,903
Mutual funds	38,029
New Hampshire Public Deposit Investment Pool	182,326
	<u>\$ 766,603</u>

Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in values of investment securities will occur in the near term, and that change could materially affect the amounts reported in the statement of net assets.

**Interest Rate Risk** – This is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. The Town does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

**Custodial Credit Risk** – The custodial credit risk is the risk that the Town will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party if the counterparty fails. Of the Town's \$766,603 in investments at December 31, 2009, \$584,277 of the underlying securities are held by the investment counterparties trust department, not in the name of the Town. The Town does not have custodial credit risk policies for investments.

Investment reconciliation:

Investments per statement of net assets (Exhibit A)	\$ 609,478
Investments per statement of fiduciary net assets (Exhibit D-1)	157,125
Total investments	<u>\$ 766,603</u>

**NOTE 4 – TAXES RECEIVABLE**

The property tax year is from April 1 to March 31 and all property taxes are assessed on the inventory taken in April of that year. The net assessed valuation as of April 1, 2009, upon which the 2009 property tax levy was based is:

For the New Hampshire education tax	\$ 520,280,347
For all other taxes	\$ 794,015,727

The Town subscribes to the semi-annual method of tax collection as provided for by RSA 76:15-a. Under this method, tax bills are due on or around July 1 and December 1 of each year. Interest accrues at a rate of 12% on bills outstanding after the due dates. The first billing is considered an estimate only and is one half of the previous year's tax billing. The remaining balance of taxes due is billed in the fall after the New Hampshire Department of Revenue Administration has calculated and approved the Town's tax rate for the fiscal year.

In connection with the setting of the tax rate, Town officials with the approval of the Department of Revenue Administration, establish and raise through taxation an amount for abatements and refunds of property taxes, known as overlay. This amount is reported as a reduction in tax revenue and is adjusted by management for any tax allowance at year-end. The property taxes collected by the Town include taxes levied for the State of New Hampshire, Littleton Union School District, and Grafton County, which are remitted as required by law. The ultimate responsibility for the collection of taxes rests with the Town.

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The tax rates and amounts assessed for the year ended December 31, 2009 were as follows:

	Per \$1,000 of Assessed Valuation	Property Taxes Assessed
Municipal portion	\$6.90	\$ 5,478,595
School portion:		
State of New Hampshire	\$2.54	1,318,960
Local	\$10.57	8,393,181
County portion	\$1.05	835,948
Total		<u>\$ 16,026,684</u>

During the current fiscal year, the tax collector executed a lien on May 8 for all uncollected 2008 property taxes.

Taxes receivable at December 31, 2009, are as follows:

Property:	
Levy of 2009	\$ 711,897
Unredeemed (under tax lien):	
Levy of 2008	236,477
Levy of 2007	84,940
Levies of 2006 and prior	39,606
Yield	2,849
Less: allowance for estimated uncollectible taxes	(54,000)
Net taxes receivable	<u>\$ 1,021,769</u>

**NOTE 5 – OTHER RECEIVABLES**

Receivables at December 31, 2009, consisted of billings for user charges, and intergovernmental amounts arising from grants.

Receivables are recorded on the Town's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and collectability.

**NOTE 6 – PREPAID ITEMS**

Prepaid items in the amount of \$127,589 at December 31, 2009 consisted of insurance, annual support, rentals, and postage.

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**NOTE 7 – CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2009 consisted of the following:

	Balance, beginning	Additions	Disposals	Balance, ending
<b>At cost:</b>				
Not being depreciated:				
Land	\$ 1,297,470	\$ -	\$ -	\$ 1,297,470
Land easements	466,775	-	-	466,775
Works of art	15,454	-	-	15,454
Construction in progress	3,033,508	3,398,690	(3,250,332)	3,181,866
Total capital assets not being depreciated	4,813,207	3,398,690	(3,250,332)	4,961,565
Being depreciated:				
Land improvements	170,451	222,179	-	392,630
Buildings and building improvements	1,619,345	2,806,725	-	4,426,070
Leasehold improvements	53,978	-	(53,978)	-
Equipment	10,415,480	208,112	(75,225)	10,548,367
Vehicles	2,329,314	25,195	(20,718)	2,333,791
Infrastructure	3,848,953	578,387	-	4,427,340
Total capital assets being depreciated	18,437,521	3,840,598	(149,921)	22,128,198
Total all capital assets	23,250,728	7,239,288	(3,400,253)	27,089,763
<b>Less accumulated depreciation:</b>				
Land improvements	(104,824)	(12,827)	-	(117,651)
Buildings and building improvements	(826,432)	(122,531)	-	(948,963)
Leasehold improvements	(9,446)	-	9,446	-
Equipment	(6,861,236)	(438,369)	75,225	(7,224,380)
Vehicles	(1,270,255)	(204,005)	20,718	(1,453,542)
Infrastructure	(448,636)	(177,781)	-	(626,417)
Total accumulated depreciation	(9,520,829)	(955,513)	105,389	(10,370,953)
Net book value, capital assets being depreciated	8,916,692	2,885,085	(44,532)	11,757,245
Net book value, all capital assets	\$ 13,729,899	\$ 6,283,775	\$ (3,294,864)	\$ 16,718,810

Depreciation expense was charged to functions of the Town based on their usage of the related assets. The amounts allocated to each function are as follows:

General government	\$ 125,669
Public safety	136,580
Highways and streets	189,428
Sanitation	485,638
Culture and recreation	18,198
Total	<u>\$ 955,513</u>

**NOTE 8 – INTERFUND BALANCES AND TRANSFERS**

Interfund receivable and payable balances consisting of overdrafts in pooled cash and budgetary transfers at December 31, 2009, are as follows:

Receivable Fund	Payable Fund	Amount
General	Nonmajor	\$ 31,339
Sewer	General	70,153
Capital project	Nonmajor	11,017
		<u>\$ 112,509</u>

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Interfund transfers during the year ended December 31, 2009 are as follows:

	Transfers in:		
	General Fund	Capital Projects Fund	Nonmajor Funds
Transfers out:			
General fund	\$ -	\$ -	\$ 739,016
Nonmajor funds	537	17,112	12,545
Total	<u>\$ 537</u>	<u>\$ 17,112</u>	<u>\$ 751,561</u>

Transfers are used to: (1) move revenues from the fund that is required to collect them to the fund that is required or allowed to expend them; (2) move receipts restricted to or allowed for debt service from the funds collecting the receipts to the general fund where the debt service payments are paid from when due; and (3) use unrestricted revenue collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

**NOTE 9 – INTERGOVERNMENTAL PAYABLES**

Amounts due to other governments at December 31, 2009 consist of the following:

Balance of 2008-2009 district assessment due to the Littleton Union School District	\$ 4,112,984
Fees due to the State of New Hampshire	1,180
Total	<u>\$ 4,114,164</u>

**NOTE 10 – DEFERRED/UNEARNED REVENUE**

Deferred/unearned revenue of \$8,744 at December 31, 2009 consists primarily of grants and donations for specific purposes for which expenditures have not yet been made.

**NOTE 11 – LONG-TERM LIABILITIES**

Changes in the Town's long-term obligations consisted of the following for the year ended December 31, 2009:

	General Obligation Bonds/Notes Payable	Capital Leases Payable	Compensated Absences Payable	Accrued Landfill Postclosure Care Costs Payable	Total
Balance, beginning	\$ 3,243,369	\$ 558,593	\$ 79,021	\$ 550,000	\$ 4,430,983
Additions	3,304,079	72,249	-	-	3,376,328
Reductions	(690,437)	(177,495)	-	(390,000)	(1,257,932)
Balance, ending	<u>\$ 5,857,011</u>	<u>\$ 453,347</u>	<u>\$ 79,021</u>	<u>\$ 160,000</u>	<u>\$ 6,549,379</u>

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Long-term liabilities payable are comprised of the following:

	Original Amount	Issue Date	Maturity Date	Interest Rate %	Outstanding at December 31, 2009	Current Portion
<b>General obligation bonds/notes payable:</b>						
Sewer facility	\$ 1,440,000	1990	2010	6.70-6.80	\$ 70,000	\$ 70,000
Sewer facility	\$ 177,500	1991	2020	5.00	70,800	5,900
Public improvements	\$ 225,000	1991	2011	6.50-7.00	20,000	10,000
Industrial park access road	\$ 519,000	1994	2023	5.25	342,239	16,764
Beacon Street Bridge	\$ 230,000	1999	2010	5.375-5.500	20,000	20,000
Landfill closure	\$ 1,177,105	2005	2023	4.61	622,048	118,805
Police station	\$ 1,650,000	2008	2028	3.63	1,606,579	86,842
Police station soft cost	\$ 229,000	2009	2013	2.87	200,375	57,250
Grove Street bridge	\$ 1,500,000	2009	2028	3.63	1,460,526	78,947
Opera house	\$ 500,000	2009	2018	3.29	472,222	55,556
Reddington Street bridge	\$ 500,000	2009	2018	3.29	472,222	55,556
Main Street Phase I	\$ 500,000	2009	2019	3.29	500,000	27,778
					<u>5,857,011</u>	<u>603,398</u>
<b>Capital leases payable:</b>						
Fire truck	\$ 544,000	2004	2014	4.25	269,311	56,570
Copier	\$ 20,010	2005	2010	3.90	4,284	4,284
Dump truck	\$ 127,933	2006	2011	4.97	54,735	26,864
Dump truck	\$ 127,983	2007	2011	4.29	47,829	26,983
Highway truck	\$ 65,035	2007	2010	4.52	21,756	21,756
Backhoe	\$ 72,249	2008	2013	3.63	55,430	14,805
					<u>453,347</u>	<u>151,262</u>
<b>Compensated absences payable:</b>						
Accrued vacation leave					79,021	-
<b>Accrued landfill postclosure care costs</b>						
					160,000	8,000
<b>Total</b>					<u>\$ 6,549,379</u>	<u>\$ 762,660</u>

The annual requirements to amortize all general obligation debt outstanding as of December 31, 2009, including interest payments, are as follows:

**Annual Requirements to Amortize General Obligation Debt Payable**

Fiscal Year Ending December 31,	Principal	Interest	Total
2010	\$ 603,398	\$ 206,948	\$ 810,346
2011	544,793	181,576	726,371
2012	538,523	163,709	702,232
2013	513,739	146,430	660,169
2014	489,073	130,264	619,337
2015-2019	1,617,567	444,731	2,062,298
2020-2024	969,646	206,609	1,176,255
2025-2028	580,270	42,124	622,394
<b>Totals</b>	<u>\$ 5,857,011</u>	<u>\$ 1,522,391</u>	<u>\$ 7,379,402</u>

All debt is general obligation debt of the Town, which is backed by its full faith and credit, and will be repaid from general governmental revenues.

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***Accrued Landfill Postclosure Care Costs***

The Town ceased operating its landfill in past years. Federal and State laws and regulations require that the Town continue to perform certain maintenance and monitoring functions at the landfill site. A liability is being recognized based on the future postclosure care costs that will be incurred. . The estimated liability for landfill closure and postclosure care costs has a balances of \$160,000 as of December 31, 2009, which is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor and maintain the landfill were acquired as of December 31, 2009. However, the actual cost of postclosure care may be higher or lower due to inflation, changes in technology, or changes in landfill laws and regulations.

***NOTE 12 -- CAPITAL LEASES***

***Annual Requirements to Amortize Capital Leases Payable***

Fiscal Year Ending December 31,	Principal	Interest	Total
2010	\$ 151,262	\$ 18,861	\$ 170,123
2011	123,090	11,970	135,060
2012	77,511	6,552	84,063
2013	73,795	2,704	76,499
2014	27,689	298	27,987
Totals	<u>\$ 453,347</u>	<u>\$ 40,385</u>	<u>\$ 493,732</u>

Amortization of lease equipment under capital assets is included with depreciation expense.

***NOTE 13 -- GOVERNMENTAL ACTIVITIES NET ASSETS***

Governmental activities net assets reported on the government-wide statement of net assets at December 31, 2009 include the following:

	Governmental Activities
Invested in capital assets	\$ 16,718,810
Less:	
General obligation bonds payable, net	(5,857,011)
Capital leases payable, net	(453,347)
Total invested in capital assets, net of related debt	<u>10,408,452</u>
Restricted for perpetual care	502,404
Unrestricted	<u>4,473,620</u>
Total net assets	<u>\$ 15,384,476</u>

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**NOTE 14 – GOVERNMENTAL FUND BALANCES**

Governmental fund balances reported on the fund financial statements at December 31, 2009 include the following:

<b>Reserved:</b>	
Major funds:	
General	\$ 2,124,670
Capital projects	560,418
Nonmajor funds:	
Special revenue	671,475
Total reserved fund balances	<u>3,356,563</u>
<b>Unreserved-designated:</b>	
Major funds:	
General	587,061
Sewer department	483,227
Nonmajor funds:	
Special revenue	812,454
Total unreserved-designated fund balances	<u>1,882,742</u>
Total governmental fund balances	<u>\$ 5,239,305</u>

**NOTE 15 – EMPLOYEE RETIREMENT PLAN**

The Town participates in the New Hampshire Retirement System (the System) which is the administrator of a cost-sharing 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. Provision for benefits and contributions are established and can be amended by the New Hampshire Legislature. The System issues a publicly available financial report that may be obtained by writing the New Hampshire Retirement System, 54 Regional Drive, Concord, NH 03301.

The System is financed by contributions from both the employees and the Town. Member contribution rates are established and may be amended by the State legislature while employer contribution rates are set by the System trustees based on an actuarial valuation. All employees except police officers and firefighters are required to contribute 5% of earnable compensation. Police officers and firefighters are required to contribute 9.3% of gross earnings. For the first six months of 2009, the Town contributed 9.68% for police, 14.36% for fire and 6.81% for other employees. As of July 1, those rates increased to 13.66% for police, 17.28% for fire and 9.16% for others. The contribution requirements for the Town of Littleton for the fiscal years 2007, 2008 and 2009 were \$217,498, \$253,219 and \$274,637, respectively, which were paid in full in each year.

For the first six months of 2009, the State of New Hampshire funded 35% of the total employer normal contribution rate for police officers and firefighters employed by the Town. As of July 1, the funding rate decreased to 30% of the total employer normal contribution rate. This amount \$78,873, is reported as an "on-behalf payment" as an expenditure and revenue on the governmental fund operating statement, and as an expense and revenue on the government-wide statements of activities.

**NOTE 16 – OTHER POST EMPLOYMENT BENEFITS (OPEB)**

In addition to pension benefits described in Note 15, the Town provides postemployment benefit options for health care, life insurance, dental insurance and disability income to eligible retirees, terminated employees, and their dependents. The benefits are provided in accordance with the Town's agreements, collective bargaining agreements, and the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA). The criteria to determine eligibility include: years of service, employee age, and whether the employee has vested in the respective retirement plan. The Town funds the benefits on a pay-as-you-go basis. Eligible employees are required to pay set premiums for a portion of the cost with the Town subsidizing the remaining costs. Expenses for the postretirement health care benefits are recognized as eligible employee claims are paid. The Governmental Accounting Standards Board issued two new standards relating to OPEB which the Town has not implemented.



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**NOTE 17 – RISK MANAGEMENT**

The Town is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. During fiscal year 2009, the Town was a member of the Local Government Center Property-Liability Trust, LLC, and the New Hampshire Public Risk Management Exchange (Primex) Workers' Compensation Program. These entities are considered public entity risk pools, currently operating as common risk management and insurance programs for member towns and cities. The Local Government Center Property-Liability Trust, LLC, is a Trust organized to provide certain property and liability insurance coverages to member towns, cities and other qualified political subdivisions of New Hampshire. As a member of the Local Government Center Property-Liability Trust, LLC, the Town shares in contributing to the cost of, and receiving benefits from, a self-insured pooled risk management program. The membership and coverage run from July 1 to June 30. The program maintains a self-insured retention above which it purchases reinsurance and excess insurance. This policy covers property, auto physical damage, crime, general liability, and public officials' liability subject to a \$1,000 deductible.

Contributions paid in fiscal year ending December 31, 2009, to be recorded as an insurance expenditure totaled \$71,510. There were no unpaid contributions for the year ended December 31, 2009. The trust agreement permits the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. At this time, the Trust foresees no likelihood of any additional assessments for past years.

The New Hampshire Public Risk Management Exchange (Primex) Workers' Compensation Program is a pooled risk management program under RSAs 5:31 and 281-A. The workers' compensation policy provides statutory coverage for workers' compensation. Primex retained \$500,000 of each loss. The membership and coverage run from January 1 through December 31. The estimated net contribution from the Town of Littleton billed and paid for the year ended December 31, 2009 was \$65,310. The member participation agreement permits Primex to make additional assessments to members, should there be a deficiency in contributions for any member year, not to exceed the member's annual contribution. At this time, Primex foresees no likelihood of any additional assessment for this or any prior year.

**NOTE 18 – CONTINGENT LIABILITIES**

There are various legal claims and suits pending against the Town which arose in the normal course of the Town's activities. In the opinion of management, the ultimate disposition of these various claims and suits will not have a material effect on the financial position of the Town.

The Town has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could result in a request for reimbursement from the grantor agency for costs disallowed under terms of the grant. Based on prior experience, the Town believes such disallowances, if any, will be immaterial.

**NOTE 19 - SUBSEQUENT EVENT**

On April 14, 2010 the Grafton County Superior Court issued a judgment against the Town in a pending tax abatement case in the amount of \$6,353,188. On July 28, 2010, the Town held a special Town Meeting, where voters approved a warrant article to raise and appropriate \$6,353,188 to satisfy this judgment. \$1,953,188 is included in the fund balance at year end and the remaining \$4,400,000 to be raised by the issuance of bonds or notes in accordance with the provisions of the Municipal Finance Act. On September 1, 2010 bonds were issued in the amount of \$4,400,000. Repayment is to be made in equal installments beginning September 1, 2011 plus interest at 3.19%, paid semiannually, through September 1, 2020.

**EXHIBIT E-1**  
**TOWN OF LITTLETON, NEW HAMPSHIRE**  
*Schedule of Revenues, Expenditures and Changes in Fund Balance*  
*Budget and Actual (Non-GAAP Budgetary Basis)*  
**General Fund**  
*For the Fiscal Year Ended December 31, 2009*

	Original and Final Budget	Actual	Variance Positive (Negative)
<b>Revenues:</b>			
Taxes	\$ 4,926,718	\$ 5,328,443	\$ 401,725
Licenses and permits	1,028,000	963,855	(64,145)
Intergovernmental	465,028	472,035	7,007
Charges for services	15,750	19,799	4,049
Miscellaneous	39,600	29,516	(10,084)
Total revenues	<u>6,475,096</u>	<u>6,813,648</u>	<u>338,552</u>
<b>Expenditures:</b>			
Current:			
General government	1,393,151	1,345,165	47,986
Public safety	2,398,937	2,397,370	1,567
Highways and streets	1,238,902	1,128,522	110,380
Sanitation	200	-	200
Health	96,683	95,060	1,623
Welfare	92,369	85,441	6,928
Culture and recreation	1,500	1,260	240
Conservation	3,470	3,470	
Debt service:			
Principal	329,133	329,131	2
Interest	162,544	160,266	2,278
Capital outlay	196,750	283,862	(87,112)
Total expenditures	<u>5,913,639</u>	<u>5,829,547</u>	<u>84,092</u>
Excess of revenues over expenditures	<u>561,457</u>	<u>984,101</u>	<u>422,644</u>
Other financing sources (uses):			
Transfers in	-	537	537
Transfers out	<u>(839,016)</u>	<u>(739,016)</u>	<u>100,000</u>
Total other financing sources and uses	<u>(839,016)</u>	<u>(738,479)</u>	<u>100,537</u>
Net change in fund balances	<u>\$ (277,559)</u>	<u>245,622</u>	<u>\$ 523,181</u>
Increase in fund balance designated for contingency		<u>(287,053)</u>	
Unreserved fund balance, beginning		<u>628,492</u>	
Unreserved fund balance, ending		<u>\$ 587,061</u>	

The notes to the required supplementary information are an integral part of this schedule.

**EXHIBIT E-2**  
**TOWN OF LITTLETON, NEW HAMPSHIRE**  
*Schedule of Revenues, Expenditures and Changes in Fund Balance*  
*Budget and Actual (Non-GAAP Budgetary Basis)*  
*Sewer Department Fund*  
*For the Fiscal Year Ended December 31, 2009*

	Original and Final Budget	Actual	Variance Positive (Negative)
<b>Revenues:</b>			
Intergovernmental	\$ 294,470	\$ 294,370	\$ (100)
Charges for services	774,705	846,211	71,506
Miscellaneous	50	13,715	13,665
Total revenues	1,069,225	1,154,296	85,071
<b>Expenditures:</b>			
Current:			
Sanitation	726,821	605,010	121,811
Debt service:			
Principal	285,900	285,900	-
Interest	24,004	25,002	(998)
Total expenditures	1,036,725	915,912	120,813
Excess of revenues over expenditures	32,500	238,384	205,884
<b>Other financing uses:</b>			
Transfers out	(32,500)	-	32,500
Net change in fund balances	\$ -	238,384	\$ 238,384
Unreserved fund balance, beginning		244,844	
Unreserved fund balance, ending		\$ 483,228	

The notes to the required supplementary information are an integral part of this schedule.

**TOWN OF LITTLETON, NEW HAMPSHIRE**  
**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION**  
**FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2009**

**1. General Budget Policies**

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. At its annual meeting, the Town adopts a budget for the current year for the general and sewer department funds. Except as reconciled below, the budget was adopted on a basis consistent with U.S. generally accepted accounting principles.

Management may transfer appropriations between operating categories as deemed necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at year-end unless encumbered.

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year-end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures, and are therefore, reported as part of the fund balance at year-end, and are carried forward to supplement appropriations of the subsequent year.

State statutes require balanced budgets, but provide for the use of beginning unreserved fund balance to achieve that end. In the fiscal year 2009, \$277,559 of the beginning general fund fund balance was applied for this purpose.

**2. Budgetary Reconciliation**

The following reconciles the general fund budgetary basis to the GAAP basis.

<b>Revenues and other financing sources:</b>	
Per Exhibit E-1 (budgetary basis)	\$ 6,814,185
<b>Adjustment:</b>	
Basis differences:	
Inception of capital leases	72,249
On-behalf retirement contributions made by the State of New Hampshire recognized as revenue on the GAAP basis, but not on the budgetary basis	78,873
Per Exhibit C-3 (GAAP basis)	<u>\$ 6,965,307</u>
<b>Expenditures and other financing uses:</b>	
Per Exhibit E-1 (budgetary basis)	\$ 6,568,563
<b>Adjustment:</b>	
Basis differences:	
Encumbrances, beginning	337,363
Encumbrances, ending	(156,000)
Inception of capital leases	72,249
On-behalf retirement contributions made by the State of New Hampshire recognized as an expenditure on the GAAP basis, but not on the budgetary basis	78,873
Per Exhibit C-3 (GAAP basis)	<u>\$ 6,901,048</u>

**SCHEDULE 1**  
**TOWN OF LITTLETON, NEW HAMPSHIRE**  
**Major General Fund**  
*Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)*  
*For the Fiscal Year Ended December 31, 2009*

	Estimated	Actual	Variance Positive (Negative)
<b>Taxes:</b>			
Property	\$ 4,797,718	\$ 5,178,681	\$ 380,963
Yield	12,000	11,919	(81)
Payment in lieu of taxes	27,000	36,334	9,334
Interest and penalties on taxes	90,000	101,509	11,509
Total from taxes	<u>4,926,718</u>	<u>5,328,443</u>	<u>401,725</u>
<b>Licenses, permits and fees:</b>			
Business licenses, permits and fees	2,000	2,715	715
Motor vehicle permit fees	960,000	888,311	(71,689)
Building permits	8,000	10,135	2,135
Other	58,000	62,694	4,694
Total from licenses, permits and fees	<u>1,028,000</u>	<u>963,855</u>	<u>(64,145)</u>
<b>Intergovernmental:</b>			
State:			
Meals and rooms distribution	280,161	280,161	-
Highway block grant	160,716	160,716	-
Other	24,151	31,158	7,007
Total from intergovernmental	<u>465,028</u>	<u>472,035</u>	<u>7,007</u>
<b>Charges for services:</b>			
Income from departments	<u>13,750</u>	<u>19,799</u>	<u>4,049</u>
<b>Miscellaneous:</b>			
Sale of municipal property	10,000	1,958	(8,042)
Interest on investments	15,000	13,882	(1,118)
Rent of property	5,000	5,030	30
Other	9,600	8,646	(954)
Total from miscellaneous	<u>39,600</u>	<u>29,516</u>	<u>(10,084)</u>
<b>Other financing sources:</b>			
Transfers in	-	537	537
<b>Total revenues and other financing sources</b>	<u>6,475,096</u>	<u>\$ 6,814,185</u>	<u>\$ 339,089</u>
Unreserved fund balance used to reduce tax rate	277,559		
<b>Total revenues, other financing sources and use of fund balance</b>	<u>\$ 6,752,655</u>		

**SCHEDULE 2**  
**TOWN OF LITTLETON, NEW HAMPSHIRE**  
**Major General Fund**  
*Schedule of Appropriations, Expenditures and Encumbrances (Non-GAAP Budgetary Basis)*  
*For the Fiscal Year Ended December 31, 2009*

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
General government:					
Executive	\$ -	\$ 236,551	\$ 238,771	\$ 4,500	\$ (6,720)
Election and registration	-	249,811	242,488	-	7,323
Financial administration	-	146,240	133,442	-	12,798
Revaluation of property	-	185,589	124,770	25,000	35,819
Legal	-	140,300	173,055	-	(32,755)
Personnel administration	-	72,226	62,165	-	10,061
Planning and zoning	-	64,911	71,269	-	(6,358)
General government buildings	-	79,475	60,468	-	19,007
Cemeteries	-	72,000	72,000	-	-
Insurance, not otherwise allocated	-	58,468	58,191	-	277
Advertising and regional associations	-	32,580	24,046	-	8,534
Other	-	55,000	55,000	-	-
Total general government	-	1,393,151	1,315,665	29,500	47,986
Public safety:					
Police	-	1,213,972	1,195,446	-	18,526
Ambulance	-	79,000	78,000	-	1,000
Fire	-	952,164	970,101	-	(17,937)
Dispatching	-	151,301	151,323	-	(22)
Prosecution	-	2,500	2,500	-	-
Total public safety	-	2,398,937	2,397,370	-	1,567
Highways and streets:					
Public works	-	80,405	74,512	-	5,893
Highways and streets	-	1,053,285	979,439	-	73,846
Bridges	-	3,000	-	-	3,000
Street lighting	-	43,230	40,696	-	2,534
Other	-	58,982	33,875	-	25,107
Total highways and streets	-	1,238,902	1,128,522	-	110,380
Sanitation:					
Administration	-	200	-	-	200
Health:					
Pest control	-	2,725	1,102	-	1,623
Health agencies	-	93,958	93,958	-	-
Total health:	-	96,683	95,060	-	1,623
Welfare:					
Direct assistance	-	92,369	85,441	-	6,928
Culture and recreation:					
Patriotic purposes	-	1,500	1,260	-	240
Conservation	-	3,470	3,470	-	-

(Continued)

**SCHEDULE 2 (Continued)**  
**TOWN OF LITTLETON, NEW HAMPSHIRE**  
**Major General Fund**

*Schedule of Appropriations, Expenditures and Encumbrances (Non-GAAP Budgetary Basis)*  
*For the Fiscal Year Ended December 31, 2009*

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Debt service:					
Principal of long-term debt	-	329,133	329,131	-	2
Interest on long-term debt	-	161,544	160,266	-	1,278
Interest on tax anticipation notes	-	1,000	-	-	1,000
Total debt service	-	491,677	489,397	-	2,280
Capital outlay	337,363	196,750	494,725	126,500	(87,112)
Other financing uses:					
Transfers out	-	839,016	739,016	-	100,000
Total appropriations, expenditures, other financing uses and encumbrances	<u>\$ 337,363</u>	<u>\$ 6,752,655</u>	<u>\$ 6,749,926</u>	<u>\$ 156,000</u>	<u>\$ 184,092</u>

**SCHEDULE 3**  
**TOWN OF LITTLETON, NEW HAMPSHIRE**  
**Major General Fund**  
*Schedule of Changes in Unreserved - Undesignated Fund Balance (Non-GAAP Budgetary Basis)*  
**For the Fiscal Year Ended December 31, 2009**

Unreserved, undesignated fund balance, beginning		\$ 628,492
Changes:		
Unreserved fund balance used to reduce 2009 tax rate		(277,559)
2009 Budget summary:		
Revenue surplus (Schedule 1)	\$ 339,089	
Unexpended balance of appropriations (Schedule 2)	<u>184,092</u>	
2009 Budget surplus		523,181
Increase (decrease) in fund balance designated for contingency		<u>(287,053)</u>
Unreserved, undesignated fund balance, ending		<u><u>\$ 587,061</u></u>



**SCHEDULE 4**  
**TOWN OF LITTLETON, NEW HAMPSHIRE**  
*Nonmajor Governmental Funds*  
**Combining Balance Sheet**  
**December 31, 2009**

	Special Revenue Funds					
	Expendable Trust	Public Library	Sidewalk	Parking Meter	Parks and Recreation	Transfer Station
<b>ASSETS</b>						
Cash and cash equivalents	\$ 419,504	\$ 84,300	\$ -	\$ 110,001	\$ 50,741	\$ 163,727
Investments	-	143,754	-	-	-	-
Receivables, net of allowance						
Taxes	-	-	-	-	-	-
Accounts	-	-	-	-	-	11,074
<b>Total assets</b>	<b>\$ 419,504</b>	<b>\$ 228,054</b>	<b>\$ -</b>	<b>\$ 110,001</b>	<b>\$ 50,741</b>	<b>\$ 174,801</b>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>Liabilities:</b>						
Accounts payable	\$ -	\$ 2,891	\$ -	\$ 1,100	\$ 5,259	\$ 3,870
Accrued salaries and benefits	-	1,309	-	500	10,754	24,944
Interfund payable	11,017	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
<b>Total liabilities</b>	<b>11,017</b>	<b>4,200</b>	<b>-</b>	<b>1,600</b>	<b>16,013</b>	<b>28,814</b>
<b>Fund balances:</b>						
Reserved for encumbrances	-	10,710	-	14,607	-	-
Reserved for special purposes	-	143,754	-	-	-	-
Unreserved, undesignated	408,487	69,390	-	93,794	34,728	145,987
<b>Total fund balances</b>	<b>408,487</b>	<b>223,854</b>	<b>-</b>	<b>108,401</b>	<b>34,728</b>	<b>145,987</b>
<b>Total liabilities and fund balances</b>	<b>\$ 419,504</b>	<b>\$ 228,054</b>	<b>\$ -</b>	<b>\$ 110,001</b>	<b>\$ 50,741</b>	<b>\$ 174,801</b>

Special Revenue Funds						
Opera House	Grants	Drug Forfeiture	Police Special Detail	Conservation Commission	Permanent Fund	Total
\$ 8,868	\$ -	\$ 6,327	\$ 20,794	\$ -	\$ 75,252	\$ 939,514
-	-	-	-	15,919	427,152	586,825
-	-	-	-	6,017	-	6,017
-	40,083	-	2,383	-	-	53,540
<u>\$ 8,868</u>	<u>\$ 40,083</u>	<u>\$ 6,327</u>	<u>\$ 23,177</u>	<u>\$ 21,936</u>	<u>\$ 502,404</u>	<u>\$ 1,585,896</u>
\$ -	\$ -	\$ 240	\$ -	\$ -	\$ -	\$ 13,360
-	-	-	-	-	-	37,507
-	31,339	-	-	-	-	42,356
-	8,744	-	-	-	-	8,744
-	40,083	240	-	-	-	101,967
-	-	-	-	-	-	25,317
-	-	-	-	-	502,404	646,158
8,868	-	6,087	23,177	21,936	-	812,454
8,868	-	6,087	23,177	21,936	502,404	1,483,929
<u>\$ 8,868</u>	<u>\$ 40,083</u>	<u>\$ 6,327</u>	<u>\$ 23,177</u>	<u>\$ 21,936</u>	<u>\$ 502,404</u>	<u>\$ 1,585,896</u>

**SCHEDULE 5**  
**TOWN OF LITTLETON, NEW HAMPSHIRE**  
*Nonmajor Governmental Funds*  
*Combining Schedule of Revenues, Expenditures and Changes in Fund Balances*  
*For the Fiscal Year Ended December 31, 2009*

	Special Revenue Funds					
	Expendable Trust	Public Library	Sidewalk	Parking Meter	Parks and Recreation	Transfer Station
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	26,051	51,598	257,740
Miscellaneous	1,121	50,913	-	510	186	531
Total revenues	1,121	50,913	-	26,561	51,784	258,271
Expenditures:						
Current:						
General government	-	-	-	40,168	-	-
Public safety	-	-	-	-	-	-
Sanitation	-	-	-	-	-	412,444
Culture and recreation	-	363,061	-	-	269,640	-
Conservation	-	-	-	-	-	-
Total expenditures	-	363,061	-	40,168	269,640	412,444
Excess (deficiency) of revenues over (under) expenditures	1,121	(312,148)	-	(13,607)	(217,856)	(154,173)
Other financing sources (uses):						
Transfers in	89,944	294,795	-	-	200,048	163,559
Transfers out	(17,112)	-	(537)	-	-	-
Total other financing sources and uses	72,832	294,795	(537)	-	200,048	163,559
Net change in fund balances	73,953	(17,353)	(537)	(13,607)	(17,808)	9,386
Fund balances, beginning	334,534	241,207	537	122,008	52,536	136,601
Fund balances, ending	\$ 408,487	\$ 223,854	\$ -	\$ 108,401	\$ 34,728	\$ 145,987

Special Revenue Funds						
Opera House	Grants	Drug Enforcement	Police Special Detail	Conservation Commission	Permanent Fund	Total
\$ -	\$ -	\$ -	\$ -	\$ 6,017	\$ -	\$ 6,017
-	10,219	-	-	-	-	10,219
-	-	-	3,706	-	-	3,706
184	23,156	71	92	50	75,009	151,823
184	33,375	71	3,798	6,067	75,009	507,154
-	28,929	-	-	-	4,115	73,212
-	4,400	13,673	2,900	-	-	20,973
-	-	-	-	-	-	412,444
898	46	-	-	-	-	633,645
-	-	-	-	1,400	-	1,400
898	33,375	13,673	2,900	1,400	4,115	1,141,674
(714)	-	(13,602)	898	4,667	70,894	(634,520)
100	-	-	-	3,115	-	751,561
-	-	-	-	-	(12,545)	(30,194)
100	-	-	-	3,115	(12,545)	721,367
(614)	-	(13,602)	898	7,782	58,349	86,847
9,482	-	19,689	22,279	14,154	444,055	1,397,082
\$ 8,868	\$ -	\$ 6,087	\$ 23,177	\$ 21,936	\$ 502,404	\$ 1,483,929



## PLODZIK & SANDERSON

*Professional Association/Accountants & Auditors*

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### **REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Members of the Board of Selectmen  
Town of Littleton  
Littleton, New Hampshire

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Littleton as of and for the year ended December 31, 2009, which collectively comprise the Town of Littleton's basic financial statements and have issued our report thereon dated November 3, 2010. Our report on the financial statements of the governmental activities was adverse as indicated therein. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

#### ***Internal Control over Financial Reporting***

In planning and performing our audit, we considered the Town of Littleton internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Town of Littleton's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Town of Littleton's internal control over financial reporting.

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.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

#### ***Compliance and other Matters***

As part of obtaining reasonable assurance about whether the Town of Littleton's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, the board of selectmen, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Therese A. Colby, CPA*

PLODZIK & SANDERSON  
Professional Association

November 3, 2010



## **PLODZIK & SANDERSON**

*Professional Association/Accountants & Auditors*

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX-224-1380

### ***REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133***

To the Members of the Board of Selectmen  
Town of Littleton  
Littleton, New Hampshire

#### ***Compliance***

We have audited the compliance of the Town of Littleton with the types of compliance requirements described in the OMB *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2009. The Town of Littleton's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to its major federal programs are the responsibility of the Town of Littleton's management. Our responsibility is to express an opinion on the Town of Littleton's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Town of Littleton's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Town of Littleton's compliance with those requirements.

In our opinion, the Town of Littleton complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2009.

#### ***Internal Control over Compliance***

Management of the Town of Littleton is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Town of Littleton's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

***Town of Littleton  
Report on Compliance With Requirements Applicable to Each Major Program  
and on Internal Control Over Compliance in Accordance with OMB Circular A-133***

This report is intended solely for the information and use of management, the board of selectmen, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

November 3, 2010



PLODZIK & SANDERSON  
Professional Association

**SCHEDULE I**  
**TOWN OF LITTLETON, NEW HAMPSHIRE**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended December 31, 2009**

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**SECTION I - SUMMARY OF AUDITOR'S RESULTS**

**A. Financial Statements**

1. The auditor's report expresses an unqualified opinion on the financial statements of each major fund and the aggregate remaining fund information, and an adverse opinion on the financial statements of the governmental activities.
2. There were no material weaknesses identified relating to the internal control over financial reporting.
3. There were no significant deficiencies identified that were not considered material weaknesses relating to the internal control over financial reporting.
4. There were no instances of noncompliance material to the financial statements identified.

**B. Federal Awards**

1. There were no material weaknesses identified relating to the internal control over major programs.
2. There were no significant deficiencies identified that were not considered material weaknesses relating to the internal control over major programs.
3. The auditor's report on compliance for major programs expresses an unqualified opinion.
4. There were no audit findings required to be reported in accordance with section 510(a) of OMB Circular A-133.
5. The programs tested as major programs are CFDA No. 14.228: *Community Development Block Grant/State's Program* and CFDA #20.205 *Highway Planning and Construction*.
6. The threshold for distinguishing between Types A and B programs was \$300,000.
7. The Town of Littleton was determined not to be a low-risk auditee.

**SECTION II - FINANCIAL STATEMENT FINDINGS**

**NONE**

**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

**NONE**



**SCHEDULE H**  
**TOWN OF LITTLETON, NEW HAMPSHIRE**  
*Schedule of Expenditures of Federal Awards*  
*For the Fiscal Year Ended December 31, 2009*

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			
Passed through New Hampshire Community Development Finance Authority			
Community Development Block Grants / State's Program	14.728	08-097-CDFED	\$ 496,283
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>			
Passed through the State of New Hampshire Department of Transportation			
Highway Planning and Construction:			
Main Street Improvements Project	20.205	13861	1,711,878
Reddington Street Project	20.205	14307	35,859
<i>PROGRAM TOTAL</i>			<u>1,747,737</u>
Passed through the State of New Hampshire Highway Safety Agency			
Alcohol Impaired Driving Countermeasures Incentive Grants I:			
Littleton Statwide DWI Hunter Patrol	20.601	308-0913-144	784
Littleton Video Camera/Recorder System	20.601	308-0913-027	2,500
<i>PROGRAM TOTAL</i>			<u>3,284</u>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
Passed through the University of New Hampshire Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations, and Evaluations	93.779	03-741	2,347
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>			
Passed through the State of New Hampshire Department of Safety			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-1695-IDR-NH	6,788
Emergency Management Performance Grants	97.042	N/A	30,554
<b>DIRECT FUNDING</b>			
<b>U.S. DEPARTMENT OF AGRICULTURE</b>			
Community Facilities Loans and Grants	10.766	N/A	34,300
<b>U.S. DEPARTMENT OF THE INTERIOR</b>			
Save America's Treasures	15.929	33-08-ML-0737	15,710
<b>Total Expenditures of Federal Awards</b>			<u><u>\$ 2,337,003</u></u>

The accompanying notes are an integral part of this schedule.

**TOWN OF LITTLETON, NEW HAMPSHIRE**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2009**

***Note 1. Basis of Presentation***

The accompanying schedule of expenditures of federal awards (the "schedule") includes the federal grant activity of the Town of Littleton under programs of the federal government for the year ended December 31, 2009. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the schedule presents only a selected portion of the operations of the Town of Littleton, it is not intended to and does not present the financial position, changes in net assets or cash flows of the Town of Littleton.

***Note 2. Summary of Significant Accounting Policies***

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A- 87, *Cost Principles for State, Local, and Indian Tribal Governments*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

***Note 3. Subrecipients***

Of the federal expenditures presented in the schedule, the Town of Littleton provided federal awards to subrecipients as follows:

<i>CFDA Number</i>	<i>Program Name</i>	<i>Amount Provided to Subrecipients</i>
14.228	Community Development Block Grant/State's Program	\$470,000

**TOWN OF LITTLETON**  
**ANNUAL TOWN REPORT**  
**FOR THE YEAR OF 2010**



## OFFICE HOURS AND PHONE NUMBERS

Web Site: [www.townoflittleton.org](http://www.townoflittleton.org)

### Department

#### **Fire Department**

230 West Main Street

### Office Hours

Monday – Friday

### Contact Numbers

Phone: 444-2137

Fax: 444-2218

#### **Police Department**

2 Kittridge Lane

Business Phone: 444-7711

24 Hr. Phone: 444-2422

Fax: 444-1704

### **FOR EMERGENCIES PLEASE DIAL 911**

#### **Littleton Public Library**

92 Main Street

Tuesday – Thursday

9:00 am – 7:00 pm

Friday – Saturday

9:00 am – 4:00 pm

**Closed Sunday and Monday**

Phone: 444-5741

Fax: 444-1706

#### **Highway Department**

240 West Main Street

Monday – Friday

6:30 am – 3:00 pm

Phone: 444-5051

Fax: 444-2524

#### **Transfer Station**

1213 Mt. Eustis Road

Tuesday – Thursday

12:00 pm – 4:00 pm

Wednesday 12:00 pm – 6:00 pm

Friday – Saturday

8:00 am – 4:00 pm

Phone: 444-1447

Fax: 444-1716

#### **Burn Dump**

Tuesday & Thursday

11:00 am – 3:00 pm

Saturday 8:00 am – 4:00 pm

Phone: 444-1447

#### **Wastewater Plant**

323 Meadow Street

Monday – Friday

6:30 am – 3:00 pm

Phone: 444-5400

#### **Water & Light Department**

Lafayette Avenue

Monday – Friday

8:00 am – 4:00 pm

Phone: 444-2915

#### **Municipal Offices**

125 Main Street

Laconia Savings Bank

Monday – Friday

8:00 am – 12:30 pm

1:00 pm – 4:00 pm

Phone: 444-3996

Fax: 444-1703

Town Manager

Chuck Connell

Ext. 13

Executive Secretary/Welfare Director

Ceil Stubbings

Ext. 15

Tax Collector/Facility Manager

Joe Wiggett

Ext. 12

Assessing Clerk

Amy Hatfield

Ext. 14

Planning & Zoning Clerk

Joanna Ray

Ext. 27

Finance Director

Karen Noyes

Ext. 11

Finance Assistant

Nichole Adams

Ext. 26

Reception/Deputy Welfare Director

Susan McQueeney

Ext. 10

Deputy Tax Collector

Susan McQueeney

Ext. 10

#### **Town Clerk's Office**

Town Clerk

Judy White

Ext. 20

Deputy Town Clerk

Bonnie Bowles

Ext. 23

Fax: 444-0735

#### **Town Clerk Office Hours:**

Monday, Tuesday & Thursday: 8:00 – 12:30 & 1:00 pm – 4:00 pm

Wednesday: 8:00 am – 5:00 pm

Friday: 7:00 am – 12:30 pm

The Town Clerk's Office is open the first Saturday of each month from 8:30 am – 11:00 am

**ALL TTY CALLS DIAL 444-1700**