

2014

Warrant

&

Budget

TOWN OF MOULTONBOROUGH

STATE OF NEW HAMPSHIRE

TOWN WARRANT FOR 2014

To the inhabitants of the Town of Moultonborough in the County of Carroll, in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at the Moultonborough Public Safety Building, 1035 Whittier Highway, in said Moultonborough, on Tuesday the 11th day of March, 2014, at 7:00 A.M., to act upon Articles 1 of the Warrant. The polls will close no earlier than 7:00 P.M.

The Voters will take up Article 2 and the remaining Articles of the Warrant on Saturday, March 15, 2014, at 9:00 A.M., (School District will meet first, with a twenty minute adjournment before Town Meeting) at the Auditorium, Moultonborough Academy.

ARTICLE 1

To choose by ballot and majority vote: One (1) Selectman for three (3) years, One (1) Trustee of Trust Funds for three (3) years, One (1) Library Trustees for three (3) Years, Three (3) Planning Board Members for three (3) years, Three (3) Zoning Board Member for one (1) Year.

ARTICLE 2

To see if the Town will vote to receive the report of the SelectBoard outlining a plan for the construction of sidewalks in the village area in response to the charge to them under Article 27 of the Town Meeting of 2013 to develop and submit the same.

(Recommended by Selectmen ___ Yes – ___ No)

(Recommended by Advisory Budget Committee ___ Yes – ___ No)

ARTICLE 3

To see if the Town will vote to establish a revolving fund pursuant to RSA 31:95-h for the purpose of providing public safety services by municipal employees outside of the ordinary detail of such persons, to be effective as of April 1, 2014 for the Fire Department and January 1, 2015 for the police department; whereby all revenues received for the personnel costs for public safety special details as of that date will be deposited into the fund, and the money shall not be considered part of the Town's general fund unreserved fund balance. The Town Treasurer shall have custody of all monies in the fund, and shall pay out the same only upon order of the Board of Selectmen, whereby no further approval by the Town Meeting will be required to expend, provided that such funds may only be expended for the purposes set forth herein.

(Recommended by Selectmen ___ Yes – ___ No)

(Recommended by Advisory Budget Committee ___ Yes – ___ No)

ARTICLE 4

To see if the Town will vote to adopt the provisions of RSA 80:80 to authorize the Selectmen to transfer tax liens upon real estate or convey such property by deed pursuant to the procedures in RSA 80:80 II and II-a and also in a manner otherwise than provided in such sections as justice may require pursuant to RSA 80:80 III. Said authority to transfer or sell shall continue indefinitely, until rescinded.

(Recommended by Selectmen ___ Yes – ___ No)
(Recommended by Advisory Budget Committee ___ Yes – ___ No)

ARTICLE 5

To see if the Town will vote to ratify the action of the SelectBoard of November 25, 2000 in accepting a deed for a parcel of land on 34,100+/- square feet on Evergreen Drive and commonly referred to on the Town’s assessing maps as Map 107 Lot 061.

(Recommended by Selectmen ___ Yes – ___ No)
(Recommended by Advisory Budget Committee ___ Yes – ___ No)

ARTICLE 6

To see if the Town will vote to raise and appropriate the sum of Two Hundred Seventy Five Thousand dollars (\$275,000) to purchase the so-called Adele Taylor Property at 970 Whittier Highway, commonly referred to on the Assessor’s maps as Map 52 Lot 14, carryout certain remediation activities and pay associated costs of acquisition and safeguarding.

(Recommended by Selectmen ___ Yes – ___ No)
(Recommended by Advisory Budget Committee ___ Yes – ___ No)

[Note: It is the intent of the SelectBoard to apply \$275,000 from fund balance at the setting of the Tax Rate to offset this appropriation.]

ARTICLE 7

To see if the Town will vote to amend Article 8 of the Town Meeting of 2005, by which it adopted the provisions of RSA 72:37-b to provide an exemption for the disabled, to increase the net income of the taxpayer from not more than \$13,400 to not more than \$25,000 and, to increase the combined net income if married, from not more than \$20,400 to not more than \$35,000; and to increase the allowable net assets from not in excess of \$35,000 to not in excess of \$100,000 excluding the value of the residence.

(Recommended by Selectmen ___ Yes – ___ No)
(Recommended by Advisory Budget Committee ___ Yes – ___ No)

ARTICLE 8

To see if the Town will vote to discontinue the so-called Personnel Liability Reserve Fund, an Expendable Trust Fund created under Article 31 of the Annual Town Meeting of 2007, with the balance of One Hundred Three Thousand dollars (\$103,000) as of December 31, 2013, with said remaining funds, together with any interest accumulated thereon at the time of transfer, being transferred to the general fund.

(Recommended by Selectmen ___ Yes – ___ No)
(Recommended by Advisory Budget Committee ___ Yes – ___ No)

ARTICLE 9

To see if the Town will vote to raise and appropriate the sum of Eight Hundred Thousand dollars (\$800,000) for a road improvement program as generally illustrated below.

Project	Budget
Lee's Mill Road – 1,660' Reclaim & Pave	\$100,000
Lee Road (Old 109 to Lee's Mill) – 2,550' Reclaim & Pave	\$150,000
Wentworth Shores Road – 2,550' Reclaim & Page	\$105,000
Red Hill Road – 1,440' Shim & Overlay	\$37,500
Sawmill Road – 1,950' Overlay	\$25,000
Intersection: Shaker Jerry @ Wentworth	\$53,500
Intersection: Far Echo & Moultonboro Neck Road	\$45,000
Chip & Crack Seal	\$70,000
Shaker Jerry 48" Culvert	\$25,000
Engineering @ 15% (2014)	\$85,000
Contingency @ 10%	\$70,000
Engineering (2015)	\$34,000
Total	\$800,000

[Note: Inclusion of any road on this list was based upon a condition assessment and budget estimate prepared in November of 2013. It is no guarantee of work being undertaken on the identified roadway. Final construction decisions are made upon detailed engineering and actual bids received with work deletions or additions based upon the final bids.]

(Recommended by Selectmen ___ Yes – ___ No)
(Recommended by Advisory Budget Committee ___ Yes – ___ No)

ARTICLE 10

To see if the Town will vote to (a) raise and appropriate the sum of Three Hundred Seventy Thousand Five Hundred dollars (\$370,500) for a program of capital improvements and expenditures and equipment as generally illustrated below, and (b) meet said appropriation by a withdrawal of One Hundred Sixty Thousand dollars (\$160,000) from the Public Works Equipment Capital Reserve Fund, Fifty Five Thousand dollars (\$55,000) from the Municipal Building Capital Reserve Fund, and the balance of One Hundred Fifty Five Thousand Five Hundred dollars (\$155,500) to come from taxation.

Project	
Fire Dept. (Turn Out Gear)	\$15,000
Police Dept. (Police Cruiser)	\$50,500
Dept. Public Works (6 Wheel Dump Truck @ 19.5 GVW))	\$95,000
Dept. Public Works (Tele-Arm Lift Truck)	\$40,000
Dept. Public Works (Facilities Flooring Replacement)	\$25,000
Dept. Public Works (Skid Steer)	\$55,000
Dept. Public Works (Pathway Retrofits)	\$37,500
Dept. Public Works (Neck Fire Station Roofing)	\$35,000
Blue Ribbon Commission Gym Facility Site Study	\$17,500
Total	\$370,500

(Recommended by Selectmen ___ Yes – ___ No)
 (Recommended by Advisory Budget Committee ___ Yes – ___ No)

ARTICLE 11

To see if the Town will vote to raise and appropriate the sum of Four Hundred Four Thousand Ninety dollars (\$404,090) and to deposit the same in the following Capital Reserve Funds:

Capital Reserve Funds	Budget
Community Substance Abuse CRF	\$1,590
Communication Technology CRF	\$25,000
Reappraisal CRF	\$24,000
Firefighting Equipment CRF	\$110,000
Police Communications CRF	\$1,000
DPW Equipment CRF	\$162,500
Municipal Building CRF	\$80,000
Total	\$404,090

(Recommended by Selectmen ___ Yes – ___ No)
 (Recommended by Advisory Budget Committee ___ Yes – ___ No)

292

ARTICLE 12

To see if the Town will vote to raise and appropriate the sum of Two Hundred Eight Thousand dollars (\$208,000) and to deposit the same in the following Expendable Maintenance Trust Funds:

Expendable Maintenance Trust Funds	Budget
Milfoil	\$200,000
Lee's Mills	\$3,000
Historic Building	\$2,500
Dry Hydrant	\$2,500
Total	\$208,000

(Recommended by Selectmen ___ Yes – ___ No)
(Recommended by Advisory Budget Committee ___ Yes – ___ No)

ARTICLE 13

To see if the Town will vote to raise and appropriate the sum of Twenty Five Thousand dollars (\$25,000) for certain improvements and future project planning for the States Landing Park and Beach facility.

(Recommended by Selectmen ___ Yes – ___ No)
(Recommended by Advisory Budget Committee ___ Yes – ___ No)

[Note: It is the intent of the SelectBoard to apply \$25,000 from fund balance at the setting of the Tax Rate to offset this appropriation.]

ARTICLE 14

To see if the Town will vote to raise and appropriate, subject to any and all changes made at this meeting, the sum of Seven Million Seven Hundred Seventy Thousand Four Hundred Fourteen dollars (\$7,770,414) to pay the expenses of General Government, Public Safety, Public Works (including Highways, Cemeteries, Buildings and Grounds, and Transfer Station), Human Services, Visiting Nurse Service, Culture and Recreation, and Development Services.

(Recommended by Selectmen ___ Yes – ___ No)
(Recommended by Advisory Budget Committee ___ Yes – ___ No)

ARTICLE 15

(By Petition)
(Recommended by Selectmen ___ Yes – ___ No)
(Recommended by Advisory Budget Committee ___ Yes – ___ No)

ARTICLE 16

To see if the Town will vote to raise and appropriate the sum of Four Hundred Forty Seven Thousand Four Hundred Seventy Three dollars (\$447,473) to pay the expense of operating the Public Library.

(Recommended by Selectmen ___ Yes – ___ No)
(Recommended by Advisory Budget Committee ___ Yes – ___ No)

ARTICLE 17

(By Petition)
(Recommended by Selectmen ___ Yes – ___ No)
(Recommended by Advisory Budget Committee ___ Yes – ___ No)

ARTICLE 18

(By Petition)
(Recommended by Selectmen ___ Yes – ___ No)
(Recommended by Advisory Budget Committee ___ Yes – ___ No)

ARTICLE 19

(By Petition)
(Recommended by Selectmen ___ Yes – ___ No)
(Recommended by Advisory Budget Committee ___ Yes – ___ No)

ARTICLE 20

(By Petition)
(Recommended by Selectmen ___ Yes – ___ No)
(Recommended by Advisory Budget Committee ___ Yes – ___ No)

ARTICLE 21

(By Petition)
(Recommended by Selectmen ___ Yes – ___ No)
(Recommended by Advisory Budget Committee ___ Yes – ___ No)

ARTICLE 22

(By Petition)
(Recommended by Selectmen ___ Yes – ___ No)
(Recommended by Advisory Budget Committee ___ Yes – ___ No)

ARTICLE 23

(By Petition)

(Recommended by Selectmen ___ Yes – ___ No)

(Recommended by Advisory Budget Committee ___ Yes – ___ No)

ARTICLE 24

(By Petition)

(Recommended by Selectmen ___ Yes – ___ No)

(Recommended by Advisory Budget Committee ___ Yes – ___ No)

ARTICLE 25

(By Petition)

(Recommended by Selectmen ___ Yes – ___ No)

(Recommended by Advisory Budget Committee ___ Yes – ___ No)

ARTICLE 26

(By Petition)

(Recommended by Selectmen 4 Yes – 1 No)

(Recommended by Advisory Budget Committee 5 – 0 No)

ARTICLE 27

(By Petition)

(Recommended by Selectmen ___ Yes – ___ No)

(Recommended by Advisory Budget Committee ___ Yes – ___ No)

ARTICLE 28

To transact any other business that may legally come before said Meeting.

Given under our hands and seal this ___ day of February, 2014

Joel R. Mudgett, Chairman
Jonathan W. Tolman, Vice Chair
Edward J. Charest
Christopher P. Shipp
Russell C. Wakefield
Selectmen of Moultonborough

A True Copy of Warrant Attest:

295

Joel R. Mudgett, Chairman
Jonathan W. Tolman, Vice Chair
Edward J. Charest
Christopher P. Shipp
Russell C. Wakefield
Selectmen of Moultonborough

Given under our hands and seal this ____ day of February, 2014.

Joel R. Mudgett, Chairman

Jonathan W. Tolman, Vice Chairman

Edward J. Charest

Christopher P. Shipp

Russell C. Wakefield

A True Copy of Warrant Attest:

Joel R. Mudgett, Chairman

Jonathan W. Tolman, Vice Chairman

Edward J. Charest

Christopher P. Shipp

Russell C. Wakefield

297

Village Sidewalk Study Conceptual Design Report



Moultonborough, New Hampshire

**Executive Summary
November 2013**

KVPartners
CONSULTING ENGINEERS

EXECUTIVE SUMMARY

Background:

This report documents the findings and assessments of a feasibility study to construct sidewalks in the Village area of Moultonborough, New Hampshire. The study was initiated by a citizen's petition and subsequently approved by warrant article at the 2013 March Town Meeting. The warrant article called for the SelectBoard to present a plan for construction of a sidewalk or sidewalks in the Village area at the March 2014 Town meeting. The scope of work performed for the study included:

1. Identification of the study area (refer to Figure1).
2. Completion of five public meetings to solicit community input and provide feedback regarding sidewalk location, type and project implementation.
3. Review of previous work completed by the Town relevant to constructing sidewalks in the Village area.
4. An assessment of existing conditions by visual inspection to better define site constraints, challenges and opportunities for the construction of a sidewalk network.
5. Development of base plans showing existing conditions information, conceptual plans showing potential sidewalk routes and alignments, recommendations for the preferred sidewalk network and order of magnitude estimates for probable project costs.
6. Documentation of assessments, findings and results of the conceptual design process.

Evaluation Criteria:

Sidewalks are pedestrian lanes that provide people with space to travel within the public right-of-way separated from motor vehicles and on-road bicycles. As a public facility, there are design standards and guidelines that should be considered to ensure the facilities are a safe and provide an enjoyable mode of travel. The standards and guidelines that were established for the Village Sidewalk Study included:

1. SelectBoard guidelines defining a sidewalk as a designated hard surfaced walkway for pedestrians to travel from a point of origin to a point of destination within the study area alongside a roadway. The sidewalks, to the extent reasonable and practicable, should be 6 feet wide and separated vertically or horizontally from the roadway.
2. Public Comments: Comments from meeting participants reflect key considerations to be taken into account including: keep children safe; address business owner concerns; make the Village area more pedestrian friendly and "walkable"; make provisions for future development of the Village

area; retain the character of the Village area; address emergency response needs and concerns; be practical and cost effective; minimize property impacts; develop a plan that can get Town Meeting support; phase construction for a multi-year buildout; and coordinate with the Planning Board and School Board.

3. **General Design Guidelines:** When constructing sidewalks, the following engineering standards should be considered: provide a continuous and accessible network; provide a level, hard and slip-resistant surface; provide a minimum sidewalk width of 5 to 6 feet; minimize the number of street crossings; provide appropriate crossings at driveways; provide appropriate crosswalks; maintain natural walking patterns; provide separation from vehicle traffic; provide for snow storage; provide street lighting; and meet Americans with Disabilities Act (ADA) requirements.
4. **NHDOT Requirements:** Because the study area is in the NH Route 25 corridor, the Town must coordinate with the NHDOT regarding sidewalk segments located within the NHDOT right-of-way. Based on discussions with the NHDOT, NHDOT requirements include: maintain 16 foot travel way and shoulder; maintain a minimum sidewalk width of 5 feet; provide separation from the roadway; and meet ADA requirements.

Results of Public Participation Process:

To assist in the process of screening alternative sidewalk networks, the Town engaged in a comprehensive public participation process. Over the course of several meetings, alternative alignments were discussed and vetted by the participants. The process culminated in a plan that identified all the alignments the participants thought feasible for further consideration (refer to Figure 2). The alignments were then benchmarked against the evaluation criteria defined above and key opportunities and constraints were identified for each sidewalk segment (refer to Table 1). Estimates of probable project costs were developed for each segment (refer to Table 2).

Recommendations:

The following are recommendations for a sidewalk network within the study area defined by the Town. The recommendations are based on input received from the public participation process and KVPartner's understanding of the consensus opinion expressed by the community at large, coordination and input received from NHDOT and standard engineering practice. The recommendations are conceptual and should be used for planning purposes only. A more detail assessment must be completed to fully understand project requirements and impacts. In summary, the recommendations are as follows:

1. KVPartners recommends that the Town take a long term view when considering a sidewalk network. To that end KVPartners recommends that the Town plan for a buildout of sidewalks on both sides of NH Route 25 from the Central School to the Town Complex (Library, Recreation Department, Town Hall) located at the intersection with NH Route 109 (refer to Figure 4 and Table 3).
2. KVPartners recommends that the Town phase the buildout of the sidewalk network over time. Completing the sidewalk in phases addresses the cost concerns raised during the public participation process and gives the Town an opportunity to achieve objectives and observe the suitability and functionality of a first phase before committing to a more comprehensive network. As a first phase, KVPartners recommends that the Town consider constructing sidewalks on portions of the north side and south side of NH Route 25 (refer to Figure 5 and Table 4).

Once sidewalks are installed, the Town, by virtue of case law and NHDOT policy (refer to Appendix B, Exhibit 8), is required to maintain them. Therefore as part of the sidewalk evaluation, Town staff prepared estimates to maintain the sidewalk network including capital expenditures for equipment as well as labor and materials cost for on-going maintenance activities (refer to Table 5).

Based on the work completed to date, KVPartners recommends the following steps be taken to determine the suitability of the recommended sidewalk alignments.

1. Contact the Bank of New Hampshire to formalize access to their property for a designated sidewalk or pathway.
2. Contact property owners along the proposed alignment to discuss potential impacts to their property and business operations.
3. Complete field survey through the NH Route 25 corridor and conduct the necessary evaluations to better define the requirements and cost of construction and to confirm the limits of the NHDOT right-of-way. There is conflicting information on the record regarding the right-of-way width through the study area.

FIGURE 4: SIDEWALK NETWORK BUILDOUT



Table 3
Opinion of Probable Project Cost
Recommended Sidewalk Network Buildout

Route	Sidewalk		Length (ft)	Construction	Engineering	Construction Oversight	Easements	Legal	Contingency	Total
	Segment	Type								
1	S1	A	530	\$83,000	\$12,000	\$10,000	\$6,000	\$2,000	\$22,000	\$135,000
1	S2	C	1040	\$106,000	\$16,000	\$13,000	\$9,000	\$2,000	\$29,000	\$175,000
1	S3	B	330	\$34,000	\$4,000	\$3,000	\$5,000	\$1,000	\$9,000	\$56,000
1	S4A	B	950	\$145,000	\$22,000	\$17,000	\$14,000	\$3,000	\$40,000	\$241,000
2	S1-CS	D	140	\$5,000	\$1,000	\$1,000	\$0	\$0	\$1,000	\$8,000
2	S2	C	990	\$56,000	\$6,000	\$5,000	\$12,000	\$1,000	\$16,000	\$96,000
2	S3	B	1050	\$154,000	\$23,000	\$18,000	\$11,000	\$3,000	\$41,000	\$250,000
3	S1A	D	350	\$17,000	\$2,000	\$2,000	\$0	\$0	\$4,000	\$25,000
3	S2A	D	780	\$29,000	\$3,000	\$3,000	\$19,000	\$1,000	\$11,000	\$66,000
			Year: 2013:	\$629,000	\$89,000	\$72,000	\$76,000	\$13,000	\$173,000	\$1,052,000
			Year 2014:	\$642,000	\$91,000	\$73,000	\$78,000	\$13,000	\$176,000	\$1,073,000
			Year 2015:	\$655,000	\$93,000	\$74,000	\$80,000	\$13,000	\$180,000	\$1,094,000

303

FIGURE 5: SIDEWALK NETWORK PHASE 1



Table 4

Opinion of Probable Project Cost

Recommended Sidewalk Network Phase 1

Route	Sidewalk			Construction	Engineering	Construction Oversight	Easements	Legal	Contingency	Total
	Segment	Type	Length (ft)							
1	S1-CS	B	150	\$16,000	\$3,000	\$2,000	\$0	\$0	\$4,000	\$25,000
1	S3	B	330	\$34,000	\$5,000	\$3,000	\$5,000	\$1,000	\$9,000	\$57,000
2	S1-CS	D	140	\$5,000	\$1,000	\$1,000	\$0	\$0	\$1,000	\$8,000
2	S2	C	990	\$56,000	\$8,000	\$6,000	\$12,000	\$1,000	\$16,000	\$99,000
2	S4A	B	950	\$145,000	\$26,000	\$17,000	\$14,000	\$3,000	\$41,000	\$246,000
3	S1A	D	350	\$17,000	\$3,000	\$2,000	\$0	\$0	\$4,000	\$26,000
3	S2A	D	780	\$29,000	\$4,000	\$3,000	\$19,000	\$1,000	\$11,000	\$67,000
			Year 2013:	\$302,000	\$50,000	\$34,000	\$50,000	\$6,000	\$86,000	\$528,000
			Year 2014:	\$308,000	\$51,000	\$35,000	\$51,000	\$6,000	\$88,000	\$539,000
			Year 2015:	\$314,000	\$52,000	\$36,000	\$52,000	\$6,000	\$90,000	\$550,000

385

MEMORANDUM – OFFICE OF THE TOWN ADMINISTRATOR

TO: SelectBoard
FROM: Carter Terenzini, Town Administrator
RE: Tax Deeded Properties
DATE: November 6, 2013
CC: P. Minkow; H. Davis; S. Remson

Carter



I write to give you a preview of two proposed 2014 warrant articles. This follows on the 2012 discussion of policy questions related to tax deeded properties and the 2013 title issue relative to property on Evergreen Drive.

In 2012 we advised you that there were issues with respect the acceptance of RSA 80:80 III which allows the Selectmen, "...by a specific article in the town warrant... to dispose of a tax lien...as justice may require.". We found that Town Meeting had not acted upon the statute since 2001 nor had it adopted in such a manner as to grant the powers "for an indefinite period" as is required under RSA 80:80. While some might cite Article 33 of the 2003 Town Meeting in adopting RSA 41:14-a as suggesting both issues had been addressed (authorizing the sale of Tax Deeded Properties for an indefinite period) that statute does not appear to address properties acquired by tax deed unless those properties were first made "Town" lands by Town Meeting under RSA 80:42-a. Corrective action by the Town Meeting is required to address this matter. Town Counsel's suggested wording for a warrant article on this matter is as follows:

To see if the Town will vote to adopt the provisions of RSA 80:80 to authorize the selectmen to transfer tax liens upon real estate or convey such property by deed pursuant to the procedures in RSA 80:80 II and II-a and also in a manner otherwise than provided in such sections as justice may require pursuant to RSA 80:80 III. Said authority to transfer or sell shall continue indefinitely, until rescinded.

With the matter of RSA 80:80 addressed Town Counsel opines there is no need for further action with respect to RSA 41:14-a. This is because lands to be sold would be covered by RSA 80:80, tax deeded lands accepted as public lands under RSA 80:42-a, or land which had become publicly owned through the normal process of acquisition or the acceptance of a gift.

However, there now comes the matter of the title problem with respect to the Evergreen Drive land. This was found during a 2013 annual review of Tax Deeded properties for potential sale. It turns out this property was not acquired by tax deed. It was acquired by a deed from the former owner to the Town. The correspondence and minutes of the SelectBoard show that Copeland gave the land to the Town to avoid the ongoing expense of taxes. The Town offered her a choice of giving the land to the Conservation Commission (as they had the authority under the law to accept the deed without a vote of town meeting) or to await a vote of Town Meeting to

authorize the acceptance of the land (the BoS otherwise did not have the authority to accept the deed). For expediency, she chose the former.

Unfortunately, the deed did not flow correctly. The land was incorrectly titled to the Town. Our only course of action now is to seek a Town Meeting vote to ratify the action of the SelectBoard at that time. The suggested wording for a warrant article on this matter as follows:

To see if the Town will vote to ratify a deed accepted by the SelectBoard on November 25, 2000 for a parcel of land on 34,100+/- square feet on Evergreen Drive and commonly referred to on the Town's assessing maps as Map 107 Lot 061.

A review of the record will show that the suggested use of the ConCom to accept the deed was a matter of expediency to avoid the Town Meeting then some 3 ½ months away. This parcel has now been submitted to the ConCom for a 41:14-a review twice. On both occasions they supported the sale of the land due to the lack of a public purpose in retaining it. In fact, it is very likely that the initial acquisition would not have withstood public scrutiny due to the philosophy of what merits acquisition and the challenges of managing small parcels of land.

Therefore, assuming this proposed warrant article meets with your approval and is then favorably acted upon by Town, it would be my intent to include this land amongst the 2014 land parcels offered for sale. In preparation for that I will also be spending some time to verify that the currently existing Association beach (Map 108 Lot 17) is in fact the "common beaches and recreational areas" to which Map 107 Lot 61 has rights. This should help us realize a greater yield from the sale of the property.

Finally, I want to use this opportunity to bring your attention to the procedural manner of the sale of tax deeded properties. It is not at all clear that lands acquired under RSA 80:80 fall under the procedural requirements of RSA 41:14-a. However, Town Counsel and I concur that it would be prudent to follow its provisions to avoid any challenge to a sale.



Office of Assessor
Town of Moultonborough
6 Holland Street - PO Box 139
Moultonborough, NH 03254
(603) 476-2347 * Fax (603) 476-5835
e-mail: gkarp@moultonboroughnh.gov

ARTICLE
7

MEMORANDUM

TO: Board of Selectmen, Carter Terenzini

FROM: Gary Karp, Assessor 

RE: Disabled Exemption

DATE: September 30, 2013

I would like to call your attention to a matter which I believe should be reviewed and brought before the voters at the 2014 Town Meeting. We had two people receiving this exemption. Thanks to the modest 1.5% increase in their Social Security income, one person now exceeds the limits. You may recall from earlier this year we had decided to handle this through an administrative abatement after the December bills are issued. I believe that the income and asset limits should be increased to allow more disabled people this opportunity.

The existing requirements to qualify for our Disabled Exemption are:

Annual income - Less than \$13,400 (\$20,400 if married) and
Assets - less than \$35,000 (\$35,000 single and married).

For ease of application and communication to public I believe they should be the same as the Elderly Exemption qualifications for Moultonborough which are:

Annual income - less than \$25,000 (\$35,000 if married).
Assets - less than \$100,000 (single and married).

I reviewed the limits of income and assets required from other area towns that provide the disabled exemption.

Alton's annual income limit - less than \$25,000 (\$44,000 if married) and
Assets - less than \$50,000 (single and married).

Meredith's annual income limit - \$25,000 (\$33,000 if married) and
Assets - less than \$75,000 (single and married).

Other area towns do not provide the Disabled Exemption.

308

ARTICLE
8

MEMORANDUM – OFFICE OF THE TOWN ADMINISTRATOR

TO: SelectBoard
FROM: Carter Terenzini, Town Administrator
RE: Personnel Liability Account
DATE: July 15, 2013
CC: H. Davis; N. Woods; ABC

Carter



I write to propose the abolition of the Personnel Liability Reserve Fund. This fund was created in 2007 "...to offset the liabilities incurred through accrued employee benefits." It was seeded with an initial deposit of \$14,260.00 "...equal to thirty-three percent of the liability... ." Since then the Town has withdrawn nothing but has continued to deposit \$14,500 each year. I believe those monies are better used within our overall capital expenditure program(s).

There have been no withdrawals from the reserve fund to date because the relatively short notice an employee gives in the case of retirement or resignation (four weeks at most) is less than the normal amount of time it takes to hire a replacement (12 weeks). This variance has left us with more than sufficient budget authority to pay any amounts due the employee on their departure. In the absence of any significant change in this variance, we will have locked up without – in my opinion – the need to do so \$103,500+/- of taxpayer money as of December 30' 2013.

At the time of the fund being established the liability was calculated only on the basis of the one week of vacation that people were allowed to carry over from year to year. Interestingly enough, it did not include sick leave. With the change in our leave policy, the audit now finds that we should maintain some \$230,000+/- in this fund if we are to fully offset the liability. (GASB 16 – Calculate and allow for "Long Term" leave). This is effectively the "going concern" rule in which we act as if we were to cease functioning as a "going concern."

In a conversation with the Auditor, we have come to learn that the majority of their clients do not create a reserve fund to offset this liability. Those who do, like us, simply have an asset to offset the liability on their Statement of Net Position (Audit – Exhibit A) and Balance Sheet (Audit – Exhibit C). Those who do not have such a fund, as we do not for our OPEB liability, simply do not have the offsetting asset. We propose to treat this Compensated Absences liability the same as we treat our OPEB liability. As discontinuing the fund will require Town Meeting action this cannot take effect until our FY 2014 audit year.

Should you chose to discontinue the fund we will need to discuss how to treat the \$103k+/- available at that time. Should you choose to retain the account we will need to discuss the level at which you want to fund the account.

309

MEMORANDUM – OFFICE OF THE TOWN ADMINISTRATOR

TO: Jared Vartanian, CPA & Senior Audit Manger
Vachon, Clukay and Company PC

FROM: Carter Terenzini, Town Administrator *Carter*

RE: Personnel Liability Account

DATE: June 4, 2013

CC: H. Davis; M. Cheever



I write to follow up on my conversations with Mathew relative to establishing the appropriate amount that should be held on balance in the Personnel Liability Capital Reserve Fund.

This fund was created in 2007 "...to offset the liabilities incurred through accrued employee benefits." It was seeded with an initial deposit of \$14,260.00 which was "...equal to thirty-three percent of the liability for 2007 accrued benefits." I cannot find any work papers as to how "accrued benefits" was defined or how that amount was calculated. I have not seen any mention of it being recalculated on any periodic basis. Since then the Town has deposited \$14,500 each year. It has withdrawn nothing. The fund had a balance of some \$89,000 as of December 30, 2012 with an additional deposit of \$14,500 to be made in FY 2013. I look at the target amount to be held on balance in two lights.

The first would be the "going concern" rule. In that light I would calculate the absent leave (vacation), and benefits (health, dental and the like) that would be employee's due, beyond their normal and ordinary wages, if we were to cease functioning as a "going concern." I would also assume that anyone retiring would not take a lump sum payment of their absent leave but would take it as time as if they remained employed thus extending out their health insurance.

The second way, given that a well managed municipality does not face the normal market pressures in which the going concern rule is applied, would be to look at a historic turnover approach. Under this approach we would look at what we would owe employee's who retire or leave us in a fiscal year and maintain that amount on balance at any given time.

In either event we need to look at what the maximum amount of leave time is that any employee can depart with. That is 240 hours for full time employees and 120 hours for part-time employees.¹ I would also note that three of our department heads are elected. While they have respected and followed the timelines in the absent leave system for appointed employees, they

¹(Personnel Manual Effective 2013: 12.13 Upon the employee's separation of employment with the Town, they shall be entitled to draw any remaining leave time provided that all such draws shall be capped at a maximum of 240 hours for a full-time employee and 120 hours for a part-time employee.)

J. Vartanian Re: Personnel Liability CRF
May 28, 2013
Page 2

are not legally eligible for the payment of any time beyond their term of office. Finally, I note that the relatively short notice that an appointed employee gives in the case of retirement or resignation (four weeks) is less than the normal amount of time it takes to hire a replacement (12 weeks). This average variance has – to date – generally left us with more than a sufficient budget authority to pay any amounts due the employee on their departure. This is the reason there have been no withdrawals from the reserve fund to date.

For FY 2013, if we were use an average turnover of five persons in the past five years (it was actually 3.8), assume that their exit pay would be at the top step of our median grade (\$31.80), and assume that they would be due the maximum amount of accrued leave time (240 hours), our expected annual exposure would be \$38,160 for FY 2013. (Exhibit A)

Frankly, given the health of our balance sheet and the policy as to how much fund balance we will maintain, I believe this number is so low that we might simply carry it as a liability on the balance sheet (as we do with the OPEB liability) as opposed to maintaining taxpayer's cash in a separate account which, to date we have yet to use and which – quite frankly – we do not need to use in the foreseeable future for the reasons outline above.

Do please give me a call at your first convenience after you have had a chance to review this and my conversation with Mathew as to his initial thoughts that we should be setting aside the funds under the going concern rule (i.e. actual max hours people can draw out as of the last date of a fiscal year).

Exhibit A - Turnover Trends

Last Name	First Name	Notes	R.O.Pay	Start Date	2008	2009	2010	2011	2012	Max Payout
Richardson	Wayne	1	\$ 31.34	3/12/1981		4/22/2009				-
Maheux	Edward		\$ 18.69	4/11/1988			8/11/2010	2/9/2011		\$ 4,485.60
Horne	Francis		\$ 22.71	3/4/1989						\$ 5,450.40
Davey	Dennis		\$ 35.80	3/12/1990					2/22/2012	\$ 8,592.00
Black	Wayne		\$ 26.63	3/31/1995			12/8/2010			\$ 6,391.20
Harty	Deana		\$ 16.48	1/24/1998	8/20/2008					\$ 3,955.20
Dawson	Thomas		\$ 36.66	10/22/1998					2/22/2012	\$ 8,798.40
Jones	Brownie		\$ 30.41	8/31/1999			1/20/2010			\$ 7,298.40
Madore	Ernest		\$ 17.47	7/10/2000	2/18/2009					\$ 4,192.80
Smith	Clinton		\$ 16.96	3/12/2001	11/24/2008					\$ 4,070.40
Hilliard	Wayne		\$ 17.40	7/1/2003			7/14/2010			\$ 4,176.00
Juhasz	Andrew		\$ 16.40	7/8/2005	7/29/2009					\$ 3,936.00
Nyberg	Isaiah	2	\$ 15.69	11/9/2006				2/23/2011		-
Sampson	Kaitlin		\$ 16.16	5/17/2007				9/7/2011		\$ 3,878.40
Bride	Hilary		\$ 18.98	10/11/2007					1/25/2012	\$ 4,555.20
Watson	Starla	2	\$ 15.46	6/23/2008		9/8/2009				-
Merhalski	Daniel		\$ 27.91	7/15/2009				6/1/2011		\$ 6,698.40
Nichols	Craig		\$ 30.43	12/1/2009			4/28/2010			\$ 7,303.20
Quinlan, Jr.	James		\$ 20.38	2/18/2010				10/5/2011		\$ 4,891.20
Kleiber	Jonathan		\$ 20.38	12/1/2011					7/11/2012	\$ 4,891.20
									Total	\$ 93,564.00

Notes 1.) Elected
2.) Left w/out any time on the books

Prepared 05/28/2013

312