

MOULTONBOROUGH, NH
2020
ANNUAL REPORT



**Thank You to All the
First Responders**



**ANNUAL REPORT
OF THE
OFFICERS
OF THE
TOWN OF MOULTONBOROUGH**

Fiscal Year Ending December 31, 2020

This is to certify that the information contained in this report, taken from our Official Records, is complete to the best of our knowledge and belief.

Kevin D. Quinlan, Chairman
Jean M. Beadle
James F. Gray
Charles M. McGee
Joel R. Mudgett

BOARD OF SELECTMEN

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We Dedicate This Town Report To:

Moultonborough's First Responders

*Thank You
First Responders*

Police Firefighters EMT's

Ambulance Doctors Nurses

Stay Safe!

The Board of Selectmen is honored to dedicate this year's Town Report to all of our First Responders. We acknowledge the risks you take every single day, just by showing up to do your job. We also recognize the increased risk and burden placed upon you and your families during these unprecedented times. We thank you for showing up day after day, while the rest of the community remains at home. We thank you for your bravery and dedication to serving others every day. Your courage, unselfishness and dedication are humbling. There are no words to adequately thank you all!

TOWN OFFICERS
Representatives to the General Court
State Senate – District 3
Jeb Bradley

Carroll County District 4

Glenn Cordelli	Karel A. Crawford
William M. Marsh (District 8)	

Board of Selectmen
Kevin D. Quinlan, Chair, 2021

Jean M. Beadle, 2021	Charles M. McGee, 2022
Joel R. Mudgett, 2023	James F. Gray 2023

Tax Collector
Susette M. Remson, 2020 (Retired March 2020)
Ashley Pouliot, Tax Collector (March 2020 – 2023)

Megan Gray, Deputy Tax Collector	Corrine Davis-Sullivan, Office Clerk
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Town Clerk
Barbara E. Wakefield, (Retired December 2020)
Julia Marchand, Town Clerk, 2021

Alana Gilson, Deputy Town Clerk	Jennifer Boyll, Office Clerk
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Treasurer
Nancy Goss, 2021
Judy Christensen, Deputy Treasurer, 2021

Moderator
Paul Punturieri, 2022

Supervisors of the Checklist
Laurie Whitley, Chair, 2024

Sally Carver, 2022 (Resigned 3/2020)	Marie Samaha, 2026
Kathy Remson, 2021	

Trustees of Trust Funds
Paul Ardito, Chair 2022

Paul Daisy, 2021	Richard Merkle, 2023
Robert Waldron, Alt.	Donald Margeson, Alt.

Planning Board

Scott Bartlett, Chair, 2023

Allen Hoch, Vice Chair, 2023

Kevin D. Quinlan, BoS Rep.

Amy Lindamood, 2021

Brett Balise, Alt., 2022 (Resigned 2020)

Norman E. Larson, 2022

Sandra Kelly, 2021

Brie Stephens, 2022

Zoning Board of Adjustment

Robert Stephens, Chair, 2023

Ken Bickford, Vice Chair, 2022

Richard Jenny, 2021

Steve Buy, Alt. 2021

Nick DeMeo, 2023

Robert St. Peter, 2021

Jerry D. Hopkins, Alt., 2020

Library Trustees

Jane Harrington, Chair, 2022

Sally Bartlett, Vice Chair, 2022

Sherry Wakefield, Treasurer, 2021

Peter Olsen, 2021

Nancy Cole, Alt. 2021

Jeanne Lacey, Secretary, 2022

John Buckley, 2023

Jack Weekes, 2023

Megan Greenbaum, Alt. 2023

Town Administrator

Walter P. Johnson (9/2020)

Finance

Heidi A. Davis, Director

Angela Bovill, Executive Admin. Assistant

Hope Kokas, Admin. Assistant (Retired 12/2020)

Alison Kepple, Admin. Assistant

Assessor

Josephine Belville, Town Assessor (Retired 12/2020)

Thomas Hughes, Town Assessor

Alison Rush, Assessing Technician

Human Services Officer

Administration Office

Land Use Department

Bruce Woodruff, Interim Town Planner

Steve Zalewski, Code, Compliance & Health Officer

Norman Giroux, Building Inspector, P/T

Bonnie Whitney, Admin. Assistant

Department of Public Works

Highway Department

Christopher Theriault, DPW Director

Ron Deducca, Foreman

Scott Sorell, Mechanic

Craig Dunn, Heavy Equipment Operator

Brennan Gray, Equipment Operator

Joshua Latulippe, Heavy Equipment Operator

Katie Joyce, Office Clerk

Stephen McGinnity, Truck Driver/Laborer

Jeffrey Stendor, Truck Driver/Laborer

Facilities & Grounds Maintenance

Michael Kepple, Facilities Team Leader

Dennis Emerton, P/T

Robert White, P/T

Transfer Station

Ken Filpula, Supervisor

Bruce Purinton

Ralph Mitchell, P/T

James Nave

Trevor Colby, P/T

Cemetery Maintenance (Seasonal)

Matt Anderson

Trevor Colby

Recreation Department

Donna J. Kuethe, Director (Retired 9/2020)

Dan Sturgeon, Assistant Director

Donna Tatro, Program Coordinator

Mary Bengtson, Office Clerk

Fire Department

David Bengtson, Fire Chief

James Wieliczko, Firefighter/EMT

Andrew Brown, Firefighter/EMT

Kelly Marsh, Office Clerk

Police Department

Chief, Richard Stillman

Sgt. Peter W. Beede, Jr.

Officer William Gillis, Jr. P/T

Sgt. Jason F. Boucher (Resigned 7/2020)

Officer John Curran P/T

Sgt. Jody C. Baker

Admin/Lead Dispatcher, Jordan Pellowe

Detective Peter C. John

Communications, Karen Jones

M.P.O. Elijah M. Balser

Communications, Linda G. Eldridge

Officer Jaclyn M. Cortese

Admin/Dispatcher, Jill Barbour

Officer Christen Cloutier

(Resigned 3/2020)

Officer Jonathan Michalski

Communications, Samantha Macmillan

(Resigned 11/2020)

Moultonborough Public Library

Nancy J. McCue, Library Director (Retired 6/2020)

Deborah Hoadley, Library Director

Jane P. Rice, Assistant Director

Sharon Gulla, Children's Librarian

Linda Nolan, Associate

Susan Stokes, Associate

Megan Greenbaum, Technology Librarian

Advisory Budget Committee

Cody Gray, Chair, 2021

Jean M. Beadle, BoS Rep.

Kay Peranelli, 2022

Kathy Garry, School Board Rep., 2020

Linda Murray, Alt., 2023

Christopher Mason, 2020 (Resigned 2020)

Conservation Commission

Brian Sanford, Chair, 2021

Marie Samaha, 2021

Bill Gassman, 2022

Sandra Kelly, Planning Board Rep.

Jim Nelson, 2021

Robert Patenaude, 2022

John Oliver, Alt. 2021

Steven King, Alt. 2023

Anni Jakobsen, Alt. 2023

Heritage Commission

Cristina Ashjian, Chair, 2021

Norman E. Larson, 2023

Diane MacArthur, 2023

David Oliver, 2022

Steve Buy, Alt. 2023

Joel R. Mudgett, BoS Rep. 2021

Capital Improvement Program Committee

Tom Howard, Chair, 2021

Cody Gray, ABC Rep. 2020

Amy Lindamood, PB Rept. 2020

Edward Harrington, 2022

Charles M. McGee, BoS Rep., 2020

Allen Hoch, PB Alt. 2020

Paul Marshall, Alt., 2020

Jean M. Beadle Alt. BoS Rep., 2020

Heidi A. Davis, Ex-Officio

Walter P. Johnson, Ex-Officio

Community Development Advisory Committee

Celeste Burnes

Charlie Fritz

Cody Gray

Richard Kumpf

Diane MacArthur

Daniel Ringelstein

Ken Kasarjian Community Garden

Christopher P. Shipp, Acting Chair

Richard Creelman

Don Muscavitz

Bruce Glaski

Inspectors of Election/Ballot Clerks

Anita Blood
Marie D. Skilling
Virginia Gassman

Mary Hart
Susan Berry
Eva Haney

Joint Inter-Municipal Ambulance Service Board

Charley Hanson, Center Harbor, Chair
David Bengtson, Moultonborough Secretary
Arthur "Fritz" Kerr, Sandwich
Christopher P. Shipp, Moultonborough

Ken Ballance, Center Harbor
Louis Brunelle, Sandwich
Phil Warren, Meredith

Joint Loss Management Committee

Daniel Sturgeon, Chair, Recreation Dept.

Ken Filpula, Transfer Station

Peter C. John, Police Department

Walter P. Johnson, Town Administrator

Kelly Marsh, Fire Dept

Katie Joyce, Wellness Rep. At Large

Alison Rush, Town Hall

Scott Sorell, DPW

Master Plan Steering Committee

Paul Punturieri, Chair, 2021

Kevin D. Quinlan, BoS Rep., 2020

Norman E. Larson, Planning Board

Brian Sanford, Conservation Comm.

Cristina Ashjian, Heritage Comm.

Milfoil Committee

Karin Nelson, Chair

Mike Couture, Secretary

Amy Lindamood

Beverly Nelson

Tracy Waterman

David Joyce, Alt.

Peter Lemmond, Alt.

Municipal Records Committee

Barbara E. Wakefield, Chair (Retired 12/2020)

Nancy Goss, Treasurer

Heidi A. Davis

Susette Remson, Vice Chair/Secretary (Retired 3/2020) Josephine Belville (Retired 12/2020)

Board of Selectmen Chairman's Report

To the citizens of Moultonborough, I respectfully submit this Chairmen's report.

2020 has been one of the most challenging years the community has faced. Covid-19 changed our normal way of life, with the effects on school and business closings, ever changing rules, and regulations. It created uncertainty, both health and financial and added new vocabulary like "Zoom" and "Social Distancing". The emotional toll has affected all of us, none more so than the long-term affect to our children, teachers, first responders, and the future of many businesses.

I would like to start by expressing my sincere gratitude to the fellow Select Board members: Vice Chairman Joel Mudgett, Jean Beadle, Charles McGee, and James Gray. The Board worked diligently to strike a balance between the needs and wants of the Community and sound fiscal management.

Thank you to the Administrative staff, Department Heads and Town Employees, all of whom keep us safe, well informed, and provide essential services that make Moultonborough the special place it is today.

I would also like to recognize and thank those employees who retired this year after having contributed many years of service to the Town:

Donna Kuethe - Recreation Department Director, 43 years,

Barbara Wakefield Town Clerk, 37 years,

Nancy McCue, Library Director, 27 years,

Susette Remson Tax Collector, 22 years,

Hope Kokas - Administrative Assistant 15 years,

John Monaghan - Chief of Police

Josephine Belville – Town Assessor

The Board is pleased to have completed the following major projects this year:

- Kraine Meadow Park - installation of bathroom facilities and Pavilion.
- Completion of LED lighting conversion and Covid related touchless plumbing fixtures and dispensers to all Town Buildings.
- States Landing Dredging, Dock, and Boat ramp installation (land side improvements – parking lot, pathways, stormwater runoff mitigation are scheduled for 2021 completion).

In closing, I would also like to thank all those who volunteer and dedicate their time and effort to sit on all Boards and Committees.

Respectfully submitted,
Kevin Quinlan, Chairman

Town Administrator's Report

Greetings to the citizens of the Town of Moultonborough.

It is my honor to present the Town Administrator report.

This has been a difficult year for all citizens. The COVID-19 situation tested the limits of patience and understanding of all of us.

The most difficult part of the year administratively, was dealing with Town Meeting ie: if, where, and when to have it. With foresight and the cooperation of many, both in and outside the community, the meetings were accomplished. Special thanks to the Town of Sandwich for their cooperation in assisting in the planning and use of the Fairgrounds for the outdoor meeting conducted for the SAU 45 School District Annual Meeting.

Town Meeting was conducted later in the year at the Academy using multiple rooms with audiovisual and social distancing challenges. This was also a year in which 4 elections were held, and, due to social distancing, required a change of polling place from the Life Safety Building to the Academy.

I would like to express my sincere gratitude to Superintendent Patrick Andrews, the School Board, Technology staff, Moderator Paul Punturieri, Town Clerk's office, and the members of the Public Works Department for their support in getting us safely through the process.

This was also a year where we experienced many retirements. We are very pleased to have been able to attract highly qualified replacements.

We welcomed Richard Stillman – Chief of Police, Ashley Pouliot - Tax Collector, Julia Marchand - Town Clerk, Thomas Hughes – Assessor, Angela Bovill - Executive Administrative Assistant, and Charles Smith to fill the role of Town Administrator.

The Town was fortunate in being able to complete several major projects and facility upgrades throughout the year as noted in other Departmental reports.

As the year ended, the Finance/Administrative Department, Advisory Budget Committee, CIPC, and Department heads, have worked tirelessly to put together a one time, 18-month transition budget, to complete the conversion from a Calendar year to a Fiscal Year as approved in Article 24 of the 2020 Annual Town Meeting.

In closing, I would like to thank the Citizens of Moultonborough, Town employees, Volunteers, and Businesses, for their cooperation and understanding as we worked through the highs and lows of 2020. We look forward to a brighter 2021.

Respectfully submitted,
Kevin Quinlan, for the Town Administration

**TOWN OF MOULTONBOROUGH
TOWN MEETING MINUTES
MARCH 10, 2020 – JUNE 29, 2020**

The meeting was called to order by Moderator Paul Punturieri on March 10, 2020 at 7:00 AM. The meeting was held in the Mel Borrin Training Room at the Moultonborough Public Safety Building. The meeting began with the Pledge of Allegiance followed by the Moderator reading Article 1. A motion was made by Kevin Quinlan seconded by Jean Beadle to dispense with the reading of the remaining articles. This was voted in the affirmative by a voice vote. Ballot voting followed with the results below: The polls closed at 7:00 PM and the meeting was recessed until Monday June 29, 2020.

Votes Cast - 996

TWO SELECTMEN FOR THREE YEARS

Joel R. Mudgett	651
Susan G. Price	461
Shari Colby	184
James Gray	491

ONE TOWN CLERK FOR THREE YEARS

Barbara E. Wakefield	903
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ONE TAX COLLECTOR FOR THREE YEARS

Ashley Nickerson-Pouliot	875
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ONE MODERATOR FOR TWO YEARS

Paul Punturieri	777
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ONE SUPERVISOR OF THE CHECKLIST FOR SIX YEARS

Marie Samaha	841
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ONE TRUSTEE OF TRUST FUND FOR THREE YEARS

Richard Merkle	799
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TWO LIBRARY TRUSTEES FOR THREE YEARS

John F. Buckley	788
John (Jack) Weekes	765

TWO PLANNING BOARD MEMBERS FOR THREE YEARS

Scott Bartlett	796
Allen Hoch	703

TWO ZONING BOARD MEMBERS FOR THREE YEARS

Nicholas DeMeo	709
Robert H Stephens	732

ARTICLE 2

Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the Moultonborough Zoning Ordinance as follows: amend all sections of the Zoning Ordinance pertaining to Height of Building by replacing the current height of thirty-two (32) feet with thirty-four (34) feet. Also, by amending Article III, (I) Height of Buildings by adding a new section (2) that clarifies that Emergency Escape windowsill height shall not exceed twenty (20) feet in vertical height from accessible level ground or a structurally sound deck that provides clear ladder placement area eight (8) feet from the vertical wall as per the NFPA 101 Life Safety Code.

(Recommended by the Planning Board 7 Yes – 0 No)

YES 762

NO 173

ARTICLE 3

Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board for the Moultonborough Zoning Ordinance as follows: amend Zoning Ordinance Article VII by adding a new section “b.” clarifying that Two-Family residential uses shall not be permitted on a non-conforming lot and that Accessory Dwelling Units (ADU) may be permitted on nonconforming lots.

(Recommended by the Planning Board 7 Yes – 0 No)

YES 725

NO 201

ARTICLE 4

Are you in favor of the adoption of Amendment No. 3 as proposed by the Planning Board for the existing Moultonborough Zoning Ordinance as follows: amend Zoning Ordinance Article XV: Definitions, Section 1503 General Definitions, R., Recreation Use Outdoor- high impact and Recreational Use Outdoor- low impact by replacing the current definitions with new language that more accurately describes the difference between high and low impact outdoor recreation uses.

(Recommended by the Planning Board 7 Yes – 0 No)

YES 771

NO 164

Monday June 29, 2020

Moderator Paul Punturieri called the meeting to order at 6:30 PM at the Moultonborough Academy, followed by the Pledge of Allegiance. The Moderator then made his announcements which included an explanation of the rules of the meeting; this included the four-alternate seating arraignments for voters to occupy while maintaining safe social distancing. The alternate seating included the Music Room, Gymnasium, Cafeteria and Library, with the fifth and main forum being the auditorium. The Moderator then introduced those seated on stage as: Town Attorney Shawn Tanguay, Town Clerk Barbara Wakefield, Selectmen James Gray, Jean Beadle, Chuck McGee, Chair Kevin Quinlan and Town Administrator Walter Johnson.

Selectman Chair Kevin introduced Richard Stillman as the Town’s new Police Chief.

A motion was made by Jim Hill and seconded by Rick Buckler to wave a second reading of the articles. The motion was voted in the affirmative by a show of voter cards.

Voting began with an explanation by the moderator as to the Board of Selectmen's recommendation to move and vote on Article 6 prior to a vote on Article 5. Town Counsel then explained the rational for this change in the order of voting is that both Article 5 and 6 relate to the same topic, that is, the approval of, and bonding for, the construction of a community center (Article 5) and a community center and gymnasium (Article 6). Article 6 requiring the largest bond amount. Due to prior year reaction and results regarding similar Warrant Articles it was felt the voters would be less amenable to Article 6. In addition, Counsel advised that if both articles passed, the Dept of Revenue Administration might count the cost of both projects twice, with the affect being an unanticipated negative to the tax rate.

After considerable discussion, the vote was held to call Article 6 prior to Article 5 with the moderator citing the vote count from all five venues.

This was voted in the affirmative by a show of voter cards.

ARTICLE 6

To see if the Town will vote to raise and appropriate the sum of Six Million Seven Hundred Twenty Thousand Dollars (\$6,720,000) for the design, engineering, construction and equipping of a Community Center (defined here as "A place where community members of all ages can meet for social, educational and recreational activities". Building will include storage and a full gymnasium) and certain outdoor improvements to the surrounding grounds, contingencies and all other costs associated with the project to be built on land to be acquired from the Moultonborough School District Map 66, Lot 7 and a portion of adjacent Town owned property known as the former Adele Taylor property, Map 52, Lot 14, and for the expenses related to the issuance of municipal bonds and notes, and to authorize the issuance of bonds or notes in an amount not to exceed Five Million Seven Hundred Twenty Thousand Dollars (\$5,720,000), in accordance with the Municipal Finance Act RSA Chapter 33, to authorize the Select Board to apply for and obtain and accept Federal, State, other such aid and/or donations that may be available for said project and to use such funds to reduce the amount of bonds or notes issued for said project; to authorize the Select Board to issue and negotiate such bonds or notes and to determine the rate of interest, maturity and other terms thereon; and to authorize the Select Board to take any other action relative thereto, and further to raise and appropriate the sum of Fifteen Thousand Dollars (\$15,000) for the first year payments on such bonds or notes, said amount to come from the Unassigned Fund Balance as of December 31, 2019. The total appropriation of Six Million Seven Hundred Twenty Thousand Dollars (\$6,720,000) would be met by withdrawing Three Hundred Thousand Dollars (\$300,000) from the Unassigned Fund Balance as of December 31, 2019 and withdrawing Seven Hundred Thousand Dollars (\$700,000) from the Municipal Building Capital Reserve Fund as of December 31, 2019. (2/3 ballot vote required). The vote on this Article shall be by ballot and the polls shall remain open for not less than one hour following completion of discussion on this Article. This article is by petition.

(Not Recommended by Selectmen 5 Yes 0 No)

(Not Recommended by Advisory Budget Committee 4 Yes 0 No)

A motion to adjourn the meeting until another date and time was made by Susan Price and seconded by Don McGillicuddy. The moderator overruled the motion to continue the meeting as the call for the vote on Article 6 had already been made with a yet complete vote count having been tallied due to the need for five venues to facilitate the meeting. A point of order was then called by Susan Price to override the Moderator to discuss the continuation of the meeting. After discussion, a vote on overruling the moderator was held. The moderator tallied the show of voter cards from the five venues with the result being a defeat of the motion to overrule.

Article 6 was then moved by Kim Johnson and seconded by Charlie Fritz.

After a lengthy discussion, a motion was made by Joe Cormier and seconded by Elizabeth Tuttle to call the question.

This motion was voted in the affirmative by show of voter cards.

The vote on Article 6 was by ballot with a one-hour voting period and requiring a 2/3rds majority.

Article 6 was defeated by a ballot vote; YES – 253 NO – 237

At this time the Moderator recognized Sally Carver for her many years of being a Supervisor of the checklist, retiring Donna Kuethe for 41 years as the towns Recreation Director. Selectman Chair Quinlan recognized Russell Wakefield for 27 years as a Selectman and Planning Board member and Susette Remson for 22 years as Tax Collector.

A motion was made by Mark Borrin and seconded by Jim Hill to vote Article 8 ahead of and 5 & 7.

This was voted in the affirmative by a show of voter cards.

ARTICLE 8

To see if the Town will vote to raise and appropriate, subject to any and all changes made at this meeting, the sum of Eight Million Two Hundred Seventy Thousand Six Hundred Eighty Three Dollars (\$8,270,683) to pay the expenses of General Government, Public Safety, Public Works (including Highways, Cemeteries, Buildings and Grounds, and Transfer Station), Human Services, Culture and Recreation, and Land Use Services.

(Recommended by Selectmen 5 Yes 0 No)

(Recommended by Advisory Budget Committee 4 Yes 0 No)

The motion was made by Selectman Quinlan and seconded by Scott Bartlett to move the article.

The article was voted in the affirmative by a show of voter cards.

ARTICLE 9

To see if the Town will vote (a) to raise and appropriate the sum of One Million Six Hundred Fifty Five Thousand Dollars (\$1,655,000) and to deposit the same in the following Capital Reserve Funds and (b) meet said appropriation by using One Hundred Seventy Five Thousand Dollars (\$175,000) from the unassigned fund balance as of December 31, 2019, and One Million Four Hundred Eighty Thousand Dollars (\$1,480,000) by taxation.

Capital Reserve Funds	Budget
Pathway Phase 3 Construction (From Taxation)	\$50,000
DPW Equipment CRF (From Taxation)	\$160,000
Municipal Buildings & Facilities Maintenance CRF (From Taxation)	\$100,000
IT Hardware and Software CRF (From Taxation)	\$25,000
States Landing Improvements CRF (\$175,000 From Taxation, \$175,000 from Fund Balance)	\$350,000
Roads Improvement CRF (From Taxation)	\$950,000
Police Communications Equipment CRF (From Taxation)	\$20,000
Total	\$1,655,000

(Recommended by Selectmen 5 Yes 0 No)

(Recommended by Advisory Budget Committee 4 Yes 0 No)

A motion was made by Selectman Quinlan and seconded by Selectwoman Beadle to amend the article to read:

To see if the Town will vote (a) to raise and appropriate the sum of Eight Hundred Fifty Thousand Dollars (\$850,000) and to deposit the same in the following Capital Reserve Funds and (b) meet said appropriation by using One Hundred Seventy Five Thousand Dollars (\$175,000) from the unassigned fund balance as of December 31, 2019, and Six Hundred Seventy Five Thousand (\$675,000) by taxation.

Capital Reserve Funds	Budget
Pathway Phase 3 Construction (From Taxation)	\$0
DPW Equipment CRF (From Taxation)	\$0
Municipal Buildings & Facilities Maintenance CRF (From Taxation)	\$0
IT Hardware and Software CRF (From Taxation)	\$0
States Landing Improvements CRF (\$175,000 From Taxation, \$175,000 from Fund Balance)	\$350,000
Roads Improvement CRF (From Taxation)	\$500,000
Police Communications Equipment CRF (From Taxation)	\$0
Total	\$850,000

The moderator at this time allowed a motion made by David Oliver and seconded by Don McGillicuddy to table the article.

This motion was defeated by a show of voter cards.

The amended Article was then voted in the affirmative by a show of majority voter cards.

ARTICLE 10

To see if the Town will vote to raise and appropriate the sum of One Hundred Sixty Thousand Dollars (\$160,000) and to deposit the same in the following Expendable Trust Funds and meet said appropriation by taxation.

Expendable Trust Funds	Budget
Milfoil (Taxation)	\$160,000
Total	\$160,000

(Recommended by Selectmen 5 Yes 0 No)
(Recommended by Advisory Budget Committee 4 Yes 0 No)

An amendment was made by Quinlan and seconded by Chuck McGee to amend the article to read:

To see if the Town will vote to raise and appropriate the sum of Sixty Thousand Dollars (\$60,000) and to deposit the same in the following Expendable Trust Funds and meet said appropriation by taxation.

Expendable Trust Funds	Budget
Milfoil (Taxation)	\$60,000
Total	\$60,000

After discussion a motion was made by Scott Bartlett and seconded by Randy Pagolos to move the article.

The amendment was voted in the affirmative by a show of voter cards.

Amended Article 10 was voted in the affirmative by a majority show of voter cards.

ARTICLE 11

To see if the Town will vote to (a) raise and appropriate the sum of Seven Hundred Fifty Seven Thousand Seven Hundred Fifty Dollars (\$757,750), for a program of Capital Improvements and expenditures and equipment as generally illustrated below and (b) meet said appropriation by a withdrawal of Twenty-Five Thousand Dollars (\$25,000) from the IT Hardware and Software Capital Reserve Fund, Two Hundred and Eight Thousand Dollars (\$208,000) from the Milfoil Expendable Trust, Thirty Three Thousand Seven Hundred Fifty Dollars (\$33,750) from the Appraisal Capital Reserve Fund, Three Hundred Fifty Thousand (\$350,000) from the States Landing Improvements Capital Reserve Fund and One Hundred Forty One Thousand Dollars (\$141,000) from taxation.

Department/Project	
Recreation: Ice Rink Paved Multi-Purpose Surface (Taxation)	\$81,000
IT Hardware and Software (IT Hardware & Software CR)	\$25,000
Assessing: Cyclical Property Inspections (Appraisal CRF)	\$33,750
Milfoil Management (Milfoil Exp. Trust)	\$208,000
Lees Mills Retaining Wall Replacement Engineering and Permitting: (Taxation)	\$60,000
States Landing Improvements (States Landing CRF)	\$350,000
Total	\$757,750

(Recommended by Selectmen 5 Yes 0 No)

(Recommended by Advisory Budget Committee 4 Yes 0 No)

A motion was made by Selectman Quinlan and seconded by Jean Beadle to revise the article to read:

To see if the Town will vote to (a) raise and appropriate the sum of Three Hundred Ninety Eight Thousand Seven Hundred Fifty Dollars (\$398,750), for a program of Capital Improvements and expenditures and equipment as generally illustrated below and (b) meet said appropriation by a withdrawal of Fifteen Thousand Dollars (\$15,000) from the IT Hardware and Software Capital Reserve Fund, Thirty Three Thousand Seven Hundred Fifty Dollars (\$33,750) from the Appraisal Capital Reserve Fund and Three Hundred Fifty Thousand (\$350,000) from the States Landing Improvements Capital Reserve Fund.

Department/Project	
Recreation: Ice Rink Paved Multi-Purpose Surface (Taxation)	\$0
IT Hardware and Software (IT Hardware & Software CR)	\$15,000
Assessing: Cyclical Property Inspections (Appraisal CRF)	\$33,750
Milfoil Management (Milfoil Exp. Trust)	\$0
Lees Mills Retaining Wall Replacement Engineering and Permitting: (Taxation)	\$0
States Landing Improvements (States Landing CRF)	\$350,000
Total	\$398,750

The amendment was voted in the affirmative by a show of voter cards.

Amended Article 11 was voted in the affirmative by a show of voter cards.

ARTICLE 12

To see if the Town will vote to (a) raise and appropriate the sum of Six Hundred Sixteen Thousand Seven Hundred Twenty Eight Dollars (\$616,728) for a program of Capital Improvements and expenditures and equipment as generally illustrated below, and (b) meet said appropriation by a withdrawal of Three Hundred Ninety Seven Thousand Dollars (\$397,000) from the Public Works Equipment Fund, Seventy Six Thousand Eight Hundred Dollars (\$76,800) from the Firefighting Equipment Capital Reserve Fund, and One Hundred Forty Two Thousand Nine Hundred Twenty Eight Dollars (\$142,928) from taxation.

Department/Project	
DPW: Highway Replacement 19.5kGVW w/ Plow, Wing & Sander Truck (Taxation)	\$100,000
DPW: Highway Dump Truck including Plow, Wing and Sander (46kGVW) (PW Equip. Fund)	\$180,000
Fire: Replacement Brush Pickup Truck (Firefighting Equip. CRF)	\$65,300
Fire: Slide-In Brush Unit (Firefighting Equip. CRF)	\$11,500
Police: Cruiser (Taxation)	\$42,928
DPW: Transfer Station Loader (Public Works Equipment CRF)	\$217,000
Total	\$616,728

(Recommended by Selectmen 5 Yes 0 No)

(Recommended by Advisory Budget Committee 4 Yes 0 No)

A motion was made by Selectman Quinlan and seconded by Selectwoman Beadle to amend the article to read:

To see if the Town will vote to (a) raise and appropriate the sum of Five Hundred Thirty Two Thousand Eight Hundred Dollars (\$532,800) for a program of Capital Improvements and expenditures and equipment as generally illustrated below, and (b) meet said appropriation by a withdrawal of Four Hundred Fifty Six Thousand Dollars (\$456,000) from the Public Works Equipment Fund and Seventy Six Thousand Eight Hundred Dollars (\$76,800) from the Firefighting Equipment Capital Reserve Fund.

Department/Project	
DPW: Highway Replacement 19.5kGVW w/ Plow, Wing & Sander Truck (Public Works Equipment Fund)	\$100,000
DPW: Highway Dump Truck including Plow, Wing and Sander (46kGVW) (Public Works Equipment Fund)	\$139,000
Fire: Replacement Brush Pickup Truck (Firefighting Equipment CRF)	\$65,300
Fire: Slide-In Brush Unit (Firefighting Equipment CRF)	\$11,500
Police: Cruiser (Taxation)	\$0
DPW: Transfer Station Loader (Public Works Equipment CRF)	\$217,000
Total	\$532,800

The amendment was voted in the affirmative by a show of voter cards.

Amended Article 12 was voted in the affirmative by a show for the voter cards.

ARTICLE 13

To see if the Town will vote to raise and appropriate the sum of Nine Hundred Fifty Thousand Dollars (\$950,000) and to withdraw said amount from the Road Improvements Capital Reserve Fund for a program of Road Improvements.

Roads Considered for the 2020 Road Improvement Program Are Illustrated Below:

Project	Segment	Length	Width	Treatment	Cost/FT	Budget
Highway Garage Road	TBD	1636	20	8" Reclaim & Pave	50.00	81,800
Jacobs Road	TBD	800	20	8" Reclaim & Pave	38.00	30,400
Colby Road	TBD	1830	20	8 Reclaim & Pave	36.00	65,880
States Landing Rd	TBD	4372	20	8" Reclaim & Pave	35.00	153,020
States Landing Rd	TBD	1000	20	DR & HMA (3")	138.00	138,000
						\$469,100
LARGE CULVERT REPLACEMENT						
Ossipee Mountain Road		10'		Extend Culvert 48"		\$56,000*
Ossipee Mountain Road		30'		Replace 36" Culvert		\$72,000
• (Subject to budget & schedule)					Total	\$128,000
Rehab/Preservation						
Hot Mix Asphalt Overlay						
Kona Farm Road		3590	24	Shim & Overlay	21.00	\$75,390
Asphalt Rubber SAM Total						
Ames Rd						
Hanson Mill Rd						
Kerrie Rd						
Myers Rd						
Ossipee Mtn. Rd						
Playground Drive						
Randall Rd						
Redding Ln						
Winaukee Rd						
Total		21,314	varies	A. R. SAM	4.65/SY	\$224,083
TBD by RSMS	Several for 10 days			Crack Sealing	\$3900/day	39,000
Preservation Total						
2020 Engineering						\$30,000
3% Contingency						\$28,500
					Total 2020 Road Program	\$994,073

[Note: Inclusion of any road or intersection on this list was based upon a condition assessment and budget estimate prepared in November of 2019. It is no guarantee of work being undertaken on the identified roadway. Final construction decisions are made upon the acquisition of needed easements or right of way, detailed engineering and actual bids received with work deletions or additions based upon the final bids.]

(Recommended by Selectmen 5 Yes 0 No)

(Recommended by Advisory Budget Committee 4 Yes 0 No)

A motion was made by Selectman Quinlan and seconded by Selectwoman Beadle to amend the article to read:

To see if the Town will vote to raise and appropriate the sum of Five Hundred Thousand Dollars (\$500,000) and to withdraw said amount from the Road Improvements Capital Reserve Fund for a program of Road Improvements.

The amendment was voted in the affirmative by a majority show of voter cards.

Amended Article 13 was voted in the affirmative by a majority show of voter cards.

ARTICLE 14

To see if the Town will vote to raise and appropriate the sum of Five Hundred Ninety-Six Thousand Three Hundred Thirty-Three Dollars (\$596,333) to pay the expense of operating the Public Library.

(Recommended by Selectmen 5 Yes 0 No)

(Recommended by Advisory Budget Committee 4 Yes 0 No)

At this time, Sally Bartlett recognized Nancy McCue for her 27 years of service as Library Director and Library Trustees, Carol Bamberry, Ginny Gassman, Richard Geden and Sue Bucknam who have retired.

A motion was made by Sally Bartlett seconded by Russ Wakefield to move the article.

Article 14 was voted in the affirmative by a show of voter cards.

ARTICLE 15

To see if the Town will vote to raise and appropriate the sum of Seventy-One Thousand Seven Hundred and Fifty Dollars (\$71,750) for the purpose of funding the outside agencies listed below. Said amount to come from taxation.

Tri-County Cap	\$7,500
Winnipesaukee Wellness Center	\$10,000
Lakes Region Visiting Nurses	\$25,000
Lakes Region Food Pantry	\$7,500
Central NH VNA & Hospice	\$5,000
Lakes Region Transit	\$3,000
Sandwich Children Center	\$3,000
Inter-Lakes Daycare Center	\$1,350
Loon Preservation Center	\$1,000
Moultonborough Historical Society	\$2,600
Waypoint (formerly Child and Family Services)	\$3,000
Inter-lakes Community Care Givers	\$2,300
Red Hill Ski Area	\$500
Total	\$71,750

(Recommended by Selectmen 5 Yes 0 No)

(Recommended by Advisory Budget Committee 4 Yes 0 No)

At this time a motion was made by Becky Bryant and seconded by Alison Vosgerhon to bundle articles 15,22,23,26.

The motion to combine said articles was voted in the affirmative by a show of voter cards.

The combined articles were voted in the affirmative by a show of voter cards.

ARTICLE 16

To see if the Town will vote to approve the cost items included in the new three year (April 1, 2020 – March 31, 2023) collective bargaining agreement (CBA) reached between the Town and the Moultonborough Public Works Association and further to raise and appropriate the sum of Five Hundred Dollars (\$500) for the current fiscal year, such sum representing the additional costs attributable to the increase in benefits over those that would be paid at current staffing levels in accordance with the most recent Town compensation plan. Said amount to come from taxation.

<u>Year</u>	<u>Estimated Increase</u>
FY 2020	\$500
FY 2021	\$500
FY 2022	\$500

(Recommended by Selectmen 5 Yes 0 No)

(Recommended by Advisory Budget Committee 4 Yes 0 No)

A motion was made by Jim Hill and seconded by Mark Borrin to move Article 16.

Article 16 was voted in the affirmative by a show of voter cards.

ARTICLE 17

Shall the Town, if Article 16 is defeated, authorize the governing body to call one special meeting, at its option, to address Article 16 cost items only?

Article 17 was not voted on as a result of Article 16 being voted on in the affirmative.

ARTICLE 18

To see if the Town will vote to raise and appropriate the sum of Forty Seven Thousand Four Hundred Thirty One Dollars (\$47,431) to be placed in the Town Property Acquisition Capital Reserve Fund with said amount to come from the unassigned fund balance as of December 31, 2109.

(Recommended by Selectmen 5 Yes 0 No)

(Recommended by Advisory Budget Committee 4 Yes 0 No)

The motion was made by Russell Wakefield and seconded by Scott Bartlett to move the article.

Article 18 was voted in the affirmative by a majority voter cards.

ARTICLE 19

To see if the Town will vote to raise and appropriate the sum of Seventy-Five Thousand Dollars (\$75,000) to raze the former Adele Taylor house located at 970 Whittier Highway. Said amount to come from taxation.

(Recommended by Selectmen 5 Yes 0 No)

(Recommended by Advisory Budget Committee 4 Yes 0 No)

A motion was made by Doug Oliver and seconded by Glenn Davis to table this article.

The motion to table Article 19 was voted in the affirmative by a majority voter cards.

At this time a motion to not reconsider Article 6 was made by Eric Taussig and seconded by Jim Hill.

This motion was voted in the affirmative by a majority card vote.

ARTICLE 5

To see if the Town will vote to raise and appropriate the sum of Three Million Dollars (\$3,000,000) for the design, engineering, construction and equipping of a Community Center and certain outdoor improvements to the surrounding grounds, contingencies and all other costs associated with the project and for the expenses related to the issuance of municipal bonds and notes, and to authorize the issuance of bonds or notes in an amount not to exceed Two Million Five Hundred Dollars (\$2,500,000) in accordance with the Municipal Finance Act RSA Chapter 33, to authorize the Select Board to apply for and obtain and accept any Federal, State, other such aid and/or donations that may be available for said project and to use such funds to reduce the amount of bonds or notes issued for said project; to authorize the Select Board to issue and negotiate such bonds or notes and to determine the rate of interest, maturity and other terms thereon; and to authorize the Select Board to take any other action relative thereto, and further to authorize the withdrawal of Five Hundred Thousand Dollars (\$500,000) from the Municipal Building Capital Reserve Fund. (2/3 ballot vote required). The vote on this Article 5 shall be by ballot and the polls shall remain open for not less than one hour following completion of discussion on this Article. Said Community Center to be located on property owned by the Town known as the former Lions Club property located on Old Route 109.

(Recommended by Selectmen 5 Yes 0 No)

(Recommended by Advisory Budget Committee 4 Yes 0 No)

A motion for Article 5 was made by Russell Wakefield and seconded by Charles Fritz.

The moderator explained this vote is by secret ballot with a 2/3rds majority required and the ballot box will be open for a period of one hour.

A motion was made by Joe Cormier and seconded by Jim Hill to move Article 5.

This motion was voted in the affirmative by a majority card vote.

Article 5 was defeated by a ballot vote: **YES - 158 NO - 154**

ARTICLE 7

To see if the Town will vote to raise and appropriate the sum of One Hundred Thousand Dollars (\$100,000) to fund a building site investigation on property owned by the Town known as the former Taylor property located at 970 Whittier Highway and the Moultonborough School District. Said investigation to include engineering, surveying, soil testing and a site development cost estimate for the construction of a new recreation facility up to 12,000 square feet and associated infrastructure. Said amount to come from the municipal building fund. In the event Article 6 passes this article will be passed over.

(Recommended by Selectmen 5 Yes 0 No)

(Recommended by Advisory Budget Committee 4 Yes 0 No)

The motion was made by Donna Tatro and seconded by Rick Buckler to move the article.

An amendment was offered by Joe Cormier and seconded by Jim Hill to insert a dollar amount of zero (0) in place of (\$100,000.)

The amendment was voted in the affirmative by a show of voter cards.

The amended Article 7 was voted in the affirmative by a show of voter cards.

ARTICLE 20

To see if the Town will vote to amend the Policy No. 19 to no longer require the deposit of the prior year's revenue from the sale of tax deeded property be deposited into the Property Acquisition Capital Reserve Fund.

A motion was made by Jim Hill and seconded by Scott Bartlett to move the article.

Article 20 was voted in the affirmative by a show of voter cards.

ARTICLE 21

To see if the Town will vote to amend Moultonborough Ordinance #22 Fireworks Ordinance of March 15, 2014 to prohibit the individual use of Consumer Grade Fireworks on or within fifty (50) feet of any waterbody greater than five (5) acres or aimed at such waterbody. This provision shall not apply to any fireworks display authorized by the Town's Board of Selectmen. This article is by petition.

(Recommended by Selectmen 5 Yes 0 No)

(Recommended by Advisory Budget Committee 4 Yes 0 No)

A motion was made by Eric Taussig and seconded by Jim Hill to move the article.

Article 21 was defeated by a show of voter cards.

ARTICLE 22

To see if the Town will vote to raise and appropriate the sum of Twenty-Eight Thousand Dollars (\$28,000) to support Moultonboro/Sandwich Senior Meals to be allocated to the Moultonboro meals programs. This article is by petition.

(Recommended by Selectmen 5 Yes 0 No)

(Recommended by Advisory Budget Committee 4 Yes 0 No)

Article 22 was voted in the affirmative as it was bundled with Article 15.

ARTICLE 23

To see if the Town will vote to raise and appropriate the sum of Two Thousand Forty Two Dollars and Fifty Cents (\$2,042.50) to support Tri County CAP's Homeless Intervention and Prevention Program, a community Service Program provided by Tri-County Community Action Program, Inc. This article is by petition.

(Recommended by Selectmen 5 Yes 0 No)

(Recommended by Advisory Budget Committee 4 Yes 0 No)

Article 23 was voted in the affirmative as it was bundled with Article 15.

ARTICLE 24

To see if the Town will vote to approve the Select Board's and the Advisory Budget Committee's recommendation to change the Town's fiscal year from a calendar year (January 1 – December 31) to an alternate fiscal year (July 1 – June 30) and to instruct the Select Board to present to the voters at the 2021 town meeting an eighteen (18) month budget to complete this transition in accordance with RSA 31:94-a.

A motion was made by Jim Hill and seconded by Joe Cormier to move the article.

Article 24 was voted in the affirmative by a show of voter cards.

ARTICLE 25

To See if the Town will vote to call upon our State and Federal Elected representatives to enact carbon-pricing legislation to protect New Hampshire from the costs and environmental risks of continued climate inaction. To protect households, we support a carbon Fee and Dividend approach that charges fossil fuel producers for their carbon pollution and rebates the money collected to all residents on an equal basis. Enacting a Carbon Cash-Back program decreases long-term fossil-fuel dependence, aids in the economic transition for energy consumers, and keeps local energy dollars in New Hampshire's economy. Carbon Cash-Back has been championed by US economists (Jan 17, 2019 WSJ) as the most effective and fair way to deliver rapid reductions in harmful carbon emissions at the scale required for our safety. We expect our representatives to lead in this critical moment for the health and well-being of our citizens and for the protection of New Hampshire's natural resources upon which we all rely. The record of the vote approving this article shall be transmitted by written notice to Moultonborough's State Legislators, to the Governor of New Hampshire, to Moultonborough's Congressional Delegation, and to the President of the United States, informing them of the instructions from their constituents, by Moultonborough's Select Board, within 30 days of this vote.

This article is by petition.

A motion was made by Karen Nelson and seconded by Justin Chapman to move the article.

Article 25 was defeated by a show of voter cards.

ARTICLE 26

To See if the Town will vote to raise and appropriate the sum of Two Thousand Eight Hundred Fifty-Five Dollars (\$2,855) in support of starting Point providing advocacy and support to victims of domestic and sexual violence and their children. This article is by petition.

(Recommended by Selectmen 5 Yes 0 No)

(Recommended by Advisory Budget Committee 4 Yes 0 No)

Article 26 was voted in the affirmative as it was bundled with Article 15.

ARTICLE 27

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

A unanimous motion was made to adjourn the meeting with a unanimous second.

Article 27 was voted in the affirmative by a show of voter cards.

The meeting was adjourned at 11:15 PM

True Copy Attest:

Barbara E. Wakefield

Barbara E. Wakefield, NHCTC Certified Town Clerk

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2021

Warrant

&

Budget



Moultonborough

The inhabitants of the Town of Moultonborough in the County of Carroll in the state of New Hampshire qualified to vote in Town affairs are hereby notified that the Annual Town Meeting will be held as follows:

Date: Saturday May 15th, 2021
Time: 9:00 a.m.
Location: Moultonborough School Academy
Details:

GOVERNING BODY CERTIFICATION

We certify and attest that on or before February 22, 2021, a true and attested copy of this document was posted at the place of meeting (Moultonborough Academy), the Town Hall, the Public Safety Building, the Moultonborough Library, the Moultonborough Post Office, and posted on the Town's Web Site and that an original was delivered to the Moultonborough Town Clerk.



Article 01 Vote to Elect

To choose by ballot and majority vote: Two (2) Selectmen for three (3) years; One (1) Selectman for two (2) years; One (1) Town Clerk for two (2) years; One Treasurer for three (3) years; One (1) Supervisor of the Checklist for One (1) year; One (1) Trustee of the Trust Funds for three (3) years; Two (2) Library Trustees for three (3) years; Two (2) Planning Board members for three (3) years; Two (2) Zoning Board of Adjustment members for three (3) years.

Article 02 Zoning Ordinance Amendment No. 1

Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the existing Town Zoning Ordinance as follows: renaming Article 10.0 from Small Wind Energy Systems Ordinance to Energy Systems Ordinances, renaming Section 10.1 to Small Wind Energy Systems Ordinance (previously 10.0), and adding a new Section 10.2, that establishes a Solar Facilities Ordinance that will accommodate solar energy collection systems and distributed generation resources in appropriate locations throughout Town, while protecting the public's health, safety, and welfare? The ordinance facilitates the State and National goals of developing clean, safe, renewable energy resources in accordance with the enumerated policies of NH RSA 374-G and 362-F that include national security and economic and environmental sustainability. The solar collection system ordinance will be enacted in accordance with NH RSA 674:17(I)(j) and the purposes outlined in NH RSA 672:1-III-a as amended.

(Recommended by the Planning Board 7 Yes 0 No)

Article 03 Appropriate to Capital Reserve Funds

To see if the Town will vote to (a) raise and appropriate the sum of Nine Hundred Fifty-Six Thousand Dollars (\$956,000) and to deposit Nine Hundred Fifty Thousand Dollars (\$950,000) in the Roads Improvements Capital Reserve Fund and Six Thousand Dollars (\$6,000) in the Town-wide Information Technology Capital Reserve Fund and (b) meet said appropriation by using Nine Hundred Fifty-Six Thousand Dollars (\$956,000) from the unassigned fund balance as of December 31, 2020.

(Recommended by Selectmen 5 Yes 0 No)

(Recommended by Advisory Budget Committee 5 Yes 0 No)

Article 04 Appropriate to Maintenance Trust Fund

To see if the Town will vote to (a) raise and appropriate the sum of Forty Thousand Dollars (\$40,000) and to deposit the same in the Milfoil Control Maintenance Trust Funds and (b) meet said appropriation by using Forty Thousand Dollars (\$40,000) from the unassigned fund balance as of December 31, 2020.

(Recommended by Selectmen 5 Yes 0 No)

(Recommended by Advisory Budget Committee 5 Yes 0 No)



Article 05 Capital Improvements Town Facilities

To see if the Town will vote to (a) raise and appropriate the sum of Three Hundred Sixty Thousand Five Hundred Dollars (\$360,500) for a program of Capital Improvements and expenditures and equipment as generally illustrated below and to (b) meet said appropriation by a withdrawal of Two Hundred Ninety Thousand Dollars (\$290,000) from the Municipal Building Fund and Seventy Thousand Five Hundred Dollars (\$70,500) from the Municipal Building Fund.

Lee's Mill Retaining Wall \$290,000
DPW – Facilities Building Repairs \$70,500

Total \$360,500

(Recommended by Selectmen 5 Yes 0 No)
(Recommended by Advisory Budget Committee 5 Yes 0 No)

Article 06 Capital Projects

To see if the Town will vote to (a) raise and appropriate the sum of One Hundred Sixty Three Thousand Six Hundred Sixty Nine Dollars (\$163,669) for a program of Capital Improvements and expenditures and equipment as generally illustrated below, and to (b) meet said appropriation by a withdrawal of Sixty Thousand Five Hundred Dollars (\$60,500) from the Fire Fighting Equipment Fund, Thirty Three Thousand Seven Hundred Fifty Dollars (\$33,750) from the Appraisal Capital Reserve Fund, Sixteen Thousand (\$16,000) from the Town-wide Information Technology Fund (IT Hardware & Software) and Fifty Three Thousand Four Hundred Nineteen Dollars (53,419) from the unassigned fund balance as of December 31, 2020.

Fire Dept – ¾ Ton Utility Pick Up Truck (Fire Fighting Equipment CR) \$60,500
Cyclical – Property Inspections (Appraisal CR) \$33,750
IT Hardware & Software (Town-Wide Information Technology CR) \$16,000
Police Dept Cruiser (Fund Balance) \$53,419

Total \$163,669

(Recommended by Selectmen 5 Yes 0 No)
(Recommended by Advisory Budget Committee 5 Yes 0 No)



Article 07 Road Projects

To see if the Town will vote to raise and appropriate the sum of One Million One Hundred Thousand Dollars (\$1,100,000) for a program of Road Improvements with said amount to come from the Road Improvements Capital Reserve Fund.

Road Improvements:	Budget
REHABILITATE/RECONSTRUCT	\$576,000
HOT MIX ASPHALT OVERLAY	\$313,000
ASPHALT RUBBER SAM	\$126,000
CRACK SEALING	\$22,000
ENGINEERING	\$30,000
3% CONTINGENCY	\$33,000
Total	\$1,100,000

[Note: Inclusion of any road or intersection on this list was based upon a condition assessment and budget estimate prepared in November of 2020. It is no guarantee of work being undertaken on the identified roadway. Final construction decisions are made upon the acquisition of needed easements or right of way, detailed engineering and actual bids received with work deletions or additions based upon the final bids.]

(Recommended by Selectmen 5 Yes 0 No)

(Recommended by Advisory Budget Committee 5 Yes 0 No)

Article 08 Operating Budget - Town

To see if the Town will vote to raise and appropriate, subject to any and all changes made at this meeting, the sum of Twelve Million Five Hundred Fourteen Thousand Nine Hundred Thirteen Dollars (\$12,514,913) to pay the expenses of General Government, Public Safety, Public Works (including Highways, Cemeteries, Buildings and Grounds, and Transfer Station), Human Services, Culture and Recreation, and Land Use Services.

(Recommended by Selectmen 5 Yes 0 No)

(Recommended by Advisory Budget Committee 5 Yes 0 No)

Article 09 Public Library

To see if the Town will vote to raise and appropriate the sum of Nine Hundred Five Thousand Eight Hundred Thirty-Four Dollars (\$905,834) to pay the expense of operating the Public Library.

(Recommended by Selectmen 5 Yes 0 No)

(Recommended by Advisory Budget Committee 5 Yes 0 No)



Article 10 Library Capital Reserve

To see if the Town will vote to establish a Library Building Repairs and Maintenance Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of repairs and maintenance of the library building, and to raise and appropriate the sum of Ten Thousand Dollars (\$10,000) to be placed in this fund and to further appoint the Library Board of Trustees as agents to expend from this fund.

(Recommended by Selectmen 5 Yes 0 No)
(Recommended by Advisory Budget Committee 5 Yes 0 No)

Article 11 Outside Agency

To see if the Town will vote to raise and appropriate the sum of One Hundred Forty Thousand Seven Hundred Fifty-Seven Dollars (\$140,757) for the purpose of funding the outside agencies listed below. Said amount to come from taxation.

Central NH VNA & Hospice \$7,500
Tri-County Community Action Program \$13,650
Lakes Region Food Pantry \$11,250
Loon Preservation Committee \$1,500
Winnipesaukee Wellness Center \$15,000
Moultonborough/Sandwich Meals on Wheels Program \$42,000
Inter-Lakes Day Care Center, Inc. \$2,025
Interlakes Community Caregivers, Inc \$3,450
Lakes Region Visiting Nurse Association \$37,500
Starting Point \$4,282
Moultonborough Historical Society \$2,600

Total \$140,757

(Recommended by Selectmen 5 Yes 0 No)
(Recommended by Advisory Budget Committee 5 Yes 0 No)

Article 12 By Petition: Outside Agency

To see if the Town will vote to raise and appropriate the sum of Two Thousand Six Hundred Ninety-Four Dollars (\$2,694.00) to support the Red Hill Outing Club.

This Article is by Petition

(Recommended by Selectmen 5 Yes 0 No)
(Recommended by Advisory Budget Committee 5 Yes 0 No)



Article 13 By Petition: Outside Agency

To see if the Town will vote to raise and appropriate the sum of Seven Thousand Five Hundred Dollars (\$7,500.00) to support the Sandwich Children's Center.

This Article is by Petition.

(Recommended by Selectmen 5 Yes 0 No)
(Recommended by Advisory Budget Committee 5 Yes 0 No)

Article 14 By Petition: Lake Kanasatka Watershed Association

To see if the Town will raise and appropriate the sum of Sixty Thousand Dollars (\$60,000) to support a Watershed Management Plan for Lake Kanasatka to be allocated to the Lake Kanasatka Watershed Association.

This Article is by Petition

(Recommended by Selectmen 0 Yes 5 No)
(Recommended by Advisory Budget Committee 1 Yes 4 No)

Article 15 By Petition: Taylor Property Proposal

As per NH RSA 41:14-a, we the undersigned duly registered voters of Moultonborough, NH hereby petition the Board of Selectmen to place the current proposal or any proposed sale of any portion of 970 Whittier Highway, Moultonborough, NH 03254, known as the Taylor Property, on the Warrant for the 2021 Moultonborough town meeting;

This Article is by Petition.

Proposal:

To see if the Town will authorize the Selectmen to sell a portion of the former Adele Taylor property located at 970 Whittier Highway that will include the former Taylor house and approximately 1.5 acres of land for a sale price of \$62,700.

(Recommended by Selectmen 5 Yes 0 No)
(Recommended by Advisory Budget Committee 5 Yes 0 No)



Article 16 BY Petition: Full Site Study Community Center

To see if the town will vote to raise and appropriate the sum of \$250,000 from taxation for the purpose of directing the Selectmen to complete a full site study and design and engineering plan for constructing a building or buildings to serve as a Community Center (defined herein as "A place where community members of all ages can meet for social, educational and recreational activities"). Building(s) will include, but will not be limited to, function space, a commercial kitchen, program space, offices, storage, and a full gymnasium with indoor walking track, and certain outdoor improvements to the surrounding grounds, contingencies and to determine all other costs associated with the project to be located on the Town owned property known as the former Adele Taylor property, Tax Map 52 Lot 14.

The Selectmen will contract with qualified 3rd party professionals for a site study to include, but not be limited to:

- Confirmation of boundary lines
- Wetlands Delineation
- Excavation review of most favorable area of the parcel for construction
- Perc testing and other testing as required for a septic design
- Complete traffic study of the Village portion of Rte. 25 to assess traffic impact of the Community Center Project.

The Selectmen will also contract with 3rd party qualified professionals to create a design and engineering plan to include, but not be limited to:

- Modifications to the current Community Center design by Stewart Architects to include separation of the function hall side of the building from the Recreation Department offices, programs rooms, and gymnasium side of building, and to incorporate a full walking track into the design.
- Allow for investigation of alternative, lower cost, building materials for the gymnasium portion of the Community Center, such as steel structure.
- Allow for the investigation and design of open green space as part of the overall project design to be used as a Town Common.
- Investigation into the possibility of the Taylor Home to be incorporated into the Community Center project.

Upon completion of the above deliverables, the Selectmen will send the design and full detailed description of the project to no less than three (3) construction firms for competitive bids on the project.

Completed site plan, design and engineering plan, and construction costs will be presented to the town no later than January 1st, 2022 in the form of a written report that will include the results and costs of the entire site plan, and design and engineering plan, along with the competitive bids received. The Board of Selectmen will be authorized to make a determination which of the competitive bids best meets the needs of the Community.

Any funds remaining after the above elements of this Warrant Article are satisfied, to be placed in the Municipal Building Capital Reserve Fund.

(Recommended by Selectmen 0 Yes 5 No)

(Recommended by Advisory Budget Committee 0 Yes 5 No)



Article 17 Change Date of Town Meeting

To see if the Town of Moultonborough will vote to change the date of Town Meeting to the 2nd Tuesday in May effective May 2022.

(Recommended by Selectmen 5 Yes 0 No)

(Recommended by Advisory Budget Committee 5 Yes 0 No)

Article 18 Carroll County Broadband Communications Appointment

To see if the Town of Moultonborough, NH will vote to authorize the Selectmen to appoint two (2) volunteer representatives from the Town to serve on the Carroll County Broadband “Communications District Planning Committee” for the purpose of drafting a “Communications District Agreement” under NH RSA Chapter 53-G:2 – Communications District Planning Committee; Formation and Responsibilities?

(Recommended by Selectmen 5 Yes 0 No)

(Recommended by Advisory Budget Committee 5 Yes 0 No)



**New Hampshire
Department of
Revenue Administration**

2021
MS-636

Proposed Budget **Moultonborough**

For the period beginning January 1, 2021 and ending December 31, 2021

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: February 22, 2021

GOVERNING BODY CERTIFICATION

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

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

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



New Hampshire
Department of
Revenue Administration

2021
MS-636

Proposed Budget

Account	Purpose	Article	Expenditures for	Appropriations	Proposed Appropriations for period			
			period ending	for period ending				
(Recommended) (Not Recommended)								
General Government								
0000-0000	Collective Bargaining		\$0	\$0	\$0			
4130-4139	Executive	08	\$356,336	\$458,818	\$767,809			
4140-4149	Election, Registration, and Vital Statistics	08	\$22,287	\$36,791	\$24,300			
4150-4151	Financial Administration	08	\$879,180	\$905,500	\$1,195,494			
4152	Revaluation of Property	08	\$274,298	\$261,200	\$422,254			
4153	Legal Expense		\$0	\$0	\$0			
4155-4159	Personnel Administration		\$0	\$0	\$0			
4191-4193	Planning and Zoning	08	\$294,755	\$383,125	\$480,385			
4194	General Government Buildings	08	\$239,903	\$275,668	\$446,390			
4195	Cemeteries	08	\$25,048	\$32,910	\$50,704			
4196	Insurance	08	\$84,141	\$68,532	\$153,652			
4197	Advertising and Regional Association		\$0	\$0	\$0			
4199	Other General Government		\$0	\$0	\$0			
General Government Subtotal			\$2,175,948	\$2,422,544	\$3,540,988			
Public Safety								
4210-4214	Police	08	\$1,631,744	\$1,903,017	\$2,828,732			
4215-4219	Ambulance		\$0	\$0	\$0			
4220-4229	Fire	08	\$873,791	\$919,662	\$1,395,259			
4240-4249	Building Inspection		\$0	\$0	\$0			
4290-4298	Emergency Management		\$0	\$0	\$0			
4299	Other (Including Communications)		\$0	\$0	\$0			
Public Safety Subtotal			\$2,505,535	\$2,822,679	\$4,223,991			
Airport/Aviation Center								
4301-4309	Airport Operations		\$0	\$0	\$0			
Airport/Aviation Center Subtotal			\$0	\$0	\$0			
Highways and Streets								
4311	Administration		\$0	\$0	\$0			
4312	Highways and Streets	08	\$1,294,450	\$1,610,675	\$2,385,060			
4313	Bridges		\$0	\$0	\$0			
4316	Street Lighting	08	\$13,486	\$13,200	\$20,700			
4319	Other	08	\$122,641	\$299,155	\$486,965			
Highways and Streets Subtotal			\$1,430,577	\$1,923,030	\$2,892,725			



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Sanitation

4321	Administration		\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	08	\$714,710	\$665,482	\$1,197,051	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal		\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0
Sanitation Subtotal			\$714,710	\$665,482	\$1,197,051	\$0

Water Distribution and Treatment

4331	Administration		\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0
4335	Water Treatment		\$0	\$0	\$0	\$0
4338-4339	Water Conservation and Other		\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal			\$0	\$0	\$0	\$0

Electric

4351-4352	Administration and Generation		\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0
Electric Subtotal			\$0	\$0	\$0	\$0

Health

4411	Administration		\$0	\$0	\$0	\$0
4414	Pest Control		\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other		\$81,103	\$0	\$0	\$0
Health Subtotal			\$81,103	\$0	\$0	\$0

Welfare

4441-4442	Administration and Direct Assistance	08	\$22,494	\$31,900	\$37,000	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$104,648	\$104,648	\$0	\$0
Welfare Subtotal			\$127,142	\$136,548	\$37,000	\$0

Culture and Recreation

4520-4529	Parks and Recreation	08	\$331,208	\$405,548	\$623,158	\$0
4550-4559	Library		\$596,333	\$596,333	\$0	\$0
4583	Patriotic Purposes		\$0	\$0	\$0	\$0



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4589	Other Culture and Recreation	\$0	\$0	\$0	\$0
	Culture and Recreation Subtotal	\$927,541	\$1,001,881	\$623,158	\$0
Conservation and Development					
4611-4612	Administration and Purchasing of Natural Resources	\$0	\$0	\$0	\$0
4619	Other Conservation	\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing	\$0	\$0	\$0	\$0
4651-4659	Economic Development	\$0	\$0	\$0	\$0
	Conservation and Development Subtotal	\$0	\$0	\$0	\$0
Debt Service					
4711	Long Term Bonds and Notes - Principal	\$0	\$0	\$0	\$0
4721	Long Term Bonds and Notes - Interest	\$0	\$0	\$0	\$0
4723	Tax Anticipation Notes - Interest	\$0	\$0	\$0	\$0
4790-4799	Other Debt Service	\$0	\$0	\$0	\$0
	Debt Service Subtotal	\$0	\$0	\$0	\$0
Capital Outlay					
4901	Land	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$600,322	\$532,800	\$0	\$0
4903	Buildings	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings	\$1,017,460	\$898,750	\$0	\$0
	Capital Outlay Subtotal	\$1,617,782	\$1,431,550	\$0	\$0
Operating Transfers Out					
4912	To Special Revenue Fund	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric	\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds	\$0	\$0	\$0	\$0
	Operating Transfers Out Subtotal	\$0	\$0	\$0	\$0
	Total Operating Budget Appropriations		\$12,514,913		\$0



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Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2021	
			(Recommended)	(Not Recommended)
4445-4449	Vendor Payments and Other	12	\$2,694	\$0
<i>Purpose: By Petition: Outside Agency</i>				
4445-4449	Vendor Payments and Other	13	\$7,500	\$0
<i>Purpose: By Petition: Outside Agency</i>				
4445-4449	Vendor Payments and Other	14	\$0	\$60,000
<i>Purpose: By Petition: Lake Kanasatka Watershed Association</i>				
4902	Machinery, Vehicles, and Equipment	06	\$113,919	\$0
<i>Purpose: Capital Projects</i>				
4903	Buildings	05	\$70,500	\$0
<i>Purpose: Capital Improvements Town Facilities</i>				
4903	Buildings	16	\$0	\$250,000
<i>Purpose: BY Petition: Full Site Study Community Center</i>				
4909	Improvements Other than Buildings	05	\$290,000	\$0
<i>Purpose: Capital Improvements Town Facilities</i>				
4909	Improvements Other than Buildings	06	\$49,750	\$0
<i>Purpose: Capital Projects</i>				
4909	Improvements Other than Buildings	07	\$1,100,000	\$0
<i>Purpose: Road Projects</i>				
4915	To Capital Reserve Fund	03	\$956,000	\$0
<i>Purpose: Appropriate to Capital Reserve Funds</i>				
4915	To Capital Reserve Fund	10	\$10,000	\$0
<i>Purpose: Library Capital Reserve</i>				
4916	To Expendable Trusts/Fiduciary Funds	04	\$40,000	\$0
<i>Purpose: Appropriate to Maintenance Trust Fund</i>				
Total Proposed Special Articles			\$2,640,363	\$310,000



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Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2021	
			(Recommended)	(Not Recommended)
4445-4449	Vendor Payments and Other	11	\$140,757	\$0
		<i>Purpose: Outside Agency</i>		
4550-4559	Library	09	\$905,834	\$0
		<i>Purpose: Public Library</i>		
	Total Proposed Individual Articles		\$1,046,591	\$0



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Account	Source	Article	Actual Revenues for period ending 12/31/2020	Estimated Revenues for period ending 12/31/2020	Estimated Revenues for period ending 12/31/2021
Taxes					
3120	Land Use Change Tax - General Fund	08	\$0	\$5,000	\$7,500
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	08	\$13,581	\$10,000	\$15,000
3186	Payment in Lieu of Taxes	08	\$36,413	\$32,315	\$32,500
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes	08	\$27,873	\$24,000	\$36,000
3190	Interest and Penalties on Delinquent Taxes	08	\$28,645	\$35,000	\$82,500
9991	Inventory Penalties		\$0	\$0	\$0
Taxes Subtotal			\$106,512	\$106,315	\$173,500
Licenses, Permits, and Fees					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees	08	\$1,680,731	\$1,350,000	\$2,250,000
3230	Building Permits	08	\$109,011	\$60,000	\$120,000
3290	Other Licenses, Permits, and Fees	08	\$25,942	\$39,000	\$60,000
3311-3319	From Federal Government		\$0	\$0	\$0
Licenses, Permits, and Fees Subtotal			\$1,815,684	\$1,449,000	\$2,430,000
State Sources					
3351	Municipal Aid/Shared Revenues	08	\$78,638	\$44,921	\$52,000
3352	Meals and Rooms Tax Distribution	08	\$208,940	\$208,939	\$208,000
3353	Highway Block Grant	08	\$147,576	\$147,592	\$217,500
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$0	\$0	\$0
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)		\$0	\$0	\$0
3379	From Other Governments		\$95,002	\$0	\$0
State Sources Subtotal			\$530,156	\$401,452	\$477,500
Charges for Services					
3401-3406	Income from Departments	08	\$206,881	\$151,800	\$270,000
3409	Other Charges		\$208,494	\$206,500	\$0
Charges for Services Subtotal			\$415,375	\$358,300	\$270,000
Miscellaneous Revenues					



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3501	Sale of Municipal Property	08	\$3,150	\$15,000	\$22,500
3502	Interest on Investments	08	\$81,790	\$75,200	\$112,500
3503-3509	Other	08	\$0	\$0	\$303,500
Miscellaneous Revenues Subtotal			\$84,940	\$90,200	\$438,500

Interfund Operating Transfers In

3912	From Special Revenue Funds		\$0	\$0	\$0
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)		\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)		\$0	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)		\$0	\$0	\$0
3915	From Capital Reserve Funds	06, 07	\$1,350,527	\$974,800	\$1,210,250
3916	From Trust and Fiduciary Funds	05	\$0	\$456,000	\$360,500
3917	From Conservation Funds		\$0	\$0	\$0
Interfund Operating Transfers In Subtotal			\$1,350,527	\$1,430,800	\$1,570,750

Other Financing Sources

3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	06, 03, 04	\$222,431	\$0	\$1,049,419
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal			\$222,431	\$0	\$1,049,419

Total Estimated Revenues and Credits	\$4,525,625	\$3,836,067	\$6,409,669
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Proposed Budget

Item	Period ending 12/31/2021
Operating Budget Appropriations	\$12,514,913
Special Warrant Articles	\$2,640,363
Individual Warrant Articles	\$1,046,591
Total Appropriations	\$16,201,867
Less Amount of Estimated Revenues & Credits	\$6,409,669
Estimated Amount of Taxes to be Raised	\$9,792,198

**2021-2022 18-Month BUDGET
TOWN OF MOULTONBOROUGH**

	BUDGET 2020	ACTUAL 2020 EXPENDITURES	BUDGET 2021 18 month	Art #
GENERAL GOVERNMENT:				
Executive Administration	\$ 458,818	\$ 356,335.56	\$ 767,809	8
Municipal Administration (Insurance)	\$ 68,532	\$ 84,140.60	\$ 153,652	8
Financial Administration	\$ 437,045	\$ 439,137.54	\$ 608,228	8
Assessor (Revaluation of Property)	\$ 261,200	\$ 274,298.07	\$ 422,254	8
Planning & Zoning (Development Services)	\$ 383,125	\$ 294,755.26	\$ 480,385	8
General Assistance/Welfare	\$ 31,900	\$ 22,493.94	\$ 37,000	8
Building & Grounds (DPW - Facilities)	\$ 275,668	\$ 239,902.82	\$ 446,390	8
Tax Collector	\$ 177,777	\$ 157,409.04	\$ 271,689	8
Town Clerk	\$ 290,678	\$ 282,633.02	\$ 315,577	8
Election	\$ 36,791	\$ 22,287.10	\$ 24,300	8
			\$ -	
PUBLIC SAFETY:			\$ -	
Police Department	\$ 1,903,017	\$ 1,631,744.15	\$ 2,828,732	8
Fire Department	\$ 919,662	\$ 873,790.74	\$ 1,395,259	8
			\$ -	
HIGHWAYS AND STREETS (incl. CEMETERIES):			\$ -	
Highways & Streets -			\$ -	
DPW - Highway	\$ 1,610,175	\$ 1,294,450.27	\$ 2,385,060	8
DPW - Street Lights	\$ 13,200	\$ 13,486.47	\$ 20,700	8
DPW - Emergency Lanes Winter Maintenance	\$ 299,155	\$ 122,640.70	\$ 486,965	8
Cemeteries (DPW - Cemeteries)	\$ 32,910	\$ 25,047.90	\$ 50,704	8
			\$ -	
SANITATION:			\$ -	
DPW - Transfer Station	\$ 665,482	\$ 714,709.65	\$ 1,197,051	8
			\$ -	
CULTURE AND RECREATION:			\$ -	
Recreation	\$ 405,548	\$ 331,208.22	\$ 623,158	8
OPERATING BUDGET	\$ 8,270,683	\$ 7,180,471.05	\$ 12,514,913	
LIBRARY:				
Library	\$ 596,333	\$ 596,333	\$ 905,834	9
			\$ -	
CAPITAL OUTLAY:				
Mach., Vehicles and Equipment:				
DPW- Collective Bargaining Agreement	\$ 500		\$ -	
Rec. Dept - Meadow Kraine Pavilion	\$ -	\$ 24,762.86	\$ -	
Rec. Dept - States Landing Park & Beach Facility	\$ 350,000	\$ 350,000.00	\$ -	
Fire Dept - 3/4 Ton Utility Pick Up w/Crew Cab	\$ -		\$ 60,500	6
Fire Dept - Fire Truck	\$ -	\$ 279,830.00	\$ -	
Fire Dept - Brush Truck	\$ 65,300	\$ 65,300.00	\$ -	
Fire Dept - Slide in Brush Fire Unit	\$ 11,500	\$ 11,200.00	\$ -	
Police Department - Cruiser	\$ -		\$ 53,419	6**
Police Department - Replacement Rifles	\$ -	\$ 5,579.20		
DPW Highway - Dump Truck w/Plow, Wing & Sander	\$ 139,000		\$ -	
DPW Highway - Road Improvements	\$ 500,000	\$ 596,294.14	\$ 1,100,000	7

DPW Highway - 19.5 k GVW Truck w/Plow, Wing & Sander	\$ 100,000	\$ 34,070.00	\$ -	
DPW Transfer Station - Loader	\$ 217,000	\$ 209,922.00	\$ -	
DPW Facilities - Lee's Mill Retaining Wall Replacement	\$ -		\$ 290,000	5
DPW Facilities - Bldg Repair			\$ 70,500	5
DPW Facilities - Potable Water Insulation	\$ -	\$ 6,593.00	\$ -	
Admin - IT Hardware and Software	\$ 15,000	\$ 8,364.69	\$ 16,000	6
Assessing - Cyclical Property Inspections	\$ 33,750	\$ 25,866.00	\$ 33,750	6
Land Use - Milfoil Eradication	\$ -		\$ -	
Other Expenditures From Grant (GOFERR)	\$ -	\$ 81,103		
OUTSIDE AGENCIES:				
Central NH VNA Hospice	\$ 5,000	\$ 5,000	\$ 7,500	11
Tri-County CAP	\$ 7,500	\$ 7,500	\$ 13,650	11
Lakes Region Food Pantry	\$ 7,500	\$ 7,500	\$ 11,250	11
Loon Preservation Society	\$ 1,000	\$ 1,000	\$ 1,500	11
Winnipesaukee Wellness Center	\$ 10,000	\$ 10,000	\$ 15,000	11
MS Meals on Wheels	\$ 28,000	\$ 28,000	\$ 42,000	11
Interlakes DayCare Center	\$ 1,350	\$ 1,350	\$ 2,025	11
Interlakes Caregivers	\$ 2,300	\$ 2,300	\$ 3,450	11
Lakes Region Visiting Nurse Association	\$ 25,000	\$ 25,000	\$ 37,500	11
Starting Point	\$ 2,855	\$ 2,855	\$ 4,282	11
Historical Society	\$ 2,600	\$ 2,600	\$ 2,600	11
BY PETITION:				
Red Hill Outing Club	\$ 500	\$ 500	\$ 2,694	12
Sandwich Children's Center	\$ 3,000	\$ 3,000	\$ 7,500	13
Lake Kanasatka Watershed Association	\$ -	\$ -	\$ -	14
Community Center	\$ -	\$ -	\$ -	16
Lakes Region Transit	\$ 3,000	\$ 3,000	\$ -	
Waypoint (Formerly Child & Family Services)	\$ 3,000	\$ 3,000	\$ -	
Tri-County CAP Homeless Intervention & Prevention	\$ 2,042.50	\$ 2,043	\$ -	
TO CAPITAL RESERVE ACCOUNTS:				
IT Hardware and Software - CR	\$ -	\$ -	\$ 6,000	3**
St. Landing Park and Beach Improvements - CR	\$ 350,000	\$ 350,000	\$ -	
Roads Improvement - CR	\$ 500,000	\$ 500,000	\$ 950,000	3**
Library Building - CR NEW	\$ -	\$ -	\$ 10,000	10
Town Property Acquisition Fund	\$ 47,431	\$ 47,431	\$ -	
TO TRUST AND AGENCY FUNDS:				
Milfoil - MF	\$ 60,000	\$ 60,000	\$ 40,000	4**
EXPENDITURES FROM CR AND MF:	\$ -	\$ 113,723	\$ -	
TOTAL APPROPRIATIONS	\$ 11,361,145	\$ 10,651,491	\$ 16,201,867	

	Revenue 2020	Actual Revenue 2020	Estimated 2021-2022 18M
TAXES:			
Land Use Change Taxes	\$ 5,000		\$ 7,500
Yield Taxes	\$ 10,000	\$ 13,580.92	\$ 15,000
Payment in Lieu of Taxes	\$ 32,315	\$ 36,413.47	\$ 32,500
Boat Taxes	\$ 24,000	\$ 27,873.00	\$ 36,000
Interest & Penalties on Taxes	\$ 35,000	\$ 28,644.92	\$ 82,500
LICENSES AND PERMITS:			
Town Clerk Motor Vehicle Fees	\$ 1,350,000	\$ 1,680,730.73	\$ 2,250,000
Town Clerk Dog License	\$ 7,500	\$ 7,388.00	\$ 11,250
Town Clerk Misc. Income	\$ 6,500	\$ 6,630.50	\$ 9,750
Town Clerk Boat Registration Fees	\$ 25,000	\$ 11,923.32	\$ 39,000
Building Permits / Health Fees	\$ 60,000	\$ 109,010.68	\$ 120,000
FROM STATE:			
Shared Revenue:			
Meals & Room Tax Distrib.	\$ 208,939	\$ 208,938.58	\$ 208,000
Highway Block Grant	\$ 147,592	\$ 147,575.73	\$ 217,500
Municipal Aid	\$ 44,921	\$ 78,638.17	\$ 52,000
State Rev - Cares Act Elections	\$ -	\$ 16,101.68	\$ -
State Rev - NH First Responder Stipend	\$ -	\$ 36,828.60	\$ -
State Rev - State GOFERR Grant	\$ -	\$ 42,071.51	\$ -
CHARGES FOR SERVICES:			
Income From Departments:			
Police Department Income	\$ 1,800	\$ 6,465.00	\$ 7,500
WMF Income	\$ 150,000	\$ 200,416.05	\$ 262,500
MISCELLANEOUS REVENUES:			
Sale of Municipal Property	\$ 15,000	\$ 3,150.00	\$ 22,500
Interest on Investments	\$ 75,200	\$ 81,790.00	\$ 112,500
Other Miscellaneous Revenue:			
Land Use Office - Income	\$ 14,000	\$ 12,913.03	\$ 15,000
Milfoil Grant Revenue	\$ 40,000	\$ 14,640.00	\$ 60,000
Miscellaneous Income	\$ 36,500	\$ 24,483.82	\$ 65,000
WMF/Beach/Temp. Permits	\$ 25,500	\$ 26,380.00	\$ 100,000
Cable Franchise	\$ 30,000	\$ 28,000.00	\$ 30,000
Fire Reimbursement	\$ 2,500	\$ 2,033.00	\$ 3,750
Lee's Mill - Dock Leases	\$ 4,500	\$ 8,100.00	\$ 4,500
Function Hall Revenue	\$ 3,000	\$ 2,350.00	\$ 5,250
Primex Premium Holiday	\$ 50,000	\$ -	\$ 20,000
HealthTrust Return of Surplus	\$ -	\$ 41,147.73	\$ -
Interlocatl Return of Surplus	\$ -	\$ 48,446.33	\$ -
Recreation Dept - Sponsor	\$ 500	\$ -	\$ -
FROM RESERVE & TRUST FUNDS:			
Roads Improvement CR	\$ 500,000	\$ 596,193.14	\$ 1,100,000
Municipal Building CR	\$ -		\$ 70,500
Municipal Building CR	\$ -		\$ 290,000
IT Hardware & Software CR	\$ 15,000	\$ 3,928.29	\$ 16,000
Public Works Equipment CR	\$ 456,000	\$ 209,922.00	\$ -
Fire Fighting Equipment CR	\$ 76,800	\$ 73,070.34	\$ 60,500
Reappraisal CR	\$ 33,000	\$ 12,798.00	\$ 33,750
States Landing Improvements CR	\$ 350,000	\$ 350,000.00	\$ -

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FROM RESERVE & TRUST EXPENDITURES:	\$ -	\$ 104,615.09	
OTHER FINANCING SOURCES:			
Proceeds from Long Term Bonds and Notes	\$ -	\$ -	
TOTAL REVENUES AND CREDITS	\$ 3,836,067	\$ 4,303,191.63	\$ 5,360,250
Total Appropriations	\$ 11,361,145	\$ 10,651,491	\$ 16,201,867
Total Appropriations does not include Carry-Over			
Less Amount of Estimated Revenues	\$ 3,836,067	\$ 4,303,192	\$ 5,360,250
Amount of Taxes to be Raised - Before Offset of Fund Bal.	\$ 7,525,078	\$ 6,348,299	\$ 10,841,617
Offset of Application w/ Fund Balance **	\$ 222,431	\$ 222,431	\$ 1,049,419
Amount used to reduce Taxes	\$ -	\$ -	\$ 2,275,000
Anticipated Amount of Taxes to be Raised	\$ 7,302,647	\$ 6,125,868	\$ 7,517,198
(Exclusive of School/County Taxes)			

**Summary Inventory of Valuation
MS-1 for 2020**

Land Values			\$ 1,949,736,355.00
Building Values			\$ 1,590,694,596.00
Public Utilities			\$ 35,106,789.00
Total Valuation Before Exemptions			\$ 3,575,537,740.00
Elderly Exemptions		\$ 1,021,900.00	
Blind Exemptions		\$ 75,000.00	
Disabled Exemptions		\$ 50,000.00	
Solar Energy Systems Exemptions		\$ 261,600.00	
Total Exemptions Allowed		\$ 1,408,500.00	\$ 1,408,500.00
Net Valuation on Which the Tax Rate for Municipal, County and Local Education is computed			\$ 3,574,129,240.00
Less Value Public Utilities			\$ 35,106,789.00
Net Valuation without Utilities on which Tax Rate for State Education Tax is Computed			\$ 3,539,022,451.00

Summary of Tax Rates

	2020	2019	2018	2017	2016	2015	2014	2013	2012
Town:	2.11	2.18	2.44	2.46	2.77	2.85	2.85	2.77	2.73
County:	1.15	1.10	1.23	1.35	1.43	1.42	1.22	1.13	1.11
School:	2.09	1.91	1.95	2.12	2.26	2.20	2.26	2.13	2.20
State Ed.:	1.78	1.96	2.10	2.29	2.28	2.54	2.53	2.66	2.52
Total:	7.13	7.15	7.72	8.22	8.74	9.01	8.86	8.69	8.56

Town Owned Property

Owner	Map/Lot/Unit	Location	Land	Building	Total Value
Town of Moultonborough	0000016 / 009 / 000	HOLLAND STREET	\$3,900	0	\$3,900
Town of Moultonborough	0000060 / 008 / 000	HUCKLEBERRY ISLAND	\$39,500	0	\$39,500
Town of Moultonborough	0000068 / 003 / 000	LEE ROAD	\$38,500	0	\$38,500
Town of Moultonborough	0000072 / 083 / 000	PARADISE DRIVE	\$50,500	0	\$50,500
Town of Moultonborough	0000076 / 005 / 000	WHITTIER HIGHWAY	\$48,900	0	\$48,900
Town of Moultonborough	0000076 / 006 / 000	WHITTIER HIGHWAY	\$39,400	0	\$39,400
Town of Moultonborough	0000085 / 023 / 000	BEAN ROAD	\$246,400	0	\$246,400
Town of Moultonborough	0000088 / 005 / 000	WHITTIER HIGHWAY	\$2,400	0	\$2,400
Town of Moultonborough	0000098 / 049 / 000	35 ST MORITZ STREET	\$84,800	\$7,500	\$92,300
Town of Moultonborough	0000099 / 119 / 000	PARADISE DRIVE	\$48,500	0	\$48,500
Town of Moultonborough	0000099 / 120 / 000	PARADISE DRIVE	\$30,600	0	\$30,600
Town of Moultonborough	0000107 / 018 / 000	DEERCROSSING	\$29,200	0	\$29,200
Town of Moultonborough	0000129 / 040 / 000	MOSER STREET	\$51,400	0	\$51,400
Town of Moultonborough	0000130 / 089 / 000	GANSY ISLAND	\$65,800	0	\$65,800
Town of Moultonborough	0000140 / 011 / 007	COLONIAL DRIVE	\$61,900	0	\$61,900
Town of Moultonborough	0000140 / 011 / 009	COLONIAL DRIVE	\$60,200	0	\$60,200
Town of Moultonborough	0000140 / 011 / 011	COLONIAL DRIVE	\$61,700	0	\$61,700
Town of Moultonborough	0000140 / 011 / 013	COLONIAL DRIVE	\$57,300	0	\$57,300
Town of Moultonborough	0000142 / 052 / 000	ISLAND OFF MERRIVALE	\$11,300	0	\$11,300
Town of Moultonborough	0000142 / 053 / 000	ISLAND OFF MERRIVALE	\$10,900	0	\$10,900
Town of Moultonborough	0000146 / 024 / 000	HANSON MILL ROAD	\$4,100	0	\$4,100
Town of Moultonborough	0000175 / 012 / 003	COOK LANE	\$62,300	0	\$62,300
Town of Moultonborough	0000175 / 012 / 004	COOK LANE	\$65,500	0	\$65,500
Town of Moultonborough	0000175 / 012 / 006	COOK LANE	\$71,100	0	\$71,100
Town of Moultonborough	0000177 / 014 / 000	SHAKER JERRY ROAD	\$6,100	0	\$6,100
Town of Moultonborough	0000179 / 019 / 000	WYMAN TRAIL	\$5,100	0	\$5,100

*** Town Owned Property
for Conservation, Highway and Facilities**

Town Owned Property (cont'd)

Owner	Map/Lot/Unit	Location	Land	Building	Total Value
Town of Moultonborough	000188 / 018 / 000	WYMAN TRAIL	\$43,100	0	\$43,100
Town of Moultonborough	000201 / 004 / 000	KONA FARM ROAD	\$5,000	0	\$5,000
Town of Moultonborough	000216 / 030 / 000	WALLACE POINT ROAD	\$4,200	0	\$4,200
Town of Moultonborough	000231 / 001 / 000	ISLAND OFF GENVA PNT	\$10,900	0	\$10,900
Town of Moultonborough	000235 / 012 / 000	ECHO LANDING ROAD	\$13,400	0	\$13,400
Town of Moultonborough	000252 / 024 / 000	344 WINAUKEE ROAD	\$56,100	\$140,100	\$196,200
Town of Moultonborough	000254 / 049 / 000	ISLAND OFF FOLEY ISL	\$11,100	0	\$11,100
Town of Moultonborough*	0000006 / 009 / 000	EVANS ROAD	\$4,900	\$0	\$4,900
Town of Moultonborough*	000016 / 003 / 000	253 HOLLAND STREET	\$205,300	\$188,600	\$393,900
Town of Moultonborough*	000016 / 006 / 000	HOLLAND STREET	\$60,600	\$0	\$60,600
Town of Moultonborough*	000024 / 005 / 000	HOLLAND STREET	\$62,700	\$0	\$62,700
Town of Moultonborough*	000027 / 006 / 000	SHERIDAN ROAD	\$47,400	\$0	\$47,400
Town of Moultonborough*	000041 / 010 / 000	SHERIDAN ROAD	\$60,500	\$0	\$60,500
Town of Moultonborough*	000044 / 016 / 000	139 OLD ROUTE 109	\$154,200	\$285,900	\$440,100
Town of Moultonborough*	000052 / 001 / 000	6 HOLLAND STREET	\$479,700	\$6,623,000	\$7,102,700
Town of Moultonborough*	000052 / 014 / 000	970 WHITTIER HIGHWAY	\$61,300	\$178,000	\$239,300
Town of Moultonborough*	000052 / 023 / 000	951 WHITTIER HIGHWAY	\$86,500	\$126,900	\$213,400
Town of Moultonborough*	000074 / 010 / 000	LEES MILL ROAD	\$29,300	\$0	\$29,300
Town of Moultonborough*	000076 / 004 / 000	WHITTIER HIGHWAY	\$868,000	\$0	\$868,000

Town Owned Property (cont'd)

*** Town Owned Property
for Conservation, Highway and Facilities**

Owner	Map/Lot/Unit	Location	Land	Building	Total Value
Town of Moultonborough*	000091 / 004 / 000	LEES MILL ROAD	\$632,300	\$87,900	\$720,200
Town of Moultonborough*	000093 / 011 / 000	MELLY LANE	\$64,900	\$0	\$64,900
Town of Moultonborough*	000094 / 020 / 000	GOV. WENTWORTH HWY	\$52,500	\$0	\$52,500
Town of Moultonborough*	000098 / 078 / 000	2 STATES LANDING ROAD	\$4,200	\$0	\$4,200
Town of Moultonborough*	000099 / 044 / 000	MAYFLOWER LANE	\$34,100	\$0	\$34,100
Town of Moultonborough*	000099 / 073 / 000	EDEN LANE	\$52,700	\$0	\$52,700
Town of Moultonborough*	000099 / 095 / 000	PARADISE DRIVE	\$94,100	\$0	\$94,100
Town of Moultonborough*	000107 / 061 / 000	EVERGREEN DRIVE	\$9,000	\$0	\$9,000
Town of Moultonborough*	000115 / 030 / 000	WHITTIER HIGHWAY	\$51,300	\$0	\$51,300
Town of Moultonborough*	000120 / 095 / 000	215 STATES LANDING ROAD	\$1,098,700	\$900	\$1,099,600
Town of Moultonborough*	000134 / 031 / 000	68 HIGHWAY GARAGE ROAD	\$115,800	\$408,000	\$523,800
Town of Moultonborough*	000135 / 002 / 000	PLAYGROUND DRIVE	\$73,600	\$0	\$73,600
Town of Moultonborough*	000135 / 005 / 000	20 PLAYGROUND DRIVE	\$85,500	\$198,800	\$284,300
Town of Moultonborough*	000135 / 006 / 000	MOULTONBORO NECK RD	\$15,700	\$0	\$15,700
Town of Moultonborough*	000148 / 030 / 000	1/2 ACRE ISLAND	\$59,600	\$0	\$59,600
Town of Moultonborough*	000162 / 087 / 001	DEEP WOOD LODGE ROAD	\$58,700	\$0	\$58,700
Town of Moultonborough*	000180 / 052 / 000	COTTAGE ROAD	\$55,200	\$0	\$55,200
Town of Moultonborough*	000191 / 007 / 000	SHAKER JERRY ROAD	\$60,700	\$0	\$60,700
Town of Moultonborough*	000201 / 001 / 000	MOULTONBORO NECK RD	\$57,800	\$0	\$57,800
Town of Moultonborough*	000205 / 015 / 000	LOON ISLAND	\$18,200	\$0	\$18,200
Town of Moultonborough*	000222 / 001 / 000	GOOSE ISLAND	\$11,500	\$0	\$11,500
Town of Moultonborough*	000224 / 008 / 000	MOULTONBORO NECK RD	\$62,300	\$0	\$62,300
Town of Moultonborough*	000224 / 009 / 000	948 MOULTONBORO NECK RD	\$67,900	\$273,300	\$341,200

Town Owned Property (cont'd)

* Town Owned Property
for Conservation, Highway and Facilities

Owner	Map/Lot/Unit	Location	Land	Building	Total Value
Town of Moultonborough*	000224 / 010 / 000	MOULTONBORO NECK RD	\$50,500	\$30,000	\$80,500
Town of Moultonborough*	000249 / 015 / 000	TANGLEWOOD SHORES RD	\$50,000	\$0	\$50,000
Town of Moultonborough*	000255 / 006 / 000	62 LONG ISLAND ROAD	\$762,500	\$0	\$762,500
Town of Moultonborough*	000255 / 007 / 000	LONG ISLAND ROAD	\$1,273,100	\$1,200	\$1,274,300
Town of Moultonborough*	000255 / 010 / 000	LONG ISLAND ROAD	\$48,300	\$0	\$48,300
					\$15,543,600

**Statement of Appropriations
and Taxes Assessed – 2020
MS-232-R**

Town Officers	\$ 458,818
Administration	\$ 437,045
Tax Collector	\$ 177,777
Town Clerk	\$ 290,678
Town Assessing	\$ 261,200
Elections	\$ 36,791
Building & Ground Maintenance	\$ 275,668
Land Use - (Planning & Zoning)	\$ 383,125
Insurance	\$ 68,532
Police Department	\$ 1,903,017
Fire Department	\$ 919,662
Dept of Public Works - Highway Department	\$ 1,623,875
Emergency Lanes Winter Maintenance	\$ 299,155
Cemeteries	\$ 32,910
Dept of Public Works - Transfer Station	\$ 665,482
Human Services	\$ 31,900
Health Agencies	\$ 104,648
Library	\$ 596,333
Recreation	\$ 405,548
Capital Outlay - Recreation - Hockey Rink Improvements	
Capital Outlay - Fire Dept. - Brush Truck	\$ 65,300
Capital Outlay - Fire Dept. - Slide in Brush Fire Unit	\$ 11,500
Capital Outlay - Public Works - Truck, Plow & Sander	\$ 100,000
Capital Outlay - Public Works - Dump Truck w/Plow & Sander	\$ 139,000
Capital Outlay - Public Works - Road Improvement Program	\$ 500,000
Capital Outlay - Public Works - Transfer Station Loader	\$ 217,000
Capital Outlay - Public Works - State's Landing Beach Improvements	\$ 350,000
Capital Outlay - Administration - IT Hardware & Software	\$ 15,000
Capital Outlay - Assessing - Cyclical Property Inspections	\$ 33,750
Capital Reserve States Landing Park & Beach Improvements	\$ 350,000
Capital Reserve Roads Improvements Fund	\$ 500,000
Capital Reserve Town Property Acquisition Fund	\$ 47,431
Maintenance Trust Milfoil Fund	\$ 60,000
TOTAL APPROPRIATIONS	\$11,361,145.00

MS-434-R

Land Use Change Taxes	\$ 5,000.00
Yield Taxes	\$ 10,000.00
Payment in Lieu of Taxes	\$ 32,315.00
Boat Taxes	\$ 24,000.00
Interest & Penalties on Taxes	\$ 35,000.00
Motor Vehicle Permit Fees	\$ 1,350,000.00
Building Permits / Health Fees	\$ 60,000.00
Other Licenses, Permits and Fees	\$ 39,000.00
Municipal Aid/Shared Revenues	\$ 44,921.00
Meals & Room Tax Distrib.	\$ 208,939.00
Highway Block Grant	\$ 147,592.00
Police Department Income	\$ 1,800.00
WMF Income	\$ 150,000.00
Interest on Investments	\$ 75,200.00
Sale of Town Property	\$ 15,000.00
Rent Town Property	\$ -
Development Services Income	\$ 14,000.00
Milfoil Grant Revenue	\$ 40,000.00
Miscellaneous Income	\$ 36,500.00
Cable Franchise	\$ 30,000.00
Recreation Sponsors & Income	\$ 500.00
Fire Department Income	\$ 2,500.00
Landfill & Beach Permit Income	\$ 25,500.00
Employee Insurance Payment	\$ -
Primex Premium Holiday	\$ 50,000.00
Function Hall Revenue	\$ 3,000.00
Lee's Mills - Dock Leases	\$ 4,500.00
Conservation Commission Grants	\$ -
Conservation Commission Private Donations	\$ -
From Capital Reserve	\$ 974,800.00
From Maintenance Funds	\$ 456,000.00
Fund to Reduce Taxes	
TOTAL REVENUES & CREDITS	\$ 3,836,067.00

PROPERTY TAX COMMITMENT

Appropriations	\$ 11,361,145.00
Revenues	\$ (3,836,067.00)
Fund Balance to Reduce Taxes	\$ (222,431.00)
Overlay	\$ 54,026.00
War Service Credits	\$ 175,350.00
	<hr/>
	Net Town Appropriations
	\$7,532,023.00
Net Local School	\$ 13,787,211.00
Locally Retained State Education Tax	\$ (6,308,270.00)
	<hr/>
	Net Local School
	\$ 7,478,941.00
	Net Required State Education Tax Effort
	\$ 6,308,270.00
	Due to County
	\$ 4,101,818.00
Total Municipal Tax Effort	\$ 25,421,052.00
Less: War Service Credits	\$ (175,350.00)
	Total Property Tax Commitment
	\$ 25,245,702.00

Town Office Report - Revenues - 2020

Account Name	Budget	Receipts	Payments	Collected
Boat Registration Fees	\$24,000.00	\$27,873.00	\$0.00	\$27,873.00
Code Enforcement - Building Permits	\$60,000.00	\$109,010.68	\$0.00	\$109,010.68
NH Highway Block Grant	\$147,592.00	\$147,575.73	\$0.00	\$147,575.73
NH Shared Revenue (Municipal Aid)	\$44,921.00	\$78,638.17	\$0.00	\$78,638.17
NH Meals & Rooms Tax Distribution	\$208,939.00	\$208,938.58	\$0.00	\$208,938.58
NH First Responder Stipend	\$0.00	\$36,828.60	\$0.00	\$36,828.60
State Rev - State GOFERR	\$0.00	\$42,071.51	\$0.00	\$42,071.51
State Rev - Cares Act Elections	\$0.00	\$16,101.68	\$0.00	\$16,101.68
Payments In Lieu of Taxes	\$32,315.00	\$36,413.47	\$0.00	\$36,413.47
Sale of Town Property	\$15,000.00	\$3,150.00	\$0.00	\$3,150.00
Misc Revenue	\$25,000.00	\$12,276.32	\$0.00	\$12,276.32
Redemption of Tax Deeded Property	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Cemetery Lots	\$2,500.00	\$4,080.00	\$0.00	\$4,080.00
Cemetery Grave Opening	\$4,500.00	\$4,670.00	\$0.00	\$4,670.00
Town Offices Revenue	\$2,000.00	\$1,560.50	\$0.00	\$1,560.50
DPW-Highway Revenue	\$2,500.00	\$1,898.00	\$0.00	\$1,898.00
WMF Disposal Fees	\$125,000.00	\$192,523.70	\$0.00	\$192,523.70
WMF Recycling Income	\$25,000.00	\$7,892.35	\$0.00	\$7,892.35
Police Income	\$1,800.00	\$6,465.00	\$0.00	\$6,465.00
Interest on Investments-Checking Acct	\$200.00	\$90.47	\$0.00	\$90.47
Interest on Investments-Savings Acct	\$75,000.00	\$81,698.53	\$0.00	\$81,698.53
Development Services - Revenue	\$14,000.00	\$12,913.03	\$0.00	\$12,913.03
Milfoil Grant	\$40,000.00	\$14,640.00	\$0.00	\$14,640.00
WMF/Beach/Temp. Permits Income	\$25,500.00	\$26,380.00	\$0.00	\$26,380.00
Cable Franchise	\$30,000.00	\$28,000.00	\$0.00	\$28,000.00
Forest Fire Reimbursement	\$2,500.00	\$2,033.00	\$0.00	\$2,033.00
Health Insurance Reimb -HealthTrust	\$0.00	\$41,147.73	\$0.00	\$41,147.73
Health Insurance Reimb - Interlocal Trust	\$0.00	\$48,446.33	\$0.00	\$48,446.33
Lees Mill Dock Leases	\$4,500.00	\$8,100.00	\$0.00	\$8,100.00
Lions Club Function Revenue	\$3,000.00	\$2,350.00	\$0.00	\$2,350.00
Recreation Sponsor	\$500.00	\$0.00	\$0.00	\$0.00
Primex Premium Holiday	\$50,000.00	\$0.00	\$0.00	\$0.00
Tsfr from Trust & Cap Rsrv Funds	\$1,430,800.00	\$1,350,526.86	\$0.00	\$1,350,526.86
	\$2,397,067.00	\$2,554,293.24	\$0.00	\$2,554,293.24

Respectfully submitted,
 Heidi Davis
 Finance Director

Summary of Payments - 2020	
General Government	
Executive Administration	\$356,335.56
Municipal Administration (Insurance Property/Liability)	\$84,140.60
Financial Administration	\$439,137.54
Tax Collector	\$157,409.04
Town Clerk	\$282,633.02
Elections	\$22,287.10
Assessing	\$274,298.07
Planning & Zoning	\$294,755.26
Buildings & Grounds	\$239,902.82
Cemeteries	\$25,047.90
Highways and Streets	
DPW - Highway Department	\$1,294,450.27
DPW - Emergency Lanes	\$122,640.70
DPW - Street Lighting	\$13,486.47
Public Safety	
Fire Department	\$873,790.74
Police Department	\$1,599,849.15
Collective Bargaining Agreement	\$31,895.00
Sanitation	
Solid Waste/Recycling Facility	\$714,709.65
Welfare	
General Assistance/Welfare	\$22,493.94
Central NH VNA & Hospice	\$5,000.00
Child & Family Services	\$3,000.00
Historical Society	\$2,600.00
Interlakes Community Caregivers	\$2,300.00
Interlakes Daycare	\$1,350.00
Lakes Region Transit	\$3,000.00
Lakes Region Food Pantry	\$7,500.00
Lakes Region Visiting Nurse Association	\$25,000.00
Loon Center	\$1,000.00
Meals on Wheels	\$28,000.00

Red Hill Outing Club	\$500.00
Sandwich Children's Center	\$3,000.00
Starting Point	\$2,855.00
Tri-County Cap	\$2,042.50
Tri-County Cap	\$7,500.00
Winnipesaukee Wellness Center	\$10,000.00
Culture and Recreation	
Parks & Recreation Department - Tax Levy	\$331,208.22
Library	\$596,333.00
Capital Outlay	
Admin. - IT Hardware/Software	\$8,364.69
Assessing - Cyclical Upgrade	\$25,866.00
Bldg & Grnds - Potable Water Insulation	\$6,593.00
DPW - Highway - Truck - Pickup w/ Plow & Sander	\$34,070.00
DPW - Highway - Transfer Station Loader	\$209,922.00
DPW - Highway - Road Improvements	\$596,294.14
DPW - Highway - States Landing Improvements	\$350,000.00
Fire Dept. - Fire Truck	\$279,830.00
Fire Dept. - Brush Truck	\$65,300.00
Fire Dept. - Slide in Brush Fire Unit	\$11,200.00
Police Dept. - Replacement Rifles	\$5,579.20
Rec. Dept. - Kraine Meadow Pavilion	\$24,762.86
Expenditures from Other Resources	
GOFERR Grant Expenditures	\$81,103.24
Expenditures from Trust and Agency Funds	
St. Landing Park & Beach Improvements	\$42,036.90
Fuel Assistance Trust	\$492.80
Historical Buildings	\$8,686.00
Dry Hydrant	\$7,531.30
Milfoil	\$54,975.59
Operating Transfers Out	
Capital Reserve Accounts	\$897,431.00 **
Maintenance Trust Funds	\$60,000.00
	\$10,651,490.27

Education	
Local Schools	\$7,478,941.00
PAYMENTS TO OTHER GOVERNMENT DIVISIONS	
Carroll County Tax	\$4,101,818.00
State-Wide Property Tax for Education	\$6,308,270.00
Total Payments for All Purposes	\$28,540,519.27
TOTAL PAYMENTS	\$28,540,519.27
**Use of Fund Balance	
** CR States Landing Improvements	\$175,000.00
** CR Town Property Acquisition	\$47,431.00
**Use of Fund Balance	\$222,431.00

TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
Financial Statements
December 31, 2019
and
Independent Auditor's Report

INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen
Town of Moultonborough, New Hampshire

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Moultonborough, New Hampshire (the "Town"), as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Moultonborough, New Hampshire, as of December 31, 2019, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of changes in the Town's proportionate share of the net OPEB liability, schedule of Town OPEB contributions, schedule of changes in the Town's total OPEB liability and related ratios, schedule of changes in the Town's proportionate share of the net pension liability, and schedule of Town pension contributions, on pages i-viii and 34-41 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Moultonborough, New Hampshire's basic financial statements. The combining nonmajor governmental and fiduciary fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining nonmajor governmental and fiduciary fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor governmental and fiduciary fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Vashon Cleekay & Company PC

Manchester, New Hampshire
July 15, 2020

**TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2019**

Our discussion and analysis of the financial performance of the Town of Moultonborough, NH is prepared to provide an overview of the Town's financial activities for the year ended December 31, 2019. Responsibility for both the accuracy of the data, and the completeness and fairness of this presentation (including all disclosures) rests with the Board of Selectmen. To the best of our knowledge and belief, the data contained herein is accurate in all material respects. We report this data in a manner designed to present fairly the Town's financial position and the results of operations of the various Town funds. All disclosures necessary to enable the reader to gain an accurate understanding of the Town's financial activities have been included.

The Board of Selectmen are responsible for establishing an accounting and internal control structure designed to ensure that the physical, data, informational, intellectual, and human resource assets of the Town are protected from loss, theft, and misuse, and to ensure that adequate accounting information is maintained and reported in conformity with generally accepted accounting principles (GAAP). The Board of Selectmen also strive to put these assets to good and effective use. We designed the Town's internal control structure to provide reasonable assurances that we attain these objectives.

Financial Highlights

- The assets and deferred outflows of resources of the Town of Moultonborough exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$21,139,284 (net position). Of this amount, \$4,306,848 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.
- The Town's total net position increased by \$806,001 after the restatement of 2018 ending balance due to understatement of prepaid expenses.
- As of the close of the current fiscal year, the Town of Moultonborough's governmental funds reported combined ending fund balances of \$10,560,147, a decrease of \$795,118 in comparison with the prior year. Of this total amount, \$4,877,654 is available for spending at the Town's discretion (unassigned fund balance).
- At the end of the current fiscal year, the unassigned fund balance for the general fund was \$4,877,654 or 42% of total general fund expenditures in fiscal year 2019.
- The Town has long-term obligations payable at year end consisting of a capital lease payable totaling \$61,032 and compensated absences of \$233,605.
- The Town has an other post-employment benefits liability at year end of \$789,035.
- At year end, the Town had a net pension liability of \$5,125,712.

Overview of the Financial Statements

The financial statements presented herein include all the activities of the Town of Moultonborough using the integrated approach prescribed by GASB Statement 34.

It is our intention that this discussion and analysis serve as an introduction to the Town's financial statements. The basic financial statements are comprised of the following three components:

- Government-Wide Financial Statements
- Fund Financial Statements
- Notes to the Basic Financial Statements

**TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2019**

Government-wide financial statements. The *government-wide financial statements* provide readers with a broad overview of the Town's finances, in a manner similar to most private-sector companies.

The *statement of net position* presents information on all of the Town's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position. Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The *statement of activities* presents information showing how the Town's net position changed during the most recent fiscal year. We take all of the current year's revenues and expenses into account regardless of when cash is received or paid.

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

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between the *governmental funds* and *governmental activities*.

The Town maintains numerous individual governmental funds. We present information separately in the governmental fund balance sheet and the statement of revenues, expenditures and changes in fund balances for the General Fund, which is considered to be the Town's only major fund. We combine data from all other governmental funds into a single, aggregate presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining supplemental schedules accompanying this report as Supplementary Information.

The Town adopts an annual appropriation budget for its General Fund. A budgetary comparison schedule is provided for the General Fund as Required Supplementary Information to demonstrate compliance with this budget.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties other than the Town. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the programs of the Town of Moultonborough. The Town's fiduciary funds consist of private-purpose trust funds and custodial 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.

**TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2019**

Required supplementary information. The basic financial statements and accompanying notes are followed by a section of *required supplementary information*. This section includes a budgetary comparison schedule for the general fund, the Town's only major governmental fund with an adopted budget, and includes reconciliation between the statutory fund balance for budgetary purposes and the fund balance as presented in the governmental fund financial statements. In addition, there's a schedule of changes in the Town's proportionate share of the net OPEB liability, schedule of Town OPEB contributions, schedule of changes in the Town's total OPEB liability and related ratios, schedule of changes in the Town's proportionate share of the net pension liability, and a schedule of Town pension contributions.

Other supplementary information. The combining statements referred to previously in connection with non-major governmental funds and fiduciary funds are presented immediately following the required supplementary information.

Government-Wide Financial Analysis

New Standards Implemented

During the year ended December 31, 2019, the Town adopted Governmental Accounting Standards Board (GASB) Statement No. 84 – *Fiduciary Activities*. Under GASB Statement 84, the Town is required to report on the activity of fiduciary funds in a statement of changes in fiduciary net position. Additionally, certain fiduciary funds previously reported as agency funds have been reclassified to custodial funds, as required by the new standard. See note 13 of the basic financial statements for further information.

Town of Moultonborough, NH
Net Position

	2019	2018
Capital assets, net	\$ 16,483,023	\$ 14,973,181
Other assets	11,214,084	17,844,358
Total Assets	27,697,107	32,817,539
Deferred outflows of resources related to OPEB and pensions	509,180	678,755
Total Deferred Outflows of Resources	509,180	678,755
Long-term liabilities	6,209,384	6,375,896
Other liabilities	458,486	6,011,972
Total Liabilities	6,667,870	12,387,868
Property taxes collected in advance	27,904	248,028
Deferred inflows of resources related to OPEB and pensions	371,229	527,115
Total Deferred Inflows of Resources	399,133	775,143
Net position:		
Net investment in capital assets	16,421,991	14,696,168
Restricted	410,445	450,644
Unrestricted	4,306,848	5,186,471
Total Net Position	\$ 21,139,284	\$ 20,333,283

**TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2019**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. At the close of 2019 fiscal year, the Town's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$21,139,284. There was a \$806,001 increase in net position during 2019. This increase includes an increase in net investment in capital assets of \$1,725,823, a decrease in restricted net position of \$40,199, and a decrease in unrestricted net position of \$879,623.

The largest portion of the Town's net position \$16,421,991 (78%) reflects its investment in capital assets (e.g., land, buildings, vehicles and equipment, infrastructure); less any related debt used to acquire those assets that is still outstanding. The Town's capital lease payable at year-end of (\$61,032) is our only capital assets related debt. The Town uses its capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of net position, \$410,445 (2%), represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position \$4,306,848 (20%) may be used to meet the government's ongoing obligations to citizens and creditors.

Town of Moultonborough, NH
Changes in Net position

	2019	2018
Revenues		
Program revenues:		
Charges for services	\$ 221,133	\$ 286,466
Operating grants and contributions	281,111	385,579
General revenues:		
Property and other taxes	7,181,060	7,531,115
Licenses and permits	1,965,185	1,751,167
Grants and contributions	260,899	209,522
Interest and investment earnings	602,491	133,741
Miscellaneous	175,566	266,419
Total revenues	<u>10,687,445</u>	<u>10,564,009</u>
Expenses		
General government	2,289,962	2,153,305
Public safety	2,873,127	2,622,878
Highways and streets	2,727,627	2,733,770
Sanitation	630,022	576,719
Health and welfare	104,834	96,375
Culture and recreation	1,139,466	1,110,834
Conservation	132,551	226,502
Interest and fiscal charges	2,846	-
Total expenses	<u>9,900,435</u>	<u>9,520,383</u>
Increase in net position before contributions to permanent fund principal	787,010	1,043,626
Contributions to permanent fund principal	18,991	-

**TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2019**

Increase in net position	806,001	1,043,626
Net position, beginning of year,	20,333,283	19,214,584
Restatement due to:		
Understatement of prepaid expenses		75,073
Net position, end of year	<u>\$ 21,139,284</u>	<u>\$ 20,333,283</u>

Governmental activities. The Town has no business-type activities therefore governmental activities were 100% responsible for the Town's total growth in net position of \$806,001. A key element of this growth is the increase in Investments by \$935,081 largely due to transfers to expendable trust and capital reserve funds, and higher returns, in part, because the Trustees of Trust Funds moved funds into mixed investment portfolios during 2016. There was a decrease in Cash and Cash Equivalents of roughly \$1.7 million largely due to use of fund balance in the amount of \$1.9 million voted from surplus in 2019. As a result of the decrease in funds raised for the 2019 budget, it would be expected that cash would decrease. Another key element is the increase in Capital Assets (net) of \$1,509,842. There was also a decrease in the Capital Leases Payable of \$215,981.

Financial Analysis of the Government's Funds

As noted earlier, the Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

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

As of the end of 2019 the Town's governmental funds reported combined ending fund balances of \$10,560,147 a decrease of \$795,118 in comparison with the prior year. Of this total amount, \$4,877,654 constitutes unassigned fund balance, which is available for spending at the government's discretion. The remainder of fund balance is classified as either non-spendable, restricted, committed or assigned to indicate that it is not available for new spending. The 2019 non-spendable fund balance includes permanent fund principal used to generate income for purposes that support the Town's programs at the municipal library (\$105,699) and the cemeteries (\$34,725). The restricted fund balance includes donated funds to the library of (\$176,454), donated funds for recreation facilities improvements of (\$26,342), donated funds for the heritage commission of (\$720), donated funds for sidewalk and crosswalk maintenance of (\$5,665) and donated funds for the acquisition of land around Lee Pond in the amount of (\$40,875). The remaining restricted amount (\$19,965) represents library and cemetery income in the permanent funds.

The general fund is the chief operating fund of the Town. At the end of the 2019 fiscal year, unassigned fund balance of the general fund was \$4,877,654 while total fund balance for all governmental funds was \$10,560,147. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance (42%) and total fund balance (91%) to total general fund expenditures of \$11,542,341. As defined by the Town's Fund Balance Policy, based upon our best estimates of the fiscal 2020 budgets for other entities, the unassigned fund balance will be approximately 15% of total appropriations (including School and County taxes) in comparison to the target of 12.5%. The 2020 budget was passed using \$222,431 of this unassigned fund balance. It is the Select Boards' intention to change the Town's fiscal year end to June 30 in the near future. The Board is preserving fund balance to assist with softening the impact of this change on the Town portion of the tax rate.

**TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2019**

Total fund balance of the general fund decreased \$1,184,041 during fiscal year 2019. Final revenues exceeded 2019 budgeted estimates by \$390,362 and the Town under expended its final expenditures budget by \$562,373.

There are nine non-major governmental funds with a total fund balance of \$766,431, which experienced an increase of \$388,923 from the prior year.

General Fund Budgetary Highlights

During the year, the original budget for appropriations decreased by \$390,142. This decrease is the result of approved appropriations of \$390,142 being carried forward to 2020 which includes a reduction in appropriations supported by revenues and transfers in totaling \$220,000 that are not susceptible to accrual.

The Town under expended its 2019 budget by \$562,373. In part, this under expenditure resulted from a \$145,000 savings in the Employee Benefits-Insurance line of various department budgets. This savings was due to vacancies, new hires not taking insurance, and current employees dropping or changing plans. The Town reduced its continuing appropriations in 2019 resulting in lapsed budget balances. The largest of these was a \$104,800 savings in the Capital Outlay-Milfoil line due to less work needed than originally planned by the Milfoil Committee. However, it should be noted that these expenditures are offset by transfers in from the related Milfoil expendable trust fund for this purpose and does not impact fund balance of the General Fund. Budgetary basis accounting requires that the 2018 encumbrances of \$161,018 be removed from the current year expenditures when comparing the 2019 budget to actual. The 2019 encumbrances were \$74,963 and added as current year expenditures.

Capital Assets and Debt Administration

Capital Assets. The Town of Moultonborough considers a capital asset to be an asset whose cost exceeds \$5,000 and which has a useful life of greater than one (1) year. The Town depreciates its assets using the straight-line method over the course of their useful life beginning in the year of acquisition.

The total investment in capital assets for governmental activities at year end amounted to \$16,483,023 (net of accumulated depreciation), an increase of \$1,509,842 from the previous year. This investment in capital assets includes land, buildings, improvements, vehicles and equipment, park facilities and roads.

Major capital asset events during the current fiscal year included the purchase of a fire truck, self-contained breathing apparatus, an international dump truck, pickup, van, and police cruiser. The Town also made improvements to States Landing, Kraines Meadow Pavilion, the hockey rink and softball fields. Finally, the Town completed five road projects including various forms of either reconstruction, reclaiming, paving, and crack sealing for Hanson Mill Road, Old Route 9, Ossipee Mountain Road, Paradise Drive and Winaukee Road.

**TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2019**

Capital Assets (net of depreciation) <u>Governmental Activities</u>	2019	2018
Land and improvements	\$ 3,009,532	\$ 2,894,430
Buildings and improvements	4,430,913	4,466,687
Vehicles and equipment	3,481,449	2,831,549
Infrastructure	5,012,009	4,639,257
Construction in progress	549,120	141,258
Total	\$ 16,483,023	\$ 14,973,181

Additional information on capital assets can be found in Note 3 to the basic financial statements.

Long-Term Obligations. At the end of the current fiscal year, total bonded debt outstanding remained at zero. Capital leases payable was \$61,032 which is a \$215,981 decrease from the prior year due to the lease/purchase of a 2019 Van, less scheduled/budgeted payments on the existing obligation.

Outstanding Debt <u>Governmental Activities</u> <u>General Obligation Bonds and Capital Lease Payable</u>	2019	2018
General obligation bonds	\$ -	\$ -
Capital leases	61,032	277,013
Total	\$ 61,032	\$ 277,013

The balance of compensated absences payable of \$233,605 had a net increase of \$15,049 in potential future payments.

The net Other Post-Employment Benefits (OPEB) obligation at the end of 2019 was \$789,035 which consists of \$444,858 for the Cost-Sharing Multiple Employer Plan and \$344,177 for the Single Employer Plan. The Single Employer Plan represents the value provided to retirees through an implicit rate subsidy gained through lower insurance premiums than what a retiree might otherwise pay if they were on a different plan from other employees. The Town employs a *pay-as-you-go* basis to fund the plan and has not advance funded its obligation; therefore, the liability will continue to increase. The Cost-Sharing Multiple Employer Plan is administrated by the New Hampshire Retirement System (NHRs) which provides a medical insurance subsidy to qualified retired members.

The Net Pension Liability at the end of 2019 was \$5,125,712. This represents the Town's proportionate share of the New Hampshire Retirement System's total net pension liability, which is required to be reported due to the Town's participation in the cost-sharing multiple employer defined benefit pension plan.

See Note 4, 5 and 6, to the basic financial statements, for additional information for all long-term liabilities.

Economic Factors, Rates and 2019 Budget

The NH Department of Revenue Administration (DRA) sets the Annual Tax Rate for the Town of Moultonborough based on the Annual Budget approved at Town Meeting and adjusted for actual

**TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2019**

revenues and expenditures throughout the year. The Town collects property taxes to fund its own operations and that of School Administrative Unit #45. The property tax also pays the levy placed on the Town by Carroll County and the State of New Hampshire in the Statewide Property Tax for Education. The Town bills for property taxes semi-annually. Tax billing occurs according to the laws of the State of New Hampshire, under the supervision of the DRA. The first billing is an estimate based on the previous year's tax rate applied to the current year's assessments. The second billing utilizes the actual tax rate for the year as established by the New Hampshire DRA applied to the current year's assessment.

The following is a comparison of the 2019 to the 2018 tax rates:

	2019	2018
Town rate	\$ 2.18	\$ 2.44
Local school rate	1.91	1.95
State school rate	1.96	2.10
County rate	1.10	1.23
Total rate	<u><u>\$ 7.15</u></u>	<u><u>\$ 7.72</u></u>
Assessed value (in thousands)	\$ 3,377,535	\$ 3,092,563

The Town purchased new Avitar assessing software in 2019 and hired a new assessing contractor. Whitney Consulting Group (WCG) completed a Town-wide update in 2019 bringing assessed values close to 100% of the market. The results of the statistical update show the average, overall assessed values increased 9.6%. Residential homes increased by 5.7%, vacant land increased by 8.8%, commercial values increased by 3.8%, condominium values increased by 1.5%, and waterfront properties increased by 11.8%. There were 310 qualified sales from April 1, 2017 through March 31, 2019, 248 were residential which include 93 waterfront sales, 31 vacant land sales, 13 commercial sales and 18 boat slips/docks.

Requests for Information

This financial report provides our citizens and creditors with a general overview of the Town of Moultonborough's finances. It demonstrates accountability for the funds the Town receives. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Administration Department, or the Board of Selectmen, at P.O. Box 139, Moultonborough, NH 03254. You may also call them at (603) 476-2347, stop by Town Hall at 6 Holland Street, or visit our website at www.moultonboroughnh.gov and click on *Departments and Boards* for our various email addresses.

EXHIBIT A
TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
Statement of Net Position
December 31, 2019

	<u>Governmental Activities</u>
ASSETS	
Current Assets:	
Cash and cash equivalents	\$5,201,097
Investments	5,540,742
Taxes receivable, net	444,905
Accounts receivable	27,340
Total Current Assets	<u>11,214,084</u>
Noncurrent Assets:	
Capital assets:	
Non-depreciable capital assets	2,047,448
Depreciable capital assets, net	14,435,575
Total Noncurrent Assets	<u>16,483,023</u>
Total Assets	<u>27,697,107</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources related to OPEB	23,924
Deferred outflows of resources related to pensions	<u>485,256</u>
Total Deferred Outflows of Resources	<u>509,180</u>
LIABILITIES	
Current Liabilities:	
Accounts payable	283,101
Accrued expenses	165,385
Deposits	10,000
Current portion of capital lease payable	10,872
Current portion of compensated absences payable	25,392
Total Current Liabilities	<u>494,750</u>
Noncurrent Liabilities:	
Capital lease payable	50,160
Compensated absences payable	208,213
Other post-employment benefits (OPEB) liability	789,035
Net pension liability	5,125,712
Total Noncurrent Liabilities	<u>6,173,120</u>
Total Liabilities	<u>6,667,870</u>
DEFERRED INFLOWS OF RESOURCES	
Property taxes collected in advance	27,904
Deferred inflows of resources related to OPEB	1,667
Deferred inflows of resources related to pensions	<u>369,562</u>
Total Deferred Inflows of Resources	<u>399,133</u>
NET POSITION	
Net investment in capital assets	16,421,991
Restricted	410,445
Unrestricted	4,306,848
Total Net Position	<u>\$ 21,139,284</u>

EXHIBIT B
TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
Statement of Activities
For the Year Ended December 31, 2019

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position
			Operating	
	Charges for Services	Grants and Contributions	Governmental Activities	
Governmental Activities:				
General government	\$ 2,289,962			\$ (2,289,962)
Public safety	2,873,127	\$ 180		(2,872,947)
Highways and streets	2,727,627	2,866	\$ 151,322	(2,573,439)
Sanitation	630,022	187,830		(442,192)
Health and welfare	104,834			(104,834)
Culture and recreation	1,139,466	30,257	99,700	(1,009,509)
Conservation	132,551		30,089	(102,462)
Interest and fiscal charges	2,846			(2,846)
Total governmental activities	\$ 9,900,435	\$ 221,133	\$ 281,111	(9,398,191)
General revenues:				
Property and other taxes				7,181,060
Licenses and permits				1,965,185
Grants and contributions:				
Municipal aid				52,068
Rooms and meals tax distribution				208,831
Interest and investment earnings				602,491
Miscellaneous				175,566
Contributions to permanent fund principal				<u>18,991</u>
Total general revenues and contributions to permanent fund principal				<u>10,204,192</u>
Change in net position				806,001
Net Position - beginning of year, as restated				<u>20,333,283</u>
Net Position - end of year				<u>\$ 21,139,284</u>

EXHIBIT C
TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
Balance Sheet
Governmental Funds
December 31, 2019

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 5,053,156	\$ 147,941	\$ 5,201,097
Investments	4,921,394	619,348	5,540,742
Taxes receivable, net	444,905		444,905
Accounts receivable	27,340		27,340
Due from other funds	858		858
Total Assets	<u>10,447,653</u>	<u>767,289</u>	<u>11,214,942</u>
DEFERRED OUTFLOWS OF RESOURCES			
Total Deferred Outflows of Resources	-	-	-
Total Assets and Deferred Outflows of Resources	<u>\$ 10,447,653</u>	<u>\$ 767,289</u>	<u>\$ 11,214,942</u>
LIABILITIES			
Accounts payable	\$ 283,101		\$ 283,101
Accrued expenses	165,385		165,385
Deposits	10,000		10,000
Due to other funds	858		858
Total Liabilities	<u>458,486</u>	<u>858</u>	<u>459,344</u>
DEFERRED INFLOWS OF RESOURCES			
Property taxes collected in advance	27,904		27,904
Uncollected property tax revenue	167,547		167,547
Total Deferred Inflows of Resources	<u>195,451</u>	<u>-</u>	<u>195,451</u>
FUND BALANCES			
Nonspendable		140,424	140,424
Restricted	176,454	93,567	270,021
Committed	4,517,177	532,440	5,049,617
Assigned	222,431		222,431
Unassigned	4,877,654		4,877,654
Total Fund Balances	<u>9,793,716</u>	<u>766,431</u>	<u>10,560,147</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 10,447,653</u>	<u>\$ 767,289</u>	<u>\$ 11,214,942</u>

EXHIBIT C-1

TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
December 31, 2019

Total Fund Balances - Governmental Funds (Exhibit C)	\$ 10,560,147
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	16,483,023
Property taxes are recognized on an accrual basis in the statement of net position, not the modified accrual basis.	167,547
Deferred outflows of resources and deferred inflows of resources that do not require or provide the use of current financial resources are not reported within the funds.	
Deferred outflows of resources related to OPEB liability	23,924
Deferred outflows of resources related to net pension liability	485,256
Deferred inflows of resources related to OPEB liability	(1,667)
Deferred inflows of resources related to net pension liability	(369,562)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds. Long-term liabilities at year end consist of:	
Capital lease payable	(61,032)
Compensated absences payable	(233,605)
OPEB liability	(789,035)
Net pension liability	<u>(5,125,712)</u>
Net Position of Governmental Activities (Exhibit A)	<u>\$ 21,139,284</u>

EXHIBIT D

TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2019

	<u>General Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues:			
Taxes	\$ 7,241,136	\$ 1,470	\$ 7,242,606
Licenses and permits	1,965,185		1,965,185
Intergovernmental	439,479		439,479
Charges for services	190,696	30,437	221,133
Interest and investment income	536,483	66,008	602,491
Miscellaneous	195,714	95,752	291,466
Total Revenues	10,568,693	193,667	10,762,360
Expenditures:			
Current operations:			
General government	2,134,259		2,134,259
Public safety	2,643,600	880	2,644,480
Highways and streets	2,854,921		2,854,921
Sanitation	613,574		613,574
Health and welfare	104,834		104,834
Culture and recreation	1,032,858	65,959	1,098,817
Conservation		9,330	9,330
Capital outlay	2,158,295		2,158,295
Total Expenditures	11,542,341	76,169	11,618,510
Excess revenues over (under) expenditures	(973,648)	117,498	(856,150)
Other financing sources (uses):			
Capital lease proceeds	61,032		61,032
Transfers in	2,279	273,704	275,983
Transfers out	(273,704)	(2,279)	(275,983)
Total Other financing sources (uses)	(210,393)	271,425	61,032
Net change in fund balances	(1,184,041)	388,923	(795,118)
Fund balances - beginning of year, as restated	10,977,757	377,508	11,355,265
Fund balances - end of year	\$ 9,793,716	\$ 766,431	\$ 10,560,147

EXHIBIT D-1

TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
Reconciliation of the Statement of Revenues, Expenditures
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended December 31, 2019

Net Change in Fund Balances - Governmental Funds (Exhibit D)	\$ (795,118)
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation expense in the current period.	1,536,452
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(61,546)
Governmental funds only report the disposal of assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. This is the amount of the net gain on the disposal of capital assets reduced by the actual proceeds received from the disposal.	(26,610)
Proceeds from capital leases are other financing sources in the funds, but capital lease issuances increase long-term liabilities in the statement of net position.	(61,032)
Repayment of principal on capital leases payable is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	277,013
Some expenses reported in the statement of activities, such as compensated absences, do not require the use of current financial resources and therefore, are not reported as expenditures in the governmental funds.	(15,049)
Governmental funds report OPEB and pension contributions as expenditures. However, in the statement of activities, OPEB and pension expense reflects the change in the OPEB liability and net pension liability and related deferred outflows and inflows of resources, and does not require the use of current financial resources. This is the amount by which OPEB and pension expense differed from OPEB and pension contributions in the current period.	
Net changes in OPEB	(36,870)
Net changes in pension	<u>(11,239)</u>
Change in Net Position of Governmental Activities (Exhibit B)	<u>\$ 806,001</u>

EXHIBIT E

TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE

Statement of Fiduciary Net Position

Fiduciary Funds

December 31, 2019

	<u>Private- Purpose Trust Funds</u>	<u>Custodial Funds</u>
ASSETS		
Cash and cash equivalents	\$ 5,527,944	
Investments	\$ 130,825	1,214,611
Taxes receivable, net		460,680
Total Assets	<u>130,825</u>	<u>7,203,235</u>
LIABILITIES		
Due to other governments		5,975,663
Total Liabilities	<u>-</u>	<u>5,975,663</u>
NET POSITION		
Restricted for:		
School district		1,214,611
Others		12,961
Held in trust	<u>130,825</u>	
Total Net Position	<u>\$ 130,825</u>	<u>\$ 1,227,572</u>

EXHIBIT F
TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2019

	<u>Private- Purpose Trust Funds</u>	<u>Custodial Funds</u>
ADDITIONS:		
Contributions:		
Private donations	\$ 8,571	\$ -
Total Contributions	<u>8,571</u>	<u>\$ -</u>
Investment Earnings:		
Interest income	2,942	24,352
Realized gains (losses) on investments	(20)	(20)
Net increase in the fair value of investments	<u>15,082</u>	<u>92,142</u>
Total Investment Earnings	<u>18,004</u>	<u>116,494</u>
Property tax collections for other governments		16,724,778
Motor vehicle fee collections for other governments		570,467
Miscellaneous		158,000
Total Additions	<u>26,575</u>	<u>17,569,739</u>
DEDUCTIONS:		
Beneficiary payments to individuals	10,838	
Beneficiary payments to other governments		3,303
Beneficiary payments to others		7,635
Payments of property tax to other governments		16,724,778
Payments of motor vehicle fees to other governments		570,467
Total Deductions	<u>10,838</u>	<u>17,306,183</u>
Change in net position	15,737	263,556
Net Position - beginning of year, as restated	<u>115,088</u>	<u>964,016</u>
Net Position - end of year	<u>\$ 130,825</u>	<u>\$ 1,227,572</u>

TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2019

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town of Moultonborough, New Hampshire conform to accounting policies generally accepted in the United States of America for local governmental units, except as indicated hereinafter. The following is a summary of significant accounting policies.

Financial Reporting Entity

The Town of Moultonborough, New Hampshire (the “Town”) was incorporated in 1777. The Town operates under the Town Meeting/Board of Selectmen form of government and performs local governmental functions authorized by State law.

The financial statements include those of the various departments governed by the Board of Selectmen and other officials with financial responsibility. The Town has no other separate organizational units, which meet criteria for inclusion in the financial statements as defined by the Governmental Accounting Standards Board (GASB).

Basis of Presentation

The Town’s basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

1. Government-Wide Financial Statements:

The statement of net position and statement of activities display information about the Town as a whole. These statements include the financial activities of the primary government, except for fiduciary funds.

The statement of net position presents the financial condition of the governmental activities of the Town at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the Town’s governmental activities. Direct expenses are those which are specifically associated with a service, program, or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the Town. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the Town.

2. Fund Financial Statements:

During the year, the Town segregates transactions related to certain Town functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Town at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The fiduciary funds are reported by type.

**TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019**

Fund Accounting

The Town uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The Town employs the use of two categories of funds: governmental and fiduciary.

1. Governmental Funds:

Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and deferred outflows of resources, and liabilities and deferred inflows of resources, is reported as fund balance. The following is the Town's sole major governmental fund:

The *General Fund* is the main operating fund of the Town and is used to account for all financial resources except those required to be accounted for in another fund.

2. Fiduciary Funds:

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into two classifications: private-purpose trust funds and custodial funds. Trust funds are used to account for assets held by the Town under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the Town's own programs. The Town maintains private-purpose trust funds which account for monies designated to benefit individuals within the Town. Custodial funds are held and administered by the Town for the benefit of others; therefore, custodial fund assets are not available to support the Town. The Town's custodial funds consist of property taxes collected on behalf of Moultonborough School District and Carroll County, motor vehicle fees collected on behalf of the State of New Hampshire, and the capital reserve funds of the Moultonborough School District, which are held by the Town as required by State law. Other custodial funds consist of developer's performance deposits.

Measurement Focus

1. Government-Wide Financial Statements:

The government-wide financial statements are prepared using the economic resources measurement focus. All assets, deferred outflows of resources, liabilities and deferred inflows of resources associated with the operation of the Town are included on the Statement of Net Position.

2. Fund Financial Statements:

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets, deferred outflows of resources, current liabilities, and deferred inflows of resources generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This

TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include reconciliations with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

The private-purpose trust funds are reported using the economic resources measurement focus.

Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Fiduciary funds also use the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue and in the presentation of expenses versus expenditures.

1. Revenues – Exchange and Non-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 a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the Town, available means expected to be received within sixty days of year end.

Non-exchange transactions, in which the Town receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied (see Note 10). Revenue from grants, entitlements and donations is recognized in the year in which all 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 non-exchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year end: property taxes, charges for services, and interest on investments.

Licenses and permits and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received.

Grants and entitlements received before the eligibility requirements are met are recorded as advances from grantors. On governmental fund financial statements, taxes receivable that will not be collected within the available period have been reported as deferred inflows of resources.

2. Expenses/Expenditures:

On the accrual basis of accounting, expenses are recognized at the time they are incurred.

**TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019**

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization are not recognized in governmental funds.

Budgetary Data

The Town's budget represents functional appropriations as authorized by annual or special Town meetings. The Selectmen may transfer funds between operating categories as they deem necessary. The Town adopts its budget under State regulations, which differ somewhat from accounting principles generally accepted in the United States of America in that the focus is on the entire governmental unit rather than on the basis of fund types.

Investments

Investments are stated at their fair value in all funds. Certificates of deposit with a maturity of greater than ninety days from the date of issuance are included in investments.

Taxes Receivable

Taxes levied during the current year and prior and uncollected at December 31, 2019 are recorded as receivables net of reserves for estimated uncollectibles of \$50,000.

Capital Assets

General capital assets result from expenditures in the governmental funds. These assets are reported in the government-wide statement of net position but are not reported in the fund financial statements.

All capital assets including infrastructure are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their acquisition value as of the date received. The Town maintains a capitalization threshold of \$5,000. The Town's infrastructure consists of roads, bridges, sidewalks, and similar items. The Town is not required to retroactively report its general infrastructure. Infrastructure records have been maintained effective January 1, 2004 and are included in these financial statements. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not.

All reported capital assets except for land and construction in progress are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the Town's historical records of necessary improvements and replacement. Depreciation is computed using the straight-line method over the following useful lives:

<u>Description</u>	<u>Years</u>
Infrastructure	10-30
Land improvements	10-30
Buildings and improvements	15-50
Vehicles and equipment	3-25

TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

Compensated Absences

Dependent on length of service, employees earn leave time at 3 to 6 hours per week. Upon voluntary separation of employment from the Town, employees shall be compensated for unused leave time at current rates of pay up to a maximum of 240 hours for full-time employees and 120 hours for part-time employees.

For governmental fund financial statements, compensated absences are reported as liabilities and expenditures as payments come due each period upon the occurrence of employee death or retirement. The entire compensated absence liability is reported on the government-wide financial statements.

Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current resources are reported as obligations of the funds. However, compensated absences that will be paid from governmental funds are reported as liabilities in the fund financial statements only to the extent that they are due for payment during the current year. Capital leases and other long-term obligations that will be paid from governmental funds are recognized as a liability in the fund financial statements when due.

Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the New Hampshire Retirement System (NHRS) OPEB Plan and additions to/deductions from NHRS's fiduciary net position have been determined on the same basis as they are reported by NHRS. For this purpose, NHRS recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for non-registered commingled funds valued at net asset value (NAV) as a practical expedient to estimate fair value.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the New Hampshire Retirement System (NHRS) and additions to/deductions from NHRS's fiduciary net position have been determined on the same basis as they are reported by NHRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

Net Position

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances on any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Town or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

**TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019**

Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted components of net position.

The Town's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

Fund Balance Policy

The Town has segregated fund balance into five classifications: Nonspendable, Restricted, Committed, Assigned, and Unassigned. The components of fund balance are defined as follows:

- *Nonspendable Fund Balance*: Amounts that are not in a spendable form or are required to be maintained intact.
- *Restricted Fund Balance*: Amounts that can only be spent for the specific purpose stipulated by external resource providers or limitations imposed by enabling legislation. Restrictions may be changed or lifted only with the consent of the resource providers or enabling legislation.
- *Committed Fund Balance*: Includes amounts that can be used only for the specific purposes imposed by a formal action of the Town's highest level of decision making authority (the Town Meeting). Commitments may be changed or lifted only by taking the same formal action that imposed the constraint originally.
- *Assigned Fund Balance*: Amounts the Town intends to use, as established by the highest level of decision making authority (Town Meeting) or the body of official designated by that level, for a specific purpose. All appropriations shall lapse at the end of the fiscal year unless authorized with the provisions of RSA 32:7. For all governmental funds, other than the General Fund, any remaining positive fund balance amounts are to be classified as "Assigned".
- *Unassigned Fund Balance*: Amounts that are not obligated or specifically designated for a specified use and are available for any purpose. The residual classification of any General Fund balance is to be reported here. Any deficit balance of another governmental fund is also classified as "Unassigned".

Spending Prioritizations

When expenditures are incurred for purposes for which both restricted and unrestricted fund balance are available, restricted fund balance is considered to have been spent first. When expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications can be used, committed amounts shall be reduced first, followed by assigned amounts then unassigned amounts.

Minimum Level of Unassigned Fund Balance

It is the Town's intent to maintain a target level of 12.5% of its total gross annual appropriations in the unassigned fund balance in the General Fund. The target shall be calculated by dividing the unassigned fund balance at year end of a given fiscal year by the total of the annual gross appropriations or levies upon the community to include the Town, County, School District, and State-Wide Education Property for the current fiscal year. Amounts above that may be considered excess.

TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

If the unassigned fund balance drops below the target level, the Town Administrator shall so notify the Board making recommendations as to advisable actions for its consideration, including but not limited to, a spending or hiring freeze until the unassigned fund balance has recovered to the target level. If this cannot be accomplished in a prudent manner over a period of three years, the Board shall consider recommended revenue increases in the next budget year.

Excess unassigned fund balance may be expended for the following: emergency situations which may cause an over-expenditure of total appropriations in accordance with the provisions of RSA 32:11, to reduce the property tax rate, to fund underfunded trust funds or capital reserves, or to increase capital outlay beyond that normally anticipated.

Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented in the financial statements.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

NOTE 2—DEPOSITS AND INVESTMENTS

Deposits and investments as of December 31, 2019 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and cash equivalents	\$ 5,201,097
Investments	5,540,742
Statement of Fiduciary Net Position:	
Cash and cash equivalents	5,527,944
Investments	1,345,436
	<u>\$ 17,615,219</u>

Deposits and investments at December 31, 2019 consist of the following:

Deposits with financial institutions	\$ 10,797,621
Investments	6,817,598
	<u>\$ 17,615,219</u>

The Town's investment policy for governmental fund types requires that deposits be made with either the New Hampshire Public Deposit Investment Pool (NHPDIP), federally insured banks chartered under the laws of New Hampshire or the federal government with a branch within the State and federally insured banks outside the State, if such banks pledge and deliver collateral security to a third party custodial bank

TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

or the Federal Reserve Bank. The Town limits its investments for governmental fund types to the NHPDIP, an external investment pool in accordance with New Hampshire State law and federally insured banks chartered under the laws of New Hampshire or the federal government with a branch within the State to the following investment types: money market accounts, certificates of deposit, repurchase agreements, all other types of interest bearing accounts, or obligations fully guaranteed as to principal and interest by the United States government. Responsibility for the investments of the Trust Funds is with the Board of Trustees. Investments of the library funds are at the discretion of the Library Trustees.

Interest Rate Risk

Interest rate risk 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's investment policy for managing interest rate risk is to maintain a diversified portfolio, with investments selected based on the prudent person principal, and to avoid an over-concentration of assets in a specific maturity.

Information about the sensitivity of the fair values of the Town's investments to market interest rate fluctuations is provided by the following table that shows the distribution of investments by maturity:

<u>Investment Type</u>	<u>Total</u>	Remaining Maturity (in Years)		
		<u>0-1 Years</u>	<u>1-5 Years</u>	<u>> 5 Years</u>
Fixed Income Mutual Funds	\$ 167,756			\$ 167,756
U.S Government Agency Obligations	538,570	\$ 124,937	\$ 413,633	
US Treasury Notes & Bonds	206,094		206,094	
Corporate Bonds	<u>3,154,139</u>	<u>751,570</u>	<u>2,402,569</u>	
	<u>\$ 4,066,559</u>	<u>\$ 876,507</u>	<u>\$ 3,022,296</u>	<u>\$ 167,756</u>

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The Town's investment policy for managing credit rate risk is to maintain a diversified portfolio, with investments selected based on the prudent person principal.

The following table shows the distribution of investments by credit rating as of year-end for each investment type:

<u>Rating</u>	<u>Total</u>	<u>Equity</u>	<u>Money</u>	<u>Fixed</u>	<u>U.S.</u>
		<u>Mutual</u>	<u>Market</u>	<u>Income</u>	<u>Government</u>
AAA	\$ 538,570				\$ 538,570
A+	1,271,690				\$ 1,271,690
A	722,886				722,886
A-	958,103				958,103
BBB+	201,460				201,460
Not Rated	<u>1,277,087</u>	<u>\$ 88,493</u>	<u>\$ 1,020,838</u>	<u>\$ 167,756</u>	<u>\$ 538,570</u>
	<u>\$ 4,969,796</u>	<u>\$ 88,493</u>	<u>\$ 1,020,838</u>	<u>\$ 167,756</u>	<u>\$ 3,154,139</u>

TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

Custodial Credit Risk

Custodial credit risk for deposits is the risk that in the event of a bank failure, the Town's deposits may not be returned. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. For assurance against custodial credit risk, the Town's investment policy requires that all deposits with financial institutions be collateralized with pledged securities that shall be equal or in excess of the amount of the public funds deposited, less any portion thereof covered by federal deposit insurance. Collateralization must remain in effect so long as Town assets remain on deposit.

Of the Town's deposits with financial institutions at year end, \$9,799,025 was collateralized by securities held by the bank.

As of December 31, 2019, Town investments in the following investment types were held by the same counterparty that was used to buy the securities:

<u>Investment Type</u>	<u>Amount</u>
Equity Mutual Funds	\$ 88,493
Fixed Income Mutual Funds	167,756
U.S Government Agency Obligations	538,570
US Treasury Notes & Bonds	206,094
Corporate Bonds	3,154,139
Equity Securities	<u>1,641,708</u>
	<u><u>\$ 5,796,760</u></u>

Fair Value

The Town categorizes the fair value measurements of its investments within the fair value hierarchy established by accounting principles generally accepted in the United States. The fair value hierarchy categorizes the inputs to valuation techniques used for fair value measurement into three levels as follows (in order of priority):

- *Level 1 Inputs* - Inputs that reflect quoted prices (unadjusted) in active markets for identical assets or liabilities that the Town has the ability to access at the measurement date.
- *Level 2 Inputs* - Inputs other than quoted prices that are observable for assets or liabilities either directly or indirectly, including inputs in markets that are not considered to be active.
- *Level 3 Inputs* - Significant unobservable inputs.

As of December 31, 2019, the Town's investments measured at fair value, by type, were as follows:

TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

<u>Investment Type</u>	Fair Value Measurements Using:			
	Level 1 <u>Inputs</u>	Level 2 <u>Inputs</u>	Level 3 <u>Inputs</u>	<u>Total</u>
Equity Mutual Funds	\$ 88,493			\$ 88,493
Fixed Income Mutual Funds	167,756			167,756
U.S Government Agency Obligations		\$ 538,570		538,570
US Treasury Notes & Bonds		206,094		206,094
Corporate Bonds		3,154,139		3,154,139
Equity Securities	<u>1,641,708</u>			<u>1,641,708</u>
	<u>\$ 1,897,957</u>	<u>\$ 3,898,803</u>	<u>\$ -</u>	<u>\$ 5,796,760</u>

Mutual funds and equity securities classified as Level 1 are valued using unadjusted prices quoted in active markets for those securities. U.S. Government agency obligations, US Treasury notes & bonds, and corporate bonds classified as Level 2 are valued utilizing pricing that may involve estimation using similar securities or trade dates.

NOTE 3—CAPITAL ASSETS

The following is a summary of changes in capital assets of the governmental activities:

	<u>Balance</u> <u>01/01/19</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/19</u>
Governmental activities:				
Capital assets not depreciated:				
Land	\$ 1,498,328			\$ 1,498,328
Construction in progress	<u>141,258</u>	<u>\$ 521,044</u>	<u>\$ (113,182)</u>	<u>549,120</u>
Total capital assets not being depreciated	<u>1,639,586</u>	<u>521,044</u>	<u>(113,182)</u>	<u>2,047,448</u>
Other capital assets:				
Infrastructure	6,256,153	757,507		7,013,660
Land improvements	2,062,655	198,953		2,261,608
Buildings and improvements	6,516,697	112,950		6,629,647
Vehicles and equipment	6,031,269	1,065,095	(173,178)	6,923,186
Total other capital assets at historical cost	<u>20,866,774</u>	<u>2,134,505</u>	<u>(173,178)</u>	<u>22,828,101</u>
Less accumulated depreciation for:				
Infrastructure	(1,616,896)	(384,755)		(2,001,651)
Land improvements	(666,553)	(83,851)		(750,404)
Buildings and improvements	(2,050,010)	(148,724)		(2,198,734)
Vehicles and equipment	(3,199,720)	(390,317)	148,300	(3,441,737)
Total accumulated depreciation	<u>(7,533,179)</u>	<u>(1,007,647)</u>	<u>148,300</u>	<u>(8,392,526)</u>
Total other capital assets, net	<u>13,333,595</u>	<u>1,126,858</u>	<u>(24,878)</u>	<u>14,435,575</u>
Total capital assets, net	<u>\$14,973,181</u>	<u>\$ 1,647,902</u>	<u>\$ (138,060)</u>	<u>\$ 16,483,023</u>

TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

Depreciation expense was charged to governmental functions as follows:

General government	\$ 76,815
Public safety	243,734
Highways and streets	582,707
Sanitation	13,959
Culture and recreation	<u>90,432</u>
Total governmental activities depreciation expense	<u>\$ 1,007,647</u>

The balance of capital assets acquired through capital lease issuances as of December 31, 2019 is as follows:

Vehicles and equipment	\$ 61,032
Less: Accumulated depreciation	<u>(10,172)</u>
	<u>\$ 50,860</u>

NOTE 4—LONG-TERM OBLIGATIONS

Changes in Long-Term Obligations

The changes in the Town's long-term obligations for the year ended December 31, 2019 are as follows:

	<u>Balance 01/01/19</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/2019</u>	<u>Due Within One Year</u>
Governmental activities:					
Capital leases payable	\$ 277,013	\$ 61,032	\$ (277,013)	\$ 61,032	\$ 10,872
Compensated absences payable	<u>218,556</u>	<u>44,074</u>	<u>(29,025)</u>	<u>233,605</u>	<u>25,392</u>
	<u>\$ 495,569</u>	<u>\$ 105,106</u>	<u>\$ (306,038)</u>	<u>\$ 294,637</u>	<u>\$ 36,264</u>

Payments made on capital lease obligations are paid out of the General Fund. Compensated absences payments will also be paid from the General Fund.

Capital Lease Obligations

Capital lease obligations represent lease agreements entered into for the financing of vehicle acquisitions. These contracts are subject to cancellation should funds not be appropriated to meet payment obligations. Amounts are annually budgeted in the applicable functions. The following is the individual capital lease obligation outstanding at December 31, 2019:

	<u>Interest Rate</u>	<u>Final Maturity Date</u>	<u>Balance 12/31/2019</u>
Governmental Activities:			
Van	5.79%	02/2024	<u>\$ 61,032</u>

TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

Debt service requirements to retire the capital lease obligation outstanding at December 31, 2019 are as follows:

<u>Year Ending</u> <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2020	\$ 10,872	\$ 3,534	\$ 14,406
2021	11,502	2,904	14,406
2022	12,168	2,238	14,406
2023	12,872	1,534	14,406
2024	13,618	788	14,406
	<u><u>\$ 61,032</u></u>	<u><u>\$ 10,998</u></u>	<u><u>\$ 72,030</u></u>

NOTE 5—OTHER POST-EMPLOYMENT BENEFITS

Total OPEB Liabilities, Deferred Outflows of Resources, Deferred Inflows of Resources and OPEB Expense

	<u>Deferred</u> <u>Outflows</u>	<u>OPEB</u> <u>Liability</u>	<u>Deferred</u> <u>Inflows</u>	<u>OPEB</u> <u>Expense</u>
Cost-Sharing Multiple Employer Plan	\$ 23,924	\$ 444,858	\$ 1,667	\$ 55,030
Single Employer Plan		344,177		29,202
Total	<u>\$ 23,924</u>	<u>\$ 789,035</u>	<u>\$ 1,667</u>	<u>\$ 84,232</u>

The net amount of deferred outflows of resources and deferred inflows of resources related to OPEB is reflected as an increase to unrestricted net position in the amount of \$22,257.

COST-SHARING MULTIPLE EMPLOYER PLAN

Plan Description

The New Hampshire Retirement System (NHRS) administers a cost-sharing multiple-employer other postemployment benefit plan (OPEB Plan). The OPEB Plan provides a medical insurance subsidy to qualified retired members.

The NHRS issues a publicly available financial report that includes financial statements and required supplementary information for NHRS. That report may be obtained by writing to New Hampshire Retirement System at 54 Regional Drive, Concord, New Hampshire 03301 or from their website at www.nhrs.org.

The OPEB Plan is divided into four membership types. The four membership types are Group II Police Officer and Firefighters, Group I Teachers, Group I Political Subdivision Employees, and Group I State Employees. The OPEB plan is closed to new entrants.

Benefits Provided

Benefit amounts and eligibility requirements for the OPEB Plan are set by state law (RSA 100-A:52, RSA 100-A:52-a and RSA 100-A:52-b), and members are designated in statute by type. The medical insurance

**TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019**

subsidy is a payment made by NHRS to the former employer or its insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certified dependent children with a disability who are living in the household and being cared for by the retiree. If the health insurance premium amount is less than the medical subsidy amount, then only the health insurance premium amount will be paid. If the health insurance premium amount exceeds the medical subsidy amount, then the retiree or other qualified person is responsible for paying any portion that the employer does not pay.

Group I benefits are based on creditable service, age and retirement date. Group II benefits are based on hire date, age and creditable service. Medical subsidy rates established by RSA 100-A:52 II are dependent upon whether retirees are eligible for Medicare. Retirees not eligible for Medicare may receive a maximum medical subsidy of \$375.56 for a single person plan and \$751.12 for a two-person plan. Retirees eligible for Medicare may receive a maximum medical subsidy of \$236.84 for a single person plan and \$473.68 for a two-person plan.

Funding Policy

Per RSA-100-A:16, contribution rates are established and may be amended by the New Hampshire State legislature and are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's contribution rate for the covered payroll of general employees and public safety employees were 0.30% and 4.10%, respectively, through June 30, 2019, and 0.29% and 3.66%, respectively, thereafter. Contributions to the OPEB plan for the Town were \$47,350 for the year ended December 31, 2019. Employees are not required to contribute to the OPEB plan.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At December 31, 2019, the Town reported a liability of \$444,858 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by a roll forward of the actuarial valuation from June 30, 2018. The Town's proportion of the net OPEB liability was based on actual contributions by the Town during the relevant fiscal year relative to the actual contributions of all participating plan members, excluding contributions to separately finance specific liabilities of individual employers or NHRS. At June 30, 2019, the Town's proportion was approximately 0.1015 percent, which was a decrease of 0.0007 percentage points from its proportion measured as of June 30, 2018.

For the year ended December 31, 2019, the Town recognized OPEB expense of \$55,030. At December 31, 2019, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 774	
Net difference between projected and actual earnings on OPEB plan investments	500	
Changes in proportion and differences between Town contributions and proportionate share of contributions	393	
Town contributions subsequent to the measurement date	<u>\$ 23,924</u>	
Totals	<u><u>\$ 23,924</u></u>	<u><u>\$ 1,667</u></u>

The Town reported \$23,924 as deferred outflows of resources related to OPEB resulting from Town contributions subsequent to the measurement date. This amount will be recognized as a reduction of the net OPEB liability in the measurement period ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense for the measurement periods as follows:

<u>June 30,</u>	
2020	\$ (1,499)
2021	(332)
2022	34
2023	<u>130</u>
	<u><u>\$ (1,667)</u></u>

Actuarial Assumptions

The total OPEB liability was determined by a roll forward of the actuarial valuation as of June 30, 2018, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Wage inflation	3.25% (3.00% for teachers)
Salary increases	5.60%, average, including inflation
Investment rate of return	7.25%, per year, net of OPEB plan investment expense, including inflation for determining solvency contributions

Mortality rates were based on the RP-2014 healthy annuitant and employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using scale MP-2015, based on the last experience study.

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

The long-term expected rate of return on OPEB Plan investments was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and geometric real rates of return for each asset class:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return</u>
Domestic equity	30%	4.25-4.50%
Fixed income	25%	1.12-2.46%
International equity	20%	4.50-6.00%
Alternative investments	15%	4.86%-7.90%
Real estate	10%	3.00%
Total	<u>100%</u>	

The discount rate used to measure the collective total OPEB liability as of June 30, 2019 was 7.25%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made under the current statute RSA 100-A:16 and RSSA 100-A:53. Based on those assumptions, the OPEB Plan's fiduciary net position was projected to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the collective total OPEB liability.

Sensitivity of the Town's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

The following presents the Town's proportionate share of the net OPEB liability calculated using the discount rate of 7.25 percent, as well as what the Town's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the single discount rate:

	1% Decrease <u>(6.25%)</u>	Current Discount Rate <u>(7.25%)</u>	1% Increase <u>(8.25%)</u>
Net OPEB liability	\$ 482,516	\$ 444,858	\$ 412,135

SINGLE EMPLOYER PLAN

Plan Description

The Town of Moultonborough, New Hampshire administers the retiree health care benefits program, a single employer defined benefits plan that is used to provide postemployment benefits other than pensions (OPEB) for all permanent full-time employees. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

**TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019**

Benefits Provided

The Town provides dental, medical, pharmacy, and vision benefits to its eligible retirees and their covered dependents. Retirees over the age of 65 are covered by the Medicare supplemental plan. The following groups of retirees qualify for this benefit: Group I employees are required to reach age 60 with no minimum service requirement; Group II employees are eligible at age 55 with 20 years of service or at age 60 with no minimum service requirement. Retirees and surviving spouses pay the full costs of the benefits premiums. The benefits, benefit levels, employee contributions and employer contributions are governed by RSA 100-A:50.

Employees Covered by Benefit Terms

At December 31, 2019, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	1
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	44
	<hr/>
	45
	<hr/>

Total OPEB Liability

The Town's total OPEB liability of \$344,177 was measured and calculated as of December 31, 2019 using the alternative measurement method in place of an actuarial valuation.

Alternative Measurement Method Assumptions and Other Inputs for OPEB

The total OPEB liability in the December 31, 2019 calculation was determined using the following alternative measurement method assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Salary increases	2.75%
Discount rate	2.74%
Healthcare cost trend rates	4.60% for 2019, with a maximum rate of 4.80%, decreasing to 4.70% in 2025 and later years

The discount rate was based on a 20-year tax-exempt municipal bond yield of 2.74% as of December 31, 2019.

Mortality rates were based on the RP2000 Mortality Table for males and females projected 18 years; this assumption does not include a margin for future improvements in longevity. The turnover assumptions were derived from data maintained by the U.S. Office of Personnel Management regarding the most recent experience of the employee group covered by the Federal Employees Retirement System.

TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

Changes in the Total OPEB Liability

	<u>Total OPEB Liability</u>
Balance at January 1, 2019	\$ 314,975
Changes for the year:	
Service cost	28,704
Interest	7,452
Changes of benefit terms	-
Changes in assumptions or other inputs	40,381
Differences between expected and actual experience	(47,335)
Benefit payments	-
Net changes	29,202
Balance at December 31, 2019	<u>\$ 344,177</u>

Changes in assumptions and other inputs reflect a change in the discount rate of 4.10% at December 31, 2018 to 2.74% at December 31, 2019. Healthcare trend rates have been reset to an initial rate of 4.60% increasing to 4.80% in two years before decreasing to an ultimate rate of 4.70%.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the Town, as well as what the Town's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

	Current		
	1% Decrease	Discount Rate	1% Increase
	(1.74%)	(2.74%)	(3.74%)
Total OPEB liability	\$ 386,424	\$ 344,177	\$ 308,652

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate

The following presents the total OPEB liability of the Town, as well as what the Town's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (3.60 percent increasing to 3.70 percent) or 1-percentage-point higher (5.60 percent increasing to 5.70 percent) than the current healthcare cost trend rate:

	Healthcare Cost Trend		
	1% Decrease	Rates	1% Increase
	(3.60%)	(4.60%)	(5.60%)
	increasing	increasing	increasing
	to 3.70%)	to 4.70%)	to 5.70%)
Total OPEB liability	\$ 296,043	\$ 344,177	\$ 402,738

**TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019**

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2019, the Town recognized OPEB expense of \$29,202. The impact of differences between expected and actual experience, changes in assumptions, and differences between projected and actual earnings are recognized as a component of OPEB expense as they occur under the alternative measurement method.

NOTE 6—DEFINED BENEFIT PENSION PLAN

Plan Description

The Town contributes to the New Hampshire Retirement System (NHRS), a public employee retirement system that administers a single cost-sharing multiple-employer defined benefit pension plan. The plan provides service, disability, death and vested retirement allowances to plan members and beneficiaries. Benefit provisions are established and may be amended by the New Hampshire State legislature.

The NHRS issues a publicly available financial report that includes financial statements and required supplementary information for NHRS. That report may be obtained by writing to New Hampshire Retirement System at 54 Regional Drive, Concord, New Hampshire 03301 or from their website at www.nhrs.org.

Substantially all full-time state and local employees, public school teachers, permanent firefighters and permanent police officers within the State are eligible and required to participate in the Pension Plan.

The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II.

Benefits Provided

Benefit formulas and eligibility requirements for the pension plan are set by State law (RSA 100-A).

Group I benefits are provided based on creditable service and average final salary for the highest of either three or five years, depending on when service commenced.

Group II benefits are provided based on age, years of creditable service and a benefit multiplier depending on vesting status as of January 1, 2012. The maximum retirement allowance for Group II members vested by January 1, 2012 (45 years of age with 20 years of service or age 60 regardless of years of creditable service) is the average final compensation multiplied by 2.5% multiplied by creditable service. For Group II members not vested by January 1, 2012 the benefit is calculated the same way but the multiplier used in the calculation will change depending on age and years of creditable service as follows:

TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

Years of Creditable Service as of <u>January 1, 2012</u>	<u>Minimum Age</u>	<u>Minimum Service</u>	<u>Benefit Multiplier</u>
At least 3 but less than 10 years	46	21	2.4%
At least 6 but less than 8 years	47	22	2.3%
At least 4 but less than 6 years	48	23	2.2%
Less than 4 years	49	24	2.1%

Funding Policy

Covered police officers and fire employees are required to contribute 11.55% and 11.80%, respectively, of their covered salary, whereas general employees are required to contribute 7.0% of their covered salary. The Town is required to contribute at an actuarially determined rate. The Town's contribution rate for the covered payroll of police officers, fire employees, and general employees were 25.33%, 27.79%, and 11.08%, respectively, through June 30, 2019, and 24.77%, 26.43% and 10.88%, respectively, thereafter. The Town contributed 100% of the employer cost for public safety and general employees of the Town.

Per RSA-100-A:16, plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's contributions to the NHRS for the year ended December 31, 2019 were \$483,283.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2019, the Town reported a liability of \$5,125,712 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by a roll forward of the actuarial valuation from June 30, 2018. The Town's proportion of the net pension liability was based on actual contributions by the Town during the relevant fiscal year relative to the actual contributions of all participating plan members, excluding contributions to separately finance specific liabilities of individual employers or NHRS. At June 30, 2019, the Town's proportion was approximately 0.1065 percent, which was an increase of 0.0007 percentage points from its proportion measured as of June 30, 2018.

For the year ended December 31, 2019, the Town recognized pension expense of \$495,096. At December 31, 2019, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Differences between expected and actual experience	\$ 28,340	\$ 110,216
Changes of assumptions	183,907	
Net difference between projected and actual investment earnings on pension plan investments		41,869
Changes in proportion and differences between Town contributions and proportionate share of contributions	25,373	217,477
Town contributions subsequent to the measurement date	247,636	
Totals	\$ 485,256	\$ 369,562

The net amount of deferred outflows of resources and deferred inflows of resources related to pensions is reflected as an increase to unrestricted net position in the amount of \$115,694. The Town reported \$247,636 as deferred outflows of resources related to pensions resulting from Town contributions subsequent to the measurement date. This amount will be recognized as a reduction of the net pension liability in the measurement period ended June 30, 2020. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized as pension expense in the measurement periods as follows:

Year Ending <u>June 30,</u>	
2020	\$ 44,887
2021	(165,769)
2022	(27,726)
2023	16,666
	<u>\$ (131,942)</u>

Actuarial Assumptions

The total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2018, using the following actuarial assumptions:

Inflation	2.50%
Wage inflation	3.25% (3.00% for teachers)
Salary increases	5.60%, average, including inflation
Investment rate of return	7.25%, per year, net of OPEB plan investment expense, including inflation for determining solvency contributions

Mortality rates were based on the RP-2014 employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using Scale MP-2015, based on the last experience study.

TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

The long-term expected rate of return on pension plan investments was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and geometric real rates of return for each asset class:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return</u>
Domestic equity	30%	4.25-4.50%
Fixed income	25%	1.12-2.46%
International equity	20%	4.50-6.00%
Alternative investments	15%	4.86%-7.90%
Real estate	10%	3.00%
Total	<u>100%</u>	

Discount Rate

The discount rate used to measure the collective pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer contributions are projected based on the expected payroll of current members only. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the collective pension liability.

Sensitivity of the Town's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 7.25 percent, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the single discount rate:

	<u>1% Decrease</u> <u>(6.25%)</u>	<u>Current</u> <u>Discount Rate</u> <u>(7.25%)</u>	<u>1% Increase</u> <u>(8.25%)</u>
Town's proportionate share of the net pension liability	\$ 6,863,540	\$ 5,125,712	\$ 3,689,411

TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

NOTE 7—INTERFUND BALANCES AND TRANSFERS

Expenditures originally paid by the General Fund on-behalf of the Recreation Fund, a Nonmajor Governmental Fund, and not reimbursed prior to year-end are payable from the Recreation Fund. For the year ended December 31, 2019, the General Fund had an interfund receivable from the Nonmajor Governmental Funds in the amount of \$858.

During the year, the Permanent Funds, a Nonmajor Governmental Fund, transferred \$2,279 to the General Fund to support library operations. This transfer was made in accordance with the intended purpose of the Permanent Funds. Additionally, during the year, the General Fund transferred \$273,704 to the Town Property Acquisition Fund, a Nonmajor Governmental Fund, in accordance with budgetary authorization.

NOTE 8—RESTRICTED NET POSITION

Net position of governmental activities is restricted for specific purposes at December 31, 2019 as follows:

Permanent Funds - Principal	\$ 140,424
Permanent Funds - Income	19,965
Library	176,454
Recreation Facility Improvements	26,342
Heritage Commission	720
Lee's Pond Preservation	40,875
Sidewalk Maintenance	5,665
	<u>\$ 410,445</u>

NOTE 9—COMPONENTS OF FUND BALANCE

Components of the Town's fund balance for its governmental funds at December 31, 2019 are as follows:

<u>Fund Balances</u>	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable:			
Permanent Funds - Principal	\$ 140,424	\$ 140,424	\$ 140,424
Restricted for:			
Library	\$ 176,454		176,454
Permanent Funds - Income		19,965	19,965
Recreation Facility Improvements		26,342	26,342
Heritage Commission		720	720
Lee's Pond Preservation		40,875	40,875
Sidewalk Maintenance		5,665	5,665

TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

Committed for:			
Continuing appropriations	170,142		170,142
Capital Reserves	3,838,589		3,838,589
Expendable Trusts	433,483		433,483
Encumbrances	74,963		74,963
Conservation		52,995	52,995
Town Property Acquisition		426,952	426,952
Police Details		5,493	5,493
Recreation		47,000	47,000
Assigned for:			
Designated to offset subsequent year appropriations	222,431		222,431
Unassigned	4,877,654		4,877,654
	<u>\$ 9,793,716</u>	<u>\$ 766,431</u>	<u>\$ 10,560,147</u>

NOTE 10—PROPERTY TAXES

Taxes are levied on the assessed valuation of all taxable real property as of the prior April 1 (\$3,377,534,612 as of April 1, 2019) and are due in two installments on July 3, 2019 and December 30, 2019. Taxes paid after the due dates accrue interest at 8% per annum. Property taxes are recognized as revenue on the modified accrual basis of accounting when received in cash or if available to finance current period operations (within sixty days of year-end).

Under State law, the Tax Collector obtains tax liens on properties which have unpaid taxes in the following calendar year after taxes were due for the amount of unpaid taxes, interest and costs. Priority tax liens obtained prior to April 1, 2019 accrue interest at 18% per annum. Priority tax liens obtained after April 1, 2019 accrue interest at 14% per annum. If the property is not redeemed within a two year redemption period, the property may be tax deeded to the Town.

In accordance with State law, the Town collects taxes for the Moultonborough School District and Carroll County, both independent governmental units, which are remitted to them as required by law. The Town also collects State of New Hampshire Education taxes, which are remitted directly to the school district. Total taxes appropriated during the year were \$12,993,182 and \$3,731,596 for the Moultonborough School District and Carroll County, respectively. These taxes are recognized in the financial statements within the fiduciary funds only. The Town bears responsibility for uncollected taxes.

NOTE 11—RISK MANAGEMENT

The Town is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year ended December 31, 2019, the Town was a member of and participated in a public entity risk pool (Trust) for property and liability insurance and worker's compensation coverage. Coverage has not been significantly reduced from the prior year and settled claims have not exceeded coverage in any of the past three years.

The Trust agreements permit the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. Accounting principles generally accepted in the United States of America require members of pools with a sharing of risk to determine whether or not such assessment is probable and, if so, a reasonable estimate of such assessment. At this time, the Trust foresees no likelihood of an additional assessment for any of the past years. Claims expenditures and

**TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019**

liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. Based on the best available information there is no liability at December 31, 2019.

Property and Liability Insurance

The Trust provides certain property and liability insurance coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. As a member of the Trust, the Town shares in contributing to the cost of and receiving benefit from a self-insured pooled risk management program. The program includes a Self-Insured Retention Fund from which is paid up to \$200,000 for each and every covered property, crime and/or liability loss that exceeds \$1,000, up to an aggregate of \$1,200,000. Each property loss is subject to a \$1,000 deductible. All losses over the aggregate are covered by insurance policies.

Worker's Compensation

The Trust provides statutory worker's compensation coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. The Trust is self-sustaining through annual member premiums and provides coverage for the statutorily required workers' compensation benefits and employer's liability coverage up to \$2,000,000. The program includes a Loss Fund from which is paid up to \$500,000 for each and every covered claim.

NOTE 12—CONTINGENCIES

Litigation

There may be various claims and suits pending against the Town, which arise in the normal course of the Town's activities. In the opinion of Town management, any potential claims against the Town, which are not covered by insurance are immaterial and would not affect the financial position of the Town.

NOTE 13—RESTATEMENT OF EQUITY

During the year ended December 31, 2019, the Town adopted Governmental Accounting Standards Board (GASB) Statement No. 84 – *Fiduciary Activities*. In addition, during the year it was noted that the Town understated prepaid expenses, as previously reported. The impact on fund balance of the General Fund as of January 1, 2019 is as follows:

	General Fund
Fund balance - January 1, 2019 (as previously reported)	\$ 10,773,027
Amount of restatement due to:	
Implementation of GASB Statement 84	129,657
Understatement of prepaid expenses	75,073
Fund balance - January 1, 2019, as restated	<u>\$ 10,977,757</u>

TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2019

The impact of the above restatements on net position as of January 1, 2019 is as follows:

	Governmental <u>Activities</u>	Fiduciary <u>Funds</u>
Net Position - January 1, 2019 (as previously reported)	\$ 20,258,210	\$ -
Amount of restatement due to:		
Implementation of GASB Statement 84		964,016
Understatement of prepaid expenses	75,073	
Net Position - January 1, 2019, as restated	<u><u>\$ 20,333,283</u></u>	<u><u>\$ 964,016</u></u>

SCHEDULE 1

TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Budgetary Basis) - General Fund
For the Year Ended December 31, 2019

	Budgeted Amounts		Variance with Final Budget - Favorable (Unfavorable)	
	Original	Final		
Revenues:				
Taxes	\$ 7,271,647	\$ 7,271,647	\$ 7,179,590	\$ (92,057)
Licenses and permits	1,430,300	1,430,300	1,965,185	534,885
Intergovernmental	412,449	412,449	439,479	27,030
Charges for services	145,000	145,000	190,696	45,696
Interest income	60,000	60,000	126,512	66,512
Miscellaneous	361,648	361,648	169,944	(191,704)
Total Revenues	<u>9,681,044</u>	<u>9,681,044</u>	<u>10,071,406</u>	<u>390,362</u>
Expenditures:				
Current operations:				
General government	2,281,261	2,281,261	2,124,243	157,018
Public safety	2,644,086	2,644,086	2,566,646	77,440
Highways and streets	2,928,180	2,928,180	2,772,438	155,742
Sanitation	655,778	655,778	613,574	42,204
Health and welfare	136,554	136,554	104,834	31,720
Culture and recreation	914,607	914,607	864,962	49,645
Capital outlay	<u>2,196,314</u>	<u>1,806,172</u>	<u>1,757,568</u>	<u>48,604</u>
Total Expenditures	<u>11,756,780</u>	<u>11,366,638</u>	<u>10,804,265</u>	<u>562,373</u>
Excess revenues over (under) expenditures	<u>(2,075,736)</u>	<u>(1,685,594)</u>	<u>(732,859)</u>	<u>952,735</u>
Other financing sources (uses):				
Transfers in	2,130,294	1,910,294	1,774,279	(136,015)
Transfers out	<u>(2,357,704)</u>	<u>(2,357,704)</u>	<u>(2,357,704)</u>	<u>-</u>
Total Other financing sources (uses)	<u>(227,410)</u>	<u>(447,410)</u>	<u>(583,425)</u>	<u>(136,015)</u>
Net change in fund balance	<u>(2,303,146)</u>	<u>(2,133,004)</u>	<u>(1,316,284)</u>	<u>816,720</u>
Fund balance - beginning of year				
- Budgetary Basis	<u>6,754,058</u>	<u>6,754,058</u>	<u>6,754,058</u>	<u>-</u>
Fund balance - end of year				
- Budgetary Basis	<u>\$ 4,450,912</u>	<u>\$ 4,621,054</u>	<u>\$ 5,437,774</u>	<u>\$ 816,720</u>

SCHEDULE 2

TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE

Schedule of Changes in the Town's Proportionate Share of the Net OPEB Liability

For the Year Ended December 31, 2019

<u>Measurement Period Ended</u>	<u>Town's Proportion of the Net OPEB Liability</u>	<u>Town's Proportionate Share of the Net OPEB Liability</u>	<u>Town's Covered Payroll</u>	<u>Town's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability</u>
June 30, 2019	0.10147044%	\$ 444,858	\$ 2,864,894	15.53%	7.75%
June 30, 2018	0.10227889%	\$ 468,280	\$ 2,747,896	17.04%	7.53%
June 30, 2017	0.07225568%	\$ 330,378	\$ 2,558,656	12.91%	7.91%

SCHEDULE 3
TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
Schedule of Town OPEB Contributions
For the Year Ended December 31, 2019

<u>Year Ended</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to the Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Town's Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
December 31, 2019	\$ 47,350	\$ (47,350)	\$ -	\$ 2,987,130	1.59%
December 31, 2018	\$ 45,448	\$ (45,448)	\$ -	\$ 2,819,043	1.61%
December 31, 2017	\$ 43,033	\$ (43,033)	\$ -	\$ 2,609,259	1.65%

SCHEDULE 4

TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE

Schedule of Changes in the Town's Total OPEB Liability and Related Ratios
For the Year Ended December 31, 2019

	<u>2019</u>	<u>2018</u>
Total OPEB Liability:		
Service cost	\$ 28,704	\$ 29,718
Interest	7,452	7,452
Changes of benefit terms	-	-
Changes of assumptions or other inputs	40,381	(81,679)
Differences between expected and actual experience	(47,335)	(36,643)
Benefit payments	-	-
Net change in total OPEB liability	<u>29,202</u>	<u>(81,152)</u>
Total OPEB liability - beginning	<u>314,975</u>	<u>396,127</u>
Total OPEB liability - ending	<u>\$ 344,177</u>	<u>\$ 314,975</u>
Covered employee payroll	\$ 2,565,006	\$ 2,478,831
Total OPEB liability as a percentage of covered employee payroll	13.42%	12.71%
Significant Actuarial Assumptions		
Discount rate	2.74%	4.10%
Health cost trend rates		
Initial	4.6% - 2019	4.6% - 2018
Ultimate	4.7% - 2025	4.7% - 2024
Mortality table	RP-2000	RP-2000
Salary increase rate	2.75%	2.75%

SCHEDULE 5**TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE****Schedule of Changes in the Town's Proportionate Share of the Net Pension Liability**

For the Year Ended December 31, 2019

<u>For the Measurement Period Ended</u>	<u>Town's Proportion of the Net Pension Liability</u>	<u>Town's Proportionate Share of the Net Pension Liability</u>	<u>Town's Covered Payroll</u>	<u>Town's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
June 30, 2019	0.10652702%	\$ 5,125,712	\$ 2,864,894	178.91%	65.59%
June 30, 2018	0.10585374%	\$ 5,097,072	\$ 2,747,896	185.49%	64.73%
June 30, 2017	0.10874744%	\$ 5,348,191	\$ 2,558,656	209.02%	62.66%
June 30, 2016	0.11385000%	\$ 6,054,082	\$ 2,628,327	230.34%	58.30%
June 30, 2015	0.11977481%	\$ 4,744,912	\$ 2,782,627	170.52%	65.47%
June 30, 2014	0.11948913%	\$ 4,485,127	\$ 2,680,456	167.33%	66.32%
June 30, 2013	0.12550257%	\$ 5,401,360	\$ 2,777,588	194.46%	59.81%

SCHEDULE 6
TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
Schedule of Town Pension Contributions
For the Year Ended December 31, 2019

<u>Year Ended</u>	<u>Contractually Required Contribution</u>	Contributions in Relation to the Contractually Required Contribution	Contribution Deficiency (Excess)	Town's Covered Payroll	Contributions as a Percentage of Covered Payroll
December 31, 2019	\$ 483,283	\$ (483,283)	\$ -	\$ 2,987,130	16.18%
December 31, 2018	\$ 454,408	\$ (454,408)	\$ -	\$ 2,819,043	16.12%
December 31, 2017	\$ 414,525	\$ (414,525)	\$ -	\$ 2,609,259	15.89%
December 31, 2016	\$ 408,216	\$ (408,216)	\$ -	\$ 2,624,321	15.56%
December 31, 2015	\$ 400,448	\$ (400,448)	\$ -	\$ 2,691,587	14.88%
December 31, 2014	\$ 382,302	\$ (382,302)	\$ -	\$ 2,609,916	14.65%
December 31, 2013	\$ 364,888	\$ (364,888)	\$ -	\$ 2,856,978	12.77%

TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended December 31, 2019

NOTE 1—BUDGET TO ACTUAL RECONCILIATION

Amounts recorded as budgetary amounts in the Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budgetary Basis) – General Fund (Schedule 1) are reported on the basis budgeted by the Town. Those amounts differ from those reported in conformity with accounting principles generally accepted in the United States of America in the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds (Exhibit D). Property tax budgetary revenues are recognized when levied rather than when susceptible to accrual. Additionally, budgetary revenues and other financing sources and expenditures and other financing uses were adjusted for encumbrances, non-budgetary revenues and expenditures, non-budgetary transfers in, budgetary transfers in and out, and capital lease proceeds as follows:

	Revenues and Other Financing <u>Sources</u>	Expenditures and Other Financing <u>Uses</u>
Per Exhibit D	\$ 10,632,004	\$ 11,816,045
Difference in property taxes meeting susceptible to accrual criteria	(61,546)	
Encumbrances - December 31, 2018		(161,018)
Encumbrances - December 31, 2019		74,963
Non-budgetary revenues and expenditures	(435,741)	(590,989)
Non-budgetary transfers in	(2,279)	
Budgetary transfers in and out	1,774,279	2,084,000
Capital lease proceeds	<u>(61,032)</u>	<u>(61,032)</u>
Per Schedule 1	<u>\$ 11,845,685</u>	<u>\$ 13,161,969</u>

NOTE 2—BUDGETARY FUND BALANCE

The components of the budgetary fund balance for the General Fund at December 31, 2019 are as follows:

<i>Committed for:</i>	
Continuing appropriations	\$ 170,142
<i>Assigned for:</i>	
Designated to offset subsequent year appropriations	222,431
<i>Unassigned</i>	<u>5,045,201</u>
	<u>\$ 5,437,774</u>

NOTE 3—SCHEDULE OF CHANGES IN THE TOWN'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY AND SCHEDULE OF TOWN OPEB CONTRIBUTIONS

In accordance with GASB Statement #75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, the Town is required to disclose historical information for each of the prior ten years within a schedule of changes in the Town's proportionate share of the net OPEB liability and schedule of Town OPEB contributions. The Town implemented the provisions of GASB Statement #75 during the year ended December 31, 2018. Accordingly, the historic information has only been presented

TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)
For the Year Ended December 31, 2019

for those years which information was readily available. Additional disclosures will be made in future years as additional information becomes available.

NOTE 4—SCHEDULE OF CHANGES IN THE TOWN'S TOTAL OPEB LIABILITY AND RELATED RATIOS

In accordance with GASB Statement #75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, the Town is required to disclose historical information for each of the prior ten years within a schedule of changes in the Town's total OPEB liability and related ratios. The Town implemented the provisions of GASB Statement #75 during the year ended December 31, 2018. Accordingly, the historic information has only been presented for those years which information was readily available. Additional disclosures will be made in future years as additional information becomes available.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

NOTE 5—SCHEDULE OF CHANGES IN THE TOWN'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY AND SCHEDULE OF TOWN PENSION CONTRIBUTIONS

In accordance with GASB Statement #68, *Accounting and Financial Reporting for Pensions*, the Town is required to disclose historical information for each of the prior ten years within a schedule of changes in the Town's proportionate share of the net pension liability and schedule of Town pension contributions. The Town implemented the provisions of GASB Statement #68 during the year ended December 31, 2015. Accordingly, the historic information has only been presented for those years which information was readily available. Additional disclosures will be made in future years as information becomes available.

Changes in Actuarial Assumptions

For the June 30, 2015 actuarial valuation, the New Hampshire Retirement System reduced its assumption for the investment rate of return from 7.75% to 7.25%, decreased the price inflation from 3.0% to 2.5%, decreased the wage inflation from 3.75% to 3.25%, and decreased the salary increases from 5.8% to 5.6%. Additionally, the mortality table was changed from the RP-2000 projected to 2020 with Scale AA to the RP-2014 employee generational mortality table for males and females, adjusted for mortality improvements using Scale MP-2015.

SCHEDULE A
TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
Combining Balance Sheet
Governmental Funds - All Nonmajor Funds
December 31, 2019

SCHEDULE B
TOWN OF MULTONBOROUGH, NEW HAMPSHIRE
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds - All Nonmajor Funds
For the Year Ended December 31, 2019

SCHEDULE C

TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE

Combining Statement of Fiduciary Net Position

Fiduciary Funds - All Custodial Funds

December 31, 2019

	School Custodial Funds	Performance Bond Custodial Funds	Tax Custodial Funds	Combining Totals
ASSETS				
Cash and cash equivalents		\$ 12,961	\$ 5,514,983	\$ 5,527,944
Investments	\$ 1,214,611			1,214,611
Taxes receivable, net			460,680	460,680
Total Assets	<u>1,214,611</u>	<u>12,961</u>	<u>5,975,663</u>	<u>7,203,235</u>
LIABILITIES				
Due to other governments			5,975,663	5,975,663
Total Liabilities	<u>-</u>	<u>-</u>	<u>5,975,663</u>	<u>5,975,663</u>
NET POSITION				
Restricted for:				
School district	1,214,611			1,214,611
Others		12,961		12,961
Total Net Position	<u>\$ 1,214,611</u>	<u>\$ 12,961</u>	<u>\$ -</u>	<u>\$ 1,227,572</u>

SCHEDULE D

TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
Combining Statement of Changes in Fiduciary Net Position
Fiduciary Funds - All Custodial Funds
For the Year Ended December 31, 2019

	School Custodial Funds	Performance Bond Custodial Funds	Tax Custodial Funds	Combining Totals
ADDITIONS:				
Contributions:				
Total Contributions	\$ -	\$ -	\$ -	\$ -
Investment Earnings:				
Interest income	24,337	15		24,352
Net increase in the fair value of investments	92,142			92,142
Total Investment Earnings	116,479	15	-	116,494
Property tax collections for other governments			16,724,778	16,724,778
Motor vehicle fee collections for other governments			570,467	570,467
Miscellaneous	150,000	8,000		158,000
Total Additions	266,479	8,015	17,295,245	17,569,739
DEDUCTIONS:				
Beneficiary payments to other governments	3,303			3,303
Beneficiary payments to others		7,635		7,635
Payments of property tax to other governments			16,724,778	16,724,778
Payments of motor vehicle fees to other governments			570,467	570,467
Total Deductions	3,303	7,635	17,295,245	17,306,183
Change in net position	263,176	380	-	263,556
Net Position - beginning of year, as restated	951,435	12,581		964,016
Net Position - end of year	<u>\$ 1,214,611</u>	<u>\$ 12,961</u>	<u>\$ -</u>	<u>\$ 1,227,572</u>

Tax Collector's Report
SUMMARY OF TAX ACCOUNTS
January 1, 2020 - December 31, 2020
Town of Moultonborough, NH

-DEBITS-

	Levies of	
	2020	2019
Uncollected Taxes-Beginning of Fiscal Year		
Property Taxes	\$ 851,127.84	
Land Use Change	\$	
Yield Taxes	\$ 445.07	
Property Tax Credit Balance	(\$ 27,900.49)	
Taxes Committed This Year:		
Property Taxes	\$25,295,774.50	\$ 323.00
Land Use Change	\$ 0.00	\$ 11,360.00
Yield Taxes	\$ 3,597.90	\$ 9,983.02
Overpayment:		
Property Taxes	\$ 61,620.31	\$
Property Tax-Interest & Costs	\$ 5,854.30	\$ 17,902.91
Land Use Change & Yield Tax-Interest	<u>\$</u>	<u>\$</u>
TOTAL DEBITS	<u>\$25,338,946.52</u>	<u>\$ 891,141.84</u>

-CREDITS-

Remitted to Treasurer During Period:		
Property Taxes	\$24,543,630.57	\$ 719,808.84
Yield Tax	\$ 3,597.90	\$ 10,428.09
Land Use Change Tax	\$ 0.00	\$ 11,360.00
Interest (Inc lien conversion)	\$ 5,704.30	\$ 11,524.41
Property Tax-Costs	\$ 150.00	\$ 6,378.50
Conversion to Lien (principal only)		\$ 128,151.50
Abatements Made:		
Property Taxes	\$ 92,182.32	\$ 3,490.50
Yield Taxes	\$	\$
CURRENT LEVY DEEDED	\$ 330.00	

UNCOLLECTED TAXES-END OF YEAR

Property Taxes	\$ 710,858.01	
Land Use Change	\$	
Yield Taxes	\$ 0.00	
Property Tax Credit Balance	(\$ 17,506.58)	
TOTAL CREDITS	<u>\$25,338,946.52</u>	<u>\$ 891,141.84</u>

Tax Collector's Report
SUMMARY OF TAX ACCOUNTS
January 1, 2020 - December 31, 2020
Town of Moultonborough, NH

-DEBITS-			
-----Levies of-----			
	2019	2018	2017 & Prior Years
Unredeemed Liens Bal. Beg.			
Of Fiscal Yr.		\$55,113.49	\$ 48,899.72
Liens Executed During Fiscal Year	\$136,567.83		
Interest & Costs Collected			
(After Lien Execution)	\$ 2,980.46	\$ 5,254.00	\$ 20,319.57
Refunds	<u>\$</u>	<u> </u>	<u> </u>
 TOTAL DEBITS	 \$139,548.29	 \$ 60,367.49	 \$ 69,219.29
-CREDITS-			
Remittance to Treasurer:			
Redemptions	\$ 59,833.42	\$ 13,124.73	\$ 39,763.29
Interest/Costs (After			
Lien Execution)	\$ 2,980.46	\$ 5,254.00	\$ 20,319.57
Abatements of Unredeemed Taxes	\$ 103.76	\$ 39.15	\$
Liens Deeded to Municipality	\$ 724.54	\$ 684.84	\$ 742.85
Unredeemed Liens Bal. End of Year	<u>\$ 75,906.11</u>	<u>\$ 41,264.77</u>	<u>\$ 8,393.58</u>
 TOTAL CREDITS	 \$ 139,548.29	 \$ 60,367.49	 \$ 69,219.29

For the 4th year in a row our tax rate went down from \$7.15 in 2019 to \$7.13 in 2020. The online payment feature of the tax kiosk continues to be a great success, and we collected over 2.8 million through the NH Tax Kiosk website. Despite a temporary server issue that the kiosk experienced, it continues to be a useful tool to many when in need of accessing information.

Former Tax Collector, Susette Remson, retired this past year and I am honored to have been elected to the position. I am a lifelong resident of Moultonborough, and I have been working in the Tax Office since 2015. I continue to look forward to getting to know the taxpayers in Moultonborough.

Megan Gray was appointed as the new Deputy in the Tax Office, and we welcomed Corrine Davis-Sullivan into our office as our new Office Clerk. As most of you know, Megan and her husband Brennan, welcomed another baby girl to their family in July. Please join me in congratulating both Megan and Corrine.

Respectfully submitted,
Ashley Pouliot
Certified Tax Collector

Report of the Town Clerk
January 1, 2020 - December 31, 2020

	<u>ISSUED</u>	<u>REVENUE</u>
MOTOR VEHICLE PERMITS		\$1,719,647.43
Registrations	10,695	
Titles	1,708	
Municipal Agent (State decals, Plate work)	10,642	
BOAT REGISTRATIONS-Fees collected for town (Fees Collected State \$27,381.00)	550	\$12,190.92
DOG LICENSE FEES	1039	\$7,449.50
UNIFORMED COMMERCIAL CODE FILING FEES	94	\$1,410.00
VITAL STATISTIC FEES Certified copies (birth, death, marriage, divorce)	282	\$2,845.65
MARRIAGE LICENSES	33	\$1,650.00
MISCELLANEOUS FEES Pole licenses, aqua-therm permits, articles of agreements, Filing, checklists, copies		\$ 814.80
TOTAL AMOUNT COLLECTED FOR TOWN		\$1,746,008.30
TOTAL AMOUNT COLLECTED FOR STATE AS A MOTOR VEHICLE MUNICIPAL AGENT INCLUDING BOATS		\$ 561,323.67
TOTAL COLLECTED:		\$2,307,331.97

2020, the year we never want to repeat either through our work or in our personal lives. The daily problems we typically run into were made so much more difficult to deal with. As in the past, a Presidential election year in the Town Clerk's Office is extremely busy, this due to coordinating four elections with our regular daily duties. We were fortunate to get through the Presidential Primary in February and the Town and School election in March without much interruption. Then came COVID-19 and we scrambled to figure out how to safely proceed for the September and November elections. Election trainings and meetings changed from live to zoom with the Secretary of State and the Attorney General offices and came weekly once we approached the two major elections.

Our office closed for public walk-ins in March, and we were meeting residents outdoors to process motor vehicle registrations, voter registrations, marriage licenses, and all other transactions we process. This carried on until mid-July when we let the public back into the building. Thankfully, the weather held up beautifully and we got it all done even though there were at times, wait times that people were not used to. I would just like to say Thank You to all of you who were understanding, thoughtful and patient. I am especially thankful for the wonderful employees in my office, Julia, Alana, and Jenn who, without them I/we would have never made it through, (especially the two elections in Sept and Nov). The Presidential/General election always has the most ballots of any election. For this year's election we sent out 1,480 absentee ballot requests and had 1,449 ballots returned. In comparison, the number of absentee ballots requested 4 years ago for the Presidential General election was approx. 700. A high turnout of 79% of registered voters participated either in-person or via absentee ballot. Both the September Primary and the November General were well attended. The Town received plenty of PPE from the State which included masks, gloves, plexiglass stands for the Ballot Clerks and Supervisors tables, hand sanitizer, pens, and sanitizer wipes. Our town is fortunate to have such wonderful election officials and that is why our elections run so smoothly.

We received the 2021 boat decals in December and if you would like to register your boat at the Town Clerks office you will need to bring the State paperwork or your last year's registration into the office. There is also information on our Town website at (www.moultonboroughnh.gov) The State has not allowed the Town to put the boat renewals online yet and therefore you must mail in or come into the office to renew them.

The dog license tags for 2021 arrived in January. Per state RSA, dog renewal licensing must be done by April 30th each year or there is a \$25.00 civil forfeiture issued to the dog owner. You may also renew your dog license online or by mail. The fees are \$7.50 for an altered dog or \$10.00 for a non-altered dog. The fee is \$3.00 for a dog whose owner is 65 years of age. If renewing by mail, please send the proper fee and a self-addressed, stamped envelope to the Town Clerks Office, PO Box 15, Moultonborough, NH 03254 or go to the Moultonborough website at (www.moultonboroughnh.gov) and look for online services.

Respectfully submitted,
Barbara E. Wakefield
NHCTC Certified Town Clerk

Supervisors of the Checklist

There were four elections in 2020. The NH Presidential Primary took place on February 11. The annual Town Election was held March 10. The State Primary was September 8 with the General Election occurring on November 3, 2020. In addition to the elections, due to Covid-19 safety concerns, the School District Meeting and Town Meeting were held on separate days in different locations. Between the State Primary and the General Election, there was a historic number of new voter registrations.

Sally Carver resigned as Supervisor in March after many years of outstanding service. Per RSA 669:64 the remaining Supervisors appointed Kathleen Remson to fill the open position through the March 2021 election. We are grateful for Sally's dedication and service to the Town in her role as Supervisor. Her knowledge and enthusiasm will be greatly missed.

As of the 2020 year end, Moultonborough had 4,660 registered voters with party affiliations as follows: 1,012 Democrats, 1,849 Republicans and 1,799 Undeclared.

The Town website includes notices of scheduled State mandated supervisor sessions. Sessions are an opportunity for new voters to register and for current voters to make party changes or name and address changes.

The March Town Election is the only scheduled election in 2021.

Respectfully submitted,
Supervisors of the Checklist
Kathleen Remson
Marie Samaha
Laurie Whitley

Treasurer's Report - 2020

Checking Account

Balance - January 1st - 2020 \$ (100,732.84)

Receipts

Tax Collector	\$ 27,640,399.77
Town Clerk	\$ 1,762,725.44
Town Offices	\$ 3,203,463.91
Transfers IN - From Savings Account	\$ 14,771,967.96
Transfers IN - From Other Accounts	\$ -
	<hr/>
	\$ 47,378,557.08

Other - Voided Check, Etc.	\$	127,484.15
Interest	\$	85.57
	\$	127,569.72

Payments

Total Payments for all Purposes	\$ 27,194,809.73
Transfers OUT - To Savings Account	\$ 19,171,011.94
Town of Moultonborough, Withholding	\$ 811,741.71
	<hr/>
	\$ 47,177,563.38

Balance - December 31st - 2020

\$ 227,830.58

Savings Account

Balance - January 1, 2020 \$ 7,992,122.22

Transfer From Checking	\$ 19,171,011.94
Interest	\$ 81,698.53
	\$ 19,252,710.47

Transfer To Checking \$ 14,771,967.96

Balance December 31, 2020

\$ 12,472,864.73

Continued on next page

Recreation Revolving Fund

Balance - January 1, 2020	\$	47,758.48
Transfers In - Revenue	\$	18,184.57
Interest	\$	14.67
	\$	18,199.24
Transfers Out - Expenditures	\$	25,924.45
Balance December 31, 2020	\$	40,033.27

Conservation Commission Fund

Balance - January 1, 2020	\$	51,524.76
Transfers In - Revenue	\$	1,470.00
Interest	\$	12.63
	\$	1,482.63
Transfers Out - Expenditures	\$	800.00
Balance December 31, 2020	\$	52,207.39

Heritage Commission Fund

Balance - January 1, 2020	\$	720.05
Transfers In - Revenue	\$	-
Interest	\$	0.13
	\$	0.13
Transfers Out - Expenditures	\$	-
Balance December 31, 2020	\$	720.18

Continued on next page

Development Services Board, Consultant Services

Balance - January 1, 2020	\$ 1,130.19
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Transfers In - Revenue	\$ -
Interest	\$ -
	<hr/>
	\$ 1,130.19

Transfers Out - Expenditures	\$ -
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Balance December 31, 2020	\$ 1,130.19
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LLP, Moultonborough Falls Conservation Area

Balance - January 1, 2020	\$ 40,875.05
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Transfers In - Revenue	\$ 800.00
Interest	\$ -
	<hr/>
	\$ 800.00

Transfers Out - Expenditures	\$ 5,197.27
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Balance December 31, 2020	\$ 36,477.78
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Respectfully submitted,

Nancy Goss

Treasurer

Advisory Budget Committee (ABC) Chairman's Report

Moultonborough's Advisory Budget Committee (ABC), established in July 2008, is an appointed volunteer body whose mission is to provide the community and governing bodies with independent review and objective analysis of the annual budget. The committee operates under the authority and appointment of the Select Board and the School Board. Membership consists of six (6) individuals: three members appointed at-large, one appointed alternate at-large, one School Board member and one Select Board member. The Committee reviewed the 2021 operating budget and capital budget with five (5) returning members this year.

As part of the formal budget process, the ABC reviews all operating and capital budget proposals and proposed monetary warrant articles originating from the Town Administrators office, Select Board, School Board, and Library. The ABC's review and analysis is intended to provide constructive recommendations on their planned budgets. We also intended to provide assurance and confidence to the public in the budget and financial review process.

The most significant consideration for the residents to consider this year is the change from a calendar year financial plan to a fiscal year that aligns with the school. This new budget year runs from July 1st through June 30th instead of coinciding with the calendar year. This change makes operational sense. Some citizens are not aware that under our current financial timing, the various town departments function nearly the entire first quarter of the year on a budget that has not yet been approved by the voters. Under the new fiscal year timing, the budget is presented in March for a vote and goes into effect the following July.

There is a notable drawback to making this change. That is for the 2021 budget, we must actually finance Jan 2021 through the start of the next budget, which starts in July of 2022. This 18th month budget allocation can put significant constraints on the town's available cash. This creates the need to either raise taxes, borrow money, utilize savings, or some combination thereof. Fortunately, the town is in a strong cash position of unreserved fund balance to absorb nearly all of this 18-month operation budget. Given these circumstances, the timing is right to make this change to the budget cycle.

Other important operating and capital budget items are on the ballot this year. The plan put forward is that of level services for 2021 into 2022. However, the budget does not currently include funding for the position of HR Manager. I strongly recommend retaining budget for this critical role in an organization whose size and complexity warrants the expense. Please review the overall budget summaries below. The complete ABC reports on the Town, School and Library budget can be found on the Moultonborough Town website at www.moultonboroughnh.gov.

At the time of this writing the proposed 18-month Town Operating Budget for 2021/2022 (January 1, 2021 through June 30, 2022) is \$ 12,514,913. The budget was prepared and reviewed in both a twelve month increment and an additional six-month increment. For informational purposes, the twelve-month portion of the proposed budget approximates \$8,378,182 as compared to the prior year 2020 twelve-month Operating Budget of \$ 8,270,683. The increase represents \$107,499 or 1.3 % of the prior year budget.

The Capital Budget for 2021/2022 is \$1,799,169, of which, \$ 0 will be raised from Taxation, and \$1,745,750 to be withdrawn from Capital Reserves and \$ 53,419 withdrawn from Fund Balance. Existing Capital Reserves will be increased by \$996,000 with \$ 0 raised by taxation and \$996,000 transferred from existing Fund Balance.

At the time of this writing, the proposed eighteen-month total Library Operating Budget for 2021/2022 is \$905,834. This compares to \$ 621,233 for the prior year 2020 (\$596,333 taxpayer funded and 24,900 of

private Library funding). The increase in taxpayer funding from a twelve month to an eighteen-month budget represents \$284,601 or 45.8 % of the prior year twelve-month budget. In addition to the eighteen-month Operating Budget, the trustees are requesting to establish and fund \$10,000 into a Building Reserve Fund to help cover future building repairs and maintenance. I also support the creation of this fund.

The proposed School operating budget for 2021-2022 totals \$14,998,057 compared to \$14,444,091 for the prior 2020-2021 year. This represents an increase of \$553,966, or 3.83% over the prior year. Major drivers of the increase include increased employer contributions to NH Retirement (\$280,000), health insurance (\$170,000), year 3 of the collective bargaining agreement (\$120,000), and stipends for ten retirees (\$130,000). This is partially offset by newly hired staff coming in at pay rates less than retiring staff as well as a reduction of one-half of a teaching position.

Respectfully submitted,
Cody Gray, Chair – ABC

Members:

Cody Gray	(Member at Large)
Kay Peranelli	(Member at Large)
Linda Murray	(Alternate at Large)
Jean Beadle	(Select Board Representative)
Kathy Garry	(School Board Representative)

Trustees of the Trust Funds

We opened last year's report with, "it was an interesting year to be a trustee." 2020 presented even more challenges. During the year we kept in mind that the most important responsibility of a trustee is to preserve taxpayer money invested in the Capital Reserve (CR) funds. (Monies in the Trust Funds have different objectives). Knowing past markets have reacted poorly to uncertainty, we regularly reviewed our CR equity positions.

In September considering the ongoing impact of Covid, the uncertain economy, the possible need for extra capital due to town revenue shortfalls, the presidential election and finally the Georgia special senate elections, we decided to divest our equity position in the CR accounts. Retrospectively the market did not act as we had feared. Instead of retreating, the major indices continued to advance. In mid-December we elected to begin to cautiously reinvest in equities.

Our investment advisor will look for opportunities based on economic conditions and specific stock performance. If conditions seem favorable we expect to eventually return to an equity position of 15-30%. However, this may not happen in 2021.

Recapping our Investment Policy:

Capital Reserve (CR) funds (i.e. tax revenues) are invested as follows:

- Cash and Equivalents 0-10%
- Fixed Income 70-90%
- Equities 0-30%

This policy follows the mandate of capital preservation while earning a competitive rate of return on Investments.

Trust Funds (TF) (i.e. private sources) are invested as follows:

- Cash and Equivalents 0-10%
- Fixed Income 30-65%
- Equities 30-65%

These funds are invested to generate income while providing long-term capital appreciation.

2020 Actual Performance:

Covid-19 introduced a tremendous amount of uncertainty to capital markets which lead to a significant correction during the spring. Investor confidence was gradually restored over the remainder of the year as the Federal Reserve provided unprecedented liquidity and businesses reopened which lead to an earnings recovery in the second half. The Capital Reserve Funds were invested with ~20% in equities through August which boosted returns during the recovery.

In September, due to the concerns listed above, we decided to safe harbor our equity gains. While interest rates remain near historically low levels, the Capital Reserve Fund returned +3.68% on the year and +4.41% annualized for the last three years. The detail performance results referenced above are as follows: The Capital Reserve returned \$251,780.65 or 3.68%. Of this total, Investment income was \$150,324.54 (60%) and the assets appreciated \$101,456.11* (40%). The Trust Funds maintained a balanced asset allocation through the year rising \$76,031.75 or +15.50%. Of this total, investment income was \$8,523.03 (11%) and the assets appreciated \$67,508.72* (89%). The Trust Funds have increased at an annualized pace of +10.28% over the last three years. So, we are very pleased with the overall results and resiliency of both the Capital Reserve and Trust accounts for the year.

*Please note: it is important to remember the returns from equities are subject to market fluctuations until sold.

Respectfully submitted,
Trustees of the Trust Funds,

Paul Ardito, Chairman
Paul Daisy
Richard Merkle
Robert Waldron Alternate Trustee
Donald Margeson Alternate Trustee

Town of Moultonborough NH
Trust Funds
as of December 31, 2020

Date of Creation	Name of Trust Fund	Fund Number	Purpose	PRINCIPAL			INCOME			Grand			
				Beginning Year	New Funds Created	Additions/ Expenditures During Period	Cash Capital Gains	Gain (Loss) on Securities	Balance End of Period	Income Beginning Year	Expenditure During Period	Balance End of Period	Principal & Income of Period
1986	Cemetery Trust	TF100	Common Trust Library	85,435.14	1,880.00	-	41.94	921.03	29,031.01	9,015.92	2,468.98	10,521.62	
5/14/2009	Children's Christmas Trust	TF104	Common Trust Cemetery Memorial	11,599.59	-	-	17.33	380.63	11,997.55	2,898.09	306.52	9,799.70	
2007	Miller Environmental Trust	TF106	Special Fund	36,580.91	12,535.00	-	64.43	1,249.59	50,429.93	140.38	15,122.27	-	
2016	Adèle Taylor Trust	TF110	Memorial	14,620.67	-	-	21.84	479.76	36,100.11	94,389.95	386.30	4,037.24	
3/22/2012	Human Services Fuel Assistance	TF112	Fuel Assistance	34,902.66	-	-	52.15	1,145.30	86,019.95	937.38	-	19,159.51	
2018	Moultonborough Recreation Sch Fund	TF114	-	126,762.19	(2,000.00)	186.40	4,093.96	129,042.55	8,610.99	2,828.47	-	11,439.46	
	TOTAL TRUST FUNDS	TF115		2,775.74	-	26.59	583.94	18,336.10	9113	378.75	(422.82)	18,383.45	
				358,540.49	14,415.00	(2,069.98)	543.90	10,859.04	382,288.45	50.11	52.88	-	
										(2,904.29)	50,464.62	432,753.07	
7/22/2006	Visiting Nurse Services	CR100	Visiting Nurse Services	30,873.31	-	-	1,667.77	32,541.08	11,024.49	922.23	-	11,946.42	
1989/2012	Public Works Equipment	CR102	Equipment	461,269.85	191,068.27	(185,874.07)	-	502,236.09	2,259.61	14,168.83	(14,914.01)	503,750.52	
1993	Municipal Building Maintenance Fund	CR104	Maintenance Equipment	1,129,376.50	-	-	61,725.32	1,191,101.82	3,288.97	25,010.38	-	28,299.35	
1989	Fire Fighting	CR106	Equipment	8,18,157.01	-	(349,267.41)	-	28,492.50	497,382.10	33,681.07	1,213.12	1,219,401.17	
1995	Rangerway	CR108	Maintenance	21,810.21	-	-	1,158.77	22,960.88	18,385.80	882.49	-	19,268.29	
1993 & 1995	Historical Bridg Fund	CR110	Maintenance	80,986.80	-	-	4,401.13	85,387.93	14,277.19	2,099.78	(8,686.00)	14,229.17	
1993 & 1995	Appraisal	CR112	Appraisal	121,927.97	-	(15,407.72)	-	6,467.89	112,388.14	4,772.20	2,661.58	(2,871.28)	9,307.80
1995	Playground	CR114	Maintenance	16,007	-	-	8.73	168.80	1132	3.78	-	15.10	
1995 & 1999	Dry Hydrant Fund	CR116	Maintenance	89,106.87	-	(5,437.20)	4,869.97	88,539.64	323.71	1,974.69	(2,094.10)	204.30	
			Services to Castle in the Clouds	2,533.71	-	-	138.10	2,671.81	216.25	60.65	-	276.90	
7/13/2012	Police Dept Service	CR118	Capital Reserve	22,124.49	20,000.00	-	2,301.96	44,426.45	339.73	909.79	-	1,249.52	
3/13/2002	Police Dept Communication Equip	CR120	Recreation Fac	24,032.88	-	-	1,312.14	25,345.02	832.79	548.85	-	1,381.64	
4/26/2011	Recreation	CR122	Maintenance Fund	20,077.62	-	-	1,093.56	21,171.18	2,162.47	490.51	-	2,652.86	
3/13/2002	Lee's Mill	CR126	Maintenance Fund	1,841.51	-	-	99.19	1,940.70	80.28	58.30	-	866.58	
1992	School Buildings/Maintenance*	CR128	Renovations & Buildings	491,929.11	-	-	26,865.45	518,794.56	12,941.63	11,144.97	-	24,086.60	
Special Education	CR130	Special Education	369,788.99	-	-	20,127.80	389,916.79	47,296.47	9,197.32	-	2,948.71		
2005	Town Property	CR134	Purchase Town Property	36,777.08	47,431.00	-	22,607.91	434,815.99	38,141.91	9,305.67	-	45,675.97	
2007	Community Substance Abuse	CR136	Capital Reserve	19,372.50	-	-	1,058.37	20,430.87	292.16	434.15	-	26,726.66	
2007	Communications Technology	CR138	Capital Reserve	243,914.60	-	(20,000.00)	12,201.24	226,115.84	21,094.34	5,432.41	-	23,824.16	
12/29/2010	Mit Oil Control	CR140	Special Fund	153,502.30	60,000.00	(51,294.29)	-	11,853.09	174,061.10	243.73	3,924.63	(3,681.30)	487.06
			Services to Castle in the Clouds	2,533.71	-	-	138.10	2,671.81	216.25	60.65	-	276.90	
7/13/2012	Fire Dept Service	CR142	Capital Reserve	192,000.30	-	(191,068.27)	-	(132,03)	0.00	10,881.94	510.40	(11,492.34)	0.00
1987	Public Works Equipment	CR144	Capital Reserve	22,074.39	-	-	1,201.26	23,275.65	2,957.36	551.94	-	3,509.30	
2008	Community Senior Center	CR148	Capital Reserve	472,986.61	350,000.00	(518,330.35)	-	37,985.87	342,601.13	2,303.36	12,453.10	(13,215.56)	344,144.04
3/12/2016	State's Landing Improvement	CR150	Capital Reserve	21,420.33	-	(6,113.95)	1,037.05	16,343.43	125.35	4,555.08	(537.32)	43.11	16,386.54
3/12/2016	Townwide Information Technology	CR152	Capital Reserve	5,067.03	-	-	276.46	5,343.49	280.76	118.02	-	398.78	5,742.27
2/12/2017	Maintenance Fund	CR154	Capital Reserve	279,681.07	500,000.00	(594,494.66)	-	43,948.64	229,135.05	976.71	10,551.17	(9,777.74)	1,755.14
3/30/2017	Roads Improvement Fund	CR156	Capital Reserve	200,630.51	-	-	10,956.94	211,587.45	5,280.93	4,545.43	-	9,826.36	230,890.19
3/26/2018	Pathway Phase II Fund	CR158	Capital Reserve	5,663,128.23	1,168,499.27	(1,937,287.92)	-	339,615.22	5,233,354.80	231,221.50	134,617.78	(116,065.57)	249,967.71
			TOTAL CAPITAL RESERVE FUNDS	6,021,668.72	1,182,914.27	(1,939,357.90)		350,474.26	5,616,243.25	216,067.36	143,334.83	(118,966.86)	300,432.33
			Grand Total									5,916,675.58	

Report of The Library Common Trust Fund of The Town of MOULTONBOROUGH, N.H. on DECEMBER 31, 2020

DATE OF CREATION	NAME OF TRUST FUND	PURPOSE OF TRUST FUND	HOW INVESTED	PRINCIPAL			INCOME			GRAND TOTAL OF PRINCIPAL & INCOME	
				BALANCE BEGINNING YEAR	NEW FUNDS CREATED	CASH GAINS OR (LOSSES)	WITHDRAWALS	BALANCE END YEAR	BALANCE BEGINNING YEAR		
12/26/2000	Altman, Marta	Library	Common Trust	1,173.24	25.96	41.36	1,240.56	157.68	28.05	33.95	151.78
1/1/1985	Bagdasarian, Elena	Library	Common Trust	104.29	2.31	3.68	110.28	14.14	2.50	3.02	13.62
5/24/1989	Behr, Isabelle A.	Library	Common Trust	703.95	15.58	24.83	744.36	94.97	16.84	20.38	91.43
3/2/1993	Bennett, Norman	Library	Common Trust	26.07	0.57	0.91	27.55	3.34	0.62	0.75	3.21
1/1/1986	Brown, Evelyn	Library	Common Trust	260.72	5.77	9.20	275.69	35.34	6.24	7.55	34.03
5/31/1986	Carson, Robert M.	Library	Common Trust	1,016.81	22.49	35.84	1,075.14	136.47	24.30	29.42	131.35
2/1/1991	Chestley, Myron and Elaine	Library	Common Trust	3,211.83	70.62	112.53	3,394.98	408.76	76.30	92.37	392.69
5/19/1994	Clifford, Mary E.	Library	Common Trust	1,042.88	23.06	36.75	1,102.69	139.55	24.92	30.17	134.30
11/23/1987	Coyne, John V.	Library	Common Trust	563.16	12.46	19.16	595.47	75.61	13.46	16.30	72.77
9/28/1987	Davenport, Mildred	Library	Common Trust	255.51	5.66	9.02	270.19	34.73	6.12	7.40	33.45
5/9/1989	Davis, Fred E.	Library	Common Trust	443.23	9.81	15.63	468.67	59.63	10.60	12.83	57.40
3/21/1993	Dunlap, John F.	Library	Common Trust	307.65	6.80	10.83	325.28	40.89	7.35	8.89	39.35
1/14/1978	Farnham, Hebert	Library	Common Trust	128.72	2.78	4.43	132.93	16.67	3.00	3.63	16.04
7/11/1989	Foss, M. Yerna	Library	Common Trust	265.94	5.89	9.38	281.21	35.96	6.36	7.70	34.62
2/11/1965	French, George B.	Library	Common Trust	104.29	2.31	3.68	110.28	14.14	2.50	3.02	13.62
6/12/1937	French, Martha	Library	Common Trust	3,660.77	80.99	129.05	3,870.81	491.52	87.51	105.93	473.10
9/11/1989	Frye, Clarence H.	Library	Common Trust	495.70	10.96	17.47	523.80	66.70	11.85	14.34	64.21
7/11/1988	Haddam, J.F.	Library	Common Trust	3,232.91	71.52	113.96	3,418.39	433.71	77.27	93.54	417.44
9/27/2002	Hare, Madeleine H.	Library	Common Trust	1,251.24	27.29	43.48	1,322.01	147.78	29.48	35.69	141.57
1/31/1984	Hatch, Mildred	Library	Common Trust	203.37	4.51	7.18	215.06	27.66	4.87	5.89	26.64
5/11/1982	Horan, Cynthia C.	Library	Common Trust	265.94	5.89	9.38	281.21	35.96	6.36	7.70	34.62
4/28/1998	Leamed, Kathryn Morris	Library	Common Trust	27,659.23	607.58	968.13	29,234.94	3,490.50	656.46	794.70	3,352.26
3/28/1993	Lincoln, Barbara	Library	Common Trust	62.57	1.38	2.20	66.15	8.30	1.49	1.81	7.98
10/26/1981	Locke, Sherman S.	Library	Common Trust	208.58	4.62	7.36	220.56	28.28	4.99	6.04	27.23
5/19/1994	MacKinnion, Janet L.	Library	Common Trust	1,042.88	23.06	36.75	1,102.89	139.55	24.92	30.17	134.30
8/6/1992	MacPhail, Barbara M.	Library	Common Trust	417.18	9.28	14.78	441.24	58.37	10.02	12.13	56.26
4/22/1969	Martin, Captain Steven	Library	Common Trust	743.56	16.43	26.17	786.16	98.61	17.75	21.49	94.87
2/24/1989	May, John W.	Library	Common Trust	719.58	15.91	25.35	760.84	95.91	17.19	20.80	92.30
6/2/2010	Moultonborough Grange	Library	Common Trust	174.93	3.80	6.06	184.79	19.95	4.11	4.97	19.09
9/27/1980	Moultonborough Library Memorial	Library	Common Trust	1,275.77	28.16	44.86	1,348.79	167.71	30.42	36.83	161.30
1/1/1986	Munroe, Harold H.	Library	Common Trust	391.08	8.65	13.79	413.52	52.56	9.35	11.32	50.59
1/1/1987	Paterson, G.H.	Library	Common Trust	521.43	11.51	18.35	551.29	68.87	12.44	15.06	66.25
3/18/1991	Plaisted, Richard & Areleene	Library	Common Trust	52.15	1.17	1.87	55.19	7.98	1.27	1.53	7.72
7/31/2003	Plaisted, Dorothy E.	Library	Common Trust	1,146.97	25.01	39.86	1,211.84	135.47	27.03	32.72	129.78
12/26/2000	Rand, Jeanne	Library	Common Trust	7,705.61	168.17	267.96	8,141.74	916.14	181.70	219.96	877.88
2/27/1992	Reiner, John & Martha	Library	Common Trust	10,448.78	230.71	367.61	11,027.10	1,399.16	249.27	301.76	1,346.67
9/10/1988	Richards, Anne H. & George D.	Library	Common Trust	1,948.30	43.09	68.67	2,060.06	261.05	46.56	56.37	251.24
1/14/1978	Richmond, Mary B.	Library	Common Trust	125.72	2.78	4.43	132.93	16.67	3.00	3.63	16.04
9/22/1990	Schmidt, Julia	Library	Common Trust	933.34	20.58	32.79	986.71	121.57	22.23	26.91	116.89
8/28/1986	Scofield, Stephen	Library	Common Trust	130.36	2.88	4.59	137.83	17.22	3.11	3.77	16.56
6/29/1980	Severance, Katherine M.	Library	Common Trust	1,188.68	25.92	41.31	1,255.91	140.39	28.01	33.91	40.84
8/27/2003	Smart, Loenard M.	Library	Common Trust	208.54	4.55	7.25	220.34	24.63	4.91	5.95	134.49
12/3/2003	Sobel, Jesse & Gertrude	Library	Common Trust	1,491.02	32.45	51.71	1,575.18	172.69	35.06	42.44	165.31
12/20/2006	Swedberg, Jack	Library	Common Trust	3,779.74	82.75	131.85	3,994.34	462.50	89.40	108.23	443.67
3/2/1993	Taylor, Adele V.	Library	Common Trust	125.72	2.78	4.43	132.93	16.67	3.00	3.63	16.04
1/14/1978	Thompson, Jessie G.	Library	Common Trust	468.19	10.20	16.25	495.64	53.51	11.02	13.34	51.19
5/18/2007	Thurston Memorial	Library	Common Trust	954.24	21.11	33.64	1,008.99	128.17	22.81	27.61	123.37
1/1/1987	Vappi, Josephine V.	Library	Common Trust	812.80	17.97	28.64	859.41	108.73	19.42	23.51	104.64
5/1/1974	Vissier, June	Library	Common Trust	1,032.45	22.84	36.39	1,091.68	138.32	24.67	29.87	133.12
1/31/1984	Wakefield, Willis & Leah	Library	Common Trust	156.43	3.46	5.52	165.41	21.21	3.74	4.53	20.42
8/15/1992	Walker, Donald L.	Library	Common Trust	396.29	8.77	13.97	419.03	53.19	9.47	11.47	54.83
1/31/1984	Wiggins, Dorita	Library	Common Trust	104.26	2.27	3.61	110.14	11.86	2.43	2.99	11.30
7/10/2007	Undesignated	Library	Common Trust	85,435.14	1,880.00	2,995.63	90,310.77	10,949.36	2031.24	2,458.98	10,521.62
	TOTALS										100,832.39

Land Use Department Annual Report

Land Use

Staffed by the Town Planner, the Code, Compliance & Health Officer and the Administrative Assistant, the Office aids residents, businesses, and landowners in the areas of land use, development, construction and health permitting, code issues, and requests for information. We serve the residents on anything to do with the use and development of their land and buildings. Customer service for all residents and property owners continues to be our number one goal, whether it is in person, by email, telephone or using the website. Our primary responsibility is to assist those who need approvals or permitting from our Office or Land Use Boards, and to ensure all submitted materials are complete and accurate prior to review.

COVID-19 Year

The Department made needed changes to how we operate quickly and efficiently to keep pace with the changing health directives because of the virus pandemic. How we handle meetings, how we transmit plans and documents all had to be reworked and our staff did a remarkable job in order to serve the residents. Hopefully, things will get better as 2021 moves towards spring. The staff thanks you for all your patience.

This year, extra support was provided to CIPC. The Planner also represented the Town regionally with the Lakes Region Planning Commission Transportation Advisory Committee and other planning venues.

It is the mission of this Office to facilitate the process of determining the Town's long-range community goals, and once established, advocate for their implementation with particular emphasis on balancing community vitality with the preservation of the unique character embodied here; to serve the public as a source of information and data about the community; to interpret ordinances uniformly and fairly administer regulatory processes that apply to development and construction, and to provide expertise for special projects with emphasis on GIS, context sensitive development, and Master Plan goals.

The major responsibilities of this department are:

- Update, maintain and implement the Town's Master Plan
- Maintain and administer the approval process for development and subdivision of land
- Staff the Planning Board, Heritage Commission, Conservation Commission, Zoning Board of Adjustment and Select Board (as needed) for their respective land use and planning and development issues
- Staff the Capital Improvements Program Committee and Master Plan Steering Committee
- Maintain land use records in hard copy and electronic format
- Serve as an information resource on the Town and development process for the public, staff, and applicants
- Represent the Town on regional and state committees and projects (as needed)
- Conduct research and grant writing
- Conduct special projects as assigned by the Select Board and Town Administrator or any of the Town's Boards, Commissions and Committees
- Plan, develop, implement, coordinate, and manage the Town's Geographic Information System

Support services include staff support at meetings, preparation of the Board's meeting agendas, schedules and minutes, Public Notices, processing, and review of applications for permits, grant writing, web site maintenance for each Board or Commission, and drafting Notices of Decision. Also, work products include critical review and periodic updating of all land use ordinances and regulations along with the drafting of amendment language, among other duties. The Office also conducts research, prepares reports and

presentations to the various Town Boards and Commissions, and administers the terms of permit approvals and processes code enforcement violations to compliance through the Office's formal procedure.

This year, Land Use Department staff assisted the Planning Board and ZBA with preparing remote Zoom platform meeting links and hosting them, formal plan reviews, staff memoranda, and Notices of Decision for 37 completed applications, which are 3 less than last year. Additional assistance was provided to the Conservation Commission, Heritage Commission, Capital Improvements Program Committee, Septic Health Team, Land Use Task Group, and the Board of Selectmen.

Our goal in 2020 for the Town's web-based (mapping) Geographic Information System (GIS) was revising and reorganizing for efficiency outdated map and data layers. The GIS Development Plan was updated. The Office plans to develop new map and data layers, and to continue adding documents and plans to the parcel-centric document management system; to assist Town staff in its use to serve the public better. If you haven't already done so, please go to the Town's Web Site at www.moultonboroughnh.gov and click on the link on the left entitled, "GIS and Tax Maps. Using the "i" for information button, simply click on the property you are interested in, then click on the parcel link that comes up on the left. From there you may view plans, property assessment cards, and other documents such as permits and print or save them as pdf's as needed. We continue working towards a Town mapping system to serve your individual land use and mapping needs right from your computer.

This marks the seventh year for the GIS Development Plan. The plan implementation was deferred from 2017 through 2018. The following map layers and tasks were completed this year; they are:

- Assessment and updating of the Development Plan
- Snowmobile and Walking Trails Layer
- Reorganization of the Layer Content list (ongoing)
- Purchased GIS Editor for staff use in updating some layers
- Updated the existing Current Use property layer

The Program plans for 2021 include:

- Heritage overlay map
- Removal of out-of-date and useless data and map layers
- Update/refresh Fire Department Water Resources map
- Update/refresh E911 address data (staff only)
- Cemeteries data layer
- Con Com-Animal habitat/sightings overlay map

The 2020 program was, as usual, flexible yet successful, while still allowing the multi-year program costs to remain stable and efficient. In fact, the cost for the program was on target with the estimate in the GIS Development Plan.

The data below represents the type of application and number of each processed during the past year:

Planning Board Activities:

Site Plan Reviews	9
Major Subdivisions	5
Minor Subdivisions	1
Site Walk	1
Second Dwelling on a Lot	1
Boundary Line Adjustments (BLA)	3
Conditional Use Permits (standalone app)	0
Conditional Use Permit (with site review app)	1

Conditional Use Permits (with subdivision app)	0
Work Session	1
Voluntary Merger of Pre-Existing Lots	6
Total:	28 (up from 24 last year)

Zoning Board of Adjustment activities:

Approved Applications:

Variance	18
Special Exceptions	2

Denied Applications:

Appeal from Administrative Decision	1
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Applications Withdrawn by Applicant

Variance	1
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Request for Rehearing:

Granted	0
Denied	

Equitable Waiver of Dimensional Requirements

	0
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Total	22 (up from 19 last year)
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The Technical Review Committee held four meetings to review four applications.

The Planning Board and Town Planner continued working to improve and modernize the zoning ordinance by crafting a solar facilities ordinance amendment being brought to the voters at Town Meeting in 2021. The Planning Board's regulations were reformatted and revised in 2019 and 2020. The Board also approved the complete rewrite of the outdated Excavation Regulations. The Land Use Task Group hosted a public forum on the possibility of either rezoning or adding an overlay district to the area around Green's Corner. The information received from the residents attending the meeting was surprising and useful.

As always, sincere thanks go to our staff for their teamwork, dedication and hard work this past year; they continue to be the best professionals the Town could have. We also want to thank all our Board, Commission and Committee volunteers for their time and effort, especially in the effort to improve our Town with the future in mind.

Code Enforcement/Health:

The year 2020 was a very trying year for us all. The COVID-19 pandemic forced changes upon all of us. The Health Officer was kept very busy, handling COVID related issues with the State Department of Health, the Governor's office, the Attorney General's office, Town Departments, and the many questions from citizens of the Town. By and large the citizens and employees of the Town handled the problems and changes caused by this pandemic very seriously and continue to do so. Many thanks to all in helping to keep a terrible situation under control.

The Code Enforcement Office was kept extremely busy this year. What was anticipated as being a somewhat slower year than 2019 was just the opposite, with a higher number of permits being applied for. Changes to our permit system, instituted early in 2020 were a big help in processing the ever-growing number of permit applications. Most helpful was the addition to our staff of part-time inspector, Norman Giroux. Norm has been a huge help with the great number of inspections to be performed and their related paperwork. Sorely missed is Hope Kokas, who retired at the end of the year. Hope was much appreciated for the hard work she did processing permit approvals and interacting with applicants. Angela Bovill has been added to the Town Hall staff and will take over Hope's position. We look forward to working with Angela. Special thanks to all those working in the Land Use/Assessing office for all your help.

Building permits were up by 73 over last year. Septic permits were up by 28 over last year. Construction value was up by \$11,646,043 over last year. This is the fourth year in a row where the increase is over \$2,000,000 per year. Refer to the chart below.

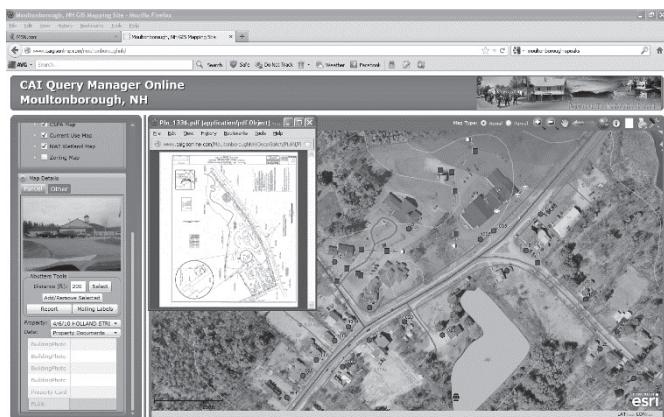
Permit activity for the year 2020

323	Building Permits	\$33,963,510
225	Electrical Permits	1,623,547
100	Plumbing Permits	1,008,550
295	Mechanical Permits	1,150,612
7	Sign Permits	21,400
14	Renewals	42,000
43	Demolition Permits	0
36	Driveway Permits	0
13	DES-Wetland/Shoreland Permits	0
81	Certificates of Occupancy	0
91	Septic Permits	0
25	Temporary Certificates of Occupancy	0
2	Temporary Signs	0
34	E911 Addresses	0
964	Total Building Permits	\$37,809,619

The Code and Compliance Officer is available in Town Hall from Monday through Friday, 7:30AM to 10:00AM. Scheduled inspections begin after 10:00AM, Monday through Thursday. This schedule provides the time needed to address the tremendous number of building and subcontractor permit applications, plan reviews, and site inspections. If the Code and Compliance Officer is unavailable, you are encouraged to leave a message or email (szalewski@moultonboroughnh.gov), outlining what is needed. Inspections can be requested and scheduled by calling the office (603-476-2347). If possible, please make your inspection request at least 24 hours in advance. Appointments can also be made for in-person meetings during the morning hours. Please see the Town's website for more details.

Thank you all for your patience during this remarkably busy and trying time.

Respectively submitted,
 Bruce W. Woodruff, Town Planner
 Steve Zalewski, Code, Compliance and Health Officer
 Bonnie Whitney, Administrative Assistant



GIS May be Used to Research Recorded Plans and Environmental Factors

Planning Board

The Moultonborough Planning Board consists of up to six (6) elected members, one (1) representative from the Board of Selectmen, and up to five (5) alternate members. The Board continues to be comprised of dedicated individuals who are focused on the quality of Moultonborough and its growth in the future. The Board continually seeks interested individuals to serve as elected members and alternates to represent the citizens of Moultonborough. Serving as an alternate is an opportunity for on-the-job training and provides the Board with much needed bench strength for our future. The Board meets regularly on the second and fourth Wednesday of each month with work sessions on the fifth Wednesday, if needed. This activity is critical to the future of our town and we encourage anyone interested in serving to contact the Land Use Office.

The Planning Board has review and approval authority over most land use changes in town. These include adjustments of lot lines, subdivision of lots, site plan review for commercial and multi-unit residential development and other issues relating to land use in the Town of Moultonborough under NH RSA's 672 thru 678. The Planning Board is responsible for updating the Zoning, Site Plan and Subdivision regulations for the town. It is also responsible for updating the Town Master Plan on a regular basis to keep it contemporary. The Master Plan provides the framework for the future growth of Moultonborough and defines what we as citizens want Moultonborough to be in future years.

With the advent of COVID restrictions in 2020, the Board adopted Zoom video conferencing for our meetings and missed only one scheduled meeting. This allowed us to continue our work and provide timely review of Subdivision and Site Plan applications for our residents and those wanting to invest in our community.

In 2020 the Planning Board met twenty (20) times; Eighteen (18) times for regular meetings, one (1) onsite visit, and once (1) for a work session. The following is a breakdown of Planning Board activity for 2020; 9 Site Plan Reviews or Amendments, 5 Major Subdivisions, 3 Boundary Line Adjustments, 1 Conditional Use Permit (with site plan review), and 6 Voluntary Mergers of Lots.

As Chairman, I thank each member of the Board for their hard work and service to the community. I also want to thank the outstanding Staff in the Land Use Office that support our work: Interim Town Planner Bruce Woodruff; Administrative Assistant Bonnie Whitney; and Code Enforcement Officer Steve Zalewski. Without their dedication and hard work, we would be greatly challenged in our efforts to provide orderly growth for our town.

Respectfully submitted,
Scott Bartlett, Chair (2023)

Members:

Al Hoch, Vice Chair (2023)
Norman Larson (2022)
Amy Lindamood (2021)

Brie Stephens (2022)
Sandra Kelly (2021)
Kevin Quinlan, Selectmen's Representative

Zoning Board of Adjustment

The Zoning Board of Adjustment functions as a quasi-judicial authority in the Town of Moultonborough under NH RSA's 672-677. The Board considers applications for Variances, Special Exceptions, Equitable Waivers and other appeal issues relating to the Town's Zoning Ordinance or administrative decisions made by zoning and land use staff.

The Zoning Board provides an essential service for property owners, acting as a relief valve for land use that doesn't fit the cookie-cutter regulations. We conduct our hearings and render our decisions within the framework set-forth in 674:13 of the RSA's.

The Board consisted of five (5) Elected Members and two (2) Appointed Alternate Members. The Board meets regularly on the first and third Wednesday of each month as the work load demands with an occasional cancellation due to inactivity or a holiday.

The following represents the Board's scheduled activity for 2020. This year we met seventeen (17) times for Regular meetings, and four (4) times where meetings were cancelled two (2) for Holidays and two (2) for COVID 19, and three (3) for lack of new applications.

The following is a breakdown of the Board's activity for 2020:

Approved Applications:

Variance	18
Special Exceptions	2

Denied Applications:

Appeal from Administrative Decision	1
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Applications Withdrawn by Applicant

Variance	1
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Request for Rehearing:

Denied	1
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Amended Applications

Variance	1
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Pending Applications

Appeal from Administrative Decision	2
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Variance	2
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Total:	28
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As Chairman, I would like to take this opportunity to thank each of our elected and appointed alternate members for their dutiful attendance and service to the community during this crazy year of COVID-19. We found our many challenges transitioning from in person to a virtual environment conducting meetings on the Zoom Platform. I thank everyone from the staff to the board members and to the applicants who were patient as we worked through the learning curve. As members, they are frequently called upon to make the difficult and unpopular decisions that preserve the balance between property owners' rights and Town ordinances. I would like to take a moment to thank Town staff for their professional assistance to the Board in preparing for meetings and providing background and research to make our lives easier.

Respectively submitted,

Robert H. Stephens, Chairman (2023)

Members: Ken Bickford - Vice Chair (2022), Nick DeMeo (2023), Robert St. Peter (2021),
Richard Jenny (2021) Jerry Hopkins, Alt. (2020), Steve Buy, Alt. (2021)

Interim Planner: Bruce Woodruff Admin. Assistant: Bonnie Whitney

Conservation Commission

Mission

The Conservation Commission, an appointed volunteer body, works for the proper utilization and protection of the natural resources and for the protection of watershed resources in the Town of Moultonborough.

The Conservation Commission members are a dedicated team of Moultonborough residents who believe that educating themselves and our community about environmental issues, in concert with protection and restoration efforts by the town, and its residents are key to our collective stewardship of Moultonborough's natural resources. We are pleased to welcome Ani Jakobsen and Steve King, as alternate members to the commission in 2020. In 2020 The Conservation Commission conducted 48 site visits as part of their review of new NH DES wetlands applications.

In addition to the Conservation Commission review of NH DES Wetlands applications, and on-going collaboration with town land use boards, four goals guided the efforts of the Conservation Commission in 2020:

1. MFCA: Construct parking lot, trail and signs. Open area to the community
2. Enable GIS data quality control and create process to feed data and correction into town GIS
 - a. Collaborate with town planner to remove outdated GIS layers
 - b. Provide guidance and training for land use boards on how to access and use GIS data.
3. Develop, promote and launch Moultonborough Lake Smart initiative in collaboration with NH Lakes and Lake Winnipesaukee Association.
4. Identify and begin a process to protect a target property in one of the nine high priority conservation areas identified in the natural resources chapter of the master plan, through acquisition, conservation easement or donation

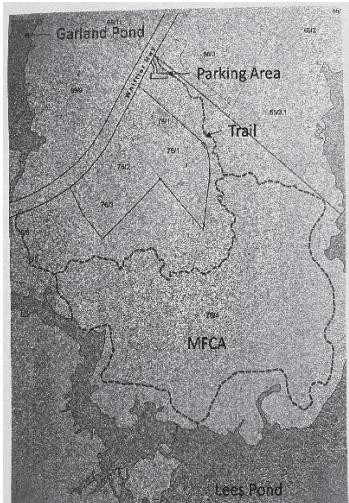
2020 Accomplishments and Looking Forward

Moultonborough Falls Conservation Area (MFCA)

Substantial progress has been made toward opening the MFCA to public access. In 2020 the Conservation Commission with the aid of volunteers established and marked an approximately two-mile loop trail on the MFCA property. The trail originates from the new parking area that is under construction and affords scenic vistas of Lees Pond, the Ossipee range and the Red Hill River. The driveway and six car parking area have been cleared and a gravel base installed. The new parking area will be accessible to the public in spring of 2021 when the paved apron from the gravel driveway to Route 25 is completed. Once the driveway and parking area are completed, signage will be installed to identify the location of the MFCA and provide information about the walking trail, and points of interest. The Conservation Commission would like to thank DPW Director, Chris Theriault for his invaluable help to coordinate the construction aspects for the new parking area.

In order to protect and provide information on the history of the Moultonborough Falls area, an archeological survey was completed to identify, locate, research and record artifacts relating to mill and dam components located at Moultonborough Falls. The close proximity of the MFCA to Moultonborough

village makes for easy access and enjoyment of the MFCA by the public for walking, snowshoeing and cross-country skiing in the winter.



MFCA Trail and Parking Area



Red Hill River view

Improving User Friendliness of GIS Natural Resource Information

The town GIS system provides a wealth of information regarding the type and location of natural resource features in the town. The Conservation Commission is currently working with the town planner to eliminate outdated information and implementing a process to keep GIS natural resource information up to date. Developing guidance and training for land use boards on the access and use of GIS data to support application reviews will then follow.

Moultonborough Lake Smart Initiative and Protecting Water Quality

Previous studies indicate that storm water run-off is a primary source of elevated levels of phosphorous flowing into our surface waters. Elevated levels of phosphorous can have a negative impact on lake health causing algal blooms and plant growth. There are many sources of storm water runoff which contribute phosphorous to our lakes and ponds. In 2020 the Conservation Commission partnered with the Lake Winnipesaukee Association and the NH Lakes organization to develop and had planned to launch a Lake Smart program for Moultonborough. The Lake Smart program is a free, non-regulatory and voluntary program, targeted to individual property owners. Through education, online and in person property assessment tools, property owners are provided guidance on the implementation of Best Management Practices to reduce storm water runoff from their properties. Unfortunately, the COVID-19 pandemic delayed the ability to launch the program, and we plan to launch the program as joint effort with Lake Winnipesaukee and the NH Lakes organization.

Protecting Water Quality

The Conservation Commission continues to monitor the water quality in the Moultonborough Bay Inlet (MBI). Primarily due to ineffective storm water management, total phosphorous levels in the 2020 MBI water samples were frequently above the levels considered as impaired water quality during 2020. The \$42,000 NH DES Watershed Assistance Grant funds that were applied for in 2019 were received in 2020 and will offset the cost to the town to remediate two high priority sites identified in the Moultonborough Bay Inlet Watershed Restoration Plan. The Conservation Commission would like to thank Pat Tarpey, Executive Director, Lake Winnipesaukee Association, and Chris Theriault, Moultonborough DPW Director

for their efforts in securing these grants and the Town of Moultonborough for providing the matching funding to complete these two remediation projects and taking a public leadership role in implementing best practices in the management of storm water runoff.

Protecting Land of High Conservation Value

Nine high priority conservation areas are identified in the Natural Resource Chapter of the Town Master Plan. Located primarily around the perimeter of the Moultonborough Bay Inlet, the greatest threat to the natural resources and ecology for each of the nine Priority Conservation Areas is habitat alteration associated with development. In 2020 the Conservation Commission did not identify any target properties or conservation easements to purchase and will continue to look for these opportunities in the future.

Respectfully submitted,
Brian Sanford, Chair (2021)

Members:

Robert Patenaude (2022)	James Nelson (2021)
William Gassman (2022)	Marie Samaha (2021)
Sandra Kelly (Planning board Liaison)	Anni Jakobsen (Alt. 2023)
Steve King (Alt. 2023)	

Moultonborough Heritage Commission Annual Report 2020



The Moultonborough Heritage Commission works toward the proper recognition, use, and protection of significant historical and cultural resources in the Town of Moultonborough. In 2020, the Commission continued to advocate for the sale and re-use of the landmark French-Taylor House, to further community planning, economic development, and heritage goals for Moultonborough Village's revitalization.

Described as a “rambling Greek Revival in a Lakes Region town,” the Taylor House was featured in the March/April 2020 issue of *This Old House* magazine as the spotlighted ‘Save This Old House’ for sale. This honor is consistent with the house’s prior recognition on the NH State Register of Historic Places, and its inclusion on the NH Preservation Alliance’s annual ‘Seven to Save’ list of significant endangered properties in 2017. The UNH team’s First Impressions report of 2019 identified community assets and opportunities for economic development in Moultonborough Village, specifically noting the potential of both the Taylor House and the Grange Hall for reinvestment and revitalization of the Main Street area.

As announced at the delayed Town Meeting on June 29th, the Grange Hall was sold to a private investor, with plans to rehabilitate the building in 2021. Despite the challenges and confusion of the COVID-19 pandemic, a buyer has also been found for the Town-owned Taylor House, who intends to rehabilitate the house and barn and establish an outdoor outfitter business at the center of Moultonborough Village. UNH economic development experts urged leveraging these same two historic buildings to attract investment and new business to Moultonborough Village, after the Plan NH Charrette report’s recommendation in 2018 to sell both of these character-defining Village buildings and return them to the Town’s tax rolls.

While it is exciting to anticipate that both of these community landmarks will be restored in the Village, it is also important to recognize additional historic preservation projects elsewhere in Moultonborough. 2020 saw major barn rehabilitation projects on Lee Road and on Moultonborough Neck Road. Geneva Point Center, which generously opened its trails to the community for recreation over the summer season, has also started a barn restoration project. Other landmark properties were featured by mainstream media this year: the Kona Mansion Inn (historic Kona Farm) appeared on NH Chronicle in July, and the Castle in the Clouds Conservation Area was on the NH PBS program ‘Windows to the Wild’ in November.

Respectfully submitted,
Cristina Ashjian, Chair
Steve Buy, Alternate
Norman E. Larson, Secretary

Diane MacArthur
Joel Mudgett, BoS Representative
David Oliver

Community Development Advisory Committee

CDAC's mission is to advise to encourage development and business growth. This year we have been severely hampered by the Covid-19 virus and continue to concentrate our efforts in the village district.

Specifically:

- CDAC Presented and facilitated an informational session in February regarding the two Community Center warrant articles. We made this presentation as unbiased and non-political as possible. Although neither article passed, more transparency and information are always good things, and interaction between community members was respectful.
- We have investigated a business access trail between Blake Rd. and Old Rt. 109. We have walked the trail and flagged a potential path. We are in the process of securing necessary resources to set up the cost for this important asset. This nature path will offer a nice spot to hike and will also provide easy access to businesses without walking on Rt 25. We continue exploring all options and welcome suggestions.
- Last year CDAC initiated a "Moultonborough Business Association" (MBA) which will hopefully enhance the business climate here and improve communication and networking between local businesses. This group has been vibrant this year and we appreciate the communication enhancements for local business. Again, thanks to Daniel Ringelstein for spearheading this effort.
- CDAC continues to sponsor the First Impressions program and continues to follow up. (Please see the First Impressions report for more information). Thanks to the members and Chair Celeste Burns for a job well done.
- Presently we are looking at several strategic locations to have a "Town Activities Board" with a potential 3D map showing local attractions such as Castle in the Clouds, Cup and Crumb and others. This would be similar to what is done in Alton and Portsmouth.
- We continue to explore several new projects related to our mission of making Moultonborough more friendly and accessible to businesses, tourists, and residents.

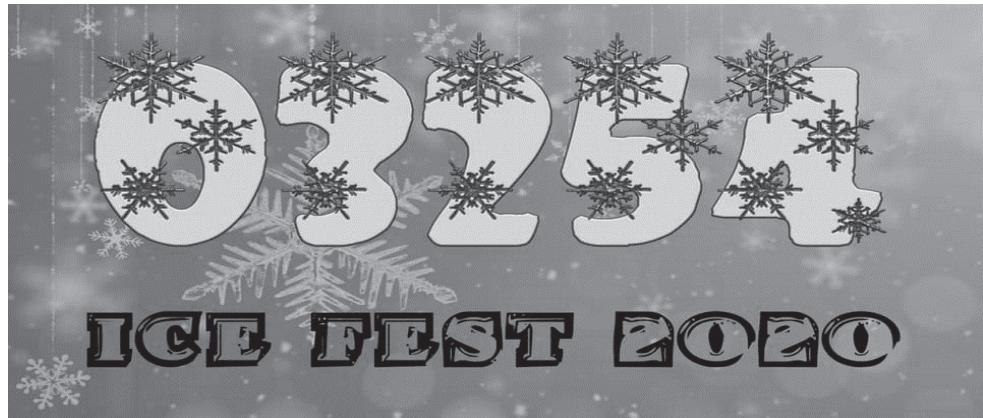
Special thanks to our Town's Planner Bruce Woodruff for his administrative support and Christina Ashjian for her participation and great ideas.

Again, our committee has not met monthly after March and hopefully we will resume full operations once the pandemic has abated. Our meetings are posted on the Town website and we welcome participation by residents and interested parties.

Respectfully submitted,
Charlie Fritz, Chair

<u>Members:</u>	Rich Kumpf, Vice Chair	Celeste Burns	Cody Gray
	Diane MacArthur	Daniel Ringelstein	

UNH First Impressions Committee



The First Impressions Committee started as an ad hoc committee in 2019 under the auspices of UNH's First Impressions Program. In the first year it identified, with input from Community forums and volunteers, many assets and opportunities in the Village and started 2020 by tightening its focus on 3 main concentrations – trails/infrastructure; marketing/branding/art; and business development/vacant buildings. On January 25th it celebrated its First Annual Ice Sculpture Day with a great turnout at the Taylor property to watch ice carving, eat pizza, play corn hole and take pictures. It was step towards establishing a robust community arts program and/or future green space events in our town. As the year progressed this group, like all others, ground to a halt with the cancellation of its March meeting due to the pandemic. The group had two zoom meetings, in July and September. In the former much attention was given to the creation of a business survey that will look at local issues, support and retention. The survey was fine-tuned, with feedback from the members, and put into a Qualtrics online survey format that is ready for use. The group is hopeful to directly connect with business owners to get the highest amount of participation and provide the town with valuable insight and direction once compiled. At the September zoom meeting Bruce Woodruff, the interim town planner, attended and we discussed the common, and continuing, issue of overlap with other town committees on projects. He advised that he is preparing a report that will result in one specific group spearheading each project to reduce duplicative efforts and so that all interested volunteers will know who to contact and how to join to have their limited hours spent most wisely.

First Impressions operates under the Community Development Advisory Committee and its Chair, Charlie Fritz. Other Volunteers include Cristina Ashjian, Corrie Bernow, Kath Blake, Celeste Burns (Chair), Ron Burton, Steve Hinton, Heidi Kremser, Diane MacArthur, Shane Pouliot, Blyth Sterling, Tom Wardrop. Other community volunteers have attended and provided valuable insight, such as Marie Samaha with Trails direction and Robin Lamprey with business development expertise.

The group looks forward to 2021 and being able to reenergize its volunteers with its efforts to keep our village, and town as a whole, a vibrant place for people to live, play, dine, shop and conduct business.

Respectfully submitted,
Celeste Burns, Chair

Capital Improvement Program Committee

The Capital Improvements Program Committee (CIPC) submits this Capital Improvements Program Report for Fiscal Years 2021 – 2026. The sum of all projects recommended is \$9,925,923 for the six-year program (capital spending year plus five planning years). Of this total \$1,971,291 is recommended for year 2021.

All projects submitted this year to the CIPC for review have been deemed as Class 1 (Priority Need – for health and safety), 2 (Justified Need – to sustain basic level & quality of services) or 3 (Desirable – need to improve quality and level of service) recommended projects. All projects submitted have also been deemed to have a tie-in to the Master Plan. The full report may be found at:

<https://www.moultonboroughnh.gov/capital-improvements-program-committee/pages/2020-cipc-public-hearing-documents>

While the CIPC is tasked to review only projects submitted, a 4-1 majority of the Committee recommends that the Select Board consider forwarding a capital line-item next year, perhaps in the form of reserve fund set-aside, to address the Recreation Department's number one priority of a new recreation center and the Building Department proposal from last year for replacement of the Community Building at Old Rt 109. Both projects received affirmative majority votes at the 2020 Town Meeting, but less than the super-majority vote required to approve a bond issue.

In response to a request by the CIPC, meeting notes were provided by staff this year to ensure that committee members were able to fully engage in discussions without the added responsibility of taking notes during meetings.

The committee extends our appreciation and thanks to our dedicated Department Heads who have embraced the CIP process, made excellent presentations to support their projects and responded to all requests for further clarification by providing pertinent information, and to former Town Administrator Walter Johnson, Finance Director Heidi Davis, and Town Planner Bruce Woodruff for their support for this effort.

Respectfully submitted,

Tom Howard, Chair Community At-Large (2021)

Edward Harrington, Member Community At-Large (2022)

Charles McGee, Member Board of Selectmen (2020)

Cody Gray, Member Advisory Budget Committee (2020)

Amy Lindamood, Member Planning Board (2020)

Jean M. Beadle, Alternate Board of Selectmen (2020)

Paul Marshall, Alternate Community At-Large (2020)

Al Hoch, Alternate Planning Board (2020)

The Ken Kasarjian Community Garden



"The Ken Kasarjian Community Garden, located on Old Route 109, is a self-sustaining resource exclusively available to help our permanent or seasonal residents, especially seniors, get more involved in the community. From working in the garden alongside friends and neighbors to donating home-grown vegetables to our local hunger-relief agencies, how you choose to "dig-in" is up to you!"

2020 was certainly a challenging year, and the Ken Kasarjian Community Garden served as an oasis during these stressful times. While some of our regular gardeners were unable to enjoy the garden this year due to COVID-related travel concerns, we did see several new faces. The 2020 growing season was unusually hot and dry, but our volunteer installed dug well never failed. The quality of the plots this year was excellent and most gardeners enjoyed bountiful harvests.

As usual, our volunteers and committee members were extremely instrumental in contributing to the overall success of the garden. We would especially like to thank Rich Creelman, Donnie Muscovitz, Dave Early, Bruce Glaski, Wayne Richardson, Zoe Dawson, Conner Shipp, and Lauren Shipp for their continued dedication to the garden through their donations of time, knowledge, and equipment.

Any member of the public who wishes to serve on the garden committee can obtain a volunteer application at Town Hall or on the Town website. There are also several garden plots still available for the 2021 season. The plots are 20' X 30' and come "ready to plant." Plots are \$60 for the season. Again, applications are available at Town Hall or on the Town website. We will be meeting soon to discuss the upcoming year and we look forward to a bountiful 2021 gardening season.

Respectfully submitted,
Christopher P. Shipp, Chairman

Good News from the Moultonborough Milfoil Committee

You might think that because of all of the craziness of 2020, that the milfoil program would go down the tubes also.....NOT TRUE! Despite a budget that was cut by 70% from last year, the timing wasn't bad. Fortunately, there are three things that enabled us to fall within that budget this year:

1. We had funds accumulated in our trust account after a few years of conservative budgeting.
2. We have observed good outcomes from the new herbicide, Procellacor, first used in 2019. DES is reporting that it is more effective than those used in the past. This year we had one herbicide treatment covering 3 separate areas for a total of 8.9 acres in mid-August.
3. Either we've finally turned the corner on this nasty problem, or it was a bad year for milfoil, because the amounts divers found in Lake Winnipesaukee were way down, and the annual DES survey of Lee's Pond found no milfoil!

As the program continues, our focus is changing from mitigation to prevention. Therefore, the Lake Host program becomes more important than ever. Boat ramps are monitored for invasives going in and out of the lakes in hopes that we can prevent another million dollar nuisance. This year our volunteers and paid hosts inspected more than 3500 boats on Lake Winnipesaukee and Lake Kanasatka, as well as educating their owners about invasive plants. There is a great demand for people to work for this program both paid and volunteer. Please contact lakehosttracy@gmail.com or call the Town Hall at 603-476-2347 and tell them you would like to help.

Weed Watchers continues to be the one of the most effective methods of controlling milfoil growth. If no one sees it, it continues to spread. Everyone that enjoys the lake can be a weed watcher. If you see the plant growing, let us know the location. We will check it out and make plans to pull or treat the area if needed. Call the Town Hall at 603-476-2347, or email weedwatchers.moultonborough@gmail.com to report milfoil.

Thank you for your continued support at Town meeting as well as volunteering to aid in the cause!

Respectfully submitted,
Karin Nelson, Chair

Members: Michael Couture Amy Lindamood,
Beverly Nelson Tracy Waterman

Alternates: Dave Joyce Peter Lemmond

Town Assessor

Josephine Belville, the Town's Assessor for the past three years, retired at the end of 2020. I replaced Josephine, as the Town's new Assessor, on December 7, 2020.

The staff worked diligently to convert data and ensure information was accurate from the Vision assessing program to the new Avitar Assessing program. The Town went live with the Avitar software, for the 2020 final tax bill.

Our assessing contractor Whitney Consulting Group (WCG) completed a Town wide statistical update in 2020 (bringing assessed values close to 100% of the market value). The results of the statistical update show the average, overall assessed values increased 7.1%. Residential values (improved & vacant) increased by 6.1%, commercial/ industrial values increased by 3.4% and waterfront (improved & vacant) values increased by 5.1%. There were 273 qualified sales from April 1, 2018 through March 31, 2020, 178 were residential (this includes 83 waterfront sales), 38 were vacant land, 12 were commercial, 13 were residential condominiums, 7 were camping trailers/park models and 25 were boat slips/docks.

WCG measured and listed properties in 2020 and will measure and list an additional 20% in 2021. Letters were mailed to the property owners, so they understand a visit will occur. They will inspect all qualified sale properties, properties with recent building permits or properties that are under construction. Properties will be measured from the exterior, and if an adult is home, they will request an interior inspection, if the COVID-19 pandemic improves allowing for safe inspections for both the taxpayer and the company. It is extremely important that the Town has correct information of your property to maintain equity; the key to equity is correct factual data. All WCG personnel carry a photo identification and an introductory letter from the Town Assessor. The NH Department of Revenue Administration (DRA) monitors and reports on all the contract assessing work.

The Town website, www.moultonboroughnh.gov contains assessing information, tax maps, property record cards, subdivision plans, lot mergers and building permits. You can also find applications for credits, exemptions, abatements, and current use.

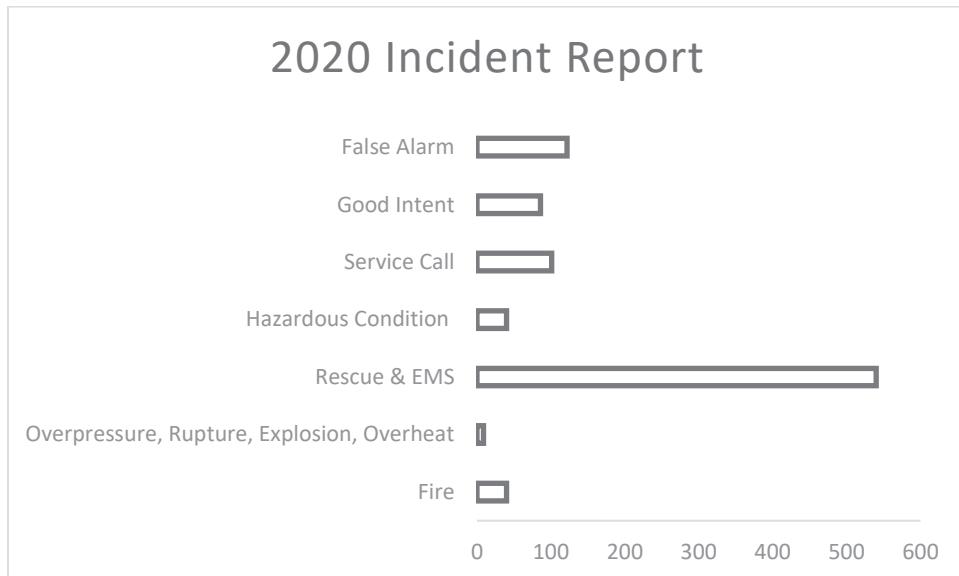
As the new Assessor, and with the excellent staff that work in the office, along with improved manuals and procedures, I hope to continue helping all taxpayers with their questions and/or concerns.

I invite you to stop by our office or call 603-476-2347. I look forward to working with you and for you.

Respectfully submitted,
Thomas P. Hughes, CNHA
Town Assessor

Fire-Rescue & Emergency Services Department

2020 was the busiest year on record for the Fire-Rescue Department answering 937 requests for assistance. This was a 3% increase from 2019. Below is a summary of the incidents in which the department responded.



Rescue and Emergency Medical Service Incidents: continue to be the top type of incident responded to by the Department, accounting for 57.56% of all incidents.

False Alarm & False Call: 13% of incidents are fire, smoke, and carbon monoxide alarm activations.

Service Calls and Good Intent Calls: account for 10.76% of responses, these types of incident continue to be the most requested non-emergency services. As the Town's population continues to age, assistance to the physically disabled account for most of these incidents.

The Fire-Rescue Department operates as a combination department providing fire-rescue and emergency services with a staff of a full-time Fire Chief, two full-time firefighter/EMT and a part-time administrative clerk working days, Monday through Friday. Most of the coverage is provided by thirty-four call personnel covering nights, weekends, and holidays. During 2020, the Call personnel responded to 58% of the incidents for which the Department was requested.

Response Times: from time of dispatch until the first responding unit arrives on scene. For night, weekend and holidays, Call Firefighters are responding from their homes to the station, and then responding with emergency vehicles to the scene.

Overall Average Response Time:

9:50 min/sec

Average Response Time Day Shift: (Monday-Friday) with fulltime staffing

08:57 min/sec

***Average Response Time Nights/Weekend:**

10:29 min/sec

* Denotes coverage provided by Call firefighting personnel.

Overlapping Incidents: there were 164 times when two or more incidents were occurring simultaneously. Five percent of these incidents had 3 or 4 incidents ongoing concurrently. During these incidents, responses were provided by Moultonborough Rescue or mutual aid departments.

Automatic Aid Received:

Center Harbor	62
Gilford	1
Meredith	2
New Hampton	2
Sandwich	5
Stewart's Ambulance	135
Tuftonboro	11

Mutual Aid Received:

Moultonborough received mutual aid assistance 8 times from six departments.

Automatic Aid Provided:

Moultonborough provided automatic mutual aid assistance 3 times to neighboring towns.

Mutual Aid Provided: Moultonborough provided mutual aid assistance 23 times to six communities.

Department Activity:

2020 saw an increase in the number of incidents in which the fire department was requested, ending the year 7.8% above our 10-year average of 869. The Department responded to 540 emergency medical service incidents. In 2020, it responded to five building fires in the Town and Department members continue to make the protection of lives and property the highest priority in the performance of their duties.

2020 was a year of uncertainty, concern and loss for Moultonborough and its residents. Gripped by the Coronavirus pandemic, the Town, and its departments, including the Fire Department had to adjust its operations. Closing our building to the public, increased use of personal protective equipment and constant cleaning and disinfecting became the norm. But the community stepped up to support our first responders. Donations of face masks, hand sanitizer and other PPE were received and greatly appreciated.





In 2020 the Fire Department lost a great friend, benefactor, and pillar in the community. Mary Smith, a past president of the Moultonborough Fire Department Auxiliary. Mary served the Department for many decades, contributing land and funds for the Moultonboro Neck Fire Station, funds for the purchase of a rescue truck and donating countless hours at fire scenes, blood drives and the Santa Fund. In recognition of her selfless dedication to the Town of Moultonborough and its Fire Rescue Department, members erected a memorial in her memory at the Moultonboro Neck fire station.



Emergency Management

The 2020 year ended with no activations of the Town's Emergency Management system.



Residents can stay informed of Town wide emergencies by signing up for CodeRed, the Town's emergency communications information system on the Town's web page. Information is provided via telephone, email and texting messages and the system is connected to the NH Alerts system run by the NH Department of Homeland Security and Emergency Management.

Respectfully submitted,
David Bengtson
Fire Chief/Emergency Management Director

Call Firefighting Officers & Firefighters

Richard Buckler, Deputy Chief/EMT
Peter Beede Sr., Deputy Chief
Mark Fullerton, Captain/EMT
Raymond Bassett, Captain/EMT
Barbara Beede, Lieutenant/AEMT
Christopher Shipp, Lieutenant/EMT-P
Timothy Woods, Lieutenant/AEMT
Alex Bassett, Firefighter
Brandyn Bassett, Firefighter
Christopher Bassett, Firefighter/EMT
Jessica Breault, Firefighter
Scott Breault, Firefighter
Richard Brown, Firefighter
Jonathan Bryant, Firefighter
Christopher Burbank, Firefighter/EMT
William Burke, Firefighter/EMT
Peter Conti, Firefighter

Richard Cain, Firefighter
James Frangelli, Firefighter/AEMT
Matthew Fullerton, Firefighter
Adam Gravelle, Engineer/FF/AEMT
Hollie Greene, Firefighter/EMT
Trevor Greene, Firefighter/EMT-P
Timothy Hartnett, Firefighter
David Houghton, Firefighter/EMT
Susan Klotz, EMT
Norman Larson, Firefighter
Joshua Latulippe, Firefighter
Jay Luff, Firefighter
Kelly Marsh, Firefighter/EMT-P
Nicholas Marsh, Firefighter/EMT
Sophia Njaa, Firefighter/EMT-P
Jeff Shannon, Firefighter
Austin Wakefield, Firefighter/AEMT

Moultonborough Fire Warden's Report

2020 presented many challenges for Fire Wardens across the State and in Moultonborough it was no different. The safety precautions implemented at the Public Safety Building due to COVID-19 made it problematic to issue fire permits to the public. The use of the on-line fire permit system at NHFirePemt.com became the most efficient way to issue permit to those wishing to kindle fires. Gradually as the NH Safer at Home guidance was issued, permits were able to be issued at the Public Safety Building through a customer service window in the lobby.

Nearly statewide drought conditions in late summer into late fall led to the Governor issuing a Burn Ban on September 25, 2020. The ban prohibited kindling fires on public trails and property, smoking in or near public woodland and trails and the kindling of Category 3 fires. Category 1 & 2 fires were permitted on private property with a fire permit. The Burn Ban was lifted on October 21,2020.

Moultonborough issued 1,195 permits to kindle fires in 2020. The bulk of fire permits were issued via the on-line fire permit system with a \$3.00 convenience fee charged by the State.

On-line Permits:

Total permits issued:	927
Category 1:	420
Category 2:	291
Category 3:	216

Permit issued at Public Safety Building:

Total:	268
Category 1:	117
Category 2:	84
Category 3:	67

Fires:

Forest, woods, or wildland fires:	7
Brush or brush/grass mixture:	3
Unauthorized/non-permitted fires:	26

Respectfully submitted,
David Bengtson
Fire Warden

Forest Fire Warden and State Forest Ranger Report

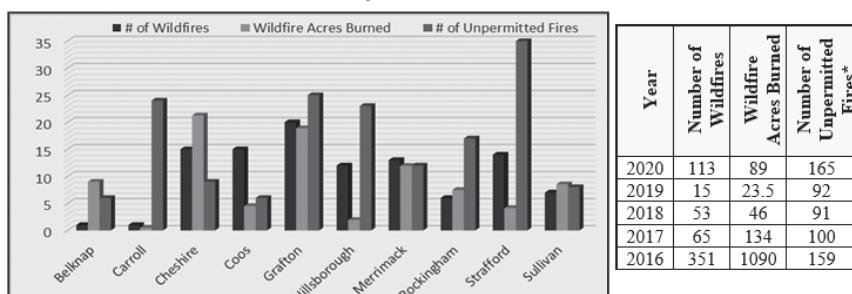
This year we experienced challenging wildfire conditions which led to deep burning fires in remote locations that were difficult to extinguish. Your local fire departments and the Division of Forests & Lands worked throughout the year to protect homes and the forests. The statewide system of 16 fire lookout towers continues to operate on high fire danger days. The towers' fire detection efforts are supplemented by the NH Civil Air Patrol when the fire danger is especially high.

Many homes in New Hampshire are located in the wildland urban interface, which is the area where homes and flammable wildland fuels intermix. Every year New Hampshire sees fires which threaten or destroy structures, a constant reminder that wildfires burn more than just trees. Homeowners should take measures to prevent a wildfire from spreading to their home. Precautions include keeping your roof and gutters clear of leaves and pine needles and maintaining adequate green space around your home free of flammable materials. Additional information and homeowner recommendations are available at www.firewise.org. Please help Smokey Bear, your local fire department, and the state's Forest Rangers by being fire wise and fire safe!

Between COVID-19 and the drought conditions, 2020 was a unique year. The drought conditions led to the need to have a Proclamation from the Governor, which banned much of the outdoor burning statewide. This, along with the vigilance of the public, helped to reduce the number of serious fires across New Hampshire. However, the fires which we did have burned deep and proved difficult to extinguish due to the lack of water. While the drought conditions have improved, we expect many areas of the state to still be experiencing abnormally dry and drought conditions this spring. For this reason, we ask everyone to remember Smokey's message about personal responsibility and follow his ABC's: Always Be Careful with fire. If you start a fire, put it out when you are done. **"Remember, Only You Can Prevent Wildfires!"**

As we prepare for the 2021 fire season, please remember to contact your local Forest Fire Warden or Fire Department to determine if a fire permit is required before doing ANY outside burning. Under State law (RSA 227-L:17) a fire permit is required for all outside burning, unless the ground is completely covered with snow. Fire permits are also available online in most towns and may be obtained by visiting www.NHfirepermit.com. The burning of household waste is prohibited by the Air Resources Division of the Department of Environmental Services (DES). You are encouraged to contact the local fire department for more information. Safe open burning requires your diligence and responsibility. Thank you for helping us to protect New Hampshire's forest resources. For more information, please contact the Division of Forests & Lands at (603) 271-2214, or online at www.nh.gov/nhdfi/. For up to date information, follow us on Twitter: [@NHForestRangers](https://twitter.com/NHForestRangers)

2020 WILDLAND FIRE STATISTICS (All fires reported as of December 01, 2020)



Year	Number of Wildfires	Wildfire Acres Burned	Number of Unpermitted Fires*
2020	113	89	165
2019	15	23.5	92
2018	53	46	91
2017	65	134	100
2016	351	1090	159

Scan here for
Fire Permits



CAUSES OF FIRES REPORTED (These numbers do not include the WMNF)								
Arson	Debris Burning	Campfire	Children	Smoking	Railroad	Equipment	Lightning	Misc.
4	22	21	4	3	1	4	10	44

*Miscellaneous includes power lines, fireworks, electric fences, etc...

Public Works Department

I would like to begin this year's report with an acknowledgement of thanks to the residents of Moultonborough, and the Public Works Team for their support over the past year as I embark on my fifth year of service to the community as the Public Works Director.

The past year has been another productive one which kept all the divisions busy, whether it be the Highway Crew with a busy winter season, road maintenance operations or road projects, or the Facilities & Grounds with building maintenance, energy improvement projects or cemetery maintenance, or the Waste Management facility, with having another very successful fourth full year since transitioning to Single Stream Recycling. The following gives a summary of the past year's activities for the divisions.

Highway Division: The 2020 Highway Division was staffed by the Public Works Director, Highway Foreman, Office Assistant, Mechanic, three (2) Heavy Equipment Operators, one (1) Equipment Operator, one (2) Laborer/Truck Drivers, and one (1) seasonal staff. The division maintains, approximately 77 miles of Town Roads (26 miles of gravel, 51 miles paved), 11 miles of State Roads (winter maintenance only), and 84 miles of Emergency Lanes (winter maintenance only). The division handles all town road maintenance tasks, i.e., winter maintenance operations (in accordance with Town Policy), tree trimming, drainage maintenance, asphalt surface maintenance, street sign maintenance, and mechanical maintenance of the Town fleets including Public Works, Police, and Fire. The division also works very closely with local outside contractors for the services of catch basin cleaning, large tree removal, asphalt maintenance, excavation of streets & drainage, street sweeping and highway markings.

Public Works would also like to welcome a new face to the highway team who joined the department over the past year, Stephen McGinnity (Laborer/Truck Driver).

Training/Education and Personnel: During this past year, division members attended multiple training opportunities (many via Zoom and other online platforms) from the Technology Transfer Center at UNH, Primex, and the NH Bureau of Education and Training. These training hours allow attendees to achieve various levels of technical, safety, supervisory, and environmental education.

Winter Maintenance: The early 2020 (Jan-April) winter maintenance season saw a total of 25 weather events and the late 2020 (Nov-Dec) season saw a total of 2 weather events including snow, and some unpleasant rain/ice events which impacted our town and private gravel roads significantly. Our use of technology (Calibrated spreader, ground speed controls), and treated deicers has proven to help reduce overall environmental impacts to our community.

Road Program: In 2020 the department managed several projects including our annual road program contracts. Many thanks to our contractors who assisted with the Road Program and other projects in town. The 2020 Road Program, due to the decrease in funding, concentrated on rehabilitation and preservation. The roadway rehabilitation program was completed under our annual paving contract with GMI Asphalt of Belmont, NH, which included Highway Garage Road (1,700 LF of reclaiming/paving) and Kona Farm Road (4,000 LF of shim/overlay). The DPW roadway preservation program included Crack Sealing (H.W. Dow of Concord, NH) approximately 3.2 miles of roads (Lee Road, Lees Mill Road, Ossipee Park Road, and Victory Lane) and Asphalt Rubber Chip Sealing (All States Asphalt of Sunderland, MA) approximately 4.1 miles of roads (Ames Rd, Kerrie Ct, Myers Rd, Ossipee Mountain Rd, Playground Dr, Randall Rd, Redding Ln, and Winaukee Rd). Also completed this year, with grant assistance from Lake Winnipesaukee Association, were two large culvert maintenance projects on Ossipee Mountain Road. These culvert extension and culvert replacement projects were contracted and completed by G.W. Brooks & Sons, Inc. of Freedom, NH.

Facility & Grounds/Cemeteries: This division consists of a full-time Facilities/Grounds Team Leader, two (2) part-time Facility and Grounds workers and two (2) seasonal Grounds workers. The division handles all facility general maintenance, and contractor/vendor coordination involving all town owned buildings. The Grounds Crew manages the grounds at the Former Lions Club Property, Kraine Meadow Park at Playground Drive, Town Beaches, Ice Rink, and other town common areas. The division also manages the grounds keeping of all Town owned (5) and several privately owned (35) cemeteries as well as manages and coordinates the “Adopt a Spot Program”, and the “Adopt a Facility Program.” We would like to thank our “Adopt a Facility” landscape contractors for making this a great success.

Waste Management: This division consists of a full-time Facility Supervisor, two (2) full time Facility Attendants, two (2) part time Facility Attendants, and one (1) seasonal Facility Attendant. In the Spring 2016, the facility went to a Single Stream Recycling Facility which has continued to be a huge success through 2020. A lot was learned during the transition and the change continues to be a positive one, saving both time and money for the community. The facility staff runs a very clean and efficient transfer station, and we would like to thank both the staff and users of the facility for their working cooperation of “Reduce, Reuse and mostly Recycle.”

Public Works would also like to welcome a couple new faces who joined the waste management team over the past year including Trevar Colby (Facility Attendant), and James Nave, a long-time highway team member who made the move to the transfer station as a Facility Attendant.

I would like to personally thank all the residents for their support of the Public Works Team. I would also like to thank my division Supervisors, and Staff for their teamwork. Many thanks go to our winter maintenance contractors who help maintain our 84 miles of Emergency Lanes. If you have a concern/question, or wish to report a road hazard/condition you can reach us at the Highway Garage at 253-7445 or via the Service Request form link on the Town’s DPW web page at; http://moultonboroughnh.gov/pages/MoultonboroughNH_Highway/Service%20Request. We always like hearing from our residents regarding our roads, so feel free to email us at dpw@moultonboroughnh.gov.

Respectfully submitted,
Chris Theriault, Public Works Director (2020)

Adopt a Spot 2020 Participants

“Adopt a Spot” is a Town beautification program, and in 2020 we covered nine (9) public buildings and parks. Participants plan, plant and maintain these flower gardens throughout the entire growing season and pay for those associated costs. They improve our quality of life, reduce the costs to taxpayers, let area businesses, service clubs and individuals put their best foot forward and exemplify what makes living in small Towns like us so very special.

The Town provides a sign at each spot naming the sponsoring business or group. Prizes are awarded for the 1st, 2nd and 3rd top designs.

1st Place:

Moultonborough Little People Toddler Community Service Group
Town Hall, Front of Building



2nd Place:

Moultonborough Lion's Club
Sutherland Park



3rd Place:

McCarthy's Lawn & Property Management
Public Safety Building



Other Participants:

Miracle Farms Landscaping
(Rt 25 @ Center Harbor Sign)

Karen & James Nigzus
(Krain Meadow Playground)

Moultonborough Women's Club
(Town Hall, South Median)

Robert Patenaude
(Town Entry Sign/Bean Road)

Joanne Cummings
(Corner of Old Rt 109 & Rt 25)

Recreation Department Staff
(Recreation Building)

Adopt a Facility Participants:

McCarthy Lawn Property Management, LLC (Public Safety Building)

Household Hazardous Waste Day

On Saturday, August 1, 2020, the Town of Moultonborough and the Lakes Region Planning Commission (LRPC) hosted its annual Household Hazardous Waste Day, at the Moultonborough Public Works-Highway Garage. The collection period ran from 8:30 a.m., to 12:00 noon with the collection contractor, Tradebe, on site to collect and handle all materials listed as household hazardous waste. Several area volunteers from Moultonborough, and Tamworth assisted with survey data collection, traffic control, and provided information on household hazardous waste. The collection area was also staffed with DPW staff from both Highway and Facilities/Grounds to assist residents with collection of non-hazardous recyclables i.e.: waste oil, fluorescent bulbs, batteries and propane tanks. The site collected from 261 households representing Moultonborough (213), and the surrounding area towns of Sandwich (24), Tuftonboro (11), Center Harbor (10), and Holderness (3).

Residents can visit the Town's web site Public Works page or the Lakes Region Planning Commissions website page to view information on hazardous household products and proper methods and places of disposal of these products.

Residents can dispose of household hazardous waste at the Lakes Region Household Hazardous Product Facility, located in Wolfeboro, on the third Saturday month, 8:30 am to 12:00 noon (May-October). A link to the Facility is: http://www.wolfeboronh.us/Pages/WolfeboroNH_Hazardous/index. This is a user fee facility, with some ability for residents to be reimbursed.

I would like to personally thank our residents for their efforts to protect the town from improper disposal of household hazardous waste.

Many Thanks to our Volunteers, and DPW Staff for making this day a success and handling the large turnout Moultonborough continues to have during this event.

Respectfully submitted,
Chris Theriault
Public Works Director



Lakes Region Planning Commission

103 Main Street, Suite 3

Meredith, NH 03253

603-279-5334 | www.LakesRPC.org

Plan Regionally. Grow Locally.

Lakes Regional Planning Commission

The Lakes Region Planning Commission (LRPC) is a voluntary organization of 30 communities in Belknap, Carroll, Grafton, and Merrimack counties within a state-designated planning area established under RSA 36:45. Membership provides access to a wide range of services and resources including:

- Transportation, land use, and watershed management planning
- Technical assistance with Master Plans, Capital Improvement Plans, Hazard Mitigation Plans, Zoning and Site Plan Regulations, Developments of Regional Impact, and Circuit Rider assistance
- Economic development assistance
- Grant writing and administration
- GIS mapping
- Data collection and analysis.

Town of Moultonborough Local Activities Included:

General and Technical	Conducted Development of Regional Impact (DRI) review for the Zoning Board of Adjustment for a private shooting range on NH 171 and reported comments in writing. Responded to RSA 91-A request for information from Fire Chief. Discussed redevelopment of historic village center building with Heritage Commission Chair. Spoke with Planning Staff regarding potential land use regulatory and other actions in response to watershed management needs. Wrote feature article on the Moultonborough Bay Inlet Septic Assessment project for New Hampshire Municipal Association's Town and City magazine.
Septic System Assessment Grant Project	Completed Septic System Assessment grant project funded by the NH Department of Environmental Services (NHDES) through a Section 604(b) planning grant. The project included partnering with the Lake Winnipesaukee Association to work with the Town on a septic risk assessment of Moultonborough Bay Inlet and developing a toolkit of resources useful to municipalities interested in protecting water quality from nutrient loading by aging septic systems. As part of the effort, LRPC drafted a model health ordinance regulating the evaluation and replacement of aging and failed septic systems. Worked with the Planning Board and Septic Health Information Task Team. Completed final report to NHDES.
Hazard Mitigation Plan	Made final revisions to update of Hazard Mitigation Plan (HMP) and edited Critical Facilities and Potential Hazards map. Notified the Emergency Management Director (EMD) of final approval by FEMA and finalized in-kind match documentation. Corresponded with the EMD regarding NH Homeland Security and Emergency Management approval pending final adoption by the Board of Selectmen and certificate of adoption signatures.
HHW Collection	Annual Household Hazardous Waste Collection: Total Moultonborough households = 218 Thank you to the Town of Moultonborough for serving as 1 of our 7 collection sites.
Regional Purchasing	Coordinated the purchase and delivery of 20 copies of the NH Planning & Land Use Regulation books for a savings of \$79 per book. Total Savings = \$1,585

Solid Waste Management Grant	Connected the towns of Holderness, Moultonborough, and Sandwich to develop a joint-solid waste disposal RFP. Conference call with DPW and Northeast Recovery & Recycling Association (NRRA) on Processed Glass Aggregate (PGA). Sent HHW hauler information to DPW. Spoke with HHW Coordinator regarding questions about glass re-use. Addressed HHW Coordinators in Moultonborough and Gilford.
Transportation	Attended Moultonborough's First Impression Forum and provided information on the state Ten Year Plan (TYP) to Moultonborough residents. Discussed Central Village TYP Complete Streets project. Met with NHDOT engineer Jennifer Reszek and Town Planner to discuss and prioritize scope of TYP project 40639, NH Route 25. Participated in State Transportation Improvement Program (STIP) interagency special meeting. Reviewed information for STIP Amendment 4 and prepared questions on revisions for LRPC TYP projects including Bristol, Plymouth, Moultonborough. Communication with Town Planner about 2020 paving schedule for Moultonborough Neck Road; highway revenue declines; potential stimulus funding. Provided information to Town Planner on streetscaping and bicycle-pedestrian enhancement program through New England College. Conducted traffic counts on town roads.

Regional

- Reviewed 6 Developments of Regional Impact, pursuant to NH RSA 36:54, for Andover, Belmont, Moultonborough, Northfield, and Tuftonboro.
- As an aggregator of electricity and heating fuel, facilitated the purchase of electricity and fuel for 9 participating members (including 1 county and 1 school district) for 2020 estimated combined annual savings of \$45,509.73 for electricity, \$6,410.31 for oil, and \$5,338.57 for propane (Total = \$57,258.61).
- Coordinated the 34th annual Household Hazardous Waste (HHW) collections. Directly related to water and soil quality, our regional collections have become a Lakes Region summer tradition since 1986.
- Monitored and reviewed 8 project notices under the NH Intergovernmental Review Agreement, a process that requires public notification to the regional planning commissions of all projects in the region intended to receive federal financial support.
- Facilitated regional purchase and delivery of NH Planning and Land Use Regulation books. 28 communities ordered a total of 357 books at a savings of \$79 per book. **Total Regional Savings for 2020 = \$27,123**
- Awarded a grant from the Samuel Pardoe Foundation to begin Phase II of the development of a watershed management plan for Lake Winnisquam.

Economic Development

- As the federally designated Local Development District (LDD) for the Northern Border Regional Commission (NBRC), a federal-state funding partnership, LRPC administered a total of 9 grants in Ashland, Bristol, Laconia, Plymouth, and Wolfeboro.
- Administered over \$1.5 million in Community Development Block Grant (CDBG), NBRC, and USDA funds for the Town of Wolfeboro to support the G.A.L.A. Wolfeboro Makerspace project.
- Awarded grant writing/administration contracts for the Microcredit program from Grafton County to administer over \$1 million in CDBG Microenterprise Technical Assistance funding for the economic development corporations (EDCs) with loan funds for the northern half of the state. Applied for a CDBG Microenterprise COVID-19 Grant on behalf of Grafton County.
- Awarded a \$37,500 USDA Community Facility Technical Assistance Training Disaster Grant on behalf of Grafton and Carroll Counties' recipients for Complete Streets/Streetscaping. Completed USDA

Community Facility Grant applications totaling over \$750K on behalf of Effingham, Ossipee, and Tuftonboro.

- Contracted by the state Lakeshore Redevelopment Planning Commission to write and administer grants for the Lakes Region Facility (former Laconia State School) economic development project. Obtained a waiver of eligibility allowing the City of Laconia to also apply for NBRC grant funding for this project.

Household Hazardous Waste (HHW)

For the 34th year in a row, LRPC coordinated the regional Household Hazardous Waste (HHW) Collections during the summer of 2020. As we have come to expect in the year of the pandemic, things did not go exactly as planned. It was, however, a very successful set of hazardous waste collections and by several measures the program will emerge stronger. Despite concerns about the pandemic, 19 of the original 25 communities recommitted. Because this also reduced our budget by 25%, we reached out to the vendor and successfully renegotiated our flat-fee contract for this year, then made required adjustments to several collection sites to ensure safe and convenient drop-off. Part of the agreement that we negotiated keeps the costs to our communities consistent for the next several years; there will be **no increase in the 2021 HHW appropriation request**. A big thank you to Site Coordinators and town staff in both Effingham and Bristol as well as their respective SAUs for working with us to make these adjustments in a short amount of time! Additionally, we had three new Site Coordinators this year.

Due to COVID-19 we put greater emphasis on new press releases, e-blasts, banners and signs, and a strong emphasis on web and social media postings. As a result, **1,609 Lakes Region households** turned out to our seven collection sites and we safely disposed of nearly **53,000 pounds** of waste and **nearly three miles** of fluorescent bulbs, helping to protect both our household and water environments. This included record-setting turn-out at the Bristol site and an all-time high in Laconia of 426 households served.

Most of the policies put in place this year either by our vendor or the local and site HHW Coordinators made for a safer, smoother collection. All will be considered as we look forward to the 2021 collections. We will continue to send out occasional notices about disposal opportunities and alternatives to HHW by email and on our Facebook and Instagram accounts; hundreds of people have signed up for this service. On behalf of the 25 participating municipalities that have participated in the past, the LRPC appreciates the continued support that the NH Department of Environmental Services and U.S. Department of Agriculture provide to our regional HHW collections, helping to provide safe and effective disposal of toxic materials that, if not handled properly, could have a serious negative impact on our region's water resources and economy. We also greatly appreciate the efforts of the more than 70 staff and volunteers and 7 host communities around the Lakes Region who help make this possible. The **2021 collections are scheduled for July 31 and August 7, 2021**. For more information on these collections, maps to the sites, and recipes and videos showing alternatives to HHW, visit us online at www.LakesRPC.org or find us on Facebook and Instagram.

Solid Waste Management

- Facilitated three Solid Waste Roundtables, held in Tamworth, Meredith, and Plymouth in January, February, and March: Regional Solutions for Waste Management and Recycling (Parts 1 & II) and Medical Waste.
- Hosted a workshop at the NH Food Systems Statewide Gathering conference featuring composting activity in NH, case study examples, state regulations, and opportunities for citizens to divert food waste from landfills.
- Met with stakeholders involved with NH Farm to School, an initiative of the University of New Hampshire's Sustainability Institute, about current projects and opportunities to collaborate.

- Participated in the Statewide HHW Coordinators' meeting focusing on the impacts of COVID-19 on collections.
- Presented an online webinar on March 31 on Best Management Practices for Community Composting with Director Natasha Duarte of the Composting Association of Vermont. **230 people attended.**
- Plymouth State University (PSU). Worked with the Fall/Spring Technical Communications class on determining recycling participation on campus and in nearby towns, and on composting and food waste reduction.
- Met with members of the Tamworth Recycling Project about the Town's new recycling guidelines plus grant opportunities to improve their transfer station.
- Prepared and submitted a \$35,000 U.S. EPA Healthy Communities Grant application for a non-profit collaborative serving Tuftonboro and Wolfeboro to increase food waste reduction practices and composting.
- Designed "At-A-Glance" information sheets about solid waste, electronics, household hazardous waste, single vs. dual stream recycling, and food waste. Created a group advertisement for electronic and appliance repair shops in the region to encourage residents to repair their devices and reduce E-Waste.
- Produced a logo for the Lakes Region Household Hazardous Product Facility (LRHHPF) and presented it with LRHHPF Site Coordinator and Joint Board Vice-Chairman Sarah Silk to the Wolfeboro Selectboard.
- Applied for competitive funding from the USDA and was awarded a Solid Waste Management Grant for FY21.

Transportation

- Completed year one of NHDOT FY20-21 Unified Planning Work Program (UPWP).
- Supported LRPC's Transportation Technical Advisory Committee (TAC) which met six times during FY20 to enhance local involvement in regional transportation planning and project development.
- Drafted outline for update of Regional Transportation Plan. At the February TAC meeting, facilitated discussion of our corridor approach to updating the Regional Transportation Plan and the next Ten Year Plan process.
- Attended House Public Works & Highways hearing on HB2020 regarding the State Ten Year Transportation Improvement Plan for 2021-2030.
- Attended two Governor's Advisory Commission on Intermodal Transportation (GACIT) meetings in our region (Laconia and Franklin) and one outside our region (Conway).
- Attended Census2020 seminar and NHDOT meeting, discussing our Regional Transportation Plan and data that can be used in the Plan.
- Co-facilitated Statewide Bicycle-Pedestrian public meeting held in September at the Gilford Public Library.
- Participated in NHDOT Local Public Agency Training and Moultonborough's First Impression Forum.
- Created Newsletters about Regional Transportation in April, May, and June featuring information on the Ten Year Plan, Rail Trail, and Recreational Trail Grant Program.
- Developed policies and protocols regarding COVID-19 for personnel working in the field. The aging LRPC van has been inspected and the registration renewed.

Community Outreach & Education

- Convened four Commission meetings in Plymouth, Moultonborough, Laconia, then via Zoom in May and June. Topics and speakers included Steve Taylor on New Hampshire Roads Taken—Or Not; Russ Lanoie on Best Practice Stories from the Field—Avoiding Mistakes Up Front Can Help You Later; and a joint Legislative Forum on Economic Development that we co-hosted with three local groups at Lakes Region Community College.
- Principal Planner Susan Slack wrote a feature article for NHMA's Town and City Magazine on *Protecting Water Quality with Septic System Rules.*

- Hosted a May webinar on the new Community Power law with expert panel presentations followed by a Q&A.
- While the traditional annual meeting dinner was cancelled due to the pandemic, the full Commission met virtually on June 22 to adopt the FY21 budget and elect officers and Executive Board members for FY21-22. Outgoing Executive Board members Wayne Crowley, Chair; Barbara Perry, Treasurer; and John Cotton, Area Commissioner, were recognized for their many years of service and leadership. Current members Vice Chair John Ayer and Area 4 Commissioner David Kerr were respectively elected Chair and Treasurer. Three Commissioners were elected as new members of the Executive Board: David Katz (New Hampton) as Vice Chair and Mardean Badger (Ashland) and William Bolton (Plymouth) as At Large Commissioners.

Respectfully submitted,
Jeffrey R. Hayes, Executive Director

Moultonborough Police Department

To the Citizens of Moultonborough:

As Chief of Police, I take great pride in our Police Department's effectiveness in working with our community. The members of the Moultonborough Police Department are committed to providing the best possible policing services to our residents and recognize that successful policing cannot be done without the support of the community.



It is my pleasure to present the Annual Report of the Moultonborough Police Department for 2020. It is my intent that this report will provide the community with insight into the department's successes in meeting the needs of the community and how it will continue to provide quality services in the forthcoming year.

2020 has been a challenging year for everyone due to the worldwide pandemic and police services were no exception. The natural beauty of Moultonborough and the ability to do many things outside and still have good internet access drew visitors and those with second homes here in large numbers starting in March and continuing today. We saw our population explode much earlier than normal, at the same time we had to modify our approach to policing by wearing masks, reducing our in-person contacts, closing the Public Safety Building to the public, and generally be very careful about getting too close to anyone. Getting to know and work with our community does not really work well under these new conditions but we will persevere.

2020 saw a 7.6% increase in calls for service over 2019. The increase has been in all areas as more people started coming here in March and has continued through all of 2020. This, as we were understaffed for the entire year, keeping everyone very busy. Accidents were down by 12% and that could be because of restrictions on businesses thus reducing overall travel although if you spend any time on Whittier Highway it is hard to believe traffic is down.



Christen, Jackie, & Nancy, at food bank



Jody, Elijah (with Bagpipes) & Jackie

Dispatch

The police department is responsible for the staffing and operation of the communication center which dispatches police resources seven days a week from 7am to 9pm. After hours dispatch is transferred to State Police Troop F, Twin Mountain. Our Communications Dispatchers assist citizens (walk-ins) at the Public Safety Building and handle thousands of calls per year. Dispatchers also assist with administrative calls for the Fire Department, issue fire permits and perform several other clerical duties.

The communications section is an integral part of the delivery of police services. They provide direct, compassionate encounter when members of the community need emergency services. We are fortunate to be able to provide professional and community-based services.

The Good Morning Program is managed out of dispatch and receives a number of calls each morning from those wishing to participate. The program adds a layer of comfort to those it serves by being a conduit from those living alone to our welcoming public safety dispatchers. The relationship between those the program serves, and our department has become very strong.

This year we were able to replace the dispatch radio console through CIPC funding from 2018. Due to number of issues the installation was delayed but has now come to fruition.

The Select Board approved an upgrade to our security system as the original system had long outlasted its usefulness. All entry and security doors within the Public Safety Building have been changed over from a keypad entry to a fob entry allowing officers to access the building and secure areas with just a swipe of a fob. The former system, although state of the art in 1993, was breaking down and required officers to concentrate on a box instead of the prisoner they were transporting or the witness they invited to the station.

Personnel

This year has provided additional challenges to the Moultonborough Police Department as the Chief resigned early in 2020. As the search for a new Chief commenced, retired State Police Lieutenant Dave Crawford assisted with management. The new Chief, Rick Stillman, was sworn in July 1 having been the Chief of Police for the past five years in Bridgton, Maine and the Chief in Walpole, Massachusetts for 13 years before that.

Several officers resigned in early 2020 leaving us with seven sworn officers as of July 1st, including the new Chief. We were able to hire Jonathan Michalski from New Hampton Police Department in August. Jonnie has been a huge asset as his experience has been very helpful.

We are in the process of doing a background on another candidate as of this writing and are hopeful to see them hired in January 2021.

Christen Cloutier graduated from the New Hampshire Police Standards & Training Academy in mid-December and we are very much looking forward to getting him on the road.

Jody Baker, our long time School Resource Officer, was promoted to Sergeant in January and has proven to be a real leader among the officers and staff. Jody has taken on several responsibilities since her promotion and has worked hard to encourage officers to take on new challenges. One of the biggest challenges with a small, understaffed department is scheduling and she has managed to cover all shifts with very limited resources.

Dispatcher Samantha MacMillan resigned in late November to take on a full-time position with the New Hampshire Department of Children, Youth & Families. Samantha was always welcoming to visitors and as an experienced dispatcher she will be sorely missed.

Our part-time dispatcher, Jordan Pellowe, was promoted to lead dispatcher and administrative assistant, a full-time job. Jordan is responsible for training and scheduling of all dispatch personnel as well as completing the administrative duties for the department.

Training

All officers are required to attend at least 8 hours of in-service training each year, over and above firearms and civil liability, to maintain their New Hampshire police certification. This minimum is going to increase over the next few years to 24 hours by 2022. Moultonborough has always seen training as crucial to the delivery of professional police services and as such officers participate in training to enhance their skills and knowledge beyond the required eight hours.



Elijah, Jonnie & PJ at Taser recertification training

Sergeant Baker completed the trilogy from the FBI's Law Enforcement Executive Development Association (FBI-LEEDA). This three-tiered program offers the best of the FBI Academy's training to officers around the world in their location. Often officers from smaller agencies cannot send them to the

full FBI National Academy for 11 weeks, so this program offers a local option broken down into three, five-day phases. Sergeant Baker completed the third and last phase, Executive Leadership, in October.

Officers attended numerous hours of training this year including Crisis Management for Schools, Suicide Awareness & Prevention, Domestic Violence Strangulation Investigations, Emergency Medical Service Operations and Warm Zones, Mini Law School, Telecommunicator, FEMA Incident Command and many others. If officers are to stay

Happenings



Jordan, Samantha, Jason, John, Jody, Peter, Christen, Jackie, Eli, & Jill in early 2020 (pre-COVID)

A Chief's review of policies should be an ongoing process and this year's review revealed policies that are eleven years old and in need of a complete revision. The Select Board agreed to hire MRI to assist in this process and as of December 31st we have 31 new policies that conform to best practices and New Hampshire Governor Sununu's Executive Order on police reform.

The Holiday Season can bring out the best in people and the police department was no exception. Sergeant Beede, Sergeant Baker, and Officer Cortese, led the department's efforts to insure no child had a Christmas without presents. Toys, games, clothes, and supermarket gift cards worth thousands of dollars were donated, collected, and purchased by officers, including the State Police Troop E's Lieutenant Fogarty and his staff. On Christmas Eve officers delivered these gifts to families in need throughout the Town.

All staff on the department made sacrifices to keep the department functioning during this difficult year. This included making frequent changes to schedules at a moments notice, working very irregular shifts to insure there was coverage and really doing everything they could to effectively serve the community and for that they deserve a huge THANK YOU!

The Police Department wants to thank the Moultonborough Fire Department and all other departments in Town for their continued support. Our neighboring police departments have been a huge resource in delivering mutual aid in support of the citizens of this community.

And most importantly, we could not do this without the support of the Moultonborough community and the Moultonborough Select Board.

Respectfully submitted,
Richard Stillman, Chief of Police

Human Services

The Human Services Department is available for support and guidance to all Moultonborough residents for emergency assistance, such as housing costs, (Rent or Mortgage), utility payments and medical expenses based on a qualified application and supporting documentation.

The Human Services Director is the official of the Town who performs the function of administering general assistance. Such person has the authority to make all decisions regarding the granting of assistance under RSA 165, subject to the overall fiscal responsibility vested in Selectmen. The term includes “overseers of public welfare” (RSA 165:1; 41:46) and “administrator of Town or city human services” RSA 165:2.

Our office is in the Moultonborough Town Hall. The Administration Office is open Monday – Friday from 7:30 a.m. – 4:00 p.m. to provide application packets that must be completed prior to receiving assistance.

In emergency situations, nights and weekends, please contact Moultonborough Police Department and they will be able to provide information to assist you. Our Town also has many other organizations that will assist with food, heat, and medicine for those in need.

In 2020, the Human Services Department serviced clients for job loss, reduction in full-time and part time employment, and lay-offs due to the Covid-19 Virus. We are fortunate to live and work in a Town where there are so many friendly and caring people offering support to their neighbors throughout the year.

Respectfully submitted,
Heidi Davis, Finance Director

Recreation Department

The mission of the Moultonborough Recreation Department is “To provide high quality programs and facilities that offer a range of healthy recreational and leisure activities to the Moultonborough Community”. This commitment drives the Recreation Department and as always is reflected in the delivery of quality recreation services, professional staff, dedicated volunteers, and community collaborations.

Recreation programs, events, and activities offered in 2020 were affected greatly by the COVID-19 Pandemic. Stay at Home, Safer at Home and Social Distancing protocols impacted our ability to offer our regular programming. While many saw the pandemic as a roadblock, Moultonborough Recreation staff adapted to the uncertain times. We used it to adjust our thought process and provide the community with activities and services by thinking outside of the box.

In January and February, (prior to the Covid crisis) we provided Strength and Balance classes for adults (5), took a bus trip to the Maine Red Claws Basketball game (16), Indoor Pickleball in Meredith (35), Session 3 of the Beyond the Bell afterschool program (18), Youth basketball (126) & our Travel Basketball Tournament Team (18), Learn to Skate program (19), Family Skate Party (48), Safe @ Home course (10), SafeSitter® Course held in Holderness (10), and our Father/Daughter Dance (68).

By mid-March, the Stay-at-Home Order was in place. We started offering fun challenges through our Facebook page for community members to share. We created an online program called Home REC-ers, which offered activities for all ages in the community. Activities ranged from indoor camp outs to gentle upper body stretches. Website links were provided for visits to zoos and museums from the comfort of their living rooms. We provided a StoryWalk® at Sutherland Park which had a rotation of great stories for people to read while enjoying the outdoors.

The summer months had a completely different feel for us. What is normally the busiest part of our year, was limited and restricted by the Covid crisis. We started our Adult Pickleball Outdoor program (67 – registration limited), kicked off the Summer Concert Series at the Function Hall Gazebo with a bunch of great local talent (50-70), held a Safe @ Home virtual course (7), and we created a scavenger hunt named “Discover FUN by nature” which led community members around some great Moultonborough sites and venues in search of clues. We held a Family Bingo Night outside on the green of the Function Hall.

Moving into the Fall, our long-time director, Donna Kuethe retired after 43 years of service to the Town of Moultonborough. The last official business she conducted was the ribbon cutting at the new Kraine Meadow Park pavilion. Donna gave so much to this community and the profession of Recreation. She has mentored and made a lasting impact on countless children, young professionals, and community members. We wish her luck in her retirement!

In the fall months we offered a fun new activity on our Facebook page: a series of bracket challenges which engaged a wide range of community members through social media. Moultonborough citizen’s votes determined that Chocolate Cream is Best Thanksgiving Holiday Pie. We also held Youth Soccer Skills and Drills (63), Indoor Pickleball in conjunction with Meredith Parks & Recreation (26), and a new community holiday decorating challenge called “Nuts About Fall” (9). We partnered with the Public Library to offer a unique drive-thru Halloween event named “Halloween Boo-Levard (140 attendees – 24 volunteers) where families were able to drive through the Kraine Meadow Park access road and listen to music, play fun games from their cars, and get a bag full of treats. We offered an outdoor session of Beyond the Bell afterschool program (15 – limited registrations due to bus capacity) at Kraine Meadow Park and used the Town Bus to transport the participants from MCS to KMP. We offered an in-person SafeSitter® course (6 – registration limited for social distancing), and a Safe @ Home virtual course (9).

Moving into the winter months, we morphed our fall decorating challenge to offer “Brighten the Borough” holiday light decorating challenge (18). We held another joint event with the Public Library called the “Merry & Bright Drive Thru Night” (70) which provided Moultonborough families the opportunity to see Santa and get activities/treat bags from the safety of their vehicles. We offered our “Greetings from the North Pole” Santa calls (13) to the young believers in Town as well as Holiday Bingo. Another new offering provided was DIY craft videos on our Facebook page demonstrating how to make Kissing Balls, decorative ornaments, and gem candle jars. Additional bracket challenges determined that Home Alone is Moultonborough’s choice for best holiday movie and Magic Bars are the town’s favorite holiday cookie. We also offered the opportunity to try out snowshoeing through our Snowshoe Take Home program.

All Recreation and Park facilities – Town Beaches (Long Island/States Landing), Pathway on Moultonboro Neck Rd., Kraine Meadow Park – including the ice rink, fields, tennis courts, pickleball courts and basketball, play equipment, pavilions, continue to be heavily used and well maintained. The new pavilion, with composting bathrooms, was finished and opened for use in October. Hand washing stations will be installed in the Spring of 2021. This is a beautifully built structure that will be used by community members for years to come. States Landing Beach re-opened as a guarded beach for the first time since 2009. We continue to work with Town officials, the Town Engineer, and DPW as we are in the final stages of the States Landing project. The Recreation Department continues to schedule and manage the former Lion’s Club, now referred to as the Function Hall on old Rte. 109.

Although this year was unlike any other, we would like to take this opportunity to thank the many people and organizations that help to make the Recreation Department successful. Thank you to the many volunteers who serve on boards, committees, coach, officiate, supervise, chaperone, maintain facilities, instruct as well as the many organizations and businesses that sponsor our teams, programs, and events. Thanks to the Moultonborough Library for cooperative efforts that benefit the community. Thanks to the DPW, Fire Department, and Police Department for great cooperation and efforts on all facilities and aiding in programming. Thanks to the Moultonborough School District for their continued cooperation for the use of their facilities and cooperative efforts to provide the best experiences for children. Finally, appreciation is expressed to the people of this community and their support and recognition of the value a strong recreation department provides in the overall health of our community.

The Recreation Department is fortunate to have the services of over a dozen talented, enthusiastic, dedicated, and excellent young people who served as role models, lifeguards, afterschool counselors and provided amazing experiences to all they encounter. Finally, a huge thank you to the amazing people that make up our year-round staff – Donna Tatro and Mary Bengtson. This year has not been easy for anyone, but through it all, your Recreation staff continued to accept the challenges of the times, overcome obstacles, and strive for excellence. Their enthusiasm and efforts are reflected in the quality of events and programs we provide to the citizens and visitors to Moultonborough.

The Recreation staff encourage all Moultonborough residents to “Have Fun Today”!

Respectfully submitted,
Daniel Sturgeon
Assistant Recreation Director



We are pleased to report that our Lakes Region Visiting Nurse and Hospice celebrated its 97th year anniversary servicing the citizens of Moultonborough.

Despite the challenges presented by the COVID-19 pandemic, our brave staff provided over 3200 home health care visits to over 240 Moultonborough residents. In keeping with our non-profit agency's proud tradition, compassionate care is provided regardless of ones' ability to pay.

Lastly, all of this good news is made possible, in no small part, due to the generosity of the Town of Moultonborough's residents for continuing to remember a neighbor in need.

Respectfully submitted,
Kevin M Kelly
Chief Executive Officer
Lakes Region VNA & Hospice

Lakes Region Visiting Nurse Association
186 Waukewan Street
Meredith, NH 03253

Phone 603-279-6611



Interlakes Community Caregivers, Inc.

With the support of the Moultonborough taxpayers and others, Interlakes Community Caregivers, Inc. (ICCI) has been providing access to health care, nutrition and mental well-being to older adults – our Neighbors - for over 20 years. Like so many other local organizations, the COVID-19 pandemic presented unprecedented challenges for ICCI in 2020.

I am proud to report that ICCI never ceased serving our Neighbors in their time of need. We continued to provide rides to our Neighbors who had no other options despite having almost half of our volunteer drivers sidelined by the virus and all of our fundraising events being canceled.

Not surprisingly, the number of services we provided in 2020 was less than the year before. Last year, 70 Volunteers provided 1,898 services, donated 2,761 hours and drove 30,844 miles to provide these services. Forty-six percent of our volunteers and 29% of our Neighbors were Moultonborough residents in 2020. The Moultonborough Neighbors' ages ranged from 54 to 93, with 74% over 70 years old.

Volunteers drove Neighbors to medical and dental facilities in the local area and to long-distance destinations such as Beth Israel Deaconess, Dartmouth Hitchcock, Catholic Medical Center, and Concord Hospital to name a few. Other services also included rides for grocery shopping, personal appointments, running errands, as well as friendly check-in phone calls and other life enhancing assistance. Most notably, we saw an exponential increase in the number of grocery pick-up requests to fulfill our Neighbors' critical need for access to food while also minimizing the risk of infection for them and our volunteers.

A ten-member Board of Directors governs ICCI and three part-time employees run the program out of our Moultonborough office located next to Elvio's Pizzeria. Interlakes Community Caregivers relies solely on donations from the four towns we serve, individuals, local businesses, and foundations. Support from the taxpayers of Moultonborough made up approximately two percent of our annual budget of \$106,950.

We invite more Moultonborough residents to join our dedicated and committed team of volunteers to serve our Neighbors. For more information, or if you know someone who needs our help, please call me at 603-253-9275 or visit our website at <https://InterlakesCares.org> to fill out an application.

We are very grateful for the contribution made by the Moultonborough taxpayers which is essential to our continued service to our community. Thank you.

Respectfully submitted,
Rachel Saliba, Executive Director
Interlakes Community Caregivers, Inc.

Joint Loss Management Committee

The 2020 Joint Loss Management Committee (JLMC) for the Town consisted of seven town employees, two of which represent management, five of which represent the work force.

The committee strives to increase safety awareness in the workplace and to help promote good health and wellness of its employees. The committee meets quarterly to review workplace accident reports and examines ways to eliminate or reduce workplace hazards and accidents. The committee is statutorily mandated to conduct periodic inspections of the Town facilities which helps ensure safety of our employees, visitors, residents, and taxpayers.

Each year, every member of the committee conducts a self-inspection of the all the Town's facilities to look for safety violations and to make sure everything complies. We then present them to each Department Head so they are aware of the violations and can get them taken care of. As a committee, we put out flyers that remind employees of workplace safety and how to prevent injuries from happening in the workplace. We look forward to continuing to offer trainings and resources for the employees of the Town in the future.

The committee would like to thank the Selectmen for their support of our employees, for sponsoring JLMC safety trainings for the Town employee's and for taking a proactive approach to workplace health and safety.

Respectfully submitted,
Dan Sturgeon, Recreation Department – Chair

Wellness Coordinator Report

This is the second year that I have had the role of the Wellness Coordinator for the Town of Moultonborough. The goal of this position is to increase the awareness and wellbeing of our employees through promoting physical, mental, and financial health. I work closely with HealthTrust, Human Resources, Administration, and the Joint Loss Management Committee to find the right benefits and programs to help us to achieve these objectives and continue to promote a healthy workplace.

The main responsibilities of this position are to provide individual support on our HealthTrust benefits and Programs, create and track attendance at wellness events, budget funds to use towards initiatives, develop marketing campaigns to promote healthy lifestyle and participation in wellness programs, recommend new programs to promote wellness, help organize and oversee health screenings and events, and participate as a member of the JLMC.

In 2020 I was unable to host our traditional Wellness Fair but did put together a Flu Shot Clinic for all Town employees to receive their vaccinations and worked to expand it to include all staff. I promoted a biometric health screening, attended two coordinator training workshops, created Wellness Packages that I distributed to all employees, maintained Purell stations throughout our municipal buildings, and have assisted and encouraged individuals with learning more and signing up for the HealthTrust online portal.

Respectfully submitted,
Katie Joyce

Public Library

The library has seen a lot of changes this year starting with the pandemic in March, the retirement of Library Director, Nancy McCue in June and then the continued challenges of how to offer services safely both for the patrons and the library staff. In June, I was hired in what should have been the start of a wonderful summer season, and I could be reporting all the usual statistics of how many people visited the library, the number of programs we had and how many times our materials circulated. However, 2020 was not a “normal” year, so I am going to highlight a few of the wonderful things that happened this year in a narrative versus numbers.

The staff started “Porch Pick-Up” for people to reserve books and pick items up outside, and while the big program room was closed, we opened up four quiet study areas for people to reserve. We also started an online library card application process so we could issue patrons library cards to access the online catalog as well as the downloadable books. Circulation of downloadable materials grew over 25% with eBook circulation increasing 43% from 2019. People also enjoyed using the library’s Wi-Fi from the parking lot and also from the various sitting areas outside the building.

Prior to the temporary closing of the library building due to the stay-at-home order, there were various children’s programs including a weekly art exploration series, craft and cooking programs, a dental program and movies. For the adults, people met for the book groups, craft workshops, technology classes and the Friends of the *Library Movie & Lunch* program. When the library building was closed, and then reopened for temporary library hours, programs were still happening. The children and families were able to enjoy virtual story times through Facebook Live, *Reading to a Fairy* and *Reading to an Elf* via Zoom, as well as pick up *Take & Make Craft Projects*. Sharon Gulla continued her strong relationship with the schools and enjoyed reading to the students throughout the fall via Zoom. The *1,000 Books before Kindergarten* program has also continued to enroll new children and 8 children completed the program this year. For the adults, there were “Zoom” book club meetings (*Book Talk* and a brand new *Mystery Book Club*), technology appointments, and a new monthly *Culinary Adventures* virtual program. There was also an online *Summer Reading Program* for all ages to encourage reading throughout the summer, offered free to libraries in NH by the NH State Library.

We partnered with the Moultonborough Recreation Department on two family drive-thru events this year. The first was Halloween Boulevard at Kraine Meadow Park where families enjoyed playing games, answering trivia questions, watching a video montage of past Halloween events, and receiving a goodie bag full of treats. The second was the Merry & Bright Drive-Thru of the town parking lot where children could see and wave to Santa, see the display of lights and receive goodie bags to make their own gingerbread houses and other fun-filled activities to do over the school break.

The library continued to lead the Santa Fund effort and through the generosity of so many, we were able to provide 56 children from 30 families with coats, boots, mittens, hats, clothing, food gift cards and toys. We want to thank our partners: Lakes Region Food Pantry, Moultonborough Women’s Club, Bootleggers, Moultonborough Methodist Church, many local businesses and our Santa Fund Committee members.

I want to take this time to thank our dedicated library staff, the supportive Board of Library Trustees and the wonderful Friends of the Library group! Without the hard work of the staff to get books ready for porch pick-up, the flexibility of adjusting to an ever-changing library schedule and the willingness to serve our patrons, all the services we continued to provide during this pandemic would not have been possible. With any new position there is a learning curve, and the Trustees supported me as I went through the budget process and the steady stream of decisions that needed to be made to keep the library operational. Through the generous monetary support of the Friends, we were able to continue the One Book, One Child program,

Summer Reading activities, and providing a book for every child in the Santa Fund program. The Friends also paid for two landscaping projects – two new spruce trees and the heavy pruning of the overgrown bushes around the library.

It does take a village to meet the needs of a community, and I feel grateful to serve the residents of Moultonborough as your Library Director. I look forward to a brighter, healthier and fun-filled year in 2021!

Respectfully submitted,
Deb Hoadley, Library Director



**Financial Report
Moultonborough Public Library
2020**

INCOME 2020

Town Appropriations	\$ 79,500.00
Salaries & Benefits	\$ 516,833.00
Income (interest)	\$ 6.25
 TOTAL INCOME AVAILABLE	
	\$ 596,339.25

EXPENSES

Salaries and Benefits	\$ 499,754.29
Books	\$ 13,491.64
Cleaning Building	\$ 6,305.00
Facilities	\$ 16,400.36
Indoor & Outdoor Maintenance	\$ 18,949.98
Media	\$ 2,423.01
Office Expense	\$ 3,450.71
Programs	\$ 2,813.62
Professional Development	\$ 4,446.70
Technology	\$ 27,618.70
 Total Other Expenses	 \$ 95,899.72
Total Expenses	\$ 595,654.01
Net Income	\$ 685.24

Respectfully submitted,
Sherry Wakefield, Treasurer, Trustee

Prepared by Deb Hoadley, Library Director

Town of Moultonborough, NH
Resident Births
January 1, 2020 – December 31, 2020

Child's Name	Birth Date	Birth Place	Father's/Partner's Name	Mother's Name
CONNOLLY, GEORGIA MAE	1/16/2020	PLYMOUTH, NH	CONNOLLY, BRENDAN	CONNOLLY, JESSICA
RANDOLPH, CECILIA JANE	1/17/2020	PLYMOUTH, NH	RANDOLPH, BRYAN	MCVEY, LAUREN
MCGRATH, ELOISE MAY	2/23/2020	CONCORD, NH	MCGRATH, JARED	AUGER, KATELYN
CONNELL, AUBREY NICOLE	4/7/2020	PLYMOUTH, NH	CONNELL, NICHOLAS	CONNELL, ALYSSA
KNIGHTLY, MADISON MICHELE	4/18/2020	CONCORD, NH	KNIGHTLY, PAUL	NORTON, KATHRYN
HOOPER, EVELYNNE GLORIA	4/27/2020	CONCORD, NH	HOOPER II, WILLIAM	HOOPER, AMY
MARCHAND, ELSIE BRIAR	5/17/2020	PLYMOUTH, NH	MARCHAND, RYAN	MARCHAND, JULIA
JAMESON, CALVIN JACOB	5/21/2020	PLYMOUTH, NH	JAMESON, JACOB	JAMESON, SHARA
GRAY, MADELINE LEE	7/24/2020	PLYMOUTH, NH	GRAY, BRENNAN	GRAY, MEGAN
MADORE, STELLA ROSE	7/28/2020	PLYMOUTH, NH		ELLSWORTH, STACEY
DANCY, RIVER WYLDER	8/2/2020	NORTH CONWAY, NH	DANCY, PETER	DANCY, JENNA
YOUNG, CONNOR RILEY	9/5/2020	PLYMOUTH, NH	YOUNG, CHRISTOPHER	YOUNG, MELISSA
STRAUGHAN, BRAELEIGH MARIE	10/20/2020	PLYMOUTH, NH	STRAUGHAN, DAVID	MAHER, LEANA
HARPER, AVA AUBREY	11/25/2020	CONCORD, NH	HARPER, JOSH	TAYLOR, HEATHER

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

These records are generated through the State of New Hampshire and forwarded to the resident's Town.

Respectfully submitted,

Barbara E. Wakefield, NHCTC Certified Town Clerk

Town of Moultonborough, NH
Resident/Nom-Resident Marriages
January 1, 2020 – December 31, 2020

RESIDENT MARRIAGES

Person A's Name	Residence	Person B's Name	Residence	Place of Marriage	Marriage Date
HUHTNER, JESSICA	MOULTONBORO	DE JAGER, DYLAN	LYNCHBURG, VA	OSSIPEE	3/14/2020
CAMERON, ROBYN	MOULTONBORO	WATERS, CHRISTOPHER	MOULTONBORO	CONCORD	7/11/2020
FRANK, MICHAEL	MOULTONBORO	COLLIGAN, CORTNEY	MOULTONBORO	SANDWICH	8/15/2020
MCCORMACK, RICHARD	MOULTONBORO	CHURCH, LINDA	SUN CITY CNTR, FL	CONWAY	8/21/2020
ROLLINS, TESSA	MOULTONBORO	CURRIER, II, JAMES	MOULTONBORO	MOULTONBORO	8/22/2020
LEMIRE, COURTNEY	MOULTONBORO	BARBER, DOUGLAS	MOULTONBORO	HAMPTON FALLS	9/5/2020
GLOVER, KEVIN	MOULTONBORO	BOTSFORD, DEANNA	MOULTONBORO	MOULTONBORO	10/17/2020
PRUIJSKEN-SASSO, HEIDI	WAKEFIELD, MA	TURCKETTA, JR JOSEPH	MOULTONBORO	EAST WAKEFIELD	12/2/2020

NON-RESIDENT MARRIAGES

Person A's Name	Residence	Person B's Name	Residence	Place of Marriage	Marriage Date
SCHWARTZ, KEVIN	LAUREL HOLLOW, NY	ZAWADKA, SANDRA	MIDDLE VILLAGE, NY	MOULTONBORO	6/13/2020
EISENBERG, CLAIRE	DEDHAM, MA	SHEEHAN, BARRY	DEDHAM, MA	MOULTONBORO	6/27/2020
FORWOOD, NATHANIEL	WILMINGTON, DE	BETTS, SUZANNE	WILMINGTON, DE	MOULTONBORO	7/18/2020
SHEFFIELD, LOGAN	TISHOMINGO, MS	LONG, KACIE	TISHOMINGO, MS	HEBRON	7/24/2020
FOX, DAVID	TOWSON, MD	DA SILVA, NATALLA	TOWSON, MD	MOULTONBORO	7/30/2020
OLSEN, KRISTEN	READING, MA	JACKSON, JAY	READING, MA	TAMWORTH	8/1/2020
SOKOLIS, THOMAS	HOLDERNESS, NH	AYER, KATHERINE	HOLDERNESS, NH	MOULTONBORO	8/1/2020

NON-RESIDENT MARRIAGES cont'd

Person A's Name	Residence	Person B's Name	Residence	Place of Marriage	Marriage Date
HAYDEN, AMANDA	CRANBERRY TWNSHIP, PA	CAVALIERO, ZACHARY	CRANBERRY TWNSHP, PA	MEREDITH	8/14/2020
GRAZULIS, JONAS	BOSTON, MA	KOPP, ALYSSA	BOSTON, MA	MOULTONBORO	9/6/2020
GODIN, MELODY	HIGHLAND, IN	GRELAK, JOHN	HIGHLAND, IN	MOULTONBORO	9/19/2020
PEEBLES, CRISTINA	DEDHAM, MA	FERNBERG, THOMAS	DEDHAM, MA	LACONIA	9/26/2020
GOSSELIN, AMBER	NORWICH, CT	KELLEY, TYLER	NORWICH, CT	MOULTONBORO	9/26/2020
NARDUCCI, SUZANNA	GREENWICH, CT	BICHER, III GEORGE	GREENWICH, CT	MOULTONBORO	10/3/2020
O'CONNOR, MICHAELA	WINDERMERE, FL	KNEUER, TIMOTHY	WINDERMERE, FL	BRETTON WOODS	12/12/2020

An additional 10 marriage licenses were issued by our office in 2020 on which the couples requested not be printed in the annual report.

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

These records are generated through the State of New Hampshire and forwarded to the resident's Town.

Respectfully submitted,

Barbara E. Wakefield, NHCCTC Certified Town Clerk

Town of Moultonborough, NH
Resident Deaths
January 1, 2020 – December 31, 2020

Decedent's Name	Death Date	Place of Death	Father's/Parent's Name	Mother's/Parent's Name
RACO, ROBERT FRANK	1/4/2020	MOULTONBOROUGH	RACO, ALPHONSE	MILLER, HELEN
NEWTON, ELIZABETH G	1/19/2020	WOLFEBORO	ANDROS, CHARLES	ALLEN, DOROTHY
PATRICK, JESSE DONALD	2/17/2020	MOULTONBOROUGH	PATRICK, DONALD	HASBROUK, JESSIE
MURPHY JR, JAMES J	3/10/2020	LACONIA	MURPHY, JAMES	DALTON, MARGARET
SATNICK, SHARON DEE	3/12/2020	LEBANON	SATNICK, WILLIAM	LEVINE, SUZANNE
SWEDBERG, CAROL LENOIR	3/17/2020	MOULTONBOROUGH	PRICE SR, GEORGE	CLARK, HARRIETTE
MCGEE, LISA S	3/21/2020	LACONIA	SMITH, HARRY	NELSON, PAULINE
RYAN, SHEILA F	3/24/2020	MOULTONBOROUGH	RYAN, JAMES	UNKNOWN, PATRICIA
CHARRON, DAVID L	4/19/2020	LEBANON	CHARRON, PAUL	LAVOIE, THERESA
HALL, DORIS M	4/21/2020	MOULTONBOROUGH	NEAULT, ALBERT	UNKNOWN, RITA
CHURCHILL, JACKIE LEE	4/29/2020	MOULTONBOROUGH	THEALL, GEORGIE	KIMBALL, MARY
CHILD, THELMA ALICE	5/3/2020	MOULTONBOROUGH	ROBERTS, NELSON	WIDEMAN, LILLIAN
GARABRANT, KENNETH H	5/9/2020	MEREDITH	GARABRANT, RUSSELL	SULLIVAN, MARGARET
DODD, JAYNE CAROL	5/9/2020	LEBANON	NELSON, WARREN	JUDGE, OLIVE
LANE, JOANNE KRISTINE	5/14/2020	MOULTONBOROUGH	LANE, PATRICK	DEMATTEO, LINDA
DORAIS, KENNETH WILLIAM	6/5/2020	LACONIA	DORAIS, EDGAR	SMITH, FRANCES
GRIFFIS, RICHARD WILLIAM	6/7/2020	MOULTONBOROUGH	GRIFFIS, WILLIAM	BELLIVEAU, JEAN
REINER, MARGARET M	6/14/2020	FRANKLIN	BRAUNSDORF, WILLIAM	DOODY, BEATRICE
PERL, WILLIAM CHRISTOPHER	6/18/2020	NEW HAMPTON	PERL, JACOB	SINCLARE, ELLEN
SMITH, MARY CHRISTAIN	7/13/2020	CONCORD	SMITH, HARRY	DAY, VERNA

RESIDENT DEATHS cont'd

Decedent's Name	Death Date	Place of Death	Father's/Parent's Name	Mother's/Parent's Name
ENGLE, ROBERT CARLETON	7/14/2020	MOULTONBOROUGH	ENGLE, WALTER	WAGNER, AMELIA
OLIVETO, ROBERT G	7/15/2020	MOULTONBOROUGH	OLIVETO, FRANK	FORTI, FLORENCE
SCUDDER, JOHN O	7/19/2020	MOULTONBOROUGH	SCUDDER, ORVIS	MACNEAL, BESSIE
GOODHUE, TUP	7/26/2020	LACONIA	GOODHUE, JOHN	FOSTELLO, EDITH
HUME, ALBERT HENRY	8/2/2020	LEBANON	HUME, GEORGE	JOYCE, MARY
SCHNEIDER, LINDA MARY	8/4/2020	LACONIA	DENIS, NORMAN	THIBAULT, EUNICE
KETCHAM, ELEANOR	8/9/2020	LACONIA	CLARK, ALBERT	BLAKNEY, MYRTLE
GREEN, WALTER MARTIN	8/11/2020	MOULTONBOROUGH	GREEN, BROWNIE	GRAY, MARIE
BUCKNAM, SUSAN	8/13/2020	MOULTONBOROUGH	BUCKNAM SR, CHARLES	JONES, DOROTHY
GOETHE, KATHRYN SUE	8/16/2020	MOULTONBOROUGH	RUGENSTEIN, ROBERT	KIPP, PHYLLIS
JOHNSON, PATRICIA ANN	8/24/2020	LACONIA	RAYMOND, WESLEY	CRANE, LEULA
KNELL, CATHLEEN G	8/27/2020	LACONIA	MARTIN, HOROLD	PREY, EILEEN
BRACCHI, CONSTANCE ANN	9/2/2020	OSSIPEE	DURLING, JOSEPH	SULLIVAN, HELEN
POOLE, DAVID S	9/4/2020	MOULTONBOROUGH	POOLE, ALTON	STEVENS, SARA
YOUNG, FORREST SWAYNE	9/20/2020	MEREDITH	YOUNG, EARLE	FOOTE, OLIVE
DAMBERG, HAROLD ROGER	9/25/2020	MOULTONBOROUGH	DAMBERG, ROBERT	OLSON, ELSA
CHRISTENSEN, ALBERT L	10/22/2020	TILTON	CHRISTENSEN, MALCOM	ANDERSON, ABBY
GILBERT, ALICE E	11/3/2020	LACONIA	GERVAIS, ERNEST	BARR, ALICE
MARDIS, MARTIN WILLIAM	11/12/2020	MOULTONBOROUGH	MARDIS, PAUL	CONNELL, VERNA
HIGGINS III, GEORGE ROBERT	11/13/2020	MOULTONBOROUGH	HIGGINS JR, GEORGE	BROWN, HELEN

RESIDENT DEATHS cont'd

Decedent's Name	Death Date	Place of Death	Father's/Parent's Name	Mother's/Parent's Name
PARSONS, WAYNE LEIGH	11/22/2020	MOULTONBOROUGH	PARSONS, EZRA	WEBSTER, PHYLLIS
COOPER, ROGER CLIVE	11/29/2020	PORTSMOUTH	COOPER, EARL	GOULDING, VIOLA
DAVIS, RAE MARIE	12/5/2020	MOULTONBOROUGH	HATCH, RAYMOND	CORKUM, MILDRED
CASELLA, RICHARD JAMES	12/6/2020	MOULTONBOROUGH	CASELLA, CARMELO	ALIA, SARA
CHESLEY, ELAINE JOSEPHINE	12/21/2020	MOULTONBOROUGH	SCHMIDT JR, REINHOLD	BUECHER, JULIA
WARNER, CHARLES KENNETH	12/27/2020	MOULTONBOROUGH	WARNER, HERBERT	DORN, ANITA

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

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Respectfully submitted,

Barbara E. Wakefield, NHCTC Certified Town Clerk

Moderator's Rules and Procedures

Moultonborough School District Annual Meeting and Moultonborough Annual Town Meeting

The Town Meeting's business is regulated by the Moderator, and your right to vote is subject to the Moderator's authority to keep order. As provided by RSA 40:4, the Moderator may establish the rules to be used at Town Meetings. The only legally-binding rule is that the voters can overrule the moderator by a simple majority. Any voter can raise such a request at any time by a "Point of Order". It is always OK to ask for a point of order or clarification of a procedural rule.

The Moderator will use the following general rules of procedures for the Meeting:

Civility Protocol

- Everyone is expected to act in a civil manner during Town Meeting. Anyone failing to abide by this will be ruled out of order by the Moderator.
- The following examples of uncivil behavior will not be tolerated:
 - Rude and/or insulting remarks or other disrespectful behavior
 - Shouting or raising of voice
 - False or factually unsupported accusations
 - Generally accusatory behavior

Voting

- All voters will receive "Voters Cards" upon checking in with the Supervisors of the Check List. Please print your name on your card and keep it in your possession.
- When asked for your vote, you may raise your card. You will also need to show your voter card when casting secret ballot votes.
- In case of a tie or close voting outcome after show of cards, the Moderator may call for a secret ballot. This must happen before any other business occurs. If a secret ballot vote results in a tie or close voting outcome, the Moderator may request a recount of the ballots. The Moderator plans to vote only if it is necessary to break a tie or to force a tie.
- Any 5 voters may ask for a secret ballot on a question prior to a vote being taken. The request must be in writing and presented before the article comes to the floor. The petitioning voters must be present and identify themselves to the Moderator at the time of the vote. Moderator may call for a secret ballot vote on any article at the Moderator's discretion.

Procedural/Deliberation

In the interest of time at the beginning of the meeting, the Moderator will entertain a motion to waive the reading of the entire Warrant.

- The Moderator will take the Articles in the order that they appear on the Warrant unless the Moderator announces the intent to take the articles out of order, which will require the approval from the Legislative Body.
- The Articles will be considered as follows:
 - The Article number will be announced, and the text will be presented in full.
 - The Moderator will seek a person to move and second the consideration of the Article.
 - The Article will be placed on the floor for debate and final vote.

- No one shall speak unless recognized by the Moderator. Only one speaker will be recognized at a time.
- Voters wishing to address a warrant article shall approach the microphone and, when recognized, state their name and address before speaking. The speaker will address their questions or comments only to the Moderator. The Moderator will choose who responds to the question.
- Voters who experience difficulty moving to the microphone will be provided a portable microphone and may speak from their seat.
- Initial presentation of an Article will be limited to ten (10) minutes, and all speakers in the debate are limited to three (3) minutes.
- The Moderator will not accept negative motions, which are motions that require a “no” vote to vote in the affirmative, such as “I move that we NOT adopt the budget”.
- Persons shall be allowed to speak for the first time before hearing speakers for a second time
- Motions made to amend an Article must be made in writing before the end of debate. The Moderator will allow consideration of no more than one amendment at a time, i.e., no motions to amend a motion to amend. Discussion must be germane to the amendment.
- Non-Voters may speak to an Article only with the consent of the Town’s registered voters. The Moderator will allow other speakers, such as non-resident Town Officials and consultants, or experts, who are at the Meeting to provide information about an Article.
- The Moderator will only accept motions to “pass over” an article if more than one article on the warrant addresses the same question, and then only to clarify the articles being considered during the meeting. The motion to pass over is not subject to debate and requires a majority vote.
- Motions to “Call the Question” limit debate and require a 2/3 vote to pass. If passed, debate on a motion ends and a vote is taken after all those voters who are standing in line at a microphone, or holding a microphone, and others that have made the Moderator aware of their interest to speak, have an opportunity to speak. Additionally, the Moderator shall have the right to refuse to recognize a motion to “Call the Question”, if, in the Moderator’s opinion, the voters have not yet had an adequate opportunity to discuss an issue.
- Each article remains open for further action until the moderator moves to the next article. A motion (and second) to reconsider a previous article can be made and if it passes by majority vote, the article is re-opened.
- A motion to limit reconsideration can be made only on articles already acted on by the legislative body. (A motion to limit reconsideration on all previous articles, or a group of articles identified by number, can be made.)
- At the end of the meeting, but before adjournment, the order is “to transact any other business that may legally come before” the meeting. This means any proper motion may be made. However, any motion passed must also comply with NHRS 39:2 which says, “The subject matter of all business to be acted upon at the town meeting shall be distinctly stated in the warrant, and nothing done at any meeting ... shall be valid unless the subject thereof is so stated.”
- Our meeting will be audio and video recorded. The Moderator does have the option to segregate non-registered voters.

Respectfully submitted,
 Paul T. Punturieri
 Town and School District Moderator

Notes

TOWN OF MOULTONBOROUGH PHONE NUMBERS

TOWN HALL		EMERGENCY 911	
Administration	476-2347	Police Department	476-2400 476-2305
Town Administrator	476-2347	Fire Station (burn permits)	476-5658
Town Assessor	476-2347	Sheriff's Department	1-800-552-8960
Town Clerk	476-2347	State Police – Troop E	323-8112
Tax Collector	476-2347	Senior Meals Program	476-5110
Land Use	476-2347	Poison Information Center	643-4000
Code, Compliance & Health	476-2347	Lake Patrol	293-2037
Human Services	476-2347	Lakes Region General Hospital	
Library	476-8895	(Laconia)	
Recreation Department	476-8868	Huggins Hospital (Wolfeboro)	
Public Works – Road Agent	253-7445	524-3211	
Visiting Nurses	279-6611	569-2150	
Transfer Station	476-8800		

Selectmen's Meeting

1st & 3rd Thursday (Business) at 7 P.M.; 4th Thursday (Workshop) at 4 P.M.
Meeting Room at Town Hall

Town Hall Hours

Monday – Friday 7:30 A.M. – 4 P.M.

Town Clerk's Office Hours

Monday – Friday 9 A.M. – 12 P.M. & 1 P.M. – 4 P.M.

Tax Collector's Office Hours

Monday – Friday 9 A.M. – 4 P.M.

Zoning Board & Planning Board Meetings

Zoning Board 1st & 3rd Wed. at 7 P.M., Planning Board 2nd & 4th Wed. at 7 P.M.
Meeting Room at Town Hall

Conservation Commission

1st Monday of every month at 7 P.M.
Meeting Room at Town Hall

Transfer Station Hours

Sunday 1 P.M. – 5 P.M.; Mon., Tues., Fri., Sat. 8:30 A.M. – 5 P.M.
Closed: Wednesdays, Thursdays & Holidays

Library Hours

Mon. – Thurs. 10 A.M. – 8 P.M.; Fri. 10 A.M. – 5 P.M.; Sat. 10 A.M. – 2 P.M.

Town Web Address: www.moultonboroughnh.gov