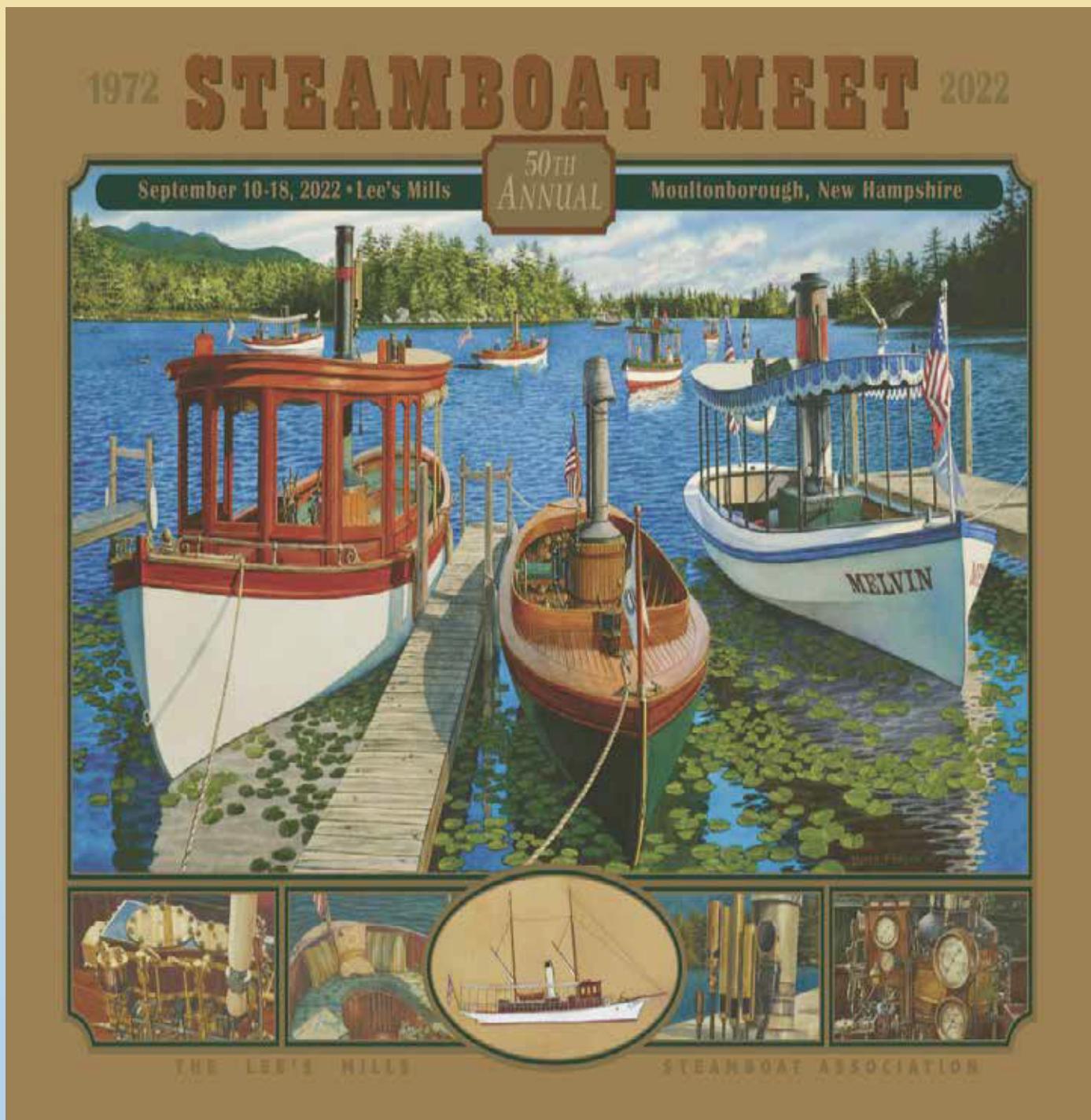


TOWN OF MOULTONBOROUGH



2022
ANNUAL REPORT

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

Fiscal Year Ending December 31, 2022

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
Shari Colby, Vice Chairman
Jean M. Beadle
Karel A. Crawford
James F. Gray

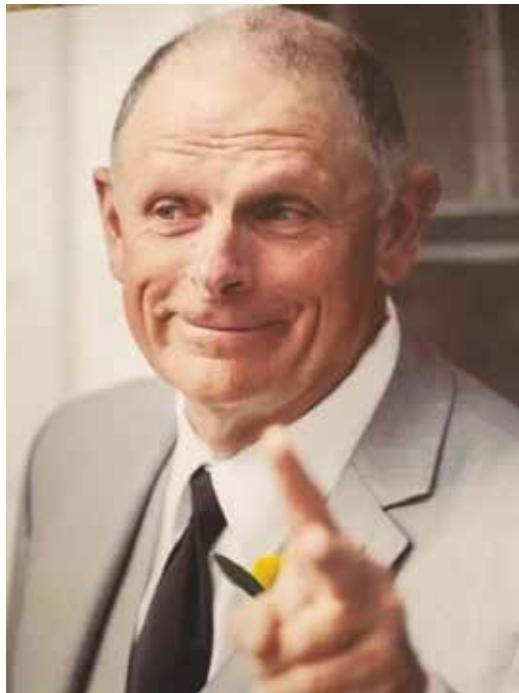
BOARD OF SELECTMEN

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We Dedicate This Town Report To:

Harry S. Blood



December 1, 1951 – March 18, 2022

The Town of Moultonborough is proud and honored to dedicate this year's Town Report to Harry S. Blood. Harry was a wonderful husband, father, and grandfather who devoted his life to his family and community and lived in Moultonborough for the past 46 years.

Harry was a well-respected teacher, coach, athletic director, mentor, town moderator, and a devoted friend to so many. Harry could never say "NO" to anyone in need; he was a man of integrity, and was a loyal friend to so many.

Harry taught at Moultonborough Central School, Middle School and the Academy and was awarded the honor of "Athletic Director of the Year" many times in his career at Moultonborough.

Harry's passion for the outdoors found him fishing most days in his boat, kayak, or on the ice with his son and close friends. His love for softball found him on the mound mentoring young women and inspiring them to always be their best and be proud of who they were.

But the place Harry loved most was being with his wife Anita, daughter Lindsey, and his son Matt along with his four grandchildren.

We are grateful and fortunate to have been blessed with Harry Blood, he was such an intricate part of our town, and we will miss seeing his signature hello when seeing him on the road.

TOWN OFFICERS

REPRESENTATIVE TO THE GENERAL COURT STATE SENATE – DISTRICT 3

Jeb Bradley

CARROLL COUNTY DISTRICT 3

Richard Brown
Karel A. Crawford

BOARD OF SELECTMEN

Kevin D. Quinlan, Chairman, 2023
Shari Colby, Vice Chair, 2024
Jean M. Beadle, 2024
Karel A. Crawford, 2025
James F. Gray, 2023
Charles M. McGee, 2022

TAX COLLECTOR

Ashley Pouliot, Tax Collector, 2023
Megan Gray, Deputy Tax Collector
Corrine Davis-Sullivan, Office Clerk (Resigned 2022)
Shelby Boudreau, Office Clerk

TOWN CLERK

Julia Marchand, Town Clerk, 2023
Jennifer Boyll, Deputy Town Clerk
Alana Gilson, Office Clerk

TREASURER

Nancy Goss, 2024
Judy Christensen, Deputy Treasurer

MODERATOR

Paul Punturieri, 2024

SUPERVISORS OF THE CHECKLIST

Kathleen Remson, Chair, 2028
Marie Samaha, 2026
Barbara Wakefield, 2023

TRUSTEES OF TRUST FUNDS

Paul Ardito, Chairman, 2025
Richard Merkle, Trustee, 2023
Paul Daisy, Trustee, 2024
Donald Margeson, Alternate
Robert Waldron, Alternate

PLANNING BOARD

Allen Hoch, Chairman, 2023
Sandra Kelly, Vice Chair, 2024
Brie Stephens, Member, 2022
Amy Lindamood, Member, 2024 (Resigned 2022)
Scott Bartlett, Member, 2023
Norman E. Larson, Member, 2025
John Annaian, Member, 2024
Brandan Connolly, Member, 2025
Kevin D. Quinlan, Board of Selectmen Representative, 2023
Peter Claypoole, Alternate, 2024

ZONING BOARD OF ADJUSTMENT

Robert Stephens, Chairman, 2023
Robert St. Peter, Vice Chairman, 2024
Nick DeMeo, Member, 2023
Michael Mills, Member, 2025
Sean Poloian, Member, 2024
Jerry D. Hopkins, Alternate, 2023
Richard Jenny, Alternate, 2023 (Resigned 2022)
Steve Buy, Alternate, 2024

LIBRARY TRUSTEES

John Buckley, Chairman, 2023
Sally Bartlett, Vice Chair, 2025
Jeanne Lacey, Secretary, 2022
Sherry Wakefield, Treasurer, 2024
Jane Harrington, Trustee, 2025
Jack Weekes, Trustee, 2023
Peter Olsen, Trustee, 2024
Nancy Cole, Trustee, 2025
Kim LeFebvre, Alternate, 2023
Sandra Zucco, Alternate, 2023

TOWN ADMINISTRATOR

Charles F. Smith, Town Administrator
Angela Bovill, Executive Administrative Assistant

FINANCE

Heidi A. Davis, Finance Director
Alison G. Kepple, Administrative Assistant

ASSESSING

Thomas Hughes, Town Assessor
Tracy Cragin, Assessing Technician

HUMAN SERVICES

Administration Office

LAND USE DEPARTMENT

Dari Sassan, Town Planner
Bonnie Whitney, Administrative Assistant

CODE, COMPLIANCE & HEALTH OFFICE

Scott Dvorak, Code, Compliance & Health Officer
Clayton Titus, Administrative Assistant

DEPARTMENT OF PUBLIC WORKS**HIGHWAY DEPARTMENT**

Christopher Theriault, DPW Director
Craig Dunn, Highway Team Leader
Scott Sorell, Mechanic
Brennan Gray, Heavy Equipment Operator
Joshua Latulippe, Heavy Equipment Operator
Jeffrey Stendor, Equipment Operator
Shawn Dunford, Truck Driver/Laborer
Stephen McGinnity, Truck Driver/Laborer
Colby Kessler, Seasonal
Ashley Kenney, Office Clerk

FACILITIES & GROUNDS MAINTENANCE

Dennis Emerton, P/T
Robert White, P/T

TRANSFER STATION

Ken Filpula, Supervisor
James Nave
Bruce Purinton
Trevar Colby
James Gagne, Seasonal

CEMETERY MAINTENANCE (Seasonal)

Mark Furtado
Stephen Rolfs

RECREATION DEPARTMENT

Dan Sturgeon, Recreation Director
Daniel Lamoureux, Recreation & Leisure Coordinator (Resigned 2022)
Brandon Pare, Recreation & Leisure Coordinator
Mary Bengtson, Office Clerk

FIRE DEPARTMENT

David Bengtson, Fire Chief
James Frangelli, Lieutenant
Andrew Brown, Firefighter/EMT
Kelly Marsh, Office Clerk (Resigned 2022)
Maureen Shea, Office Clerk

POLICE DEPARTMENT

Richard Stillman, Police Chief (Retired 2022)
Andrew Lipson, Lieutenant (Resigned 2022)
Peter W. Beede, Jr., Police Chief
Jody C. Baker, Sergeant (Resigned 2022)
Peter C. John, Detective
Elijah M. Balser, Officer
Jacob Beaudet, Officer (Resigned 2022)
Jaclyn M. Cortese, Officer (Resigned 2022)
Christen Cloutier, Officer
Justin Ketcham, Officer (Resigned 2022)
Jonathan Michalski, Officer
William Gillis, Jr., P/T Officer
John Curran P/T Officer
Linda G. Eldridge, Communications
Karen Jones, Communications
Taylor Strickland, Communications

PUBLIC LIBRARY

Deborah Hoadley, Library Director
Sharon Gulla, Children's Librarian
Linda Nolan, Circulation (Retired 2022)
Susan Stokes, Library Associate, Circulation
Diana Hart, Adult Services (Resigned 2022)
Josianne Fitzgerald, Adult Services & Technology Librarian
Maureen Nicol, Circulation Assistant
Jo-Ann Roy, Head of Library Services
Calista Maccabee, Youth Services Assistant
Ashlee Pigott, High School Page

ADVISORY BUDGET COMMITTEE

Kay Peranelli, Chair
Jean M. Beadle, Board of Selectmen Representative
Joseph Adams, Member
Mary Phillips, Member
Kathy Garry, School Board Representative
Linda Murray, Alternate

CONSERVATION COMMISSION

Brian Sanford, Chairman
Marie Samaha, Secretary
Bill Gassman, Member
Sandra Kelly, Planning Board Representative,
Steven King, Member
Max Hoene, Member
Anni Jakobsen, Alternate
Jim Nelson, Alternate

HERITAGE COMMISSION

Cristina Ashjian, Chair
Diane MacArthur, Secretary
Shari Colby, Board of Selectmen Representative
David Oliver, Member
Steve Buy, Member
Michelle Frahm, Alternate

CAPITAL IMPROVEMENT PROGRAM COMMITTEE

Tom Howard, Chairman
Peter Claypoole, Planning Board Representative
Jean M. Beadle, Board of Selectmen Representative
Mary Phillips, Advisory Budget Committee Representative
Allen Hoch, Alternate Planning Board Representative
Cody Gray, Alternate
Heidi A. Davis, Ex-Officio
Dari Sassan, Ex-Officio

KEN KASARJIAN COMMUNITY GARDEN

Christopher P. Shipp, Acting Chairman
Richard Creelman
Bruce Glaski
Don Muscavitz

INSPECTORS OF ELECTION/BALLOT CLERKS

Christina Buy
Mary Dominguez
Virginia Gassman
Eve "Ree" Haney
Mary Hart
Barbara Koehler
Joanne Wilhelm
Nancy Wright

JOINT INTER-MUNICIPAL AMBULANCE SERVICE BOARD

Charley Hanson, Center Harbor, Chairman
David Bengtson, Moultonborough Secretary
Phil Warren, Meredith
Arthur "Fritz" Kerr, Sandwich
Louis Brunelle, Sandwich

JOINT LOSS MANAGEMENT COMMITTEE

Daniel Sturgeon, Chairman, Recreation Department
Ken Filpula, Transfer Station
Peter C. John, Police Department
Kelly Marsh, Fire Department (Resigned 2022)
Scott Sorell, Department of Public Works

MASTER PLAN STEERING COMMITTEE

Sandra Kelley, Chair
Cristina Ashjian, Heritage Commission
Kevin D. Quinlan, Board of Selectmen Representative
Brian Sanford, Conservation Commission
Norman Larson, Planning Board

MILFOIL COMMITTEE

Karin Nelson, Chair
Mike Couture, Secretary
Amy Lindamood
Peter Lemmond
Tracy Waterman
David Joyce, Alternate (Resigned 2022)
Deb Daecetis, Alternate
Beverly Nelson, Alternate

MUNICIPAL RECORDS COMMITTEE

Heidi A. Davis, Finance Director
Nancy Goss, Treasurer
Thomas Hughes, Assessing
Julia Marchand, Town Clerk
Ashley Pouliot, Tax Collector

Board of Selectmen Chairman's Report

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

The Board of Selectmen would like to thank the Citizens of Moultonborough for the opportunity to serve you and for your participation in voicing your concerns and providing ongoing feedback to the Board.

Thank you to all the Town employees for their dedication and professionalism in handling the daily workload requirements and to the many Volunteers for their hard work and generosity in support of the Community. I would like to thank my fellow Board of Selectmen, Vice Chair Shari Colby, Jean Beadle, Jim Gray, and Karel Crawford who also is our State Representative in Concord.

There were many improvements to the Towns recreation infrastructure and Capital assets that will be further detailed in the Town Administrators Report.

Over the past several years, the Town experienced a tremendous growth in property valuation with 2022 topping out at an increase in townwide property valuation of over \$900 million dollars bringing the town wide property valuation to just under \$5 billion dollars. While this may seem good to some, it highlights the growing gap for the ability of 1st time home buyers/young families to be able to afford to stay in Moultonborough and raise their families here.

There is a tremendous shortage of rental units and reasonably priced homes in the area which has had a serious negative effect on local business with labor shortages.

Moving forward, the Selectboard, Land Use, and Zoning boards will need to examine ways in which the Town can assist Developers in creating workforce housing that may include sewer and water infrastructure where possible, as well as innovative land use regulations (some of which are now in place but lack the clarity for real cost-effective development).

As with local business, the Town continues to struggle with recruitment, retention, and development of staff due, in part, to wage pressure and affordable housing. The Board is actively seeking solutions and keeping abreast of innovative recruitment policies.

The fulltime resident population has grown significantly over the past several years and as such, it is becoming increasingly difficult to deploy a consistent level of support from the Fire Department as we rely heavily on volunteer/on-call staff. The Board is looking to move from the current on-call structure to a more permanent, full time staffing structure over the coming several budget cycles. Chief Bengtson is working with the Board to determine the most effective way to make this transition.

On a positive note, we were pleased to announce the promotion of Sergeant Peter Beede to the position of Chief of Police, Moultonborough PD. Peter is a lifelong resident of the Town with over 30 years on the Moultonborough Police force. Peter is actively engaged in recruitment and rebuilding of the Department.

We have many challenges and working together, we will implement the best possible solutions. It is an honor and privilege to serve the Board and members of the community. Thank you for your many years of support.

Respectfully submitted,
Kevin Quinlan, Chairman

Town Administrator Report

In 2022 town elected and appointed officials, volunteers, community partners, and municipal employees collectively continued to move our municipality forward. From their efforts and by those of others involved we all completed many projects, passed policy, made capital purchases, infrastructure improvements, and positioned the town to continue to improve our public services.

From the appropriations approved by voters our departments were able to purchase many capital items such as new vehicles, police cruisers, life safety equipment, and new technology for administration. Our town received additional state aid, grants, and donations this year that helped offset taxation from the appropriations. State legislation passed this year allowed for a one-time state aid payment to help improve our roads and bridges. This amount was above and beyond what we normally receive for state aid. New Hampshire Department of Environmental Services (NHDES) awarded us an exotic aquatic plant control grant to help with removal of invasive milfoil in our lakes. New Hampshire Governor's Office for Emergency Relief and Recovery (GOFERR) approved a grant to help us purchase life safety equipment. The town also received a generous donation from the estate of a former resident, the funds will be used to improve our town cemetery.

Improvements were made to our roads and facilities throughout the year. Over \$1.2 million was expended to rehabilitate town roads. The interior of our life safety building was repainted, and upgrades were made to the Moultonborough Function Hall (former Lions Club). Next phase of the States Landing Beach Landside Improvements Project was completed after the installation of rain gardens and new parking for boat trailers. Further improvements were made at Lees Mills Landing after the installation of a shoreline retaining wall. Installation of this wall will protect the shoreline from erosion and stop sediment washing into the lake. A new building foundation was poured under the historic town building, Middle Neck School, this now gives the building a proper foundation and increases its longevity.

Last, in completing my second year as Town Administrator it continues to be an honor and privilege to serve this community. I have had the opportunity to work with an excellent level of staff that are committed and dedicated to serving the town. The same can be said for our many elected officials and volunteers, they all care about the town and do their best to make decisions that improve the quality of life for Moultonborough residents and citizens.

Respectfully submitted,
Charles Smith, MPA, ICMA-CM
Town Administrator

**TOWN OF MOULTONBOROUGH
TOWN MEETING MINUTES
MAY 10TH, 2022 – MAY 14TH, 2022**

The meeting was called to order by Moderator Paul Punturieri in the Moultonborough Academy Gymnasium on Tuesday, May 10th at 7 am and began with the Pledge of Allegiance. The Moderator then announced that absentee ballots would be processed at 9 am and declared the polls open for ballot voting. The polls closed at 7 pm and the meeting was recessed until Saturday, May 14th at 9 am. Ballot voting results are as follows:

Votes cast - 717

ONE (1) SELECTMAN FOR THREE (3) YEARS

Karel A. Crawford	388
George R. Mottram	300

ONE (1) MODERATOR FOR TWO (2) YEARS

Paul Punturieri	532
-----------------	-----

ONE (1) SUPERVISOR OF THE CHECKLIST FOR SIX (6) YEARS

Kathleen Remson	606
-----------------	-----

ONE (1) TRUSTEE OF THE TRUST FUNDS FOR THREE (3) YEARS

Paul Ardito	563
-------------	-----

THREE (3) LIBRARY TRUSTEES FOR THREE (3) YEARS

Nancy Cole	534
Jane P. Harrington	543
Sally Bartlett	526

TWO (2) PLANNING BOARD MEMBERS FOR THREE (3) YEARS

Brendan Connolly	331
Norman Larson	389
Peter Claypoole	326

ONE (1) PLANNING BOARD MEMBER FOR TWO (2) YEARS

John Annaian	524
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ONE (1) ZONING BOARD OF ADJUSTMENT MEMBER FOR THREE (3) YEARS

Michael Mills	507
---------------	-----

ARTICLE 2

Are you in favor of the adoption of Amendment #1 to the town zoning ordinance as proposed by the planning board to amend Zoning Ordinance Article 7.5 Nonconforming Structures, by creating parameters for removal and replacement of nonconforming structures, revising the parameters of allowable additions

to nonconforming structures, and creating parameters through which certain relocations may be permitted by special exception? **(Recommended by the Planning Board 5 Yes – 0 No)**

ARTICLE 3

Are you in favor of the adoption of Amendment #2 to the town zoning ordinance as proposed by the planning board to comprehensively amend the organization of definitions, such that topic-specific definitions will appear within the Article to which they pertain? The amendment only serves to relocate existing definitions within the Ordinance document, and it will neither create, amend, nor eliminate any definitions. **(Recommended by the Planning Board 5 Yes – 0 No)**

Saturday, May 14th, 2022

Moderator Paul Punturieri called the meeting to order at 9:15 AM in the Moultonborough Academy Auditorium followed by the Pledge of Allegiance. The Moderator led a moment of silence in remembrance for community members who passed away in the last year including Jordan Prouty and Harry Blood.

Tuesday's election results were announced and the Moderator's rules for the meeting were reviewed. The Moderator announced that Articles 7 and 8 would be taken by secret ballot vote then introduced those seated on stage as: Julia Marchand, Town Clerk; Shari Colby, Select Board Member; Jean Beadle, Select Board Vice Chair; Kevin Quinlan, Select Board Chair; Jim Gray, Select Board Member; Charlie Smith, Town Administrator; Steven Whitley, Town Counsel.

Leslie Heaton made a motion to move Article 23 ahead of Article 4. This motion was seconded by Christina Buy. There was some discussion. The Moderator called for a vote on whether to move Article 23 forward. The motion was voted in the affirmative by a show of voter cards.

ARTICLE 23 – By Petition

To see if the Town will vote to change the date of Town Meeting to the second Tuesday in March, starting in March 2023.

(Recommended by Selectmen – 2 Yes – 3 No)
(Recommended by Advisory Budget Committee – 3 Yes – 2 No)

Leslie Heaton moved Article 23 to the floor and was seconded by Maggie Ristaino. Ms. Heaton spoke in support of the article.

Town Counsel Steven Whitley asked the petitioner (Ms. Heaton) if the intent of the article is to move the election portion of Town Meeting or the business session of Town Meeting. Ms. Heaton stated that it was the intent of the petition to move the business session of Town Meeting to March. Mr. Whitley stated that the way the Article is written, if it passes, it would move the election portion of the meeting to March, but it would not require the business session of the meeting to move to March because the town had previously given the Select Board the ability to choose when the business session takes place. He stated that there is

specific statutory language to take that authority away from the Select Board, but the article does not use that language so the Board would still have the ability to choose to hold the business session of the meeting on any day they choose.

There were calls for an amendment from some voters. Mr. Whitley recognized the calls and stated that it could not be added today because it wasn't already on the warrant and would change or add an additional purpose.

After more discussion, Jerry Hopkins called the question. The Moderator asked if there was a 2/3 majority in favor of calling the question after the two voters waiting in line had the opportunity to speak. This was voted in the affirmative by a show of voter cards and, after the two additional comments, the Moderator stated that three Assistant Moderators would help him count voter cards.

Article 23 was defeated by a count of voter cards 158 YES to 180 NO.

ARTICLE 4

To see if the Town will vote to raise and appropriate, subject to all changes made at this meeting, the sum of Nine Million Two Hundred Three Thousand Four Hundred Fourteen Dollars (\$9,203,414) 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 4 was read by the Moderator, moved by Select Board Chair Quinlan, and seconded by Vice Chair Beadle. Seeing no discussion, the Moderator called for a vote.

Article 4 was voted in the affirmative by a show of voter cards.

ARTICLE 5

To see if the Town will vote to raise and appropriate the sum of Six Hundred Twenty-Nine Thousand Six Hundred Sixteen Dollars (\$629,616) 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 5 was read by the Moderator then moved by John Buckley, Chair of the Library Trustees, and seconded by Select Board Vice Chair Beadle. Seeing no discussion, the Moderator called for a vote.

Article 5 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 One Million Three Hundred Sixty Thousand Dollars (\$1,360,000) for road improvements as part of the towns program of Road Improvements.

REHABILITATE/RECONSTRUCT	\$1,000,000
PAVEMENT PRESERVATION	\$250,000
TOWN FACILITIES PAVEMENT OVERLAY	\$110,000
TOTAL	\$1,360,000

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

Article 6 was read by the Moderator then moved by Chair Quinlan and seconded by Vice Chair Beadle. Mr. Quinlan then made a motion to amend Article 6 to add how the appropriation will be spent (as laid out in the table above). Ms. Beadle seconded the amendment. The Moderator clarified that DRA requires a table specifying monetary appropriation which was not in the original warrant article. After some discussion, the Moderator called the question.

Article 6 was voted in the affirmative by a show of voter cards.

ARTICLE 7– By Petition

To see if the Town will vote to raise and appropriate the sum of Eight Hundred and Sixty-Five Thousand Dollars (\$865,000) for the design and construction of an addition of approximately 1500 square feet attached to the northeast elevation of the Moultonborough Function Hall (former Lion's Club Building), including necessary utilities, for the purposes of providing commercial kitchen, secure storage, and office areas from which the Moultonboro Sandwich Senior Meals program will operate. (Majority vote required).

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

The Moderator noted that when the warrant was printed in the 2021 Annual Report, the title for Article 7 was truncated and the title should end with “Lion’s Club.” The article was read by the Moderator then moved by Betsy Staber and seconded by David Oliver.

Ms. Staber spoke in support of the article and showed a few slides with sketches of the proposed addition and price estimates (the slides are on file at the Town Clerk’s office). Discussion ensued. Hollis Austin moved to add the following amendment to the existing article:

“This sum to come from unassigned fund balance. No amount to be raised from taxation.”

The motion to add this amendment was seconded by Susan Price. The amendment was defeated by a count of voter cards 136 YES to 211 NO.

After further discussion on Article 7, David Oliver made a motion to call the question. This was seconded by Joe Cormier and voted in the affirmative by a 2/3rds majority show of voter cards. Voting began by secret ballot. As the Assistant Moderators counted the votes, discussion moved on to Article 8.

Article 7 was defeated by secret ballot vote 98 YES to 284 NO.

ARTICLE 8

To see if the town will vote to raise and appropriate the sum of Seven Hundred Fifty Thousand Dollars (\$750,000) to be added to the Community/Senior Center Fund previously established. This sum to come from unassigned fund balance. No amount to be raised from taxation.

(Recommended by Selectmen – 2 Yes – 3 No)
(Recommended by Advisory Budget Committee – 4 Yes – 1 No)

Article 8 was read by the Moderator then moved by Chair Quinlan and seconded by Vice Chair Beadle. Mark Borrin spoke in support of the article and showed several slides with designs of a potential future "HUB" Community/Senior Center to be voted on in 2023 (the slides are on file at the Town Clerk's office). Vice Chair Beadle stated that the \$750,000 is a temporary holding place for the committee and that, should the article in 2023 not pass, it is the Select Board's current intent to have a subsequent article that will take that money back into the general reserves. Discussion ensued on Article 8.

At this point in the meeting, the results of Article 7 were announced then discussion on Article 8 continued.

Mark Reschke made a motion to restrict reconsideration of Article 7 which was seconded by Joe Cormier then voted in the affirmative by a show of voter cards.

After further discussion on Article 8, Mike Lancor asked if an amendment could be added to this article stating that if a community center is not approved in 2023 that the \$750,000 be returned to the Unassigned Fund Balance. Town Counsel stated that he doesn't believe such an amendment would be valid because this meeting cannot obligate next year's meeting. Mr. Lancor then asked that the official minutes include that the Select Board Members have indicated that it is their intent that, should the article not pass next year, \$750,000 be returned to the Unassigned Fund Balance.

There was further discussion on Article 8. David Oliver made a motion to table the article which was seconded by Jim Hill. The motion was defeated by a show of voter cards. Mr. Borrin called the question. A 2/3rds majority of voters agreed to call the question by show of voter cards. Voting began by secret ballot. Discussion and voting continued on Articles 9-11 while the Assistant Moderators counted votes for Article 8.

Article 8 was defeated by secret ballot vote 181 YES to 192 NO. When the results were announced, Mr. Borrin asked for a recount due to the close margin. The Moderator asked if there were five voters present who would like a recount of the votes on Article 8. More than five voters raised their cards indicating that they would like a recount. The recount began immediately by the Assistant Moderators. During the recount, discussion and voting moved on for Articles 12-13.

Article 8 was defeated by a recount of the secret ballot vote 181 YES to 183 NO.

Hollis Austin made a motion to restrict reconsideration of Article 23. This was seconded by Mark Brash and voted in the affirmative by a show of voter cards.

ARTICLE 9

To see if the Town will vote to raise and appropriate the sum of Three Hundred Thirty-One Thousand Dollars (\$331,000) for a program of capital improvements and expenditures and equipment as generally illustrated below and to meet said appropriation by a withdrawal of Three Hundred Thirty-One Thousand Dollars (\$331,000) from the Municipal Building Fund for the Lees Mill Retaining Wall, Ice Rink Improvements, and Highway Garage repairs.

Department/Project	
Lees Mill Retaining Wall	\$221,000
Ice Rink Improvements	\$90,000
Highway Garage Maintenance Bays & Renovations (Surveying/Engineering)	\$20,000
Total	\$331,000

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

Article 9 was read by the Moderator then moved by Chair Quinlan and seconded by Vice Chair Beadle. Mr. Quinlan made a motion to amend Article 9 to add how the appropriations would be spent (as illustrated in the table above). The amendment was seconded by Ms. Beadle. The amendment passed by show of voter cards.

Article 9, as amended, was voted in the affirmative by a show of voter cards.

ARTICLE 10

To see if the Town will vote to raise and appropriate the sum of Two Hundred Thirty Thousand Dollars (\$230,000) to be added to the States Landing Improvements Capital Reserve Fund previously established in 2016.

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

Article 10 was read by the Moderator then moved by Chair Quinlan and seconded by Vice Chair Beadle. Seeing no discussion, the Moderator called the question.

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

ARTICLE 11

To see if the town will vote to raise and appropriate the sum of Two Hundred Sixteen Thousand Dollars (\$216,000) for a program of Capital Improvements and expenditures and equipment as generally illustrated below and authorize the withdrawal of Two Hundred Sixteen Thousand Dollars (\$216,000) from the Public Works Equipment Capital Reserve Fund created for that purpose.

Department/Project		
19.5K GVW 4x4 DRW Truck w/Dump Body, Plow, Wing & Sander (Replace fire loss)		\$90,000
3500 1-Ton Utility Body w/Plow & Sander (Replacement)		\$73,000
3500 1-Ton Utility Body w/Plow (Replacement)		\$53,000
Total		\$216,000

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

The Moderator read the article making note of two typos which have been corrected above. The article as originally printed in the warrant had the dollar amount of “\$216,00” appear twice when it should have been \$216,000. The article was then moved by Chair Quinlan and seconded by Vice Chair Beadle.

Chair Quinlan made a motion to amend the article to include the appropriations in the table above and to correct the two typos. Vice Chair Beadle seconded the amendment. The amendment was voted in the affirmative by a show of voter cards. Seeing no discussion, the Moderator called the question.

Article 11, as amended, was voted in the affirmative by a show of voter cards.

At this point in the meeting, the first results of Article 8 were announced. The recount was then requested. The Assistant Moderators began the recount.

ARTICLE 12

To see if the Town will vote to raise and appropriate the sum of One Hundred Ninety-Seven Thousand One Hundred Seventy Dollars (\$197,170) for the purchase of Fire Department Equipment, portable radios for 35 firefighters. Of this amount, One Hundred Eighty-Seven Thousand Three Hundred Eleven Dollars (\$187,311) may come from an Assistance to Firefighters Grant through Federal Emergency Management Agency (FEMA), said funds to be accepted and expended for this purpose. Further, to see if the Town will authorize the Board of Selectmen to withdraw Nine Thousand Eight Hundred Fifty-Nine dollars (\$9,859) from the Fire Equipment CR Fund (1989) to pay the balance.

(Recommended by Selectmen – 5 Yes – 0 No)

(Recommended by Advisory Budget Committee - 5 Yes – 0 No)

Article 12 was read by the Moderator then moved by Chair Quinlan and seconded by Vice Chair Beadle. Seeing no discussion, the Moderator called the question.

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

ARTICLE 13

To see if the town will vote to raise and appropriate the sum of One Hundred Ten Thousand Dollars (\$110,000) to be placed into the Fire Fighting Equipment Capital Reserve Fund.

(Recommended by Selectmen – 5 Yes – 0 No)

(Recommended by Advisory Budget Committee - 5 Yes – 0 No)

Article 13 was read by the Moderator then moved by Chair Quinlan and seconded by Vice Chair Beadle. Seeing no discussion, the Moderator called the question.

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

ARTICLE 14 – By Petition

To see if the Town will vote to raise and appropriate the sum of One Hundred Thousand Dollars (\$100,000) to help fund the replacement of a collapsing culvert on Krainewood Drive, which connects Salmon Meadow Cove and Ash Cove, as installed at the time of the original land development nearly 65 years ago. Replacement of this culvert is now imperative as this free flow of water between Salmon Meadow Cove and Ash Cove is becoming increasingly restricted and may, in the very near term, be blocked entirely. The health and safety concerns of stagnant water are very real, and minimizing algae growth, bacteria, and harmful pollutants, by reestablishing the original flow system via this culvert, will help protect and enhance water quality of Salmon Meadow Cove and Lake Winnipesaukee as a whole.

(Recommended by Selectmen – 0 Yes – 5 No)

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

Article 14 was read by the Moderator then moved by Chair Quinlan and seconded by Vice Chair Beadle. Steve King made a motion to allow taxpayer Santino Ferrante to make a presentation on behalf of Article

14 although he is not a registered voter. This motion was seconded by Karen DiDonato. The motion was voted in the affirmative by a show of voter cards.

Mr. Ferrante spoke in favor of Article 14 giving the context behind the petition.

At this point in the meeting, the results of the recount of Article 8 were announced. Jim Hill then made a motion to restrict reconsideration of Article 8. The motion was seconded by Tom Donnelly and voted in the affirmative by a show of voter cards.

Discussion continued on Article 14. After hearing from several voters and Mr. Ferrante, Karen DiDonato made a motion to call the question. This motion was seconded by Joe Cormier and voted in the affirmative by a 2/3rds majority show of voter cards. There were a few more comments from individuals already waiting to speak at the time the question was called.

Article 14 was defeated by a show of voter cards.

ARTICLE 15

To see if the Town will vote to raise and appropriate the sum of Forty Thousand Dollars (\$40,000) to be added to the Milfoil Control Trust Fund previously established.

(Recommended by Selectmen – 5 Yes – 0 No)

(Recommended by Advisory Budget Committee - 5 Yes – 0 No)

Article 15 was read by the Moderator then moved by Chair Quinlan and seconded by Vice Chair Beadle. Seeing no discussion, the Moderator called the question.

Article 15 was voted in the affirmative by a show of voter cards.

ARTICLE 16

To see if the town will vote to raise and appropriate the sum of Thirty-Three Thousand Seven Hundred Fifty Dollars (\$33,750) for town reappraisal and tax assessment purposes, and to authorize the withdrawal of Thirty-Three Thousand Seven Hundred Fifty Dollars (\$33,750) from the Appraisal Capital Reserve Fund created for that purpose.

(Recommended by Selectmen – 5 Yes – 0 No)

(Recommended by Advisory Budget Committee - 5 Yes – 0 No)

Article 16 was read by the Moderator then moved by Chair Quinlan and seconded by Vice Chair Beadle. Seeing no discussion, the Moderator called the question.

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

ARTICLE 17

To see if the Town will vote to raise and appropriate the sum of Twenty-Five Thousand Dollars (\$25,000) to be placed in the Library Building Repairs and Maintenance Capital Reserve Fund.

(Recommended by Selectmen – 5 Yes – 0 No)

(Recommended by Advisory Budget Committee - 5 Yes – 0 No)

Article 17 was read by the Moderator then moved by Jim Hill and seconded by Vice Chair Beadle. Seeing no discussion, the Moderator called the question.

Article 17 was voted in the affirmative by a show of voter cards.

ARTICLE 18

To see if the Town will vote to approve the cost items included in the collective bargaining agreement (CBA) reached between the Town and the Moultonborough Police Benevolent Association which calls for the following increases in salaries and benefits at the current staffing level:

<u>Fiscal Year</u>	<u>Estimated Increase</u>
FY 2022-2023	\$24,601
FY 2023-2024	\$21,824
FY 2024-2025	\$18,733

And further to raise and appropriate the sum of Twenty-Four Thousand Six Hundred One Dollars (\$24,601) for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels.

(Recommended by Selectmen – 5 Yes – 0 No)

(Recommended by Advisory Budget Committee - 5 Yes – 0 No)

Article 18 was read by the Moderator then moved by Chair Quinlan and seconded by Vice Chair Beadle. Seeing no discussion, the Moderator called the question.

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

ARTICLE 19

Shall the Town of Moultonborough, if Article 18 is defeated, authorize the governing body to call a special meeting, at its option, to address Article 18 cost items only?

(Recommended by Selectmen – 5 Yes – 0 No)

(Recommended by Advisory Budget Committee - 5 Yes – 0 No)

The Moderator noted that since Article 19 was to be addressed if Article 18 had been defeated, which it was not, Article 19 will not be discussed.

ARTICLE 20

To see if the town will vote to raise and appropriate the sum of Twenty-Two Thousand (\$22,000) to be deposited into the Town-wide Information Technology Capital Reserve Fund previously established.

(Recommended by Selectmen – 5 Yes – 0 No)

(Recommended by Advisory Budget Committee - 5 Yes – 0 No)

Article 20 was read by the Moderator then moved by Chair Quinlan and seconded by Vice Chair Beadle. Seeing no discussion, the Moderator called the question.

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

ARTICLE 21

To see if the Town will authorize the Board of Selectmen to accept, expend, and hold in trust gifts, legacies, and devises for any public purpose without further action by the town pursuant to RSA 31:19. This authority shall continue in effect until rescinded.

(Recommended by Selectmen – 5 Yes – 0 No)

(Recommended by Advisory Budget Committee - 5 Yes – 0 No)

Article 21 was read by the Moderator then moved by Jim Hill and seconded by Vice Chair Beadle. Seeing no discussion, the Moderator called the question.

Article 21 was voted in the affirmative by a show of voter cards.

ARTICLE 22

To see if the Town will vote to authorize acceptance of a bequest from the corpus of the Robert E. Knell and Cathleen G. Knell Joint Revocable Trust, with the Trustees of the Trust Funds to be responsible for the financial administration of that trust, and for which the Fire Chief will be the agent to expend both the principal and interest for any purpose consistent with the terms of the bequest and typical to a fire department; the bequest is specifically directed to the Town Fire Department.

(Recommended by Selectmen – 5 Yes – 0 No)

(Recommended by Advisory Budget Committee - 5 Yes – 0 No)

Article 22 was read by the Moderator, moved by Chair Quinlan, and seconded by Vice Chair Beadle. Seeing no discussion, the Moderator called the question.

Article 22 was voted in the affirmative by a show of voter cards.

ARTICLE 23 – By Petition – Discussed and voted upon prior to Article 4.

ARTICLE 24 – By Petition

To see if the Town will vote to raise and appropriate the sum of Twenty-Eight Thousand Dollars (\$28,000) to Ossipee Concerned Citizens for funding to help support the Meals on Wheels program for Moultonborough.

(Recommended by Selectmen – 5 Yes – 0 No)

(Recommended by Advisory Budget Committee - 5 Yes – 0 No)

Article 24 was moved by Joe Cormier and seconded by Vice Chair Beadle. Susan Price moved to amend Article 24 to increase the amount to \$40,000. The amendment was seconded by Joe Cormier and, after an explanation from Ms. Price about her reasoning for the increase, was voted in the affirmative by a show of voter cards.

A motion was made by Jerry Hopkins to combine Articles 24-31 into one vote. This motion was seconded by Jim Hill. The Moderator asked if there was any discussion on Articles 24-31. Seeing none, he asked if the voters would like the articles to be read. The voters declined a reading of the articles by voice vote.

Article 24, as amended, and Articles 25-31 were voted in the affirmative by a show of voter cards.

ARTICLE 25 – By Petition

To see if the Town will vote to raise and appropriate the sum of Twenty-Five Thousand Dollars (\$25,000) to support the operations of Lakes Region Visiting Nurse Association, a local agency that provides Visiting Nurse, Therapy, Aide Services, Hospice Care, and Care for the Caregiver services to the residents of the Town of Moultonborough, NH regardless of their ability to pay. This past year Moultonborough residents received 8,696 home visits from Lakes Region Visiting Nurse Association. Town funds are used chiefly to support hospice care, nursing and therapy care, care to homebound residents who are at medical or social risk, and immunization services.

(Recommended by Selectmen – 5 Yes – 0 No)

(Recommended by Advisory Budget Committee - 5 Yes – 0 No)

ARTICLE 26 – By Petition

To see if the Town will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000) to support The Winnipesaukee Wellness Center, a community service program providing a supervised exercise program for clients.

(Recommended by Selectmen – 5 Yes – 0 No)

(Recommended by Advisory Budget Committee - 5 Yes – 0 No)

ARTICLE 27 – By Petition

To see if the Town will vote to raise and appropriate the sum of Nine Thousand Four Hundred Twenty-Five Dollars (\$9,425) for the operation of Tri-County Community Action Program, Inc. service programs in Moultonborough: Transportation, Energy Assistance, Weatherization, Guardianship, Head Start, Homeless Intervention and Prevention, Disaster Relief, Tamworth Dental Center.

(Recommended by Selectmen – 5 Yes – 0 No)

(Recommended by Advisory Budget Committee - 5 Yes – 0 No)

ARTICLE 28 – By Petition

To see if the Town will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000) to support the operations of Granite VNA (Formerly Central New Hampshire VNA & Hospice), a local agency that provides Visiting Nurse Services, Hospice Care, and Pediatric Care to residents of the Town of Moultonborough, NH. This past year residents of Moultonborough received 1,186 home visits from Granite VNA. Town funds are used chiefly to support hospice care, pediatric care to children at medical or social risk, wellness clinics, bereavement support groups and immunization services.

(Recommended by Selectmen – 5 Yes – 0 No)

(Recommended by Advisory Budget Committee - 5 Yes – 0 No)

ARTICLE 29 – By Petition

To see if the Town will vote to raise and appropriate the sum of Four Thousand Five Hundred (\$4,500) to continue our tuition assistance for Moultonborough children attending Sandwich Children's Center.

(Recommended by Selectmen – 5 Yes – 0 No)

(Recommended by Advisory Budget Committee - 5 Yes – 0 No)

ARTICLE 30 – By Petition

To see if the Town will vote to raise and appropriate the sum of Two Thousand Three Hundred Dollars (\$2,300) for Interlake's Community Caregivers, Inc., which provides support services to the residents of Moultonborough.

(Recommended by Selectmen – 5 Yes – 0 No)

(Recommended by Advisory Budget Committee - 5 Yes – 0 No)

ARTICLE 31

To see if the Town will vote to raise and appropriate the sum of One Thousand Three Hundred Fifty Dollars (\$1,350) to maintain and continue the system of services of the Inter-Lakes Day Care Center.

(Recommended by Selectmen – 5 Yes – 0 No)

(Recommended by Advisory Budget Committee - 5 Yes – 0 No)

Mark Borrin made the motion to adjourn which was seconded by Eric Taussig. The Moderator thanked his three Assistant Moderators: Joe Cormier, Wendy Monbouquette, Bernie Monbouquette; and videographer Hollis Austin.

The meeting was adjourned by a show of voter cards at 1:09 pm.

A total of 404 voters checked in throughout the meeting.

A True Copy Attest:



Julia Marchand, Moultonborough

2023

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:

First Session of Annual Meeting (Official Ballot Voting)

Date: Tuesday, the 9th day of May 2023

Time: 7:00 A.M. to 7:00 P.M.

Location: Moultonborough School Academy, 25 Blake Road, Moultonborough, NH

Details: To act upon Article 1. Polls will close no earlier than 7:00 P.M.

Second Session of Annual Meeting (Transaction of All Other Business)

Date: Thursday, the 11th day of May 2023

Time: 6:00 P.M.

Location: Auditorium, Moultonborough School Academy, 25 Blake Road, Moultonborough, NH

Details: Voters to act upon Article 2 and the remaining articles.

GOVERNING BODY CERTIFICATION

We certify and attest that on or before Monday, April 24, 2023, a true and attested copy of this document was posted at the place of meeting and at Moultonborough School Academy and that an original was delivered to Moultonborough Town Clerk.



Article 01 **Vote to Elect**

To choose by ballot and majority vote: Two (2) Selectmen for three (3) years; One (1) Town Clerk for three (3) years; One (1) Tax Collector 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 **By Petition: The HUB**

To see if the Town will vote to raise and appropriate the sum of Fifteen Million Nine Hundred Thousand Dollars (\$15,900,000) (gross budget) for the design, permitting, construction, and equipping of a new community center known as "The HUB" (the "Project"); to authorize \$15,900,000 of such sum to be raised through the issuance of bonds or notes in accordance with the Municipal Finance Act (RSA Ch. 33); to authorize the Board of Selectmen to issue and negotiate such bonds or notes and to determine the date, maturities, interest rate, and other details of such bonds or notes; and to authorize the Board of Selectmen to apply for and accept any federal, state, or private funds that may become available in respect to the Project to reduce the amount that must be bonded or to pay debt service on such bonds or notes; and further to raise and appropriate a sum of Three Hundred Ninety Seven Thousand Five Hundred Dollars (\$397,500) for the debt service payment required in the upcoming fiscal year. 3/5 ballot vote required.

(Not Recommended by Selectmen – 3 Yes – 2 No)

(Recommended by Advisory Budget Committee
- 3 Yes – 2 No)

Article 03 **By Petition: Adopt SB2**

Shall we adopt the provisions of RSA 40:13 (known as SB2) to allow official ballot voting on all issues before the Town of Moultonborough, NH of Carroll County, on the second Tuesday of May?

(Not Recommended by Selectmen – 5 Yes – 0

No)

(Not Recommended by Advisory Budget



Committee - 5 Yes – 0 No)

Article 04 By Petition Six (6) Full-Time Fire Fighters-EMS

To see if the town will vote to raise and appropriate the sum of Eight Hundred Twenty Five Thousand Five Hundred Dollars (\$825,500) from taxation for the purpose of directing the Selectmen to hire, train, properly equip and maintain six (6) Full-Time Fire Fighters-EMS providers to add to the two (2) current Full-Time Fire Fighters-EMS providers and further to provide two Fire Fighters to be on duty twenty-four (24) hours a day seven (7) days a week 365 days a year. This article further directs the Board of Selectmen to advise the Fire Chief to appropriately make all operational decisions needed to accomplish coverage 24 hours a day seven days a week no later than January 1, 2024.

(Not Recommended by Selectmen – 3 Yes – 2 No)

(Not Recommended by Advisory Budget Committee - 4 Yes – 1 No)

Article 05 Town Operating Budget

To see if the Town will vote to raise and appropriate, subject to all changes made at this meeting, the sum of Ten Million Sixty-Seven Thousand Six Hundred Fifty Eight Dollars (\$10,067,658) 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 06 Town Library Operating Budget



To see if the Town will vote to raise and appropriate the sum of Six Hundred Forty-Six Thousand Three Hundred Sixty Dollars (\$646,360) to pay the expense of operating the Public Library.

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

Article 07 Road Improvements

To see if the Town will vote to raise and appropriate the sum of One Million Two Hundred Fifty Thousand Dollars (\$1,250,000) for road improvements as part of the towns program of Road Improvements.

REHABILITATE/RECONSTRUCT \$500,000
PAVEMENT PRESERVATION \$750,000
TOTAL \$1,250,000

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

Article 08 States Landing Capital Reserve Fund

To see if the Town will vote to raise and appropriate the sum of One Hundred Thousand Dollars (\$100,000) to be added to the States Landing Improvements Capital Reserve Fund previously established in 2016.

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

Article 09 Lees Mill Landing Dock Replacement

To see if the Town will vote to raise and appropriate the sum of Two Hundred Thousand Dollars (\$200,000) for the purpose of replacing the town and fire boat docks at Lees Mill Landing.



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

Article 10 Cemetery Columbarium and Cremation Garden

To see if the Town will vote to raise and appropriate the sum of Two Hundred Thirty Thousand Dollars (\$230,000) for the purpose of building a cemetery columbarium and cremation garden at Shannon Cemetery.

(Recommended by Selectmen – 4 Yes – 1 No)
(Recommended by Advisory Budget Committee
- 4 Yes – 1 No)

Article 11 Fire Department Portable Radios

To see if the Town will vote to raise and appropriate the sum of One Hundred Seventy-Nine Thousand Four Hundred Two Dollars (\$179,402) for the purchase of Fire Department Equipment, portable radios for Moultonborough firefighters.

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

Article 12 Public Works Equipment

To see if the town will vote to raise and appropriate the sum of One Hundred Sixty Thousand Dollars (\$160,000) for the purchase of a new dump truck with plow, wing, and sander.

Department/Project
19.5K GVW Dump Truck w/ Plow, Wing &
Sander \$160,000
Total \$160,000

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



Article 13 Fire Fighting Equipment Capital Reserve Fund

To see if the town will vote to raise and appropriate the sum of One Hundred Fifty Thousand Dollars (\$150,000) to be placed into the Fire Fighting Equipment Capital Reserve Fund previously established.

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

Article 14 Public Safety Building

To see if the Town will vote to raise and appropriate the sum of One Hundred Forty-Six Thousand Dollars (\$146,000) for a program of capital improvements and expenditures and equipment as generally illustrated below and to meet said appropriation by a withdrawal of One Hundred Forty-Six Thousand Dollars (\$146,000) from the Municipal Building Fund for roof repairs at the Public Safety Building.

Department/Project
Public Safety Building Roof \$146,000
Total \$146,000

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

Article 15 Recreation Department Vehicle Replacement

To see if the town will vote to raise and appropriate the sum of Forty-One Thousand Dollars (\$41,000) for the purpose of purchasing a new recreation department vehicle.

Department/Project
New Recreation Vehicle – Replacing 7 passenger fleet van \$41,000
Total \$41,000

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

Article 16 Feasibility Study at Transfer Station



To see if the town will vote to raise and appropriate the sum of Thirty Thousand Dollars (\$30,000) for the purpose of conducting a feasibility study to assess the layout, efficiency, and safety at the Transfer Station.

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

Article 17 Milfoil Control Expendable Trust Fund

To see if the Town will vote to raise and appropriate the sum of Seventy-Five Thousand Dollars (\$75,000) to be added to the Milfoil Control Expendable Trust Fund previously established.

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

Article 18 Library Capital Reserve

To see if the Town will vote to raise and appropriate the sum of Thirty-Five Thousand Dollars (\$35,000) to be placed in the Library Building Repairs and Maintenance Capital Reserve Fund.

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

Article 19 Appraisal Capital Reserve Fund

To see if the town will vote to raise and appropriate the sum of Thirty-Three Thousand Seven Hundred Fifty Dollars (\$33,750) for town reappraisal and tax assessment purposes, and to authorize the withdrawal of Thirty-Three Thousand Seven Hundred Fifty Dollars (\$33,750) from the Appraisal Capital Reserve Fund created for that purpose.

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



Article 20 DPW/Transfer Station Union

To see if the Town will vote to approve the cost items included in the collective bargaining agreement (CBA) reached between the Town and the Local 534, American Federation of State, County and Municipal Employees (AFL-CIO) which calls for the following increases in salaries and benefits at the current staffing level:

Fiscal Year Estimated Increase
FY 2023-2024 \$36,439
FY 2024-2025 \$31,473

And further to raise and appropriate the sum of Thirty-Six Thousand Four Hundred Thirty-Nine Dollars (\$36,439) for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels.

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

Article 21 Special meeting for defeated/amended CBA

Shall the Town of Moultonborough, if Article 20 is defeated, authorize the governing body to call a special meeting, at its option, to address Article 20 cost items only?

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

Article 22 IT Capital Outlay

To see if the town will vote to raise and appropriate the sum of Twenty-Two Thousand (\$22,000) for the purpose of purchasing Town-wide Information Technology equipment.

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



- 5 Yes – 0 No)

Article 23 Communications District

Shall the Town of Moultonborough accept the provisions of RSA 53-G:1-RSA 53-G:11 providing for the establishment of a communications district, together with the municipalities of Albany, Bartlett, Brookfield, Chatham, Conway, Eaton, Effingham, Freedom, Hales Location, Harts Location, Jackson, Madison, Ossipee, Tamworth and Tuftonboro in accordance with the provisions of the proposed agreement filed with the Board of Selectmen.

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

Article 24 Adopt NH RSA 41:9-a (Allow the Board of Selectmen

To see if the Town will vote to authorize the Board of Selectmen to establish or amend fees pursuant to RSA 41:9-a. This authority shall continue in effect until rescinded. If adopted, the Board of Selectmen, following a public hearing, may establish or amend fees or charges for the issuance of any license or permit which is part of a regulatory program, and/or for the use or occupancy of any public revenue producing facility.

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

Article 25 Veterans Tax Credit (Optional)

Shall the Town modify the previously adopted RSA 72:28, II - Optional Veterans' Tax Credit, by readopting the \$500 credit to include eligible active-duty veterans, as specified in the state legislature's 2022 amendment to RSA 72:28? If readopted and approved, this article shall take effect April 1, 2023. (Majority vote required)

(Recommended by Selectmen – 3 Yes – 0 No – 2 Abstain)
(Recommended by Advisory Budget Committee



- 5 Yes – 0 No)

Article 26 Veterans Tax Credit (All)

Shall the Town modify the previously adopted RSA 72:28-b - All Veterans' Tax Credit, by readopting the \$500 credit to include eligible active-duty veterans, as specified in the state legislature's 2022 amendment to RSA 72:28-b? If readopted and approved, this article shall take effect April 1, 2023. (Majority vote required)

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

Article 27 Adopt NH RSA 35:9-a-II (Trustees of Trust Funds pa)

To see if the town will vote, pursuant to NH RSA 35:9-a-II, to authorize the Trustees of Trust Funds to pay for Capital Reserve Fund investment management services, and any other expenses incurred from capital reserve funds income. No vote by the town to rescind such authority shall occur within five years of the original adoption of this article.

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

Article 28 Discontinue CRF/ETFs

To see if the town will vote to discontinue the following Capital Reserve and/or Expendable Trust. Said funds and accumulate interest to date of withdrawal, are to be transferred to the municipality's general fund. (Majority vote required). List of CRF's and/or ETF's to be discontinued. Approximate balance as of 3/31/23 is \$167,740.

1. Visiting Nurse Services (CR100: \$46,005)
2. Rangeway ETF (CR108: \$43,708)
3. Playground ETF (CR114: \$190)
4. Recreation (CR122: \$27,610)
5. Lee's Mill ETF (CR126: \$1,210)
6. Christmas Maintenance (CR 128: \$2,903)
7. Community Substance Abuse (CR136: \$21,854)
8. Community Senior Center (CR148: \$18,328)



9. Sidewalk, Crosswalk & RFD Maintenance
Fund (CR154: \$5,932)

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

Article 29 Discontinue Recreation Revolving Fund

To see if the town will vote to discontinue the Recreation Revolving Fund. Said funds and accumulate interest as of June 30, 2024, are to be transferred to the municipality's general fund. (Majority vote required).

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

Article 30 By Petition: Krainewood Dr. Culvert Replacement

To see if the Town will vote to raise and appropriate the sum of Ninety Thousand Dollars (\$90,000) to help fund the replacement of a collapsing culvert on Krainewood Drive which connects Salmon Meadow Cove and Ash Cove, as installed at the time of the original land development nearly 65 years ago. Replacement of this culvert is now imperative as this free flow of water between Salmon Meadow Cove and Ash Cove is becoming increasingly restricted and may, in the very near term, be blocked entirely. The health and safety concerns of stagnant water are very real and minimizing algae growth, bacteria, and harmful pollutants by reestablishing the original flow system via this culvert will help protect and enhance the water quality of Salmon Meadow Cove and Lake Winnipesaukee as a whole. The estimated cost of the culvert project one hundred and eighty-nine thousand dollars (\$189,000). (By Petition).

(Not Recommended by Selectmen – 5 Yes – 0
No)
(Not Recommended by Advisory Budget
Committee - 5 Yes – 0 No)

Article 31 By Petition: Lake Winnipesaukee Association



To see if the Town will vote to allocate Twenty-Five Thousand Dollars (\$25,000) to support the Lake Winnipesaukee Association (LWA) activities. LWA is a non-profit organization dedicated to protecting the water quality and natural resources of Lake Winnipesaukee and has taken the lead in this effort since 2010. LWA has and continues to provide direct support in obtaining grants for Town projects that improve the water quality of Lake Winnipesaukee and water bodies in Moultonborough. The LWA are an important liaison between NH DES and the Town for water quality monitoring and local communication of cyanobacteria alerts issued by NH DES. LWA also provides on site evaluation and recommendations as requested that lead to improved storm water management practices by town residents through the LakeSmart/Keep Winni Blue program. (By Petition).

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

Article 32 By Petition: Tri-County Community Action Program

To see if the town will vote to raise and appropriate the sum of Eleven Thousand Sixty-Six Dollars (\$11,066) for the operation of Tri-County Community Action Program, Inc, service programs in Moultonborough: Transportation, Energy Assistance, Weatherization, Guardianship, Head Start, Homeless Intervention and Prevention, Disaster Relief, Tamworth Dental Center. (By Petition).

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

Article 33 By Petition: Lakes Region Food Pantry

To see if the town will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000) for the Lakes Region Food Pantry to help in its mission of feeding families one bag at a time. (By Petition).

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



- 5 Yes – 0 No)

Article 34 By Petition: Winnipesaukee Wellness Center

To see if the town will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000) to support the Winnipesaukee Wellness Center, a community service program providing a supervised exercise program for clients. (By Petition).

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

Article 35 By Petition: Granite VNA

To see if the Town will vote to raise and appropriate the sum of Eight Thousand Dollars (\$8,000) to support the operations of Granite VNA (Formerly Central New Hampshire VNA & Hospice), a local agency that provides Visiting Nurse Services, Hospice Care, and Pediatric Care to resident of the Town of Moultonborough, NH. This past year resident of Moultonborough received 1,561 home visits from Granite VNA. Town funds are used chiefly to support hospice care, pediatric care to children at medical or social risk, wellness clinics, bereavement support groups and immunization services. (By Petition).

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

Article 36 By Petition: Starting Point

To respectfully request that the town vote to raise and appropriate the sum of Five Thousand Five Hundred Five Dollars (\$5,505) in support of Starting Point providing advocacy and support to victims of domestic and sexual violence and their children. (By Petition).

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



Article 37 By Petition: Moultonborough Historical Society

To see if the Town of Moultonborough will vote to raise and appropriate the sum of Four Thousand Seven Hundred Dollars (\$4,700) to support the work of the Moultonborough Historical Society in the maintenance, upkeep, and preservation of the Moultonborough History Museum; the educational and cultural programs the Society offers; and in the stewardship of the Town owned "Middle Neck Schoolhouse" and "Old Moultonborough Townhouse." (By Petition).

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

Article 38 By Petition: Interlakes Community Caregivers, Inc

To see if the town will vote to raise and appropriate the sum of Two Thousand Three Hundred Dollars (\$2,300) for Interlakes Community Caregivers, Inc., which provides support services to the residents of Moultonborough. (By Petition).

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

Article 39 By Petition: Inter-Lakes Day Care Center, Inc.

To see if the town will vote to raise and appropriate the sum of Two Thousand Twenty-Five Dollars (\$2,025) to maintain and continue the system services of the Inter-Lakes Day Care Center. (By Petition).

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

Article 40 Meals on Wheels



To see if the Town will vote to raise and appropriate the sum of Forty-Six Thousand Dollars (\$46,000) to Ossipee Concerned Citizens for funding to help support the Meals on Wheels program for Moultonborough.

(Recommended by Selectmen – 2 Yes – 1 No)
(Recommended by Advisory Budget Committee
- 4 Yes – 1 No)

Article 41 Transact any other business

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



Proposed Budget **Moultonborough**

For the period beginning July 1, 2023 and ending June 30, 2024

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: 4/24/2023

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/>



Proposed Budget

Account	Purpose	Article	Expenditures for	Appropriations	Proposed Appropriations for period			
			period ending 7/1/2021	for period ending 6/30/2022				
(Recommended) (Not Recommended)								
General Government								
4130-4139	Executive	05	\$412,877	\$508,576	\$658,776 \$0			
4140-4149	Election, Registration, and Vital Statistics	05	\$8,797	\$28,956	\$38,500 \$0			
4150-4151	Financial Administration	05	\$793,061	\$735,066	\$832,883 \$0			
4152	Revaluation of Property	05	\$310,737	\$364,312	\$354,952 \$0			
4153	Legal Expense		\$0	\$0	\$0 \$0			
4155-4159	Personnel Administration		\$0	\$0	\$0 \$0			
4191-4193	Planning and Zoning	05	\$375,559	\$489,980	\$467,100 \$0			
4194	General Government Buildings	05	\$308,843	\$287,724	\$306,910 \$0			
4195	Cemeteries	05	\$23,996	\$35,454	\$41,527 \$0			
4196	Insurance	05	\$79,879	\$94,687	\$99,492 \$0			
4197	Advertising and Regional Association		\$0	\$0	\$0 \$0			
4199	Other General Government		\$0	\$0	\$0 \$0			
General Government Subtotal			\$2,313,749	\$2,544,755	\$2,800,140 \$0			
Public Safety								
4210-4214	Police	05	\$1,789,831	\$2,108,655	\$1,957,529 \$0			
4215-4219	Ambulance		\$0	\$0	\$0 \$0			
4220-4229	Fire	05	\$919,415	\$1,085,906	\$1,465,831 \$0			
4240-4249	Building Inspection		\$0	\$0	\$0 \$0			
4290-4298	Emergency Management		\$0	\$0	\$0 \$0			
4299	Other (Including Communications)		\$0	\$197,170	\$0 \$0			
Public Safety Subtotal			\$2,709,246	\$3,391,731	\$3,423,360 \$0			
Airport/Aviation Center								
4301-4309	Airport Operations		\$0	\$0	\$0 \$0			
Airport/Aviation Center Subtotal			\$0	\$0	\$0 \$0			
Highways and Streets								
4311	Administration		\$0	\$0	\$0 \$0			
4312	Highways and Streets	05	\$2,663,671	\$3,297,428	\$2,169,805 \$0			
4313	Bridges		\$0	\$0	\$0 \$0			
4316	Street Lighting	05	\$15,467	\$13,800	\$18,600 \$0			
4319	Other	05	\$328,590	\$347,128	\$398,513 \$0			
Highways and Streets Subtotal			\$3,007,728	\$3,658,356	\$2,586,918 \$0			
Sanitation								
4321	Administration		\$0	\$0	\$0 \$0			
4323	Solid Waste Collection		\$0	\$0	\$0 \$0			
4324	Solid Waste Disposal	05	\$785,257	\$846,912	\$868,507 \$0			
4325	Solid Waste Cleanup		\$0	\$0	\$0 \$0			



Proposed Budget

4326-4328	Sewage Collection and Disposal	\$0	\$0	\$0	\$0
4329	Other Sanitation	\$0	\$0	\$0	\$0
	Sanitation Subtotal	\$785,257	\$846,912	\$868,507	\$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	\$0	\$0	\$0	\$0
	Health Subtotal	\$0	\$0	\$0	\$0

Welfare

4441-4442	Administration and Direct Assistance	05	\$362	\$10,006	\$10,006	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$97,575	\$97,575	\$0	\$0
	Welfare Subtotal		\$97,937	\$107,581	\$10,006	\$0

Culture and Recreation

4520-4529	Parks and Recreation	05	\$303,591	\$367,175	\$378,727	\$0
4550-4559	Library	06	\$582,472	\$629,616	\$646,360	\$0
4583	Patriotic Purposes		\$0	\$0	\$0	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0
	Culture and Recreation Subtotal		\$886,063	\$996,791	\$1,025,087	\$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



Proposed Budget

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	\$216,000	\$216,000	\$0	\$0
4903	Buildings	\$331,000	\$331,000	\$0	\$0
4909	Improvements Other than Buildings	\$0	\$0	\$0	\$0
	Capital Outlay Subtotal	\$547,000	\$547,000	\$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	\$10,714,018	\$0
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Proposed Budget

Account	Purpose	Article	Proposed Appropriations for period ending 6/30/2024	
			(Recommended)	(Not Recommended)
4152	Revaluation of Property	19	\$33,750	\$0
<i>Purpose: Appraisal Capital Reserve Fund</i>				
4220-4229	Fire	04	\$0	\$825,500
<i>Purpose: By Petition Six (6) Full-Time Fire Fighters-EMS</i>				
4445-4449	Vendor Payments and Other	31	\$25,000	\$0
<i>Purpose: By Petition: Lake Winnipesaukee Association</i>				
4445-4449	Vendor Payments and Other	32	\$11,066	\$0
<i>Purpose: By Petition: Tri-County Community Action Program</i>				
4445-4449	Vendor Payments and Other	33	\$10,000	\$0
<i>Purpose: By Petition: Lakes Region Food Pantry</i>				
4445-4449	Vendor Payments and Other	34	\$10,000	\$0
<i>Purpose: By Petition: Winnipesaukee Wellness Center</i>				
4445-4449	Vendor Payments and Other	35	\$8,000	\$0
<i>Purpose: By Petition: Granite VNA</i>				
4445-4449	Vendor Payments and Other	36	\$5,505	\$0
<i>Purpose: By Petition: Starting Point</i>				
4445-4449	Vendor Payments and Other	37	\$4,700	\$0
<i>Purpose: By Petition: Moultonborough Historical Society</i>				
4445-4449	Vendor Payments and Other	38	\$2,300	\$0
<i>Purpose: By Petition: Interlakes Community Caregivers, Inc</i>				
4445-4449	Vendor Payments and Other	39	\$2,025	\$0
<i>Purpose: By Petition: Inter-Lakes Day Care Center, Inc.</i>				
4721	Long Term Bonds and Notes - Interest	02	\$0	\$397,500
<i>Purpose: By Petition: The HUB</i>				
4903	Buildings	02	\$0	\$15,900,000
<i>Purpose: By Petition: The HUB</i>				
4903	Buildings	14	\$146,000	\$0
<i>Purpose: Public Safety Building</i>				
4909	Improvements Other than Buildings	09	\$200,000	\$0
<i>Purpose: Lees Mill Landing Dock Replacement</i>				
4909	Improvements Other than Buildings	30	\$0	\$90,000
<i>Purpose: By Petition: Krainewood Dr. Culvert Replacement</i>				
4915	To Capital Reserve Fund	08	\$100,000	\$0
<i>Purpose: States Landing Capital Reserve Fund</i>				
4915	To Capital Reserve Fund	13	\$150,000	\$0
<i>Purpose: Fire Fighting Equipment Capital Reserve Fund</i>				
4915	To Capital Reserve Fund	17	\$75,000	\$0
<i>Purpose: Milfoil Control Expendable Trust Fund</i>				
4915	To Capital Reserve Fund	18	\$35,000	\$0
<i>Purpose: Library Capital Reserve</i>				
Total Proposed Special Articles			\$818,346	\$17,213,000



Proposed Budget

Account	Purpose	Article	Proposed Appropriations for period ending 6/30/2024	
			(Recommended)	(Not Recommended)
4311	Administration	20	\$28,137	\$0
<i>Purpose: DPW/Transfer Station Union</i>				
4312	Highways and Streets	07	\$1,250,000	\$0
<i>Purpose: Road Improvements</i>				
4321	Administration	20	\$8,302	\$0
<i>Purpose: DPW/Transfer Station Union</i>				
4321	Administration	16	\$30,000	\$0
<i>Purpose: Feasibility Study at Transfer Station</i>				
4445-4449	Vendor Payments and Other	40	\$46,000	\$0
<i>Purpose: Meals on Wheels</i>				
4902	Machinery, Vehicles, and Equipment	15	\$41,000	\$0
<i>Purpose: Recreation Department Vehicle Replacement</i>				
4902	Machinery, Vehicles, and Equipment	11	\$179,402	\$0
<i>Purpose: Fire Department Portable Radios</i>				
4902	Machinery, Vehicles, and Equipment	22	\$22,000	\$0
<i>Purpose: IT Capital Outlay</i>				
4902	Machinery, Vehicles, and Equipment	12	\$160,000	\$0
<i>Purpose: Public Works Equipment</i>				
4909	Improvements Other than Buildings	10	\$230,000	\$0
<i>Purpose: Cemetery Columbarium and Cremation Garden</i>				
Total Proposed Individual Articles			\$1,994,841	\$0



Proposed Budget

Account	Source	Article	Actual Revenues for period ending 7/1/2021	Estimated Revenues for period ending 6/30/2022	Estimated Revenues for period ending 6/30/2024
Taxes					
3120	Land Use Change Tax - General Fund	05	\$0	\$37,000	\$10,000
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	05	\$27,753	\$13,853	\$15,000
3186	Payment in Lieu of Taxes	05	\$39,627	\$39,627	\$32,500
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes	05	\$0	\$0	\$25,000
3190	Interest and Penalties on Delinquent Taxes	05	\$18,616	\$53,193	\$35,000
9991	Inventory Penalties		\$0	\$0	\$0
Taxes Subtotal			\$85,996	\$143,673	\$117,500
Licenses, Permits, and Fees					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees	05	\$1,925,063	\$1,754,049	\$1,800,000
3230	Building Permits	05	\$115,518	\$111,191	\$110,000
3290	Other Licenses, Permits, and Fees	05	\$72,362	\$55,308	\$39,000
3311-3319	From Federal Government		\$0	\$0	\$0
Licenses, Permits, and Fees Subtotal			\$2,112,943	\$1,920,548	\$1,949,000
State Sources					
3351	Municipal Aid/Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	05	\$304,314	\$434,176	\$208,000
3353	Highway Block Grant	05	\$143,537	\$146,765	\$148,000
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		\$102,130	\$212,077	\$0
State Sources Subtotal			\$549,981	\$793,018	\$356,000
Charges for Services					
3401-3406	Income from Departments	05	\$249,080	\$223,499	\$208,500
3409	Other Charges	05	\$224,912	\$241,422	\$215,400
Charges for Services Subtotal			\$473,992	\$464,921	\$423,900
Miscellaneous Revenues					
3501	Sale of Municipal Property		\$6,876	\$0	\$0
3502	Interest on Investments	05	\$27,224	\$83,426	\$50,100
3503-3509	Other		\$0	\$0	\$0
Miscellaneous Revenues Subtotal			\$34,100	\$83,426	\$50,100



Proposed Budget

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	14, 19	\$1,971,810	\$590,609	\$179,750
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
Interfund Operating Transfers In Subtotal			\$1,971,810	\$590,609	\$179,750

Other Financing Sources

3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal			\$0	\$0	\$0

Total Estimated Revenues and Credits	\$5,228,822	\$3,996,195	\$3,076,250
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Proposed Budget

Item	Period ending 6/30/2024
Operating Budget Appropriations	\$10,714,018
Special Warrant Articles	\$818,346
Individual Warrant Articles	\$1,994,841
Total Appropriations	\$13,527,205
Less Amount of Estimated Revenues & Credits	\$3,076,250
Estimated Amount of Taxes to be Raised	\$10,450,955



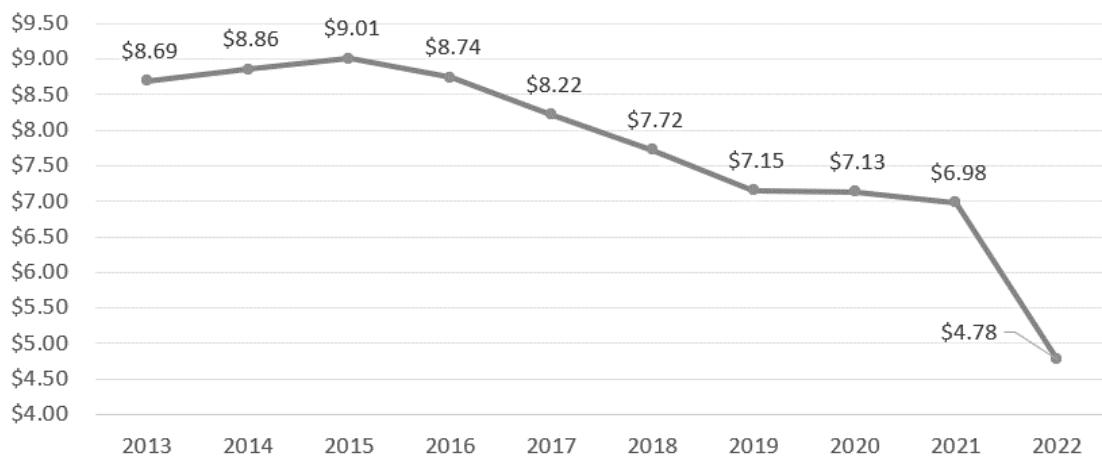
Summary Inventory of Valuation			
MS-1 for 2022			
Land Values			\$ 2,795,166,563.00
Building Values			\$ 2,068,477,366.00
Public Utilities			\$ 29,649,589.00
Total Valuation Before Exemptions			\$ 4,893,293,518.00
Elderly Exemptions	\$ 925,000.00		
Blind Exemptions	\$ 50,000.00		
Disabled Exemptions	\$ -		
Solar Energy Systems Exemptions	\$ 295,400.00		
Total Exemptions Allowed	\$ 1,270,400.00		\$ 1,270,400.00
Net Valuation on Which the Tax Rate for Municipal, County and Local Education is computed			\$ 4,892,023,118.00
Less Value Public Utilities			\$ 29,649,589.00
Net Valuation without Utilities on which Tax Rate for State Education Tax is Computed			\$ 4,862,373,529.00

Summary of Property Tax Rates

Tax Rate History

Tax Year	Tax Rate					Equalization Median Ratio
	Total	Municipal	County	Local Ed	State Ed	
2010	\$ 8.12	\$ 2.63	\$ 1.05	\$ 2.12	\$ 2.32	97.40
2011	\$ 8.33	\$ 2.77	\$ 1.06	\$ 1.97	\$ 2.53	95.70
2012	\$ 8.56	\$ 2.73	\$ 1.11	\$ 2.20	\$ 2.52	98.30
2013	\$ 8.69	\$ 2.77	\$ 1.13	\$ 2.13	\$ 2.66	97.20
2014	\$ 8.86	\$ 2.85	\$ 1.22	\$ 2.26	\$ 2.53	98.70
2015	\$ 9.01	\$ 2.85	\$ 1.42	\$ 2.20	\$ 2.54	94.90
2016	\$ 8.74	\$ 2.77	\$ 1.43	\$ 2.26	\$ 2.28	97.40
2017	\$ 8.22	\$ 2.46	\$ 1.35	\$ 2.12	\$ 2.29	94.44
2018	\$ 7.72	\$ 2.44	\$ 1.23	\$ 1.95	\$ 2.10	94.81
2019	\$ 7.15	\$ 2.18	\$ 1.10	\$ 1.91	\$ 1.96	93.81
2020	\$ 7.13	\$ 2.11	\$ 1.15	\$ 2.09	\$ 1.78	92.50
2021	\$ 6.98	\$ 2.33	\$ 1.01	\$ 1.97	\$ 1.67	91.70
2022	\$ 4.78	\$ 1.25	\$ 0.80	\$ 1.76	\$ 0.97	

Tax Rate History



Town Owned Property

Map/Lot/Unit	Location	Land Value	Improvements	Total Value
* 000006 / 009 / 000	EVANS ROAD	\$6,000	\$0	\$6,000
* 000016 / 003 / 000	253 HOLLAND STREET	\$205,300	\$214,600	\$419,900
* 000016 / 006 / 000	HOLLAND STREET	\$74,100	\$0	\$74,100
* 000024 / 005 / 000	HOLLAND STREET	\$76,600	\$0	\$76,600
* 000027 / 006 / 000	SHERIDAN ROAD	\$58,000	\$0	\$58,000
* 000041 / 010 / 000	SHERIDAN ROAD	\$74,000	\$0	\$74,000
* 000044 / 016 / 000	139 OLD ROUTE 109	\$154,200	\$305,500	\$459,700
* 000052 / 001 / 000	6 HOLLAND STREET	\$514,000	\$7,363,500	\$7,877,500
* 000052 / 014 / 000	970 WHITTIER HIGHWAY	\$80,300	\$0	\$80,300
* 000052 / 023 / 000	951 WHITTIER HIGHWAY	\$86,500	\$136,900	\$223,400
* 000074 / 010 / 000	LEES MILL ROAD	\$34,400	\$0	\$34,400
* 000076 / 004 / 000	WHITTIER HIGHWAY	\$932,500	\$0	\$932,500
* 000091 / 004 / 000	LEES MILL ROAD	\$904,600	\$152,400	\$1,057,000
* 000093 / 011 / 000	MELLY LANE	\$72,100	\$0	\$72,100
* 000094 / 020 / 000	GOV. WENTWORTH HWY	\$70,400	\$0	\$70,400
* 000095 / 002 / 000	OSSIPEE PARK ROAD	\$48,600	\$0	\$48,600
* 000098 / 078 / 000	2 STATES LANDING ROAD	\$5,100	\$0	\$5,100
* 000099 / 044 / 000	MAYFLOWER LANE	\$46,200	\$0	\$46,200
* 000099 / 073 / 000	EDEN LANE	\$76,400	\$0	\$76,400
* 000099 / 095 / 000	PARADISE DRIVE	\$136,600	\$0	\$136,600
* 000107 / 061 / 000	EVERGREEN DRIVE	\$12,100	\$0	\$12,100
* 000115 / 030 / 000	WHITTIER HIGHWAY	\$69,100	\$0	\$69,100
* 000120 / 095 / 000	215 STATES LANDING ROAD	\$1,350,000	\$1,900	\$1,351,900
* 000134 / 031 / 000	68 HIGHWAY GARAGE ROAD	\$128,900	\$360,300	\$489,200
* 000135 / 002 / 000	PLAYGROUND DRIVE	\$88,900	\$0	\$88,900
* 000135 / 005 / 000	20 PLAYGROUND DRIVE	\$102,300	\$199,800	\$302,100
* 000135 / 006 / 000	MOULTONBORO NECK RD	\$76,200	\$0	\$76,200
* 000148 / 030 / 000	1/2 ACRE ISLAND	\$86,500	\$0	\$86,500
* 000162 / 087 / 001	DEEP WOOD LODGE ROAD	\$85,200	\$0	\$85,200
* 000180 / 052 / 000	COTTAGE ROAD	\$80,200	\$0	\$80,200
* 000191 / 007 / 000	SHAKER JERRY ROAD	\$74,300	\$0	\$74,300
* 000201 / 001 / 000	MOULTONBORO NECK RD	\$73,000	\$0	\$73,000
* 000205 / 015 / 000	LOON ISLAND	\$26,400	\$0	\$26,400
* 000222 / 001 / 000	GOOSE ISLAND	\$16,700	\$0	\$16,700
* 000224 / 008 / 000	MOULTONBORO NECK RD	\$76,200	\$0	\$76,200
* 000224 / 009 / 000	948 MOULTONBORO NECK RD	\$75,400	\$291,100	\$366,500
* 000224 / 010 / 000	MOULTONBORO NECK RD	\$56,200	\$30,000	\$86,200
* 000249 / 015 / 000	TANGLEWOOD SHORES RD	\$72,600	\$0	\$72,600
* 000255 / 006 / 000	62 LONG ISLAND ROAD	\$1,107,500	\$0	\$1,107,500
* 000255 / 007 / 000	LONG ISLAND ROAD	\$1,946,400	\$1,400	\$1,947,800
* 000255 / 010 / 000	LONG ISLAND ROAD	\$70,100	\$0	\$70,100
000016 / 009 / 000	HOLLAND STREET	\$4,300	\$0	\$4,300
000060 / 008 / 000	HUCKLEBERRY ISLAND	\$57,400	\$0	\$57,400
000068 / 003 / 000	LEE ROAD	\$83,300	\$0	\$83,300
000072 / 083 / 000	PARADISE DRIVE	\$73,200	\$0	\$73,200
000076 / 005 / 000	WHITTIER HIGHWAY	\$66,400	\$0	\$66,400
000076 / 006 / 000	WHITTIER HIGHWAY	\$54,200	\$0	\$54,200
000085 / 023 / 000	BEAN ROAD	\$357,900	\$0	\$357,900
000088 / 005 / 000	WHITTIER HIGHWAY	\$3,300	\$0	\$3,300

Town Owned Property

Map/Lot/Unit	Location	Land Value	Improvements	Total Value
000098 / 049 / 000	35 ST MORITZ STREET	\$124,400	\$7,500	\$131,900
000099 / 001 / 000	STATES LANDING ROAD	\$106,000	\$0	\$106,000
000099 / 026 / 000	LEISURE DRIVE	\$71,000	\$0	\$71,000
000099 / 027 / 000	201 PARADISE DRIVE	\$90,800	\$33,500	\$124,300
000099 / 028 / 000	PARADISE DRIVE	\$70,300	\$0	\$70,300
000099 / 119 / 000	PARADISE DRIVE	\$70,300	\$0	\$70,300
000099 / 120 / 000	PARADISE DRIVE	\$44,300	\$0	\$44,300
000107 / 018 / 000	DEERCROSSING	\$42,400	\$0	\$42,400
000129 / 040 / 000	MOSER STREET	\$75,400	\$0	\$75,400
000129 / 074 / 000	CASTLE SHORE ROAD	\$12,500	\$0	\$12,500
000130 / 089 / 000	GANSY ISLAND	\$95,500	\$0	\$95,500
000140 / 011 / 007	COLONIAL DRIVE	\$75,700	\$0	\$75,700
000140 / 011 / 009	COLONIAL DRIVE	\$73,700	\$0	\$73,700
000140 / 011 / 011	COLONIAL DRIVE	\$75,500	\$0	\$75,500
000140 / 011 / 013	COLONIAL DRIVE	\$70,100	\$0	\$70,100
000142 / 052 / 000	ISLAND OFF MERRIVALE	\$16,400	\$0	\$16,400
000142 / 053 / 000	ISLAND OFF MERRIVALE	\$15,900	\$0	\$15,900
000146 / 024 / 000	HANSON MILL ROAD	\$5,000	\$0	\$5,000
000175 / 012 / 003	COOK LANE	\$75,700	\$0	\$75,700
000175 / 012 / 004	COOK LANE	\$79,800	\$0	\$79,800
000175 / 012 / 006	COOK LANE	\$86,100	\$0	\$86,100
000177 / 014 / 000	SHAKER JERRY ROAD	\$7,500	\$0	\$7,500
000179 / 019 / 000	WYMAN TRAIL	\$6,200	\$0	\$6,200
000188 / 018 / 000	WYMAN TRAIL	\$62,600	\$0	\$62,600
000201 / 004 / 000	KONA FARM ROAD	\$6,100	\$0	\$6,100
000216 / 030 / 000	WALLACE POINT ROAD	\$5,100	\$0	\$5,100
000231 / 001 / 000	ISLAND OFF GENVA PNT	\$15,900	\$0	\$15,900
000235 / 012 / 000	ECHO LANDING ROAD	\$16,300	\$0	\$16,300
000254 / 049 / 000	ISLAND OFF FOLEY ISL	\$16,100	\$0	\$16,100
			Total	\$1,553,600

* Land Use = Conservation, Highway or Facilities

**Statement of Appropriations
and Taxes Assessed - 2022**
MS-232-R

4130-4139	Executive - Town Officers	\$ 508,576
4140-4149	Elections	\$ 28,956
4150-4151	Financial Administration	\$ 313,370
4150-4151	Tax Collector	\$ 186,519
4150-4151	Town Clerk	\$ 235,177
4152	Revaluation of Property - Town Assessing	\$ 330,562
4152	Revaluation of Property - Town Assessing	\$ 33,750
4191-4193	Planning & Zoning - Land Use	\$ 489,980
4194	General Government Buildings	\$ 287,724
4195	Cemeteries	\$ 35,454
4196	Insurance	\$ 94,687
4210-4214	Police Department	\$ 2,084,054
4210-4214	Police Department, Collective Bargaining Agreement	\$ 24,601
4220-4229	Fire Department	\$ 1,085,906
4299	Fire Department, Portable Radios	\$ 197,170
4312	Highways & Street - Dept of Public Works	\$ 1,937,428
4312	Highways & Street - Road Improvements	\$ 1,360,000
4316	Street Lighting	\$ 13,800
4319	Other - Emergency Lanes Winter Maintenance	\$ 347,128
4324	Solida Waste Disposal -Dept of Public Works - Transfer Station	\$ 846,912
4441-4442	Welfare - Human Services	\$ 10,006
4445-4449	Health Agencies	\$ 97,575
4520-4529	Parks & Recreation - Recreation	\$ 367,175
4550-4559	Library	\$ 629,616
4903	Capital Outlay - Facilities - Lee's Mill Retaining Wall Replacement	\$ 221,000
4903	Capital Outlay - Facilities - Garage Maintenance Bays & Renovations	\$ 20,000
4903	Capital Outlay - Rec Dept - Ice Rink Improvements	\$ 90,000
4902	Capital Outlay - Public Works - 3500 1-Ton Utility Body w/Plow & Sander	\$ 73,000
4902	Capital Outlay - Public Works - 19.5 k.GVW Truck w/Plow, Wing & Sander	\$ 90,000
4902	Capital Outlay - Public Works - 3500 1-Ton Utility Body w/Plow	\$ 53,000
4915	Capital Reserve IT Hardware & Software	\$ 22,000
4915	Capital Reserve States Landing Park & Beach Improvements	\$ 230,000
4915	Capital Reserve Fire Fighting Equipment	\$ 110,000
4915	Capital Reserve Library Building Maintenance & Repairs	\$ 25,000
4915	Maintenance Trust Milfoil Fund	\$ 40,000
		TOTAL APPROPRIATIONS
		\$12,520,126.00

MS-434-R	
3120	Land Use Change Taxes
	\$ 37,000.00
3185	Yield Taxes
	\$ 13,853.00
3186	Payment in Lieu of Taxes
	\$ 39,627.00
3189	Boat Taxes
	\$ -
3190	Interest & Penalties on Taxes
	\$ 53,193.00
3220	Motor Vehicle Permit Fees
	\$ 1,754,049.00
3230	Building Permits / Health Fees
	\$ 111,191.00
3290	Other Licenses, Permits and Fees
	\$ 55,309.00
3502	Interest on Investments
	\$ 83,426.00
3502	Sale of Town Property
	\$ -
3351	Municipal Aid/Shared Revenues
	\$ -
3352	Meals & Room Tax Distrib.
	\$ 434,176.00
3353	Highway Block Grant
	\$ 146,765.00
3359	LFRF Grant
	\$ 212,077.00
3401-3406	Police Department Income
	\$ 5,000.00
3401-3406	WMF Income
	\$ 218,499.00
3409	Development Services Income
	\$ 7,500.00
3409	Milfoil Grant Revenue
	\$ 40,000.00
3409	Miscellaneous Income
	\$ 52,121.00
3409	Cable Franchise
	\$ 30,000.00
3409	Fire Department Income
	\$ 3,500.00
3409	Landfill & Beach Permit Income
	\$ 75,000.00
3409	Primex Premium Holiday
	\$ 20,000.00
3409	Function Hall Revenue
	\$ 5,200.00
3409	Lee's Mills - Dock Leases
	\$ 8,100.00
3915	From Capital Reserve
	\$ 590,609.00
3916	From Maintenance Funds
	\$ -
TOTAL REVENUES & CREDITS	
	\$ 3,996,195.00

PROPERTY TAX COMMITMENT		
	Appropriations	\$12,520,126.00
	Revenues	\$ (3,996,195.00)
	Fund Balance Voted Surplus	\$ -
	Fund Balance to Reduce Taxes	\$ (2,650,000.00)
	Overlay	\$ 104,935.00
	War Service Credits	\$ 165,200.00
		Net Town Appropriations \$6,144,066.00
	Net Local School	\$ 15,082,705.00
	Net Education Grant	\$ (1,795,359.00)
	Locally Retained State Education Tax	\$ (4,698,493.00)
		Net Local School \$ 8,588,853.00
		Net Required State Education Tax Effort \$ 4,698,493.00
		Due to County \$ 3,923,698.00
	Total Municipal Tax Effort	\$23,355,110.00
	Less: War Service Credits	\$ (165,200.00)
		Total Property Tax Commitment \$23,189,910.00

Town Office Report - Revenues - 2022 (18-Month)				
AccountName	Budget	Receipts	Payments	Collected
Boat Registration Fees	\$0.00	\$43,245.82	\$0.00	\$43,245.82
Code Enforcement - Building Permits	\$111,191.00	\$179,461.60	(\$360.00)	\$179,101.60
NH Highway Block Grant	\$146,765.00	\$201,256.59	\$0.00	\$201,256.59
NH Highway Block Grant - One Time	\$0.00	\$0.00	\$0.00	\$0.00
NH Shared Revenue (Municipal Aid)	\$0.00	\$0.00	\$0.00	\$0.00
NH Meals & Rooms Tax Distribution	\$434,176.00	\$304,314.28	\$0.00	\$304,314.28
State Rev - State GOFERR	\$0.00	\$219,010.74	(\$116,881.00)	\$102,129.74
State Rev - LFRF	\$212,077.00	\$0.00	\$0.00	\$0.00
Payments In Lieu of Taxes	\$39,627.00	\$39,656.15	\$0.00	\$39,656.15
Sale of Town Property	\$0.00	\$6,876.00	\$0.00	\$6,876.00
Misc Revenue	\$52,122.00	\$132,002.19	(\$2,557.47)	\$129,444.72
Redemption of Tax Deeded Property	\$0.00	\$15,859.37	\$0.00	\$15,859.37
Sale of Cemetery Lots	\$0.00	\$7,480.00	(\$3,400.00)	\$4,080.00
Cemetery Grave Opening	\$0.00	\$5,250.00	\$0.00	\$5,250.00
Town Offices Revenue	\$0.00	\$2,029.70	\$0.00	\$2,029.70
DPW-Highway Revenue	\$0.00	\$59,512.20	(\$54,559.00)	\$4,953.20
WMF Disposal Fees	\$200,000.00	\$347,021.70	(\$20,240.00)	\$326,781.70
WMF Recycling Income	\$18,499.00	\$39,437.18	\$0.00	\$39,437.18
Police Income	\$5,000.00	\$10,805.00	(\$2,265.00)	\$8,540.00
Interest on Investments-Checking Acct	\$3,426.00	\$71.33	\$0.00	\$71.33
Interest on Investments-Savings Acct	\$80,000.00	\$42,641.31	\$0.00	\$42,641.31
Development Services - Revenue	\$7,500.00	\$17,142.35	\$0.00	\$17,142.35
Milfoil Grant	\$40,000.00	\$28,594.00	\$0.00	\$28,594.00
WMF/Beach/Temp.Permits Income	\$75,000.00	\$94,933.00	(\$30.00)	\$94,903.00
Cable Franchise	\$30,000.00	\$16,057.09	\$0.00	\$16,057.09
Forest Fire Reimbursement	\$3,500.00	\$3,453.02	\$0.00	\$3,453.02
Health Insurance Reimb-STD	\$0.00	\$0.00	\$0.00	\$0.00
Health Insurance Reimb - HealthTrust	\$0.00	\$74,117.53	\$0.00	\$74,117.53
Human Services Reimbursement	\$0.00	\$1,834.00	\$0.00	\$1,834.00
Lees Mill Dock Leases	\$8,100.00	\$15,310.00	\$0.00	\$15,310.00
Lions Club Function Revenue	\$5,200.00	\$3,675.00	(\$2,100.00)	\$1,575.00
Recreation - Transfer to Rec.Rev Fund	\$0.00	\$59,272.39	(\$59,272.39)	\$0.00
Primex Premium Holiday	\$20,000.00	\$0.00	\$0.00	\$0.00
Tsfr from Trust & Cap Rsrv Funds	\$590,609.00	\$1,971,810.00	\$0.00	\$1,971,810.00
	\$2,082,792.00	\$3,942,129.54	(\$261,664.86)	\$3,680,464.68
Respectfully submitted,				
Heidi Davis				
Finance Director				

Summary of Payments - 2022
January-June 2021-2022 / July -December 2022-2023

General Government

Executive Administration	\$432,631.58
Municipal Administration (Insurance Property/Liability)	\$73,124.16
Financial Administration	\$381,683.71
Tax Collector	\$167,131.97
Town Clerk	\$235,709.42
Elections	\$17,917.84
Assessing	\$311,937.71
Planning & Zoning	\$412,308.65
 Buildings & Grounds	 \$274,834.40
Cemeteries	\$16,070.83

Highways and Streets

DPW - Highway Department	\$1,721,519.88
DPW - Emergency Lanes	\$321,224.50
DPW - Road Projects	\$817,378.98
DPW - Street Lighting	\$18,229.48

Public Safety

Fire Department	\$975,654.52
Police Department	\$1,767,518.11

Sanitation

Solid Waste/Recycling Facility	\$777,253.87
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Welfare

General Assistance/Welfare	\$1,736.66
Central NH VNA & Hospice	\$12,500.00
Child & Family Services	\$0.00
Historical Society	\$0.00
Interlakes Community Caregivers	\$3,450.00
Interlakes Daycare	\$2,025.00
Lakes Region Food Pantry	\$3,750.00
Lakes Region Visiting Nurse Association	\$12,500.00
Loon Center	\$500.00

Meals on Wheels	\$54,000.00
Red Hill Outing Club	\$2,694.00
Sandwich Children's Center	\$7,000.00
Starting Point	\$4,282.00
Tri-County Cap	\$4,550.00
Winnipesaukee Wellness Center	\$15,000.00
Culture and Recreation	
Parks & Recreation Department - Tax Levy	\$316,320.34
Library	\$671,384.95
Capital Outlay	
Admin. - IT Hardware/Software	\$700.94
Assessing - Cyclical Upgrade	\$33,453.00
DPW - Bldg & Grnds - Building Improvements	\$27,686.60
DPW - Highway - Road Improvements	\$571,699.87
DPW - Highway - Former Taylor Property Site Investigation	\$13,860.00
DPW - Highway - Lees Mill Retaining Wall Replacement	\$403,522.31
DPW - Highway - States Landing Improvement (Paving)	\$47,423.11
Rec. Dept. - Hockey Rink Improvements	\$90,000.00
Police Dept. - Cruiser	\$49,803.60
Expenditures from Other Resources	
LFRF Grant Expenditures	\$168,352.92
GOFERR Grant Expenditures	\$64,363.75
Expenditures from Trust and Agency Funds	
Community/Senior Center	\$9,240.00
Dry Hydrant	\$5,311.40
Historical Buildings	\$36,000.00
IT Hardware & Software	\$18,321.67
Milfoil	\$69,317.00

Public Works Equipment	\$221,253.00
St. Landing Park & Beach Improvements	\$279,983.55
Fuel Assistance	\$0.00
Operating Transfers Out	
Capital Reserve Accounts	\$387,000.00
Maintenance Trust Funds	\$40,000.00
Total Payments Before Local, State School & County	\$12,371,115.28
Education	
Local Schools	\$8,348,314.40
PAYMENTS TO OTHER GOVERNMENT DIVISIONS	
Carroll County Tax	\$3,923,698.00
State-Wide Property Tax for Education	\$6,398,770.60
TOTAL PAYMENTS	\$31,041,898.28

TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
Financial Statements
As of and for the 18-Month Period Ended June 30, 2022
and
Independent Auditor's Report

INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen
Town of Moultonborough, New Hampshire

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Moultonborough, New Hampshire (the "Town"), as of and for the 18-month period ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

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 June 30, 2022, and the respective changes in financial position thereof for the 18-month period then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

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

Vashon Clubay & Company PC

Manchester, New Hampshire
January 23, 2023

**TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE 18-MONTH PERIOD ENDED JUNE 30, 2022**

Our discussion and analysis of the financial performance of the Town of Moultonborough, New Hampshire is prepared to provide an overview of the Town's financial activities for the 18-month period ended June 30, 2022. 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 \$21,090,793 (net position). Of this amount, \$4,226,601 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.
- The Town's total net position decreased by \$714,281, a decrease of \$1,485,873 compared to the prior year.
- As of the close of the current fiscal year, the Town of Moultonborough's governmental funds reported combined ending fund balances of \$10,350,848, a decrease of \$1,107,730 in comparison with the prior year. Of this total amount, \$6,301,837 is available for spending at the Town's discretion (unassigned fund balance).
- As of June 30, 2022, the unassigned fund balance for the general fund was \$6,301,837 or 43% of total general fund expenditures in the 18-month period.
- The Town has long-term obligations payable at year end consisting of a capital lease payable totaling \$26,490 and compensated absences of \$259,874.
- The Town has an Other Post-employment Benefits Liability at year-end of \$681,325.
- At year end, the Town had a net pension liability of \$4,292,204.

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 18-MONTH PERIOD ENDED JUNE 30, 2022**

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 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 18-MONTH PERIOD ENDED JUNE 30, 2022**

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

**Town of Moultonborough, NH
Net Position**

	2022	2020
Capital assets, net	\$ 16,375,011	\$ 16,639,413
Other assets	<u>22,662,361</u>	<u>11,978,094</u>
Total Assets	<u>39,037,372</u>	<u>28,617,507</u>
Deferred outflows of resources related to OPEB and pensions	<u>1,217,998</u>	<u>1,540,766</u>
Total Deferred Outflows of Resources	<u>1,217,998</u>	<u>1,540,766</u>
Long-term liabilities	5,259,893	7,818,236
Other liabilities	<u>484,634</u>	<u>318,139</u>
Total Liabilities	<u>5,744,527</u>	<u>8,136,375</u>
Property taxes collected in advance	11,753,167	17,507
Deferred inflows of resources related to OPEB and pensions	<u>1,666,883</u>	<u>199,317</u>
Total Deferred Inflows of Resources	<u>13,420,050</u>	<u>216,824</u>
Net position:		
Net investment in capital assets	16,348,521	16,589,253
Restricted	<u>515,671</u>	<u>455,885</u>
Unrestricted	<u>4,226,601</u>	<u>4,759,936</u>
Total Net Position	<u>\$ 21,090,793</u>	<u>\$ 21,805,074</u>

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. At the close of the 18-month period ended June 30, 2022, the Town's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$21,090,793. There was a \$714,281 decrease in net position during this period. This includes a decrease in net investment in capital assets of \$240,732, an increase in restricted net position of \$59,786, and a decrease in unrestricted net position of \$533,335.

**TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE 18-MONTH PERIOD ENDED JUNE 30, 2022**

The largest portion of the Town's net position \$16,348,521 (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 (\$26,490) 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, \$515,671 (2%), represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position \$4,226,601 (20%) may be used to meet the government's ongoing obligations to citizens and creditors.

**Town of Moultonborough, NH
Changes in Net position**

	<u>2022</u>	<u>2020</u>
Revenues		
Program revenues:		
Charges for services	\$ 464,577	\$ 211,153
Operating grants and contributions	276,954	257,219
Capital grants and contributions	101,902	-
General revenues:		
Property and other taxes	9,051,735	7,415,955
Licenses and permits	3,205,282	1,992,175
Grants and contributions	304,314	287,577
Interest and investment earnings (losses)	(198,322)	320,297
Miscellaneous	324,532	159,442
Total revenues	<u>13,530,974</u>	<u>10,643,818</u>
Expenses		
General government	3,447,143	2,428,579
Public safety	3,899,617	3,036,752
Highways and streets	3,939,596	2,360,714
Sanitation	1,105,148	758,854
Health and welfare	215,798	127,142
Culture and recreation	1,604,120	1,152,534
Conservation	28,691	5,997
Interest and fiscal charges	5,142	3,534
Total expenses	<u>14,245,255</u>	<u>9,874,106</u>
Increase in net position before contributions to permanent fund principal	(714,281)	769,712
Contributions to permanent fund principal	<u> </u>	<u>1,880</u>
Increase in net position	(714,281)	771,592
Net position, beginning of year, as restated	<u>21,805,074</u>	<u>21,033,482</u>
Net position, end of year	<u>\$ 21,090,793</u>	<u>\$ 21,805,074</u>

Governmental activities. The Town has no business-type activities therefore governmental activities were 100% responsible for the Town's total decline in net position of \$714,281. The Town's change to a

**TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE 18-MONTH PERIOD ENDED JUNE 30, 2022**

June 30 year end, by adopting an 18-month budget, resulted in the May 2022 tax warrant being deferred. This meant that the increase in Cash & Cash Equivalents was offset by the Property Taxes Collected in Advance. The Taxes Receivable, net, were down by \$324,564. Investments were down by \$181,137. Revenues, listed as Accounts Receivables in previous years, were now collected during the 18-months resulting in a reduction of \$93,860. Deferred Outflows Pensions were down \$338,953.

Liabilities increased for Accrued Liabilities by \$102,534, Advances from Grantors by \$116,881, and Deferred Inflows of Resources Pension by \$1,467,548. However, the largest change to liabilities was the decrease in Net Pension Liability \$2,478,623 and Other Post-employment Benefits \$105,553.

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. 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 June 30, 2022, the Town's governmental funds reported combined ending fund balances of \$10,350,848 a decrease of \$1,107,730 in comparison with the prior year. Of this total amount, \$6,301,837 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 2022 non-spendable fund balance includes permanent fund principal used to generate income for purposes that support the Town's programs at the municipal library (\$115,538) and the cemeteries (\$12,630). The restricted fund balance includes donated funds to the library of (\$208,946), donated funds for recreation facilities improvements of (\$25,786), donated funds for the heritage commission of (\$720), donated funds for sidewalk and crosswalk maintenance of (\$5,541), donated funds for the fire department of (\$108,329) and donated funds for the acquisition of land around Lee Pond in the amount of (\$18,424). The remaining restricted amount (\$19,757) represents library and cemetery income in the permanent funds.

The general fund is the chief operating fund of the Town. As of June 30, 2022, unassigned fund balance of the general fund was \$6,301,837 while total fund balance for all governmental funds was \$919,726. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance (42.9%) and total fund balance (64.2%) to total general fund expenditures of \$14,685,748. As defined by the Town's Fund Balance Policy, based upon our best estimates of the fiscal 2023 budgets for other entities, the unassigned fund balance will be approximately 21.2% of total appropriations (including School and County taxes) in comparison to the target of 12.5%. The 2023 budget was passed using none of this unassigned fund balance.

Total fund balance of the general fund decreased to \$9,431,122 during the 18-month period ended 6/30/2022. Final revenues exceeded 2021-22 budgeted estimates by \$754,698 and the Town under expended its final expenditures budget by \$1,232,707.

There are ten non-major governmental funds with a total fund balance of \$919,726, which experienced an increase of \$64,642 from the prior year.

**TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE 18-MONTH PERIOD ENDED JUNE 30, 2022**

General Fund Budgetary Highlights

During the 18-month period, the original budget for appropriations decreased by \$424,351. This decrease is the result of approved appropriations of \$424,351 being carried forward to fiscal year 2023 which includes a reduction in appropriations supported by revenues and transfers in totaling \$419,475 that are not susceptible to accrual.

The Town under expended its January 1, 2021-June 30, 2022, budget by \$1,232,707. In part, this under expenditure resulted from the Contingency being increased for unexpected expenses related to the 18-month budget and staffing benefits not used for Police. Highway used their stockpile of sand when poor quality sand was provided from their vendor, and they saved on overtime. Recreation had two of their three full-time positions vacant. Budgetary basis accounting requires that the 2020 encumbrances of \$20,974 be removed from the current 18-month expenditures when comparing this budget to actual. The June 30, 2022, encumbrances were \$118,679 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 \$16,375,011 (net of accumulated depreciation), a decrease of \$370,204 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 2021 Peterbuilt 340 with hitch plow/wing/calcium tanks for plowing/treating/sanding roads, a 2022 Dodge Ram 5500 with dump body to plow/treat roads, and a 2021 Ford F-350 fire utility vehicle. The police dispatch console was replaced including all accessories. The Town also completed improvements to States Landing except for paving the parking lot. Finally, the Town completed three rehab/reconstruction road projects including Jacobs Road, Colby Road, and Shaker Jerry Road.

**Capital Assets
(net of depreciation)
Governmental Activities**

	2022	2020
Land and improvements	\$ 2,430,824	\$ 3,062,788
Buildings and improvements	4,330,407	4,278,894
Vehicles and equipment	3,331,589	3,613,704
Infrastructure	5,007,197	4,934,920
Construction in progress	1,274,994	854,909
Total	\$ 16,375,011	\$ 16,745,215

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

**TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE 18-MONTH PERIOD ENDED JUNE 30, 2022**

Long-Term Obligations. At the end of the current fiscal year, total bonded debt outstanding remained at zero. Capital leases payable was \$26,490 which is a \$23,670 decrease from the prior year due to the scheduled/budgeted payments on the existing obligation.

**Outstanding Debt
Governmental Activities
General Obligation Bonds and Capital Lease Payable**

	<u>2022</u>	<u>2020</u>
General obligation bonds	\$ -	\$ -
Capital leases	\$ 26,490	\$ 50,160
Total	\$ 26,490	\$ 50,160

The balance of compensated absences payable of \$259,874 had a net increase of \$49,503 in potential future payments.

The net Other Post-Employment Benefits (OPEB) obligation as of June 30, 2022 was \$681,325 which consists of \$334,190 for the Cost-Sharing Multiple Employer Plan and \$347,135 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 as of June 30, 2022, was \$4,292,204. 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 2021-22 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 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. For the 18-month period ended June 30, 2022, the Tax Collector issued a third billing which was an estimate based on the 2021 tax rate applied to the current year's assessments. The revenue from this third billing was deferred until July 2022 (2023 budget).

**TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE 18-MONTH PERIOD ENDED JUNE 30, 2022**

The 2021 tax rate was set during the 18-month period ended June 30, 2022. The following is a comparison of the 2021 to the 2020 tax rates:

	2021	2020
Town rate	\$ 2.33	\$ 2.11
Local school rate	1.97	2.09
State school rate	1.67	1.78
County rate	1.01	1.15
Total rate	\$ 6.98	\$ 7.13
Assessed value (in thousands)	\$ 3,943,561	\$ 3,574,129

The Town's assessing contractor, Whitney Consulting Group (WCG), completed a town-wide statistical revaluation for the 2022 tax year. The revaluation was based on a sales analysis of 376 qualified sales, occurring between April 1, 2020, and March 31, 2022. The qualified sales consisted of 367 residential (84 vacant & 283 improved) sales and nine commercial (4 vacant & 5 improved) sales. The residential sales included 66 waterfront properties, 104 water access properties, 17 condominiums and 31 boat slip/racks. The results of the revaluation indicate that the town-wide, overall assessed value increased by approximately 24%. Overall, residential values increased by 25%, while commercial/industrial properties increased by approximately 6.5%. The residential-waterfront subgroup had the highest overall increase (26.5%) in value.

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
June 30, 2022

	<u>Governmental Activities</u>
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 17,849,912
Investments	4,711,107
Taxes receivable, net	101,014
Accounts receivable	328
Total Current Assets	<u>22,662,361</u>
Noncurrent Assets:	
Capital assets:	
Non-depreciable capital assets	2,287,078
Depreciable capital assets, net	<u>14,087,933</u>
Total Noncurrent Assets	<u>16,375,011</u>
Total Assets	<u>39,037,372</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources related to OPEB	40,615
Deferred outflows of resources related to pensions	<u>1,177,383</u>
Total Deferred Outflows of Resources	<u>1,217,998</u>
LIABILITIES	
Current Liabilities:	
Accounts payable	167,845
Accrued liabilities	181,516
Deposits	10,000
Advances from grantors	116,881
Due to other governments	8,392
Current portion of capital lease payable	12,872
Current portion of compensated absences payable	27,070
Total Current Liabilities	<u>524,576</u>
Noncurrent Liabilities:	
Capital lease payable	13,618
Compensated absences payable	232,804
Other postemployment benefits (OPEB) liability	681,325
Net pension liability	<u>4,292,204</u>
Total Noncurrent Liabilities	<u>5,219,951</u>
Total Liabilities	<u>5,744,527</u>
DEFERRED INFLOWS OF RESOURCES	
Property taxes collected in advance	11,753,167
Deferred inflows of resources related to OPEB	4,673
Deferred inflows of resources related to pensions	<u>1,662,210</u>
Total Deferred Inflows of Resources	<u>13,420,050</u>
NET POSITION	
Net investment in capital assets	16,348,521
Restricted	515,671
Unrestricted	4,226,601
Total Net Position	<u>\$ 21,090,793</u>

EXHIBIT B
TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
Statement of Activities
For the 18-Month Period Ended June 30, 2022

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for <u>Services</u>	Operating Grants and <u>Contributions</u>	Capital Grants and <u>Contributions</u>	
Governmental Activities:					
General government	\$ 3,447,143			\$ 14,049	\$ (3,433,094)
Public safety	3,899,617	\$ 2,265	\$ 228	40,353	(3,856,771)
Highways and streets	3,939,596	4,953	201,257	47,500	(3,685,886)
Sanitation	1,105,148	366,219			(738,929)
Health and welfare	215,798				(215,798)
Culture and recreation	1,604,120	91,140	46,875		(1,466,105)
Conservation	28,691		28,594		(97)
Interest and fiscal charges	5,142				(5,142)
Total governmental activities	<u>\$ 14,245,255</u>	<u>\$ 464,577</u>	<u>\$ 276,954</u>	<u>\$ 101,902</u>	<u>(13,401,822)</u>
General revenues:					
Property and other taxes					9,051,735
Licenses and permits					3,205,282
Grants and contributions:					
Rooms and meals tax distribution					304,314
Interest and investment earnings (losses)					(198,322)
Miscellaneous					324,532
Total general revenues					<u>12,687,541</u>
Change in net position					(714,281)
Net Position - beginning of year, as restated					<u>21,805,074</u>
Net Position - end of year					<u>\$ 21,090,793</u>

EXHIBIT C
TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
Balance Sheet
Governmental Funds
June 30, 2022

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 17,679,075	\$ 170,837	\$ 17,849,912
Investments	3,958,136	752,971	4,711,107
Taxes receivable, net	101,014		101,014
Accounts receivable	328		328
Due from other funds	477	2,585	3,062
Total Assets	\$ 21,739,030	\$ 926,393	\$ 22,665,423
DEFERRED OUTFLOWS OF RESOURCES			
Total Deferred Outflows of Resources	-	-	-
Total Assets and Deferred Outflows of Resources	\$ 21,739,030	\$ 926,393	\$ 22,665,423
LIABILITIES			
Accounts payable	\$ 161,655	\$ 6,190	\$ 167,845
Accrued liabilities	181,516		181,516
Deposits	10,000		10,000
Advances from grantors	116,881		116,881
Due to other governments	8,392		8,392
Due to other funds	2,585	477	3,062
Total Liabilities	\$ 481,029	\$ 6,667	\$ 487,696
DEFERRED INFLOWS OF RESOURCES			
Property taxes collected in advance	11,753,167		11,753,167
Uncollected property tax revenue	73,712		73,712
Total Deferred Inflows of Resources	\$ 11,826,879	\$ -	\$ 11,826,879
FUND BALANCES			
Nonspendable		128,168	128,168
Restricted	208,946	178,557	387,503
Committed	2,920,339	613,001	3,533,340
Unassigned	6,301,837		6,301,837
Total Fund Balances	\$ 9,431,122	\$ 919,726	\$ 10,350,848
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 21,739,030	\$ 926,393	\$ 22,665,423

EXHIBIT C-1
TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
June 30, 2022

Total Fund Balances - Governmental Funds (Exhibit C)	\$ 10,350,848
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.	16,375,011
Property taxes are recognized on an accrual basis in the statement of net position, not the modified accrual basis.	73,712
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	40,615
Deferred outflows of resources related to net pension liability	1,177,383
Deferred inflows of resources related to OPEB liability	(4,673)
Deferred inflows of resources related to net pension liability	(1,662,210)
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	(26,490)
Compensated absences payable	(259,874)
OPEB liability	(681,325)
Net pension liability	<u>(4,292,204)</u>
Net Position of Governmental Activities (Exhibit A)	<u>\$ 21,090,793</u>

EXHIBIT D
TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the 18-Month Period Ended June 30, 2022

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:			
Taxes	\$ 9,161,893		\$ 9,161,893
Licenses and permits	3,205,282		3,205,282
Intergovernmental	683,170		683,170
Charges for services	371,172	\$ 93,405	464,577
Interest and investment income (losses)	(163,956)	(34,366)	(198,322)
Miscellaneous	230,814	163,282	394,096
Total Revenues	<u>13,488,375</u>	<u>222,321</u>	<u>13,710,696</u>
Expenditures:			
Current operations:			
General government	3,311,786	444	3,312,230
Public safety	3,891,195	6,807	3,898,002
Highways and streets	2,673,620		2,673,620
Sanitation	1,080,571		1,080,571
Health and welfare	215,798		215,798
Culture and recreation	1,456,387	67,924	1,524,311
Conservation		28,691	28,691
Capital outlay	2,056,391		2,056,391
Debt service:			
Principal retirement		28,812	28,812
Total Expenditures	<u>14,685,748</u>	<u>132,678</u>	<u>14,818,426</u>
Excess revenues over (under) expenditures	<u>(1,197,373)</u>	<u>89,643</u>	<u>(1,107,730)</u>
Other financing sources (uses):			
Transfers in	25,001		25,001
Transfers out		(25,001)	(25,001)
Total Other financing sources (uses)	<u>25,001</u>	<u>(25,001)</u>	<u>-</u>
Net change in fund balances	<u>(1,172,372)</u>	<u>64,642</u>	<u>(1,107,730)</u>
Fund Balances - beginning of year	<u>10,603,494</u>	<u>855,084</u>	<u>11,458,578</u>
Fund Balances - end of year	<u>\$ 9,431,122</u>	<u>\$ 919,726</u>	<u>\$ 10,350,848</u>

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 18-Month Period Ended June 30, 2022

Net Change in Fund Balances - Governmental Funds (Exhibit D)	\$ (1,107,730)
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. Depreciation expense and capital outlays in the current period are as follows:	
Depreciation expense	105,802
Capital outlays	(300,640)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	
	(110,158)
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.	
	(69,564)
Repayment of principal on long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. Repayments in the current year are as follows:	
Principal paid on capital leases payable	23,670
Some expenses reported in the statement of activities, do not require the use of current financial resources, and therefore, are not reported as expenditures in the governmental funds.	
Compensated absences payable	(49,503)
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	121,720
Net changes in pension	<u>672,122</u>
Change in Net Position of Governmental Activities (Exhibit B)	
	<u>\$ (714,281)</u>

EXHIBIT E

TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE

Statement of Fiduciary Net Position

Fiduciary Funds

June 30, 2022

	<u>Private- Purpose Trust Funds</u>	<u>Custodial Funds</u>
ASSETS		
Cash and cash equivalents	\$ 16,994	
Investments	\$ 1,095,908	
Total Assets	<u>150,842</u>	<u>1,112,902</u>
LIABILITIES		
Accounts payable	328	
Total Liabilities	<u>328</u>	<u>-</u>
NET POSITION		
Restricted for:		
School district	1,095,908	
Others	16,994	
Held in trust	<u>150,514</u>	
Total Net Position	<u>\$ 150,514</u>	<u>\$ 1,112,902</u>

EXHIBIT F

TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE

Statement of Changes in Fiduciary Net Position

Fiduciary Funds

For the 18-Month Period Ended June 30, 2022

	Private- Purpose <u>Trust Funds</u>	Custodial <u>Funds</u>
ADDITIONS:		
Contributions:		
Private donations	\$ 8,290	
Total Contributions	<u>8,290</u>	<u>\$ -</u>
Investment earnings:		
Interest income	6,919	74,171
Realized gains on investments	14,565	
Net decrease in the fair value of investments	(26,735)	(133,375)
Total Investment earnings (losses)	<u>(5,251)</u>	<u>(59,204)</u>
Property tax collections for other governments		18,297,261
Motor vehicle fee collections for other governments		955,710
Miscellaneous		212,000
Total Additions	<u>3,039</u>	<u>19,405,767</u>
DEDUCTIONS:		
Beneficiary payments to individuals	12,519	
Beneficiary payments to other governments		325,950
Beneficiary payments to others		7,970
Payments of property tax to other governments		18,297,261
Payments of motor vehicle fees to other governments		955,710
Total Deductions	<u>12,519</u>	<u>19,586,891</u>
Change in net position	(9,480)	(181,124)
Net Position - beginning of year	159,994	1,294,026
Net Position - end of year	<u>\$ 150,514</u>	<u>\$ 1,112,902</u>

TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS
For the 18-Month Period Ended June 30, 2022

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.

During the Town’s 2020 Annual Town Meeting, the Town voted to adopt an optional fiscal year budget of July through June, through the provisions of RSA 31:94-a. In order to convert to the fiscal year budget, the Town adopted an 18-month budget commencing January 1, 2021 ending June 30, 2022. These financial statements represent an 18-month period ended June 30, 2022.

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.

**TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the 18-Month Period Ended June 30, 2022**

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.

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.

**TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the 18-Month Period Ended June 30, 2022**

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 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 fiduciary 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.

TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the 18-Month Period Ended June 30, 2022

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. 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 June 30, 2022 are recorded as receivables net of reserves for estimated uncollectibles of \$25,000.

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:

**TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the 18-Month Period Ended June 30, 2022**

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

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. General obligation debt 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.

TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the 18-Month Period Ended June 30, 2022

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. 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.

**TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the 18-Month Period Ended June 30, 2022**

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.

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 June 30, 2022 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and cash equivalents	\$ 17,849,912
Investments	4,711,107
Statement of Fiduciary Net Position:	
Cash and cash equivalents	16,994
Investments	1,246,750
	<u>\$ 23,824,763</u>

TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the 18-Month Period Ended June 30, 2022

Deposits and investments at June 30, 2022 consist of the following:

Deposits with financial institutions	\$ 17,936,668
Investments	5,888,095
	<u>\$ 23,824,763</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 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:

Investment Type	Total	Remaining Maturity (in Years)		
		0-1 Years	1-5 Years	> 5 Years
Equity Mutual Funds	\$ 97,796	\$ 9,461		\$ 88,335
Fixed Income Mutual Funds	194,024		\$ 136,113	57,911
U.S. Government Agency Obligations	295,300		295,300	
U.S. Treasury Notes & Bonds	199,875	199,875		
Corporate Bonds	<u>2,347,427</u>		<u>2,347,427</u>	
	<u>\$ 3,134,422</u>	<u>\$ 209,336</u>	<u>\$ 2,778,840</u>	<u>\$ 146,246</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:

TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the 18-Month Period Ended June 30, 2022

<u>Rating</u>	<u>Total</u>	Equity Funds		Money Market Funds		Fixed Income Mutual Funds		U.S. Government Agency Obligations		Corporate Bonds	
		Equity Mutual Funds	Market Mutual Funds	Money Mutual Funds	Fixed Income Mutual Funds	U.S. Government Agency Obligations	Corporate Bonds				
AAA	\$ 295,300					\$ 295,300					
AA-	237,885							\$ 237,885			
A+	184,327								184,327		
A	1,226,790								1,226,790		
A-	698,425									698,425	
Not Rated	<u>\$ 1,633,669</u>	<u>\$ 97,796</u>	<u>\$ 1,341,849</u>	<u>\$ 194,024</u>		<u>\$ 295,300</u>			<u>\$ 2,347,427</u>		
	<u>\$ 4,276,396</u>	<u>\$ 97,796</u>	<u>\$ 1,341,849</u>	<u>\$ 194,024</u>		<u>\$ 295,300</u>			<u>\$ 2,347,427</u>		

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, \$17,338,679 was collateralized by securities held by the bank.

As of June 30, 2022, 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	\$ 97,796
Fixed Income Mutual Funds	194,024
U.S. Government Agency Obligations	295,300
U.S. Treasury Notes & Bonds	199,875
Corporate Bonds	2,347,427
Equity Securities	<u>1,411,824</u>
	<u>\$ 4,546,246</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.

TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the 18-Month Period Ended June 30, 2022

- 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 June 30, 2022, the Town's investments measured at fair value, by type, were as follows:

Investment Type	Fair Value Measurements Using:		
	Level 1 Inputs	Level 2 Inputs	Level 3 Inputs
Equity Mutual Funds	\$ 97,796		
Fixed Income Mutual Funds	194,024		
U.S. Government Agency Obligations		\$ 295,300	
U.S. Treasury Notes & Bonds		199,875	
Corporate Bonds		2,347,427	
Equity Securities	1,411,824		
	<u>\$ 1,703,644</u>	<u>\$ 2,842,602</u>	<u>\$ -</u>
			<u>\$ 4,546,246</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, U.S. 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:

	(As Restated)			
	Balance 1/1/2021	Additions	Reductions	Balance 6/30/2022
Governmental activities:				
Capital assets not depreciated:				
Land	\$ 1,012,084			\$ 1,012,084
Construction in progress	854,910	\$ 454,154	\$ (34,070)	1,274,994
Total capital assets not being depreciated	<u>1,866,994</u>	<u>454,154</u>	<u>(34,070)</u>	<u>2,287,078</u>
Other capital assets:				
Infrastructure	7,347,396	715,109		8,062,505
Land improvements	2,406,688			2,406,688
Buildings and improvements	7,115,891	74,960	(182,029)	7,008,822
Vehicles and equipment	6,505,280	454,659	(208,696)	6,751,243
Total other capital assets at historical cost	<u>23,375,255</u>	<u>1,244,728</u>	<u>(390,725)</u>	<u>24,229,258</u>
Less accumulated depreciation for:				
Infrastructure	(2,412,476)	(642,832)		(3,055,308)
Land improvements	(842,230)	(145,718)		(987,948)
Buildings and improvements	(2,456,554)	(247,952)	26,091	(2,678,415)
Vehicles and equipment	(2,891,576)	(703,839)	175,761	(3,419,654)
Total accumulated depreciation	<u>(8,602,836)</u>	<u>(1,740,341)</u>	<u>201,852</u>	<u>(10,141,325)</u>
Total other capital assets, net	<u>14,772,419</u>	<u>(495,613)</u>	<u>(188,873)</u>	<u>14,087,933</u>
Total capital assets, net	<u>\$ 16,639,413</u>	<u>\$ (41,459)</u>	<u>\$ (222,943)</u>	<u>\$ 16,375,011</u>

TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the 18-Month Period Ended June 30, 2022

Depreciation expense was charged to governmental functions as follows:

General government	\$ 124,280
Public safety	422,132
Highways and streets	987,005
Sanitation	49,666
Culture and recreation	157,258
Total governmental activities depreciation expense	<u>\$ 1,740,341</u>

The balance of capital assets acquired through capital lease issuances as of June 30, 2022 is as follows:

Vehicles and equipment	\$ 61,032
Less: Accumulated depreciation	(40,688)
\$ 20,344	<u>\$ 20,344</u>

NOTE 4—LONG-TERM OBLIGATIONS

Changes in Long-Term Obligations

The changes in the Town's long-term obligations for the year ended June 30, 2022 are as follows:

	<u>Balance</u>	<u>1/1/2021</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u>	<u>6/30/2022</u>	<u>Due Within</u>
							<u>One Year</u>
Governmental activities:							
Capital lease payable	\$ 50,160			\$ (23,670)	\$ 26,490		\$ 12,872
Compensated absences payable	<u>210,371</u>	<u>\$ 52,533</u>		(3,030)	<u>259,874</u>		<u>27,070</u>
	<u>\$ 260,531</u>	<u>\$ 52,533</u>		<u>\$ (26,700)</u>	<u>\$ 286,364</u>		<u>\$ 39,942</u>

Payments made on capital lease obligations are paid out of the Recreation Fund, a Nonmajor Governmental Fund. Compensated absences payments will 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 June 30, 2022:

	<u>Interest</u>	<u>Final</u>	<u>Balance</u>
	<u>Rate</u>	<u>Maturity</u>	<u>6/30/2022</u>
Governmental Activities:			
Van	5.79%	02/2024	<u>\$ 26,490</u>

TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the 18-Month Period Ended June 30, 2022

Debt service requirements to retire the capital lease obligation outstanding at June 30, 2022 are as follows:

Year Ending	Principal	Interest	Totals
June 30,			
2023	\$ 12,872	\$ 1,534	\$ 14,406
2024	<u>13,618</u>	788	<u>14,406</u>
	<u><u>\$ 26,490</u></u>	<u><u>\$ 2,322</u></u>	<u><u>\$ 28,812</u></u>

NOTE 5—OTHER POST-EMPLOYMENT BENEFITS

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

	Deferred Outflows	OPEB Liability	Deferred Inflows	OPEB Expense
Cost-Sharing Multiple Employer Plan	\$ 40,615	\$ 334,190	\$ 4,673	\$ 37,943
Single Employer Plan		<u>347,135</u>		<u>(23,253)</u>
Total	<u>\$ 40,615</u>	<u>\$ 681,325</u>	<u>\$ 4,673</u>	<u>\$ 14,690</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 \$35,942.

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 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

**TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the 18-Month Period Ended June 30, 2022**

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 rates for the covered payroll of general employees and public safety employees were 0.29% and 3.66% through June 30, 2021, respectively, and 0.31% and 3.21%, respectively, thereafter. Contributions to the OPEB plan for the Town were \$56,769 for the 18-month period ended June 30, 2022. 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 June 30, 2022, the Town reported a liability of \$334,190 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2021, 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, 2020. 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, 2021, the Town's proportion was approximately 0.0835 percent, which was a decrease of 0.0117 percentage points from its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, the Town recognized OPEB expense of \$37,943. At June 30, 2022, 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 18-Month Period Ended June 30, 2022

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 70	
Net difference between projected and actual earnings on OPEB plan investments	4,175	
Changes in proportion and differences between Town contributions and proportionate share of contributions	428	
Town contributions subsequent to the measurement date	\$ 40,615	
Totals	\$ 40,615	\$ 4,673

The Town reported \$40,615 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, 2022. 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>	
2022	\$ (1,453)
2023	(877)
2024	(983)
2025	<u>(1,360)</u>
	<u>\$ (4,673)</u>

Actuarial Assumptions

The total OPEB liability was determined by a roll forward of the actuarial valuation as of June 30, 2020, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.00%
Wage inflation	2.75% (2.25% for teachers)
Salary increases	5.60%, average, including inflation
Investment rate of return	6.75%, per year, net of OPEB plan investment expense, including inflation for determining solvency contributions

Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2015 – June 30, 2019.

TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the 18-Month Period Ended June 30, 2022

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%	1.14-6.46%
Fixed income	25%	3.60%
International equity	20%	2.37-5.53%
Alternative investments	15%	7.25-8.85%
Real estate	10%	6.60%
Total	<u>100%</u>	

The discount rate used to measure the collective total OPEB liability as of June 30, 2021 was 6.75%. 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 6.75 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	Current	1% Increase
	<u>(5.75%)</u>	<u>(6.75%)</u>	<u>(7.75%)</u>
Net OPEB liability	\$ 363,290	\$ 334,190	\$ 308,870

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 18-Month Period Ended June 30, 2022

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 June 30, 2022, the following employees were covered by the benefit terms:

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

Total OPEB Liability

The Town's total OPEB liability of \$347,135 was measured and calculated as of June 30, 2022 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 June 30, 2022 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	2.80%
Discount rate	3.54%
Healthcare cost trend rates	4.70% for 2022, decreasing by 0.1% per year to an ultimate rate of 4.20% in 2029 and later years

The discount rate was based on a 20-year tax-exempt municipal bond yield of 3.54% as of June 30, 2022.

Mortality rates were based on the Pub-2010 Public Retirement Plans Mortality Tables, with mortality improvement projected for 10 years. 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 18-Month Period Ended June 30, 2022

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at January 1, 2021	\$ 370,388
Changes for the year:	
Service cost	38,062
Interest	8,659
Changes of assumptions or other inputs	(62,297)
Differences between expected and actual experience	<u>(7,677)</u>
Net changes	<u>(23,253)</u>
Balance at June 30, 2022	<u>\$ 347,135</u>

Changes in assumptions and other inputs reflect a change in the discount rate of 2.12% at December 31, 2020 to 3.54% at June 30, 2022. Healthcare trend rates have been reset to an initial rate of 4.70% decreasing to an ultimate rate of 4.20%.

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
	<u>(2.54%)</u>	<u>(3.54%)</u>	<u>(4.54%)</u>
Total OPEB liability	\$ 389,282	\$ 347,135	\$ 311,726

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 (3.70 percent decreasing to 3.20 percent) or 1-percentage-point higher (5.70 percent decreasing to 5.20 percent) than the current healthcare cost trend rate:

	Healthcare Cost Trend		
	1% Decrease	Rates	1% Increase
	<u>(3.70%)</u>	<u>(4.70%)</u>	<u>(5.70%)</u>
	decreasing	decreasing	decreasing
	<u>to 3.20%)</u>	<u>to 4.20%)</u>	<u>to 5.20%)</u>
Total OPEB liability	\$ 300,273	\$ 347,135	\$ 404,219

TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the 18-Month Period Ended June 30, 2022

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

For the year ended June 30, 2022, the Town recognized negative OPEB expense of (\$23,253). 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 18-Month Period Ended June 30, 2022

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 8 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 rates for the covered payroll of general employees, police officers, and firefighters were 10.88%, 24.77%, and 26.43% through June 30, 2021, respectively, and 13.75%, 30.67%, and 29.78%, respectively, thereafter. The Town contributes 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 18-month period ended June 30, 2022 were \$812,831.

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

At June 30, 2022, the Town reported a liability of \$4,292,204 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, 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, 2020. 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, 2021, the Town's proportion was approximately 0.0968 percent, which was a decrease of 0.0090 percentage points from its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, the Town recognized pension expense of \$143,222. At June 30, 2022, 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 18-Month Period Ended June 30, 2022

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 120,188	\$ 44,936
Changes of assumptions	448,296	
Net difference between projected and actual investment earnings on pension plan investments		1,200,431
Changes in proportion and differences between Town contributions and proportionate share of contributions	11,604	416,843
Town contributions subsequent to the measurement date	597,295	
Totals	\$ 1,177,383	\$ 1,662,210

The net amount of deferred outflows of resources and deferred inflows of resources related to pensions is reflected as a decrease to unrestricted net position in the amount of \$484,827. The Town reported \$597,295 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, 2022. 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>	
2022	\$ (221,338)
2023	(179,175)
2024	(207,041)
2025	(474,568)
	<hr/>
	\$ (1,082,122)

Actuarial Assumptions

The total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2020, using the following actuarial assumptions:

Inflation	2.00%
Wage inflation	2.75% (2.25% for teachers)
Salary increases	5.60%, average, including inflation
Investment rate of return	6.75%, net of pension plan investment expense, including inflation

Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the 18-Month Period Ended June 30, 2022

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2015 – June 30, 2019.

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%	1.14-6.46%
Fixed income	25%	3.60%
International equity	20%	2.37-5.53%
Alternative investments	15%	7.25-8.85%
Real estate	10%	6.60%
Total	<u>100%</u>	

Discount Rate

The discount rate used to measure the collective pension liability was 6.75%. 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 6.75 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:

	1% Decrease <u>(5.75%)</u>	Current <u>Discount Rate</u> <u>(6.75%)</u>	1% Increase <u>(7.75%)</u>
Town's proportionate share of the net pension liability	\$ 6,183,343	\$ 4,292,204	\$ 2,752,223

TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the 18-Month Period Ended June 30, 2022

NOTE 7—INTERFUND BALANCES AND TRANSFERS

Land use change taxes collected by the General fund on-behalf of the Conservation Fund, a Nonmajor Governmental Fund, were not transferred prior to year-end and are payable to the Conservation Fund. As of June 30, 2022, the General Fund had an interfund payable to the Nonmajor Governmental Funds in the amount of \$2,585, and an interfund receivable from the Nonmajor Governmental Funds in the amount of \$477.

During the 18-month period ended June 30, 2022, the Permanent Funds, a Nonmajor Governmental Fund, transferred \$25,001 to the General Fund to support library operations. This transfer was made in accordance with the intended purpose of the Permanent Funds.

NOTE 8—RESTRICTED NET POSITION

Net position of governmental activities is restricted for specific purposes at June 30, 2022 as follows:

Permanent Funds - Principal	\$ 128,168
Permanent Funds - Income	19,757
Library	208,946
Recreation Facility Improvements	25,786
Heritage Commission	720
Lee's Pond Preservation	18,424
Fire Trusts	108,329
Sidewalk Maintenance	5,541
	<u>\$ 515,671</u>

NOTE 9—COMPONENTS OF FUND BALANCE

Components of the Town's fund balance for its governmental funds at June 30, 2022 are as follows:

<u>Fund Balances</u>	<u>General Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Nonspendable:			
Permanent Funds - Principal		\$ 128,168	\$ 128,168
Restricted for:			
Library	\$ 208,946		208,946
Permanent Funds - Income		19,757	19,757
Recreation Facility Improvements		25,786	25,786
Heritage Commission		720	720
Lee's Pond Preservation		18,424	18,424
Fire Trusts		108,329	108,329
Sidewalk Maintenance		5,541	5,541

TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the 18-Month Period Ended June 30, 2022

Committed for:			
Continuing appropriations	4,876	4,876	
Capital Reserves	2,465,735	2,465,735	
Expendable Trusts	331,049	331,049	
Encumbrances	118,679	118,679	
Conservation	53,389	53,389	
Town Property Acquisition	465,390	465,390	
Police Details	403	403	
Recreation	93,819	93,819	
Unassigned	6,301,837	6,301,837	
	<u>\$ 9,431,122</u>	<u>\$ 919,726</u>	<u>\$ 10,350,848</u>

NOTE 10—PROPERTY TAXES

Taxes are levied on the assessed valuation of all taxable real property as of the prior April 1 (\$3,943,560,976 as of April 1, 2021) and are due in two installments on July 1, 2021 and January 19, 2022. 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 18-month periods ended June 30, 2022 were \$14,299,211 and \$3,998,050 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 June 30, 2022, 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 liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be

TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the 18-Month Period Ended June 30, 2022

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 June 30, 2022.

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 NET POSITION

During the 18-month period ended June 30, 2022, it was determined that capital assets of the governmental activities were overstated, as previously reported. The impact on net position of the governmental activities as of January 1, 2021 is as follows:

	Governmental Activities
Net Position - January 1, 2021 (as previously reported)	\$ 21,910,876
Amount of restatement due to:	
Overstatement of capital assets	(105,802)
Net Position - January 1, 2021, as restated	<u><u>\$ 21,805,074</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 18-Month Period Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Favorable (Unfavorable)
	Original	Final		
Revenues:				
Taxes	\$ 9,093,663	\$ 9,093,663	\$ 9,051,735	\$ (41,928)
Licenses and permits	2,614,500	2,614,500	3,205,282	590,782
Intergovernmental	508,535	610,665	683,170	72,505
Charges for services	265,500	265,500	371,172	105,672
Interest income	112,500	112,500	42,712	(69,788)
Miscellaneous	122,000	122,000	219,455	97,455
Total Revenues	12,716,698	12,818,828	13,573,526	754,698
Expenditures:				
Current operations:				
General government	3,540,988	3,540,988	3,378,894	162,094
Public safety	4,223,991	4,223,991	3,872,889	351,102
Highways and streets	2,892,725	2,892,725	2,710,011	182,714
Sanitation	1,197,051	1,197,051	1,080,571	116,480
Health and welfare	247,951	247,951	215,798	32,153
Culture and recreation	1,409,209	1,409,209	1,133,202	276,007
Capital outlay	2,005,042	1,799,702	1,687,545	112,157
Total Expenditures	15,516,957	15,311,617	14,078,910	1,232,707
Excess revenues over (under) expenditures	(2,800,259)	(2,492,789)	(505,384)	1,987,405
Other financing sources (uses):				
Transfers in	1,803,564	1,500,970	1,473,482	(27,488)
Transfers out	(1,125,783)	(1,125,783)	(1,201,072)	(75,289)
Total Other financing sources (uses)	677,781	375,187	272,410	(102,777)
Net change in fund balance	(2,122,478)	(2,117,602)	(232,974)	1,884,628
Fund Balance - beginning of year				
- Budgetary Basis	6,613,399	6,613,399	6,613,399	-
Fund Balance - end of year				
- Budgetary Basis	\$ 4,490,921	\$ 4,495,797	\$ 6,380,425	\$ 1,884,628

SCHEDULE 2

TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE

Schedule of Changes in the Town's Proportionate Share of the Net OPEB Liability
For the 18-Month Period Ended June 30, 2022

Cost-Sharing Multiple Employer Plan Information Only					
Measurement Period Ended	Town's Proportion of the Net OPEB Liability	Town's Proportionate Share of the Net OPEB Liability	Town's Covered Payroll	Town's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability
June 30, 2021	0.08345209%	\$ 334,190	\$ 2,841,612	11.76%	11.06%
June 30, 2020	0.09515222%	\$ 416,490	\$ 2,939,948	14.17%	7.74%
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%
June 30, 2016	*	*	*	*	*
June 30, 2015	*	*	*	*	*
June 30, 2014	*	*	*	*	*
June 30, 2013	*	*	*	*	*
June 30, 2012	*	*	*	*	*

* 10 Year schedule, historical information not available

Significant Actuarial Assumptions					
Measurement Periods	Inflation	Salary Increases	Investment Rate of Return	Mortality Table	Mortality Scale
June 30, 2020 - 2021	2.00%	5.60%	6.75%	Pub-2010	MP-2019
June 30, 2016 - 2019	2.50%	5.60%	7.25%	RP-2014	MP-2015
June 30, 2013 - 2015	3.00%	3.75-5.80%	7.75%	RP-2000	Scale AA

SCHEDULE 3
TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
Schedule of Town OPEB Contributions
For the 18-Month Period Ended June 30, 2022

<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>
June 30, 2022**	\$ 56,769	\$ (56,769)	\$ -	\$ 4,405,985	1.29%
December 31, 2020	\$ 40,335	\$ (40,335)	\$ -	\$ 2,881,675	1.40%
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%
December 31, 2016	*	*	*	*	*
December 31, 2015	*	*	*	*	*
December 31, 2014	*	*	*	*	*
December 31, 2013	*	*	*	*	*
December 31, 2012	*	*	*	*	*

* 10 Year schedule, historical information not available

** For the 18-month period ended June 30, 2022

SCHEDULE 4
TOWN OF MELTONBOROUGH, NEW HAMPSHIRE
Schedule of Changes in the Town's Total OPEB Liability and Related Ratios
For the 18-Month Period Ended June 30, 2022

<u>Single Employer Plan Information Only</u>		<u>2022</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Total OPEB Liability:											
Service cost	\$ 38,062	\$ 28,704	\$ 28,704	\$ 29,718	*	*	*	*	*	*	*
Interest	8,659	10,217	7,452	7,452	*	*	*	*	*	*	*
Changes of assumptions or other inputs	(62,297)	23,666	40,381	(81,679)	*	*	*	*	*	*	*
Differences between expected and actual experience	(7,677)	(36,376)	(47,335)	(36,643)	*	*	*	*	*	*	*
Net change in total OPEB liability	(23,253)	26,211	29,202	(81,152)	-	-	-	-	-	-	-
Total OPEB Liability - beginning of year	\$ 370,388	\$ 344,177	\$ 314,975	\$ 396,127	*	*	*	*	*	*	*
Total OPEB Liability - end of year	\$ 347,135	\$ 310,388	\$ 344,177	\$ 314,975	*	*	*	*	*	*	*
Covered employee payroll:											
Total OPEB liability as a percentage of covered employee payroll	9.16%	16.88%	13.42%	12.71%	*	*	*	*	*	*	*
<u>Significant Actuarial Assumptions</u>											
Discount rate	3.54%	2.12%	2.74%	4.10%	*	*	*	*	*	*	*
Health cost trend rates:											
Initial	4.7% - 2022	4.9% - 2020	4.6% - 2019	4.6% - 2018	*	*	*	*	*	*	*
Ultimate	4.2% - 2029	4.3% - 2027	4.7% - 2025	4.7% - 2024	*	*	*	*	*	*	*
Mortality table	Pub-2010	Pub-2010	RP-2000	RP-2000	*	*	*	*	*	*	*
Salary increase rate	2.80%	2.75%	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 18-Month Period Ended June 30, 2022

<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, 2021	0.09684752%	\$ 4,292,204	\$ 2,841,612	151.05%	72.22%
June 30, 2020	0.10585784%	\$ 6,770,827	\$ 2,939,948	230.30%	58.72%
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%
June 30, 2012	*	*	*	*	*

* 10 Year schedule, historical information not available

Significant Actuarial Assumptions

<u>Measurement Periods</u>	<u>Inflation</u>	<u>Salary Increases</u>	<u>Investment Rate of Return</u>	<u>Mortality Table</u>	<u>Mortality Scale</u>
June 30, 2020 - 2021	2.00%	5.60%	6.75%	Pub-2010	MP-2019
June 30, 2016 - 2019	2.50%	5.60%	7.25%	RP-2014	MP-2015
June 30, 2013 - 2015	3.00%	3.75-5.80%	7.75%	RP-2000	Scale AA

SCHEDULE 6
TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
Schedule of Town Pension Contributions
For the 18-Month Period Ended June 30, 2022

<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>
June 30, 2022**	\$ 812,831	\$ (812,831)	\$ -	\$ 4,405,985	18.45%
December 31, 2020	\$ 448,601	\$ (448,601)	\$ -	\$ 2,881,675	15.57%
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%
December 31, 2012	*	*	*	*	*

* 10 Year schedule, historical information not available

** For the 18-month period ended June 30, 2022

TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
For the 18-Month Period Ended June 30, 2022

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, and budgetary transfers in and out as follows:

	Revenues and Other Financing Sources	Expenditures and Other Financing Uses
Per Exhibit D	\$ 13,513,376	\$ 14,685,748
Difference in property taxes meeting susceptible to accrual criteria	(110,158)	
Encumbrances - December 31, 2020		(20,974)
Encumbrances - June 30, 2022		118,679
Non-budgetary revenues and expenditures	195,309	(704,543)
Non-budgetary transfers in	(25,001)	
Budgetary transfers in and out	1,473,482	1,201,072
Per Schedule 1	<u>\$ 15,047,008</u>	<u>\$ 15,279,982</u>

NOTE 2—BUDGETARY FUND BALANCE

Components of the budgetary fund balance for the General Fund at June 30, 2022 are as follows:

<i>Committed for:</i>	
Continuing appropriations	\$ 4,876
<i>Unassigned</i>	<u>6,375,549</u>
	<u>\$ 6,380,425</u>

SCHEDULE A
TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
Combining Balance Sheet
Governmental Funds - All Nonmajor Funds
For the Year Ended December 31, 2000

SCHEDULE B
TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds - All Nonmajor Funds
For the 18-Month Period Ended June 30, 2022

SCHEDULE C
TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
Combining Statement of Fiduciary Net Position
Fiduciary Funds - All Custodial Funds
June 30, 2022

	School Custodial Funds	Performance Bond Custodial Funds	Tax Custodial Funds	Combining Totals
ASSETS				
Cash and cash equivalents		\$ 16,994		\$ 16,994
Investments	<u>\$ 1,095,908</u>			<u>1,095,908</u>
Total Assets	<u>1,095,908</u>	<u>16,994</u>	<u>\$ -</u>	<u>1,112,902</u>
LIABILITIES				
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET POSITION				
Restricted for:				
School district	1,095,908			1,095,908
Others		16,994		16,994
Total Net Position	<u>\$ 1,095,908</u>	<u>\$ 16,994</u>	<u>\$ -</u>	<u>\$ 1,112,902</u>

SCHEDULE D
TOWN OF MOULTONBOROUGH, NEW HAMPSHIRE
Combining Statement of Changes in Fiduciary Net Position
Fiduciary Funds - All Custodial Funds
For the 18-Month Period Ended June 30, 2022

	School Custodial Funds	Performance Bond Custodial Funds	Tax Custodial Funds	Combining Totals
ADDITIONS:				
Investment earnings:				
Interest income	\$ 74,171			\$ 74,171
Net decrease in the fair value of investments	(133,375)			(133,375)
Total Investment earnings (losses)	<u>(59,204)</u>	\$ -	\$ -	<u>(59,204)</u>
Property tax collections for other governments			18,297,261	18,297,261
Motor vehicle fee collections for other governments			955,710	955,710
Miscellaneous	200,000	12,000		212,000
Total Additions	<u>140,796</u>	<u>12,000</u>	<u>19,252,971</u>	<u>19,405,767</u>
DEDUCTIONS:				
Beneficiary payments to other governments	325,950			325,950
Beneficiary payments to others		7,970		7,970
Payments of property tax to other governments			18,297,261	18,297,261
Payments of motor vehicle fees to other governments			955,710	955,710
Total Deductions	<u>325,950</u>	<u>7,970</u>	<u>19,252,971</u>	<u>19,586,891</u>
Change in net position	(185,154)	4,030	-	(181,124)
Net Position - beginning of year	<u>1,281,062</u>	<u>12,964</u>	<u>-</u>	<u>1,294,026</u>
Net Position - end of year	<u>\$ 1,095,908</u>	<u>\$ 16,994</u>	<u>\$ -</u>	<u>\$ 1,112,902</u>

Tax Collector's Report
SUMMARY OF TAX ACCOUNTS
January 1, 2021 – June 30, 2022
Town of Moultonborough, NH

-DEBITS-

	Levies of	
	2021/2022	2020
Uncollected Taxes-Beginning of Fiscal Year		
Property Taxes	\$ 710,858.01	
Land Use Change	\$	
Yield Taxes	\$	
Property Tax Credit Balance	(\$ 17,506.58)	
Taxes Committed This Year:		
Property Taxes 2021	\$27,318,178.00	\$
Property Taxes 2022 (July)	\$13,778,714.00	
Land Use Change	\$	\$
Yield Taxes 2021	\$ 27,469.20	\$ 13,943.82
Yield Taxes 2022	\$ 172.62	
Overpayment:		
Property Taxes	\$ 98,966.95	\$
Property Tax-Interest & Costs	\$ 21,370.47	\$ 16,415.90
Land Use Change & Yield Tax-Interest	\$	\$
TOTAL DEBITS	\$ 41,227,364.66	\$ 741,217.73

-CREDITS-

Remitted to Treasurer During Period:		
Property Taxes 2021	\$ 27,301,086.78	\$ 599,772.11
Property Taxes July 2022	\$ 11,474,394.71	
Yield Tax 2021	\$ 24,456.60	\$ 13,933.86
Yield Tax 2022	\$ 172.62	
Land Use Change Tax	\$	\$
Interest (Inc lien conversion)	\$ 16,265.47	\$ 11,010.40
Property Tax-Costs	\$ 5,105.00	\$ 5,405.50
Conversion to Lien (principal only 2021)	\$ 82,717.74	\$ 110,847.33
Abatements Made:		
Property Taxes 2021	\$ 78,866.29	\$ 238.57
Property Taxes 2022	\$ 7,847.00	
Yield Taxes	\$ 3,012.60	\$ 9.96
CURRENT LEVY DEEDED	\$ 30.00	

UNCOLLECTED TAXES-END OF YEAR

Property Taxes	\$ 2,296,472.29	
Land Use Change	\$	
Yield Taxes	\$	
Property Tax Credit Balance	(\$ 63,062.44)	
TOTAL CREDITS	\$ 41,227,364.66	\$ 741,217.73

Tax Collector's Report
 SUMMARY OF TAX ACCOUNTS
 January 1, 2021 – June 30, 2022
 Town of Moultonborough, NH

-DEBITS-			
	Levies of		
	2021	2020	2019 & Prior Years
Unredeemed Liens Bal. Beg.			
Of Fiscal Yr		\$118,287.77	\$ 125,564.46
Liens Executed During Fiscal Year	\$ 88,433.46		
Interest & Costs Collected			
(After Lien Execution)	\$ 559.91	\$ 4,543.80	\$ 26,811.01
Refunds	<u>\$</u>	<u> </u>	<u> </u>
 TOTAL DEBITS	 \$ 88,993.37	 \$ 122,831.57	 \$ 152,375.47
-CREDITS-			
Remittance to Treasurer:			
Redemptions	\$ 25,873.67	\$ 88,030.04	\$ 91,951.31
Interest/Costs (After			
Lien Execution)	\$ 559.91	\$ 4,543.80	\$ 26,811.01
Abatements of Unredeemed Taxes	\$	\$ 127.00	\$
Liens Deeded to Municipality	\$	\$ 101.60	\$ 204.49
Unredeemed Liens Bal. End of Year	<u>\$ 62,559.79</u>	<u>\$ 30,029.13</u>	<u>\$ 33,408.66</u>
 TOTAL CREDITS	 \$ 88,993.37	 \$ 122,831.57	 \$ 152,375.47

For the 7th year in a row our tax rate went down from \$6.98 in 2021 to \$4.78 in 2022. Our tax rate was confirmed later in 2022, resulting in a January 11, 2023 bill due date. As you will note in the report, it reflects the 18 month period from January 1, 2021 to June 30, 2022, as the town has recently moved to an optional fiscal year.

In 2022, Corrine Davis-Sullivan retired as our Office Clerk, and we welcomed Shelby Boudreau into our office as our new Office Clerk.

I would like to remind the taxpayers that we offer Paperless Billing for taxpayers who wish to “go green” and receive their tax bill electronically. This feature has become especially helpful for those property owners who travel, are seasonal residents, and for those who wish to avoid potential mail forwarding problems. You do not have to pay online to take advantage of Paperless Billing. If you would like more information regarding Paperless Billing, you may call our office, or reach out to us via email. Also, you do not have to sign up for Paperless Billing to pay online.

Respectfully submitted,
 Ashley Pouliot
 Certified Tax Collector

Report of the Town Clerk
January 1, 2022 - December 31, 2022

	<u>ISSUED</u>	<u>REVENUE</u>
MOTOR VEHICLE PERMITS		\$1,889,177.40
Registrations	11,407	
Titles	1,762	
Municipal Agent (State decals, plate work)	11,517	
BOAT REGISTRATIONS - Fees collected for town	1,221	\$26,977.97
(Fees Collected State \$60,175.50)		
DOG LICENSE FEES	1,297	\$9,092.50
UNIFORMED COMMERCIAL CODE FILING FEES	142	\$2,130
VITAL STATISTIC FEES	329	\$4,196.95
Certified copies (Birth, death, marriage, divorce)		
MARRIAGE LICENSES	40	\$2,000
MISCELLANEOUS FEES		\$869.60
Pole licenses, aqua-therm permits, articles of agreement, Filing, checklists, copies		
TOTAL AMOUNT COLLECTED FOR TOWN		\$1,934,444.42
TOTAL AMOUNT COLLECTED FOR STATE AS A MOTOR VEHICLE MUNICIPAL AGENT INCLUDING BOATS		\$ 650,435.09
TOTAL COLLECTED:		\$2,584,879.51

2022 was another year of great growth for the town of Moultonborough. We in the Town Clerk's office continue to see new residents moving to town at a steady rate and bringing with them plenty of car registrations, dog licenses, vital events to record (such as births, deaths, and marriages), and other transactions which require our time and careful attention. At the end of the year, the Moultonborough Town Clerk's office was pleased to receive approval for an increase in staffing that allows us to better meet this growing population.

I'm happy to announce that the addition of a new position also enables us to expand our public business hours to 7:30 am – 4 pm, Monday – Friday, with no mid-day closure which coordinates with most other offices within Town Hall. I'm grateful that we will be able to increase our service to the community leading up to the next Presidential election cycle since four-election years are always extremely busy in our office!

2022 was a three-election year, which meant that staying on top of our regular responsibilities with the addition of two extra elections was a real challenge. To illustrate the growth in our workload over the past several years: during the November 2018 General Election, Moultonborough voters cast 473 absentee ballots. For the November 8th, 2022 General Election, Moultonborough voters cast 657 absentee ballots which is just three ballots short of absentees cast in the 2016 Presidential election. This volume of pre-election work is unprecedented in our town other than during Presidential elections which always have the greatest voter engagement.

To better assist our waterfront property owners, in 2022 we added an aqua-therm payment option online. This allows individuals to easily submit the payment and information required by RSA 270:34 without having to be present. Permits for dock bubblers/heating/circulating devices have been required for many decades, but most people are unaware of that law. Our office has been trying to spread the word as best we can to ensure safety on our lakes and prevent our citizens from having to pay fines for non-compliance.

I encourage dog owners to renew their dog licenses early every year to avoid late fees and fines. Dog licenses are due April 30th of each year but can be processed starting in January. If you're in Town Hall for any other business, swing by the Clerk's office to cross this task off your list early. These can also be renewed online, through the mail, or through the drop box outside Town Hall. Fees are: \$7.50 for a spayed/neutered dog, \$10.00 for an unaltered dog, and \$3.00 for the first dog owned by a senior. Group rates are available for households with five or more dogs.

Thank you to the boat owners who processed their registrations with us in 2022. You kept \$26,977.97 in town! Boat registrations still can't be done online, but we are happy to help in the Town Clerk's office if you bring in your renewal letter or last year's registration (both signed by the primary owner) and your ID.

Thanks to all other Moultonborough residents and non-residents for your support throughout this past year.

Respectfully submitted,
Julia Marchand
Moultonborough Town Clerk

Supervisors of the Checklist

The Supervisors of the Checklist perform the functions of registering voter(s) and updating the voter checklist to include the name, address, and party affiliation of each voter. The Supervisors are present during all elections and at regularly noticed Supervisor Sessions to register new voters, update voter information and make requested changes to the voter checklist.

Notices for Supervisor Sessions are found on the Town website and in a local newspaper. The notice states the date and time of the Session which is held at Moultonborough Town Hall.

The 2023 Town/School Election and Town Meeting will be held in May. The School District Meeting was held on March 11, 2023. The next Primary will be the 2024 Presidential Primary followed by the Presidential Election in November of 2024.

New Hampshire RSA 654:39 requires the Supervisors of the Checklist to verify the voter checklist in the years ending in (1) (2001, 2011, 2021 etc.) This is referred to as a “purge” and is performed every 10 years. The last purge was completed in 2021 and was submitted to the Secretary of State’s Office. In addition to the purge, regular maintenance is done to the checklist on an ongoing basis.

As of the last State mandated session on October 26, 2022, the total number of registered voters for Moultonborough is 4276 consisting of 929 democrats, 1739 republicans and 1608 undeclared voters.

We would like to take the opportunity to thank Laurie Whitley for the many years of service she gave to the Town of Moultonborough. We will miss her proficiency, dedication and kindness that she brought to the position of Supervisor of the Checklist. We give her many thanks for helping us to do the job of Supervisor.

Respectfully submitted,
Kathleen Remson, Chair
Marie Samaha
Barbara Wakefield

Treasurer's Report - 2022		
Checking Account		
Balance - January 1st - 2022		\$ 7,568.34
Receipts		
	Tax Collector	\$ 28,375,305.78
	Town Clerk	\$ 1,934,444.42
	Town Offices	\$ 3,716,767.67
	Transfers In - From Savings Account	\$ 17,571,385.84
	Transfers In - From Other Accounts - RRF	\$ 88,098.84
		\$ 51,686,002.55
	Other - Voided Check, Etc.	\$ 70,548.57
	Interest	\$ 41.15
		\$ 70,589.72
Payments		
	Total Payments for all Purposes	\$ 30,755,173.62
	Transfers Out - To Savings Account	\$ 20,189,935.00
	Transfers Out - To Other Accounts - RRF	\$ 47,179.61
	Town of Moultonborough, Withholding	\$ 764,854.45
		\$ 51,757,142.68
Balance - December 31st - 2022		\$ 7,017.93
Savings Account		
Balance - January 1, 2022		\$ 7,402,279.19
	Transfer From Checking	\$ 20,189,935.00
	Interest	\$ 45,000.84
		\$ 20,234,935.84
	Transfer To Checking	\$ 17,571,385.84
Balance December 31, 2022		\$ 10,065,829.19
	Continued on Next Page	

Recreation Revolving Fund		
Balance - January 1, 2022		\$ 76,493.47
	Transfers In - Revenue	\$ 129,167.35
	Interest	\$ 105.84
		\$ 129,273.19
	Transfers Out - Expenditures	\$ 91,514.11
Balance December 31, 2022		\$ 114,252.55
<hr/>		
Conservation Commission Fund		
Balance - January 1, 2022		\$ 58,386.20
	Transfers In - Revenue	\$ -
	Interest	\$ 5.53
		\$ 5.53
	Transfers Out - Expenditures	\$ 5,300.00
Balance December 31, 2022		\$ 53,091.73
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Heritage Commission Fund		
Balance - January 1, 2022		\$ 720.26
	Transfers In - Revenue	\$ -
	Interest	\$ 0.08
		\$ 0.08
	Transfers Out - Expenditures	\$ -
Balance December 31, 2022		\$ 720.34
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Development Services Board, Consultant Services		
Balance - January 1, 2022		\$ 8,130.19
Transfers In - Revenue	\$	7,000.00
Interest	\$	-
	\$	15,130.19
Transfers Out - Expenditures	\$	10,153.75
Balance December 31, 2022	\$	4,976.44

LLP, Moultonborough Falls Conservation Area		
Balance - January 1, 2022	\$	18,245.78
Transfers In - Revenue	\$	250.00
Interest	\$	-
	\$	250.00
Transfers Out - Expenditures	\$	120.60
Balance December 31, 2022	\$	18,375.18

Respectfully Submitted,
 Nancy Goss
 Treasurer

Advisory Budget Committee

Established in July of 2008, Moultonborough's Advisory Budget Committee (ABC) is an appointed volunteer body whose mission is to provide the governing bodies and the community at large with an independent review and objective analysis of proposed budgets.

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 alternate at-large, one School Board member and one Select Board member. A huge thank you goes to all ABC volunteers for the extraordinary time and effort they put into budget review.

As part of the formal budget process, the ABC reviews all operating and capital budget proposals and proposed monetary warrant articles for Fiscal Year 2024 for the School, Town, and Library. The ABC's review and analysis provide constructive recommendations on planned budgets. Additionally, we strive to provide assurance and confidence to the public that the budgets do indeed represent community needs, and that they are balanced carefully with community resources.

All of the budgets, School, Town, and Library go through several levels of review and revision, starting at the individual and department levels and working up through administration and Board subcommittees (or Trustees for the Library), before they get to the full Board and ABC review, where further additions, deletions, and adjustments are made.

The proposed School operating budget for 2023-2024 stands at \$17,402,067 compared to \$15,894,320 for the current prior year, which represents an increase of \$1,507,747 or 9.48%.

The proposed Library Operating Budget for 2023-2024 has not yet been finalized. The Trustees plan to request the addition of \$35,000 to the Capital Reserve to cover future building repairs and improvements. At the time of this writing, the Town operating and capital budgets are still in process. We have actively been reviewing the progress to date and do anticipate a few changes in staffing operations from the prior years. This budget will be impacted by inflationary factors as experienced in the School and Library reviews. When final, our complete review can be found on the Town website.

This past year has seen inflationary pressures and supply chain issues affect our own household budgets, and it is no different for the Schools, Town, and Library. The regional Consumer Price Index (CPI) is up by about 8.2%, and even Social Security has recognized these pressures with an 8.7% increase in 2023.

While the ABC appreciates the concern for taxpayers struggling in the current inflationary environment, we are concerned that the artificially low 2022 tax rate will be followed by a significant increase in next year's tax rate. Taxpayers need to be aware of that probability. The 2022 tax rate of \$4.78 per thousand was set using three one-time revenue sources that collectively add up to 4.3 million dollars. Taxpayers need to be aware that when the tax rate is set next fall, it will potentially increase by \$0.88. The rate may increase further depending on capital requests and other one-time expenditures that may be voted on during the May Town Meeting. Any increase or decrease in the Town valuation will also have an impact on the rate going forward.

Complete, detailed reports including our recommendations, when complete, will be available on the Town and School websites.

Respectfully submitted,
Kay Peranelli, Chair

Members: Joe Adams, Member at Large; Mary Phillips, Member at Large
Linda Murray, Alternate at Large; Jean Beadle, Select Board Rep.
Kathy Garry, School Board Rep.

Trustee of the Trust Funds

The town Trustees manage two portfolios: Capital Reserve (CR), i.e., taxpayer dollars, and Trust Funds (TF), donated dollars for defined purposes. The state has different investment options for both account types. Under our investment policy, which complies with state limits, CRs cannot exceed 30% invested in stocks. TFs can invest up to 65% in stocks. Additionally, investments in both stocks and bonds must be made in accordance with NH RSAs.

2022 was a challenging year for both the stock and bond markets. However, two points worth noting. First, our CR loss in equities (-11.59%) was not as bad as the benchmark S&P (-18.10%) primarily because our investments in stock are limited to less risky securities. Also, gains or losses in equities are not actual realized until the security is sold. (Our stock portfolio generally tends to be medium to longer term.) Second, the face value of CR bonds was \$3,400,000 with a market value of \$3,192,740. That's a \$207,260 "paper loss" and is erased by holding the bonds to maturity which is the normal intent of the Trustees.

The stock market has proven to be resilient over time. As such, the conclusion of the Trustees in conjunction with Bank of New Hampshire is that a continued partial investment of our Capital Reserves in equities is prudent.

Respectfully submitted,
Paul Ardito, Chairman
Paul Daisy
Rich Merkle
Don Margeson, Alternate
Robert Waldron, Alternate

Town of Moultonborough NH

Trust Funds

as of December 31, 2022

Date of Creation	Name of Trust Fund	Fund Number	Purpose	PRINCIPAL					INCOME					Grand Total		
				Beginning Year	Additions/ New Funds Created	Expended During Period	Cash Capital Gains	(Loss) on Securities	Balance End of Period	Beginning Year	Income During Period	Received During Period	Balance End of Period			
1/1/1986	Library Trust	TF100	Common Trust, Library	106,975.18	1,000.00	-	488.70	1,453.05	109,916.93	10,758.22	2,607.12	(2,267.84)	11,097.50	121,014.43		
5/14/2009	Cemetery Trust	TF102	Common Trust Cemetery	11,500.22	-	-	52.52	260.70	11,813.44	9,818.20	478.69	-	10,296.89	22,110.33		
2007	Children's Christmas Trust	TF104	Memorial	14,211.36	-	-	64.44	217.18	14,492.98	3,548.38	388.77	-	3,947.15	18,440.13		
2016	Cheele Environmental Trust	TF106	Special Fund	59,322.25	8,105.00	(10,320.21)	256.30	760.11	58,165.45	224.93	1,279.27	(1,266.58)	237.62	58,423.07		
2022	Miller Environmental Trust	TF110	Memorial	17,912.68	-	-	81.22	273.71	18,267.61	4,470.50	502.59	-	4,973.09	23,240.12		
2016	Adèle Taylor Trust	TF112	Memorial	38,705.00	-	-	175.9	476.52	39,447.01	178.96	875.15	-	1,054.11	40,501.12		
3/22/2012	Human Services Fuel Assistance	TF114	Fuel Assistance	22,251.19	-	-	691.83	2,056.89	155,602.58	13,643.93	3,697.83	(2,000.00)	15,341.76	170,944.34		
2018	Moultonborough Recreation Sch Fund	TF115	-	2,327.39	454.00	-	100.62	279.99	22,630.90	477.99	507.41	(328.00)	657.40	23,288.30		
2022	Fire Department Trust	TF118	-	106,461.02	(708.52)	-	12.55	28.75	2,822.66	150.49	59.10	-	209.59	3,032.28		
2022	Dr Richard Ames Memorial Trust	TF119	-	250,986.08	-	-	1,120.90	(1,096.70)	105,123.19	-	1,214.65	(541.48)	673.17	105,796.36		
TOTAL TRUST FUNDS				426,209.13	367,006.10	(11,028.73)	3,513.86	4,709.40	790,409.76	43,271.60	12,794.51	(6,403.90)	49,662.21	840,071.97		
12/20/2006	Visiting Nurse Services	CR100	Visiting Nurse Services	32,631.67	-	-	-	(92.70)	32,558.97	12,881.19	925.72	-	-	13,806.91	46,365.88	
1989/2012	Public Works Equipment	CR102	Equipment	306,872.92	-	-	-	(97.05)	305,897.67	941.24	6,254.24	-	-	7,195.96	313,993.83	
1993	Municipal Building Maintenance Fund	CR104	Maintenance	1,193,882.77	-	(34,348.79)	-	(3,779.74)	1,155,764.24	19,479.18	24,571.47	(36,161.21)	-	1,163,653.88		
1989	Fire Fighting	CR106	Equipment	445,317.24	110,000.00	-	-	(1,415.28)	553,901.96	948.57	9,898.31	-	-	10,846.88	564,748.84	
1995	Rangeway	CR108	Maintenance	23,072.22	-	-	-	(56.94)	20,165.72	879.15	-	-	21,034.87	44,051.15		
1995	Historical Bldg Fund	CR110	Maintenance	85,605.42	-	-	-	(263.89)	85,341.53	9,646.44	1,935.86	-	-	11,582.30	96,923.83	
1993 & 1995	Appraisal	CR112	Appraisal	99,538.86	-	(22,689.99)	-	(316.37)	76,552.50	192.38	1,845.11	(1,360.01)	-	677.48	77,229.98	
1995	Playground	CR114	Maintenance & Improvement	169.22	-	-	(0.53)	168.69	18.97	3.82	-	-	22.79	191.48		
1995 & 1999	Dry Hydrant Fund	CR116	Maintenance	80,281.85	-	(1,042.11)	-	(255.15)	78,984.59	169.98	1,618.48	(1,111.89)	-	676.57	79,861.16	
7/13/2012	Police Dept Service	CR118	Services to Castle in the Clouds	2,678.72	-	-	-	(8.22)	2,670.50	338.86	61.34	-	-	400.20	3,070.70	
3/13/2002	Police Dept Communication Equip	CR120	Capital Reserve	44,551.15	-	-	-	(139.69)	44,391.46	2,209.04	949.83	-	-	3,158.87	47,550.33	
4/26/2011	Recreation	CR122	Recreation Fac	25,406.80	-	-	-	(79.11)	25,327.69	1,943.12	555.81	-	-	2,988.93	27,326.62	
3/13/2002	Leer's Mill	CR126	Maintenance Fund	1,153.25	-	-	-	(3.63)	1,149.62	45.64	3.47	-	-	70.01	1,219.63	
3/13/2002	Christmas Maintenance	CR128	Maintenance Fund	1,947.77	-	-	-	(5.39)	1,942.38	925.58	58.43	-	-	984.01	2,926.39	
1992	School Building/Maintenance**	CR130	Renovations & Buildings	247,182.56	150,000.00	-	-	(1,392.34)	365,790.22	405.26	6,781.76	-	-	7,187.02	402,977.24	
2022	SAU #445 School Technology	CR131	-	50,000.00	-	-	-	(202.22)	49,797.73	-	523.30	-	-	523.30	50,321.08	
2005	Special Education	CR132	Special Education	390,975.59	-	-	-	(1,186.36)	389,789.23	68,872.62	9,285.53	-	-	75,158.15	464,947.38	
2005	Town Property Acquisition	CR134	Purchase Town Property	425,948.93	-	-	-	(1,336.55)	424,612.38	57,579.44	10,030.55	-	-	67,609.99	502,222.37	
2007	Community Substance Abuse	CR136	Capital Reserve	20,479.49	-	-	-	(64.11)	20,415.38	1,170.77	439.96	-	-	1,610.73	22,026.11	
2007	Communications Technology	CR138	Capital Reserve	236,733.39	-	-	-	(74.40)	235,980.99	12,044.61	5,055.54	-	-	17,100.15	253,091.14	
12/29/2010	Mffail Control	CR140	Special Fund	127,205.23	40,000.00	(24,555.96)	-	(404.16)	142,265.11	408.97	2,695.46	(1,904.04)	-	1,201.39	143,466.50	
7/13/2012	Fire Dept Service	CR142	Services to Castle in the Clouds	2,678.72	-	-	-	(8.22)	2,670.50	338.86	61.34	-	-	400.20	3,070.70	
6/9/1905	Public Works Equipment	CR144	Capital Reserve	23,339.27	-	-	-	-	(70.70)	23,268.57	4,072.04	557.14	-	-	-	-
6/30/1905	Community Senior Center	CR148	Capital Reserve	273,420.54	230,000.00	(276,132.26)	-	(688.92)	226,418.36	642.07	5,191.56	(3,856.74)	-	4,629.18	27,887.75	
3/1/2016	States Landfill Improvement	CR150	Capital Reserve	2,775.50	22,000.00	(304.41)	-	(8.60)	24,402.49	34.40	219.13	(66.59)	-	186.94	22,401.25	
3/1/2016	Townwide Information Technology	CR152	Capital Reserve	5,336.84	-	-	-	(16.59)	5,340.25	519.43	119.44	-	-	638.87	24,589.43	
2/1/2017	Maintenance Fund	CR154	Capital Reserve	738,533.66	-	(563,748.98)	-	(2,346.80)	172,497.88	2,238.56	10,715.66	(10,917.02)	-	2,037.20	174,535.08	
3/30/2017	Roads Improvement Fund	CR156	Capital Reserve	212,086.03	-	(1,539.05)	-	(655.73)	211,442.30	14,477.82	4,601.41	-	-	19,787.23	230,521.53	
3/26/2018	Playway Phase II Fund	CR158	Capital Reserve	9,981.98	25,000.00	(31.52)	33,421.41	110.94	426.56	(110.95)	426.55	-	-	33,847.96	33,847.96	
5/27/2021	Library Building	CR159	-	5,069,839.59	627,000.00	(924,322.55)	-	(16,725.91)	4,755,791.13	229,812.70	106,286.76	(55,482.45)	-	280,617.01	5,036,408.14	
TOTAL CAPITAL RESERVE FUNDS																
Grand Total				5,496,048.72	994,006.10	(935,321.28)	(12,016.51)	5,462,200.89	273,084.30	119,081.27	(61,886.35)	330,279.22	5,876,480.11			

Report of The Library Common Trust Fund of The Town of MOULTONBOROUGH, N.H. on DECEMBER 31, 2022

DATE OF CREATION	NAME OF TRUST FUND	PURPOSE OF TRUST FUND	HOW INVESTED	BALANCE BEGINNING YEAR	NEW FUNDS CREATED	CASH & REALIZED GAINS OR (LOSSES)	WITHDRAWALS	BALANCE END YEAR	BALANCE BEGINNING YEAR	DURING YEAR AMOUNT	EXPENDED DURING YEAR	BALANCE END YEAR	INCOME		GRAND TOTAL OF PRINCIPAL & INCOME
													PRINCIPAL	INCOME	
12/26/2000	Altman, Maria	Library	Common Trust	1,440.42	0.00	2.34		1,466.73	154.98	36.33	30.73	159.58			1,626.31
1/1/1985	Bagdasarian, Elena	Library	Common Trust	128.06	0.00	15.79		130.40	13.90	3.14	2.73	14.31			144.71
1/28/2020	Bambier, John R	Library	Common Trust	955.52	0.00	15.79		971.31	1.92	21.20	18.44	4.68			975.99
5/24/1989	Bahr, Isabelle A.	Library	Common Trust	864.33	0.00	15.79		880.12	98.36	21.21	18.45	96.12			976.24
3/21/1993	Bennett, Norman	Library	Common Trust	31.97	0.00	0.58		32.55	3.28	0.78	0.68	3.38			35.93
1/1/1986	Brown, Evelyn	Library	Common Trust	320.15	0.00	5.85		326.00	34.75	7.86	6.84	35.77			361.77
5/31/1986	Carson, Robert M.	Library	Common Trust	1,248.33	0.00	22.80		1,271.13	134.13	30.61	26.63	138.11			1,409.24
2/1/1991	Chesley, Myron and Elaine	Library	Common Trust	71.58	0.00	23.38		4,010.25	401.41	96.11	83.60	413.92			4,424.17
5/19/1994	Clifford, Mary E.	Library	Common Trust	1,280.25	0.00	23.38		1,303.63	137.15	31.39	27.30	141.24			1,444.87
11/23/1987	Coyne, John V.	Library	Common Trust	691.39	0.00	12.63		704.02	74.31	16.96	14.75	76.52			780.54
9/28/1987	Davenport, Mildred	Library	Common Trust	313.78	0.00	5.74		319.52	341.5	7.70	6.70	35.15			354.67
5/9/1989	Davis, Fred E.	Library	Common Trust	544.18	0.00	9.94		554.12	58.61	13.35	11.61	60.35			614.47
3/21/1993	Dunlap, John F.	Library	Common Trust	377.62	0.00	6.89		384.51	40.19	9.25	8.05	41.39			425.90
1/14/1978	Farnham, Hebert	Library	Common Trust	154.31	0.00	2.82		157.13	16.39	3.78	3.29	16.88			174.01
7/11/1989	Foss, M. Verna	Library	Common Trust	326.54	0.00	5.97		332.51	35.35	8.01	6.97	36.39			368.90
2/1/1955	French, George B.	Library	Common Trust	1,228.06	0.00	2.34		130.40	13.90	3.14	2.73	14.31			144.71
6/12/1937	French, Martha	Library	Common Trust	4,494.35	0.00	82.09		4,576.44	483.10	110.22	95.88	497.44			5,073.88
9/1/1989	Frye, Clarence H.	Library	Common Trust	608.21	0.00	11.11		619.32	65.57	14.92	12.98	67.51			686.83
7/1/1988	Hadam, J.F.	Library	Common Trust	3,968.99	0.00	72.49		4,041.48	426.27	97.33	84.66	438.94			4,480.42
9/27/2002	Hare, Madeline H.	Library	Common Trust	1,532.09	0.00	27.66		1,559.75	144.94	37.14	32.30	149.78			1,709.53
1/31/1984	Hatch, Mildred	Library	Common Trust	249.75	0.00	4.57		254.32	27.19	6.13	5.33	27.99			282.31
5/11/1992	Hatten, Cynthia C.	Library	Common Trust	322.54	0.00	5.97		332.51	35.35	8.01	6.97	36.39			368.90
7/22/2022	Knell, Robert & Cathleen	Library	Common Trust	339.12	0.00	0.00		34,000.00	0.00	0.00	0.00	0.00			1,000.00
4/28/1998	Learned, Kathryn Morris	Library	Common Trust	33,912.53	0.00	615.84		34,528.42	3427.30	826.86	719.26	3,534.90			38,063.32
3/21/1993	Lincoln, Barbara	Library	Common Trust	76.79	0.00	1.40		78.19	8.15	1.88	1.64	8.39			86.58
10/26/1981	Locket, Sherman S.	Library	Common Trust	256.13	0.00	4.68		260.81	27.80	6.29	5.47	28.62			289.43
5/19/1994	MacKinnon, Janet L.	Library	Common Trust	1,280.25	0.00	23.38		1,303.63	137.15	31.39	27.30	32.30			1,444.87
8/6/1992	MacPhail, Barbara M.	Library	Common Trust	512.65	0.00	9.40		522.05	57.40	12.62	10.98	59.04			581.10
4/22/1969	Marin, Captain Steven	Library	Common Trust	912.62	0.00	16.65		929.27	96.90	22.36	19.45	99.81			1,029.08
2/24/1989	May, John W.	Library	Common Trust	883.30	0.00	16.12		899.42	94.26	21.65	18.83	97.08			996.50
6/22/2010	Moultonborough Grange	Library	Common Trust	1,214.06	0.00	3.85		217.91	19.56	5.17	4.50	20.23			238.14
9/27/1980	Moultonborough Library Memorial	Library	Common Trust	1,563.55	0.00	28.54		1,594.99	164.78	38.32	33.33	169.77			1,763.96
1/1/1986	Munroe, Harold H.	Library	Common Trust	480.14	0.00	8.77		488.91	51.65	11.78	10.24	53.19			542.10
1/1/1987	Patterson, G.H.	Library	Common Trust	639.94	0.00	11.67		651.61	67.67	15.67	13.63	69.71			721.32
3/18/1991	Plaisted, Richard & Ageline	Library	Common Trust	64.22	0.00	1.19		65.41	7.87	1.60	1.39	8.08			73.49
7/31/2003	Plaisted, Dorothy E.	Library	Common Trust	1,404.42	0.00	25.35		1,429.77	132.87	34.04	29.61	137.30			1,567.07
12/26/2000	Rand, Jeanne	Library	Common Trust	9,436.44	0.00	170.45		9,606.89	898.65	228.86	199.08	928.43			10,535.32
2/27/1992	Reiner, John & Martha	Library	Common Trust	12,803.25	0.00	233.84		13,037.09	1,375.16	313.97	273.11	1,416.02			14,453.11
9/10/1988	Richards, Anne H. & George D.	Library	Common Trust	2,391.83	0.00	43.68		2,435.61	256.56	58.65	51.01	264.20			2,699.71
1/14/1978	Richmond, Mary B.	Library	Common Trust	1,564.31	0.00	2.82		1,571.13	16.39	3.78	3.29	16.88			174.01
1/28/2020	Saintong, Richard A.	Library	Common Trust	1,235.18	0.00	20.41		1,255.59	2.49	27.41	23.84	6.06			1,261.65
9/22/1990	Schmidt, Julia	Library	Common Trust	1,145.12	0.00	20.86		1,165.88	119.43	28.00	24.36	123.07			1,289.05
8/28/1986	Schofield, Stephen	Library	Common Trust	153.99	0.00	2.92		161.91	16.92	3.41	3.41	17.43			180.34
6/29/1990	Severance, Katherine M.	Library	Common Trust	384.19	0.00	7.02		391.21	41.69	9.43	8.20	42.92			434.13
8/27/2003	Smart, Leonard M.	Library	Common Trust	1,455.50	0.00	26.28		1,481.78	137.69	35.28	30.69	142.28			1,624.06
12/3/2003	Sobel, Jesse & Gertrude	Library	Common Trust	255.35	0.00	4.61		259.96	24.15	6.19	5.38	24.96			284.92
12/20/2006	Swedberg, Jack	Library	Common Trust	1,425.02	0.00	32.89		1,857.91	169.32	44.16	38.42	175.06			2,032.97
3/21/1993	Taylor, Adele V.	Library	Common Trust	4,631.38	0.00	83.87		4,715.25	453.88	112.61	97.95	468.54			5,183.79
1/14/1978	Thompson, Jessie G.	Library	Common Trust	154.31	0.00	2.82		157.13	16.39	3.78	3.29	16.88			174.01
5/18/2007	Thurston Memorial	Library	Common Trust	574.13	0.00	10.33		584.46	52.45	13.88	12.07	54.26			638.72
1/1/1987	Vaipi, Josephine V.	Library	Common Trust	1,171.53	0.00	21.40		1,192.33	125.97	28.73	24.99	129.71			1,322.64
5/19/74	Visser, June	Library	Common Trust	997.80	0.00	18.22		1,016.02	106.86	24.46	21.28	110.04			1,126.06
1/31/1984	Watfield, Willis & Leah	Library	Common Trust	1,267.49	0.00	23.15		1,290.64	135.94	31.08	27.03	139.99			1,430.53
8/15/1992	Walker, Donald L.	Library	Common Trust	192.09	0.00	3.51		195.41	20.85	4.72	4.10	21.47			217.07
1/31/1984	Wiggins, Dontha	Library	Common Trust	496.52	0.00	8.89		495.41	52.27	11.93	10.38	53.82			549.23
7/10/2007	Undesignated	Library	Common Trust	127.59	0.00	2.30		129.89	11.60	3.08	2.71	11.97			141.86
	TOTALS			106,975.18	1,000.00	1,941.75		109,916.93	10,758.22	2,607.12	2,267.84	11,097.50			121,014.43

Land Use Department

Staffed by the Town Planner, the Code, Compliance & Health Officer, and their respective administrative assistants; the Land Use Office's primary responsibility is to ensure all materials submitted through this office are complete and accurate prior to review and assist those who need approvals or permitting from our Office or Land Use Boards, and to assist residents, businesses, boards, and other staff in the areas of land use, development, construction, health permitting, code issues, and requests for information.

The other major responsibilities of this department include:

- Process building, mechanical, electrical, plumbing, sign permits, and conduct required inspections.
- Enforce Zoning Ordinances, Land Use Regulations, applicable conditions of approval and Building Codes.
- Update, maintain and implement the Town's Master Plan.
- Maintain and administer the approval process for development and subdivision of land.
- Support the Planning Board, Zoning Board of Adjustment (ZBA), Conservation Commission, Heritage Commission, Capital Improvement Program Committee, Septic Health Information Task Team, Land Use Task Group, Community Development Advisory Committee and Master Plan Steering Committee, as well as The Board of Selectmen, and their subcommittees such as the Highway Safety Committee (as needed) for their respective land use, planning and development issues.
- Maintain land use records in hard copy and electronic format.
- Serve as an information resource on the Town and the development process for the public, staff, boards, and applicants.
- Represent the Town on regional and state committees and projects (as needed).
- Conduct research and grant writing.
- Plan, develop, implement, coordinate, and manage the Town's Geographic Information Systems.

Support services include staff support at meetings, preparation of the Planning and Zoning Board's meeting agendas, schedules and minutes, public notices, processing, and review of applications for permits, grant writing, web site maintenance, 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 for 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.

It is the mission of the Land Use 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, Land Use Boards, and other municipal staff 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. Excellent customer service for all residents and applicants is very important to us and we continue to search for new ways to make both document searches and the permitting process more streamlined and accessible.

In January of 2022 the Land Use Department saw the departure of longtime Code Enforcement and Health Officer Steve Zalewski, who first arrived in 2018, and helped update permit software and physical form formats in his tenure. Steve oversaw the Building Office through the uncertainty of the Covid-19 Pandemic

and increasing permit numbers in the wake of unprecedented new development. We thank Steve for all his hard work and wish him the best in his new endeavors. In March of 2022 we welcomed Scott Dvorak to the team as our new Code Enforcement and Health Officer. Scott has 9 years of experience as a code officer in Maine and has been around building and other trades for over 30 years. Scott hit the ground running in March and got right to work cutting down on the permit and inspection backlog, and has quickly established a positive reputation amongst contractors, citizens, and coworkers alike.

2022 continued the trend of increased development, and while permits issued were down slightly from the peak last year, the total cost of construction has increased dramatically, as we have seen an uptick in larger projects which require more time and scrutiny to review adequately. On average the department processed about 4.5 permits, and 4 hours of inspections, per workday throughout 2022. A proposed large housing development currently going through planning board will likely create another significant surge in permit volume in the near future. The Land Use Department continues to look to fill two more part time positions to help manage the permit flow, and work on increased efforts in digitizing archival plans and records, instituting new electronic permitting, and increased enforcement action against noncompliant properties in the coming year.

Permit activity is outlined in the table below:

Permit Activity				
	Count	Reported Cost	Estimated Cost*	Fees Collected
Building Permits	320	\$54,542,900	\$68,419,489	\$75,282
Permit Denials	8	~	~	~
Demolition Permits	19	\$0	~	\$570
Occupancy Permits	68	~	~	~
Sign Permits	9	\$1,690	\$3,807	\$225
Septic Local Approvals	79	~	~	\$1,440
Same-Day Permits**	665	\$4,327,156	\$8,987,475	\$28,650
Total Permits	1168	\$58,871,746	\$77,410,771	\$106,167

*a large portion of the permits had the cost left blank, the average cost per fee dollar of the reported permits was used to estimate the blank ones.

**Same-Day Permits consist of Mechanical/Gas, Plumbing, and Electrical permits, which are typically returned to the applicant the same day they are dropped off.

Respectfully submitted,
 Clayton Titus, Administrative Assistant
 Dari Sassan, Town Planner
 Bonnie Whitney, Administrative Assistant

Planning Board

The Moultonborough Planning Board consists of six elected members, one representative from the Board of Selectmen and up to three alternate members. These volunteers are dedicated to the quality of Moultonborough and its growth. The Board is always seeking interested individuals to serve as alternates and elected members of the Board to represent the citizens of Moultonborough. Having new volunteers to serve their town is critical in this vital activity that helps define the future of our town.

The Planning Board has review and approval of the majority of land use changes in town. These include the subdivision of lots, site plan review for commercial, multi-unit residential development and boundary line adjustments. We are also responsible for updating the Town Master Plan, the Zoning Ordinances, Site Plan, Subdivision, Earth Excavation and Driveway Regulations.

The Board met twenty (20) times in 2022 with two of those being work sessions. We normally meet each second and fourth Wednesday of each month. Meetings (regular or work session) were cancelled 8 times last year.

The following is a breakdown of Planning Board activity for 2022:

Site Plan Review (one withdrawn by applicant)	2
Boundary Line Adjustment	2
Second Dwelling on a Lot	3
Voluntary Merger of Pre-Existing Lots	9
Governmental Use of Property (Signage)	1
Design Review	1

At the 2022 Town Meeting, voters approved two Zoning amendments that the Board recommended. The first was an update to Nonconforming Structures and the second was to reorganize the location of the definitions within the Zoning Ordinance.

As Chairman (in my final year serving as a Board member) I thank each and every member of the Board for their insight and dedicated efforts in serving the citizens of Moultonborough.

I also thank our Town Planner, Mr. Dari Sassan for his guidance and excellent staff reports. I especially thank our Administrative Assistant, Ms. Bonnie Whitney who has helped us all be better administrators and Board members through her depth of knowledge of the history of the Town and of procedures.

Respectfully submitted,
Allen Hoch Chair (2023)

Members: Sandra Kelly, Vice-Chair (2024), Scott Bartlett (2023), Norm Larson (2025), John Annaian (2024), Brendan Connolly (2025), Peter Claypoole, Alt. (2024), Kevin Quinlan, Selectman Rep., (2023), Brie Stephens, (May 2022), Amy Lindamood, Resigned, (Jan. 2022)

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 does not 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 workload demands with an occasional cancellation due to inactivity or a holiday.

The following represents the Board's scheduled activity for 2022. This year we met eighteen (18) times for Regular meetings, and there were eight (6) times where meetings were cancelled due to lack of new applications.

The following is a breakdown of the Board's activity for 2022:

<u>Approved Applications:</u>	
Variance	11
Special Exceptions	5
<u>Denied Applications:</u>	
Variance	0
<u>Applications Withdrawn by Applicant:</u>	
Appeal of an Administrative Decision	1
Equitable Waiver	1
Variance	3
Total:	21

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. The role of the ZBA is to adjudicate cases within the confines of the Statutory requirements set forth in the RSA's, and it is important to note that the board members, 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

Members: Robert Stephens, Chair; Robert St. Peter - Vice Chair; Nick DeMeo; Sean Poloian; Mike Mills; Jerry Hopkins, Alternate; Steve Buy, Alternate; Richard Jenny, Alternate (Resigned 2022)

Planner: Dari Sasan
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. In 2022 the Conservation Commission reviewed, conducted site visits and provided feedback on 64 state of New Hampshire Department of Environmental Services (NH DES) wetland applications. The Conservation Commission additionally provided feedback on 9 projects as requested by the town Planning Board.

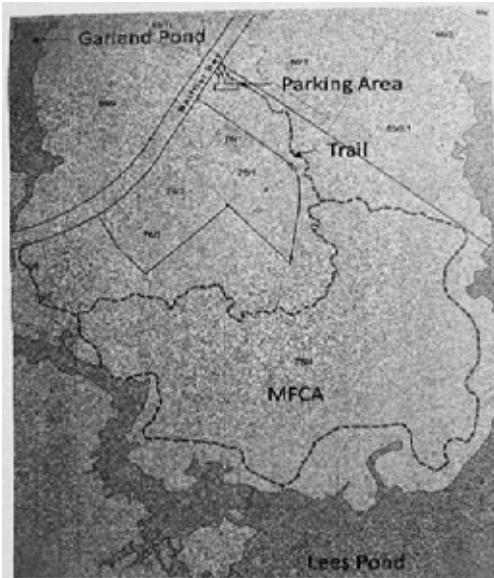
Six goals guided the efforts of the Conservation Commission in 2022:

1. Moultonborough Falls Conservation Area (MFCA): Continue to develop and install signage on MFCA to identify features of interest and mark entrance to MFCA. Recruit community support to assist with trail maintenance, i.e., Boy Scouts, high school students.
2. Enable Geographic Information System (GIS) data quality control and create process to feed data and corrections into the town GIS
 - a. Collaborate with the 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. Continue to promote and support the Moultonborough LakeSmart initiative in collaboration with NH Lakes and the Lake Winnipesaukee Association (LWA).
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.
5. Update the Best Management Practice (BMP) sites and culvert replacements for future work as listed in Moultonborough Bay Inlet (MBI), and Lake Kanasatka Watershed Reports. Confirm what has been done and what are next sites to be addressed.
6. In collaboration with LWA, University of New Hampshire (UNH), and NH DES develop and present a one-hour informational presentation on cyanobacteria to educate attendees on:
 - a. What cyanobacteria looks like in the water.
 - b. What to do if you observe cyanobacteria and how to report its occurrence.
 - c. What landowners can do to mitigate environmental factors on private property that contribute to cyanobacteria blooms.

2022 Accomplishments and Looking Forward

Moultonborough Falls Conservation Area (MFCA)

In 2022 signage visible from Route 25 to identify the entrance to the parking area was installed. Maintenance of the MFCA trails in 2022 was conducted by members of the Conservation Commission and their spouses, negating the need to enlist additional community help with the ongoing trail maintenance. Future plans for the MFCA are to conduct a survey and install signage that identify the flora and fauna found on the MFCA property and historical features of the site.



MFCA Trail and Parking Area

In the fall of 2022, the Conservation Commission refurbished the walking trail leading from Berry Pond and Sutherland Park up to just north of the Moultonborough Town Hall. A beach Kayak launch point on Berry Pond has been established to improve Kayak access to the pond.

Geographic Information System (GIS) goals

Limited progress in 2022 was made to remove outdated GIS information, with more work needed. Due to competing priorities little progress was made on developing guidance and training for the land use boards on how to access and use GIS data. In 2023 we will carry over the 2022 goal and look forward to working with the Land Use Office to continue the work on the removal of outdated GIS information and development of guidance and training for use of GIS data by our land use boards.

Protecting water quality and the Moultonborough Lake Smart Initiative

As a major asset to the Town of Moultonborough, Lake Winnipesaukee, Lake Kanasatka, Squam Lake, and our ponds deserve protection of their irreplaceable water quality. In 2022 Moultonborough experienced an increased number and duration of cyanobacteria blooms, in our lakes. The growth of cyanobacteria is fueled in part by nitrogen and phosphorous nutrients in the water, warm water temperatures, and sunlight.

In 2022 the Moultonborough Conservation Commission in collaboration with LWA, NH DES, and UNH, developed and delivered public seminars on cyanobacteria: what it looks like, the hazards associated with cyanobacteria, and what to do if you see it. The public seminar identified how to report suspected cyanobacteria sightings to LWA and measures that improved the visibility of NH DES cyanobacteria Alerts and Advisories for town residents. NH DES Alerts and Advisories will now be posted on the town website in addition to the NH DES website <https://www.des.nh.gov/water/healthy-swimming/harmful-algal-blooms>.

In 2022 a watershed study and management plan for Lake Kanasatka was developed that was funded by private donations by Lake Kanasatka residents and the town of Moultonborough. In summary the study noted that phosphorous from storm water runoff and phosphorous resident in the sediments in the lake were potential contributors to cyanobacteria blooms along with other factors. The watershed management plan identified methods to remediate these conditions. Applications for grants are being written to help fund the water quality improvement efforts for Lake Kanasatka. An important element of the grant application

for state grants will be providing evidence that our town residents are committed to doing what we can to prevent phosphorous and pollutant loading of the lake. Resident participation in the LakeSmart/ Keep Winni Blue program, and continued efforts by the town to improve management of stormwater runoff along town roads are examples that demonstrate this commitment.

For Moultonborough residents, the LakeSmart program is a free, non-regulatory and voluntary program, targeted to individual property owners. Through education, online property assessment tools and in person site evaluations, property owners are provided guidance and suggested Best Management Practices to reduce storm water runoff from their properties. In 2022 the Conservation Commission provided \$5,000 in financial support to LWA to fund staff and expenses for conducting site assessments for town residents. In 2022, 25 residents participated in these assessments, 21 of who were residents on Lake Kanasatka. Of the 25 properties evaluated, 5 properties met the LakeSmart certification criteria. In 2023 we will continue our partnership with the Lake Winnipesaukee Association and the NH Lakes Association and encourage Moultonborough residents to take advantage of the program. If you would like to learn more about this program, contact the conservation commission or go to the Lake Winnipesaukee web page at www.winnipesaukee.org/take-action and click on the Winnipesaukee Blue Crew tab to start your Lake Smart journey today! We appreciate your support in getting this program off the ground. and the residents who are working to achieve LakeSmart certification for their property.

The Conservation Commission continues to sample and test the water quality in the Moultonborough Bay Inlet (MBI). This monitoring supplements water sampling and testing conducted by private parties on Lake Kanasatka, Lee's Pond and Garland Pond, which we encourage, and is very much appreciated by the Conservation Commission.

Looking forward, thoughtful development in the Moultonborough watershed incorporating Best Management Practices (BMPs) for storm water management and protection of water quality will play an important role to curb the potential negative impact of development on water quality. This is especially true for development that occurs adjacent to wetlands and along the shoreline of our lakes and ponds. By state regulation the Conservation Commission provides input on NH DES wetland applications in our town. Recognizing that projects in the shoreland protection zone may have a potentially negative impact on water quality, and although not required by state regulation, the Conservation Commission have begun to review NH DES Shoreland Permit Applications that are sent to the town and provide input to NH DES as public comment when local concerns are identified. The Conservation Commission additionally provide comment at Zoning Board of Adjustment (ZBA) meetings when variances are requested within the shoreland protection zone which lack an approved NH DES Shoreland Permit, and as requested by the town Planning Board.

Protecting land of high conservation value

In 2022 the Conservation Commission entered into preliminary discussions with two landowners who expressed interest in donating property to the town for conservation. One of these properties is located in one of our Priority areas for Protection and Conservation identified in the Natural Resource Chapter of the Town Master Plan. The Conservation Commission welcome these inquiries. Under the correct circumstances, donation of property for conservation helps the town protect our natural environment and offers financial and other benefits to the landowner.

Respectfully submitted,
Brian Sanford, Chair

Members: William Gassman; Marie Samaha; Sandra Kelly (Planning board Liaison);
Anni Jakobsen; Steve King; Max Hoene; James Nelson, Alternate

Moultonborough Heritage Commission



The Moultonborough Heritage Commission works toward the proper recognition, use, and protection of significant historical and cultural resources throughout the Town. In June 2022, the Commission was honored with an Award of Excellence for its Main Street Banners project at the 55th annual meeting of the Lakes Region Planning Commission. The Main Street Banners were installed in May 2021, promoting key historic buildings and points of interest in the downtown area. Intended to welcome visitors, and to physically and visually define the historic Main Street, the banners (and the accompanying brochure) celebrate existing natural, cultural and historical resources in Moultonborough Village.

In mid-June 2022, the Commission organized the Community Landmarks Tour “Historic Barns and Camps of Moultonborough Neck” in collaboration with the Geneva Point Center and the New Hampshire Preservation Alliance. Attendees gathered for an introductory lecture on historic barns by John Porter (author of *Preserving Old Barns*, which features six Moultonborough properties), and then toured private barns along Moultonborough Neck Road and at Camp Tecumseh. The barn tour ended with a summer kick-off party and pig roast at host site Geneva Point Center’s restored barn (image above). The Town continues to support historic barn preservation through the RSA 79-D barn easement program.

Moultonborough’s major heritage event of 2022 was the 50th Anniversary of the Lee’s Mills Steamboat Meet in September, and the Commission supported the creation of a painting and poster by artist Peter Ferber to commemorate this landmark community event. The original watercolor is now on view at the Moultonborough Public Library; the anniversary poster is reproduced on the cover of this year’s Annual Report. The Board of Selectmen’s proclamation (which notes that a steamboat is depicted on the Town’s unique seal) honoring the dedication of founder David W. Thompson and members of the Lee’s Mills Steamboat Association was presented at the annual banquet concluding Steamboat Week.

Respectfully submitted, and with thanks to our many community partners,
Cristina Ashjian, Chair Diane MacArthur, Secretary
Steve Buy Shari Colby, BoS Representative
Michelle Frahm, Alternate David Oliver

Capital Improvement Program Committee (CIPC)

In keeping with the purpose and intent of the Capital Improvements Program Committee (CIPC) to plan for the orderly implementation and financing of a program of capital improvements in a manner which meets the needs of the Town and minimizes fluctuations of the tax rate and the impact thereon upon the taxpayers, we hereby submit for your consideration our proposed Capital Improvements Program Report for Fiscal Years 2024-2029. Of this total, \$5,099,529 was proposed for Fiscal Year 2024. While this report cannot reflect all of the individual views of the committee members, the collective evaluation of these projects is summarized below.

Eleven of the 16 projects submitted for consideration by the CIPC this year have been deemed as Class 1, 2 or 3 recommended projects. Five projects, due to their large financial implications and scope, have been ranked as Class 7...not recommended *at this time*...and will need further review in subsequent years. The sum of all *recommended ranked* projects is \$2,528,529. In addition, two items were purposely not ranked... \$35,000 Library Roof and \$150,000 Fire Equipment replacement... but are recommended for annual addition to Trust Fund Capital Reserves. All projects submitted have been deemed to have a tie-in to the Master Plan.

Due to the recent change to the Town fiscal year (July 1 - June 30), we began the CIP process later this year on February 2, 2023. In several subsequent meetings, the committee met with department leaders to learn from their project presentations and to ask pertinent questions on the sixteen submitted projects. The FY2024 proposed projects are described in further detail within this report; are compared on a ranking compilation matrix; and are assigned priority codes for classification purposes.

The CIPC ranked the projects this year utilizing a mean of the weighted scoring by the five voting members. The committee classified three projects as Class 1 - Priority Need (for health and safety); six projects as Class 2 - Justified Need (to sustain basic level & quality of services); and two projects as Class 3 – Desirable (to improve quality and level of service). The CIPC recommends these 11 ranked projects.

As previously noted, the CIPC does not recommend at this time, five of the proposed projects: DPW Maintenance Bays at \$710K, DPW Truck Wash facility costing \$540K, Ice Rink Roof of \$941K, DPW truck #3 replacement at \$350K, and Waste Management Facility sliding entrance gate for \$30K. These projects represented \$2,571,000 of proposed costs that will potentially need further review and justification in future years.

The CIPC recommends an increase to the FY 2024 appropriation for annual road projects to \$1,250,000 for the purpose of accelerating the long-range road program and considering the rising costs of all petroleum-based products, including asphalt.

The CIPC thanks our dedicated department leaders who made thorough presentations of their projects and provided additional information as requested by the committee. Thanks also to our ex-officio members, Town Planner Dari Sassan, Town Administrator Charles Smith, and Finance Director Heidi Davis, for their contributions to our meetings and administrative support of this effort; and all other staff who had a hand in assisting our committee.

Respectfully submitted,
Cody Gray, Chairman

Members: Cody Gray, Chair;
Mary Phillips, Secretary

Frederick Van Magness
Peter Claypoole

Jean Beadle
Al Hoch, Alternate

Ken Kasarjian Community Garden



Mission Statement: 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!

2022 was another excellent growing season at the Ken Kasarjian Community Garden, despite some challenging weather. We had an unseasonably cold start in late May and early June, followed by record high temperatures and minimal rain in July and August. Even though the summer was dry, our gardeners enjoyed bumper crops and our well, which was installed by volunteers, never faltered. 2022 marks our tenth season at the garden. Over the last decade, the quality of our plots has improved tremendously due to the hard work and perseverance of our gardeners. Anyone who gardens in New Hampshire knows we are called the granite state for a reason. This season was our busiest season to date with over 30 of the 42 available plots being utilized.

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 Muscavitz, Dave Early, and Bruce Glaski for their continued dedication to the garden through their donations of time, knowledge, and equipment.

Any member of the public who wishes to garden during the 2023 season can obtain an application at Town Hall or on the town website. The plots are 20' X 30' and come "ready to plant." There is water on site and the entire garden is protected by an electric fence. Plots are \$60 for the season. We hope you will consider joining us and we look forward to a bountiful 2023 gardening season.

Respectfully submitted,
Christopher P. Shipp, Chairman

Master Plan Steering Committee

The Master Plan Steering Committee (MPSC) was formed to engage public input and review the process and progress of developing a Master Plan for the Town and to provide direction for the development of the Master Plan, working in concert with the Town Planner.

In 2021, review of the Historical & Cultural Resources chapter was begun and presented to the Planning Board for approval. After much discussion, the final draft was approved by the Planning Board, and presentation at public hearing yielded no further input. The committee had completed review of ten Moultonborough Master Plan chapters.

In embarking on the next review, revision, or rewrite of the Moultonborough Master Plan chapters, the Planning Board has been presented with several options. A singular, cohesive plan which would incorporate the critical chapters mandated by NH RSA was briefly considered. Also, the Planning Board is considering Form Based Code/Zoning. Town Planner, Dari Sasson is working to better elucidate such code and how it might be incorporated into Moultonborough's Zoning Ordinances.

In preparation for this committee's next steps, Town Planner and Chair are reviewing the Executive Summary of the most recent Moultonborough Master Plan, an appropriate place to initiate discussions.

I wish to thank all the committee members, past and present, for their hard work and volunteerism. Town Planner, Dari Sasson has provided valuable input for consideration for the next iteration of the Moultonborough Master Plan and I thank him for his assistance and support.

Respectfully submitted,
Sandra M. Kelly

Members: Kevin Quinlan, Board of Selectmen
 Brian Sanford, Conservation Commission
 Norman Larson, Planning Board
 Cristina Ashjian, Heritage Commission

Milfoil Committee Report

As the Milfoil Committee makes progress against milfoil infestations in Moultonborough, the total yearly acreage of herbicide treatments planned has decreased from 175 acres in 2011 to 6 small locations in 2022 for a totaling 18 acres. Due to a treatment notification issue, we were only able to treat 3.3 acres in Salmon Meadow Cove. The remaining locations will be treated in 2023. We have worked with the Town GIS system to automate and prevent this issue from occurring in the future.

D.A.S.H. (Diver Assisted Suction Harvesting) is also down from over 90 dive days in 2012 to about 15 days in 2022. As areas of milfoil become more sparse, it makes sense to start adding some hand-pull divers to the mix as we did on Lee's Pond this Fall. Without the large boat to haul around, and all of the equipment involved with the D.A.S.H. process, divers can move faster from place to place, and more easily reach plants in shallow areas.

With the reduced amount of the invasive weed in the waters of Moultonborough, Weed Watching by our team of volunteers becomes both more challenging and more important. The best way to prevent large infestations of invasives is to eliminate the small ones. In 2022, local Weed Watchers identified areas near their own waterfront that were added to DASH work, keeping the water clear for everyone. If you are interested in becoming a trained Weed Watcher. Please email mbweedwatchers@gmail.com or call the Town Hall – it's easy and fun!

The need for volunteers as well as paid personnel for our Lake Host program is also great. Each season is busier than the last. This year we had a total of 3600 plus boats, surpassing last season by approximately four hundred boats. Moultonborough Lake Hosts cover four ramps at: Lees Mills, Long Island and States Landing on Lake Winnipesaukee, and a fourth on Lake Kanasatka. The thousands of boats we inspect is only a percentage of the total use, as the Lake Hosts only cover weekends and holidays.

Lake Host Chance Dawson a made a “save” at Kanasatka this year by stopping an invasive water chestnut from entering the lake. Lake Kanasatka has no invasives and catching this was huge. Excellent job Chance! This year was a struggle to fill paid positions as well as volunteers. If you are interested in becoming part of a team that effectively protects our lakes, please email lakehosttracy@gmail.com or contact the town hall.

Respectfully submitted,
Karin Nelson, Chair

Town Assessor

The mission of the Assessing Department is to ensure that all property within the town is assessed equitably and fairly, both within neighborhoods and throughout the town. The department strives to keep the assessing process open, transparent and in accordance with the New Hampshire Laws and Rules.

The town is currently operating in a cycle in which our assessing contractor Whitney Consulting Group (WCG) completes a full statistical revaluation on an annual basis, while also completing cyclical inspections over a 5-year period. A full statistical revaluation (statistical update) is the process of using existing property data to assess the market value, as of April 1st, of all taxable and nontaxable properties within a municipality. Cyclical inspection is the process of a systematic measure and listing of all properties, within a municipality, over a specified period of time.

During 2022, a full statistical revaluation was completed by our assessing contractor Whitney Consulting Group (WCG). A total of 376 qualified sales, from the time period of April 1, 2020 through March 31, 2022, were inspected. These sales were then analyzed in order to derive market value factors, that were applied to all properties, as part of the statistical update of values. The sales consisted of 9 commercial sales and 367 residential sales. The residential sales included 66 waterfront properties, 104 water access properties, 84 vacant land sales, 17 residential condominiums and 31 sales of boat slips/docks.

The results of the statistical update show the average, overall assessed values increased approximately 24%. Residential values (improved & vacant) increased by 25%, commercial/ industrial values increased by 6.5% and waterfront (improved & vacant) values increased by 26.5%.

WCG continued their cyclical inspections in 2022 and are scheduled to have 100% of the inspections completed in 2023. The 2023 full statistical revaluation will include the inspection of: all qualified sale properties; properties with recent building permits; and properties that are under construction. As part of the cyclical inspections and sale inspections, properties will be measured from the exterior, and an interior inspection will be completed if permitted by an on-site adult. Interior inspections continue to be impacted by COVID-19 pandemic protocols and safety measures. The extent of building permit inspections are dependent on the type of permitted work.

Full property inspections are the foundation of property assessments and as such, it is extremely important that the town has correct factual data for your property. The key to equitable assessments is accurate property 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 DRA will send direct notification if your property has been randomly selected to be inspected for monitoring purposes.

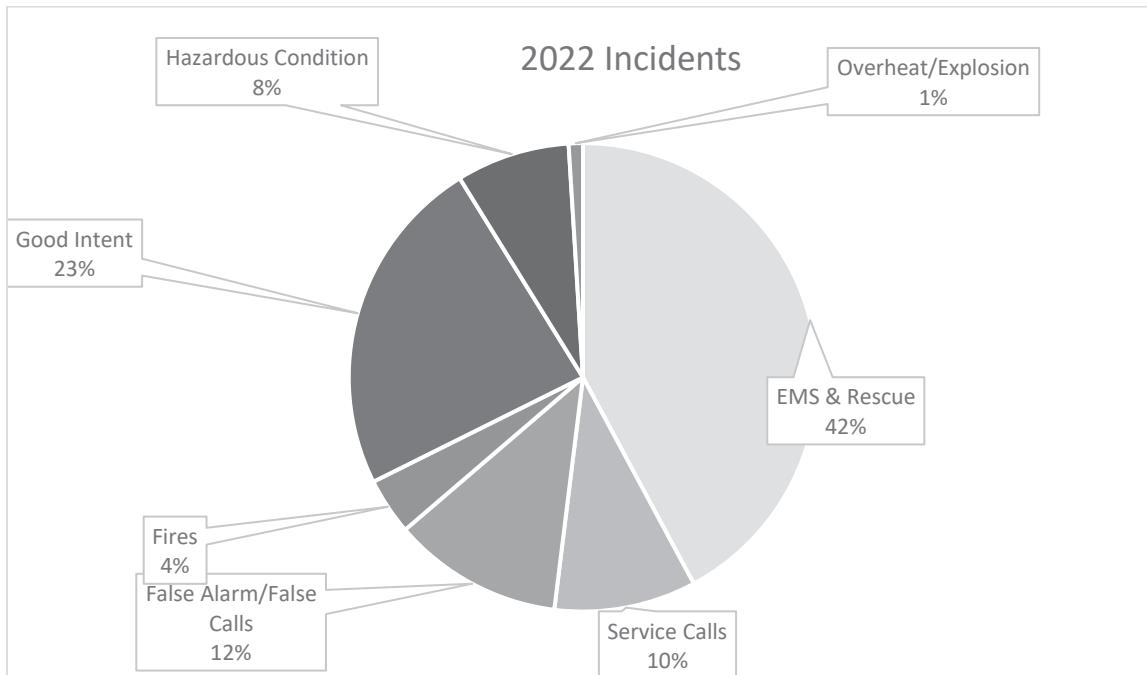
The Town website, www.moultonboroughnh.gov contains assessing information, tax maps, property record cards, subdivision plans, lot mergers and building permits. You can also find applications for credits, exemptions, abatements, and current use.

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

Respectfully submitted,
Thomas P. Hughes, CNHA
Town Assessor

Fire-Rescue & Emergency Services Department

2022 continued the trend of increasing call volume making this the busiest year on record for the Fire-Rescue Department. Responding to 1,111 requests for assistance. This was a 4% increase from 2022. 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 42% of all incidents.

Service Calls and Good Intent Calls: account for 33% of responses, these types of incidents continue to be the most requested non-emergency service provided by the department. As Moultonborough's population continues to age, assistance to those physically disabled account for most of these incidents.

False Alarm & False Call: 12% of incidents are fire, smoke, and carbon monoxide alarm activations.

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.

Average Response Time Day Shift: (Monday-Friday) with fulltime staffing 10:35 min/sec

***Average Response Time Nights/Weekend:** 18:12 min/sec

* Denotes coverage provided by Call firefighting personnel.

Overlapping Incidents: there were 215 times when two or more incidents were occurring simultaneously. Three percent of these incidents had 3 or 4 incidents ongoing concurrently. During these incidents, responses were provided by Moultonborough Rescue or mutual aid departments.

Mutual Aid Received:

Moultonborough received mutual aid assistance four times from six departments.

Automatic Aid Provided:

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

Mutual Aid Provided: Moultonborough provided mutual aid assistance twenty times to nine communities.

Department Activity:

2022 was the busiest year on record for the fire department. The 1,111 incidents responded to by the department was 14.6% above our three-year average of 971. 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/AEMT's and a part-time administrative clerk working days, Monday through Friday. Twenty Call firefighter/EMT's provide emergency response coverage on nights and weekends. Call firefighters responded to 45% of the incidents for which the fire department were dispatched during 2022. During 2022, the department saw the addition of seven new probationary Call firefighters. Two new probationary firefighters, Caleb Beede and Brandon Flanagan completed Firefighter level 1 certification.



The members of the fire department are committed to training and perfecting their skills. Throughout the year personnel participated in drills and training exercises on NHEC Solar Facility, managing hose streams, winter rescue operations and EMS.



Throughout the year Moultonborough firefighter maintain and evaluate their equipment.



The fire department is always looking at ways to innovate and be more proficient at tasks and duties it is required to perform. A donation to the Department from the Moultonborough Volunteer Firefighters Association provided funds to purchase a NRS All Surface Rescue Boat.



Throughout the year firefighters perform public service and fire prevention education in the community, visiting schools and daycares.





Lieutenant Frangelli and firefighters Caleb Beede, Andrew Brown, Jonathan Bryant, and Tim Gatherum show the tools, equipment and apparatus used by firefighters in Moultonborough.

Foam Day for the Recreation Department is high point for the summer campers and firefighters alike.



The Department dedicates this Annual Report to Deputy Chief Richard Buckler. Deputy Buckler retired in October after serving forty-seven years with the fire department. During his tenure he served as fire chief for two years. Under his leadership he advocated for improving training and bringing women into the fire service. He routinely sent the only all-female firefighter crews to our mutual aid towns. All of them certified Firefighter1/EMT's. The Department held a party to honor Deputy Buckler's service, Select Board member Karel Crawford attended representing the Select Board and presented the Deputy with a plaque from the Governor marking his years of service.





Community involvement are values embraced by our firefighter's. Participating in Memorial Day ceremonies and helping the Police Department and Santa distribute gifts are events our firefighter's treasure.



Emergency Management

The 2022 year had one activations of the Town's Emergency Management system. In July severe thunderstorms and winds battered the town. Camp Tecumseh and Camp Robindel were the hardest hit. Camp Robindel had to be evacuated due to a propane leak and damage to housing structures. A shelter was opened at Moultonborough Academy with the help of School District officials and staff. Approximately 175 persons were housed overnight in the shelter, Moultonborough firefighters assisted Camp Robindel staff with running and managing the shelter.



Firefighters Caleb Beede, Brandon Flanagan and Adam Gravelle staffed the shelter and scooped ice cream for the campers.

Respectfully submitted,
 David Bengtson
 Fire Chief/Emergency Management Director

Call Firefighting Officers & Firefighters:

Richard Buckler, Deputy Chief/EMT	Tim Gatherum, Firefighter/EMT
Peter Beede Sr., Deputy Chief	Adam Gravelle, Engineer/FF/AEMT
Mark Fullerton, Captain/EMT	Timothy Hartnett, Firefighter
Barbara Beede, Lieutenant/AEMT	Jim Hawthorne, Firefighter
Christopher Shipp, Lieutenant/EMT-P	David Houghton, Firefighter/EMT
Timothy Woods, Lieutenant/AEMT	Susan Klotz, EMT
Christopher Bassett, Firefighter/EMT	Joshua Latulippe, Firefighter
Caleb Beede, Probationary Firefighter	Jay Luff, Firefighter
Scott Breault, Firefighter	Kelly Marsh, Firefighter/EMT-P
Ben Bryant, Probationary Firefighter	Nicholas Marsh, Firefighter/AEMT
Jonathan Bryant, Firefighter	Jeff Shannon, Firefighter
William Burke, Firefighter/EMT	Austin Wakefield, Firefighter/AEMT
Peter Conti, Firefighter	
Brianna Dionne, Probationary Firefighter	
Brandon Flanagan, Probationary Firefighter	
Matthew Fullerton, Probationary Firefighter	
Marc Furtado, Probationary Firefighter	

Public Works

“Ready and Resilient” is the Moultonborough Public Works Team. Always READY to serve the Moultonborough community, and RESILIENT as ever in their abilities to pick themselves up off the ground after encountering challenges.

The Public Works Team had a busy and productive 2022 with the Highway Crew handling a busy winter season, road maintenance operations and road projects, the Facilities & Grounds Crew tending to building maintenance, energy improvement projects and cemetery maintenance, and the Waste Management Crew managing the waste stream from over 87,500 residential vehicles utilizing the facility. The following give a summary of the past year’s activities for the divisions.

Highway and Fleet Division: The 2022 Highway Division was staffed by the Public Works Director, Highway Team Leader, Office Clerk, Mechanic, two (2) Heavy Equipment Operators, one (1) Equipment Operator, two (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 , tree trimming, drainage maintenance (including the replacement of 10 culverts in 2022 and regrading roadside ditches), 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, road reconstruction/paving, street sweeping and highway markings.

Winter Maintenance: The early 2022 (Jan-April) winter season saw a total of 14 weather events and the late 2022 (Nov-Dec) season saw a total of 6 weather events including snow, and some unpleasant rain/ice events which impacted our town and private gravel roads significantly. The 2021/2022 winter season brought 11.3” of precipitation and 54” of snow. Many thanks go to our winter maintenance contractors who help maintain our 84 miles of Emergency Lanes.

Road Program: In 2022 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 2022 Road Program concentrated on reconstruction/rehabilitation and preservation. The roadway reconstruction/rehabilitation program was completed under our annual paving contract with Pike Industries, which included reconstruction of States Landing Road (1,000 LF), reclaiming/paving of Ferry Road (2,640 LF), Old Long Island Road (2,700 LF), and States Landing Road (4,375 LF) along with a pavement shim/overlay of Alpine Park Road (4,675 LF) and Bentley Road (870 LF).

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 (2022 upgrade to kitchen/service area), 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. We would also like to thank Miracle Farms of Moultonborough for the installation of the new live Town Christmas Tree at the Taylor Property. This will be a permanent fixture for many years to come.

The States Landing Boat Ramp Facility completed its next phase of improvements in 2022 with G.W. Brooks completing the installation of a parking lot, boat trailer turnaround area, boat trailer tie-down area, and rain gardens to treat the stormwater prior to discharge into the lake. This phase followed the prior year's improvements of the facility which included dredging of the swim area, boat ramp replacement, and dock replacement. Final phases of this multi-year project will include a pavilion/bathrooms, playground, walking trail, and recreational game courts.



For the Lees Mill Landing design/build project, G.W. Brooks began the construction phase of the replacement of the retaining wall and island docks at the boat ramp in Fall 2022 and will be completing this work in Spring 2023. The next phase will be for the replacement of the Town Fire Boat Dock along with the two (2) town boat docks.

Waste Management: This division consists of a full-time Facility Supervisor, three (3) full time Facility Attendants, one (1) part time Facility Attendant, 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 2022. The facility successfully processed 87,500 vehicles in 2022. 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." Through NRRA (Northeast Resource Recovery Association) in 2022 your recycling efforts have made a positive impact on our environment with 505,800 pounds of scrap metal and 19,200 pounds of tires being recycled

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. 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 feel free to email us at dpw@moultonboroughnh.gov.

Respectfully submitted,
Chris Theriault
Public Works Director

Adopt a Spot 2022 Participants

“Adopt a Spot” is a Town beautification program, and in 2022 we covered nine (9) public buildings and parks. Participant’s 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.

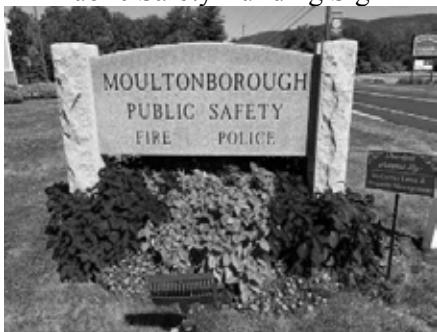
1st Place:

Miracle Farms Landscape Contractors
Route 25@ Center Harbor Town Line



2nd Place:

McCarthy Lawn & Property Management
Public Safety Building Sign



3rd Place:

Moultonborough Lions Club
Sutherland Park Upper Area



Other Participants:

Joanne Cummings - Corner of Old Route 109 & Rte 25
Karen & James Nigzus - Kraine Meadow/Playground
Bob Patenaude - Town Entry Sign, Bean Road
Moultonborough Little People - Town Hall (Front)
Moultonborough Women's Club - Town Hall (South Median)
Anonymous - Transfer Station

2022 Household Hazardous Waste Day

On Saturday, August 6, 2022, 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, Sandwich, 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 258 households representing Moultonborough (200), and the surrounding area towns of Center Harbor (9), Holderness (3), Meredith (7), New Hampton (1), Sandwich (26), Tamworth (5), and Tuftonboro (7).

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 Household Hazardous Waste Collection

For nearly thirty years, the Lakes Region's annual Household Hazardous (HHW) Program has attracted considerable participation from year-round and seasonal residents. This year, we served over 1,700 households and diverted nearly 78,000 pounds of HHW from potentially ending up in our waterways. Collections occurred from Lakes Region Households over a two-day event held on July 31, 2021, and August 7, 2021, at eight different locations. Support from our 24 participating communities helps to make the Lakes Region a leader in the collection and removal of hazardous household waste. Protecting public health and safety, and especially the quality of our surface and ground waters, is of utmost importance for long-term environmental and economic health.

The **2023 Household Hazardous Waste Collection Day** will be held on:

- **Saturday, July 29, 2023** (Belmont Fire Station, Franklin Public Works Garage, Gilford Public Works Garage, and Meredith Public Works Garage) 8:30a.m. – 12:00p.m.
- **Saturday, August 5, 2023** (Bristol Newfound Regional High School, Laconia Public Works Garage, Moultonborough Highway Garage, Ossipee Highway Garage) from 8:30 a.m. – 12:00 p.m.

All residents and property owners in participating communities are encouraged to take this opportunity to safely dispose of your household hazardous products.

For more information, check with your local coordinator or LRPC (603-279-8171) for details.



Lakes Region Planning Commission
103 Main Street, Suite 3
Meredith, NH 03253
603-279-5334 | www.LakesRPC.org

Lakes Region Planning Commission

The Lakes Region Planning Commission (LRPC) is a voluntary association of 30 communities in Belknap, Carroll, Grafton, and Merrimack counties within a 9 region state-designated planning area established under RSA 36:45. The LRPC plans at the local, regional, and statewide levels and is an essential conduit for federal funding. The LRPC employs a highly trained, professional staff to provide a wide variety cost-saving local services such as presented below, and coordinates transportation, land use, economic development, and environmental planning at the regional level. A twelve-member Executive Board, together with Commissioners, governs the LRPC. Operations are overseen by an Executive Director.

The LRPC provides a forum for communities to share information and services from model ordinances and joint purchasing to solid waste districts and watershed management plans and serves as a resource to support and enhance local planning and regional collaboration. The LRPC recognizes that the foundation of regional decision-making lies within local communities. 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

The following are highlights of our FY22 activities. For our full FY22 Annual Report, please visit the *About LRPC* page on our website at www.lakesrpc.org.

Highlighted Local and Regional Planning Services Provided for FY22

American Rescue Act Funding (ARPA)	<ul style="list-style-type: none">• Coordinated with NH Municipal Association and member communities on local and state ARPA Grant distribution and assisted the Town of Moultonborough in obtaining an ARPA award in the amount of \$438,021.
Award Presentation	<ul style="list-style-type: none">• An Award of Excellence was presented to the Moultonborough Heritage Commission at the LRPC Annual Meeting in June. Bruce Woodruff and Eliza Tappe accepted the award on their behalf.
Determination of Regional Impact (DRI)	<p>In accordance with NH RSA 36:54, the LRPC conducted a DRI review as requested by the Town of Moultonborough regarding a 60-unit condominium development and met with Town Planner to review plans. Wrote DRI memorandum for Planning Board. Project information:</p> <ul style="list-style-type: none">• <u>Proposal</u>: to construct 60 residential units – transferable as condominium units – and approve a boundary line adjustment on Bean Road.• <u>DRI Factors</u>: a relatively large number of dwelling units are proposed in comparison to existing stock, very close proximity to the Town of Center Harbor, and potential impact to existing transportation networks.

Economic Development and Housing	<ul style="list-style-type: none"> • We do not have any record of Moultonborough receiving these types of services in FY22, but we anticipate providing outreach to the Town on the newly updated Regional Housing Needs Assessment in FY23.
General & Technical Land Use Planning Assistance	<ul style="list-style-type: none"> • Corresponded with Moultonborough cyclist regarding potential NH Rt 25 project. • Corresponded with Moultonborough Commissioner concerning a bicycle/pedestrian safety request from a Moultonborough resident relating to the Board of Selectmen's support for improvements on NH Rt 25. Corresponded with Town Administrator regarding NH Rt 25 traffic study scope. • Participated in Moultonborough NH Rt 25 driveway permit/Community Center scoping meeting. • Provided information on short-term rental ordinances to Town Planner. • Researched and replied to question from Moultonborough official on acceptance of subdivision roads. • Corresponded with Assistant Town Planner regarding new appointments to Transportation Advisory Committee. • As a member of the LRPC, Town Officials are encouraged to contact the LRPC regarding our services or any other regional planning related issues.
GIS Mapping	<ul style="list-style-type: none"> • The LRPC is a great resource for community maps. Give us a call if your town needs an updated zoning, town roads, or community facility map for instance.
Grant Administration	<ul style="list-style-type: none"> • The LRPC provides a wide variety of grant writing and administration assistance to towns as needed.
Household Hazardous Waste (HHW) Collection	<ul style="list-style-type: none"> • This year's 36th Annual Household Hazardous Waste (HHW) Collections Days in the Summer of 2022 resulted in nearly 27 tons of household hazardous waste being collected. • Moultonborough Household Participation: <u>209</u> • <i>Please go to our website (lrc.org) if you missed this year's collection for alternative disposal options. The next annual collections are scheduled for July 29 and August 5, 2023.</i> • Thank you to the Town of Moultonborough and the Moultonborough Highway Garage for serving as one of our 8 regional collection sites. In appreciation of same, an award of recognition was presented to the Town at LRPC's annual meeting in June which was accepted by Ashley Kenney and Charlie Smith on its behalf.
Master Plan, Site Plan, and Zoning Updates	<ul style="list-style-type: none"> • The LRPC maintains a professional land use planner position to assist towns with technical land use issues which require a knowledge of land use law, NH RSA's, state, and local regulations on a short-term or longer basis.
Newsletters, Articles, and Website	<ul style="list-style-type: none"> • The LRPC helps coordinate information from many different sources and is a great resource for keeping towns up to date on planning issues and resources.
Planning and Land Use Regulation Books	<ul style="list-style-type: none"> • Coordinated the purchase and delivery of 378 copies of the annual <i>NH Planning and Land Use Regulation</i> books as part of a regional bulk purchase at a savings of \$89.00 for each book. Moultonborough purchased 19 books. Total saved: \$1,691.00
Solid Waste Management	<ul style="list-style-type: none"> • Conducted Moultonborough Transfer Station site visit/NH Department of Environmental Services mock inspection and submitted input to HB413 committee. Also discussed composting, security system, hauling fees, and Call 2 Recycle Program with supervisor. • Corresponded with Moultonborough Transfer Station Supervisor about new signage. Ordered and delivered Transfer Station signs. • Responded to resident's inquiries regarding HHW collection days.

	<ul style="list-style-type: none"> The LRPC provides a wide range of services to solid waste operators throughout the region including information, training, signage, roundtable events, regional purchase opportunities, and much more.
Transportation Planning	<ul style="list-style-type: none"> Conducted traffic counts at three locations within Moultonborough as requested by the NH Department of Transportation. Refined the scoping sheet requested for traffic data collection and impact reporting from Moultonborough. Participated in NH DOT scoping meeting on NH Route 25/Lake Shore Drive ten year project. Provided information to the Town Planner regarding the scheduling of 4 existing ten year plan projects on Route 25. Developed a traffic study (Route 25) proposal at the request of Moultonborough Town Administrator. Discussed scenic byway agenda item with Moultonborough official.

Commission Meetings

- Convened 5 regular Commission Meetings with guest speakers covering topics including:
 - Wake Boats
 - Updates on Solid Waste Legislation and Recycling Markets
 - Bike/Ped Plan Update and Survey Results
 - Lakes Region Transportation Program Updates
 - Opportunities for Sidewalks & Street Lighting
 - Lakes Region Housing Needs Assessment & Local Housing Best Practices
 - 36th Annual HHW Collection Days (Summer 2022)
 - Lakes Region Transportation Program

Regional Services & Activities of Benefit to Multiple Communities

- 2022 Household Hazardous Waste Collection BY THE NUMBERS:
36 years of regional collections | 24 participating communities | 8 collection sites | 4 HHW Coordinator meetings | 65 workers & volunteers contributing more than 350 hours | 1,697 households | 17,696 feet or 3.3 miles of fluorescent tubing | 937 compact fluorescent lightbulbs (CFLs) | 53,515 pounds or nearly 27 tons of household hazardous waste safely removed and disposed of from our region.
- Bulk ordered and distributed 378 *NH Planning and Land Use Regulation* books for a group discount of \$89 per book and \$81.50 per book with e-book. TOTAL SPENT by 29 Member Communities = \$4,320 | TOTAL SAVED by 29 Members = \$33,180.
- Reviewed 4 Developments of Regional Impact for the Planning or Zoning Boards in Effingham, Laconia, Moultonborough, and Northfield pursuant to RSA 36:54.
- Reviewed 12 Intergovernmental Review Process (IRP) notices from the state planning office as public notification to regional planning commissions of all projects in the region intended to receive federal financial support.
- Housing: Contracted with BEA to address the RSA requirement that regional planning commissions complete a housing needs assessment every 5 years which resulted in:
 - The LRPC has been working on the development of a Regional Housing Needs Assessment (RHNA) which is scheduled to culminate in December 2022. This project seeks to document the current housing needs in the Lakes Region to identify availability, affordability, and provide a gap analysis. The project will also fill the needs of RSA 36 as well as provide current, regional, and local data on housing needs for communities to determine compliance with the Workforce Housing Statute (RSA 674:58-61). Through research, data, modeling, and input, the LRPC hopes to develop a toolkit of strategies which communities should be able to utilize by Spring 2023 to assist in the development of a plan to meet their “fair share” of the housing needs.
 - Reviewed and analyzed over 80 data sets on regional and statewide housing conditions.

- Received public input from hundreds of individuals and businesses through a series of surveys.
- Scheduled delivery of a completed assessment in December 2022 to the full Commission for adoption consideration.

Solid Waste Management Accomplishments

- Held over 6 round table discussions with solid waste operators on a variety of topics.
- Educated area youth on composting and solid waste management techniques at Plymouth State University Earth Day event.
- Helped reduce critical waste stream from Winnipesaukee islands by supporting composting and other waste stream reduction efforts at several camps in Tuftonboro and Wolfeboro.
- Conducted dozens of transfer station site visits to share and collect information on regional best practices and solid waste management.
- Piloted a new battery disposal collection effort saving municipalities hundreds of dollars.
- Researched a new and improved veteran-owned nonprofit which recycles clothing and works with statewide groups to distribute some clothing locally.
- Since May 2022, successfully reached over 300 Lakes Region residents through on-going promotions for the 2022 HHW collection event and ultimately removed over 2,000 pounds of hazardous waste preventing negative effects on human health.
- Researched all relevant Lakes Region Home Depot's and Lowes's that contain free drop off locations for universal waste including rechargeable batteries, CFL light bulbs, and plastic bags.

Environmental Planning

- In order to support the region's superior water quality, the Lakes Region Planning Commission focuses on not only the water, but the land and air quality of the region.
- Pemigewasset River Local Advisory Committee (PRLAC). Provided organizational support including planning and preparation for 8 meetings, distribution of meeting materials, and maintenance of membership list. We successfully applied for corridor management plan update funding and expect a complete update will be available by the end of June 2023.

Total Communities Served: 9

Economic Development

- Comprehensive Economic Development Strategy (CEDS). Update drafted and posted on LRPC website.
- Community Development Block Grants (CDBG). Aided Belknap, Carroll, and Grafton counties in supplying CDBG Microenterprise and special COVID assistance to economic development corporations serving the region.
- Northern Border Regional Commission (NBRC) Grant Administration. Provided grant writing and grant administration assistance to several successful NBRC grantees as the designated local development district for our region, including successfully de-obligated a \$1 million NBRC grant award to the former state school property in Laconia given recent changes in State law on disposing of State surplus property.
- Developed new population projections for our counties and towns working with other regional planning commissioners and state agencies.

Transportation

- LRPC Transportation Advisory Committee (TAC). Provided administrative support for meetings, submitted press releases to local newspapers, and facilitated communications. The TAC met 8 times involving city/town appointed representatives to drive community participation and local involvement in regional transportation planning and project development. Topics and guest speakers included:

- Bicycle/Pedestrian Plan with guest speaker Nick Sanders (NH DOT)
- State Clean Diesel Grant Program and Ten-Year Plan Updates with guest speaker Ricky Dicillo (NH DES)
- SADES Drainage Dashboard and NH Acquisition of Infrastructure Funding
- Bipartisan Infrastructure Bill on Transportation Funding Opportunities with guest speaker Leigh Levine (FHWA)
- NH Ditch Maintenance Policy and Road Safety Audit Application with guest speaker Samantha Fifield (NH DOT District 3)
- Regional Bicycle/Pedestrian Plan and Ten-Year Plan Updates
- Bicycle/Pedestrian Plan Updates and Ten-Year Plan & Grant Opportunities
- NH153 Annual Reporting and Ten-Year Plan Update with guest speaker Representative Mark McConkey
- Bicycle and Pedestrian Planning. Led public involvement, data collection, and project identification process in coordination with NH DOT on state-wide Bicycle and Pedestrian Plan. Began updating plan with a community survey reaching over 500 residents and identified opportunities for new bike lanes and pedestrian access with regional connections.
- Regional Transportation Plan. Developed new corridor-based analysis approach to regional transportation plan update.
- Ten Year Plan (TYP) Funding and Project Prioritization (TYP 2023 – 2032):
 - Laconia – Elm Street sidewalk and path
 - Laconia – Weirs Boulevard bridge replacement
 - Meredith – NH Route 25 intersection improvements at Laker Lane, True Road, Quarry Road, and Patrician Shores
 - Plymouth – NH Route 25 Tenney Mountain Highway intersection improvements at Smith Bridge Road
- LRPC Streetscaping Project – Technical Assistance:
 - provided information on streetscaping concepts
 - offered sidewalk assessments and mapping
 - met with Town Officials to discuss potential projects
 - provided information on potential funding sources
- Data Collection & Analysis. Completed 160 municipal traffic counts and submitted to NH DOT. This year's counts included twice as many detailed, classification counts compared with past years in order to meet new FHWA requirements. We also conducted several Laconia Motorcycle Week counts, municipally requested counts, bicycle/pedestrian counts, and turning movement counts.

The LRPC is a participation-based organization where Commissioners have the final say on the annual budget and can determine what services the organization provides. • Moultonborough's representatives to the LRPC during FY22 were:

Commissioners: Cristina Ashjian (01/01/25); Celeste Burns (01/01/23)

Alternate: Vacant

Transportation Advisory Committee (TAC): Bruce Woodruff (01/22/22); Dariush Sassan (08/19/23)

Alternate: Chris Theriault (01/22/22)

Respectfully submitted,
Jeffrey R. Hayes
Executive Director

Police Department



Overview:

The Police Department, at full strength, employs and is allotted 11 full-time sworn officers, 3 part-time sworn officers, 1 non-sworn full-time Administrative Assistant/Lead Communications Specialist, 3 non-sworn part-time/per diem Communications Specialists and 1 non-sworn Park Ranger to deliver quality law enforcement services to the community. The 11 full-time sworn officers consist of a Chief of Police, a Lieutenant, 2 Sergeants, 1 School Resource Officer/Patrol Officer and 6 Patrol Officers. The Police Department fleet consists of 9 cruisers, of which 7 are marked and 2 are unmarked. 4 cruisers are assigned to the Command Staff and 5 cruisers are assigned to Patrol.

Personnel:

2022 has been a challenging year for staffing for the Police Department. The Police Department ended 2022 with 4 full-time sworn officers, which is the lowest full-time staffing of the Police Department since the 1980's. This problem is not unique to this Police Department and has affected every police department across our state, as well as across our country.

2022 brought the following resignations: In January, Chief of Police Richard "Rick" Stillman resigned and is currently working in the private sector. In August, Master Patrol Officer Elijah Balser resigned to accept a position as a Patrol Sergeant with the Ossipee Police Department. In September, Lieutenant Andrew Lipson resigned to accept a position as a Deputy Sheriff with the Carroll County Sheriff's Office. In October, Sergeant Jody Baker, a 20 plus year member of the department, resigned to accept a position as an Investigator with the Carroll County Attorney's Office. Also in October, Master Patrol Officer Jaclyn Cortese resigned to accept a position as a Deputy Sheriff with the Carroll County Sheriff's Office. In November, Officer Jacob Beaudet resigned to accept a position as a Deputy Sheriff with the Carroll County Sheriff's Office. In December, Officer Justin Ketcham resigned to accept a position as a Patrol Officer with the Manchester Police Department. Also in December, Communications Specialist Karen Jones resigned to return to New Hampshire State Police as a Communications Specialist.

2022 also brought two new reassessments, a new addition, and a promotion: In February, Communications Specialist Taylor Strickland took on her new assignment as Administrative Assistant/Lead Communications Specialist, to which she has been a huge asset to me and the department. In May, Lauren Gilcoine was hired as a part-time Communications Specialist. Also in May, Patrol Officer Christen Cloutier took on his new assignment as School Resource Officer, to which he has done an excellent job right out of the gate and serves as an excellent role model for the students in the Moultonborough School District. Last but not least, I was given an opportunity, to be quite honest an unexpected opportunity, and in November, I was promoted to Chief of Police, after having been employed by the Town of Moultonborough for 32 years. I started as a Cadet in 1990, a part-time Patrol Officer in 1992, and then a full-time Patrol Officer in 1996. I was promoted to Corporal in 2003 and Sergeant in 2007, a position I have held near and dear to my heart ever since. I have received overwhelming support from the Board of Selectmen, the Town

Departments, the Community and most important, the Department members, and for that I am very grateful. In 2023, my primary focus will be on rebuilding the Police Department, as well taking care of the operational needs of the department and getting personnel the equipment, they need to do their job effectively and safely.

I would like to publicly recognize Master Patrol Officer Peter John, Master Patrol Officer Jonathan Michalski, School Resource Officer Christen Cloutier, Patrol Officer Elijah Balser, Administrative Assistant/Lead Communications Specialist Taylor Strickland, Communications Specialist Linda Eldridge and Communications Specialist Lauren Gilcoine for covering the extra shifts/workload caused by the vacancies and extend my sincere appreciation to them all, as we have and will continue to serve the Town of Moultonborough 24 hours a day, 7 days a week, 365 days a year.

Dispatch:

In September, the Police Department made a switch in Communications Center (Dispatch) from New Hampshire State Police to the Carroll County Sheriff's Office, which was started by Chief Stillman. This switch now allows us to work on the same radio frequency as surrounding agencies in Carroll County, as well as allows us to work on the same Computer Aided Dispatch (CAD) and Records Management System (RMS). This allows officers immediate access to all Calls For Service generated by Dispatch for the Town of Moultonborough, as well as for the other police agencies in Carroll County, with the exception of Wolfeboro and Conway, who both have 24-hour dispatch. This switch also saves the Town of Moultonborough hundreds of hours a year in data entry for officers having to manually enter Calls for Service into the CAD when there is no Moultonborough communications specialist on-duty. This equates to more time for the officers to patrol, respond to Calls For Service, investigate crimes, report writing, etc. The Police Department would like to thank New Hampshire State Police for their decades of providing quality dispatching services to the Town of Moultonborough.

Training:

Department personnel attended over 600 hours of training. These trainings included Youth Mental Health First Aid, Defensive Tactics Instructor, NASRO Basic School Resource Officer, Tactical School Resource Officer, 8th Annual NH School Resource Officer Conference, Tactical Emergency Casual Care, Juvenile Delinquency and Justice, Active Shooter Training, FBI-LEEDA Supervisor, National Cyber Crime Conference, FBI-LEEDA Command Leadership, Oxygen Forensics Boot Camp, Open Source Intelligence, Oxygen Forensics, Cybersecurity, Advanced SPOTS User Recertification, Healing Through Trauma, Rifle Instructor, Crisis Intervention Team, A.R.I.D.E., Supervisor Leadership Institute, National EMS Certification, Advanced EMT, Managing Police Records, as well as numerous in-service/department trainings.

Started in 2021, all certified police officers in the State of New Hampshire are required by New Hampshire Police Standards & Training Council to complete 6-hours of yearly training in De-Escalation, Ethics and Implicit Bias. All Moultonborough Police Officers have met this requirement for 2022.

Community Programs, Partnerships and Events:

Community Policing: The Police Department participated in the Special Olympics Winni Dip. The Police Department also participated in Trunk or Treat at Kraine Meadow Park and Trick-or-Treating in Wentworth Acres. Another community policing project that the department is very proud of is at Christmas when we assist families in need in the community with presents and donations. We were able to help two families this year with assistance from the Moultonborough Fire-Rescue Department, who partnered with us back in 2018 and have done it every year since. These are just a couple of the highlights of 2022.

Good Morning Program: The Police Department continues to offer the Good Morning Program to the citizens of Moultonborough. There are currently seven citizens in the program.

Moultonborough Police Benevolent Association: The Moultonborough Police Benevolent Association awarded two \$1,000.00 scholarships to two graduating seniors from Moultonborough Academy.

New Hampshire Police Cadet Training Academy: Each year the New Hampshire Police Cadet Training Academy is held at NHTI-Concord's Community College in Concord, New Hampshire. This year I completed my 21st year as a staff member at the Academy. The New Hampshire Police Cadet Training Academy is sponsored by the New Hampshire Troopers Foundation, Inc. The program is open to all youths between 14 and 21 years of age and is designed to allow youths to have exposure to different aspects of Law Enforcement, as well as teach them about integrity, motivation, pride, respect, self-discipline, and teamwork.

Regional Partnerships: The Police Department continued our partnership with the Belknap County Special Operations Group, to which Master Patrol Officer Jonathan Michalski is a member.

Statistics:

Activity	2022	2021	% +/-
Log Entries	13414	12272	+8.51%
Calls For Service	7026	6398	+8.93%
M/V Accidents	177	159	+10.16%
M/V Stops	1008	1130	-12.10%
Arrests	115	116	-0.86%
Offense Reports Taken	131	167	-27.48%

I would like to thank the men and women of the Moultonborough Police Department for their dedication to the department and community. I would also like to thank New Hampshire State Police, Carroll County Sheriff's Office, Center Harbor Police Department, Meredith Police Department, Sandwich Police Department, Tuftonboro Police Department, Tamworth Police Department and the many other unnamed law enforcement agencies for their help and support. I would also like to thank Chief Bengtson and the men and women of the Moultonborough Fire-Rescue Department, as well as Director Chris Theriault and the men and women of the Moultonborough Public Works Department for their continued support. I would also like to thank the Board of Selectmen, the Town Hall staff and all town employees for their continued support. We invite you to visit the Town of Moultonborough website at www.moultonboroughnh.gov, visit us at the Moultonborough Public Safety Building or call us at 603-476-2400. Please feel free to contact us 24/7/365, as the officers are here to assist you in any way they can or direct you to the appropriate services that can assist you. If you see anything suspicious, please report it, as the citizens of Moultonborough are our eyes and ears within the community, and you just never know what that piece of information might bring to an investigation. We look forward to serving our residents and the people that visit our community, ensuring the safety and quality of life that Moultonborough is known for.

Respectfully submitted,

Peter W. Beede, Jr.

Chief of Police

Human Services

The Human Services Department is available to all Moultonborough residents for emergency assistance, such as housing costs, utility payments and medical expenses for those who qualify. A Residence or a person's residency shall mean an applicant's place of abode or domicile. The place of abode or domicile is that place designated by an applicant as their principal place of physical presence for the indefinite future to the exclusion of all others.

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 located in the Moultonborough Town Hall. Someone from the Administration Office is available Monday – Friday from 7:30 a.m. – 4:00 p.m. to provide application packets that must be completed prior to receiving assistance. In emergencies, nights and weekends, please call our local 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 2022, the Human Services Department serviced clients for job loss, reduction in full-time and part time employment. 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 Moultonborough Recreation Department and as always reflected in the delivery of quality recreation services, professional staff, dedicated volunteers, and community collaborations.

Our Recreation programs, events, and activities offered in the second half of 2022 and first half of 2023 were back in full swing! We were able to offer a lot of our traditional programming as well as expand in some areas.

In April and May (2022), we were busy running around the diamond with the youth tball (70) and softball programs (21), offered our first ever youth lacrosse program (42), Beyond the Bell afterschool program (Session 4-24 & Session 5-26), our annual Mother/Son Mini Golf outing (53), youth track and field (21), hosted a local track and field meet at Moultonborough Academy community track and had 6 communities compete. We held the We were able to hold the Memorial Day Remembrance Ceremony in the Town Hall parking lot this year and had a wonderful speaker, great participation from Moultonborough Academy’s band and chorus and a nice crowd of people to remember the fallen veterans in Moultonborough.

During the summer months of 2022 we held our summer day camp program (122 individual registrants with an avg. of 76 campers per weekly session)! Our adult pickleball program moved outdoors to Kraine Meadow park (Session 1-78), we held our summer concert series at the Moultonborough Function Hall Gazebo with a bunch of great local talent for 9 weeks (average 25-30 per concert), adult cornhole league (21 – 11 teams). We brought back our youth volleyball program from a brief hiatus with a summer outdoor volleyball program at Kraine Meadow Park (13). Finally, we were able to offer adult fitness classes 5 days a week (tone & stretch-22-July-October & yoga-42-July-October).

In the fall months of 2022, we continued our outdoor pickleball program (Session 2-90), ran our youth soccer program (155) Carroll County team (17 and we were Champions!), hosted the Carroll County soccer tournament where we had 5 Town’s come and compete at MA’s soccer fields. We started up our Beyond the Bell afterschool program when the school year started (Session 1-28) and held a youth bucket drumming program (Youth Beatz-23). We kept the momentum going from the summer and offered an indoor fall youth volleyball program at Moultonborough Central School (28). We held our fun Facebook bracket challenges to engage the community (20-30 daily visits to our Facebook page). We partnered with the Public Library and the Moultonborough United Methodist Church (MUMC) to offer our Halloween Boo-Levard Bash at Kraine Meadow Park. With us partnering with the MUMC we were able to expand the event and offer a Trunk or Treat which was a terrific addition to the event (140 costumes judged – nearly 350 people in attendance). We had our annual Jack-O-Lantern Lane event planned and were ready to go with the Lakes Region Conservation Trust and the Castle in the Clouds. Unfortunately, the weather didn’t cooperate, and we had to cancel due to poor trail conditions. We offered our first adult trip since the fall of 2019 to the Capitol Center of the Arts in Concord for the Bob Marley Comedy show and dinner at Cheers restaurant (18).

As we transition into the New Year we held our annual “Brighten the Borough” light decorating contest (16), offered people the opportunity to try out snowshoeing by borrowing pairs through the Rec, and held an event in conjunction with the Public Library called Flurry of Fun (120), We got into the holiday spirit even more when we offered our “Greetings from the North Pole” Santa calls (26) to the young believers in Town. We brought in a 17-piece orchestra, Deep Blue “C” Studio Orchestra for a fun holiday concert at the Moultonborough Academy Auditorium (38). Held out free winter concert series at the Moultonborough

Community Auditorium for seven weeks with some great local talented musicians (avg. 15-20). We continued our Beyond the Bell afterschool program (Session 2-27, Session 3-27, Session 4-27), youth basketball (115), Carroll County Basketball tournament teams (boys-7 & girls-11), ran teen game nights at the Rec. Dept. (avg. 2) and hosted the girl's division of the Carroll County Basketball Tournament a Moultonborough Academy and had 6 Town's come and compete. Even though we had a milder winter, we were able to offer skating lessons on our ice rink (19).

At the time of writing, our minds are shifting into Spring mode and looking forward to warmer weather! We are planning our spring youth sports (lacrosse, tball, softball, and track), running adult game nights, Tai chi, indoor pickleball program at Moultonborough Central School, planning our mother/son mini golf outing at Paradise Falls, and planning the Memorial Day parade and ceremony again this year to take place on Monday, May 29.

All Recreation and Park facilities – Long Island Beach, The Point at Long Island, States Landing Beach, Recreation Building, Pathway on Moultonborough Neck Rd., Kraine Meadow Park – including the ice rink, fields, tennis courts, pickle ball courts and basketball, play equipment, pavilions, and bathroom facilities at Kraine Meadow Park, continue to be heavily used and well maintained. The States Landing improvement project continues to move along nicely with the phase of parking, boat trailer parking, and rain gardens completed. The next phase is to put the pavilion with bathroom facilities and finish up the trail systems. The Recreation Department continues to schedule and manage the Function Hall on old Rte. 109.

We would like to take this opportunity to thank the many people and organizations that assist in helping the Recreation Department programs and events successful. Thank you to the many volunteers who serve on boards, committees, coach, officiate, supervise, 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 in 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 had the services of over fifteen talented, enthusiastic, dedicated, and excellent young individuals who served as role models at our afterschool program, and summer camp programs. All of them provided amazing experiences for all who they encountered. Their enthusiasm and efforts are reflected in the quality of events and programs we can provide the citizens and visitors of Moultonborough. We make it our goal to continue to provide high-level programming and events to the community members here in Town.

We challenge all the residents of Moultonborough to "Have Fun Today!"

Respectfully submitted,
Daniel Sturgeon
Director of Recreation and Leisure Activities



February 28, 2023

Since December of 2013 Lakes Region VNA has had the honor of providing compassionate care and services to the residents of Moultonborough. Now in our 100th year we are proud to continue to grow and serve your community.

During the 2022 fiscal year Lakes Region VNA grew to a staff of 85 serving over 36 towns, serving over 150 Moultonborough residents of which \$84,752 in free and subsidized care was given ensuring no Moultonborough resident is overlooked or underserved.

The generous support of your local towns and communities allows Lakes Region VNA to continue providing the highest quality and most compassionate care to all we serve regardless of ability to pay.

Sincerely,

A handwritten signature in black ink that reads "Mary Elliard".

Mary Elliard
Finance Director
Lakes Region VNA & Hospice



Interlakes Community Caregivers, Inc. Center Harbor • Meredith • Moultonborough • Sandwich

With the support of the Moultonborough taxpayers and others, Interlakes Community Caregivers, Inc. (ICCI) has provided access to healthcare, nutrition, prescription medication and socialization to "Neighbors," (Residents) of Moultonborough, free of charge, over many years. In fact, this year marks our 25th Anniversary and we couldn't be more thrilled to honor and celebrate the volunteers, donors, area businesses and the townships we serve, for their dedication and support!

Through the recent Pandemic, Moultonborough and local communities pulled together to assist us in our Mission: "Supporting the independence, safety, comfort and dignity of our adult Neighbors within our designated communities through services provided by our volunteers."

Volunteers are the lifeblood of our organization and afford us the opportunity to serve hundreds of people each month. Last year, a total of 54 volunteers provided 2,729 services, donated 3,613 hours and drove 43,098 miles to provide vital services. Currently, we serve 34 residents of Moultonborough, 41% are male and 59% are female. Approximately 21% of the Neighbors we serve in Moultonborough are 70 years and older and 62% are 80 years old and older.

Volunteers drive Neighbors to medical and dental facilities in the local area and to long-distance destinations such as Boston, MA, White River Junction, VT, South Portland, ME, North Conway, NH, Nashua, NH and N. Londonderry, NH, to name a few. Other services include rides for grocery shopping, personal appointments, running errands, as well as friendly check-in phone calls and other life-enhancing assistance.

A nine-member Board of Directors governs ICCI and three part-time employees run the program out of our Moultonborough office. Interlakes Community Caregivers relies solely on donations from the four towns we serve, individuals, local businesses, and foundations. We do not accept state or federal funds. Support from the taxpayers of Moultonborough makes up approximately two-percent of our annual budget of \$135,553.

We invite more Moultonborough residents to join our dedicated, fun and committed team of volunteers to serve our Neighbors. For more information, or if you know someone who needs our help, please call us at 603-253-9275 or visit our website at <https://Interlakescares.org>.

We are very grateful for the contribution made by the Moultonborough taxpayers, which is essential for our continued service to our community. Thank you!

Respectfully submitted,
Pamela Joyal
Executive Director
Interlakes Community Caregivers, Inc.

Joint Loss Management Committee

The Joint Loss Management Committee (JLMC) is tasked with reviewing workplace accident and injury incidents, facility inspections and addressing safety concerns in the workplace. The JLMC is made up of employer and employee representatives.

The JLMC meets quarterly to review workplace incident reports, and discusses each incident in an effort to eliminate or reduce incidents and potential hazards in the work place.

The committee is also tasked with conducting mandated inspections of the Town facilities in an effort to ensure the safety of our employees, visitors, and residents. These inspections are conducted annually.

This task is split among each member of the JLMC to conduct these self-inspections along with the corresponding Department Manager. Items the committee look for are any type of hazards, safety violations, etc. to ensure we are in compliance and taking a proactive approach to correcting dangers or potential hazards in the workplace and town facilities.

This information or list of potential hazards or compliance deficiencies is brought to the attention of the department head and the facilities supervisor, who sets priorities for addressing these potential hazards, violations to resolve for the future.

The JLMC is a statutorily mandated committee and does not have an operating budget. Our role is providing recommendations and bringing potential hazards, compliance deficiencies and improvements to the proper authorities to address. Many of the items can likely be addressed with little effort while several may require capital improvement allocations or significant policy changes. These larger items can be provided to administration for review if related to the budget process.

Moving forward into 2023, some of the items the committee will be addressing include but not limited to are first aid kits throughout the town, AED inspections, training in CPR and AED, and reviewing the Safety Policy.

The Committee would like to thank the Board of Selectmen for their support of our employees and their efforts in sponsoring safety trainings for Town employees. Thank you to all members who serve on the JLMC on behalf of the Town and for taking a proactive approach towards our workplace health and safety.

Respectfully submitted,
Angela Bovill
Executive Administrative Assistant/Acting JLMC Chair

Public Library

YEAR OF THE PARTNER

This year our focus was to work on building and strengthening partnerships within the community. We continue to work with Recreation Department to bring fun, free family programs, including the “Halloween Boo-levard” and “Flurry of Fun Family Night.” We are looking forward to collaborating on programs, like the “Spring Egg Hunt” and summer programs. We also collaborated with the Historical Society to bring one (1) NH Humanities program, “A Walk Back in Time: The Secrets of Cellar Holes” and we received a “Perspectives Book Discussion” grant to purchase multiple copies of *Women with Silver Wings* and have a facilitator lead the book discussion.

This year we established a partnership with the Castle in the Clouds. We offered three (3) presentations about various aspects of the Ludlow Estate, and we were able to display an exhibit only seen at the Castle, giving them more exposure to the general public. Our most popular program was Story Time at the Castle during six (6) weeks in the summer. Mrs. Gulla, Youth Services Librarian and Calista Maccabee, Youth Services Assistant, went to the Castle and read stories at the Picnic Pavilion at Shannon Pond.

We also established a partnership with Granite VNA. They offered balance screenings and “Balance Matters” program, and they are now offering a monthly Foot Clinic at the library. We just started a new book club, The Golden Years Book Group, and we are reading books about healthy aging. We received a \$2,000 grant from the National Library of Medicine where we were able to purchase 15 copies of each book to give participants for free. The Granite VNA staff have volunteered to co-facilitate these book discussions and share resources on the topics discussed with each book.

Another successful partnership this year was with the Moultonborough Women’s Club, the Moultonborough United Methodist Church and community members to help with the Santa Fund. We had our greatest need this year and we were able to give every child a warm coat, boots, clothes, a couple of special items, a Hannaford gift card for groceries and a gas card to the Village Station. We are thankful for all the generous donations we received and the involvement of so many in the community.

To enhance the reading experience for our patrons, we participated again in the 16th One Book, One Valley community read event for the Mount Washington Valley area. One Book, One Valley is made up of 13 libraries in NH and Maine. This past October Laura Knoy, a previous NHPR host, moderated *Living on the Rez* by Morgan Talty.

OUTREACH

We have a great relationship with the schools, including the daycares in the area and continued to provide outreach to families, students and staff throughout the year. Mrs. Gulla went to the classrooms to read and do special crafts, and the kids and staff also came to visit the library. The library also participated in the Learning Expo, Open House and the Holiday Fair. We love being at these events to promote the library and also meet the families in the community.

The library also participated in the July 4th Parade and had a nice group of families helping to promote the 2022 summer reading theme, “Oceans of Possibilities”. It was great to be part of this holiday tradition. I was asked to attend the Volunteer Luncheon and met all the great folks who make this program happen for seniors in our community. I also spoke to the Lions Club and was able to promote what the library has to offer. As more organizations have started to meet again after the pandemic, we hope to be out in the community even more.

BY THE NUMBERS

Cardholders – 3,817

Library Visits – 35,366

Computer Network Use – 2,179

WiFi Access – 12,339

Items Circulated – 50,116

Interlibrary Loan – Borrowed: 1,402; Lending: 955

Digital Downloads – 11,597

Programs, Events and Attendance – 775 program/events and 6,136 people attended

Physical Collection – 40,047

Meeting Room (1 Program Room and 3 smaller study rooms) Usage – 644 times

Museum Pass Usage - 189

LIBRARY HIGHLIGHTS

- Long-time staff member, Linda Nolin retired this year. Linda will always be fondly remembered for her wonderful book suggestions and her friendly greeting to all who visited the library.
- We hired two full-time employees: Jo-Ann Roy, Head of Library Services and Josianne Fitzgerald, Adult Services & Technology Librarian. We also hired part-time employee, Calista Maccabee, Youth Services Assistant.
- We fully converted to LED lighting throughout the library and will receive a grant to pay for 50% of the lights through New Hampshire Electric Cooperative, Inc.
- We reconfigured some of the spaces at the library to have a dedicated tween/teen area and an adult computer area.
- We were able to do some major technology upgrades. We purchased all new staff computers, boosted our Wi-Fi access points and got a new server.
- We implemented a new online platform, Beanstack, to offer year-round reading programs where patrons can log their reading and books online. We offered summer reading and winter reading challenges this year to encourage reading all year-round.

YOUTH SERVICES HIGHLIGHTS

- Families of Fifth Grade MCS students were invited to view the Poems and Artwork displayed at the library. Several of the students shared their writing with the large crowd that attended.
- The collaboration with the Castle in the Clouds brought Storytime to castle visitors and many of them came to visit the library.
- We had a wonderful Turtle Program with Mary Dolan. She not only presented an informative, fact filled talk to the families, she brought different turtles for them to observe, taught us a turtle song and dance and they created a clay turtle to bring home.

- We added many new programs in 2022 including Music and Movement, Toddler Drop In, Tween & Teen Crafts and monthly family movies.
- Hosted the Welcoming Library picture book collection on diversity from the NH State Library.

FRIENDS OF THE MOULTONBOROUGH PUBLIC LIBRARY

Our dedicated Friends of the Library support the library in many ways. They fund most of the Museum Pass Program; purchasing passes to the New England Aquarium, Castle in the Clouds, Squam Lake Science Center and the Wright Museum of WWII. They sponsor many of the youth and adult programs, as well as all the supplies and prizes for the summer reading programs each year. The Friends host a Literary Discussion Series each year, as well as craft and educational programs. Our hope is that the community will support the Friends by becoming a member and volunteer to help at upcoming events.

We wouldn't be able to do what we do without the support of the Board of Library Trustees. They plan and advocate for the library budget to bring excellent services to the community. They encourage staff development, support new programs and services, and are excellent stewards of the library building and grounds.

Respectfully submitted,
Deb Hoadley
Library Director

Financial Report
Moultonborough Public Library
01/01/21-06/30/22

INCOME 2022

Town Appropriations	\$ 119,783.00
Salaries & Benefits	\$ 786,051.00
TOTAL INCOME AVAILABLE	

EXPENSES

Salaries and Benefits	\$ 710,759.11
Books	\$ 42,925.59
Cleaning Building	\$ 18,658.00
Facilities	\$ 32,671.16
Indoor & Outdoor Maintenance	\$ 26,019.11
Media	\$ 5,138.96
Office Expense	\$ 11,262.59
Programs	\$ 4,172.19
Professional Development	\$ 1,673.50
Technology	\$ 52,553.79
Total Other Expenses	\$ 195,074.89
Total Expenses	\$ 905,834.00
Net Income	\$ 0.00

Respectfully submitted,
Sherry Wakefield, Treasurer, Trustee

Prepared by Deb Hoadley, Library Director

Town of Moultonborough, NH
Resident Births
January 1, 2022 - December 31, 2022

Child's Name	Birth Date	Birth Place	Father's/Partner's Name	Mother's Name
Mardis, Miles Edward	1/31/2022	Concord, NH	Mardis, Daniel James	Mardis, Jessie May
Morris, Liliana Katherine	2/16/2022	Concord, NH	Morris, Quincy Robert	Guilbault-Ames, Alexis Lynn
Morotto, Madison Elise	3/12/2022	Concord, NH	Morotto, Michael William	Robar, Ashley Kathleen
Blackadar, Conan Silas	3/15/2022	Concord, NH	Blackadar, Robert Louis	Blackadar, Mary Elizabeth
Maher, Atley Austin	3/25/2022	Plymouth, NH	Maher, Austin Robert	Maher, Danielle Mary
Ely, Quinnie Poppy Craver	6/8/2022	Concord, NH	Ely, Brent Lawrence	Ely, Elly Quinne Margaret
Piana, Magnus Mario	6/24/2022	Concord, NH	Piana, Umberto	Piana, Courtney Marie
Sturgeon, Kamdyn Erin	7/13/2022	Plymouth, NH	Sturgeon, Daniel Gordon	Sturgeon, Ashley Marie
Bell, Holden Victor	8/4/2022	Plymouth, NH	Bell, Austin Robert	Bell, Molly-Marie Noelle
Strickland, Lillian Reid	9/14/2022	Lebanon, NH	Strickland, Andrew Philip	Strickland, Taylor Grace
Bernard-Rivera, Aitana Juliette	9/15/2022	Plymouth, NH	Bernard-Mejias, Efrain	Rivera-Torres, Alondra Gabrielle
Munn, Cora Astor	10/6/2022	Concord, NH	Munn IV, Charles Alexander	Munn, Taylor Diana
Casey, Baker Michael	12/3/2022	North Conway, NH	Casey, Timothy Michael	Casey, Jenny Elizabeth

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,

Julia Marchand
Moultonborough Town Clerk

Town of Moultonborough, NH
Resident/Non-Resident Marriages
January 1, 2022 - December 31, 2022

RESIDENT MARRIAGES			
Person A's Name	Residence	Person B's Name	Residence
Plumer, Jason E	Moultonborough	Berlinguette, Kim J	Moultonborough
Falwell, Erin M	Moultonborough	Mards, Michael L	Moultonborough
Nolan, Jessie R	Moultonborough	Boynton, Jaylo R	Moultonborough
Bernier, Kevin M	Moultonborough	Ballantine, Susan L	Wolfeboro
Davis, Ian J	Moultonborough	Lively, Allyson A	Moultonborough
Yother, Lauren N	Moultonborough	D'Avignon, Peter J	Moultonborough
Smith, Madison J	Moultonborough	May, Michael J	Moultonborough

NON-RESIDENT MARRIAGES			
Person A's Name	Residence	Person B's Name	Residence
Ladd, Laura M	Brookfield, NH	O'Connor Jr, Martin P	Brookfield, NH
Simard, Jay E	Palm Bay, FL	Thomas, Ditte C	Palm Bay, FL
Holland, Micaela E	Auburn, ME	Johnston, Jacob D	Auburn, ME
Phillips, Mark A	Philadelphia, PA	Brink, Eleanor A	Philadelphia, PA
Grier, Douglas J	Center Harbor, NH	Labrie, Christina M	Center Harbor, NH
Mathisen, John W	Weymouth, MA	Drew, Kristina C	Weymouth, MA
Cappelli, Nicholas E	Killingworth, CT	Gallagher, Amanda H	Killingworth, CT
Pittsley, Cody J	Middleborough, MA	White, Corri D	Lakeville, MA
McLaughlin, Hunter E	Graniteville, VT	Cotter, Alexandra N	Graniteville, VT
Weeks, Stephanie L	Brunswick, ME	Pepin, Michael J	Brunswick, ME
Handy, Meghan K	Cranston, RI	Tuhy, Alexander I	Cranston, RI
Whitehouse, Shane K	Denver, CO	Nelson, Carly M	Denver, CO

NON-RESIDENT MARRIAGES continued

Person A's Name	Residence	Person B's Name	Residence	Marriage Date
Medico, Alyssa J	Bradford, NH	Chamberlain, Corey A	Bradford, NH	8/13/2022
Willwerth, Rachel E	Somerville, MA	Johnson, Eliot W	Somerville, MA	9/4/2022
Cahn, Bryan A	Hingham, MA	Boodro, Caitlin R	Hingham, MA	9/10/2022
Groth, Emily Q	Millis, MA	Kenneally, Thomas J	Millis, MA	9/17/2022
Parajuli, Janak	Warwick, RI	Gravelle, Kendra S	Warwick, RI	9/24/2022
Schweyher, Douglas A	Bonita Springs, FL	Hansson, Rachel J	Bonita Springs, FL	9/24/2022
McHale, Ryan J	Weymouth, MA	Miliano, Kelly A	Weymouth, MA	10/22/2022

An additional 14 marriages were issued by our office in 2022 on which the couples requested to 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,
Julia Marchand
Moultonborough Town Clerk

Town of Moultonborough, NH

Resident Deaths

January 1, 2022 - December 31, 2022

Decedent's Name	Death Date	Place of Death	Father's/Parent's Name	Mother's/Parent's Name
Foster, Linda Sue	1/11/2022	Moultonborough	Foster, Sawyer	Lloyd, Virginia
Lavasseur, Paul Gregory	1/23/2022	Moultonborough	Lavasseur, Robert	Fitzgerald, Mary
Vachon, Jonathan P	1/29/2022	Ashland	Vachon, Lynn	Mahieux, J
Castro, Maria Carol	1/30/2022	Plymouth	Ticone, Peter	Charest, Nancy
Pendexter, John H	2/7/2022	Moultonborough	Pendexter, Carleton	Eagle, Ruth
Shaw, Dennis Edward	2/14/2022	Moultonborough	Shaw, Robert	Glidden, Mary
Lombard, Steven Leslie	2/24/2022	Moultonborough	Lombard, Leon	Noonan, Ellen
Prouty, Jordan Scott	3/13/2022	Moultonborough	Prouty, Reed	Johnstone, Vera
Cook Jr, John Otis	3/13/2022	Moultonborough	Cook Sr, John	Forristall, Patricia
Hamilton, Robert J	3/19/2022	Laconia	Hamilton, William	Simmons, Evelyn
Labrie Jr, Adrien A	3/20/2022	Moultonborough	Labrie Sr, Adrien	Nantel, Theresa
Letendre, Joyce A	3/25/2022	Portsmouth	McQueen, Normand	Mercier, Alma
Harding, Susan Thelen	4/3/2022	Moultonborough	Thelen, Otto	Manson, Elizabeth
DelDotto Sr, Edward F	4/28/2022	Moultonborough	Del Dotto, Charles	Prudente, Theresa
Hartnett, Randy E	5/4/2022	Moultonborough	Hartnett, Gorton	Reiger, Flora
Nash, John	5/5/2022	Moultonborough	Nash, Otis	Roberts, Theodora
Rego Jr, Donald R	5/6/2022	Moultonborough	Rego Sr, Donald	Ardolino, Ethel
Richardson, Norma Jean	5/27/2022	Moultonborough	Cannon, Robert	Tulumello, Marguerita
Comstock, Kathleen Mae	6/5/2022	Moultonborough	Mingo, Leander	Pond, Lillian

RESIDENT DEATHS Cont'd

Decedent's Name	Death Date	Place of Death	Father's/Parent's Name	Mother's/Parent's Name
Soroka, Robert A	6/10/2022	Moultonborough	Soroka, Robert	Grossi, Angelina
Mason, Barbara Goss	6/19/2022	Moultonborough	Goss Sr, Milton	Axtell, Evangeline
Ames, Ronald G	6/19/2022	Moultonborough	Ames, James	Eldridge, Ada
Blizard, Elaine M	7/11/2022	Laconia	Sorrente, Victor	Pellegrini, Elizabeth
Carrigg, Dennis A	7/11/2022	Laconia	Carrigg, John	Kazlauskas, Albina
Morgan, Diana W	7/12/2022	Wolfeboro	Wiggins, Gilbert	Rinard, Dortha
Hazel, Robert L	7/20/2022	Moultonborough	Hazel, Robert	Farrell, Irene
Siraco, Marilyn Ann	7/20/2022	Moultonborough	Petto, Albert	Maghakian, Mary
Gallagher, James Michael	7/21/2022	Moultonborough	Gallagher, Leonard	Reardon, Margaret
Billin, Carole Ann	7/23/2022	Moultonborough	Pringle, Allan	Dakin, Elizabeth
Diltz, Jeffery Allen	7/24/2022	Moultonborough	Diltz, Melvin	Reed, Thelma
Wilson, Jamie P	7/26/2022	Concord	Patrick, Jesse	Albers, Lorretta
Clark Jr, Loring E	8/19/2022	Concord	Clark Sr, Loring	McDonald, Gladys
Gray, Jennifer M	9/3/2022	Moultonborough	Todd, Robert	Caldarone, Joyce
Harris, Granville Reed	9/5/2022	Moultonborough	Harris, Granville	Reed, Ruth
Cahoon, Deborah Jean	9/8/2022	Concord	Johnson, Hoyt	Raymond, Patricia
Davis, Lester Charles	10/29/2022	Moultonborough	Davis, Harlan	Gollenbuch, Lena
Randall, George Ray	10/31/2022	Moultonborough	Randall, George	Ray, Virginia

RESIDENT DEATHS Cont'd

Decedent's Name	Death Date	Place of Death	Father's/Parent's Name	Mother's/Parent's Name
Frye, Michael Basil	10/31/2022	Moultonborough	Frye, Clarence	Tykorke, Lucille
Corey, Helen F	11/3/2022	Manchester	Carlson, Gustav	Sullivan, Catherine
McMahon, Richard Kevin	11/11/2022	Moultonborough	McMahon, Daniel	Valcour, Helen
Clark, Faith Augusta	11/16/2022	Franklin	Downs, Albert	Humiston, Augusta
Crabtree, Linda C	11/16/2022	Laconia	Lee, B Clay	Swamer, Mina
Fazzina, Elijah Gabriel	11/25/2022	Moultonborough	Fazzina, David	Kelley, Melissa
Taussig, Eric Alfred Anthony	11/28/2022	Moultonborough	Taussig, Walter	Nass, Gerda
Paulsen, Dale Robert	11/30/2022	Laconia	Paulsen, Robert	Boehner, Hope
Doten, Sally H	12/8/2022	Moultonborough	Harkins, George	Heath, Sadie
Teixeira, Richard A	12/15/2022	Moultonborough	Teixeira, Joseph	Silva, Palmira
Colarusso, Mary Belle	12/19/2022	Moultonborough	McCormack, John	McDonnell, Annie
Ritchie, John Lewis	12/21/2022	Meredith	Ritchie, Lewis	Sundell, Agnes
Maher, Leana Marie	12/23/2022	Moultonborough	Maher, Robert	Provencher, Leona
Bernstein, Barbara May	12/25/2022	Moultonborough	Freedlander, Ned	Raisman, Etta
Rannacher, Ralph Edward	12/28/2022	Claremont	Rannacher, Fred	Fiege, Elise
Frame Sr, Richard D	12/28/2022	Moultonborough	Frame, Walter	Gunzer, Lillian

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,
Julia Marchand
Moultonborough 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
6 HOLLAND STREET
P.O. BOX 139
MOULTONBOROUGH, NH 03254

PHONE NUMBERS		EMERGENCY: DIAL 911
Town Hall Offices	603-476-2347	Police 603-476-2400
Fax	603-476-5835	603-476-2305
Department of Public Works	603-253-7445	Fire Station (burn permits) 603-476-5658
Library	603-476-8895	Sheriff's Department 1-800-552-8960
Recreation Department	603-476-8868	State Police – Troop E 603-323-8112
Senior Meals Program	603-476-5110	Lake Patrol 603-293-2037
Transfer Station	603-476-8800	Poison Information Center 603-643-4000
Visiting Nurses (Meredith)	603-279-6611	Concord Hospital / Laconia 603-524-3211
		Huggins Hospital (Wolfeboro) 603-569-2150

Town Hall Office Hours

(Administration/Assessing/Land Use/Town Clerk)

Monday – Friday 7:30 A.M. – 4 P.M.

Tax Collector Office Hours

Monday – Friday 9 A.M. – 4 P.M.

Library Hours

Mon., Wed., Fri. 9 A.M. – 5 P.M.; Tues. & Thurs. 9 A.M. – 7 P.M.; Sat. 9 A.M. – 1 P.M.

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

Board of Selectmen Meetings

1st & 3rd Thursday (Business) at 4 P.M.; 4th Thursday (Workshop) at 4 P.M.

Town Hall Ernest Davis Meeting Room

Zoning Board of Adjustment Meetings

1st & 3rd Wednesday at 7 P.M.

Town Hall Ernest Davis Meeting Room

Planning Board Meetings

Planning Board 2nd & 4th Wednesday at 7 P.M.

Town Hall Ernest Davis Meeting Room