

**Town of Moultonborough
Board of Selectmen
Meeting Agenda
Thursday, February 20, 2025
5:00 P.M.
6 Holland St. Moultonborough, NH**

I. CALL TO ORDER

II. PLEDGE OF ALLEGIANCE

III. PUBLIC HEARING:

- A. To solicit public input on a Petition Warrant Article Re: A “Tax Cap” RSA 32:5-b

IV. REVIEW / APPROVAL MINUTES:

- A. 2/10/25 + 2/10/25 NP

V. CONSENT AGENDA:

- A. Abatement Credit Refund MBLU# 147-013 (\$141.25 Overpayment)
- B. Elderly Exemption Renewal MBLU #176-019
- C. Real Estate Exemption – Religious MBLU# 135-028

VI. NEW BUSINESS:

- A. Introduce New Staff (Alanna Schiller)
- B. Quarterly Financial Report (FY '26 Q2)
- C. Review of FY 24 Audit Management Letter
- D. Discussion Re: Repositioning Sewer Study
- E. Request Re: Town Management Fellow Application (NHMMA)
- F. Revise and Amend Policy 14 Cemetery Lots & Cemetery Rules

VII. OLD BUSINESS:

- A. Sale of Tax Deeded Land (Tabled from 02/10)

VIII. OTHER BUSINESS:

IX. CITIZEN INPUT:

X. NON-PUBLIC SESSION

- A. RSA 91-A: 3, II (b,c)

Any person with a disabling condition who would like to attend this public meeting and needs to be provided reasonable accommodations to participate please contact the Moultonborough Town Hall at 603-476-2347 so accommodations can be made. Interested parties may view this meeting by going to Town Hall Streams.

**Town of Moultonborough
Notice of Public Hearing
Thursday, February 20, 2025**

The Moultonborough Board of Selectmen will hold a Public Hearing to solicit public comment on a Petition Warrant article which reads “Shall we adopt the provisions of RSA 32:5-b, and implement a tax cap whereby the governing body (or budget committee) shall not submit a recommended budget that increases the amount to be raised by local taxes, based on the prior fiscal year’s actual amount of local taxes raised, by more than 0%.)

5:00 PM
Moultonborough Town Hall
Ernest Davis Meeting Room
6 Holland Street
Moultonborough, NH 03254

In case of cancellation due to snow or other emergency the hearing will be held on Thursday, February 27, 2025, at 5:00 PM

If citizens are unable to attend the hearing, but wish to submit comments or questions, please do so prior to the close of business on the day of the hearing, to Carter Terenzini, Interim Town Administrator, PO Box 139, Moultonborough, NH 03254, fax 603-476-5835, or email cterenzini@moultonboroughnh.gov.

**Town of Moultonborough
Board of Selectmen
Monday, February 10, 2025**

MEETING MINUTES

Present: Chairman of the Board Kevin D. Quinlan, and members present were, Selectmen Charles M. McGee, and James F. Gray. Interim Town Administrator, Carter Terenzini, Executive Assistant, Alison Kepple.

Absent with prior notification: Vice Chairman, Jonathan W. Tolman and Karel A. Crawford

Advisory Budget Committee present: Kay Peranelli, Jean Beadle, Kathy Garry, Linda Murray Mary Phillips was conference called in.

CIPC Member present: Frederick Van Magness

- I. **CALL TO ORDER:** Chairman of the Board Kevin D. Quinlan called the meeting to order at 5:00 p.m. at the Moultonborough Town Hall in the Ernest Davis meeting room.
- II. **PLEDGE OF ALLEGIANCE:** The Board recited the Pledge of Allegiance.
- III. **PUBLIC HEARING:** FY 26 Budget & Warrant Public Hearing

Chairman Quinlan opened the Public Hearing at 5:01 p.m. He thanked the ABC for their report on the Town's Operating Budget, which you can view online. Chairman Quinlan stated that he would read and address each Warrant Article individually allowing public comment on each followed by comments from the board and committees after which there would be a roll call vote on each Warrant Article.

ARTICLE 1 VOTE TO ELECT

To choose by ballot and majority vote: One (1) Selectman for Three (3) years; One (1) Trustee of the Trust Funds for Three (3) years; Three (3) Library Trustees for Three (3) years; Two (2) Planning Board Members for Three (3) years; One (1) Zoning Board of Adjustment Member for Three (3) years.

ARTICLE 2 SOLAR FACILITIES

Are you in favor of the adoption of Amendment #1 to the town zoning ordinance as proposed by the planning board as follows: amend Zoning Ordinance Article 10.2 to remove size limitations on solar arrays?

ARTICLE 3 WETLANDS ORDINANCE

Are you in favor of the adoption of Amendment #2 to the town zoning ordinance as proposed by the planning board as follows: amend Zoning Ordinance Article 9 to eliminate certain exemptions from the wetlands ordinance?

ARTICLE 4 BY PETITION: IMPLEMENT A TAX CAP
3/5 Vote Required By Ballot

Shall we adopt the provisions of RSA 32:5-b and implement a tax cap whereby the governing body (or budget committee) shall not submit a recommended budget that increases the amount to be raised by local taxes, based on the prior fiscal year's actual amount of local taxes raised, by more than 0%.

(Recommended by Selectmen – 0 Yes – 3 No) (2 Absent w/Prior Notification)
(Recommended by Advisory Budget Committee – 0 Yes – 5 No)

**There were several comments/questions from the public on this article.*

ARTICLE 5 ACCEPTING RSA 31:95-e RE: PERSONAL PROPERTY DONATIONS

To see if the Town will vote to accept RSA 31:95-e which would allow the board of selectmen to accept gifts of personal property, other than money, which may be offered to the town for any public purpose, with such authorization to remain in effect until rescinded by a vote of the town.

(Recommended by Selectmen – 3 Yes – 0 No) (2 Absent w/Prior Notification)
(Recommended by Advisory Budget Committee – 5 Yes – 0 No)

ARTICLE 6 RETAINING CERTAIN TAX DEEDED PROPERTIES – USE #1

To see if the Town will vote to retain certain parcels of land it has acquired through the tax deed process, as designated on the tax maps of the Town of Moultonborough and identified below, for public purposes:

Map/Lot	Property Address
016-009	Holland Street
098-078	2 States Landing Road
107-018	Deercrossing
188-018	Wyman Trail

(Recommended by Selectmen – 3 Yes – 0 No) (2 Absent w/Prior Notification)
(Recommended by Advisory Budget Committee – 5 Yes – 0 No)

ARTICLE 7 RETAINING CERTAIN TAX DEEDED PROPERTIES – USE #2

To see if the Town will vote to retain certain parcels of land it has acquired through the tax deed process, as designated on the tax maps of the Town of Moultonborough and identified below, for conservation purposes:

Map/Lot	Property Address
060-008	Huckleberry Island
142-052	Island off Merrivale Road
142-053	Island off Merrivale Road
231-001	Island off Geneva Point
254-049	Island off Foley Island

** This article was amended to add Map/Lot 085-023 Bean Road to this list to retain.*

(Recommended by Selectmen – 3 Yes – 0 No) (2 Absent w/Prior Notification) – As Amended
(Recommended by Advisory Budget Committee – 5 Yes – 0 No) – As Amended

ARTICLE 8 DISCONTINUING CERTAIN CAPITAL RESERVE FUNDS

To see if the Town will vote to discontinue the following Capital Reserve Funds, as recommended by the Capital Improvement Planning Committee (CIPC), with the amounts remaining as of June 30, 2025, together with any interest earned thereon as of said date, being transferred to the general fund.

- CR108: Rangeway Fund
- CR112: Appraisal Fund
- CR114: Playground Equipment
- CR118: Police Service Fund
- CR142: Fire Service Fund
- CR144: Public Works Equipment
- CR154: Crosswalk RFD

**This article was amended to add CR100: Visting Nurse Services to this list to discontinue.*

(Recommended by Selectmen – 3 Yes – 0 No) (2 Absent w/Prior Notification)
(Recommended by Advisory Budget Committee – 5 Yes – 0 No)

ARTICLE 9 CREATING AN AMBULANCE CONTINGENCY TRUST FUND

To see if the Town will voted to (a) establish an Expendable Trust Fund (ETF) under the provisions of RSA 31:19-a, to be known as the Ambulance Contingency Fund for the purpose of ensuring uninterrupted ambulance service due to unforeseen increases in costs in addition to the normal ambulance services contracted and appropriated for each year, (b) designate the Select Board as agents to expend both the principal and interest from this fund and (c) raise and appropriate the sum of Seventy Thousand Dollars (\$70,000) to be placed in this fund upon its establishment.

(Recommended by Selectmen – 3 Yes – 0 No) (2 Absent w/Prior Notification)
(Recommended by Advisory Budget Committee – 5 Yes – 0 No)

ARTICLE 10 CREATING A BRIDGE REPAIR & MAINTENANCE TRUST FUND

To see if the Town will vote to (a) establish an Expendable Trust Fund under the provisions of RSA 31:19-a, to be known as the Bridge Repair Fund for the purpose of maintenance, construction, or reconstruction of municipally owned bridges , (b) designate the Select Board as agents to expend both the principal and interest from this fund, c) deposit the sum of Ninety Two Thousand Fifty One Dollars and five cents (\$92,051.05) currently held in Account 01-253-2404 in this

fund upon its establishment and d) deposit herein in such funds as may be received from time to time from the State of New Hampshire specifically for this purpose.

(Recommended by Selectmen – 3 Yes – 0 No) (2 Absent w/Prior Notification)

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

ARTICLE 11 FUNDING CERTAIN EXPENDABLE TRUST FUNDS

To see if the town will vote to raise and appropriate the sum of One Hundred Thirty-Two Thousand Five Hundred Dollars (\$132,500) to additionally fund certain previously established Expendable Trust Funds (ETFs) as identified below in the amounts as set forth below:

Dry Hydrant CRF116	\$7,500
Milfoil Control CRF140	\$100,000
Police Cruiser CRF160	\$25,000

(Recommended by Selectmen – 3 Yes – 0 No) (2 Absent w/Prior Notification)

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

ARTICLE 12 FUNDING CERTAIN CAPITAL RESERVE FUNDS

To see if the Town will vote to raise and appropriate the sum of Three Hundred Ninety-Seven Thousand (\$397,000) to additionally fund certain previously established Capital Reserved Funds (CRFs) as identified below in the amounts as set forth below:

CRF106: Fire Fighting Equipment	\$350,000
CRF110: Historical Building Fund	\$25,000
CRF152: Town Wide Technology	\$22,000

(Recommended by Selectmen – 3 Yes – 0 No) (2 Absent w/Prior Notification)

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

ARTICLE 13 FUNDING THE REPLACEMENT OF FIRE ENGINE #1

To see if the Town will vote to appropriate the sum of One Million Three Hundred Fifty Thousand Dollars (\$1,350,000), subject to the passage of the article contained in this warrant of a FY '26 contribution to Fire Fighting Equipment Fund (CRF106) of no less than Three Hundred Fifty Thousand Dollars (\$350,000), to replace a 2007 Fire Engine #1 (pumper truck) and to meet said appropriation by a withdrawal of said sum from the Fire Fighting Equipment Fund (CRF106).

(Recommended by Selectmen – 3 Yes – 0 No) (2 Absent w/Prior Notification)

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

ARTICLE 14 THE FY '26 CAPITAL IMPROVEMENTS PROGRAM

To see if the Town will vote to appropriate the sum of Eight Hundred Fifteen Thousand Dollars (\$815,000) for a program of Capital Improvements and special items, as generally illustrated below,

Department	Item	\$s
Police	Replace 20 Portable Radios	\$75,000
Police	Replace 2018 Ford Interceptor Utility	\$85,000
Police	Replace 2018 Ford Interceptor Utility	\$85,000
DPW - Transfer Station	WMF Truck Scale Replacement	\$85,000
DPW - Highway	Winter Sand/Salt Shed Roof Replacement	\$50,000
DPW - Highway (Note 1)	3500 Platform/Dump W/Plow & Sander (Trk #11)	\$110,000
Fire (Note 2)	2026 Storage Pole Barn	\$75,000
DPW - Bldg/Grds (Note 2)	Highway Garage: Pole Shed	\$200,000
DPW - Bldg/Grds	DPW/Fleet 10 Ton Vehicle Lift Replacement	\$35,000
DPW - Bldg/Grds	Town Hall Space Needs: Concept Study	\$15,000
	Total	\$815,000

And to meet said appropriation by the withdrawal of Seventy-Five Thousand Dollars (\$75,000) from the Public Works Equipment Fund (CR102), One Hundred Fifty Thousand Dollars (\$150,000) from the Municipal Building Maintenance Fund (CR104), and the balance from taxation.

**Added:*

Note 1: This project is being partially funded with monies from CR 102 - \$75k

Note 2: This project is being partially funded with monies from CR 104 - \$150k

(Recommended by Selectmen – 3 Yes – 0 No) (2 Absent w/Prior Notification)

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

ARTICLE 15 FUNDING THE FY '26 ROAD IMPROVEMENTS PROGRAM

To see if the Town will vote to appropriate the sum of One Million Three Hundred Thousand Dollars (\$1,300,000), with said appropriation to be non-lapsing until the end of the Fiscal Year 2030, for a road improvement program as generally illustrated below and to meet said appropriation from (a) a NH Department of Transportation Highway Block Grant of One Hundred Sixty Thousand Dollars (\$160,000), (b) a withdrawal of One Hundred Sixty Thousand Dollars (\$160,000) from the Roads Improvement Fund (CR156) and(c) the balance from taxation.

<u>Activity & Locaton</u>	<u>Length</u>	<u>Treatment</u>	<u>Total</u>
<u>REHABILITATE/RECONSTRUCT</u> Brae Burn Rd, Country Side Ln, Susan Dr., Eagle Shore Rd.	9500'	8" Reclaim/Pave	\$862,790
<u>PRESERVATION</u>			
Hot Mix Asphalt Overlay Black Point & Clark's Landing Rd	3,370	Shim/Overlay	\$114, 580
Chip Seal (AKA Asph. Rubber SAM) Hanson Mill, Ossipee Mountain, & Winaukee Road(s); Paradise Dr & Old Route 109	17,700	Asphalt Rubber SAM	\$239,658
Crack Sealing	27,000	Crack Sealing	\$24,840
Update Road Surface Management Study Update			\$30,000
Contingency			\$28,132
		Total	\$1,300,000

Note: Inclusion of any road on this list was based upon a condition assessment and budget estimate prepared in November of 2024. It is no guarantee of work being undertaken on the identified roadway. Final construction decisions are made based upon engineering analysis and actual bids received with work additions or deletions based upon the final bids.

** This article was amended to read "to be non-lapsing until the end of Fiscal Year 2027.*

(Recommended by Selectmen – 3 Yes – 0 No) (2 Absent w/Prior Notification)

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

ARTICLE 16 FUNDING A SUPPLEMENTAL FY '25 CAPITAL ITEM

To see if the Town will vote to appropriate the sum of Fifty Thousand Dollars (\$50,000) to fund the replacement of the motors and control system on the Fire Department's Fire Boat and to meet said appropriation by a transfer of said sum from the unassigned fund balance.

(Recommended by Selectmen – 3 Yes – 0 No)

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

ARTICLE 17 FY '26 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 Eleven Million Five Hundred Six Thousand Six Hundred Eighty Three (\$11,506,683) to pay the FY '26 Operating Expenses for 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 – 3 Yes – 0 No) (2 Absent w/Prior Notification)

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

ARTICLE 18 FY '26 TOWN LIBRARY OPERATING BUDGET

To see if the town will vote to raise and appropriate the sum of Seven Hundred Forty Thousand, Thirty-One Dollars (\$740,031) to pay the FY '26 Operating Expenses for the Public Library.

(Recommended by Selectmen – 3 Yes – 0 No) (2 Absent w/Prior Notification)

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

ARTICLE 19 FUNDING THE LIBRARY CAPITAL RESERVE FUND

To see if the town will vote to raise and appropriate the sum of Sixty-Eight Thousand Dollars (\$68,000) to be placed in the Library Building Repairs and Maintenance Capital Reserve Fund (CR159).

(Recommended by Selectmen – 3 Yes – 0 No) (2 Absent w/Prior Notification)

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

ARTICLE 20 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 Winnepesaukee Wellness Center, a community service program providing a supervised exercise program for clients.

(Recommended by Selectmen – 2 Yes – 0 No – 1 Abstain (Chairman Quinlan) (2 Absent w/Prior Notification)

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

ARTICLE 21 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.

(Recommended by Selectmen – 3 Yes – 0 No) (2 Absent w/Prior Notification)

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

ARTICLE 22 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.

(Recommended by Selectmen – 3 Yes – 0 No) (2 Absent w/Prior Notification)

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

ARTICLE 23 BY PETITION: LAKES REGION VISITING NURSE ASSOCIATION

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 Nurses, Therapy, Aide Services, Hospice Care, and Care for the Caregiver services to the residents of the Town of Moultonborough, NH. This past year residents received home visits from Lakes Region Visiting Nurse Association. Town funds are used chiefly to support hospice care, nursing care to homebound residents who are at medical or social risk, and immunization services.

(Recommended by Selectmen – 3 Yes – 0 No) (2 Absent w/Prior Notification)

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

ARTICLE 24 BY PETITION: INTERLAKES COMMUNITY CAREGIVERS, INC.

To see if the town will vote to raise and appropriate the sum of Seven Thousand Five Hundred Dollars (\$7,500) for Interlakes Community Caregivers, Inc., which provides support services to the residents of Moultonborough.

(Recommended by Selectmen – 3 Yes – 0 No) (2 Absent w/Prior Notification)

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

ARTICLE 25 BY PETITION: STARTING POINT

To respectfully request that the town vote to raise and appropriate the sum of Five Thousand Eight Hundred Fourteen Dollars (\$5,814) in support of Starting Point providing advocacy and support to victims of domestic and sexual violence and their children.

(Recommended by Selectmen – 3 Yes – 0 No) (2 Absent w/Prior Notification)

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

ARTICLE 26 BY PETITION: LEE ROAD/OLD ROUTE 109 STOP SIGNAGE

To see if the Town will direct the installation of two additional stop signs at the intersection of Lee Road and Old Route 109 so that the junction becomes a legal three-way stop intersection.

Making this permanent change this year will promote public safety by reducing the number of motorists and truckers using this section of road as a short cut.

(Recommended by Selectmen – 3 Yes – 0 No) (2 Absent w/Prior Notification)

(Recommended by Advisory Budget Committee – 1 Yes – 0 No – 4 Abstain (Kay, Jean, Linda, Mary))

ARTICLE 27 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 the stewardship of the Town owned “Middle Neck Schoolhouse” and “Old Moultonborough Townhouse”.

(Recommended by Selectmen – 3 Yes – 0 No) (2 Absent w/Prior Notification)

(Recommended by Advisory Budget Committee – 4 Yes – 0 No – 1 Abstain (Kathy))

ARTICLE 28 BY PETITION: OSSIPEE CONCERNED CITIZENS

To see if the town will vote to raise and appropriate the sum of Forty-Six Thousand Dollars (\$46,000) to support the Nutritional Meal Program (Meals on Wheels) provided by Ossipee Concerned Citizens.

(Recommended by Selectmen – 3 Yes – 0 No) (2 Absent w/Prior Notification)

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

ARTICLE 29 BY PETITION: LAKE WINNIPESAUKEE ALLIANCE

To see if the town will vote to allocate Twenty-Five Thousand Dollars (\$25,000) to support the Lake Winnepesaukee Alliance (LWA) activities. LWA is a non-profit organization dedicated to protecting the water quality and natural resources of Lake Winnepesaukee 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 Winnepesaukee 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.

(Recommended by Selectmen – 3 Yes – 0 No) (2 Absent w/Prior Notification)

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

ARTICLE 30 BY PETITION: SANDWICH CHILDREN'S CENTER

To see if the town will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000) to continue our tuition assistance for Moultonborough children attending Sandwich Children's Center as well as Two Thousand Dollars (\$2,000) to help SCC replace worn out supplies.

(Recommended by Selectmen – 3 Yes – 0 No) (2 Absent w/Prior Notification)

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

ARTICLE 31 BY PETITION: INTERLAKES DAY CARE CENTER

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 of services of the Inter-Lakes Day Care Center. (By Petition).

(Recommended by Selectmen – 3 Yes – 0 No) (2 Absent w/Prior Notification)

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

ARTICLE 32 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 residents of the Town of Moultonborough, NH. This past year residents of Moultonborough received 691 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 – 3 Yes – 0 No) (2 Absent w/Prior Notification)

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

Chairman Quinlan stated that the board had received an email from a resident, Barbara Koehler, with questions for the board since she couldn't attend the meeting (see her email below):

Questions for Town Budget Public Hearing on Feb. 10, 2025

Administration. What is the current and proposed salary of the Town Administrator?

Public Safety. What changed in the last year to require 2 add'l part-time Police?

Land Use/Assessing. Is the Docuware maintenance a yearly cost? Have you considered having a volunteer group of people help with converting paper to software storage? We have many people who are retired from professional careers who may be willing to fast track this job .

Library. How do we justify 8 librarians and 5% raises across the board? Are they filling a void the Rec. Dept. should pick up? Do we need expanded hours; can we cut hours out their schedule?

Under comments from the ABC:

1. Why is Moultonborough paying 25% of County budget? What do we get in return?
2. Misc. Revenue User Fees – what is the goal here?
3. Community Planning. Offices in the Rec. Dept. possible? That bldg. is underutilized.
4. Community Planning. “adequate function space” – A reasonable solution to add 50 ft on the end of the Lion’s Club that would meet the **needs** of the community. The Board of Selectmen need to take this in hand and convince the public that this is not only workable, but a reasonable solution. We are at a place where Needs outweigh Wants in this town.
5. Conclusion. It is time the Board of Selectmen speak out about the “elephant” in the room, a runaway school budget. It needs to be brought up that taxpayers in M’boro are paying far more than most towns, that we also have the threat of SWEPT over the town, and what effect that would have on our taxes. People are unaware of the looming increases from the Warrant article passed last year on updates for the school, that they will be back for more, and the cumulative costs that are possible if all these things go forward.

Submitted by Barbara Koehler
Moultonborough

**See the response below from the Police Chief regarding the Public Safety question.*

**See the response below from the Library Director regarding the question for the library.*



Moultonborough Police Department



Dispatch: (603) 476-2305

Chief of Police
Peter W. Beede, Jr.
pbeede@moultonboroughnh.gov

Office: (603) 476-2400

P.O. Box 121, 1035 Whittier Highway - Moultonborough, NH 03254

Fax: (603) 476-2657

Date: February 10, 2025

To: Carter Terenzini, Interim Town Administrator

From: Peter W. Beede, Jr., Chief of Police

Subject: Response to Police Department Budget Question

Public Safety: What changed in the last year to require 2 additional part-time Police?

Over the last year, the Police Department has seen a substantial increase for request for police services as illustrated in the below chart.

Activity	2023	2024	Yearly Difference
Calls for Service	7625	9464	+24.12%
Log Entries	13518	16866	+24.77%
Arrests	97	155	+59.79%
MV Accidents	128	175	+36.72%
MV Stops	1180	1726	+46.27%
Offense Reports	116	149	+28.45%

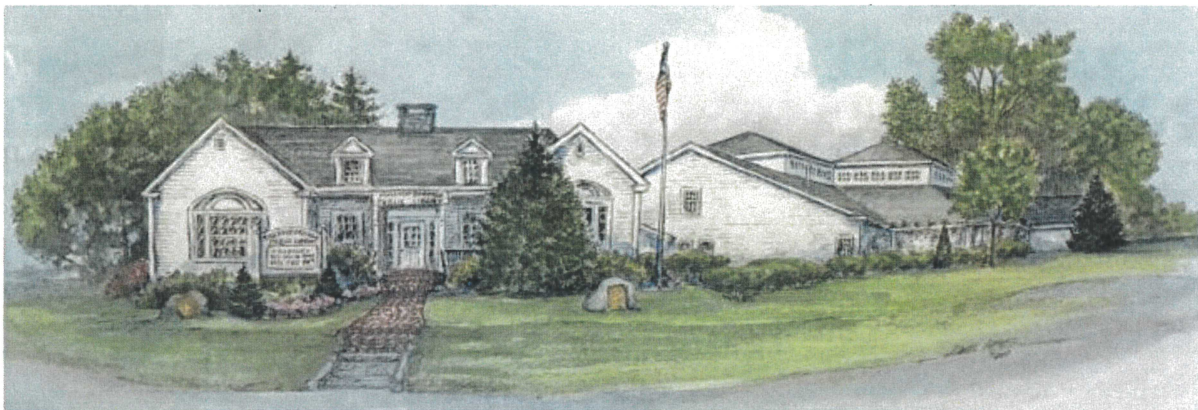
The Police Department currently has 8 full-time officers and 3 part-time officers. The Police Department is currently down 3 full-time officers. The Police Department has added a contract prosecutor and a part-time case review officer into the 2025-2026 Police Department Budget. Currently the Chief of Police and Lieutenant handle prosecution, but the almost 60% increase in arrests is overwhelming both administrative positions and taking them away from their duties and responsibilities that they must perform. Both the Chief of Police and Lieutenant are salaried

positions and average 60 hours a week of work time, far above what is asked of them. The contract prosecutor will not be an employee of the Town of Moultonborough and therefore it is a set contract price versus hiring a prosecutor as a town employee, which would be a substantial cost to the town. The surrounding towns of Meredith, Center Harbor, and Ossipee use the services of a contract prosecutor. Wolfeboro has their own prosecutor. Case review is currently done by the Chief of Police, Lieutenant and Sergeant, but due to the lack of personnel and the Sergeant spending a majority of his time responding to calls for services and typing reports, it does not leave him much time to devote to administrative tasks. This puts the majority of case review onto the Chief of Police and Lieutenant, who already spend a majority of their time on administrative tasks and prosecution. This ultimately slows down turnaround time for reports and leaves attorneys, insurance companies and citizens waiting for reports. With the addition of a case review officer to the Police Department, it is the goal to correct this deficiency and improve upon the services that the Police Department provides the Town of Moultonborough. The Police Department has budgeted for 24 hours a week with minimal benefits for the case review officer versus asking for a full-time position with full benefits. The Police Department took careful consideration in asking for these two positions, and with the aforementioned data shown, our requests show a need versus a want. Both of these positions are needed to improve upon the level of services that the Police Department offers to the Town of Moultonborough.

Respectfully submitted,

Peter W. Beede, Jr.

Peter W. Beede, Jr.
Chief of Police



Moultonborough Public Library
4 Holland Street

P.O. Box 150 Moultonborough, NH 03254 | 603-476-8895 | moultonboroughlibrary.org

Inquiry:

Library. How do we justify 8 librarians and 5% raises across the board? Are they filling a void the Rec. Dept. should pick up? Do we need expanded hours; can we cut hours out their schedule?

Response:

The library employs 6.4 Full Time Equivalent staff members to cover the 48 hours, 6 days per week the library is open to the public. The library provides service at two circulation desks, one for the general public and another specifically for youth and families. The library hosts more programming than many others of similar size in New Hampshire, all of which require staff coordination and some supervision. These programs make meaningful impacts on residents' lives, from foot care clinics, caregiver and grief support groups, a diabetes recipes club, tax assistance for older adults, and early childhood storytimes for youth. The library staff provide workshops, one-on-one technology assistance, help with research and more, all services that require staff time. There is a clear need for all the services provided by the library, as seen in usage numbers. In 2024, the number of library materials borrowed increased by 12% over the year prior and by 54% since Covid in 2020. The number of meeting rooms bookings in 2024 increased by 11% over the year prior. There were more than 36,000 visits to the library in 2024. Staffing levels are directly based on the community's needs. Finally, in a recent community survey, respondents identified the library's staff as the most valuable resource the library offers.

The Library Board of Trustees budgeted 5% potential wage adjustments based on merit for library employees based on continued increases to the cost of living and an effort to retain the staff members currently employed. The library currently employs three staff members with master's in Library and Information Science degrees. Last year, three staff members were awarded competitive grant scholarships to attend professional development conferences. In the fall, Josianne Fitzgerald, Adult Services and Technology Librarian, was recognized with the New Hampshire Library Association's READS Award of Excellence, which is given to one librarian in all of New Hampshire to recognize outstanding contributions by that individual, who has been instrumental in improving library services to adults.

The Library provides services that align with its mission, which is to provide access to resources and opportunities for learning, enjoyment, and community connections. The most utilized resources provided by the library, its staff, its collection, educational programs, technology help, and study and meeting room spaces are core public library offerings. We are not in a position to speak to the Recreation Department's mission and services.

The library's operating hours are based on usage and community feedback. While there have been some requests for the library to be open additional hours, it is believed that the current operating schedule is the most effective for Moultonborough residents.

Respectfully submitted on behalf of the Moultonborough Public Library Board of Trustees,
Brittany Durgin, Moultonborough Public Library Director

Chairman Quinlan closed the Public Hearing 6.57 p.m. and moved to open the regular Board of Selectmen Meeting after a 5-minute break.

Chairman Quinlan open the regular Board of Selectmen Meeting at 7:02 p.m.

IV. REVIEW / APPROVAL MINUTES:

A. Date: 1/30/25 +NP 1/30/25

Motion: Selectman McGee

To approve the meeting minutes of 1/3/25, public and non-public 1/30/25 meeting minutes.

Seconded: Selectman Gray

Vote: 3-0

Motion passed.

V. CONSENT AGENDA:

A. Cartographic Association Inc.: 2025-26 Renewal Contract Tax Map Maintenance

B. New Hampshire Department of Revenue Administration Form PA-29

i. Veteran's Tax Credit(s)

ii. Elderly Exemption

Motion: Selectman Gray

To approve the Consent Agenda.

Seconded: Selectman McGee

Vote: 3-0

Motion passed.

VI. NEW BUSINESS:

A. Sale of Land

Motion: Selectman Gray

Motion to table this until the 2/20/25 meeting.

Seconded: Selectman McGee

Vote: 3-1

Motion passed.

VII. OLD BUSINESS: None

VIII. OTHER BUSINESS: None

IX. CITIZEN INPUT: None

X. NON-PUBLIC SESSION:

A. RSA 91-A: 3, II (b,c)

Motion: Selectman McGee

*Motion to enter nonpublic session pursuant to RSA 91-A: 3, II (b,c) at 7:04 p.m.
and coming out only to adjourn.*

Seconded: Selectman Gray

Vote: 3-0

Motion passed.

XI. ADJOURNMENT: Meeting adjourned at 7:22 p.m.

Motion: Selectman Gray

To adjourn the meeting.

Seconded: Selectman McGee

Vote: 3-0

Motion passed.

Written on behalf of the Selectman by Alison Kepple, Executive Assistant.

Approved

Kevin D. Quinlan, Chairman

Date



OFFICE OF FINANCE

Town of Moultonborough

6 Holland Street • PO Box 139 • Moultonborough, NH 03254

PHONE 603.476.2347 FAX 603.476.5835

To: Board of Selectmen and the Advisory Budget Committee
From: Andrea Picard, Finance Director
Subject: 2024-2025 Q2 Financial Report

Please find attached two financial reports, listed as:

1. Expenditure Report
 - a. The overall Operating Budget is 50% of the total expended budget. Variances with explanation are listed below.
2. Revenue Report
 - a. Please see comments below

Expenditure Report Variances:

Executive Administration

PT Wages 400-4102 - employees were misclassified, and budget transfers were completed in January.

Longevity 400-4104 – all longevity was reclassified to Exec Administration as budgeted

NHMA Association 400-4360 – Front loaded expense. No further expenses should be incurred.

- **Registry of Deeds 400-4372** is a service within assessing or tax collector and should be recorded as a service within one of those two departments.

Overall Department Budget is below 50% expended.

Finance Administration

Auditing Services 410-4304 – Audit is completed final bill to come

Supplies Miscellaneous 410-4745 – Office Water

Overall Department Budget is below 50% expended.

Expenditure Report Variances: (cont.)

Assessing

Wages/FICA etc. – Misclassified Code Enforcement Officer. I will the appropriate journal entries to wages etc. to Land Use at EOY. Payroll mapping will need to be changed at that time.

IT Computers 412-4341 – This account will have no additional expenditures before FYE.

Postage 412-4717 – This account will have no additional expenditures before FYE. This account went over budget due to the price of stamps going up.

Mapping Maintenance 412-4902 - Front loaded expenses . There is only one invoice left for this FY.

Software Maintenance 412-4950 - Front loaded expenses. All expenses paid.

Planning & Zoning

I have reclassing to do in this department to rectify A/P and payroll classing issues

Building & Grounds

Function Hall 430-4874 – The sign (\$8,503.05) will be reclassified

Overall Department Budget is below 50% expended.

Highway Department

Mowing Roads 436-4442 - Front loaded services. All services are completed.

Cell Phone Stipend 436-4511 – Air Card Bill needs to be reclassified

Overall Department Budget is below 50% expended.

Expenditure Report Variances: (cont.)

Transfer Station

Monitoring/Testing 442-4358 – There was carry over from last year.

Rentals & Leases 442-4452 – Rent had doubled on the screener

Fleet Maintenance Supplies 442-4655 – Materials and repair costs have risen

Uniforms 442-4760 - Front loaded expenses – winter uniforms

Overall Department Budget is below 50% expended.

Fire Department

Holiday Overtime 445-4101 – Classification Error

Overtime 445-4103 – Backfilling coverage when they were down an employee and covering while employees were at Advanced EMT (condition of hire).

Holiday Pay 445-4106 – Classification Error

FD Disability Insurance 445-4206 – Classification Error

IT/Computer Services 445-4340 – Classification /Distribution Error

Vehicle Maintenance 445-4831 – Cost of vehicle maintenance is higher due to the type of repairs, not routine maintenance where it can be repaired at the highway department.

Overall Department Budget is below 50% expended.

Police Department

IT/Computer Services 450-4341 - Classification /Distribution Error

Rentals & Leases 450-4452 – Front loaded expenses – tasers

Overall Department Budget is below 50% expended.

Parks and Rec Department

IT/Computer Services 456-4341 - Classification /Distribution Error

Overall Department Budget is on target with BVA.

Expenditure Report Variances: (cont.)

Tax Collector

IT/Computer Services 464-4341 - Classification /Distribution Error

Other

Carry Over Encumbrances need to be distributed to the departments that they are associated with. The Purchase Order module will automatically carry over and will book to the correct department which will satisfy our Auditors showing that we are properly following our Purchasing Policy.

Revenue Report:

Overall the revenue collection are above budgeted numbers.

EXPENDITURE DETAIL BY ACCOUNT

ALL FUNDS Periods: 2025-01 thru 2025-06 [50% of Year] Include: - Expenditures

Account #	Account Title	Total Budget	PTD Expended	YTD Expended	Encumbered	Available	% Exp.
01 - GENERAL FUND							
400 - EXECUTIVE ADMINISTRATION							
01-400-4100	EX ADM - REGULAR WAGES	252,718.00	107,564.80	107,564.80	0.00	145,153.20	42.56
01-400-4102	EX ADM - PART TIME WAGES	14,196.00	21,747.96	21,747.96	0.00	(7,551.96)	153.20
01-400-4103	EX ADM - OVERTIME PAY	1,000.00	0.00	0.00	0.00	1,000.00	0.00
01-400-4104	EX ADM - LONGEVITY	4,800.00	5,000.00	5,000.00	0.00	(200.00)	104.17
01-400-4124	EX ADM - ELECTED OFFICIALS - SELECTMEN	20,500.00	5,125.00	5,125.00	0.00	15,375.00	25.00
01-400-4200	EX ADM - EMPLOYEE BENEFITS - INSURANCES	106,008.00	36,366.90	36,366.90	0.00	69,641.10	34.31
01-400-4208	EX ADM - FICA	18,179.00	8,167.69	8,167.69	0.00	10,011.31	44.93
01-400-4209	EX ADM - MEDICARE	4,252.00	1,910.15	1,910.15	0.00	2,341.85	44.92
01-400-4211	EX ADM - RETIREMENT I	34,328.00	10,201.65	10,201.65	0.00	24,126.35	29.72
01-400-4226	EX ADM - WORKMENS' COMPENSATION	212.00	0.00	0.00	0.00	212.00	0.00
01-400-4235	EX ADM - EDUCATIONAL REIMBURSEMENT	1.00	0.00	0.00	0.00	1.00	0.00
01-400-4236	EX ADM - MEETINGS & TRAINING	5,000.00	2,707.14	2,707.14	0.00	2,292.86	54.14
01-400-4237	EX ADM - MILEAGE	700.00	381.82	381.82	0.00	318.18	54.55
01-400-4256	EX ADM - OTHER BENEFITS	2,500.00	678.34	678.34	0.00	1,821.66	27.13
01-400-4272	EX ADM - REIMBURSEMENTS	1.00	0.00	0.00	0.00	1.00	0.00
01-400-4327	EX ADM - FIREWORKS	10,000.00	0.00	0.00	0.00	10,000.00	0.00
01-400-4340	EX ADM - INTERNET/WEBSITE SERVICES	9,741.00	9,740.76	9,740.76	0.00	0.24	100.00
01-400-4350	EX ADM - LEGAL PROFESSIONAL SERVICES	70,000.00	22,141.24	22,141.24	0.00	47,858.76	31.63
01-400-4355	EX ADM - MANAGEMENT SERVICES	1.00	967.50	967.50	0.00	(966.50)	999.99
01-400-4360	EX ADM - NHMA ASSOCIATION	14,964.00	14,087.00	14,087.00	0.00	877.00	94.14
01-400-4362	EX ADM - OTHER SERVICES	0.00	115.00	115.00	0.00	(115.00)	0.00
01-400-4372	EX ADM - REGISTRY OF DEEDS	100.00	112.00	112.00	0.00	(12.00)	112.00
01-400-4400	EX ADM - ADVERTISING	4,000.00	358.31	358.31	0.00	3,641.69	8.96
01-400-4406	EX ADM - BINDING & RESTORATION OF RECORDS	1.00	0.00	0.00	0.00	1.00	0.00
01-400-4415	EX ADM - CELL PHONES	1.00	0.00	0.00	0.00	1.00	0.00
01-400-4440	EX ADM - MORTGAGE SEARCH	1.00	0.00	0.00	0.00	1.00	0.00
01-400-4446	EX ADM - PERAMBULATIONS	1.00	0.00	0.00	0.00	1.00	0.00
01-400-4473	EX ADM - TOWN REPORTS	5,000.00	0.00	0.00	0.00	5,000.00	0.00
01-400-4502	EX ADM - ASSOCIATION DUES/MEMBERSHIPS	1,075.00	802.00	802.00	0.00	273.00	74.60
01-400-4516	EX ADM - CONTINGENCY	75,000.00	47,727.90	47,727.90	0.00	27,272.10	63.64
01-400-4552	EX ADM - OTHER CHARGES & EXPENSES	4,600.00	1,345.00	1,345.00	0.00	3,255.00	29.24
01-400-4710	EX ADM - OFFICE SUPPLIES	500.00	36.00	36.00	0.00	464.00	7.20
01-400-4718	EX ADM - PRINTING	2,000.00	1,300.64	1,300.64	0.00	699.36	65.03
01-400-4745	EX ADM - SUPPLIES MISC	1.00	303.89	303.89	0.00	(302.89)	999.99
01-400-5015	EX ADM - COALITION COMMUNITIES	20,000.00	0.00	0.00	0.00	20,000.00	0.00
400 - EXECUTIVE ADMINISTRATION		681,381.00	298,888.69	298,888.69	0.00	382,492.31	43.87

EXPENDITURE DETAIL BY ACCOUNT

ALL FUNDS Periods: 2025-01 thru 2025-06 [50% of Year] Include: - Expenditures

Account #	Account Title	Total Budget	PTD Expended	YTD Expended	Encumbered	Available	% Exp.
405 - MUNICIPAL ADMINISTRATION							
01-405-4338	MUN ADM - INSURANCE PROPERTY/LIABILITY	108,446.00	0.00	0.00	0.00	108,446.00	0.00
405 - MUNICIPAL ADMINISTRATION		108,446.00	0.00	0.00	0.00	108,446.00	0.00
410 - FINANCIAL ADMINISTRATION							
01-410-4100	FIN ADM - REGULAR WAGES	158,130.00	76,186.40	76,186.40	0.00	81,943.60	48.18
01-410-4102	FIN ADM - PART-TIME WAGES	25,160.00	3,375.00	3,375.00	0.00	21,785.00	13.41
01-410-4103	FIN ADM - OVERTIME PAY	1.00	312.19	312.19	0.00	(311.19)	999.99
01-410-4125	FIN ADM - ELECTED OFFICIALS - TREASURER	4,500.00	375.00	375.00	0.00	4,125.00	8.33
01-410-4200	FIN ADM - EMPLOYEE BENEFITS - INSURANCES	45,417.00	24,660.69	24,660.69	0.00	20,756.31	54.30
01-410-4208	FIN ADM - FICA	11,643.00	4,803.67	4,803.67	0.00	6,839.33	41.26
01-410-4209	FIN ADM - MEDICARE	2,723.00	1,123.42	1,123.42	0.00	1,599.58	41.26
01-410-4211	FIN ADM - RETIREMENT I	21,395.00	8,508.89	8,508.89	0.00	12,886.11	39.77
01-410-4226	FIN ADM - WORKMENS' COMPENSATION	362.00	0.00	0.00	0.00	362.00	0.00
01-410-4236	FIN ADM - MEETINGS & TRAINING	500.00	50.00	50.00	0.00	450.00	10.00
01-410-4237	FIN ADM - MILEAGE	1.00	73.84	73.84	0.00	(72.84)	999.99
01-410-4304	FIN ADM - AUDITING SERVICES	24,250.00	18,195.00	18,195.00	0.00	6,055.00	75.03
01-410-4340	FIN ADM - INTERNET/WEBSITE SERVICES	3,040.00	1,149.90	1,149.90	0.00	1,890.10	37.83
01-410-4341	FIN ADM - IT/COMPUTER SERVICES	25,163.00	15,845.59	15,845.59	0.00	9,317.41	62.97
01-410-4362	FIN ADM - OTHER SERVICES	1,000.00	112.00	112.00	0.00	888.00	11.20
01-410-4452	FIN ADM - RENTALS & LEASES	8,550.00	4,288.81	4,288.81	0.00	4,261.19	50.16
01-410-4471	FIN ADM - TELEPHONE SERVICES	9,000.00	4,772.54	4,772.54	0.00	4,227.46	53.03
01-410-4630	FIN ADM - COMPUTER SOFTWARE	6,600.00	3,150.00	3,150.00	0.00	3,450.00	47.73
01-410-4710	FIN ADM - OFFICE SUPPLIES	10,000.00	6,412.98	6,412.98	0.00	3,587.02	64.13
01-410-4717	FIN ADM - POSTAGE	13,000.00	1,549.45	1,549.45	0.00	11,450.55	11.92
01-410-4745	FIN ADM - SUPPLIES - MISCELLANEOUS	2,000.00	1,977.02	1,977.02	0.00	22.98	98.85
410 - FINANCIAL ADMINISTRATION		372,435.00	176,922.39	176,922.39	0.00	195,512.61	47.50
412 - ASSESSOR'S OFFICE							
01-412-4100	ASSESSING - REGULAR WAGES	167,142.00	122,464.40	122,464.40	0.00	44,677.60	73.27
01-412-4103	ASSESSING - OVERTIME PAY	1,000.00	0.00	0.00	0.00	1,000.00	0.00
01-412-4200	ASSESSING - EMPLOYEE BENEFITS - INSURANCES	53,081.00	34,132.00	34,132.00	0.00	18,949.00	64.30
01-412-4208	ASSESSING - FICA	10,425.00	7,200.50	7,200.50	0.00	3,224.50	69.07
01-412-4209	ASSESSING - MEDICARE	2,438.00	1,684.00	1,684.00	0.00	754.00	69.07
01-412-4211	ASSESSING - RETIREMENT I	22,750.00	16,569.50	16,569.50	0.00	6,180.50	72.83
01-412-4226	ASSESSING - WORKMENS' COMPENSATION	1,817.00	0.00	0.00	0.00	1,817.00	0.00
01-412-4236	ASSESSING - MEETINGS & TRAINING	2,500.00	435.12	435.12	0.00	2,064.88	17.40
01-412-4237	ASSESSING - MILEAGE	1,200.00	367.68	367.68	0.00	832.32	30.64
01-412-4303	ASSESSING - ASSESSING SERVICES	25,000.00	12,350.00	12,350.00	0.00	12,650.00	49.40
01-412-4341	ASSESSING - IT/COMPUTER SERVICES	2,419.00	2,104.50	2,104.50	0.00	314.50	87.00
01-412-4368	ASSESSING - PROPERTY REVALUATION SERVICE	39,400.00	16,130.00	16,130.00	0.00	23,270.00	40.94

EXPENDITURE DETAIL BY ACCOUNT

ALL FUNDS Periods: 2025-01 thru 2025-06 [50% of Year] Include: - Expenditures

Account #	Account Title	Total Budget	PTD Expended	YTD Expended	Encumbered	Available	% Exp.
01-412-4502	ASSESSING - ASSOCIATION DUES/MEMBERSHIPS	1,462.00	994.00	994.00	0.00	468.00	67.99
01-412-4552	ASSESSING - OTHER CHARGES & EXPENSES	750.00	224.15	224.15	0.00	525.85	29.89
01-412-4717	ASSESSING - POSTAGE	5,355.00	5,763.20	5,763.20	0.00	(408.20)	107.62
01-412-4719	ASSESSING - PUBLICATIONS	1,155.00	0.00	0.00	0.00	1,155.00	0.00
01-412-4902	ASSESSING - MAPPING MAINTENANCE	32,155.00	25,382.00	25,382.00	0.00	6,773.00	78.94
01-412-4950	ASSESSING - SOFTWARE MAINTENANCE	7,285.00	6,188.00	6,188.00	0.00	1,097.00	84.94
412 - ASSESSOR'S OFFICE		377,334.00	251,989.05	251,989.05	0.00	125,344.95	66.78
416 - PLANNING & ZONING							
01-416-4100	P&Z - REGULAR WAGES	302,211.00	107,818.98	107,818.98	0.00	194,392.02	35.68
01-416-4102	P&Z - PART-TIME WAGES	57,880.00	16,646.30	16,646.30	0.00	41,233.70	28.76
01-416-4103	P&Z - OVERTIME PAY	500.00	34.44	34.44	0.00	465.56	6.89
01-416-4200	P&Z - EMPLOYEE BENEFITS - INSURANCES	51,421.00	16,066.24	16,066.24	0.00	35,354.76	31.24
01-416-4208	P&Z - FICA	22,357.00	7,781.50	7,781.50	0.00	14,575.50	34.81
01-416-4209	P&Z - MEDICARE	5,229.00	1,819.88	1,819.88	0.00	3,409.12	34.80
01-416-4211	P&Z - RETIREMENT I	40,957.00	14,476.60	14,476.60	0.00	26,480.40	35.35
01-416-4226	P&Z - WORKMENS' COMPENSATION	2,862.00	0.00	0.00	0.00	2,862.00	0.00
01-416-4236	P&Z - MEETINGS & TRAINING	3,350.00	542.50	542.50	0.00	2,807.50	16.19
01-416-4237	P&Z - MILEAGE	1,125.00	815.74	815.74	0.00	309.26	72.51
01-416-4315	P&Z - CONSULTANTS	4,000.00	0.00	0.00	0.00	4,000.00	0.00
01-416-4341	P&Z - IT/COMPUTER SERVICES	2,352.00	2,323.70	2,323.70	0.00	28.30	98.80
01-416-4400	P&Z - ADVERTISING	2,500.00	1,745.00	1,745.00	0.00	755.00	69.80
01-416-4415	P&Z - CELL PHONES	700.00	206.91	206.91	0.00	493.09	29.56
01-416-4437	P&Z - LICENSES	1,950.00	0.00	0.00	0.00	1,950.00	0.00
01-416-4447	P&Z - PRINTING SERVICES	200.00	0.00	0.00	0.00	200.00	0.00
01-416-4502	P&Z - ASSOCIATION DUES/MEMBERSHIPS	16,032.00	1,310.00	1,310.00	0.00	14,722.00	8.17
01-416-4552	P&Z - OTHER CHARGES & EXPENSES	500.00	945.23	945.23	0.00	(445.23)	189.05
01-416-4586	P&Z - CONSERVATION COM	2,200.00	25.00	25.00	0.00	2,175.00	1.14
01-416-4588	P&Z - HERITAGE COM. EXPENSES	500.00	0.00	0.00	0.00	500.00	0.00
01-416-4589	P&Z - HERITAGE COMM/MATCH GRANT/CONSULT SERVICE	5,000.00	0.00	0.00	0.00	5,000.00	0.00
01-416-4718	P&Z - PRINTING	1,000.00	27.69	27.69	0.00	972.31	2.77
01-416-4885	P&Z - MASTER PLAN UPDATE	1.00	0.00	0.00	0.00	1.00	0.00
01-416-4950	P&Z - SOFTWARE MAINTENANCE	10,000.00	739.88	739.88	0.00	9,260.12	7.40
416 - PLANNING & ZONING		534,827.00	173,325.59	173,325.59	0.00	361,501.41	32.41
420 - GENERAL ASSISTANCE/WEWFARE							
01-420-4100	GA/HUMAN SERVICES - REGULAR WAGES	1.00	0.00	0.00	0.00	1.00	0.00
01-420-4236	GA/HUMAN SERVICES - MEETINGS & TRAINING	1.00	0.00	0.00	0.00	1.00	0.00
01-420-4237	GA/HUMAN SERVICES - MILEAGE	1.00	0.00	0.00	0.00	1.00	0.00
01-420-4272	GA/HUMAN SERVICES - REIMBURSEMENTS	1.00	0.00	0.00	0.00	1.00	0.00
01-420-4363	GA/HUMAN SERVICES - PROFESSIONAL & TECHNICAL SI	1.00	0.00	0.00	0.00	1.00	0.00

EXPENDITURE DETAIL BY ACCOUNT

ALL FUNDS Periods: 2025-01 thru 2025-06 [50% of Year] Include: - Expenditures

Account #	Account Title	Total Budget	PTD Expended	YTD Expended	Encumbered	Available	% Exp.
01-420-4535	GA/HUMAN SERVICES - GENERAL ASSISTANCE/HUMAN :	10,000.00	3,253.67	3,253.67	0.00	6,746.33	32.54
01-420-4552	GA/HUMAN SERVICES - OTHER CHARGES & EXPENSES	1.00	0.00	0.00	0.00	1.00	0.00
420 - GENERAL ASSISTANCE/WEFWARE		10,006.00	3,253.67	3,253.67	0.00	6,752.33	32.52
430 - BUILDINGS & GROUNDS							
01-430-4345	B&G - JANITORIAL SERVICES	64,650.00	19,314.00	19,314.00	0.00	45,336.00	29.87
01-430-4425	B&G - ELECTRICITY	57,648.00	28,052.94	28,052.94	0.00	29,595.06	48.66
01-430-4430	B&G - HEATING OIL	9,100.00	875.91	875.91	0.00	8,224.09	9.63
01-430-4448	B&G - PROPANE	31,500.00	8,701.99	8,701.99	0.00	22,798.01	27.63
01-430-4450	B&G - PROPERTY SERVICES	26,188.00	7,937.58	7,937.58	0.00	18,250.42	30.31
01-430-4670	B&G - CONSUMABLE PAPER PRODUCTS	4,500.00	2,577.48	2,577.48	0.00	1,922.52	57.28
01-430-4807	B&G - BUILDING MAINTENANCE	36,500.00	24,805.01	24,805.01	0.00	11,694.99	67.96
01-430-4855	B&G - GROUNDS MAINTENANCE	28,400.00	7,247.18	7,247.18	0.00	21,152.82	25.52
01-430-4874	B&G - FUNCTION HALL	27,000.00	20,936.96	20,936.96	0.00	6,063.04	77.54
01-430-4957	B&G - TOWN DOCKS	3,600.00	1,800.00	1,800.00	0.00	1,800.00	50.00
01-430-4976	B&G - DRINKING WATER TESTS	350.00	192.00	192.00	0.00	158.00	54.86
430 - BUILDINGS & GROUNDS		289,436.00	122,441.05	122,441.05	0.00	166,994.95	42.30
432 - CEMETERIES							
01-432-4102	CEM - PART-TIME WAGES	32,469.00	16,932.24	16,932.24	0.00	15,536.76	52.15
01-432-4208	CEM - FICA	2,013.00	1,049.80	1,049.80	0.00	963.20	52.15
01-432-4209	CEM - MEDICARE	471.00	245.56	245.56	0.00	225.44	52.14
01-432-4226	CEM - WORKMENS' COMPENSATION	471.00	0.00	0.00	0.00	471.00	0.00
01-432-4624	CEM - CEMETERY SUPPLIES	4,250.00	139.99	139.99	0.00	4,110.01	3.29
01-432-4813	CEM - CEMETERY MAINTENANCE	5,800.00	1,751.56	1,751.56	0.00	4,048.44	30.20
432 - CEMETERIES		45,474.00	20,119.15	20,119.15	0.00	25,354.85	44.24
436 - DPW - HIGHWAY DEPARTMENT							
01-436-4100	DPW HWY - REGULAR WAGES	686,252.00	335,423.40	335,423.40	0.00	350,828.60	48.88
01-436-4102	DPW HWY - PART-TIME WAGES	77,562.00	26,402.23	26,402.23	0.00	51,159.77	34.04
01-436-4103	DPW HWY - OVERTIME PAY	87,253.00	34,287.36	34,287.36	0.00	52,965.64	39.30
01-436-4130	DPW-HWY - ON-CALL HOURS	37,800.00	14,450.00	14,450.00	0.00	23,350.00	38.23
01-436-4200	DPW HWY - EMPLOYEE BENEFITS - INSURANCES	263,270.00	119,000.34	119,000.34	0.00	144,269.66	45.20
01-436-4208	DPW HWY - FICA	55,757.00	25,173.27	25,173.27	0.00	30,583.73	45.15
01-436-4209	DPW HWY - MEDICARE	13,040.00	5,887.21	5,887.21	0.00	7,152.79	45.15
01-436-4211	DPW HWY - RETIREMENT I	104,655.00	51,811.15	51,811.15	0.00	52,843.85	49.51
01-436-4226	DPW HWY - WORKMENS' COMPENSATION	18,603.00	0.00	0.00	0.00	18,603.00	0.00
01-436-4236	DPW HWY - MEETINGS & TRAINING	1,200.00	90.00	90.00	0.00	1,110.00	7.50
01-436-4340	DPW HWY - INTERNET/WEBSITE SERVICES	2,880.00	1,721.17	1,721.17	0.00	1,158.83	59.76
01-436-4341	DPW HWY - IT/COMPUTER SERVICES	17,742.00	7,399.56	7,399.56	0.00	10,342.44	41.71
01-436-4442	DPW HWY - MOWING ROADS SERVICES	36,000.00	33,337.76	33,337.76	0.00	2,662.24	92.60

EXPENDITURE DETAIL BY ACCOUNT

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Account #	Account Title	Total Budget	PTD Expended	YTD Expended	Encumbered	Available	% Exp.
01-436-4450	DPW HWY - PROPERTY SERVICES	0.00	1,890.50	1,890.50	0.00	(1,890.50)	0.00
01-436-4476	DPW HWY - TREE REMOVAL SERVICE	14,000.00	4,500.00	4,500.00	0.00	9,500.00	32.14
01-436-4511	DPW HWY - CELL PHONE STIPEND	4,320.00	4,740.00	4,740.00	0.00	(420.00)	109.72
01-436-4552	DPW HWY - OTHER CHARGES & EXPENSES	3,047.00	2,326.47	2,326.47	0.00	720.53	76.35
01-436-4635	DPW HWY - DIESEL FUEL	76,270.00	30,987.33	30,987.33	0.00	45,282.67	40.63
01-436-4637	DPW HWY - DPW MAINTENANCE SUPPLIES	7,000.00	2,346.67	2,346.67	0.00	4,653.33	33.52
01-436-4655	DPW HWY - FLEET MAINTENANCE SUPPLIES	52,975.00	31,945.93	31,945.93	0.00	21,029.07	60.30
01-436-4710	DPW HWY - OFFICE SUPPLIES	600.00	278.16	278.16	0.00	321.84	46.36
01-436-4735	DPW HWY - TEMP TRAFFIC CONTROL	1,000.00	0.00	0.00	0.00	1,000.00	0.00
01-436-4737	DPW HWY - SIGNS	2,000.00	819.24	819.24	0.00	1,180.76	40.96
01-436-4760	DPW HWY - UNIFORMS	11,000.00	4,266.51	4,266.51	0.00	6,733.49	38.79
01-436-4775	DPW HWY - WINTER SALT	191,610.00	74,059.55	74,059.55	0.00	117,550.45	38.65
01-436-4780	DPW HWY - WINTER SAND	26,250.00	9,577.53	9,577.53	0.00	16,672.47	36.49
01-436-4906	DPW HWY - MISCELLANEOUS MAINTENANCE & REPAIRS	18,000.00	9,862.50	9,862.50	0.00	8,137.50	54.79
01-436-4937	DPW HWY - ROAD MAINTENANCE	103,768.00	72,236.94	72,236.94	0.00	31,531.06	69.61
01-436-4966	DPW HWY - VEHICLE MAINTENANCE	86,761.00	39,667.32	39,667.32	0.00	47,093.68	45.72
436 - DPW - HIGHWAY DEPARTMENT		2,000,615.00	944,488.10	944,488.10	0.00	1,056,126.90	47.21
437 - DPW - EMERGENCY LANES							
01-437-4595	DPW EMERGENCY LNS - PROPERTY SERVICES	5,600.00	0.00	0.00	0.00	5,600.00	0.00
01-437-4596	DPW EMERGENCY LNS - OTHER SERVICES	197,348.00	41,042.50	41,042.50	0.00	156,305.50	20.80
01-437-4597	DPW EMERGENCY LNS - SUPPLIES	77,525.00	0.00	0.00	0.00	77,525.00	0.00
437 - DPW - EMERGENCY LANES		280,473.00	41,042.50	41,042.50	0.00	239,430.50	14.63
438 - DPW - ROAD PROJECTS							
01-438-4938	DPW RD PROJ - ROAD PROJECTS	1,743,000.00	1,300,321.73	1,300,321.73	0.00	442,678.27	74.60
438 - DPW - ROAD PROJECTS		1,743,000.00	1,300,321.73	1,300,321.73	0.00	442,678.27	74.60
439 - DPW - STREET LIGHTING							
01-439-4468	DPW - STREET LIGHTS	18,600.00	8,740.48	8,740.48	0.00	9,859.52	46.99
439 - DPW - STREET LIGHTING		18,600.00	8,740.48	8,740.48	0.00	9,859.52	46.99
442 - SOLID WASTE/RECYCLING FACILITY							
01-442-4100	SW - REGULAR WAGES	212,729.00	87,598.31	87,598.31	0.00	125,130.69	41.18
01-442-4102	SW - PART-TIME WAGES	42,680.00	21,752.82	21,752.82	0.00	20,927.18	50.97
01-442-4103	SW - OVERTIME PAY	10,636.00	2,934.88	2,934.88	0.00	7,701.12	27.59
01-442-4200	SW - EMPLOYEE BENEFITS - INSURANCES	95,399.00	50,097.42	50,097.42	0.00	45,301.58	52.51
01-442-4208	SW - FICA	16,495.00	6,986.12	6,986.12	0.00	9,508.88	42.35
01-442-4209	SW - MEDICARE	3,858.00	1,633.87	1,633.87	0.00	2,224.13	42.35
01-442-4211	SW - RETIREMENT I	30,221.00	11,640.31	11,640.31	0.00	18,580.69	38.52
01-442-4226	SW - WORKMENS' COMPENSATION	4,659.00	0.00	0.00	0.00	4,659.00	0.00
01-442-4236	SW - MEETINGS & TRAINING	625.00	0.00	0.00	0.00	625.00	0.00

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01-442-4330	SW - HAZARDOUS WASTE COLLECTION	12,425.00	771.78	771.78	0.00	11,653.22	6.21
01-442-4340	SW - INTERNET/WEBSITE SERVICES	1,032.00	1,494.19	1,494.19	0.00	(462.19)	144.79
01-442-4341	SW - IT/COMPUTER SERVICES	1,061.00	530.70	530.70	0.00	530.30	50.02
01-442-4358	SW - MONITORING/TESTING SERVICES	700.00	2,841.20	2,841.20	0.00	(2,141.20)	405.89
01-442-4378	SW - REFUSE DISPOSAL SERVICE	442,400.00	232,573.50	232,573.50	0.00	209,826.50	52.57
01-442-4452	SW - RENTALS & LEASES	7,000.00	9,725.00	9,725.00	0.00	(2,725.00)	138.93
01-442-4552	SW - OTHER CHARGES & EXPENSES	1,680.00	1,045.50	1,045.50	0.00	634.50	62.23
01-442-4655	SW - FLEET MAINTENANCE SUPPLIES	16,000.00	13,617.87	13,617.87	0.00	2,382.13	85.11
01-442-4710	SW - OFFICE SUPPLIES	960.00	661.31	661.31	0.00	298.69	68.89
01-442-4745	SW - SUPPLIES - MISCELLANEOUS	4,000.00	2,772.74	2,772.74	0.00	1,227.26	69.32
01-442-4760	SW - UNIFORMS	5,000.00	4,068.50	4,068.50	0.00	931.50	81.37
01-442-4906	SW - MISCELLANEOUS MAINTENANCE & REPAIRS	1,000.00	0.00	0.00	0.00	1,000.00	0.00
442 - SOLID WASTE/RECYCLING FACILITY		910,560.00	452,746.02	452,746.02	0.00	457,813.98	49.72
445 - FIRE DEPARTMENT							
01-445-4100	FD - REGULAR WAGES	653,333.00	294,155.00	294,155.00	0.00	359,178.00	45.02
01-445-4101	FD - HOLIDAY OVERTIME	0.00	8,653.90	8,653.90	0.00	(8,653.90)	0.00
01-445-4102	FD - PART-TIME WAGES	123,255.00	26,842.55	26,842.55	0.00	96,412.45	21.78
01-445-4103	FD - OVERTIME PAY	79,146.00	60,602.24	60,602.24	0.00	18,543.76	76.57
01-445-4106	FD - HOLIDAY PAY	0.00	14,254.20	14,254.20	0.00	(14,254.20)	0.00
01-445-4200	FD - EMPLOYEE BENEFITS - INSURANCES	237,449.00	107,959.15	107,959.15	0.00	129,489.85	45.47
01-445-4206	FD - FD - DISABILITY INSURANCE	7,703.00	7,064.00	7,064.00	0.00	639.00	91.70
01-445-4208	FD - FICA	11,209.00	4,751.88	4,751.88	0.00	6,457.12	42.39
01-445-4209	FD - MEDICARE	12,408.00	5,711.42	5,711.42	0.00	6,696.58	46.03
01-445-4211	FD - RETIREMENT I	7,785.00	3,748.47	3,748.47	0.00	4,036.53	48.15
01-445-4213	FD - RETIREMENT III	219,818.00	105,649.28	105,649.28	0.00	114,168.72	48.06
01-445-4226	FD - WORKMENS' COMPENSATION	17,961.00	0.00	0.00	0.00	17,961.00	0.00
01-445-4228	FD - BACKGROUND CHECKS	350.00	561.50	561.50	0.00	(211.50)	160.43
01-445-4229	FD - PHYSICALS - DEPARTMENT REQUIRED	11,672.00	3,152.55	3,152.55	0.00	8,519.45	27.01
01-445-4236	FD - MEETINGS & TRAINING	27,239.00	4,209.48	4,209.48	0.00	23,029.52	15.45
01-445-4237	FD - MILEAGE	685.00	0.00	0.00	0.00	685.00	0.00
01-445-4272	FD - REIMBURSEMENTS	500.00	0.00	0.00	0.00	500.00	0.00
01-445-4300	FD - AMBULANCE SERVICE	204,252.00	85,105.00	85,105.00	0.00	119,147.00	41.67
01-445-4340	FD - INTERNET/WEBSITE SERVICES	13,415.00	16,430.85	16,430.85	0.00	(3,015.85)	122.48
01-445-4341	FD - IT/COMPUTER SERVICES	9,893.00	4,964.66	4,964.66	0.00	4,928.34	50.18
01-445-4362	FD - OTHER SERVICES	5,336.00	950.65	950.65	0.00	4,385.35	17.82
01-445-4400	FD - ADVERTISING	1.00	0.00	0.00	0.00	1.00	0.00
01-445-4452	FD - RENTS & LEASES	2,390.00	2,563.16	2,563.16	0.00	(173.16)	107.25
01-445-4471	FD - TELEPHONE SERVICES	4,612.00	1,956.00	1,956.00	0.00	2,656.00	42.41
01-445-4502	FD - ASSOCIATION DUES/MEMBERSHIPS	3,379.00	784.00	784.00	0.00	2,595.00	23.20

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01-445-4511	FD - CELL PHONE STIPEND	1,992.00	878.58	878.58	0.00	1,113.42	44.11
01-445-4551	FD - NREMT RE-CERT FEES	1,470.00	0.00	0.00	0.00	1,470.00	0.00
01-445-4635	FD - DIESEL FUEL	22,375.00	9,730.50	9,730.50	0.00	12,644.50	43.49
01-445-4644	FD - EMS SUPPLIES	27,033.00	8,858.08	8,858.08	0.00	18,174.92	32.77
01-445-4652	FD - FIRE PREVENTION MATERIALS	840.00	1,100.00	1,100.00	0.00	(260.00)	130.95
01-445-4710	FD - OFFICE SUPPLIES	1,000.00	219.20	219.20	0.00	780.80	21.92
01-445-4716	FD - PERSONAL PROTECTIVE CLOTHING	27,802.00	25,065.02	25,065.02	0.00	2,736.98	90.16
01-445-4717	FD - POSTAGE	250.00	0.00	0.00	0.00	250.00	0.00
01-445-4718	FD - PRINTING	150.00	0.00	0.00	0.00	150.00	0.00
01-445-4719	FD - PUBLICATIONS	120.00	0.00	0.00	0.00	120.00	0.00
01-445-4745	FD - SUPPLIES - MISCELLANEOUS	500.00	220.79	220.79	0.00	279.21	44.16
01-445-4760	FD - UNIFORMS	13,704.00	6,249.88	6,249.88	0.00	7,454.12	45.61
01-445-4831	FD - EQUIPMENT MAINTENANCE	8,496.00	3,065.31	3,065.31	0.00	5,430.69	36.08
01-445-4966	FD - VEHICLE MAINTENANCE	19,032.00	16,201.35	16,201.35	0.00	2,830.65	85.13
01-445-5030	FD - LAKES REGION MUTUAL AID	127,658.00	63,828.94	63,828.94	0.00	63,829.06	50.00
01-445-5045	FD - PARTNERSHIP FOR PUBLIC HEALTH	6,000.00	0.00	0.00	0.00	6,000.00	0.00
445 - FIRE DEPARTMENT		1,912,193.00	895,487.59	895,487.59	0.00	1,016,705.41	46.83
450 - POLICE DEPARTMENT							
01-450-4100	PD - REGULAR WAGES	915,811.00	372,910.60	372,910.60	0.00	542,900.40	40.72
01-450-4102	PD - PART-TIME WAGES	113,498.00	46,998.74	46,998.74	0.00	66,499.26	41.41
01-450-4103	PD - OVERTIME PAY	150,000.00	86,403.72	86,403.72	0.00	63,596.28	57.60
01-450-4106	PD - HOLIDAY PAY	38,292.00	0.00	0.00	0.00	38,292.00	0.00
01-450-4200	PD - EMPLOYEE BENEFITS - INSURANCES	354,426.00	139,984.44	139,984.44	0.00	214,441.56	39.50
01-450-4208	PD - FICA	13,826.00	6,400.70	6,400.70	0.00	7,425.30	46.29
01-450-4209	PD - MEDICARE	17,696.00	7,562.69	7,562.69	0.00	10,133.31	42.74
01-450-4211	PD - RETIREMENT I	13,066.00	5,777.50	5,777.50	0.00	7,288.50	44.22
01-450-4212	PD - RETIREMENT II	312,002.00	132,075.88	132,075.88	0.00	179,926.12	42.33
01-450-4226	PD - WORKMENS' COMPENSATION	15,733.00	0.00	0.00	0.00	15,733.00	0.00
01-450-4237	PD - MILEAGE	4,000.00	89.76	89.76	0.00	3,910.24	2.24
01-450-4242	PD - MEETINGS & TRAINING	19,000.00	3,198.20	3,198.20	0.00	15,801.80	16.83
01-450-4272	PD - REIMBURSEMENTS	1,000.00	139.32	139.32	0.00	860.68	13.93
01-450-4340	PD - INTERNET/WEBSITE SERVICES	4,900.00	1,765.30	1,765.30	0.00	3,134.70	36.03
01-450-4341	PD - IT/COMPUTER SERVICES	59,790.00	49,869.32	49,869.32	0.00	9,920.68	83.41
01-450-4362	PD - OTHER SERVICES	8,550.00	4,746.85	4,746.85	0.00	3,803.15	55.52
01-450-4363	PD - PROFESSIONAL & TECHNICAL SERVICES	3,000.00	1,189.88	1,189.88	0.00	1,810.12	39.66
01-450-4383	PD - TRANSCRIPTION SERVICES	1,000.00	0.00	0.00	0.00	1,000.00	0.00
01-450-4400	PD - ADVERTISING	1,001.00	0.00	0.00	0.00	1,001.00	0.00
01-450-4452	PD - RENTALS & LEASES	11,800.00	10,845.35	10,845.35	0.00	954.65	91.91
01-450-4471	PD - TELEPHONE SERVICES	11,405.00	5,482.65	5,482.65	0.00	5,922.35	48.07

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01-450-4502	PD - ASSOCIATION DUES/MEMBERSHIPS	2,120.00	0.00	0.00	0.00	2,120.00	0.00
01-450-4511	PD - CELL PHONE STIPEND	3,200.00	0.00	0.00	0.00	3,200.00	0.00
01-450-4606	PD - AMMUNITION	9,000.00	450.07	450.07	0.00	8,549.93	5.00
01-450-4688	PD - MINOR EQUIPMENT	6,200.00	4,534.00	4,534.00	0.00	1,666.00	73.13
01-450-4710	PD - OFFICE SUPPLIES	11,650.00	2,139.56	2,139.56	0.00	9,510.44	18.37
01-450-4717	PD - POSTAGE	500.00	22.64	22.64	0.00	477.36	4.53
01-450-4718	PD - PRINTING	400.00	245.00	245.00	0.00	155.00	61.25
01-450-4719	PD - PUBLICATIONS	400.00	190.00	190.00	0.00	210.00	47.50
01-450-4760	PD - UNIFORMS	34,500.00	13,879.59	13,879.59	0.00	20,620.41	40.23
01-450-4762	PD - UNLEADED GAS	30,000.00	14,733.01	14,733.01	0.00	15,266.99	49.11
01-450-4887	PD - STATE POLICE COMMUNICATIONS	1,200.00	0.00	0.00	0.00	1,200.00	0.00
01-450-4906	PD - MISCELLANEOUS MAINTENANCE & REPAIRS	5,600.00	0.00	0.00	0.00	5,600.00	0.00
01-450-4935	PD - RADAR MAINTENANCE	750.00	0.00	0.00	0.00	750.00	0.00
01-450-4936	PD - RADIO MAINTENANCE	2,500.00	360.86	360.86	0.00	2,139.14	14.43
01-450-4966	PD - VEHICLE MAINTENANCE	11,000.00	6,698.02	6,698.02	0.00	4,301.98	60.89
450 - POLICE DEPARTMENT		2,188,816.00	918,693.65	918,693.65	0.00	1,270,122.35	41.97
454 - OUTSIDE AGENCIES							
01-454-5020	OUTSIDE AG - HISTORICAL SOCIETY	4,700.00	4,700.00	4,700.00	0.00	0.00	100.00
01-454-5021	OUTSIDE AG - INTERLAKES COMMUNITY CAREGIVERS	3,000.00	3,000.00	3,000.00	0.00	0.00	100.00
01-454-5023	OUTSIDE AG - INTERLAKES DAYCARE	2,025.00	2,025.00	2,025.00	0.00	0.00	100.00
01-454-5025	OUTSIDE AG - LAKES REGION FOOD PANTRY	10,000.00	10,000.00	10,000.00	0.00	0.00	100.00
01-454-5029	OUTSIDE AG - LAKES REGION VISITING NURSE ASSOCIA	8,000.00	8,000.00	8,000.00	0.00	0.00	100.00
01-454-5034	OUTSIDE AG - MEALS ON WHEELS	46,000.00	46,000.00	46,000.00	0.00	0.00	100.00
01-454-5036	OUTSIDE AG - LAKE WINNIPESAUKEE ASSOCIATION	25,000.00	25,000.00	25,000.00	0.00	0.00	100.00
01-454-5050	OUTSIDE AG - SANDWICH CHILDREN'S CENTER	5,000.00	5,000.00	5,000.00	0.00	0.00	100.00
01-454-5055	OUTSIDE AG - STARTING POINT	5,744.00	5,744.00	5,744.00	0.00	0.00	100.00
01-454-5060	OUTSIDE AG - TRI-COUNTY CAP	11,066.00	11,066.00	11,066.00	0.00	0.00	100.00
01-454-5061	OUTSIDE AG - WINNIPESAUKEE WELLNESS CENTER	10,000.00	10,000.00	10,000.00	0.00	0.00	100.00
454 - OUTSIDE AGENCIES		130,535.00	130,535.00	130,535.00	0.00	0.00	100.00
456 - PARKS & RECREATION							
01-456-4100	P&R - REGULAR WAGES	142,795.00	69,161.00	69,161.00	0.00	73,634.00	48.43
01-456-4102	P&R - PART-TIME WAGES	51,172.00	33,537.56	33,537.56	0.00	17,634.44	65.54
01-456-4103	P&R - OVERTIME PAY	2,000.00	398.05	398.05	0.00	1,601.95	19.90
01-456-4200	P&R - EMPLOYEE BENEFITS - INSURANCES	72,859.00	33,329.00	33,329.00	0.00	39,530.00	45.74
01-456-4208	P&R - FICA	11,880.00	6,166.99	6,166.99	0.00	5,713.01	51.91
01-456-4209	P&R - MEDICARE	2,778.00	1,442.23	1,442.23	0.00	1,335.77	51.92
01-456-4211	P&R - RETIREMENT I	17,990.00	9,292.87	9,292.87	0.00	8,697.13	51.66
01-456-4226	P&R - WORKMENS' COMPENSATION	4,666.00	0.00	0.00	0.00	4,666.00	0.00
01-456-4236	P&R - MEETINGS & TRAINING	4,620.00	195.91	195.91	0.00	4,424.09	4.24

EXPENDITURE DETAIL BY ACCOUNT

ALL FUNDS Periods: 2025-01 thru 2025-06 [50% of Year] Include: - Expenditures

Account #	Account Title	Total Budget	PTD Expended	YTD Expended	Encumbered	Available	% Exp.
01-456-4237	P&R - MILEAGE	1,000.00	150.42	150.42	0.00	849.58	15.04
01-456-4340	P&R - INTERNET/WEBSITE SERVICES	1,560.00	649.95	649.95	0.00	910.05	41.66
01-456-4341	P&R - IT/COMPUTER SERVICES	6,170.00	6,168.36	6,168.36	0.00	1.64	99.97
01-456-4400	P&R - ADVERTISING	150.00	232.50	232.50	0.00	(82.50)	155.00
01-456-4416	P&R - CHEMICAL TOILETS	9,775.00	8,300.00	8,300.00	0.00	1,475.00	84.91
01-456-4452	P&R - RENTALS & LEASES	2,196.00	665.73	665.73	0.00	1,530.27	30.32
01-456-4471	P&R - TELEPHONE SERVICES	2,244.00	985.86	985.86	0.00	1,258.14	43.93
01-456-4485	P&R - WATER TESTS	168.00	0.00	0.00	0.00	168.00	0.00
01-456-4502	P&R - ASSOCIATION DUES/MEMBERSHIPS	885.00	720.00	720.00	0.00	165.00	81.36
01-456-4511	P&R - CELL PHONE STIPEND	1,263.00	504.00	504.00	0.00	759.00	39.90
01-456-4515	P&R - COMMUNITY EVENTS	6,475.00	2,252.68	2,252.68	0.00	4,222.32	34.79
01-456-4646	P&R - EQUIPMENT MAINTENANCE SUPPLIES	348.00	875.56	875.56	0.00	(527.56)	251.60
01-456-4710	P&R - OFFICE SUPPLIES	950.00	338.24	338.24	0.00	611.76	35.60
01-456-4715	P&R - PARKS & RECREATION SUPPLIES	300.00	69.63	69.63	0.00	230.37	23.21
01-456-4717	P&R - POSTAGE	72.00	0.00	0.00	0.00	72.00	0.00
01-456-4742	P&R - SUPPLIES - BEACH	500.00	90.79	90.79	0.00	409.21	18.16
01-456-4760	P&R - UNIFORMS	1,600.00	369.45	369.45	0.00	1,230.55	23.09
01-456-4762	P&R - UNLEADED GAS	500.00	0.00	0.00	0.00	500.00	0.00
456 - PARKS & RECREATION		346,916.00	175,896.78	175,896.78	0.00	171,019.22	50.70
460 - PUBLIC LIBRARY							
01-460-4100	PUB LIB - REGULAR WAGES	316,118.00	163,317.60	163,317.60	0.00	152,800.40	51.66
01-460-4102	PUB LIB - PART-TIME WAGES	50,076.00	19,424.66	19,424.66	0.00	30,651.34	38.79
01-460-4200	PUB LIB - EMPLOYEE BENEFITS - INSURANCES	120,130.00	55,684.69	55,684.69	0.00	64,445.31	46.35
01-460-4208	PUB LIB - FICA	22,518.00	10,915.52	10,915.52	0.00	11,602.48	48.47
01-460-4209	PUB LIB - MEDICARE	5,266.00	2,552.83	2,552.83	0.00	2,713.17	48.48
01-460-4211	PUB LIB - RETIREMENT I	42,365.00	21,409.97	21,409.97	0.00	20,955.03	50.54
01-460-4226	PUB LIB - WORKMENS' COMPENSATION	600.00	0.00	0.00	0.00	600.00	0.00
01-460-8010	PUB LIB - PUBLIC LIBRARY APPROPRIATION	132,750.00	66,375.00	66,375.00	0.00	66,375.00	50.00
460 - PUBLIC LIBRARY		689,823.00	339,680.27	339,680.27	0.00	350,142.73	49.24
464 - TAX COLLECTOR							
01-464-4100	TX COLL - REGULAR WAGES	70,693.00	35,591.15	35,591.15	0.00	35,101.85	50.35
01-464-4102	TX COLL - PART-TIME WAGES	59,667.00	15,977.66	15,977.66	0.00	43,689.34	26.78
01-464-4200	TX COLL - EMPLOYEE BENEFITS - INSURANCES	38,467.00	19,382.58	19,382.58	0.00	19,084.42	50.39
01-464-4208	TX COLL - FICA	8,082.00	2,997.86	2,997.86	0.00	5,084.14	37.09
01-464-4209	TX COLL - MEDICARE	1,890.00	701.18	701.18	0.00	1,188.82	37.10
01-464-4211	TX COLL - RETIREMENT I	9,565.00	4,598.86	4,598.86	0.00	4,966.14	48.08
01-464-4226	TX COLL - WORKMENS' COMPENSATION	164.00	0.00	0.00	0.00	164.00	0.00
01-464-4236	TX COLL - MEETINGS & TRAINING	1,150.00	673.02	673.02	0.00	476.98	58.52
01-464-4237	TX COLL - MILEAGE	200.00	40.47	40.47	0.00	159.53	20.24

EXPENDITURE DETAIL BY ACCOUNT

ALL FUNDS Periods: 2025-01 thru 2025-06 [50% of Year] Include: - Expenditures

Account #	Account Title	Total Budget	PTD Expended	YTD Expended	Encumbered	Available	% Exp.
01-464-4341	TX COLL - IT/COMPUTER SERVICES	9,208.00	8,547.65	8,547.65	0.00	660.35	92.83
01-464-4372	TX COLL - RECORDING FEES	650.00	28.00	28.00	0.00	622.00	4.31
01-464-4552	TX COLL - OTHER CHARGES & EXPENSES	200.00	75.00	75.00	0.00	125.00	37.50
01-464-4710	TX COLL - OFFICE SUPPLIES	800.00	253.13	253.13	0.00	546.87	31.64
01-464-4717	TX COLL - POSTAGE	8,500.00	4,259.00	4,259.00	0.00	4,241.00	50.11
01-464-4718	TX COLL - PRINTING	4,200.00	1,509.99	1,509.99	0.00	2,690.01	35.95
01-464-4745	TX COLL - SUPPLIES - MISCELLANEOUS	100.00	0.00	0.00	0.00	100.00	0.00
464 - TAX COLLECTOR		213,536.00	94,635.55	94,635.55	0.00	118,900.45	44.32
466 - TOWN CLERK							
01-466-4100	TWN CLRK - REGULAR WAGES	155,836.00	73,747.33	73,747.33	0.00	82,088.67	47.32
01-466-4102	TWN CLRK - PART-TIME WAGES	29,610.00	14,995.07	14,995.07	0.00	14,614.93	50.64
01-466-4103	TWN CLRK - OVERTIME PAY	1,000.00	1,100.99	1,100.99	0.00	(100.99)	110.10
01-466-4200	TWN CLRK - EMPLOYEE BENEFITS - INSURANCES	88,958.00	44,799.81	44,799.81	0.00	44,158.19	50.36
01-466-4208	TWN CLRK - FICA	11,560.00	5,156.25	5,156.25	0.00	6,403.75	44.60
01-466-4209	TWN CLRK - MEDICARE	2,703.00	1,205.97	1,205.97	0.00	1,497.03	44.62
01-466-4211	TWN CLRK - RETIREMENT I	21,220.00	10,297.63	10,297.63	0.00	10,922.37	48.53
01-466-4226	TWN CLRK - WORKMENS' COMPENSATION	260.00	0.00	0.00	0.00	260.00	0.00
01-466-4236	TWN CLRK - MEETINGS & TRAINING	2,380.00	1,671.04	1,671.04	0.00	708.96	70.21
01-466-4237	TWN CLRK - MILEAGE	755.00	361.80	361.80	0.00	393.20	47.92
01-466-4272	TWN CLRK - REIMBURSEMENTS	100.00	0.00	0.00	0.00	100.00	0.00
01-466-4341	TWN CLRK - IT/COMPUTER SERVICES	13,095.00	8,991.31	8,991.31	0.00	4,103.69	68.66
01-466-4400	TWN CLRK - ADVERTISING	300.00	0.00	0.00	0.00	300.00	0.00
01-466-4552	TWN CLRK - OTHER CHARGES & EXPENSES	10,750.00	2,273.00	2,273.00	0.00	8,477.00	21.14
01-466-4710	TWN CLRK - OFFICE SUPPLIES	2,000.00	1,103.58	1,103.58	0.00	896.42	55.18
01-466-4718	TWN CLRK - PRINTING	4,110.00	0.00	0.00	0.00	4,110.00	0.00
01-466-4745	TWN CLRK - SUPPLIES - MISCELLANEOUS	1,474.00	274.98	274.98	0.00	1,199.02	18.66
466 - TOWN CLERK		346,111.00	165,978.76	165,978.76	0.00	180,132.24	47.96
467 - ELECTIONS							
01-467-4102	ELECT/CKLIST - PART-TIME WAGES	18,996.00	13,288.88	13,288.88	0.00	5,707.12	69.96
01-467-4208	ELECT/CKLIST - FICA	1,178.00	454.54	454.54	0.00	723.46	38.59
01-467-4209	ELECT/CKLIST - MEDICARE	275.00	106.30	106.30	0.00	168.70	38.65
01-467-4226	ELECT/CKLIST - WORKMENS' COMPENSATION	1.00	0.00	0.00	0.00	1.00	0.00
01-467-4236	ELECT/CKLIST - MEETINGS & TRAINING	298.00	0.00	0.00	0.00	298.00	0.00
01-467-4237	ELECT/CKLIST - MILEAGE	674.00	127.57	127.57	0.00	546.43	18.93
01-467-4400	ELECT/CKLIST - ADVERTISING	310.00	105.00	105.00	0.00	205.00	33.87
01-467-4530	ELECT/CKLIST - ELECTION DAY EXPENDITURES	4,300.00	2,671.81	2,671.81	0.00	1,628.19	62.14
01-467-4552	ELECT/CKLIST - OTHER CHARGES & EXPENSES	8,547.00	8,246.20	8,246.20	0.00	300.80	96.48
01-467-4718	ELECT/CKLIST - PRINTING	2,365.00	88.03	88.03	0.00	2,276.97	3.72
01-467-4745	ELECT/CKLIST - SUPPLIES - MISCELLANEOUS	600.00	54.55	54.55	0.00	545.45	9.09

EXPENDITURE DETAIL BY ACCOUNT

ALL FUNDS Periods: 2025-01 thru 2025-06 [50% of Year] Include: - Expenditures

Account #	Account Title	Total Budget	PTD Expended	YTD Expended	Encumbered	Available	% Exp.
01-467-4970	ELECT/CKLIST - VOTING MACHINE MAINTENANCE	10,310.00	7,250.00	7,250.00	0.00	3,060.00	70.32
467 - ELECTIONS		47,854.00	32,392.88	32,392.88	0.00	15,461.12	67.69
488 - CAPITAL OUTLAY							
01-488-9015	CAPITAL - BACKHOE	200,000.00	154,900.00	154,900.00	0.00	45,100.00	77.45
01-488-9033	CAPITAL - CYCLICAL UPGRADE	0.00	30,480.00	30,480.00	0.00	(30,480.00)	0.00
01-488-9053	CAPITAL - VEHICLES - FIRE	65,000.00	57,597.02	57,597.02	0.00	7,402.98	88.61
01-488-9055	CAPITAL - FEASIBILITY STUDY	0.00	1,081.07	1,081.07	0.00	(1,081.07)	0.00
01-488-9056	CAPITAL - FIRE ENGINE	1,017,500.00	0.00	0.00	0.00	1,017,500.00	0.00
01-488-9102	CAPITAL - LEE'S MILL RETAINING WALL REPLACEMENT	0.00	156,150.00	156,150.00	0.00	(156,150.00)	0.00
01-488-9146	CAPITAL - DPW SKID STEER	90,000.00	84,900.00	84,900.00	0.00	5,100.00	94.33
01-488-9153	MUNICIPAL SEWER EXPANSION STUDY	30,000.00	0.00	0.00	0.00	30,000.00	0.00
01-488-9159	CAPITAL - TRANSFER STATION EQUIPMENT	40,000.00	0.00	0.00	0.00	40,000.00	0.00
01-488-9167	CAPITAL - TRUCK - 10 WHEEL DUMP	350,000.00	0.00	0.00	0.00	350,000.00	0.00
01-488-9181	CAPITAL - VEHICLES - POLICE	80,000.00	44,750.00	44,750.00	0.00	35,250.00	55.94
488 - CAPITAL OUTLAY		1,872,500.00	529,858.09	529,858.09	0.00	1,342,641.91	28.30
681 - LFRF GRANT EXPENDITURES							
01-681-6000	LFRF GRANT EXPENDITURES	0.00	80,831.71	80,831.71	0.00	(80,831.71)	0.00
681 - LFRF GRANT EXPENDITURES		0.00	80,831.71	80,831.71	0.00	(80,831.71)	0.00
800 - SCHOOL DISTRICT APPROPRIATION							
01-800-8000	SD APPR - SCHOOL DISTRICT APPROPRIATION - LOCAL	0.00	6,216,986.40	6,216,986.40	0.00	(6,216,986.40)	0.00
01-800-8002	SD APPR - SCHOOL DISTRICT APPROPRIATION - STATE	0.00	3,800,733.60	3,800,733.60	0.00	(3,800,733.60)	0.00
800 - SCHOOL DISTRICT APPROPRIATION		0.00	10,017,720.00	10,017,720.00	0.00	(10,017,720.00)	0.00
802 - COUNTY APPROPRIATION							
01-802-8005	CNTY APPR - COUNTY APPROPRIATION	0.00	4,868,176.00	4,868,176.00	0.00	(4,868,176.00)	0.00
802 - COUNTY APPROPRIATION		0.00	4,868,176.00	4,868,176.00	0.00	(4,868,176.00)	0.00
900 - CAPITAL RESERVE FUND APPROPRIATION							
01-900-4368	CAP RES FND - PROPERTY REVALUATION SERVICE	49,500.00	49,500.00	49,500.00	0.00	0.00	100.00
01-900-9090	CAP RES FND - IT HARDWARE & SOFTWARE	22,000.00	22,000.00	22,000.00	0.00	0.00	100.00
01-900-9105	CAP RES FND - LIBRARY BUILDING MAINTENANCE	35,000.00	35,000.00	35,000.00	0.00	0.00	100.00
01-900-9115	CAP RES FND - MUNICIPAL BUILDINGS	400,000.00	400,000.00	400,000.00	0.00	0.00	100.00
01-900-9123	CAP RES FND - FIREFIGHTING EQUIPMENT	250,000.00	250,000.00	250,000.00	0.00	0.00	100.00
01-900-9124	CAP RES FND - POLICE CRUISER	50,000.00	50,000.00	50,000.00	0.00	0.00	100.00
01-900-9132	CAP RES FND - PUBLIC WORKS EQUIPMENT	150,000.00	150,000.00	150,000.00	0.00	0.00	100.00
900 - CAPITAL RESERVE FUND APPROPRIATION		956,500.00	956,500.00	956,500.00	0.00	0.00	100.00
902 - MAINTENANCE TRUST FUND APPROPRIATION							
01-902-9080	MAINT TR FND - HISTORICAL BLDGS.	25,000.00	25,000.00	25,000.00	0.00	0.00	100.00

EXPENDITURE DETAIL BY ACCOUNT

ALL FUNDS Periods: 2025-01 thru 2025-06 [50% of Year] Include: - Expenditures

Account #	Account Title	Total Budget	PTD Expended	YTD Expended	Encumbered	Available	% Exp.
01-902-9112	MAINT TR FND - MILFOIL	150,000.00	150,000.00	150,000.00	0.00	0.00	100.00
902 - MAINTENANCE TRUST FUND APPROPRIATION		175,000.00	175,000.00	175,000.00	0.00	0.00	100.00
907 - CRF & MT EXPENDITURES							
01-907-9036	CR & MT EXP -DR RICHARD AMES MEMORIAL TRUST (TF	0.00	14,430.50	14,430.50	0.00	(14,430.50)	0.00
01-907-9112	CRF & MT EXP - MILFOIL	0.00	32,105.00	32,105.00	0.00	(32,105.00)	0.00
907 - CRF & MT EXPENDITURES		0.00	46,535.50	46,535.50	0.00	(46,535.50)	0.00
950 - ENCUMBRANCES							
01-950-9499	2024 CARRYOVER ENCUMBRANCES	230,591.00	2,640.94	2,640.94	0.00	227,950.06	1.15
950 - ENCUMBRANCES		230,591.00	2,640.94	2,640.94	0.00	227,950.06	1.15
01 - GENERAL FUND		16,482,962.00	23,224,841.14	23,224,841.14	0.00	(6,741,879.14)	140.90
02 - RECREATION REVOLVING FUND							
457 - P&R REVOLVING FUND							
02-457-4102	P&R REV FND - PART-TIME WAGES	0.00	50,633.02	50,633.02	0.00	(50,633.02)	0.00
02-457-4208	P&R REV FND - FICA	0.00	3,139.23	3,139.23	0.00	(3,139.23)	0.00
02-457-4209	P&R REV FND - MEDICARE	0.00	734.15	734.15	0.00	(734.15)	0.00
02-457-4236	P&R REV FND - MEETINGS & TRAINING	0.00	379.00	379.00	0.00	(379.00)	0.00
02-457-4363	P&R REV FND - PROFESSIONAL & TECHNICAL SERVICES	0.00	5,179.80	5,179.80	0.00	(5,179.80)	0.00
02-457-4471	P&R REV FND - TELEPHONE SERVICES	0.00	34.00	34.00	0.00	(34.00)	0.00
02-457-4515	P&R REV FND - PROGRAM EVENT EXPENSES	0.00	12,693.24	12,693.24	0.00	(12,693.24)	0.00
02-457-4646	P&R REV FND EQUIPMENT MAINTENANCE SUPPLIES	0.00	1,934.66	1,934.66	0.00	(1,934.66)	0.00
02-457-4760	P&R REV FND - UNIFORMS	0.00	5,130.59	5,130.59	0.00	(5,130.59)	0.00
457 - P&R REVOLVING FUND		0.00	79,857.69	79,857.69	0.00	(79,857.69)	0.00
02 - RECREATION REVOLVING FUND		0.00	79,857.69	79,857.69	0.00	(79,857.69)	0.00
06 - DEVELOPMENT SERVICES							
575 - DEVELOPMENT SERVICES BOARD							
06-575-4552	DEV SERVICES - OTHER CHARGES & EXPENSES	0.00	6,159.50	6,159.50	0.00	(6,159.50)	0.00
575 - DEVELOPMENT SERVICES BOARD		0.00	6,159.50	6,159.50	0.00	(6,159.50)	0.00
06 - DEVELOPMENT SERVICES		0.00	6,159.50	6,159.50	0.00	(6,159.50)	0.00
08 - POLICE DEPT REVOLVING FUND							
451 - PD REVOLVING FUND							
08-451-4111	PD REV FND - OUTSIDE DETAIL	0.00	32,120.00	32,120.00	0.00	(32,120.00)	0.00
08-451-4209	PD REV FND - MEDICARE	0.00	163.49	163.49	0.00	(163.49)	0.00
451 - PD REVOLVING FUND		0.00	32,283.49	32,283.49	0.00	(32,283.49)	0.00
08 - POLICE DEPT REVOLVING FUND		0.00	32,283.49	32,283.49	0.00	(32,283.49)	0.00

EXPENDITURE DETAIL BY ACCOUNT

ALL FUNDS Periods: 2025-01 thru 2025-06 [50% of Year] Include: - Expenditures

Account #	Account Title	Total Budget	PTD Expended	YTD Expended	Encumbered	Available	% Exp.
		16,482,962.00	23,343,141.82	23,343,141.82	0.00	(6,860,179.82)	141.62

REVENUE DETAIL BY ACCOUNT

ALL FUNDS Periods: 2025-01 thru 2025-06 [50% of Year] Include: Revenues -

Account #	Account Title	Est. Revenue	PTD Rev.	YTD Rev.	Uncollected	% Coll.	Prior YTD Rev.
001 - GENERAL FUND							
301 - PROPERTY TAX							
01-301-3000	PROP TX - PROPERTY TAX - CURRENT	0.00	35,618,369.00	35,618,369.00	(35,618,369.00)	0.00	0.00
01-301-3005	PROP TX - PROPERTY TAX INTEREST - CURRENT	0.00	9,056.36	9,056.36	(9,056.36)	0.00	0.00
301 - PROPERTY TAX		0.00	35,627,425.36	35,627,425.36	(35,627,425.36)	0.00	0.00
302 - PT ABATEMENTS/REFUNDS							
01-302-3010	PROP TX - PT ABATEMENTS - CURRENT	0.00	(43.00)	(43.00)	43.00	0.00	0.00
01-302-3013	PROP TX - PT REFUNDS - CURRENT	0.00	10,884.38	10,884.38	(10,884.38)	0.00	0.00
01-302-3016	PROP TX - PT ABTMT/REFUND INTEREST - CURRENT	0.00	(60.07)	(60.07)	60.07	0.00	0.00
302 - PT ABATEMENTS/REFUNDS		0.00	10,781.31	10,781.31	(10,781.31)	0.00	0.00
309 - INTEREST & PENALTIES							
01-309-3030	INT/PLTY - TAX LIEN COSTS & INTEREST	0.00	7,358.99	7,358.99	(7,358.99)	0.00	0.00
01-309-3153	INT/PLTY - YIELD TAX INTEREST - CURRENT	40,000.00	0.00	0.00	40,000.00	0.00	0.00
309 - INTEREST & PENALTIES		40,000.00	7,358.99	7,358.99	32,641.01	18.40	0.00
311 - LAND USE CHANGE TAX							
01-311-3110	LUCT - LAND USE CHANGE TAX - CURRENT	10,000.00	16,000.00	16,000.00	(6,000.00)	160.00	0.00
311 - LAND USE CHANGE TAX		10,000.00	16,000.00	16,000.00	(6,000.00)	160.00	0.00
315 - INTEREST ON DEPOSITS							
01-315-3520	INVT INT - INTEREST ON DEPOSITS-CHECKING	1,000.00	32.98	32.98	967.02	3.30	0.00
01-315-3521	INVT INT - INTEREST ON DEPOSITS-SAVINGS	79,000.00	59,291.23	59,291.23	19,708.77	75.05	0.00
315 - INTEREST ON DEPOSITS		80,000.00	59,324.21	59,324.21	20,675.79	74.16	0.00
321 - LICENSES AND PERMITS							
01-321-3546	LIC/PRMTS - PERMITS - TEMPORARY	500.00	557.50	557.50	(57.50)	111.50	0.00
321 - LICENSES AND PERMITS		500.00	557.50	557.50	(57.50)	111.50	0.00
322 - MOTOR VEHICLE PERMIT FEES							
01-322-3300	MV FEES - MOTOR VEHICLE PERMITS	1,900,000.00	1,114,369.13	1,114,369.13	785,630.87	58.65	0.00
322 - MOTOR VEHICLE PERMIT FEES		1,900,000.00	1,114,369.13	1,114,369.13	785,630.87	58.65	0.00
323 - BUILDING PERMITS							
01-323-3375	BLDG PRMTS - BUILDING PERMITS - GENERAL	110,000.00	83,178.10	83,178.10	26,821.90	75.62	0.00
323 - BUILDING PERMITS		110,000.00	83,178.10	83,178.10	26,821.90	75.62	0.00
325 - YIELD TAX							
01-325-3150	YIELD TX - YIELD TAX - CURRENT	15,000.00	0.00	0.00	15,000.00	0.00	0.00
325 - YIELD TAX		15,000.00	0.00	0.00	15,000.00	0.00	0.00

REVENUE DETAIL BY ACCOUNT

ALL FUNDS Periods: 2025-01 thru 2025-06 [50% of Year] Include: Revenues -

Account #	Account Title	Est. Revenue	PTD Rev.	YTD Rev.	Uncollected	% Coll.	Prior YTD Rev.
326 - PAYMENTS IN LIEU OF TAXES							
01-326-3002	PILOT - PAYMENT IN LIEU OF TAXES - TOWN	30,000.00	3,516.64	3,516.64	26,483.36	11.72	0.00
326 - PAYMENTS IN LIEU OF TAXES		30,000.00	3,516.64	3,516.64	26,483.36	11.72	0.00
330 - PLANNING & ZONING REVENUES							
01-330-3462	PLAN&ZONE - PLANNING & ZONING REVENUES	15,000.00	12,317.00	12,317.00	2,683.00	82.11	0.00
330 - PLANNING & ZONING REVENUES		15,000.00	12,317.00	12,317.00	2,683.00	82.11	0.00
340 - DEPARTMENT REVENUES							
01-340-3465	DEPT REV - REVENUES - MISCELLANEOUS	50,000.00	4,015.71	4,015.71	45,984.29	8.03	0.00
340 - DEPARTMENT REVENUES		50,000.00	4,015.71	4,015.71	45,984.29	8.03	0.00
343 - CEMETERY REVENUES							
01-343-3416	CEM REV - CEMETERY LOT OPENINGS	3,500.00	3,790.00	3,790.00	(290.00)	108.29	0.00
01-343-3419	CEM REV - CEMETERY LOTS REVENUE	3,000.00	13,320.00	13,320.00	(10,320.00)	444.00	0.00
343 - CEMETERY REVENUES		6,500.00	17,110.00	17,110.00	(10,610.00)	263.23	0.00
344 - SOLID WASTE/RECYCLING REVENUES							
01-344-3623	SW REV - RECYCLING -DISPOSAL FEES	175,000.00	156,697.78	156,697.78	18,302.22	89.54	0.00
01-344-3624	SW REV - RECYCLING - MISCELLANEOUS	25,000.00	11,603.71	11,603.71	13,396.29	46.41	0.00
344 - SOLID WASTE/RECYCLING REVENUES		200,000.00	168,301.49	168,301.49	31,698.51	84.15	0.00
345 - DPW HIGHWAY REVENUES							
01-345-3425	HWY REV - DPW REVENUES	2,500.00	1,475.00	1,475.00	1,025.00	59.00	0.00
345 - DPW HIGHWAY REVENUES		2,500.00	1,475.00	1,475.00	1,025.00	59.00	0.00
352 - FOREST FIRE REVENUES							
01-352-3432	FIRE DEPT REVENUES	2,000.00	16,612.13	16,612.13	(14,612.13)	830.61	0.00
352 - FOREST FIRE REVENUES		2,000.00	16,612.13	16,612.13	(14,612.13)	830.61	0.00
354 - MUNICIPAL REVENUES							
01-354-3400	MUNI REV - BOAT REGISTRATION FEES	25,000.00	7,130.82	7,130.82	17,869.18	28.52	0.00
01-354-3485	MUNI REV - TOWN OFFICE REVENUES	2,000.00	923.50	923.50	1,076.50	46.18	0.00
01-354-3800	MUNI REV - TRANSFER & BEACH PASSES	60,000.00	5,370.00	5,370.00	54,630.00	8.95	0.00
354 - MUNICIPAL REVENUES		87,000.00	13,424.32	13,424.32	73,575.68	15.43	0.00
356 - PARKS & RECREATION REVENUES							
01-356-3802	P&R REV - BUILDING RENTALS	2,500.00	(275.00)	(275.00)	2,775.00	(11.00)	0.00
01-356-3814	P&R REV - SPONSOR DONATIONS/REVENUES	0.00	7,232.08	7,232.08	(7,232.08)	0.00	0.00
356 - PARKS & RECREATION REVENUES		2,500.00	6,957.08	6,957.08	(4,457.08)	278.28	0.00
360 - POLICE DEPARTMENT REVENUES							
01-360-3440	PD REV - POLICE DEPARTMENT REVENUES	10,000.00	295.00	295.00	9,705.00	2.95	0.00
01-360-3447	PD REV - POLICE - DETAIL REVENUES	0.00	34,807.50	34,807.50	(34,807.50)	0.00	0.00

REVENUE DETAIL BY ACCOUNT

ALL FUNDS Periods: 2025-01 thru 2025-06 [50% of Year] Include: Revenues -

Account #	Account Title	Est. Revenue	PTD Rev.	YTD Rev.	Uncollected	% Coll.	Prior YTD Rev.
01-360-3449	PD REV - POLICE - FINES	0.00	9,205.00	9,205.00	(9,205.00)	0.00	0.00
01-360-3451	PD REV - POLICE - PISTOL PERMITS	0.00	80.00	80.00	(80.00)	0.00	0.00
360 - POLICE DEPARTMENT REVENUES		10,000.00	44,387.50	44,387.50	(34,387.50)	443.88	0.00
366 - TOWN CLERK REVENUES							
01-366-3311	TWN CLRK REV - TOWN DOG LICENSES	9,000.00	1,317.50	1,317.50	7,682.50	14.64	0.00
01-366-3339	TWN CLRK REV - TOWN CLERK - MISCELLANEOUS REV.	5,000.00	5,263.50	5,263.50	(263.50)	105.27	0.00
01-366-3400	TWN CLRK REV - BOAT REGISTRATION FEES	25,000.00	4,751.67	4,751.67	20,248.33	19.01	0.00
366 - TOWN CLERK REVENUES		39,000.00	11,332.67	11,332.67	27,667.33	29.06	0.00
380 - REVENUES - GRANTS							
01-380-3225	GRANT REV - MILFOIL	40,000.00	18,028.00	18,028.00	21,972.00	45.07	0.00
380 - REVENUES - GRANTS		40,000.00	18,028.00	18,028.00	21,972.00	45.07	0.00
382 - REVENUES - EMPLOYEE							
01-382-3410	MISC REV - CABLE FRANCHISE FEE REVENUES	20,000.00	0.00	0.00	20,000.00	0.00	0.00
01-382-3525	MISC REV - LEASE REVENUE	15,000.00	0.00	0.00	15,000.00	0.00	0.00
01-382-3700	MISC REV - REIMBURSEMENT REVENUES	0.00	24.10	24.10	(24.10)	0.00	0.00
382 - REVENUES - EMPLOYEE		35,000.00	24.10	24.10	34,975.90	0.07	0.00
383 - REVENUES - STATE							
01-383-3208	STATE REV - HIGHWAY & BRIDGES BLOCK GRANT	157,000.00	96,626.60	96,626.60	60,373.40	61.55	0.00
01-383-3211	STATE REV - MUNICIPAL AID	0.00	3,500.00	3,500.00	(3,500.00)	0.00	0.00
01-383-3214	STATE REV - ROOMS & MEALS TAX	425,000.00	487,221.57	487,221.57	(62,221.57)	114.64	0.00
383 - REVENUES - STATE		582,000.00	587,348.17	587,348.17	(5,348.17)	100.92	0.00
384 - REVENUES - INS STD							
01-384-3721	REIMBURSEMENT - INSURANCE STD	0.00	7,974.29	7,974.29	(7,974.29)	0.00	0.00
384 - REVENUES - INS STD		0.00	7,974.29	7,974.29	(7,974.29)	0.00	0.00
01 - GENERAL FUND		3,257,000.00	37,831,818.70	37,831,818.70	(34,574,818.70)	161.55	0.00
02 - RECREATION REVOLVING FUND							
356 - PARKS & RECREATION REVENUES							
02-356-3521	P&R REV - INTEREST ON DEPOSITS-SAVINGS	0.00	115.81	115.81	(115.81)	0.00	0.00
02-356-3810	P&R REV - PARKS & RECREATION REVENUES	0.00	36,055.87	36,055.87	(36,055.87)	0.00	0.00
02-356-3814	P&R REV - SPONSOR DONATIONS/REVENUES	0.00	14,025.93	14,025.93	(14,025.93)	0.00	0.00
356 - PARKS & RECREATION REVENUES		0.00	50,197.61	50,197.61	(50,197.61)	0.00	0.00
02 - RECREATION REVOLVING FUND		0.00	50,197.61	50,197.61	(50,197.61)	0.00	0.00
03 - CONSERVATION COMMISSION							

REVENUE DETAIL BY ACCOUNT

ALL FUNDS Periods: 2025-01 thru 2025-06 [50% of Year] Include: Revenues -

Account #	Account Title	Est. Revenue	PTD Rev.	YTD Rev.	Uncollected	% Coll.	Prior YTD Rev.
375 - REVOLVING FUND REVENUES							
03-375-3522	REVOLVE FND - INTEREST ON DEPOSITS-OTHER	0.00	1.83	1.83	(1.83)	0.00	0.00
375 - REVOLVING FUND REVENUES		0.00	1.83	1.83	(1.83)	0.00	0.00
03 - CONSERVATION COMMISSION		0.00	1.83	1.83	(1.83)	0.00	0.00
05 - HERITAGE COMMISSION							
375 - REVOLVING FUND REVENUES							
05-375-3522	REVOLVE FND - INTEREST ON DEPOSITS-OTHER	0.00	0.02	0.02	(0.02)	0.00	0.00
375 - REVOLVING FUND REVENUES		0.00	0.02	0.02	(0.02)	0.00	0.00
05 - HERITAGE COMMISSION		0.00	0.02	0.02	(0.02)	0.00	0.00
06 - DEVELOPMENT SERVICES							
375 - REVOLVING FUND REVENUES							
06-375-3465	REVOLVE FND - REVENUES - MISCELLANEOUS	0.00	8,750.00	8,750.00	(8,750.00)	0.00	0.00
375 - REVOLVING FUND REVENUES		0.00	8,750.00	8,750.00	(8,750.00)	0.00	0.00
06 - DEVELOPMENT SERVICES		0.00	8,750.00	8,750.00	(8,750.00)	0.00	0.00
08 - POLICE DEPT REVOLVING FUND							
360 - POLICE DEPARTMENT REVENUES							
08-360-3447	PD REV FND - DETAIL REVENUES	0.00	29,175.00	29,175.00	(29,175.00)	0.00	0.00
360 - POLICE DEPARTMENT REVENUES		0.00	29,175.00	29,175.00	(29,175.00)	0.00	0.00
08 - POLICE DEPT REVOLVING FUND		0.00	29,175.00	29,175.00	(29,175.00)	0.00	0.00
		3,257,000.00	37,919,943.16	37,919,943.16	(34,662,943.16)	164.26	0.00



OFFICE OF FINANCE

Town of Moultonborough

6 Holland Street • PO Box 139 • Moultonborough, NH 03254

PHONE 603.476.2347 FAX 603.476.5835

To: Board of Selectmen and the Advisory Budget Committee
From: Andrea Picard, Finance Director
Subject: 2024 Audit

Please find attached the Governance Letter from Plodzik and Sanderson covering the 2024 Municipal Audit. My response to the significant matters, findings or issues is as follows:

Clearing Accounts – The clearing accounts questioned by the Auditors are those maintained by the Town Clerk and Tax Collector. Although general municipal practice is to have those accounts maintained within the general fund it appears the current incumbents have a comfort factor with past practice they would like to continue. We will revisit this with the Auditor in the upcoming cycle.

Payroll Master File – Payroll changes should be preceded by a Personnel Action Form processed by HR. This was apparently not happening on a regular basis. Ensuring this process is followed will negate this comment.

Adjusting Journal Entries – Adjusting journal entries will be signed off by the Town Administrator on a regular basis going forward. This will negate this comment.

The two comments regarding the **Trust Funds** – I will forward the management letter to the Trustees and ask to be on their next agenda for a discussion of the comments and request a meeting.

Purchasing Policy – I have attached a copy of the two purchasing policies. We have a purchase order module (see Q2 report re: encumbrances) we can begin to use and adhere to this purchasing policy. Multiple bids are not sought out and purchase orders are not preceding purchases or done at all. Adhering to this policy would negate this comment and help to establish a better order to the expenditure report. I understand a review – and proper implementation of the policy is of concern to one or more department heads and part of the Town Fellow proposal.

GASB – I have attended the 1st of 3 seminars regarding this. NHGFOA conference in May will discuss this matter in greater detail.

Cyber Security – We need a comprehensive plan from our current vendor. I also think that we should go to bid before our next budget cycle as this is one of the larger expenditures for the Town.



Sheryl A. Pratt, CPA**

Michael J. Campo, CPA, MACCY

Sylvia Y. Petro, CPA, CFE, MSA**

** Also licensed in Vermont

January 28, 2025

To the Members of the Board of Selectmen
Town of Moultonborough
6 Holland Street
Moultonborough, NH 03254

Dear Members of the Board of Selectmen:

We have audited the financial statements of the Town of Moultonborough as of and for the year ended June 30, 2024, and have issued our report thereon dated January 24, 2025. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated October 1, 2024, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the Town of Moultonborough solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you in our engagement letter dated October 1, 2024.

Compliance With All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

We follow the AICPA Ethics Standard Rule 201 and in conjunction with the Firm's Quality Control Document, we annually review with all engagement staff potential conflicts with staff. We have not identified any relationships or other matters that in the auditor's judgment may be reasonably thought to bear on independence.

PLODZIK & SANDERSON, P.A.
Certified Public Accountants

Significant Risks Identified

Our audit process and planning for each individual audit is based upon a risk model which requires us to identify significant risks within the entity and plan appropriate audit procedures to address those risks. A significant risk is defined as an identified and assessed risk of material misstatement that, in the auditor's judgment, requires special audit consideration. We have identified management override of controls and improper revenue recognition, as significant risks through our risk assessment procedures. These risks are identified universally in New Hampshire governmental entity audits performed by our firm. As a result of these risks the engagement team developed an audit approach that specifically addresses these significant risks.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the Town of Moultonborough is included in Note 1 to the financial statements. As described in Note 2-C to the financial statements, the Town of Moultonborough changed accounting principles to change the way the Town reports accounting changes and error corrections by adopting Governmental Accounting Standards Board (GASB) Statement No. 100, *Accounting Changes and Error Corrections – an amendment to GASB Statement No. 62*, in the fiscal year 2024. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are as follows:

Management's estimate of the capital asset useful lives is based on historical information and industry guidance. We evaluated the key factors and assumptions used to develop the capital asset useful lives in determining that it is reasonable in relation to the basic financial statements taken as a whole and in relation to the governmental activities opinion unit.

Managements estimate of the allowance for uncollectible property taxes are based on historical data and information known concerning the assessment appeals. We evaluated the key factors and assumptions used to develop the uncollectable property taxes in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the net pension liability, deferred outflows and inflows of resources related to pensions are based on assumptions of future events, such as employment, mortality and estimates of value of reported amounts. We evaluated the key factors and assumptions used to develop the net pension liability, deferred outflows and inflows of resources related to pensions in determining that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the governmental and business-type activities opinion units.

Management's estimate of the other postemployment benefit liability and deferred outflows of resources are based on future events, such as employment, mortality, and healthcare cost trends, as well as estimates of the value of reported amounts. We evaluated the key factors and assumptions used to develop the other postemployment benefits liability; deferred outflows of resources related to the other postemployment benefits in determining that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the governmental and business-type activities opinion units.

Financial Statement Disclosures

The financial statement disclosures are neutral, consistent, and clear.

Significant Unusual Transactions

There are no significant or unusual transactions identified during our audit.



Significant Difficulties Encountered During the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. Management has corrected all identified misstatements. A listing of these adjustments for the general fund are attached to this letter.

Disagreements With Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the Town of Moultonborough's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Circumstances That Affect the Form and Content of the Auditor's Report

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. No such circumstances have arisen.

Representations Requested From Management

We have requested certain written representations from management, which are included in the representation letter dated January 24, 2025.

Management's Consultations With Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Key Audit Matters

We have determined that there are no key audit matters to communicate.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the Town of Moultonborough, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the Town of Moultonborough's auditors.

Clearing Accounts (repeat comment)

While performing audit procedures relating to cash, we identified two bank accounts in the general ledger in which the activity is not being properly recorded. These accounts are both utilized as clearing accounts, and activity in the general ledger is recorded once the funds are transferred to the main operating accounts. We recommend that all transactions for the clearing accounts are posted to the general ledger and compared to the reconciled bank balances on monthly basis.



Payroll Master File (repeat comment)

In review of the internal controls relating to payroll, it was identified that once the payroll expert file is updated for rate changes, it is not independently reviewed by another individual. Due to a current staffing vacancy, only one person has the ability to change or modify the payroll master file. We recommend that all changes or modifications are independently reviewed and approved by another individual any time a change is made.

Adjusting Journal Entries (repeat comment)

During our testing of adjusting journal entries, we identified entries that did not show evidence of approval. To protect against the management override of internal controls, all adjusting journal entries should be reviewed and approved by a knowledgeable individual. We recommend that all adjusting journal entries posted by the Finance Director are reviewed and approved by either the Financial Consultant or Town Administrator. All adjusting journal entries posted by the Financial Consultant should be reviewed and approved by the Finance Director or Town Administrator.

Form MS-9 Preparation (repeat comment)

While testing the activity of the Trustees of the Trust Funds, we identified that the annual Form MS-9 was prepared for the calendar year (January to December) rather than for the Town's fiscal year (July to June). We recommend that the Trustees of Trust Funds prepare their Form MS-9 in line with the Town's current fiscal year for both reporting to the Department of Revenue and for audit/financial reporting purposes.

Purchasing Policy (repeat comment)

While the Town has formally adopted policies for purchase orders and bidding, the Town is not currently adhering to their purchase order policy (Administrative Regulation #17). We recommend that the Town reviews this policy and their current process to determine whether the policy needs to be revised or if the Town needs to modify their process to follow the policy.

Trustees Fixed Income Investment Ratings

In review of the current investments held by the Trustees of Trust Funds, it was identified that one of the Trustees investments in fixed income (corporate bond) is not in compliance with the Trustees Investment policy. This investment has a current rating of Baa at June 30, 2024, which is below the Trustees allowable investment grade of A. We recommend that the Trustees review their policy and their current investment holdings to ensure that all current and future investments are in-line with their policy.

Other Matters

Implementation of New GASB Pronouncements

The Governmental Accounting Standards Board (GASB) has issued several pronouncements that have effective dates that may impact future financial presentations. Management has not currently determined what, if any, impact implementation of the following statements may have on the financial statements.

GASB Statement No. 101, *Compensated Absences*, issued in June 2022, will be effective for the Town with its fiscal year ended June 30, 2025. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences.

GASB Statement No. 102, *Certain Risk Disclosures*, issued in December 2023, will be effective for the Town with its fiscal year ended June 30, 2025. The primary objective of this Statement is to provide the users of the financial statements with information about risks related to a Town's vulnerabilities due to certain concentrations or constraints that is essential to their analyses for making decisions or assessing accountability.

GASB Statement No. 103, *Financial Reporting Model Improvements*, issued in April 2024, will be effective for the Town with its fiscal year ended June 30, 2026. The primary objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing the Town's accountability. This Statement also addresses certain application issues.



Comment on Cybersecurity Policies and Procedures

For Governance's Consideration, conducting regular comprehensive review of the Town's cybersecurity policies and procedures is an effective method of maintaining an effective informational technology environment. While no immediate concerns were identified through the audit process, cybersecurity policy and procedure should be viewed as a consistent process. In an evolving digital landscape, robust cybersecurity measures are critical to safeguarding sensitive information and ensuring compliance with regulatory requirements.

Key considerations for this review should include:

- **Risk Assessment:** Evaluate potential vulnerabilities and threats, considering the latest developments in cybersecurity risks.
- **Policy Updates:** Ensure that cybersecurity policies are up-to-date and align with industry best practices and applicable regulations.
- **Incident Response Plan:** Confirm that an effective incident response plan is in place, outlining clear protocols for identifying, addressing, and mitigating breaches.
- **Employee Training:** Enhance awareness by establishing a mandatory, ongoing cybersecurity training program for all employees, including regular updates and simulations to help staff identify and respond to phishing attempts and other cyber threats.
- **Regular Testing:** Implement periodic testing, such as penetration tests or simulated attacks, to assess the effectiveness of current measures.

Proactive attention to these areas can strengthen the Town's defenses and mitigate the risks associated with data breaches, operational disruptions, and reputational damage.

Restriction of Use

This report is intended solely for the information and use of the members of the Board of Selectmen and management of the Town of Moultonborough and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully,

Plodzik & Sanderson

PLODZIK & SANDERSON
Professional Association
Concord, New Hampshire

Attachment:
Governance Letter Adjustments



Moultonborough, NH - Administrative Regulations

Effective Date: July 1, 2020

Regulation No: 17

Revision Date: N/A

Approved By: Walter P. Johnson

Subject: Purchase Order Process and General Guidelines

I. SCOPE

The purpose of this Administration Regulation sets forth the procedure pertaining to the requirement of purchase orders within the Town of Moultonborough.

II. POLICY

A. The Town Administrator and Finance Director under the direction of the Select Board maintains responsibility for enforcing the purchase order policies of the Town. Purchase orders will assist the Select Board, Town Administrator and Finance Director in managing the financial budget and cash flow of the Town through a purchase order software module of the Town's finance software system.

III. PURCHASE ORDER PROCESS

In accordance with guideline set forth within this AR, authorized personnel will generate an electronic purchase order by accessing the purchase order module located in the MTS Finance Software Program from their individual locations. Purchase orders can be initiated by any person so authorized by a department's supervisor/department head but, must receive the required approvals in accordance with the following protocols and Statement of Policy #23 "Competitive Bidding Policy":

- Purchases less than Twenty-Five Hundred Dollars (\$2500.00) would be procured through the Department Head using Best Management Practices and no purchase order is required.
- Purchases more than Twenty-Five Hundred Dollars (\$2500.00) but less than Fifteen Thousand Dollars (\$15,000.00) will require a purchase order and three quotations obtained in writing from at least three vendors whenever possible. (Informal Bids) The purchase orders in this category must be approved by the supervisor (when applicable), the department head and either the Town Administrator or Finance Director prior to confirming any purchase.
- Purchases more than Fifteen Thousand Dollars (\$15,000.00) will require formal advertisement and competitive bidding process (Formal Bids) and a purchase order with the approval of the department head, Town

Administrator or Finance Director and the Select Board via a formal vote of a majority of the Board at a legally posted Board meeting.

Notes:

1. No invoices will be processed for payment without a properly approved purchase order in the Town's accounting software system.
2. All purchase orders should include all costs associated with the purchase including all shipping costs, setup fees, etc.
3. The Finance Director may require purchase orders for contract items or services purchased throughout the year.

A handwritten signature in dark ink, appearing to read 'Walter Johnson', with a long horizontal flourish extending to the right.

Walter P. Johnson, Town Administrator

Office of Selectmen

Post Office Box 139
Moultonborough, N.H. 03254
(603) 476-2347

STATEMENT OF POLICY

No. 23

COMPETITIVE BIDDING POLICY

- I. Reason. Article 10, Town Warrant, March 13, 1991, as amended.
- II. Purpose. To standardize the Town of Moultonborough procedures for the purchase of all goods and services in excess of Fifteen Thousand Dollars (\$15,000.00) the sale and disposal of municipal property, and to clarify the duties and responsibilities of the Selectmen or their designee and department heads relative to this regulation.
- III. Description. The Board of Selectmen or their designee shall act as coordinator for the solicitation of bids for services and purchases in excess of Fifteen Thousand Dollars (\$15,000.00) and the sale or disposal of municipal property.
- IV. Responsibility.
 - A. Department heads are responsible for timely determination of their purchasing needs and the amounts and types of materials, services and equipment required and for submission to the Board of Selectmen or their designee.
 - B. The Board of Selectmen or their designee will keep department heads advised of matters related to purchasing and coordinate the bid specifications.
 - C. Department heads should supply the Finance Director with a list of estimated annual requirements of frequently used supplies and services thereby fostering group purchasing where feasible.
- V. Applicability. This regulation shall apply to all departments and department heads of municipal government.
- VI. Purchasing. For purchases less than Five Thousand Dollars (\$5,000.00) would be procured through the Department Head using Best Management Practices. For purchases more than Five Thousand Dollars (\$5,000.00) but less than Fifteen Thousand Dollars (\$15,000.00) will require three quotations obtained either in person, telephone, and fax or written from at least three vendors (Informal Bids). For purchases more than Fifteen Thousand Dollars (\$15,000.00) will require formal advertisement and competitive bidding process (Formal Bids).
 - A. Definitions
 1. Bid. A "bid" is a request for a price for goods or services.

2. Competitive Bid. The process of achieving that which is most advantageous for the service, material or equipment needed.
3. Most Advantageous. That which, as construed to be in the best interest of the Town of Moultonborough after careful consideration of cost, quality and service reputation of the vendor for the commodity requested. The "low bid" may not necessarily be the most advantageous.
4. Emergency Purchase. That which, as determined by the Board of Selectmen, construed to be detrimental to the Town if not promptly purchased or repaired.
5. Group Purchase. The coordinated purchase made by grouping two (2) or more department requirements.
6. Informal Bids. Quotations obtained from vendors in writing or by oral communication.
7. Formal Bids. Quotations from vendors submitted in sealed envelopes.
8. Specifications. The qualitative standards set to be utilized as a guide and measure of quality which successful vendors must achieve. Specifications shall not restrict purchases as to trade name or eliminate bids being submitted on items that have the same specifications but not as to a specific trade name.
9. Purchasing. "Purchasing" shall mean buying, renting, leasing or otherwise obtaining supplies, services or equipment.
10. Supplies. "Supplies" shall mean all supplies, materials or equipment.
11. Invitation for Bids. The complete assembly of information or related documents furnished prospective bidders for preparing bids.
12. Quality Based Selection (QBS). Qualified engineers, architects, or land surveyors must be selected and their fees negotiated through the Qualified Based Selection (QBS) process (see NHDOT- Local Public Agency Project Manual - NHRSA 21-I:22).

B. Procedure. The Board of Selectmen or their designee in conjunction with the department head involved shall prepare the necessary material(s) for conducting the formal bidding process.

1. Preparation. The describing of requirements or specifications to describe clearly, accurately and completely the goods or service needed, avoiding unnecessarily restrictive specifications or requirements that would unduly limit the number of bidders.
2. Publicizing. The prepared materials shall be available at the Office of Selectmen. The Request for Bids to be posted at the Town Office and One (1) other public place within the Town of Moultonborough, advertised at least once

in one local newspaper of general circulation with the last publication at least seven (7) days prior to the deadline for receiving such bids.

3. Submission. Bids shall be received at the Office of Selectmen until the deadline date. Bids received before the deadline, the bidder may withdraw the bid prior to the deadline. No bid shall be accepted after the deadline. No bid may be withdrawn after the deadline. A bid bond may be required and a non-refundable application fee for plans or specifications may be assessed. All fees collected shall be made payable to the Town of Moultonborough and deposited by the Town Treasurer.
 4. Awarding. Bids shall be opened in public meeting by the Board of Selectmen or designee, and recorded in the Minutes of the meeting. The Board of Selectmen may award the contract after examination of all proposals, taking into account the cost, quality of materials, type and reputation of service of the vendor to determine which is construed to be most advantageous to the Town of Moultonborough.
 5. Rebidding. The Board of Selectmen may direct a re-post for bids in the event no initial bids are received or bids received are, in the opinion of the Selectmen, not construed to be to the advantage of the Town.
- VII. Emergency. The Town Administrator, department head or a member of the Board of Selectmen, after attempting to reach the other Board members, shall permit an emergency purchase without the bidding process if in their judgment a delay would cause hardship to services provided by the Town to its citizens.
- VIII. Sale or Disposal. In the event municipal property becomes surplus to Town needs, the Board of Selectmen may dispose of the surplus item.
- A. If such surplus item has an estimated value in excess of five thousand dollars (\$5,000.00), the item will be offered for competitive bidding as outlined in Section VI, B., above.
 - B. Items determined to have an estimated value of five thousand dollars (\$5,000.00) or less will be disposed of by majority vote of the Board of Selectmen to be construed as the best advantage to the Town of Moultonborough.
 - C. Municipal property considered for trade-in shall not be offered for bid.
- IX. Inter-governmental Purchases. The competitive bid process outlined above will not apply when purchases are made through the State of New Hampshire, at state bid price, or through other municipal agencies.
- X. Professional Services. All contracts involving professional services, to include but not be limited to, auditors, ambulance service, engineers, attorneys, physicians, architects or postage and utilities for the Town of Moultonborough may not, by majority vote of the Board of Selectmen, need to follow the bidding process outlined above (see QBS Process - NHDOT- NH RSA 21-I:22).

- XI. The Board of Selectmen shall not be restricted from considering proposals for goods and services if in their wisdom it would be beneficial for the Town. Neither will they be denied the power to negotiate for the best advantage to the Town for either obtaining supplies or dispensing supplies.
- XII. This regulation may be changed or amended by a majority vote of the Board of Selectmen, as conditions may dictate.

This policy shall be effective the 24th day of April, 1991.

Date of Adoption:
April 18, 1991

Ernest E. Davis, Jr., Chairman
Allen R. Wiggin
Tina C. Borrin
BOARD OF SELECTMEN

This Policy received review, revision and update on April 20, 2006.

Karel A. Crawford, Chairman
Edward J. Charest
Ernest E. Davis, Jr.
James F. Gray
Joel R. Mudgett
BOARD OF SELECTMEN

This Policy received review, revision and update on July 2, 2015.

Christopher P. Shipp, Chairman
Russell C. Wakefield
Josiah H. Bartlett
Jean M. Beadle
Paul T. Punturieri
BOARD OF SELECTMEN

Ratified, as adopted and previously amended, this 12th day of March, 2016 by vote of the Town Meeting under Article 14.

A True Copy, attest,

Barbara Wakefield

Barbara Wakefield,
Town Clerk

This 15th day of March, 2016

MEMORANDUM – OFFICE OF THE TOWN ADMINISTRATOR

TO: Board of Selectmen
FROM: Carter Terenzini, Town Administrator *Carter*
RE: Sewer Study: ATM of 2024 – Article 28
DATE: February 07, 2025
CC: D. Sassan; C. Theriault; file



The purpose of this memo is to trigger a discussion as to how to implement – or turn back the funding for – a proposed “... municipal sewer expansion study.” The sum of \$30,000 was appropriated under Article 28 of the 2024 ATM for this purpose. The job was put out for proposals the following August with submissions due on September 27, 2024. You did not receive any proposals but did receive a letter from one firm – without stating a reason – they would not be submitting. Personally, I take the view that once Town Meeting approves a warrant article it is our job to implement or return to them with the reasons we cannot do so. Given the interest in water quality, particularly from the most immediate area of Lake Kanasatka, I believe the first choice is our best choice.

It is my view that the main reason you did not receive any submissions is that the scope of the project was expansive (See Exhibit A) and far exceeded the funding. In addition, it is highly unlikely that any such study would ever be implemented thus any firm associated with it would not have a project to their credit that moved forward to completion. In looking at the first issue, let’s look at the distance alone. The RFP stated that “... the town approved a warrant article “... to examine the costs and benefits of...”

- expanding the availability of public sewerage from... Moultonborough’s West Village Overlay District, along Route 25, through the village Center Overlay District, then eastward along routes 109 and 171 to the shared border with Tuftonboro.”

This is a total distance of roughly 15+/- miles without regard to the costs of extensions off of Routes 25, 109, or 171 for collection, pumping stations, and the like. The study called for a detailed assessment of operational costs and assessment of “... local community septic systems” (*perhaps in reference to Balmoral and Suissevale; see Para 3. A. ii. of Exhibit A*). The study narrative also referenced the possibility of a “health-based septic ordinance”. Interestingly, the study did not call for a review of the potential build-out from such an expansion and what the negative effects might be on the character of the community. (I would cite the example of Gardner Ma where they actually drained Dunn’s Pond and ran their sewer extension through it and the woodlands to avoid a build out along Betty Spring Rd). Pricing, development issues and the like were addressed to some degree in the 2008 Master Plan Appendix G (See Exhibit B)

In reviewing that option, I have had a conversation with the Chair of the Center Harbor and

Re: Sewer Expansion Study
February 7, 2025
Page 2

Moultonborough Bay Sewer District (Mr. Mark Borrin) and the District's engineer (Mr. Ray Korber of KV Partners). While I would characterize them as being a tad skeptical of the feasibility of an aggressive expansion of the system, I did find them to be willing participants in the discussion. **I would request we invite them to a Workshop to discuss the practical physical limits of any expansion of the District and then ask them to return with a scope of work to carry out such a study within those physical limits and our budget.**

For a broader community view, we would charge the Land Use Department with reporting on the need for – and practicability of - a “health-based septic ordinance” (NH RSA 147:10 w/SB approval per NH RSA 147:1); the use of “community systems” for entire districts, development of density bonuses for developments with community “package plants” or septic systems and the like.

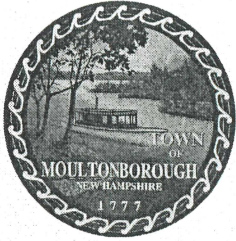


Exhibit A
3 pages

Town of Moultonborough
OFFICE OF ADMINISTRATION

6 Holland Street • PO Box 139 • Moultonborough, NH 03254
PHONE 603.476.2347 FAX 603.476.5835

Request for Proposal (RFP) - Municipal Sewer Expansion Cost Study

Project Overview

The Town of Moultonborough, New Hampshire, seeks proposals from qualified firms to conduct a comprehensive study on the feasibility and cost of expanding the municipal sewer system. The study aims to evaluate potential sewer extension routes, associated administrative and physical infrastructure, and economic implications.

Background

Currently nearly 300 customers in the municipalities of Moultonborough and Center Harbor are served by the Bay Sewer District (see attached map of current District boundaries). The District is part of The Winnepesaukee River Basin Program which sends sewage to the Franklin Wastewater Treatment Facility. Currently, the Bay District employs one full-time employee and one part-time employee and is assisted by the Town of Center Harbor and Moultonborough in its administration of billing and receipts.

Locally, the District itself currently has abundant excess capacity, however any significant increase in participation requires the approval of the NH Department of Environmental Services. Also potentially impacting future operations and discharge conditions is the upcoming decommissioning of the District's local lagoons. Although the lagoons currently provide remarkably effective pretreatment, NH DES has determined that they shall not remain.

The Moultonborough community has long valued its water resources as the lifeblood of its economy and quality of life, and the general population is aware of the relationship between domestic and commercial management decisions and lake health. While individual landowners play an essential role in protecting out lakes, historic development patterns have resulted in dense pockets of development where there simply does not exist enough land area of adequate character to sustainably accommodate perpetual discharge in to the local subsurface, even without the further development that continues today.

In certain areas identified by the community as appropriate for increased development and higher density workforce housing, the provision of sewer infrastructure allows for such development to occur with lower costs and decreased impacts to the developer, the buyer the overall community and the natural environment.

The community continues to discuss the possibility of adopting a health-based septic ordinance, which may become an additional prong in an overall approach to address subsurface discharge in all areas of Town.



Town of Moultonborough
OFFICE OF ADMINISTRATION
6 Holland Street • PO Box 139 • Moultonborough, NH 03254
PHONE 603.476.2347 FAX 603.476.5835

To assist the community in making an informed, long-sighted, and comprehensive decision, the town approved a warrant article at its 2024 Town Meeting, to conduct a study to examine the costs and benefits of expanding the availability of public sewerage from its current terminus in Moultonborough's West Village Overlay District, along Route 25, through the village Center Overlay District, then eastward along routes 109 and 171 to the shared border with Tuftonboro.

Scope of Work

The selected consultant will perform the following tasks:

1. Feasibility Assessment:

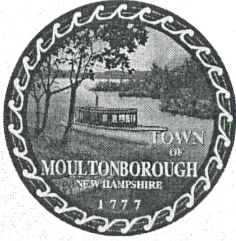
- a. Evaluate the technical feasibility of extending the sewer system from Center Harbor through the commercial area of Moultonborough to routes 109 then 171 and the border of the Town of Tuftonboro.
- b. Consider environmental impacts, water quality protection, and economic development opportunities.

2. Cost Analysis:

- a. Estimate construction costs for trunk lines, pumping stations, forced mains, and collection lines.
- b. Provide a detailed breakdown of expenses, including materials, labor, and equipment.
- c. Consider long-term maintenance costs.
- d. Provide an overview of the current funding for the sanitary sewer system program and define possible funding option.

3. Operational Analysis

- a. Propose one or more operational frameworks capable of providing for the sustainable upkeep and administration of the system at full build out. Such framework(s) should address:
 - i. Who pays for what, who must connect, what will determine the location, number and length of stubs that are added during the initial construction of the system, etc.)?
 - ii. Would/could/should the Bay District manage the new accounts and infrastructure, or should a new district be created—possibly resulting in the dissolution of the Bay District? Does the Tax Collector's office have the capacity to handle the billing of the large influx of new accounts or does the sewer district need to take on billing, and who pays for repairs that are within Balmoral and Suissevale but not attributable to a single property, etc.



Town of Moultonborough
OFFICE OF ADMINISTRATION
6 Holland Street • PO Box 139 • Moultonborough, NH 03254
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4. Community Impact Assessment:

- a. Analyze the potential impact on existing residents, businesses, and future development.
- b. Identify any challenges related to density, zoning, and land use.
- c. Recommend expansion and extension of the sanitary sewer system to serve future growth, address capacity issues, address likely sump pump connections and potential effect on sanitary overflows, and costs.
- d. Assess alternatives such as local community septic systems

Proposal Requirements

Interested firms should submit proposals that include the following:

1. Qualifications:
 - a. Overview of the firm's experience in conducting similar studies.
 - b. Relevant expertise of key personnel.
2. Methodology:
 - a. Detailed approach for conducting the study.
 - b. Timeline for completion.
3. Cost Proposal:
 - a. Itemized budget for the entire study, including hourly rates and estimated hours.

Timeline

- Proposal Submission Deadline: September 27, 2024
- Final Report Submission: estimate 60 days after agreement

Contact Information

For inquiries and submission of proposals, please contact:

Charles Smith, MPA, ICMA-CM
Town Administrator
P.O. Box 139
6 Holland St.
Moultonborough, NH 03254
Phone: 603.476.2347
Email: csmith@moultonboroughnh.gov

Exhibit B
3 pages

APPENDIX E

SEWER SYSTEM

Master Plan of 2008

Unknown if updated

Sewer System

The sewer system that services Moultonborough is part of a larger system that services 10 towns including the towns of Belmont, Center Harbor, Franklin, Gilford, Laconia, Meredith, Northfield, Sanbornton, Tilton and Moultonborough that are all part of the Winnepesaukee River Basin Program (WRBP) and run by the State Department of Environmental Services. The program was established by legislative action in 1972, as a comprehensive plan to control water pollution in the Lakes Region. The intent of the legislation was to eliminate and remove wastewater discharges to lakes and tributaries in the Winnepesaukee River Watershed Basin and to provide major interceptors along routes where existing development exceeded the ability of subsurface systems to safely dispose of sewage. The cost of operating and administering the system would be borne by the participating communities based on their actual and/or anticipated wastewater flows.

The treatment plant, located in Franklin, NH and collection lines were constructed in the 1970's using funds available under the Federal Clean Water Act (CWA). Under this program communities were eligible for 90%-95% matching funds for projects to help clean up lakes and rivers by eliminating poorly treated sewage discharges.

The Franklin plant has a designed capacity of 11.5 million gallons per day and is currently operating at 57% capacity or 6.5 million gallons per day. All of the existing capacity has been allocated to the 10 member communities based on the estimated usage the communities paid for when the system was constructed. Moultonborough is part of a two town "sewer district" made up of Moultonborough and Center Harbor. The Bay District Sewer Commission is an elected commission made up of 3 commissioners who manage the Bay District collection system in the two towns. Originally established in 1968 when the two districts was serviced by a local treatment plant, owned and operated by the district.

The District has clearly defined boundaries agreed on by the two towns and expansion outside of the district takes the affirmative vote of the Board of Selectman of both towns, regardless of which town the expansion is located.

The district is allocated 240,000 gallons per day of discharge and is currently running at about 50-60% capacity, depending on the season. However the system needs are based on the highest level of use in order to limit system overflow because of high seasonal use. The WRPB estimates that the district currently serves approximately 200 residents in Moultonborough (5% of the total population), making it the smallest user in the system, followed closely by Center Harbor with 264 residents served (26% of their population). Laconia is the largest community served with 15,300 residents served (94% of their total population).

The main trunk line for the Moultonborough portion of the system follows the south side of Lake Shore Drive in the western end of the road to the junction of Alpine Park road and the northern side of the road to the eastern portion. An expansion in 1990 included the northern portion of route 25 between Glidden Road and Bean Road. The system follows Bean road for approximately one half mile. There have been no significant expansions of the system since the

1990's with the exception of a small development of 12 lots on Colonial Drive and 9 lots on Route 25. To date very few homes have been built on these new lots.

Two pump stations support the system by forcing septage from the lower elevations along the shore area up to the trunk lines along Lake Shore Drive and Route 25. The Bay District covers nearly 4 miles of road and provides sewer service to 96 homes and businesses. Most of these hookups are residential dwellings (48). The entire system, including those hookups in Center Harbor consists of 205 connections. Given the fact that the system is running at 50%-60% capacity, it is estimated that another 200 – 250 hookups would complete the allocation for the Bay District.

The average daily flow during the winter months is 58,000 GPD which is nearly doubles during the summer months to 104,000 when many of the seasonal homes are occupied.

Sewage is collected through more than 4 miles of collection lines and transferred to three lagoons located north of Route 25 in Moultonborough that were part of the original system that was abandoned when the town(s) connected in to the WRPB system in the 1990's. The lagoons serve as a holding facility during the winter months as well as a solids removal system. The lagoons are drained down every fall and excess accumulated sludge is removed. The trunk line and pumps used to transport wastewater to the Franklin facility are sized to handle wastewater that has had a majority of solids removed through the lagoon system. It is possible that any significant expansion to the system, beyond the current district, would require some increase in the number and capacity of the lagoon system or some other solids removal method.

The previous Master Plan stated that infiltration of groundwater into the system was a problem through trunk lines along Lake Shore Drive and through surface manholes in need of adjustment. The District reports the these needs have been addresses and an ongoing maintenance plan has led to this issue no longer being a serious problem.

Staffing

The Bay District employs one part-time engineer to oversee the general operation of the system. This person oversees the installation of new hookups, operates the pumps which empty the lagoons as well as the pumping stations that transport Wastewater from lower elevations to the lagoons.

The Bay District Commission maintains office space within the Center Harbor Fire station located off Main Street. This facility meets the needs of the District Commission as a work area for maintaining records and for routine meetings.

Future needs

At this point in time there does not appear to be any future needs within the system and any that are necessary are managed by the district itself and the costs absorbed by the users of the system.

Expansion Capabilities

The Bay District is certainly able to expand to meet most of the needs of properties within the confines of the district, however expansion beyond the boundaries of the district, is problematic.

- Further expansion would exceed the capacities of the lagoons resulting in construction of additional lagoons and/or the need for some other method of solids removal
- It would result in exceeding the allocated capacity of the district with the WRPB. It is possible that additional capacity could be purchased from other communities that are not using their allocation, however the viability and actual cost of this is not known.
- Expansion of the District into Moultonborough would require the approval of the Center Harbor Board of Selectmen
- The construction of trunk lines, pumping stations, forced mains and collection lines into Moultonborough would be excessive. For example, a 26 mile extension to Wolfeborough is estimated at \$161 million in 2007. The expansion to Moultonborough Center would be 4.8 miles along route 25.
- The construction of collection lines would likely bring additional development to the area that may or may not meet the needs and wants of the community.
- Availability to the sewer collection system would likely bring increased density of development in both residential use and commercial use along Route 25.
- While connection to the sewer system severely limits the possibility of untreated sewage reaching lakes and streams it also may encourage larger dwelling units closer to the lake and watershed area and while they may not be contributing to the downgrade of water quality with effluent making its way into the lake, they produce more runoff due to increased lot coverage and as such contribute other pollutants to the lake.

Recommendations

- Consider appropriate new technologies for dealing with wastewater in future development areas.
- Designate areas of town that are targets for specific types of development i.e. commercial/industrial, dense neighborhood, or conservation areas and develop incentives for those developers that choose to use appropriate new technologies to handle wastewater in a more efficient way and regenerate groundwater more efficiently and environmentally compliant than traditional septic systems.

Water & Sewer expansion notes:

Undated In File

1. Expansion starts with the Bay District Sewer Commission
2. Winnepesaukee River Basin Program (WRBP) owns and maintains the pump station and the "Force Pipe" that leaves the lagoons in Center Harbor/Moultonborough.
3. WRBP/State law does not allow connection to the pipe because it is a pressure pipe.
4. Bay District would be responsible for expansion – as the increased users would have to go to the lagoons.
5. Planning and permitting lots.
 - a. Bay District permits
 - b. WRBP permits
 - c. NHDES permits
6. Engineer designs, approvals, etc.
7. What does the Bay District even think about the plan?
 - a. Bay District thoughts about entering the lagoons?
8. Is the project even feasible with the Bay District?
 - a. Based on the topography, gravity flow, friction loss at pump station.
9. We need a conceptual plan.
 - a. Engineers:
 - i. Underwood Engineering
 - ii. Brown & Caldwell
 - iii. Wright-Pierce
 - b. Complete a request for information with engineers about the project.
10. State law says if your property is within 150-200 ft. must connect.
11. Bay District has a sewer ordinance.
 - a. Laws/ordinance etc., hold the infrastructure for future use and accountability, whose responsible for operations and maintenance as time moves on. (policy).
 - b. NHDES and EPA would step in if the system was not properly maintained.

Sewer Notes

C. Smith

MEMORANDUM – OFFICE OF THE TOWN ADMINISTRATOR

TO: Board of Selectmen
FROM: Carter Terenzini, Town Administrator
RE: Town Fellow Application
DATE: February 18, 2025
CC: R. Reade; DHs; file

Carter



I write to seek your authority to submit a formal application to the NH Municipal Managers Association for the award of one of their “slots” for a “Town Fellow”. If

I move to authorize the Interim Town Administrator to submit a formal application to the NH Municipal Managers Association for the placement of a Town Fellow here in Moultonborough.

If successful we would have a student in a graduate Masters of Public Administration working with us for 400 hours over a four or five month period at a cost to the Town of \$4,500+/- . Some SB members may recall our previous Town Fellow, Mr. Michael Brantley, who has gone on to enjoy – to date – a quite successful career in public service (TA Francestown, 2 yrs, 9 ½ years TA Swanzey, and now recently appointed as TA for Windham.) For those who did not work with him, you may be familiar with his work on the “Brantley Report”, a Town Charter, merging the SAU/Recreation Directors, the conversion to a Fiscal Year and multiple other lesser projects as we kept him on due to the most positive experience we had.

While our geographical location is against us, I do believe that that the success of our previous fellow - along with my implementation of the concept elsewhere with similar success - bodes well for us. It also might give you a trial run at the option for filing the TA position as we outlined in previous communications (a fellow mentored by a seasoned part-time Administrator) In preparation for a possible submission, I surveyed all department heads as to projects they might have. The final application remains to be more fully flushed out with projects to be undertaken but some of the ideas to date include the following:

Major: Reviewing & Revising Town Procurement Policy (75+/- hours)

The Town’s Competitive Bidding Policy and Procurement Process received negative audit finding in our most recent Fiscal Year and had its last full review in 2015. It needs to be updated with more current practices and expand the use of governmental and cooperative purchasing programs. An analysis of town wide practices - or failures – will be performed to see if the established guidelines are still best management practice. As an example, from the Fire Department standpoint, the equipment they typically purchase is obtained through vendors that have territories, thus creating difficulty in obtaining multiple quotations. The same applies to

other “franchised” equipment dealers.

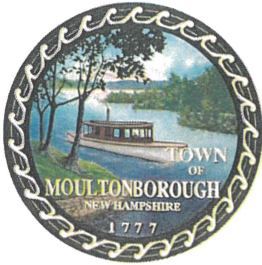
Major Personnel Practices (50+/- hours)

Revising our current evaluation tools to better define “merit” and persons in need of improvement. In addition, we need to codify a decision matrix as to what type of violations and convictions might disqualify a prospective employee to make the decisions more relevant to each individual position and not rely solely upon “gut feeling” at the time of review.

Major: Volunteer Handbook & Training (100 +/- hours)

Moultonborough is an actively engaged community of 5,000 year round persons and a single town school district of 500+/- students. Our service base explodes in the summer to 24,000+ persons and many of those seasonal residents become active participants in the local government. Like many communities we rely upon our Volunteers to not only help us with one-off reviews and recommendations on specific policy issues but on an ongoing basis. We currently have over 200 persons involved in almost 25 committees of which several are elected. The vast majority of these are private citizens with little knowledge of the arcane administrative details of procedure including, but not limited to, Rules of Order, RSA 91-A, preservation of records, our new ethics ordinance, electronic communications and the like. Building upon the work of our peers such as Peterborough, we propose to create a handbook for these many volunteers to cover such items as well as how they may obtain material and staff support, get their minutes on the web, do mass mailings, schedule rooms and the like. This will not only make their lives easier but it will help to reduce staff time in their support and the frustration level between the paid staff and those volunteers whom they are asked to support. This handbook would be distributed to all current volunteers at a training session organized by the Fellow. This session would include presenters such as Town Counsel, other authorities on RSA 91- A, our financial staff, our web staff, and the like. The handbook would be presented to future elected and appointed volunteers. Follow-up training would become a regular offering following the annual election. This project will expose the Fellow to the benefits and perils of our extensive use of the volunteer community in our ongoing work and the forming of public policy.

Minor Projects: Might include the development of a New Resident Packet, improvements to our media presence and web site material,



**Town of Moultonborough
Public Works**

P.O. Box 139, 68 Highway Garage Rd
Moultonborough, NH 03254
603-253-7445- Office
e-mail: ctheriault@moultonboroughnh.gov

**Chris Theriault
Director of Public Works**

Date: January 30, 2025
To: Board of Selectmen
Re: POLICY No.14 CEMETERY LOTS & CEMETERY RULES

In July 2023 the Town updated Policy 14, Cemetery Lots & Cemetery Rules which included the increase in lot fees and the addition of cremation burial lots. After answering many questions from those interested in lot purchases and what is allowed for headstones and markers, I recommend making the following dimensional revisions to the policy. I am not recommending any fee structure changes to the policy at this time.

- Revise page one, paragraph three, sentence two, "At this time (January 2025), the Town has burial space for sale in two (2) cemeteries (Middle Neck Cemetery and Shannon Cemetery)."
- Item 1.a. "Cremation Burial Lot" measuring four feet by four feet (4'x4') which can accommodate one single urn or one double urn;
- Item 2, sentence two, "The purchase price of a cremation burial lot (4'x4') is Four Hundred dollars (\$400)."
- Item 8.a. "Cremation Burial Lot" measuring four feet by four feet (4'x4') which can accommodate one single urn or one double urn.
 - i. Headstones are limited to one per cremation burial lot, which shall not exceed a measurement of 48" wide x 40" tall x 18" deep.
 - ii. Flat surface markers are allowed, one per burial and must not exceed 18" x 36" and must be flush with the surface.
- Item 8.b.i. Headstones are limited to one per single full burial lot, which shall not exceed a measurement of 48" wide x 40" tall x 18" deep.
 - ii. Flat surface markers are allowed, one per burial and must not exceed 18" x 36" and must be flush with the surface.
- Item 8.c.i. Headstones are limited to one per single full burial lot, which shall not exceed a measurement of 48" wide x 40" tall x 18" deep.
 - iii. Flat surface markers are allowed, one per burial and must not exceed 18" x 36" and must be flush with the surface.
- Item 20, sentences one and two, "Headstones may be upright, as permitted in Paragraph 8, in the size of 48"L x 40"H x 18"W. Flat surface markers are allowed, one per burial and must not exceed 18" x 36" and must be flush with the surface."

Recommendation: The Board of Selectmen approve the revisions as provided and amend Policy No.14, Cemetery Lots & Cemetery Rules with an effective date of February 6, 2025.

Office of Selectmen
6 Holland Street • Post Office Box 139
Moultonborough, N.H. 03254
(603) 476-2347

STATEMENT OF POLICY
No. 14

CEMETERY LOTS & CEMETERY RULES

RSA 289:2 states, in part.: "Every municipality shall provide one or more suitable cemeteries for the interment of deceased persons within its boundaries, which shall be subject to such regulations as the municipality may establish."

RSA 289:6.I requires the election of a board of cemetery trustees. RSA 289:6.II-allows that the residents of a town may at Town Meeting delegate the duties and responsibilities of cemetery trustees to their board of selectmen.

At the time this Policy became effective, the Town of Moultonborough maintains fifty-four (54) cemeteries. At this time (~~January 6, 2025~~), the Town has burial space for sale in ~~one-two (12)~~ cemeteries (~~iesy~~ Middle Neck Cemetery and Shannon Cemetery). The Board of Selectmen developed the following policy for the sale of cemetery burial spaces.

1. Burial space available for sale by the Town of Moultonborough shall include:
 - a. "Cremation Burial Lot" measuring ~~two~~four feet by four feet (~~24~~'x4') which can accommodate one single urn or one double urn;
 - b. "Single Full Burial Lot" measuring four feet by ten feet (4'x10') which can accommodate one traditional burial or up to four cremation burials;
 - c. "Double Full Burial Lot" measuring eight feet by ten feet (8'x10') which can accommodate two traditional burials or up to eight cremation burials.
 - d. Burials within cemetery lots is at the discretion of the owners, their heirs, and assigns.
2. Residents of the Town of Moultonborough may purchase a "Cremation Burial Lot", subject to availability, in any Town-owned cemetery. The purchase price of a cremation burial lot (~~24~~'x4') is Four Hundred dollars (\$400).
3. Residents of the Town of Moultonborough may purchase a "Single Full Burial Lot", subject to availability, in any Town-owned cemetery. The purchase price of a single burial lot (4'x10') is Eight Hundred dollars (\$800).
4. Residents of the Town of Moultonborough may purchase a "Double Full Burial Lot", subject to availability, in any Town-owned cemetery. The purchase price of a double burial lot (8'x10') is One Thousand Six Hundred dollars (\$1,600).

5. Other Moultonborough property owners (non-residents) may purchase a burial lot in the Town's cemeteries, subject to their stated intent to become residents of Moultonborough at some point in the future. These property owners will pay a purchase price twice the amount paid by residents.
6. The Town will transfer ownership of burial lots through a deed recorded by the purchaser in the Carroll County Registry of Deeds. Such deed shall include, amongst other appropriate clauses a provision that the use of the lot is subject to the rules and regulations for the use thereof as shall be established from time to time by the Town of Moultonborough by policy, ordinance, or administrative order. The Town shall take the administrative action necessary to cause the recording of such deed, charging such fee as it shall from time to time establish, and cause the original deed to be returned to the owner of the lot.
7. The Town of Moultonborough charges an additional fee to open and close grave sites. Only the Public Works Director or his designated representatives may open or close a grave site in the Town's cemeteries. The fees to open a grave site are as follows:
 - a. "Cremation Burial" fee is Four Hundred dollars (\$400) weekdays, and Five Hundred dollars (\$500) weekends & holidays.
 - b. "Single or Double Full Burial" fee is Seven Hundred dollars (\$700) weekdays, and Eight Hundred Fifty dollars (\$850) weekends & holidays.
8. All burial lots are to be used in accordance with the rules and regulations for the use thereof sold by the Town with the understanding the purchaser will abide by the Town policy, ordinance, or administrative order on cemeteries. Burial lots are available as follows:
 - a. "Cremation Burial Lot" measuring ~~two four~~ feet by four feet (24'x4') which can accommodate one single urn or one double urn.
 - i. ~~Headstones are limited to one per cremation burial lot, which shall not exceed a measurement of 48" wide x 40" tall x 18" deep.~~
 - ii. ~~Headstones are not permitted on cremation lots (except those purchased prior to July 6, 2023).~~ Flat surface markers are allowed, one per burial lot and must not exceed 18" x 36" and must be flush with the surface.
 - b. "Single Full Burial Lot" measuring four feet by ten feet (4'x10') which can accommodate one traditional burial or up to four cremation burials.
 - i. ~~Headstones are limited to one per single full burial lot, which shall not exceed a measurement of 48" wide x 40" tall x 18" deep.~~
 - ii. ~~Flat surface markers are allowed, one per burial and must not exceed 18" x 36" and must be flush with the surface.~~
 - c. "Double Full Burial Lot" measuring eight feet by ten feet (8'x10') which can accommodate two traditional burials or up to eight cremation burials.
 - i. Headstones are limited to one per double full burial lot, which shall not exceed a measurement of 48" wide x 40" tall x 18" deep.
 - ii. ~~On those lots which had headstones that had been erected prior to May 5, 2011, two per two-casket lot, provided that the second stone shall not exceed~~

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the size specified in (i.) or the size of the pre-existing stone, whichever shall be less, and further provided that no stone shall be closer to the lot line than four inches (4") and there shall be a minimum of twelve inches (12") between the new and pre-existing stone.

iii. Flat surface markers are allowed, one per burial and must not exceed 18" x 36" and must be flush with the surface.

- d. A fee equal to the current per person purchase price shall be paid for each and every cremation over and above the remains provided for in the original purchase agreement.
- 9. The Town cemetery shall be open to visitors between the hours of 7 a.m. to 9 p.m. from April 15th to November 15th. The Cemetery Sexton is authorized to open the cemetery during the closed period at such times and for such purposes as they may determine. Furthermore, the Cemetery Sexton is authorized to close the cemetery at any time they believe such closing is necessary or desirable.
- 10. Motor vehicles, duly registered, may be operated over the roadways of cemeteries by visitors or business invitees, duly licensed to operate such vehicles, provided such vehicles are operated in a safe and careful manner.
- 11. The use of, or the possession of firearms within the cemetery is prohibited. The Sexton, however, is authorized to give special permission to named individuals to possess or use firearms in a cemetery relative to a military funeral or patriotic exercise.
- 12. A child or children within the cemetery grounds must be accompanied by an adult responsible for the behavior of such child or children.
- 13. Any animal brought into a cemetery must be leashed or otherwise restrained. Any animal waste must be picked up and disposed of by the person with the animal.
- 14. No floral tributes, shrubbery, trees, flags, or ornamentation (i.e., statutes, vigil lights, balloons, toys, and the like) shall be placed upon or affixed to gravestones or sites except as otherwise provided below.
 - a. Fresh cut flowers, artificial flowers, and live plants may be placed on the headstone or immediately adjacent thereto, not more than two (2) in non-breakable containers (i.e. not glass or ceramics), between April 15th and November 15th, provided such may be readily moved by maintenance personnel.
 - b. Flags will be placed by the Town or authorized veteran's organizations, in holders subject to the approval of the Sexton for Memorial Day, Veterans Day, and other days he shall deem as appropriate to honor their service.
 - c. Unauthorized items will be immediately removed and disposed of by cemetery personnel. Maintenance personnel will remove and dispose of all floral tributes and containers when the flowers or plants become withered, faded, or otherwise

unsightly. The Town will not be responsible for damaged, lost, stolen, or discarded containers or floral tributes.

- d. The Sexton or representative shall have the right to enter upon any lot and remove grass, branches, undesirable flowers or plants, and any improper or offensive objects. The Sexton shall be authorized to remove in addition to the items above any tree, shrub, or plant, which is not in conformance of this section and is creating maintenance problems by undermining gravestones, or other such issues.
 - e. In designated landscaping areas as provided by the Town for such plantings.
16. The Town, its Sexton or agents shall not be held responsible for damage to any lot, marker, monument, post, or curbing, nor the planting on any lot; neither shall they be responsible for any urns, containers, or other articles placed upon a lot in the cemetery. The Town, through its Sexton and agents will use reasonable care to avoid damage to any lot or appurtenances. Note: The laws of the State of New Hampshire (RSA Chap. 572) provide penalties for wrongfully destroying, injuring, defacing, or removing any tomb, monument, stone, or other structure, including trees, shrubs or plants; penalties are also provided if such acts include a fence, railing or curbing; other penalties are provided for the wrongful removal of decorations from a grave as well as for any act tending to desecrate a grave. No person shall make gravestone rubbings in a cemetery without first obtaining written permission of the owner of record.
 17. Erection and/or maintenance of fencing or other enclosures around a lot, or any part thereof are prohibited. Corner posts are permitted but must be kept flush with the ground without raised letters. All lots shall be covered with suitable grass.
 18. All roads within the cemetery are under the direct control and supervision of the Sexton or his designee. Trucks are permitted within the cemetery only by special permission of the Sexton or his designee. All walkways must be kept clear at all times, and free and clear of objects or plant urns.
 19. All workmen performing any work, i.e. monument/corner marker placements within a cemetery shall be subject to the direction of the Sexton or his designee, who will make the lot of record corner pins.
 20. Headstones may be upright, as permitted in Paragraph 8, in the size of 48"L x 40"H x 14 1/8"W. Flat surface markers are allowed, one per burial and must not exceed 18" x 30 3/8" and must be flush with the surface. Benches may be used instead of a headstone, and its measurement must be within the above stated for headstones. Flags are not permitted unless held within a suitable holder which can be obtained through the Sexton, or through the Veterans Affairs website: www.cem.va.gov/cehm/hm/hmtype.asp Annually the Sexton will replace the American flags of Veterans.
 21. Cemetery lots may only be purchased from the Town of Moultonborough in accordance with a price schedule adopted by the Board of Selectmen/ Trustees. All lots and graves will be sold only to Moultonborough legal residents, taxpayers, or to former residents. Borderline cases will be left up to the discretion of the Board of Selectmen.

22. Lot owners may only sell their interest in a lot or lots back to the Town of Moultonborough. The lot owner must write a letter to the Board of Selectmen asking them to purchase the lot back from them. The Town will purchase the lot or lots at the price of the original sale. The Town will record the change of ownership back to the Town in the cemetery records. The cemetery records shall be the official record of ownership of cemetery lots. Existing lot sizes shall not be affected by the transfer of ownership. The lot may then be sold by the Town at the current rate of lots.
23. Perpetual care of lots includes the mowing of grass, removing old flowers, fallen leaves, tree branches or other debris, and care of cemetery roads and fences.
24. Perpetual care does not include special care of monuments, watering, or fertilizing the grass, or the planting of plants and shrubbery.
25. All lots re-seeded or re-made will be at such grade level as the Sexton or his designee may determine. The grade will be level with the surrounding area; no grave mounds are permitted.
26. Re-seeding or re-turfing of lots will be done under the direction of the Sexton or his designee. The cost for re-seeding or re-turfing will be the responsibility of the requestor.
27. Graves must be opened under the direction of the Sexton or his designee. The Sexton or their designee shall be notified prior to any burial taking place in a cemetery. It is the policy of the cemetery that equipment used to open a grave may not pass over an existing grave site. This may require that a grave be dug by hand.
28. Bodies or ashes of deceased humans only, may be buried in a cemetery. All body burials require a cement/metallic vault or cement liner. The Town does not supply the vaults and any costs associated with the vaults are the responsibility of the lot owner.
29. The disinterment of a body or cremation shall be subject to RSA 290:5. A copy of the required permit will be filed with the Board of Selectmen/Trustees. During the winter months the undertaker will store the body and make arrangements for the burial in the spring.
30. Any person willfully violating any of these rules will be ejected and excluded from a cemetery. Such further action may be taken as the Sexton or Board of Selectmen/Trustees deem advisable.
31. Any party aggrieved by the decision of the Sexton including, but not limited to a removal of items deemed unauthorized, improper, or offensive, may appeal the matter to the Board of Selectmen (the "Board"), on a form to be designated by the Town Administrator, together with any and all materials that would be submitted at an appeal hearing, within fourteen (14) days of said decision. Such Appeal shall be placed upon the agenda of the next regular business meeting of the Board, for which the Agenda remains

open, where the Board will consider the matter and determine whether or not to have a formal hearing. The timetable after that shall be as established by the Board and its decision ~~in~~ any such matter shall be final.

31.

Date of Adoption:
June 14, 2001

Robert W. Foster, Chairman
Russell C. Wakefield
Ernest E. Davis, Jr.
BOARD OF SELECTMEN

This Policy received review, revision and update on May 5, 2011

Joel R. Mudgett, Chairman
Edward J. Charest
James F. Gray
Betsey L. Patten
Russell C. Wakefield
BOARD OF SELECTMEN

This Policy received review, revision and amended on July 17, 2014 and shall become effective on September 1, 2014.

Jonathan W. Tolman, Chairman
Joel R. Mudgett
Paul T. Punturieri
Christopher P. Shipp
Russell C. Wakefield
BOARD OF SELECTMEN

This Policy received review, revision and amended on October 3, 2019 and shall become effective on October 3, 2019.

Joel R. Mudgett, Chairman
Russell C. Wakefield
Jean M. Beadle
Charles M. McGee
Kevin D. Quinlan
BOARD OF SELECTMEN

This Policy received review, revision and amended on July 6, 2023 and shall become effective on July 6, 2023.

Jonathan W. Tolman, Chairman
Shari Colby
Jean M. Beadle
Karel A. Crawford
Kevin D. Quinlan
BOARD OF SELECTMEN

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PAYOFF CALCULATIONS - TAX DEED PROPERTY

NAME	Gravalese Elizabeth Estate	MAP	98	LOT	49	SUB		TYPE
LEVY YEAR DEEDED	2017			DATE DEED RECORDED	10/9/2020			
PAYOFF DATE:	2/15/2025			ASSESSED VALUE:	\$92,300 value 2020			

A. TOTAL AMOUNTS OWED AT DEEDING-18%

Year	2017	Principal	\$742.85	Interest	\$335.93	Costs	\$30.50	Total	\$1,109.28
Year	2018	Principal	\$684.84	Interest	\$184.40	Costs	\$10.00	Total	\$879.24
TOTAL AMOUNTS OWED AT DEEDING-14%									
Year	2019	Principal	\$724.54	Interest	\$50.58	Costs	\$10.00	Total	\$785.12
TOTAL AMOUNTS OWED AT DEEDING-8%									
Year	2020	Principal	\$330.00	Interest	\$7.09	Costs		Total	\$337.09
1590	Days From Deed to Payoff			Int-8%	\$862.32	PerDiem	\$0.544	Total	\$862.32

Total Prior:	Principal	\$2,482.23	Interest	\$1,440.32	Costs	\$50.50	Total	\$3,973.05
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B. SUBSEQUENT TAXES ACCRUED AFTER DEEDING-8%

Year	Dec-20	Principal	\$328.00	Interest	\$103.45	PerDiem	0.072	Total	\$431.45
Year	2021	Principal	\$644.00	Interest	\$157.67	PerDiem	0.141	Total	\$801.67
Year	2022	Principal	\$441.00	Interest	\$734.55	PerDiem	0.097	Total	\$1,175.55
Year	2023	Principal	\$526.00	Interest	\$48.08	PerDiem	0.115	Total	\$574.08
Year	2024	Principal	\$522.00	Interest	\$6.07	PerDiem	0.114	Total	\$528.07
Total Sub:	Principal	\$2,461.00	Interest	\$1,049.82	PerDiem		Total	\$3,510.82	

A:	Total Prior	\$3,973.05
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B:	Total Subsequent	\$3,510.82
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C:	Equalized Assessed Value	10% Penalty Adjustment*
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D:	**Other Charges	
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TOTAL PAYOFF:	\$7,483.87
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*Does not apply if the property is/was the former owner's principal residence at time of taking

**Other Charges to include deed preparation, legal and recording fees, etc. at time of sale

Exhibit A - Potential; Disposition of Tax Deeded Lands

Prepared 02/11/25 After Warrant CT

Map/Lot	Property Address	Values	Levy Deeded	Year Deeded	Acreage	Proposed Disposition			Comment
						Sell	ConCom	Gen. Gov't Highway	
068-003	Lee Road	\$124,300	2012	2015	4.94	X			
072-083	Paradise Drive	\$126,100	2008	2011	0.24	X			
088-005	Whittier Highway	\$4,500	2004	2007	0.01	X			
098-049	35 St Moritz Street	\$190,600	2017	2020	0.33	X			Potential Heirs Seeking Repurchase Have Not Followed Thru; Allow uuntil opening bids???
099-001	States Landing Road	\$153,900	2019	2022	0.51	X			
099-119	Paradise Drive	\$121,300	2015	2018	0.19)	X			Merge Pre-Offer for Buildable Lot??? OR Stand Alones OR Package (Go w/Highest???)
099-120	Paradise Drive	\$76,400	2015	2018	0.20)				
129-040	Moser Street	\$109,500	2014	2017	0.36	X			
130-089	Gansy Island	\$122,800	2009	2012	0.16	X			Deed over to Abutter (Recoup Taxes???)
146-024	Hanson Mill Road	\$7,300	2007	2010	0.09	X			
179-019	Wyman Trail	\$9,000	2011	2014	5.60	X			
201-004	Kona Farm Road	\$8,800	2007	2010	0.04	X			
216-030	Wallace Point Road	\$7,400	2007	2010	0.10	X			
235-012	Echo Landing Road	\$23,700	2007	2010	0.58	X			
177-014	Shaker Jerry Road	\$10,900	2015	2018	1.00	X			

HELD OFF THE LIST AS BEING PRESENTED AT TOWN MEETING FOR RETENTION - USE #1 PUBLIC PURPOSE

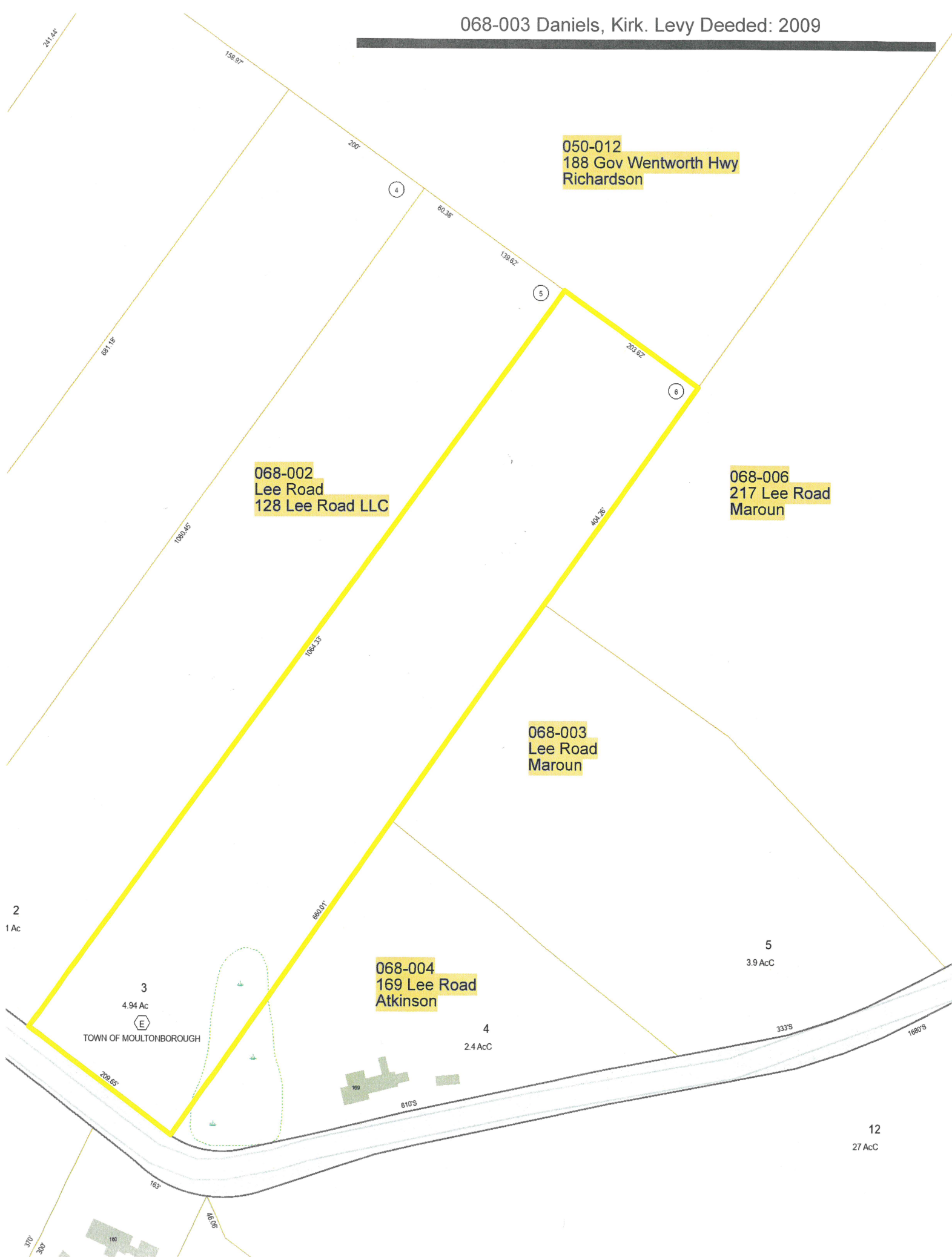
016-009	Holland Street	\$5,300	2010	2013	0.11			X	Retain: Abuts Transfer Station
098-078	2 States Landing Road	\$7,500	1983	1986	0.11			X	Tween Shannon Brook & Roadway
107-018	Deercrossing	\$54,600	2007	2010	0.10			X	Provides Access for Bridge Maintenance
188-018	Wyman Trail	\$80,600	2004	2007	0.10			X	ConCom Request - See Gassman Memo


HELD OFF THE LIST AS BEING PRESENTED AT TOWN MEETING FOR RETENTION - USE #1 CONSERVATION

060-008	Huckleberry Island	\$74,000	2009	2012	0.03		X		Paddling/Boating Safe Harbor
142-052	Island off Merrivale Roa	\$21,200	2007	2010	0.04		X		Paddling/Boating Safe Harbor
142-053	Island off Merrivale Roa	\$20,400	2007	2010	0.02		X		Paddling/Boating Safe Harbor
231-001	Island off Geneva Point	\$20,400	2007	2010	0.02		X		Paddling/Boating Safe Harbor
254-049	Island off Foley Island	\$20,800	2007	2010	0.03		X		Paddling/Boating Safe Harbor
085-023	Bean Road	\$458,900	2004	2007	0.38		X		Water Protection - Wahnondah Pond

PULLED OFF ORIGINAL LIST AS ATM OF 2009 VOTED TO RETAIN

076-005	Whittier Highway	\$92,100	2004	2007	1.90				
076-006	Whittier Highway	\$74,200	2004	2007	0.57				



	OWNER		TAXABLE DISTRICTS	
	MOULTONBOROUGH TOWN OF		District	Percentage
	PO BOX 139			
	MOULTONBOROUGH, NH 03254			
PERMITS				
Date	Project Type	Notes		
BUILDING SUB AREA DETAILS				
2024 BASE YEAR BUILDING VALUATION				
Year Built:				
Condition For Age:				
Physical:				
Functional:				
Economic:				
Temporary:				



072-083 McMillan, Thomas. Paradise Drive, Levy Tax Deeded: 2004

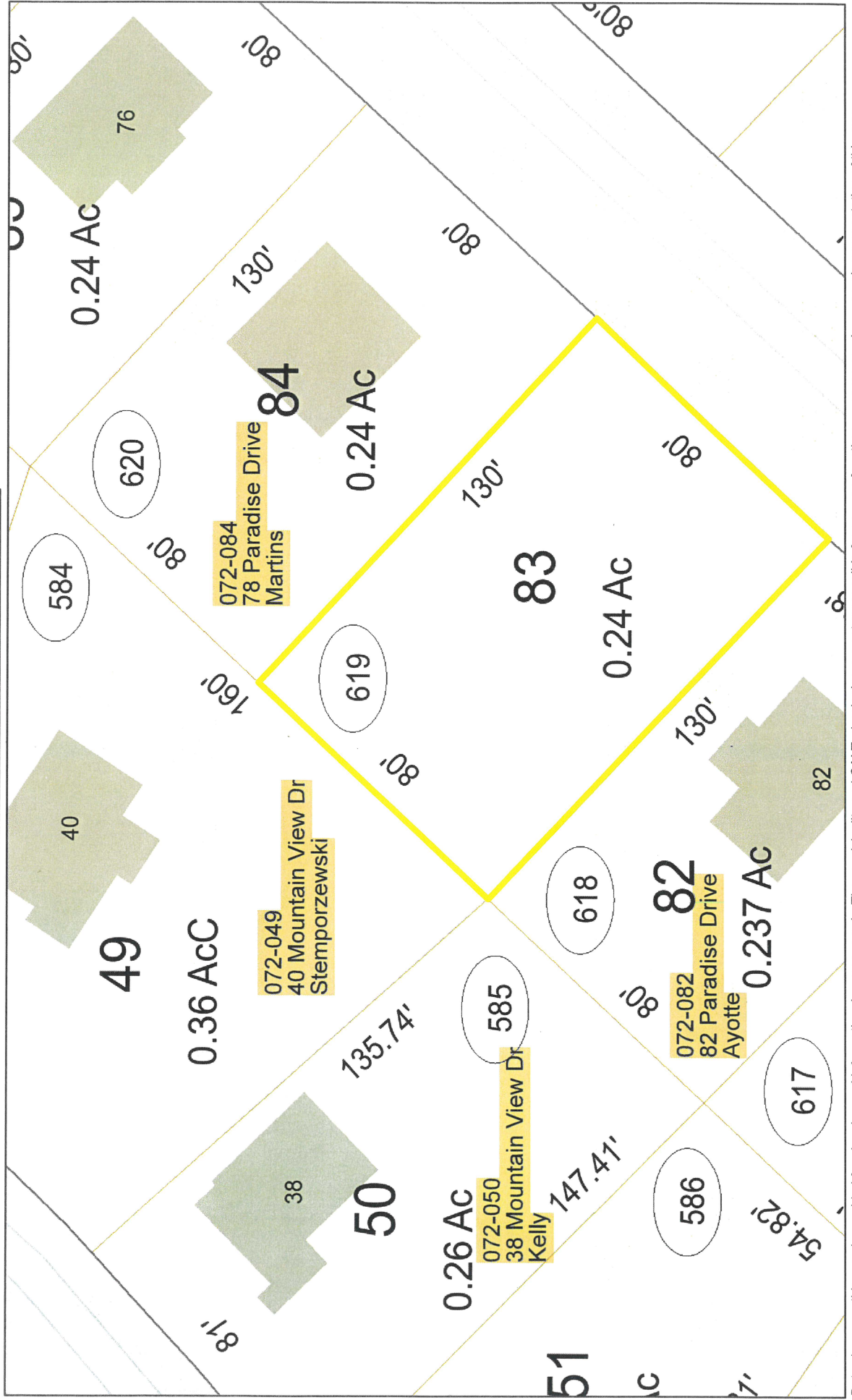
Moultonborough, NH

October 23, 2024

1 inch = 35 Feet



www.cai-tech.com



Data shown on this map is provided for planning and informational purposes only. The municipality and CAI Technologies are not responsible for any use for other purposes or misuse or misrepresentation of this map.

Parcel ID: 000072 / 083 / 000 / 000 / 000										Card: 1 of 1		PARADISE DRIVE		MOULTONBOROUGH		Printed: 11/05/2024								
OWNER INFORMATION										SALES HISTORY				PICTURE										
MOULTONBOROUGH TOWN OF										Date	Book	Page	Type	Price	Grantor									
										12/05/2011	2965	0075	U V 35	606	MCMILLAN THOMAS									
PO BOX 139										10/13/2000	1885	902	Q V	9,000										
MOULTONBOROUGH, NH 03254																								
LISTING HISTORY										NOTES														
01/02/19	SHVL	MEASUR+LISTED								WATER ACCESS; VACANT; 2011- TAX DEED; EXEMPT PROPERTY; LEVEL														
08/05/13	RK16	FIELD REVIEW																						
11/29/07	PMQC	QUALITY CONTROL																						
02/13/04	MO00	MEASUR+LISTED																						
EXTRA FEATURES VALUATION																								
Feature Type		Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes																
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088-005 Unknown Owner, Whittier Hwy. Levy Deeded 2004

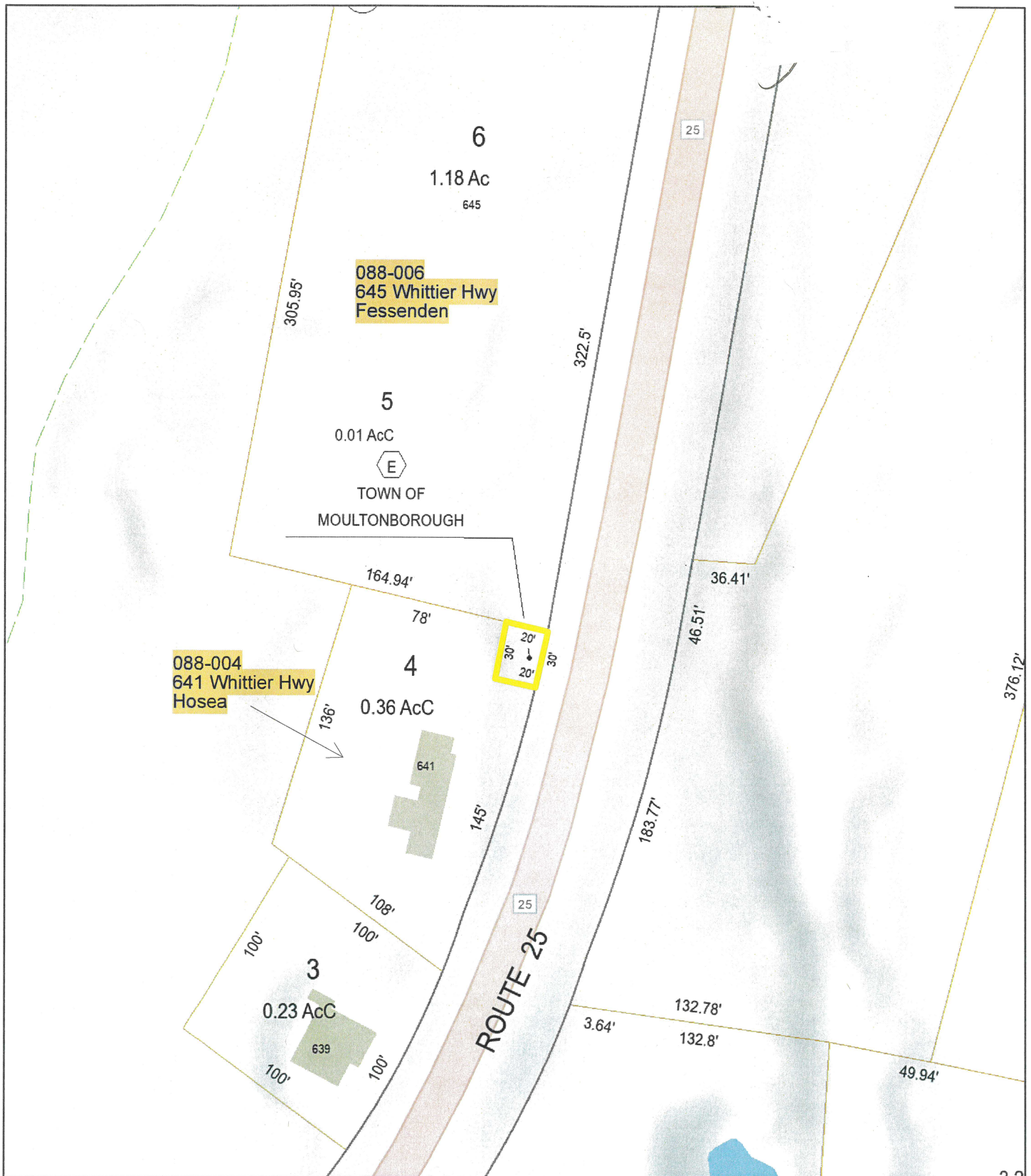
Moultonborough, NH

1 inch = 69 Feet



www.cai-tech.com

October 23, 2024

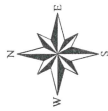


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OWNER INFORMATION				SALES HISTORY				PICTURE	
MOULTONBOROUGH TOWN OF PO BOX 139 MOULTONBOROUGH, NH 03254				Date Book Page Type Price Grantor					
				12/04/2007 2678 891 U V 38 UNKNOWN OWNER					
LISTING HISTORY				NOTES					
01/27/22 LRVL MEASUR+LISTED				2007-TAX DEEDED EXEMPT; 2022-VACANT/WOODED;					
07/25/13 RK16 FIELD REVIEW									
01/03/08 RKQC QUALITY CONTROL									
01/28/04 MO00 MEASUR+LISTED									
EXTRA FEATURES VALUATION									
Feature Type		Units	Lngh x Width	Size Adj	Rate	Cond	Market Value	Notes	
MUNICIPAL SOFTWARE BY AVITAR									
MOULTONBOROUGH ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2022	\$ 0	\$ 0	\$ 3,300						
			Parcel Total: \$ 3,300						
2023	\$ 0	\$ 0	\$ 3,600						
			Parcel Total: \$ 3,600						
2024	\$ 0	\$ 0	\$ 4,500						
			Parcel Total: \$ 4,500						
LAST REVALUATION: 2024									
LAND VALUATION									
Zone: RES/AGRI		Minimum Acreage: 1.00	Minimum Frontage: 100						
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	
EXEMPT-MUNIC	0.010 ac	40,500	4	110	100	100	100	10	
		0.010 ac							
		4,500							
		0.010 ac							
		4,500							
OLD MBLU: 044/ 004/ 000/ 000/									



098-049 Estate of Elizabeth Gravalese, 35 St Moritz St. Levy Deeded: 2017



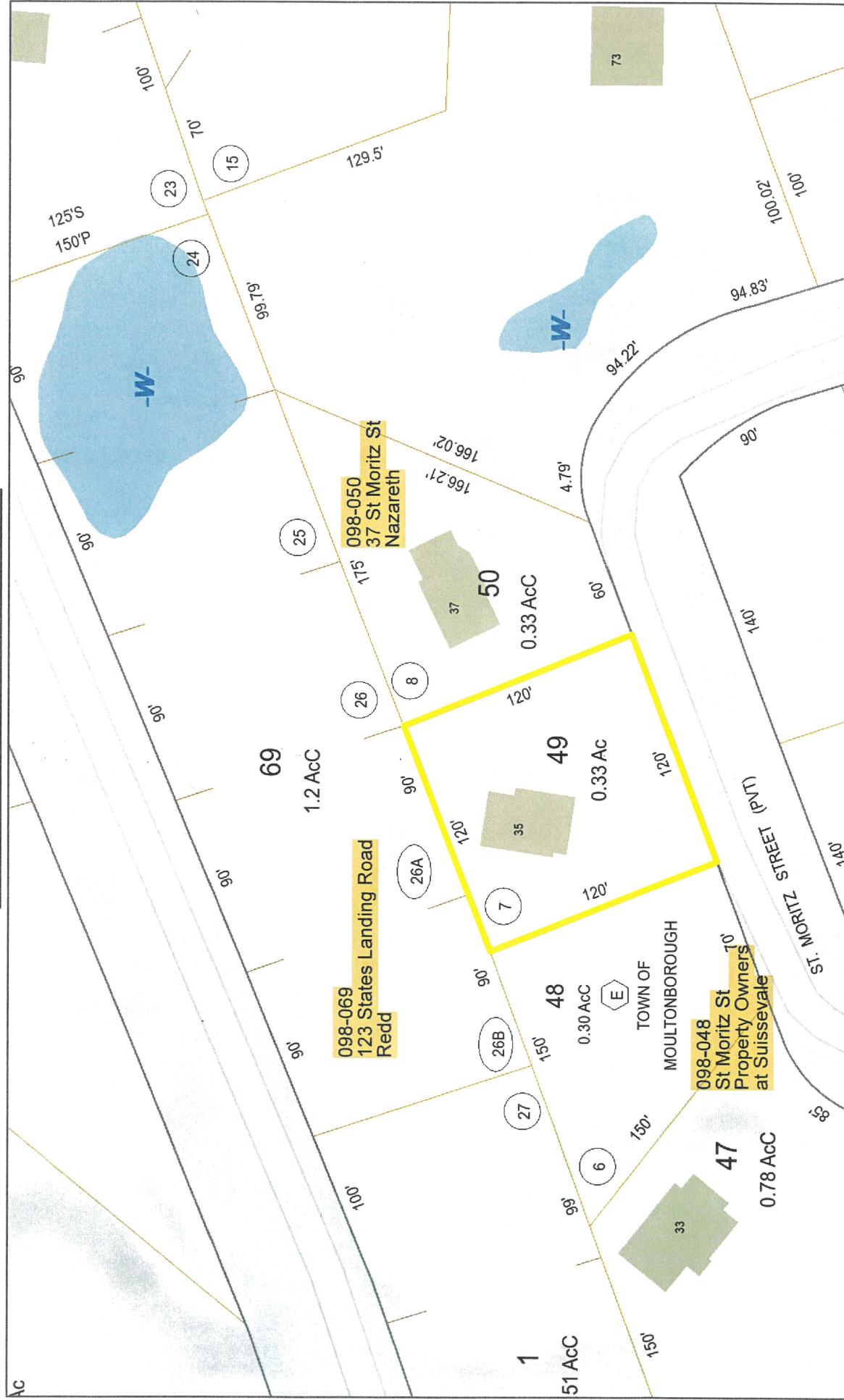
Moultonborough, NH

1 inch = 69 Feet

October 23, 2024



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Parcel ID: 000098 / 049 / 000 / 000 / 000

Card: 1 of 1


35 ST MORITZ STREET

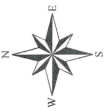
MOULTONBOROUGH

Printed: 11/05/2024

OWNER INFORMATION		SALES HISTORY			PICTURE									
MOULTONBOROUGH TOWN OF		Date	Book	Page	Type	Price	Grantor							
PO BOX 139		10/09/2020	3537	0143	U V 50	1	GRAVALESE ELIZABETH							
		08/02/2001	1945	272	Q I			GRAVALESE,ELIZABETH						
		11/03/1999	1835	778	U I 99									
MOULTONBOROUGH, NH 03254														
LISTING HISTORY		NOTES												
01/07/19	SHVL MEASUR+LISTED	WATER ACCESS; FOUNDATION AS OUTBUILDING; LEVEL; 2020- TAX												
07/27/13	PP16 FIELD REVIEW	DEED;												
12/10/07	PMQC QUALITY CONTROL													
02/20/04	PM01 MEASUR+1VISIT													
02/20/04	PM02 MEASUR+2VISIT													
MUNICIPAL SOFTWARE BY AVITAR														
MOULTONBOROUGH														
ASSESSING OFFICE														
PARCEL TOTAL TAXABLE VALUE														
Year	Building	Features	Land											
2022	\$ 0		\$ 7,500	\$ 124,400										
			Parcel Total: \$ 131,900											
2023	\$ 0		\$ 8,800	\$ 138,200										
			Parcel Total: \$ 147,000											
2024	\$ 0		\$ 10,000	\$ 180,600										
			Parcel Total: \$ 190,600											
LAST REVALUATION: 2024														
Zone: RES/AGRI		Minimum Acreage: 1.00	Minimum Frontage: 100	Site: SUJESSEVALE - INLAND Driveway: Road:										
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
EXEMPT-MUNIC	0.330 ac	61,428	5	140	210	100	100	100	100	180,600	0	N	180,600	
											180,600			
											180,600			

OLD MBLU: 086/ 538/ 000/ 000/

	OWNER		TAXABLE DISTRICTS		BUILDING DETAILS
	MOULTONBOROUGH TOWN OF		District	Percentage	
	PO BOX 139				
	MOULTONBOROUGH, NH 03254				
PERMITS					
Date	Project Type	Notes			
			Base Type:		
BUILDING SUB AREA DETAILS					
2024 BASE YEAR BUILDING VALUATION					
Year Built:					
Condition For Age:					
Physical:					
Functional:					
Economic:					
Temporary:					



099-001 Bresse, Helene. States Landing Rd. Levy Deeded: 2019

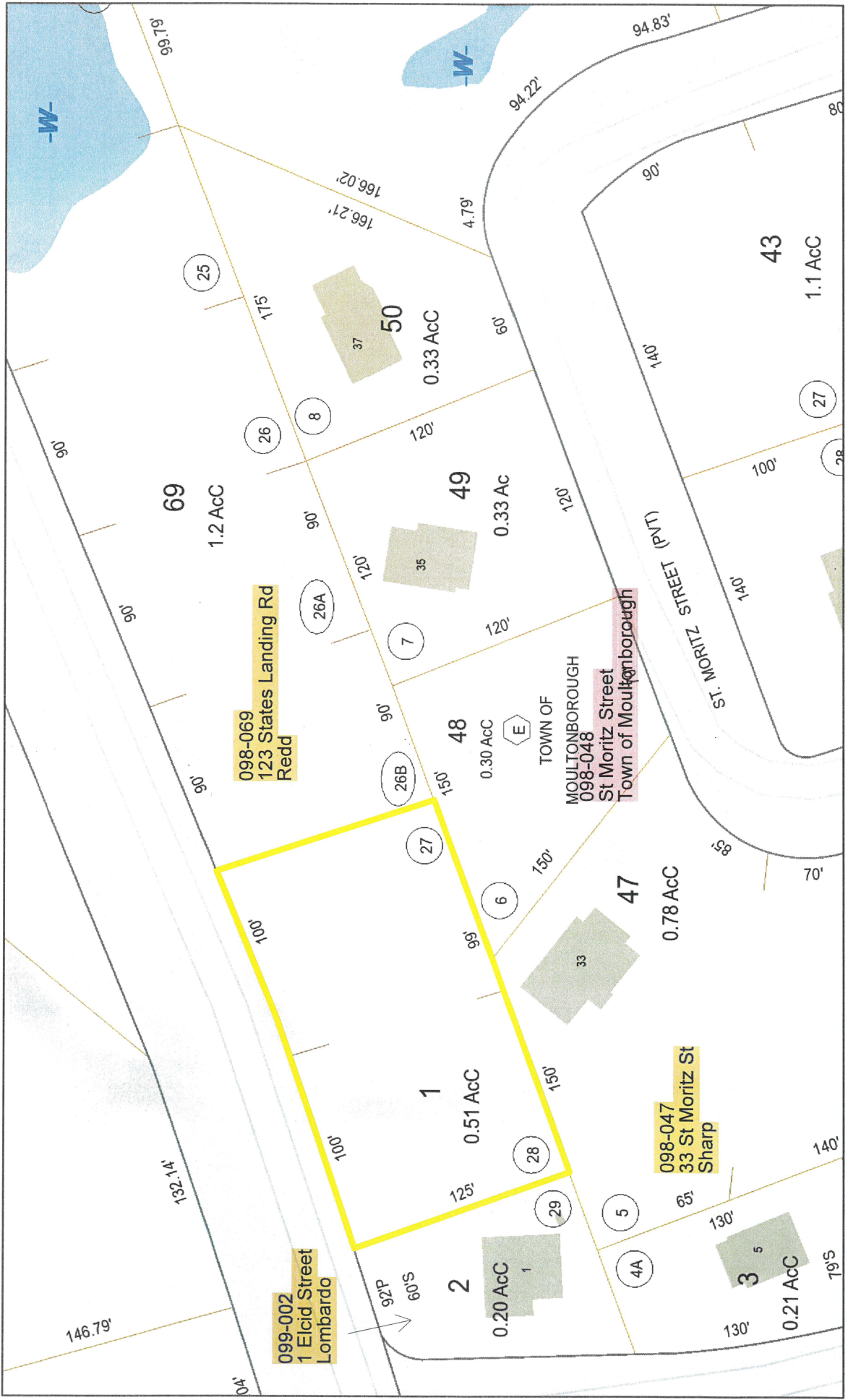
Moultonborough, NH

October 23, 2024


1 inch = 69 Feet



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<div>PICTURE</div> 	<div>OWNER</div> <div>MOULTONBOROUGH TOWN OF</div> <div>PO BOX 139</div> <div>MOULTONBOROUGH, NH 03245</div>		<div>TAXABLE DISTRICTS</div> <table><tr><th>District</th><th>Percentage</th></tr><tr><td colspan="2"> </td></tr></table>		District	Percentage			<div>BUILDING DETAILS</div>	
	District	Percentage								
	<div>PERMITS</div> <table><tr><th>Date</th><th>Project Type</th><th>Notes</th></tr><tr><td colspan="3"> </td></tr></table>		Date	Project Type	Notes				<div>Model:</div> <div>Roof:</div> <div>Ext:</div> <div>Int:</div> <div>Floor:</div> <div>Heat:</div> <div>Bedrooms:</div> <div>A/C:</div> <div>Quality:</div> <div>Com. Wall:</div> <div>Stories:</div> <div>Baths:</div> <div>Extra Kitchens:</div> <div>Fixtures:</div> <div>Fireplaces:</div> <div>Generators:</div>	
Date	Project Type	Notes								
<div>BUILDING SUB AREA DETAILS</div>										
<div>2024 BASE YEAR BUILDING VALUATION</div> <div>Year Built:</div> <div>Condition For Age:</div> <div>Physical:</div> <div>Functional:</div> <div>Economic:</div> <div>Temporary:</div>										



099-119 Skiffington, Joseph, Paradise Drive. Levy Deeded: 2015
099-120 Skiffington, Joseph, Paradise Drive. Levy Deeded: 2016

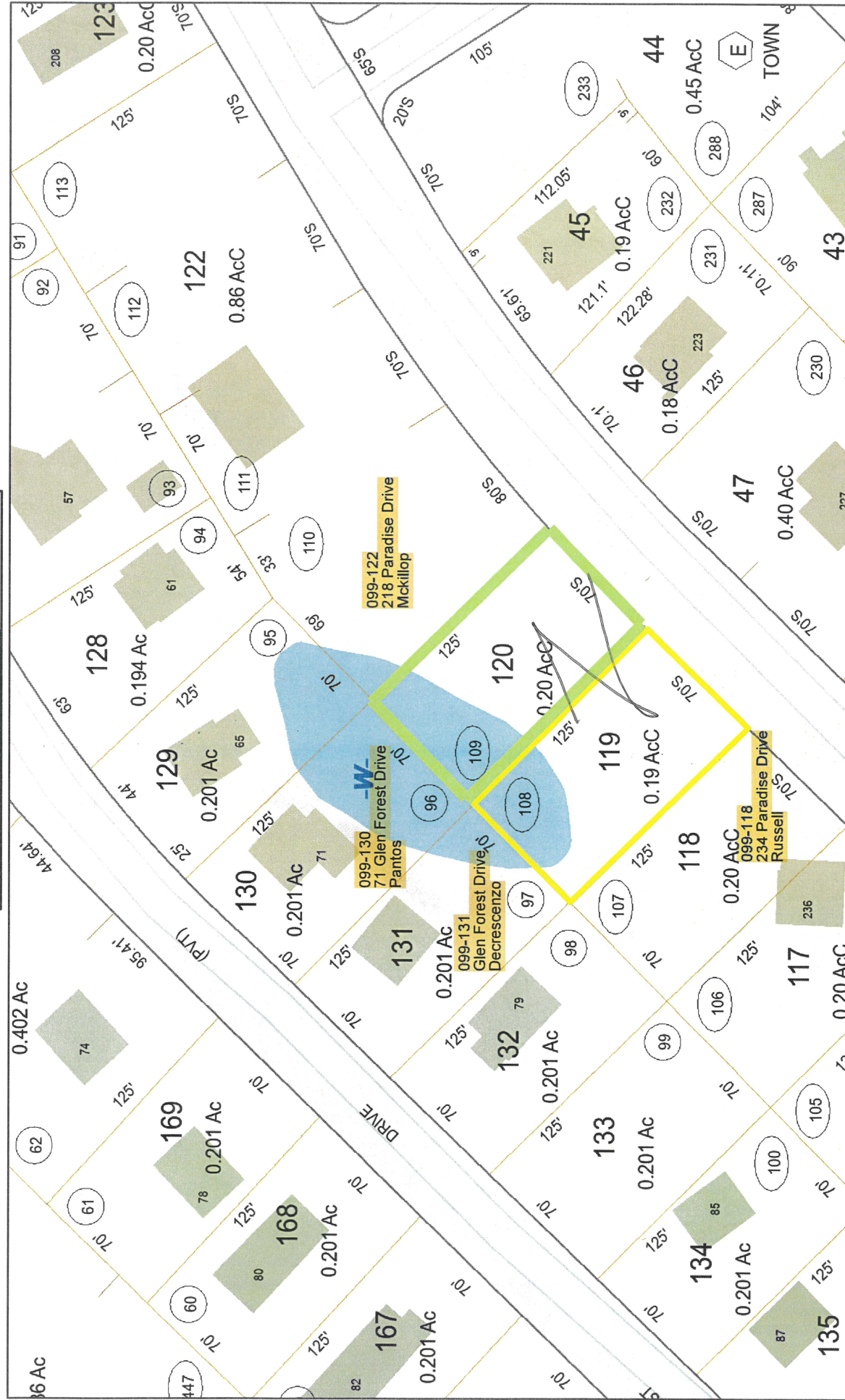
Moultonborough, NH

October 23, 2024


1 inch = 69 Feet



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PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS	
		MOULTONBOROUGH TOWN OF		District	Percentage	Model:	
		PO BOX 139				Roof:	
		MOULTONBOROUGH, NH 03254				Ext:	
		PERMITS				Int:	
		Date		Project Type	Notes	Floor:	
						Heat:	
						Bedrooms:	
						Baths:	
						Extra Kitchens:	
						Fixtures:	
						Fireplaces:	
						Generators:	
						A/C:	
						Quality:	
						Com. Wall:	
						Stories:	
						Base Type:	
						BUILDING SUB AREA DETAILS	
						2024 BASE YEAR BUILDING VALUATION	
						Year Built:	
						Condition For Age:	
						Physical:	
						Functional:	
						Economic:	
						Temporary:	

Parcel ID: 000099 / 120 / 000 / 000 / 000

Card: 1 of 1

MOULTONBOROUGH

Printed: 11/05/2024

OWNER INFORMATION

SALES HISTORY

PICTURE

MOULTONBOROUGH TOWN OF

PO BOX 139

MOULTONBOROUGH, NH 03254

LISTING HISTORY

NOTES

MUNICIPAL SOFTWARE BY AVITAR

MOULTONBOROUGH ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

EXTRA FEATURES VALUATION

LAND VALUATION

LAST REVALUATION: 2024

Zone: RES/AGRI Minimum Acreage: 1.00 Minimum Frontage: 100

Land Type

EXEMPT-MUNIC

Units Base Rate NC Adj Site Road DWay Topography Cond Ad Valorem SPI R Tax Value Notes

0.200 ac 57,433 5 140 190 100 100 50 76,400 0 N 76,400 VACANT/WET

0.200 ac 76,400

MOULTONBOROUGH TOWN OF

PO BOX 139

MOULTONBOROUGH, NH 03254

LISTING HISTORY

NOTES

MUNICIPAL SOFTWARE BY AVITAR

MOULTONBOROUGH ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

EXTRA FEATURES VALUATION

LAND VALUATION

LAST REVALUATION: 2024

Zone: RES/AGRI Minimum Acreage: 1.00 Minimum Frontage: 100

Land Type

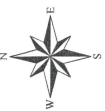
EXEMPT-MUNIC

Units Base Rate NC Adj Site Road DWay Topography Cond Ad Valorem SPI R Tax Value Notes

0.200 ac 57,433 5 140 190 100 100 50 76,400 0 N 76,400 VACANT/WET

0.200 ac 76,400

OLD MBLU: 082/ 197/ 000/ 000/



129-040 Dorrell, Runa P, Moser Street. Levy Deeded: 2014

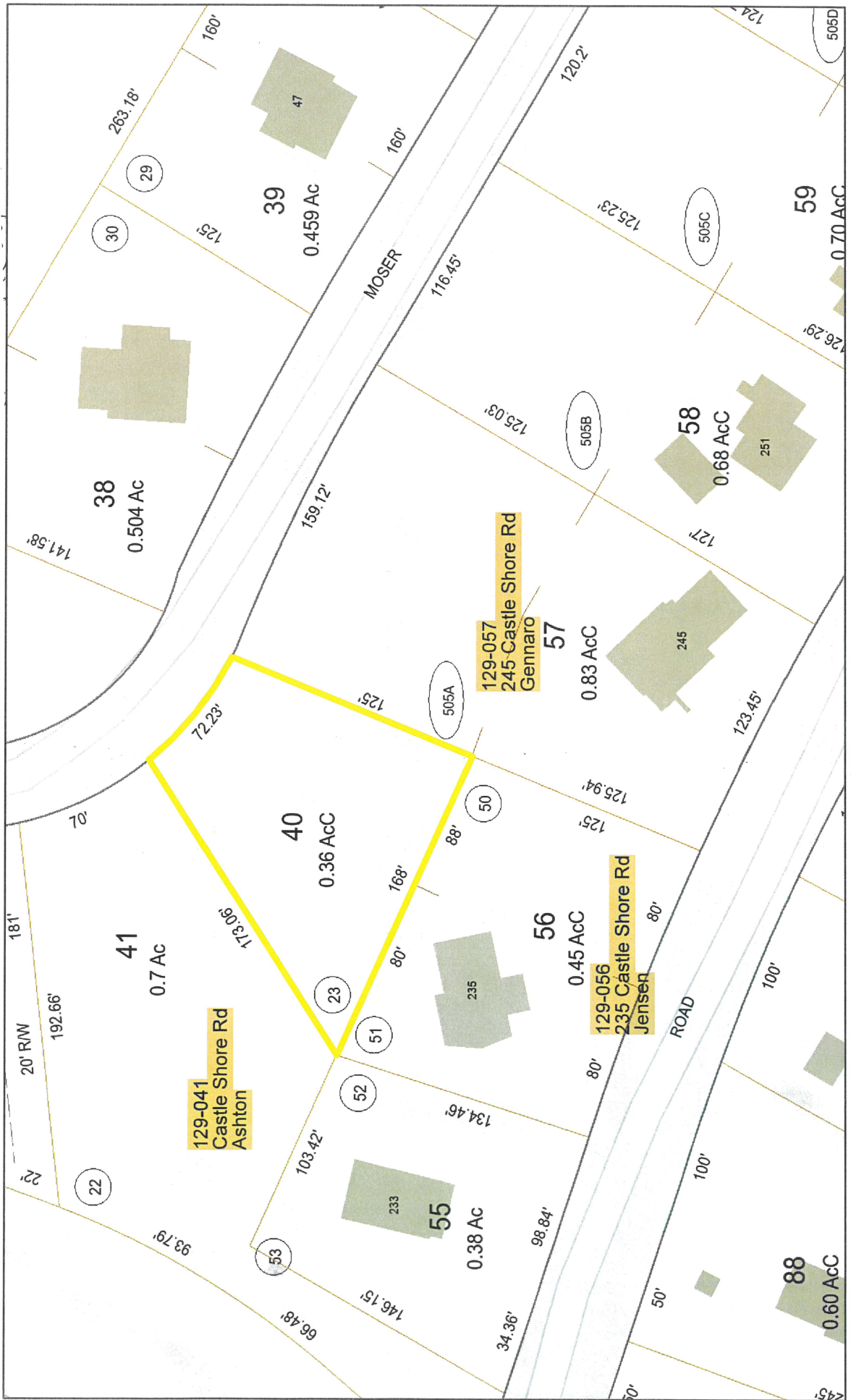
Moultonborough, NH

1 inch = 69 Feet

October 23, 2024



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130-089 Unknown Owner, Gansy sland. Levy Deeded: 2009

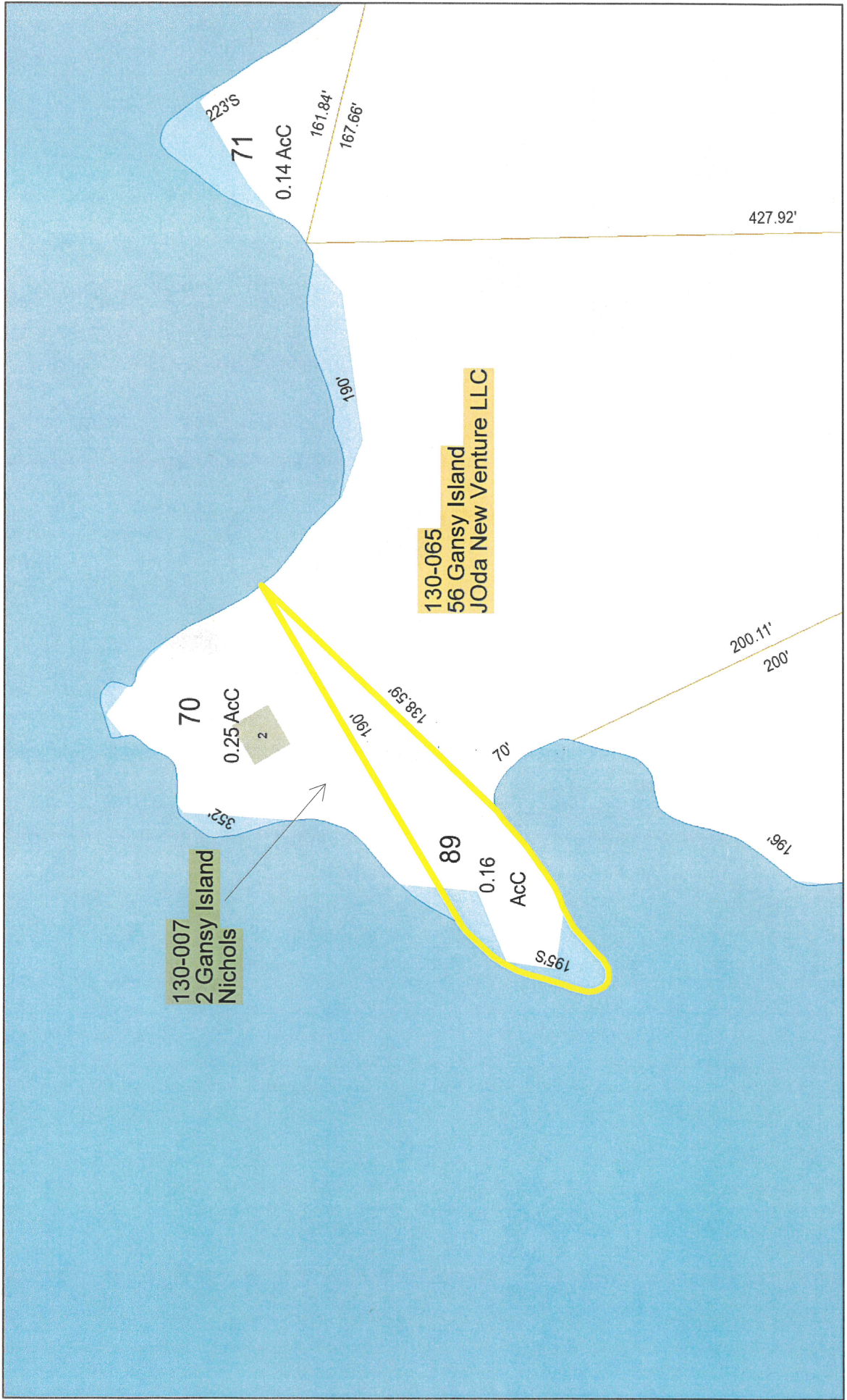
Moultonborough, NH

1 inch = 69 Feet

October 23, 2024



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Parcel ID: 000130 / 089 / 000 / 000 / 000

Card: 1 of 1

GANSY ISLAND

MOULTONBOROUGH

Printed: 11/05/2024

OWNER INFORMATION

MOULTONBOROUGH TOWN OF

PO BOX 139

MOULTONBOROUGH, NH 03254

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
12/04/2012	3043	0304	U V 35	557	UNKNOWN OWNER
02/04/2009	000	000	U V 99		

LISTING HISTORY

07/02/20	MPVL	MEASURE+LISTED
08/21/13	KL17	DESK REVIEW
08/05/13	RK16	FIELD REVIEW

EXTRA FEATURES VALUATION

Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2022	\$ 0	\$ 0	\$ 95,500
			Parcel Total: \$ 95,500
2023	\$ 0	\$ 0	\$ 109,600
			Parcel Total: \$ 109,600
2024	\$ 0	\$ 0	\$ 122,800
			Parcel Total: \$ 122,800

LAND VALUATION

Zone: RES/AGRI WATER Minimum Acreage: 1.00 Minimum Frontage: 100

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWY	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
EXEMPT-MUNIC	0.160 ac	545,630	9	100	45	100	100		50	122,800	0	N	122,800	SHAPE&SIZE
													122,800	

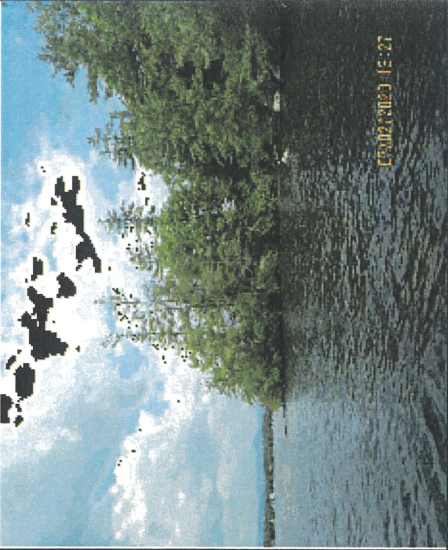
LAST REVALUATION: 2024

Site: ISLAND W/O ELECTRIC Driveway: Road:

MOULTONBOROUGH

ASSESSING OFFICE

MUNICIPAL SOFTWARE BY AVITAR





146-024, Unknown Owner. Hanson Mill Rd. Levy Deeded: 2007

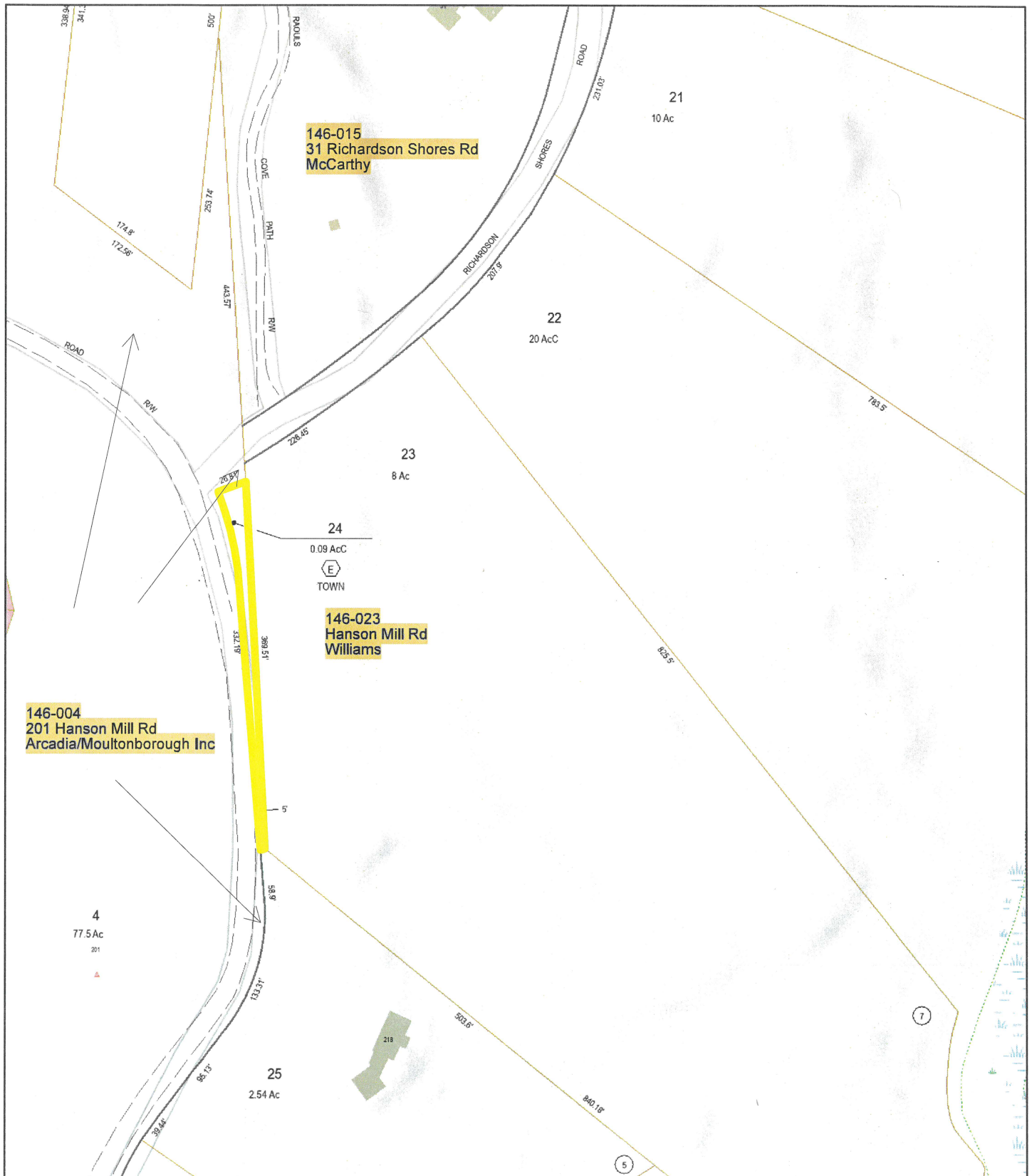
Moultonborough, NH

1 inch = 137 Feet



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October 23, 2024



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Parcel ID: 000146 / 024 / 000 / 000 / 000

Card: 1 of 1

MOULTONBOROUGH

HANSON MILL ROAD

MOULTONBOROUGH

Printed: 11/05/2024

PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS	
MOULTONBOROUGH TOWN OF		MOULTONBOROUGH TOWN OF		District	Percentage		
PO BOX 139		MOULTONBOROUGH, NH 03254				Model:	
						Roof:	
						Ext:	
						Int:	
						Floor:	
						Heat:	
						Bedrooms:	
						Baths:	
						Extra Kitchens:	
						Fixtures:	
						Fireplaces:	
						Generators:	
						A/C:	
						Quality:	
						Com. Wall:	
						Stories:	
						Base Type:	
						BUILDING SUB AREA DETAILS	
						2024 BASE YEAR BUILDING VALUATION	
						Year Built:	
						Condition For Age:	
						Physical:	
						Functional:	
						Economic:	
						Temporary:	



179-019 Robertson, Wilfred. Wyman Trail. Levy Deeded: 2011

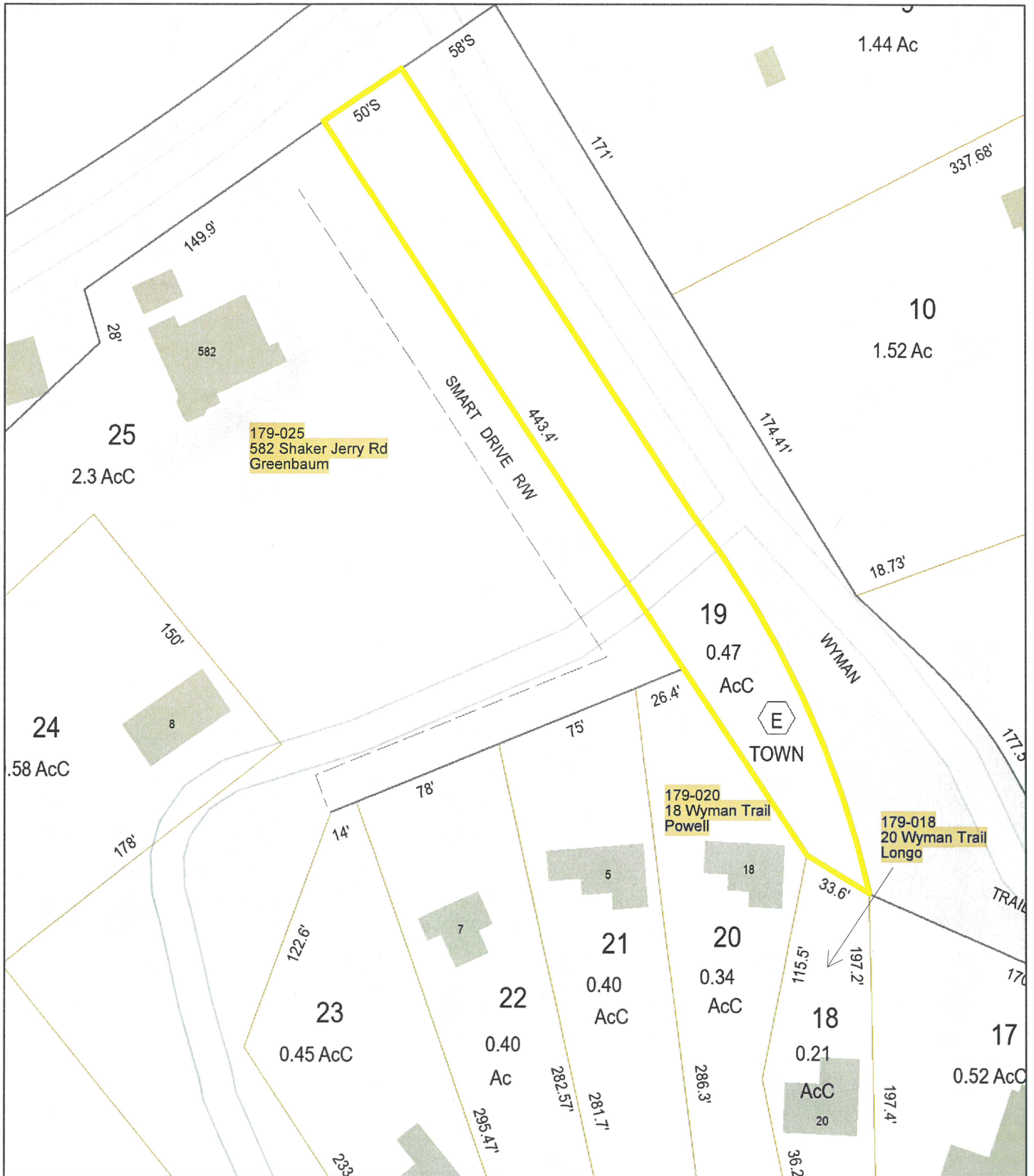
Moultonborough, NH

1 inch = 69 Feet



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October 24, 2024



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201-004 Unknown Owner, Kona Farm Road. Levy Deeded: 2007

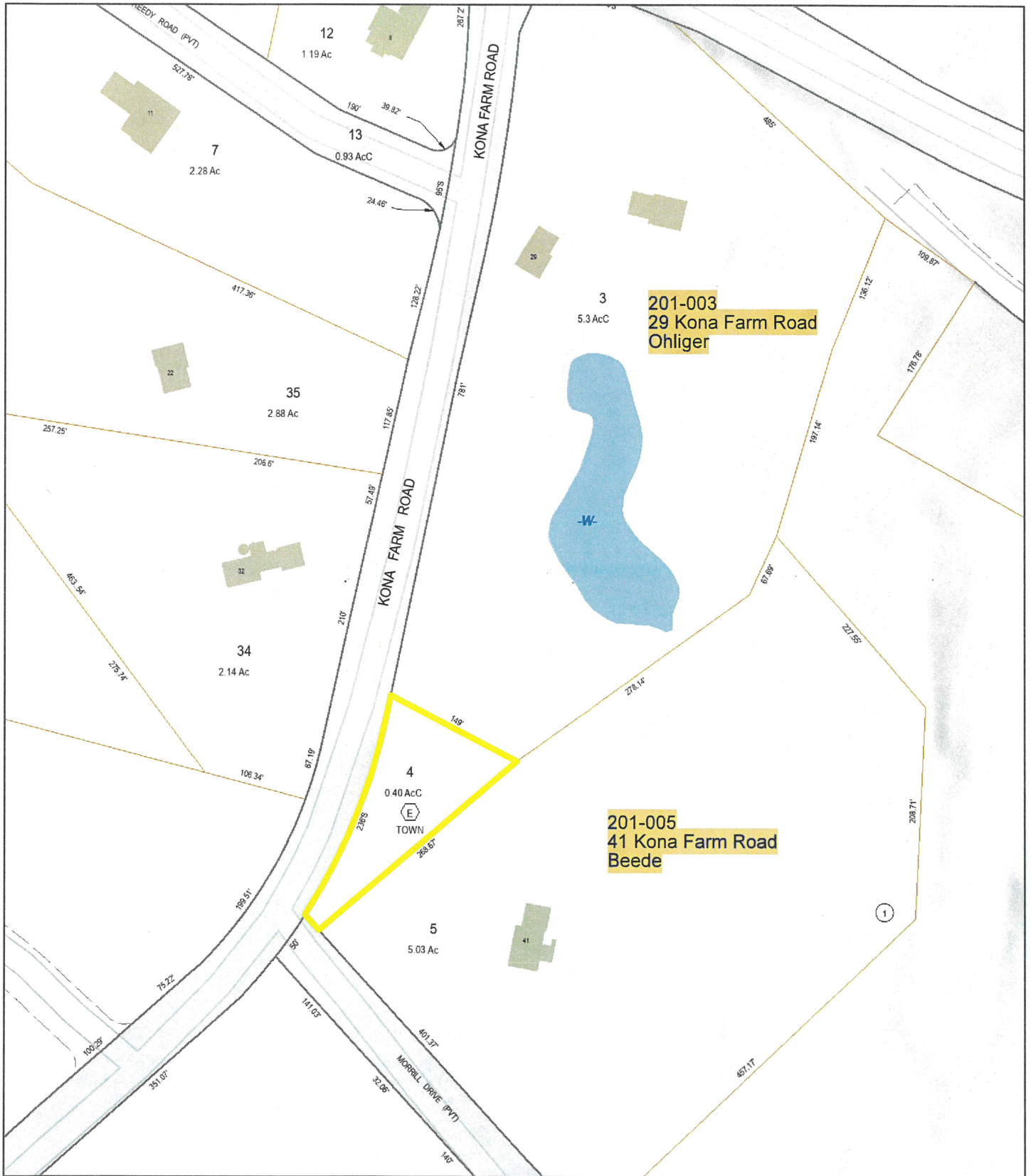
Moultonborough, NH

1 inch = 137 Feet



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October 24, 2024



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Parcel ID: 000201 / 004 / 000 / 000 / 000

Card: 1 of 1

KONA FARM ROAD

MOULTONBOROUGH

Printed: 11/05/2024

OWNER INFORMATION				SALES HISTORY				PICTURE						
MOULTONBOROUGH TOWN OF				Date	Book	Page	Type	Price	Grantor					
PO BOX 139				11/23/2010	2895	0821	U I 35		UNKNOWN OWNER					
MOULTONBOROUGH, NH 03254				01/01/1990	000	000	U I 99							
LISTING HISTORY				NOTES										
06/20/23	MDVL	VACANT		6/20/07 CAI COR RELATED TO RANGE ROAD; 11/23/10-TAX DEED;										
08/05/13	RK16	FIELD REVIEW		2023-VACANT-TAX EXEMPT										
05/05/13	RK16	FIELD REVIEW												
02/21/08	PPQC	QUALITY CONTROL												
EXTRA FEATURES VALUATION														
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes								
PARCEL TOTAL TAXABLE VALUE														
Year	Building	Features		Land										
2022	\$ 0			\$ 0 \$ 6,100										
				Parcel Total: \$ 6,100										
2023	\$ 0			\$ 0 \$ 6,700										
				Parcel Total: \$ 6,700										
2024	\$ 0			\$ 0 \$ 8,800										
				Parcel Total: \$ 8,800										
LAST REVALUATION: 2024														
Zone: RES/AGRI Minimum Acreage: 1.00 Minimum Frontage: 100														
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Driveway:	Road:
EXEMPT-MUNIC	0.400 ac	62,940	5	140	100	100	100	100	10	8,800	0	N		
											SIZE/SHAPE			
											8,800			
											0.400 ac			
OLD MBLU: SEE 020/ 002/ 00B/ 000/														



216-030 Unknown Owner, Wallace Point Road. Levy Deeded: 2007

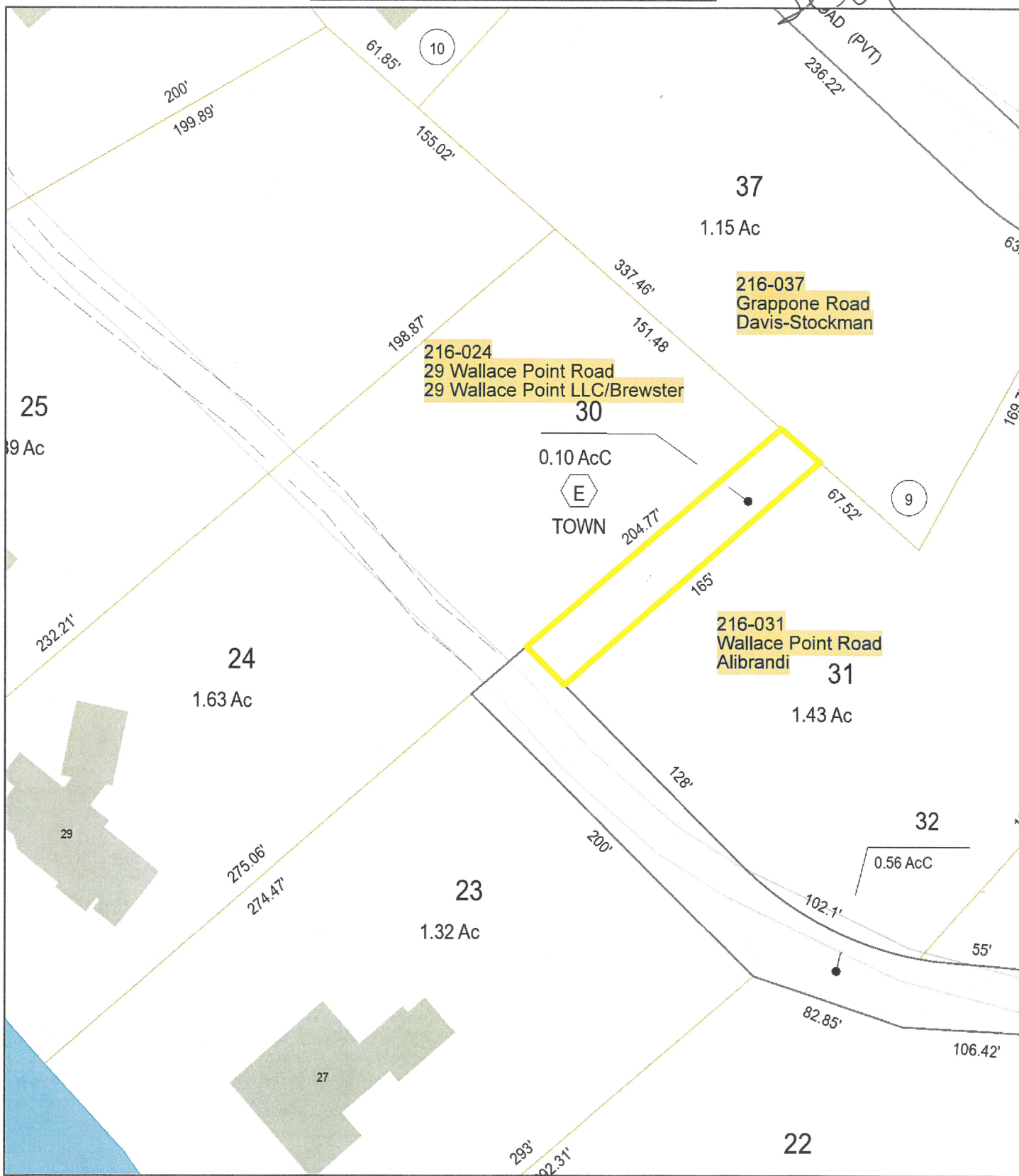
Moultonborough, NH

1 inch = 69 Feet



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October 24, 2024



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Parcel ID: 000216 / 030 / 000 / 000 / 000

Card: 1 of 1

WALLACE POINT ROAD

MOULTONBOROUGH

Printed: 11/05/2024

OWNER INFORMATION

MOULTONBOROUGH TOWN OF

PO BOX 139

MOULTONBOROUGH, NH 03254

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
11/23/2010	2895	0822	U V 35		UNKNOWN OWNER
01/01/1900	000	000	U V 99		

LISTING HISTORY

11/14/22	LRVL	MEASUR+LISTED	
08/05/13	RK16	FIELD REVIEW	
02/22/08	PPQC	QUALITY CONTROL	

MOULTONBOROUGH TOWN OF

PO BOX 139

MOULTONBOROUGH, NH 03254

NOTES

11/23/10-TAX DEED; 2022-VACANT, TAX EXEMPT;

EXTRA FEATURES VALUATION

Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes

MOULTONBOROUGH ASSESSING OFFICE

MUNICIPAL SOFTWARE BY AVITAR

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2022	\$ 0	\$ 0	\$ 5,100
		Parcel Total:	\$ 5,100
2023	\$ 0	\$ 0	\$ 5,700
		Parcel Total:	\$ 5,700
2024	\$ 0	\$ 0	\$ 7,400
		Parcel Total:	\$ 7,400

LAND VALUATION

Zone: RES/AGRI Minimum Acreage: 1.00 Minimum Frontage: 100

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWY	Topography	Cond	Ad Valorem	SPI	R	Driveway:	Road:
EXEMPT-MUNIC	0.100 ac	52,900	5	140	100	100	100	100	10	7,400	0	N	7,400	SIZE
	0.100 ac													7,400

LAST REVALUATION: 2024

OLD MBLU: SEE 019/ 051/ 000/ 000

[illegible]



235-012 Unknown Owner, Echo Landing Road. Levy Deeded: 2007

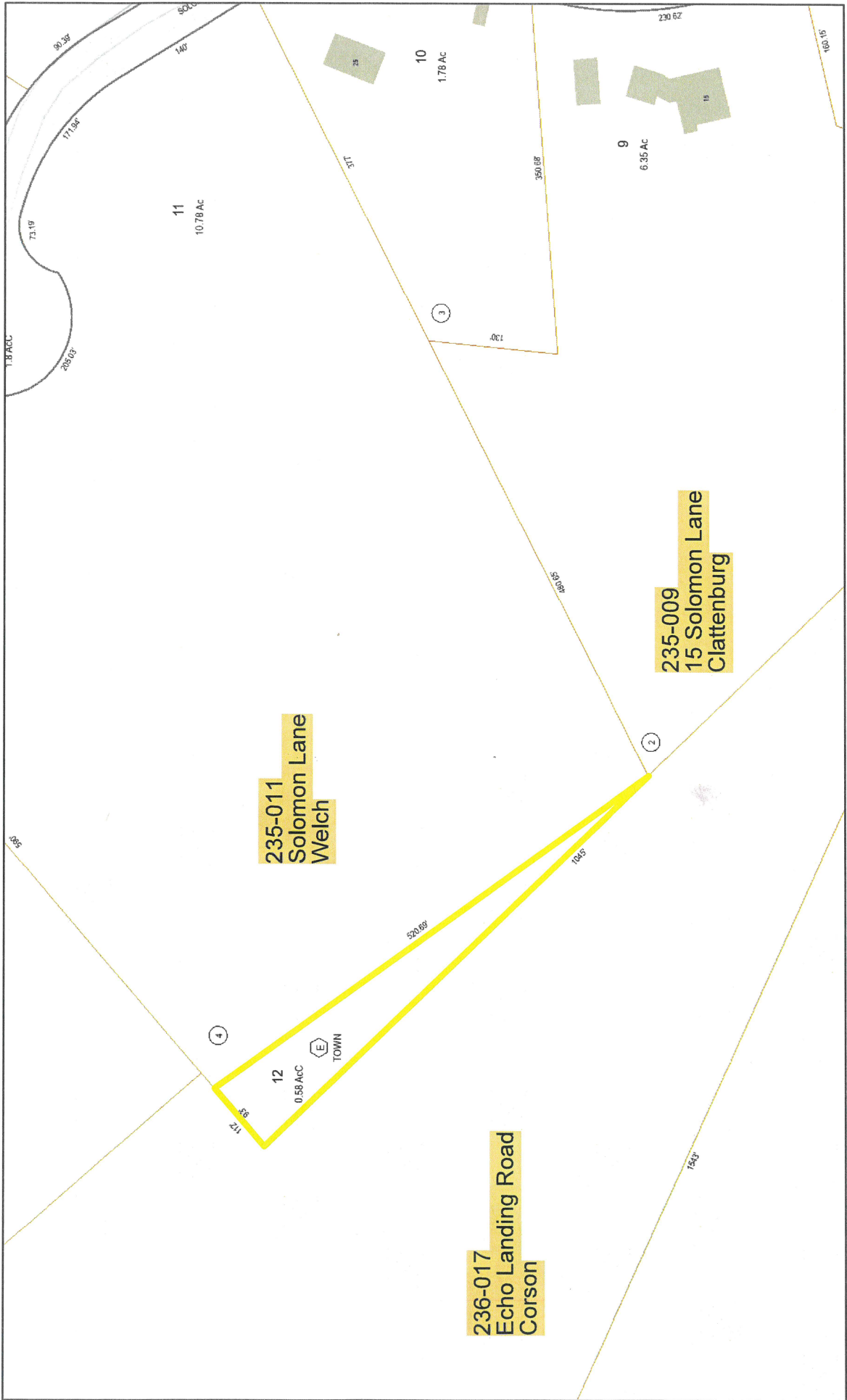
Moultonborough, NH

1 inch = 137 Feet

October 24, 2024



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OWNER INFORMATION				SALES HISTORY				PICTURE				
MOULTONBOROUGH TOWN OF				DateBookPageTypePriceGrantor								
PO BOX 139				11/23/201028950824UV35UNKNOWN OWNER								
MOULTONBOROUGH, NH 03254				01/01/1900000UV99								
LISTING HISTORY				NOTES								
01/28/22LRVLVACANT+LISTED				11/23/10-TAX DEED; VACANT-TAX EXEMPT; 2022-VACANT LOT-NO ROAD								
11/22/13JJ99VACANT LAND				ACCESS;								
08/05/13RK16FIELD REVIEW												
02/06/08PPQCQUALITY CONTROL												
EXTRA FEATURES VALUATION												
Feature Type		Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes				
MUNICIPAL SOFTWARE BY AVITAR												
MOULTONBOROUGH												
ASSESSING OFFICE												
PARCEL TOTAL TAXABLE VALUE												
Year		Building		Features		Land						
2022		\$ 0		\$ 0		\$ 16,300						
				Parcel Total:		\$ 16,300						
2023		\$ 0		\$ 0		\$ 18,100						
				Parcel Total:		\$ 18,100						
2024		\$ 0		\$ 0		\$ 23,700						
				Parcel Total:		\$ 23,700						
LAST REVALUATION: 2024												
LAND VALUATION												
Zone: RES/AGRI		Minimum Acreage: 1.00		Minimum Frontage: 100		Site:		Driveway:		Road:		
Land Type		Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Concl	Ad Valorem SPI R	Tax Value Notes
EXEMPT-MUNIC		0.580 ac	67,756	5	140	100	100	100	25	23,700	0 N	23,700 LANDLOCKED
		0.580 ac	23,700									
OLD MBLU: SEE 012/ 103/ F00/ 000												

Parcel ID: 000235 / 012 / 000 / 000 / 000

Card: 1 of 1

ECHO LANDING ROAD

MOULTONBOROUGH

Printed: 11/05/2024

PICTURE		OWNER	TAXABLE DISTRICTS		BUILDING DETAILS	
		MOULTONBOROUGH TOWN OF		District	Percentage	Model: Roof: Ext: Int: Floor: Heat: Bedrooms: Baths: Extra Kitchens: A/C: Quality: Com. Wall: Stories: Fixtures: Fireplaces: Generators:
		PO BOX 139				
		MOULTONBOROUGH, NH 03254				
PERMITS						
Date	Project Type	Notes		Base Type:		
				BUILDING SUB AREA DETAILS		
				2024 BASE YEAR BUILDING VALUATION		
				Year Built: Condition For Age: Physical: Functional: Economic: Temporary:		



177-014 American Acres, Shaker Jerry Rd. LEvy Deeded: 2015

Moultonborough, NH

1 inch = 137 Feet

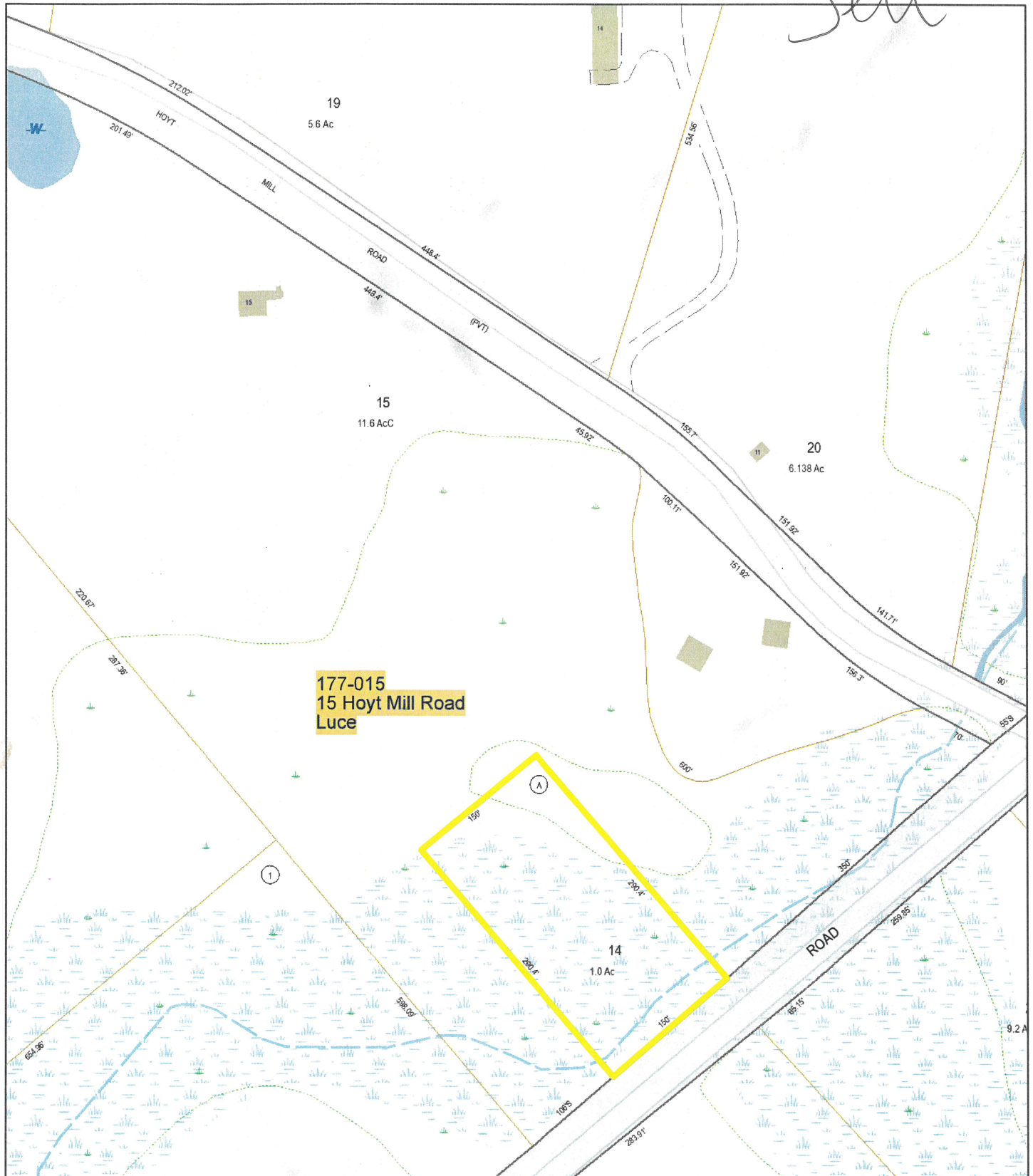


www.cai-tech.com

October 24, 2024



Sell



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Parcel ID: 000177 / 014 / 000 / 000 / 000

Card: 1 of 1

SALES HISTORY

SHAKER JERRY ROAD

MOULTONBOROUGH

Printed: 11/05/2024

OWNER INFORMATION

MOULTONBOROUGH TOWN OF

PO BOX 139

MOULTONBOROUGH, NH 03254

LISTING HISTORY

09/18/23 LRVL MEASUR+LISTED

08/09/13 RK16 FIELD REVIEW

01/18/08 PPQC QUALITY CONTROL

10/30/03 DH00 MEASUR+LISTED

DATE

09/18/2018

01/01/1982

BOOK

3408

0851

PAGE

0347

0460

TYPE

U V 35


U V 99

PRICE

AMERICAN ACRES INC

GRANTOR

PICTURE



MUNICIPAL SOFTWARE BY AVITAR

MOULTONBOROUGH ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2022	\$ 0	\$ 0	\$ 7,500
Parcel Total: \$ 7,500			
2023	\$ 0	\$ 0	\$ 8,300
Parcel Total: \$ 8,300			
2024	\$ 0	\$ 0	\$ 10,900
Parcel Total: \$ 10,900			

EXTRA FEATURES VALUATION

Feature Type

Units

Length x Width

Size Adj

Rate

Cond

Market Value

Notes

LAND VALUATION

Zone: RES/AGRI

Minimum Acreage: 1.00

Minimum Frontage: 100

Land Type

EXEMPT-MUNIC

Units

1.000 ac

Base Rate

77,500

NC

5

Adj

140

Site

100

Road

100

DWay

100

Topography

10

Ad Valorem

10,900

SPI

0

R

N

Tax Value

10,900

UNBLD

10,900

LAST REVALUATION: 2024

Driveway: Road:

OLD MBLU: 024/ 061/ 000/ 000/

PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS		
		MOULTONBOROUGH TOWN OF		District	Percentage	Model: Roof: Ext: Int: Floor: Heat: Bedrooms: Baths: Extra Kitchens: A/C: Quality: Com. Wall: Stories: Fixtures: Fireplaces: Generators:		
		PO BOX 139						
		MOULTONBOROUGH, NH 03254						
		PERMITS				Base Type:		
		Date	Project Type	Notes				
		01/01/18	DES PERMT	Dredge & fill 2,920 SF of wet				
						BUILDING SUB AREA DETAILS		
						2024 BASE YEAR BUILDING VALUATION		
						Year Built:		
						Condition For Age:		
						Physical:		
						Functional:		
						Economic:		
						Temporary:		



Unknown Owner 016-009, Levy Deeded: 2010

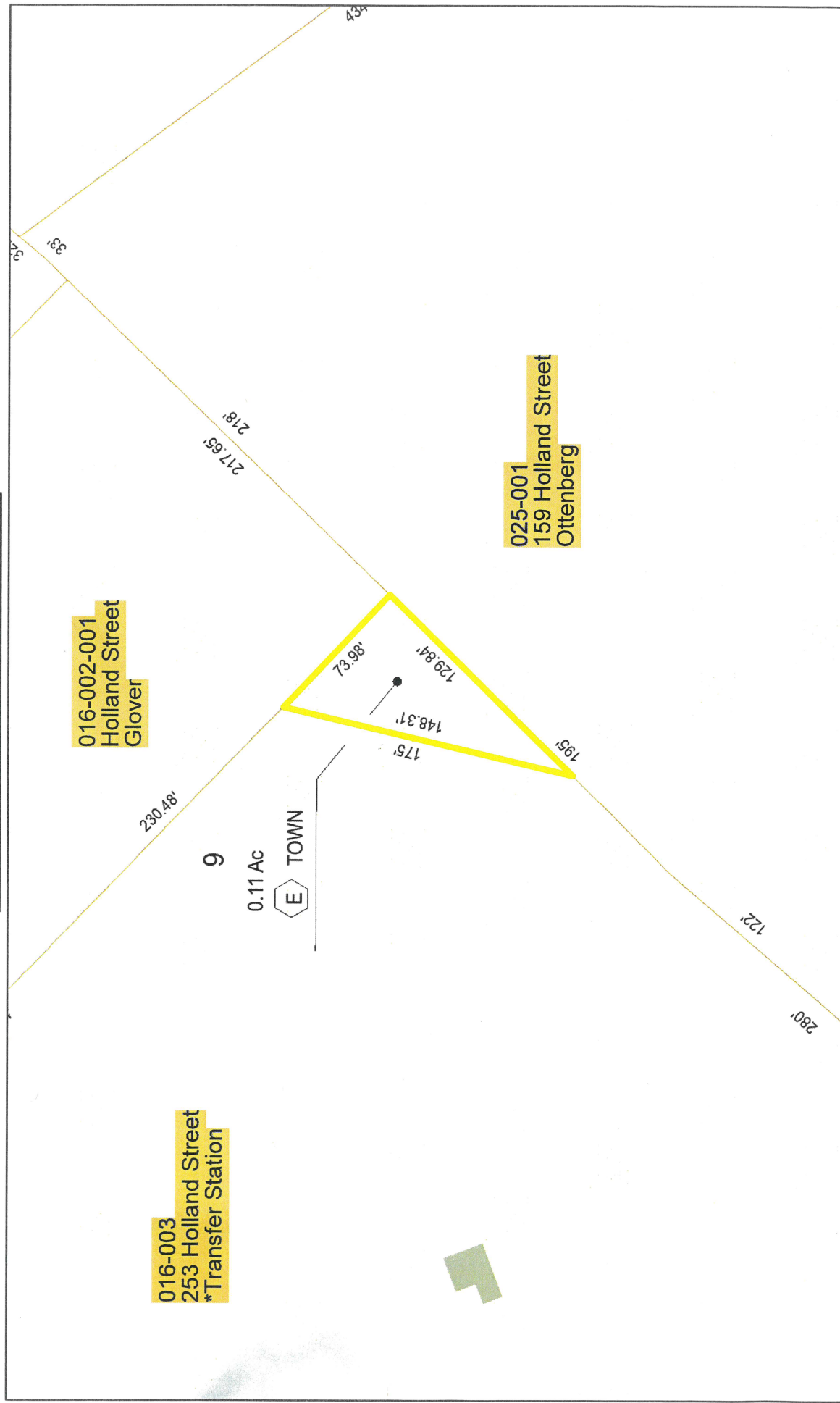
Moultonborough, NH

1 inch = 69 Feet

October 23, 2024



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098-078 Melanson, William. 2 States Landing Rd. Levy Deeded 1983

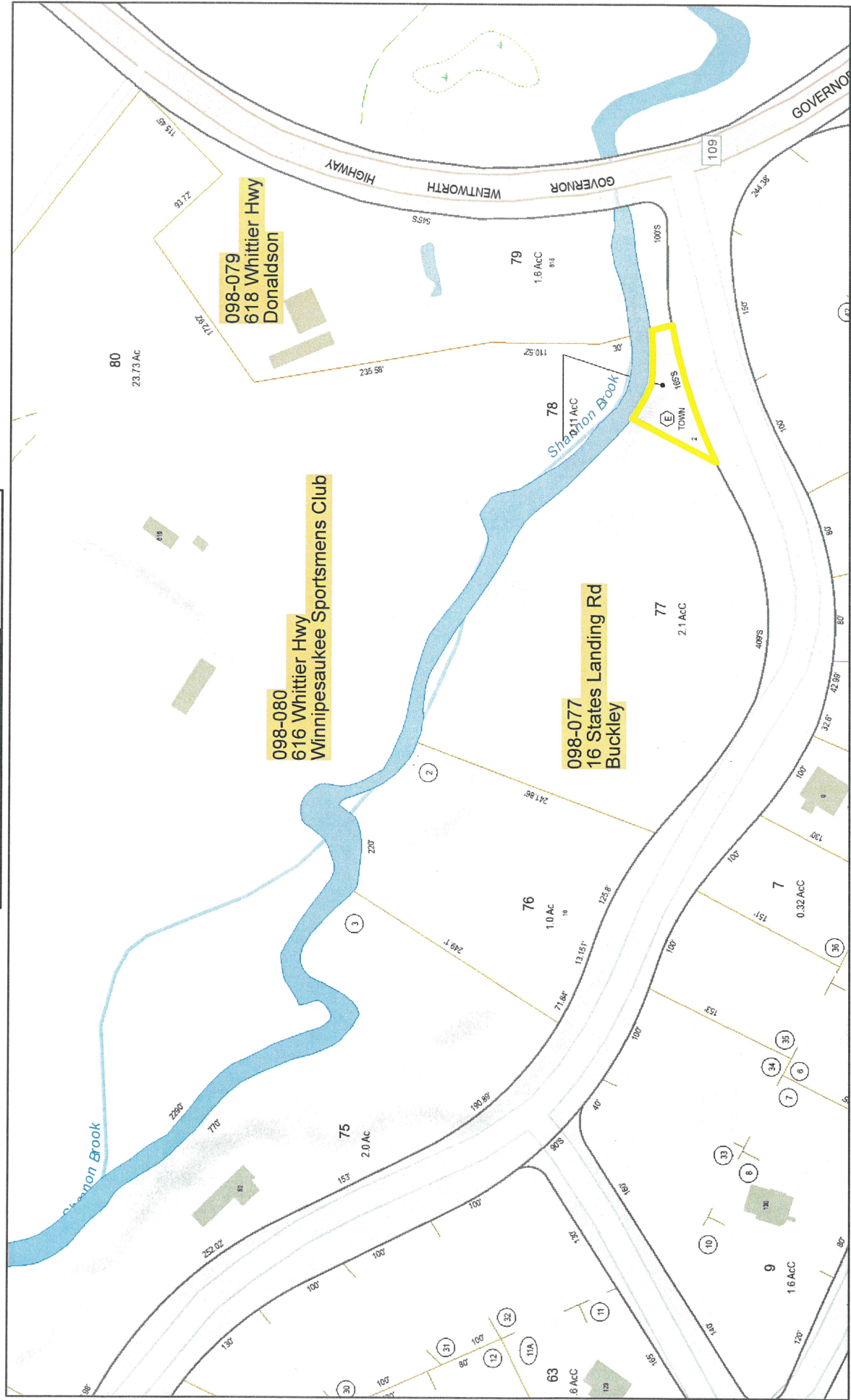
Moultonborough, NH

1 inch = 137 Feet

October 23, 2024



www.cai-tech.com



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Parcel ID: 000098 / 078 / 000 / 000 / 000

Card: 1 of 1


2 STATES LANDING ROAD

MOULTONBOROUGH

Printed: 11/05/2024

OWNER INFORMATION			SALES HISTORY			PICTURE		
MOULTONBOROUGH TOWN OF*			Date	Book	Page	Type	Price	Grantor
PO BOX 139			01/01/1986	1134	0322	U V 35	MELANSON WILLIAM	
			01/01/1900	000	000	U V 99		
MOULTONBOROUGH, NH 03254-0139								
LISTING HISTORY			NOTES					
02/04/20	MPVL	MEASUR+LISTED	1986-TAX COLL DEED; CF=SHAPE/DEPTH/SHANNON BROOK ON BACK OF					
07/27/13	PP16	FIELD REVIEW	LOT; NON-BUILDABLE; VACANT; TAX EXEMPT					
07/25/13	RK16	FIELD REVIEW						
12/13/07	PMQC	QUALITY CONTROL						
02/23/04	PM00	MEASUR+LISTED						
EXTRA FEATURES VALUATION			MUNICIPAL SOFTWARE BY AVITAR					
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes	
MOULTONBOROUGH ASSESSING OFFICE								
PARCEL TOTAL TAXABLE VALUE								
Year	Building	Features		Land				
2022	\$ 0			\$ 5,100				
				Parcel Total: \$ 5,100				
2023	\$ 0			\$ 5,700				
				Parcel Total: \$ 5,700				
2024	\$ 0			\$ 7,500				
				Parcel Total: \$ 7,500				
LAST REVALUATION: 2024								
LAND VALUATION								
Zone: RES/AGRI	Minimum Acreage: 1.00	Minimum Frontage: 100	Site:					
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography
EXEMPT-MUNIC	0.110 ac	53,353	5	140	100	100	100	10
		0.110 ac	7,500					
		7,500						

OLD MBLU: 086/021/000/000/

PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS	
		MOULTONBOROUGH TOWN OF*		District	Percentage	Model:	
		PO BOX 139				Roof:	
		MOULTONBOROUGH, NH 03254-0139				Ext:	
						Int:	
						Floor:	
						Heat:	
						Bedrooms:	
						Baths:	
						Extra Kitchens:	
						Fixtures:	
						Fireplaces:	
						Generators:	
						A/C:	
						Quality:	
						Com. Wall:	
						Stories:	
						Base Type:	
BUILDING SUB AREA DETAILS							
2024 BASE YEAR BUILDING VALUATION							
Year Built:						Condition For Age:	
Physical:						Functional:	
Economic:						Temporary:	



107-018 Unknown Owner, Deercrossing. Levy Deeded: 2007



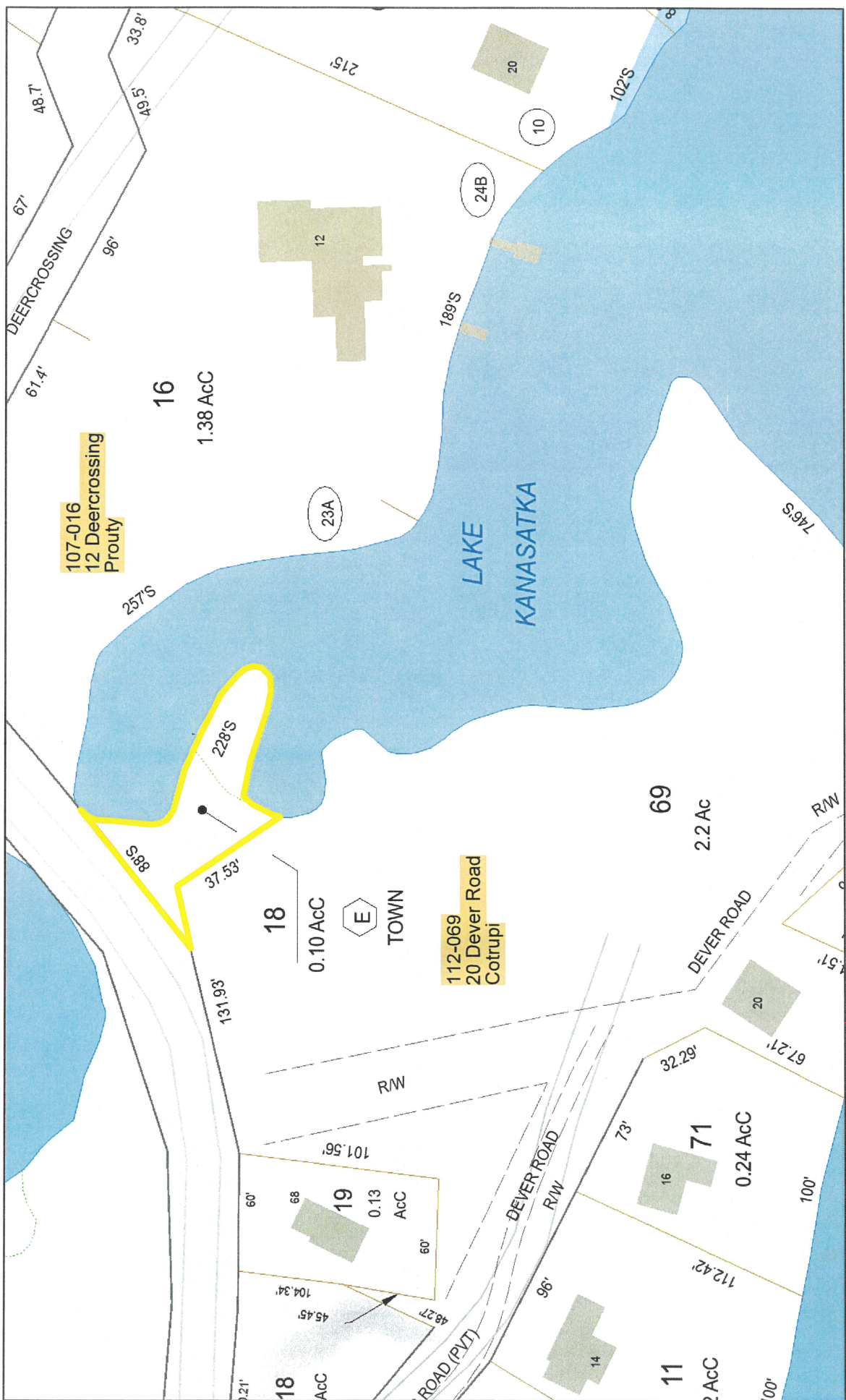
Moultonborough, NH

1 inch = 69 Feet

October 23, 2024



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Parcel ID: 000107 / 018 / 000 / 000 / 000

Card: 1 of 1

DEERCROSSING

MOULTONBOROUGH

Printed: 11/05/2024

OWNER INFORMATION

SALES HISTORY

PICTURE

MOULTONBOROUGH TOWN OF

PO BOX 139

MOULTONBOROUGH, NH 03254

Date	Book	Page	Type	Price	Grantor
11/23/2010	2895	0817	U135		UNKNOWN OWNER
01/01/1900	000	000	U199		

LISTING HISTORY

NOTES

04/03/23

08/05/13

07/25/13

01/08/08

LRVL

RK16

KL16

RKQC

MEASUR+LISTED

FIELD REVIEW

FIELD REVIEW

QUALITY CONTROL

EXEMPT PROPERTY - TOWN OWNED; VACANT; 2007-UNKNOWN OWNER;

2010-TAX DEED; 2023-VACANT;

EXTRA FEATURES VALUATION

Feature Type

Units

Length x Width

Size Adj

Rate

Cond

Market Value

Notes

MOULTONBOROUGH

ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2022	\$ 0	\$ 0	\$ 42,400
		Parcel Total:	\$ 42,400
2023	\$ 0	\$ 0	\$ 48,800
		Parcel Total:	\$ 48,800
2024	\$ 0	\$ 0	\$ 54,600
		Parcel Total:	\$ 54,600

LAND VALUATION

LAST REVALUATION: 2024

Zone: RES/AGRI WATER

Minimum Acreage: 1.00

Minimum Frontage: 100

Land Type

Units

Base Rate

NC

Adj

Site

Road

DWay

Topography

Cond

Ad Valorem

SPI R

Tax Value

Notes

EXEMPT-MUNIC

0.100 ac

520,000

9

100

105

100

100

10

54,600

0

54,600

MARSH

0.100 ac

54,600

Site: HERON/KANASATKA-WF Driveway:

Road:

OLD MBLU: 048/ 25A/ 000/ 000

PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS	
		MOULTONBOROUGH TOWN OF		District	Percentage	Model: Roof: Ext: Int: Floor: Heat: Bedrooms: Baths: Extra Kitchens: A/C: Quality: Com. Wall: Stories: Fixtures: Fireplaces: Generators:	
		PO BOX 139					
		MOULTONBOROUGH, NH 03254					
		PERMITS				Base Type:	
		Date	Project Type	Notes			
						2024 BASE YEAR BUILDING VALUATION	
						Year Built: Condition For Age: Physical: Functional: Economic: Temporary:	



188-018 Unknown Owner, Wyman Trail. Levy Deeded 2004
Moultonborough, NH

October 24, 2024

1 inch = 69 Feet



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Parcel ID: 000188 / 018 / 000 / 000 / 000

Card: 1 of 1

WYMAN TRAIL

MOULTONBOROUGH

Printed: 11/05/2024

OWNER INFORMATION				SALES HISTORY			PICTURE		
MOULTONBOROUGH TOWN OF				Date	Book	Page	Type	Price	Grantor
PO BOX 139				12/04/2007	2678	895	U V 38	UNKNOWN OWNER	
MOULTONBOROUGH, NH 03254									
LISTING HISTORY				NOTES					
01/22/24	MDV8	VACANT		2007-TAX DEED; VACANT-EXEMPT PROPERTY; 2024=VACANT STRIP					
08/05/13	RK16	FIELD REVIEW		W/BRUSH ALONG LAKE & ROAD;					
01/23/08	PPQC	QUALITY CONTROL							
07/30/03	DH00	MEASUR+LISTED							

MOULTONBOROUGH ASSESSING OFFICE

MUNICIPAL SOFTWARE BY AVITAR

EXTRA FEATURES VALUATION							
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes


LAND VALUATION				LAST REVALUATION: 2024										
Zone: RES/AGRI WATER		Minimum Acreage: 1.00	Minimum Frontage: 100	Site: BRCHW-KNSTKA/WINN WF		Driveway:	Road:							
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
EXEMPT-MUNIC	0.100 ac	520,000	9	100	155	100	100	100	10	80,600	0	N	80,600	NARROW STRIP
		0.100 ac		80,600										

MOULTONBOROUGH ASSESSING OFFICE

MUNICIPAL SOFTWARE BY AVITAR

PARCEL TOTAL TAXABLE VALUE			
Year	Building	Features	Land
2022	\$ 0	\$ 0	\$ 62,600
			Parcel Total: \$ 62,600
2023	\$ 0	\$ 0	\$ 72,000
			Parcel Total: \$ 72,000
2024	\$ 0	\$ 0	\$ 80,600
			Parcel Total: \$ 80,600

OLD MBLU: 014/ 072/ 000/ 000/

<div>PICTURE</div> 	<div>OWNER</div> <div>MOULTONBOROUGH TOWN OF</div> <div>PO BOX 139</div> <div>MOULTONBOROUGH, NH 03254</div>		<div>TAXABLE DISTRICTS</div> <table><thead><tr><th>District</th><th>Percentage</th></tr></thead><tbody></tbody></table>		District	Percentage	<div>BUILDING DETAILS</div>		
	District	Percentage							
	<div>PERMITS</div> <table><thead><tr><th>Date</th><th>Project Type</th><th>Notes</th></tr></thead><tbody></tbody></table>		Date	Project Type	Notes	<div>Model:</div> <div>Roof:</div> <div>Ext:</div> <div>Int:</div> <div>Floor:</div> <div>Heat:</div> <div>Bedrooms:</div> <div>A/C:</div> <div>Quality:</div> <div>Com. Wall:</div> <div>Stories:</div> <div>Baths:</div> <div>Extra Kitchens:</div> <div>Fixtures:</div> <div>Fireplaces:</div> <div>Generators:</div>			
	Date	Project Type	Notes						
		<div>Base Type:</div>							
		<div>BUILDING SUB AREA DETAILS</div>							
<div>2024 BASE YEAR BUILDING VALUATION</div> <div>Year Built:</div> <div>Condition For Age:</div> <div>Physical:</div> <div>Functional:</div> <div>Economic:</div> <div>Temporary:</div>									

WYMAN TRAIL MEMO

From: bill.gassman

Sent: Tuesday, December 10, 2024 2:07 PM

To: Carter Terenzini

Cc: Marie Samaha

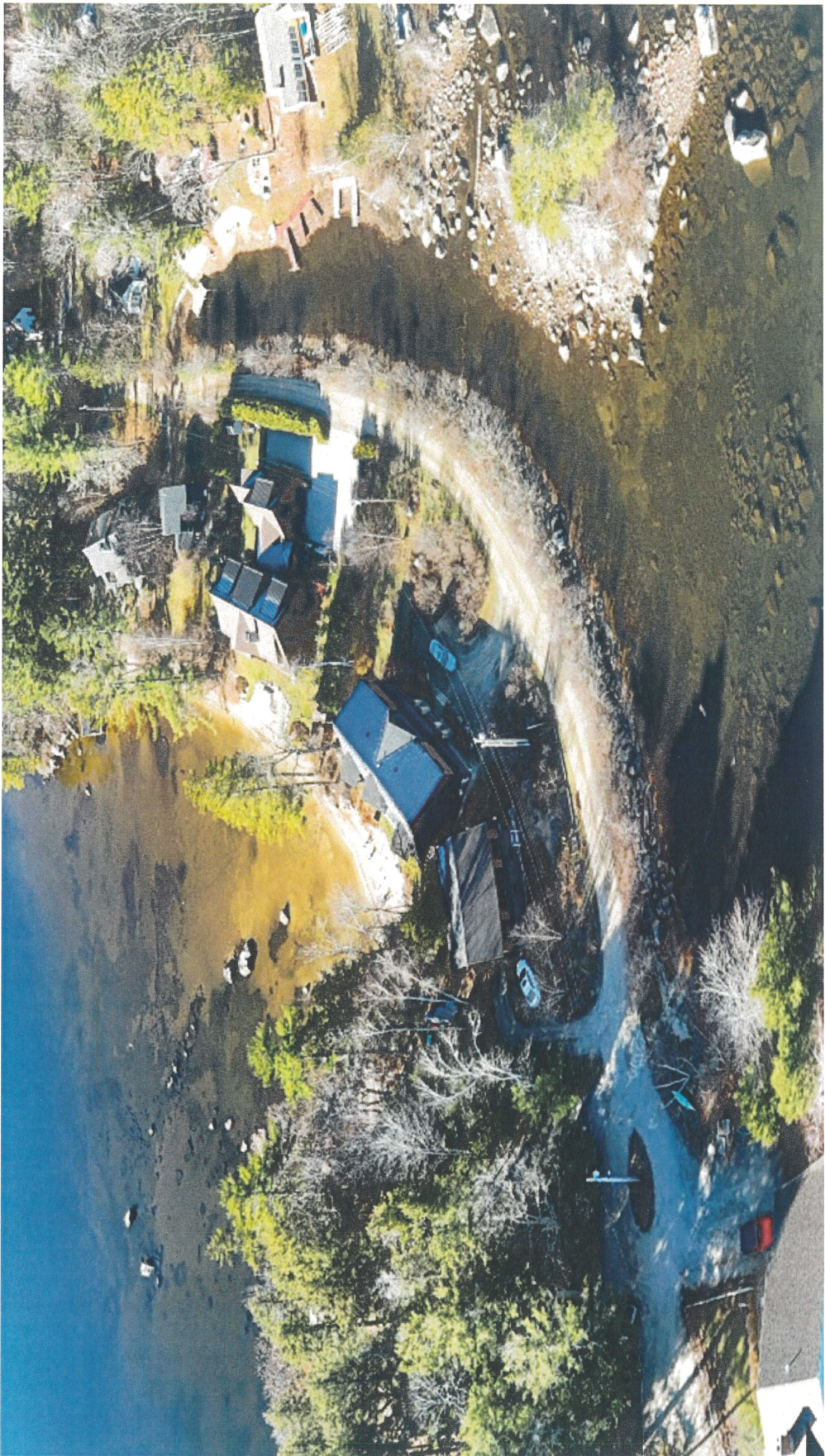
Subject: Wyman Trail Property

Hi Carter. Sorry to have missed you yesterday and today. I've had several discussions about the property on Wyman trail with residents abutting it. One in June 2021 and one today. It is a complex situation. As I recall, you were involved during your first time here as Town Manager. I've attached two aerial photos of the lagoon – the property in question is to the north of the road and south of the lake. Here are my thoughts.....

- 1) Fixing the erosion problem should be the biggest goal. The land size isn't what it used to be and the erosion is filling up the lagoon with silt and nutrients.
- 2) There was an unsanctioned effort to fix it back in 2021 and some unauthorized work done, but it was halted due to lack of permits.
- 3) Today, there is a new resident with experience in repairing ocean seawalls that is looking into doing the repair, with permits.
- 4) Selling the land has several issues.
 - a. The association is not a legal entity.
 - b. There is a small access at the east end of the property that acts as a public access for small canoes, snowmobiles, etc. No parking. That is currently public access because it is owned by the town. It would be nice not to lose that asset to private ownership.
 - c. It is not a buildable lot
 - d. The suggested price by the local residents is \$1.00 – They don't want it, they just want it to stop eroding into the lagoon
- 5) The town's liability to repair it is an open question. I don't know how the town came to acquire the land. The road is private and wouldn't be allowed today due to setbacks. The whole development on that point of land would not be allowed today – since it was originally an island.
- 6) Town funds to fix private roads is not normally approved. The road is getting closer to the lake – but probably has 20-40 years before it is gone. By then, some of the town's property will be state property, because it will be in the lake.
- 7) Options:
 - a. Add the property to the boundaries private road – leaving the association as de facto caretaker and allowed to fix it. "nobody" would own it.
 - b. Put the land out for bid. Not recommended. This risks having it owned by someone that would not allow the problem to be fixed. That is not in the interest of the town or the state. It would have to be a no-bid sale and even so, would add complexity.
 - c. Do nothing, but allow the residents to fix the shoreline with their resources. Support their efforts with DES. This will likely cause damage to the property, unless all work can be done from the water side.

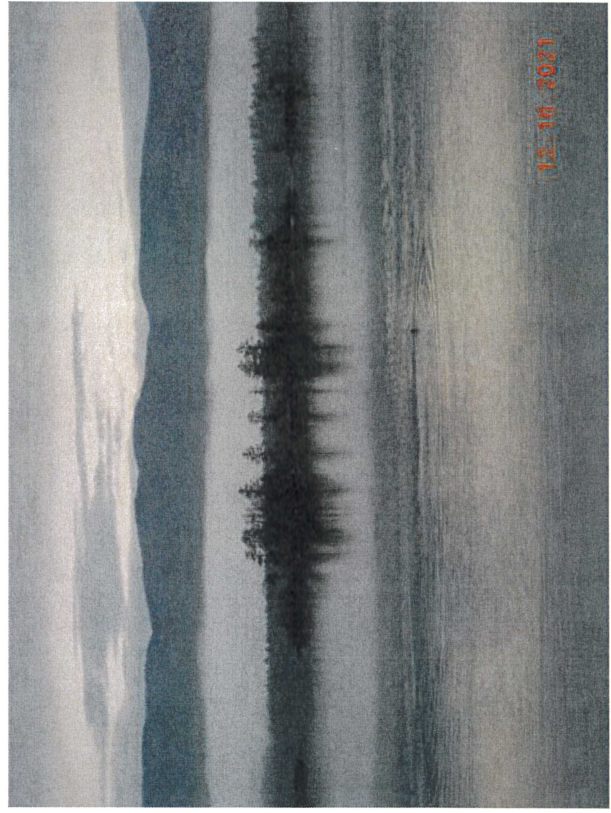
Note, some of this erosion problem is caused by the original choice to fill in wetlands to create the development, the resident's recent choice to build large houses, along with the town's willingness to approve setback waivers. This is reclaimed land and nature is reclaiming it back.







060-008, Huckleberry Island
Unknown Owner, Levy Deeded: 2009



Parcel ID: 000060 / 008 / 000 / 000 / 000

Card: 1 of 1

HUCKLEBERRY ISLAND

MOULTONBOROUGH

Printed: 11/05/2024

OWNER INFORMATION				SALES HISTORY				PICTURE						
MOULTONBOROUGH TOWN OF PO BOX 139 MOULTONBOROUGH, NH 03254				Date	Book	Page	Type	Price	Grantor					
				12/04/2012	3043	0303	U V 35	306	UNKNOWN OWNER					
				06/24/2009	000	000	U V 99		SHERRILL FRANKLIN G &					
LISTING HISTORY				NOTES										
12/16/21	LRVL	MEASUR+IVISIT		2008-CHANGED OWNERSHIP TO UNKNOWN; 12/4/12-TAX DEED; VACANT LAND										
07/25/13	RK16	FIELD REVIEW												
07/12/13	KL16	FIELD REVIEW												
01/23/08	RKQC	QUALITY CONTROL												
07/01/04	PM00	MEASUR+LISTED												
EXTRA FEATURES VALUATION														
Feature Type	Units	Length	x Width	Size	Adj	Rate	Cond	Market Value Notes						
<div></div>														
PARCEL TOTAL TAXABLE VALUE														
Year	Building		Features		Land									
2022	\$ 0		\$ 0		\$ 57,400		Parcel Total: \$ 57,400							
2023	\$ 0		\$ 0		\$ 66,000		Parcel Total: \$ 66,000							
2024	\$ 0		\$ 0		\$ 74,000		Parcel Total: \$ 74,000							
LAST REVALUATION: 2024														
Zone: RES/AGRI WATER				Minimum Acreage: 1.00		Minimum Frontage: 100		Site: SQUAM LAKE ISLANDS Driveway: Road:						
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
EXEMPT-MUNIC	0.030 ac	462,250	9	100	160	100	100		10	74,000	0	N	74,000	SIZE
											74,000		74,000	
OLD MBLU: 056/ 007/ 000/ 000/														

Parcel ID: 000060 / 008 / 000 / 000 / 000

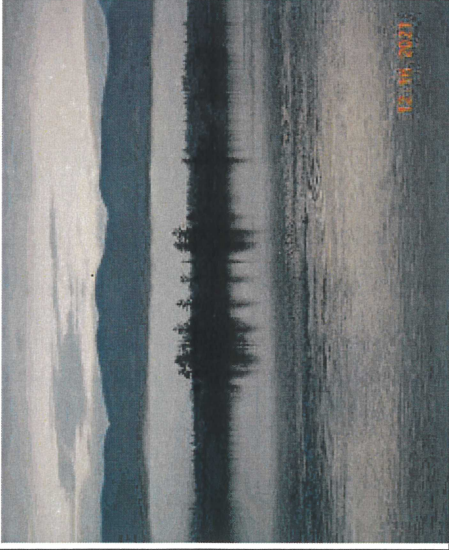
Card: 1 of 1

HUCKLEBERRY ISLAND

MOULTONBOROUGH

Printed: 11/05/2024

PICTURE



OWNER

MOULTONBOROUGH TOWN OF

PO BOX 139

MOULTONBOROUGH, NH 03254

TAXABLE DISTRICTS

District

Percentage

PERMITS

Date

Project Type

Notes

Model:

Roof:

Ext:

Int:

Floor:

Heat:

Bedrooms:

A/C:

Quality:

Com. Wall:

Stories:

Baths:

Extra Kitchens:

Fixtures:

Fireplaces:

Generators:

Base Type:

BUILDING SUB AREA DETAILS

2024 BASE YEAR BUILDING VALUATION

Year Built:

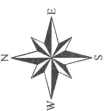
Condition For Age:

Physical:

Functional:

Economic:

Temporary:



142-052 Unknown Owner, Island off Merrivale Road. Levy Deeded: 2007
142-053 Unknown Owner, Island off Merrivale Road. Levy Deeded: 2007
*No photo available

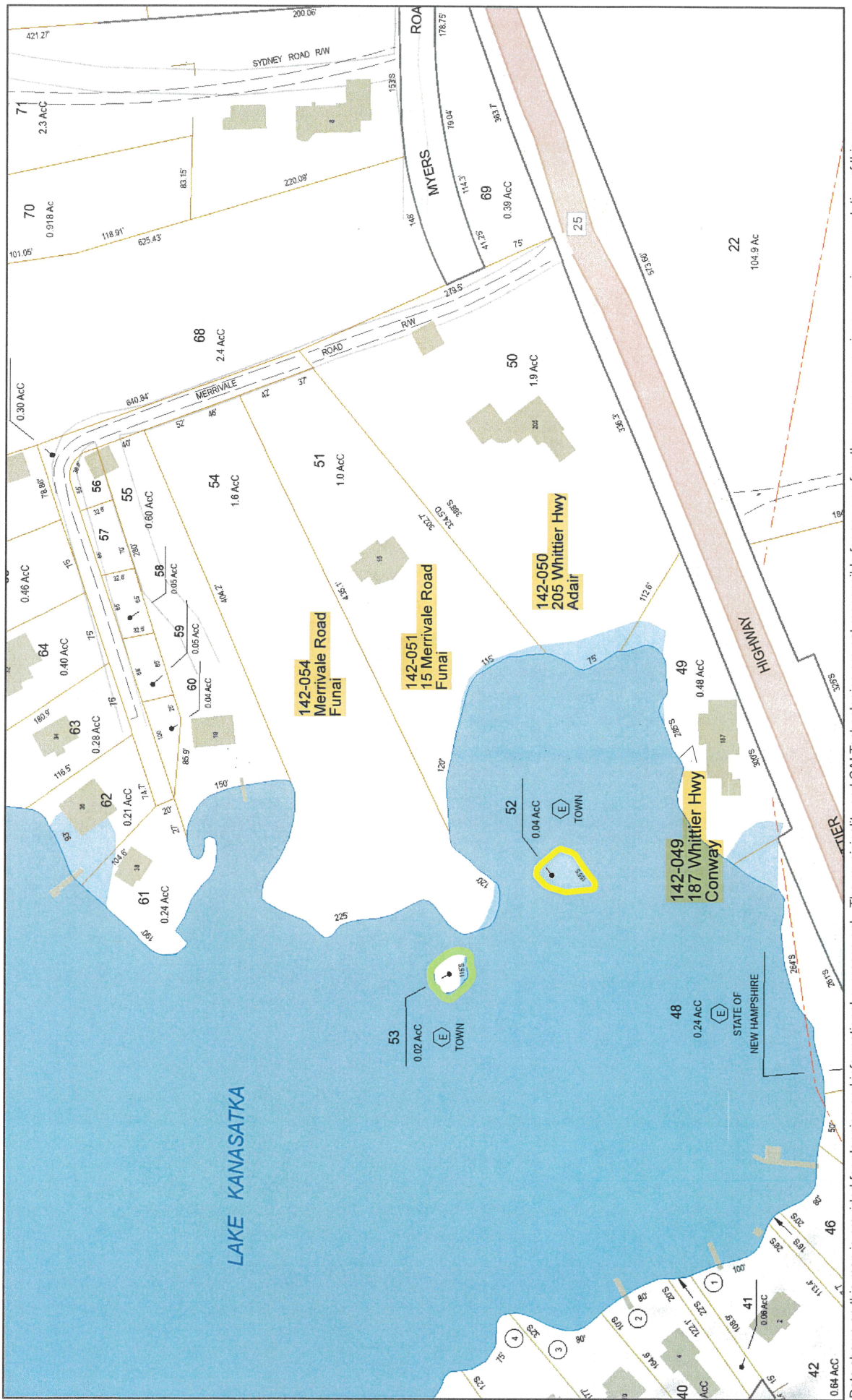
Moultonborough, NH

October 23, 2024

1 inch = 137 Feet



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Parcel ID: 000142 / 052 / 000 / 000 / 000

Card: 1 of 1

ISLAND OFF MERRIVALE

MOULTONBOROUGH

Printed: 11/05/2024

OWNER INFORMATION				SALES HISTORY				PICTURE					
MOULTONBOROUGH TOWN OF PO BOX 139 MOULTONBOROUGH, NH 03254				Date	Book	Page	Type	Price	Grantor				
				11/23/2010	2895	0818	UV 35		UNKNOWN OWNER				
				11/01/1987	1280	091	UV 99						
LISTING HISTORY				NOTES									
08/21/13	KL17	DESK REVIEW		06/14/07 ADDED .04 ISLAND PER CAI CORREC TION. UNBUILDABLE.									
08/05/13	RK16	FIELD REVIEW		11/23/10-TAX DEED VACANT-TAX EXEMPT									
01/31/08	RKQC	QUALITY CONTROL											
08/21/07	PP40	HIRING NO CHNG											
EXTRA FEATURES VALUATION													
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes							
PARCEL TOTAL TAXABLE VALUE													
Year	Building		Features		Land								
2022	\$ 0				\$ 0 \$ 16,400								
					Parcel Total: \$ 16,400								
2023	\$ 0				\$ 0 \$ 18,900								
					Parcel Total: \$ 18,900								
2024	\$ 0				\$ 0 \$ 21,200								
					Parcel Total: \$ 21,200								
LAND VALUATION													
Zone: RES/AGRI WATER Minimum Acreage: 1.00 Minimum Frontage: 100													
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI R	Tax Value Notes	
EXEMPT-MUNIC	0.040 ac	470,500	9	100	45	100	100		10	21,200	0 N	21,200 UNBUILDABLE	
											21,200	21,200	
LAST REVALUATION: 2024													
Site: ISLAND W/O ELECTRIC Driveway: Road:													

OLD MBLU: SEE 041/ 053/ 000/ 000



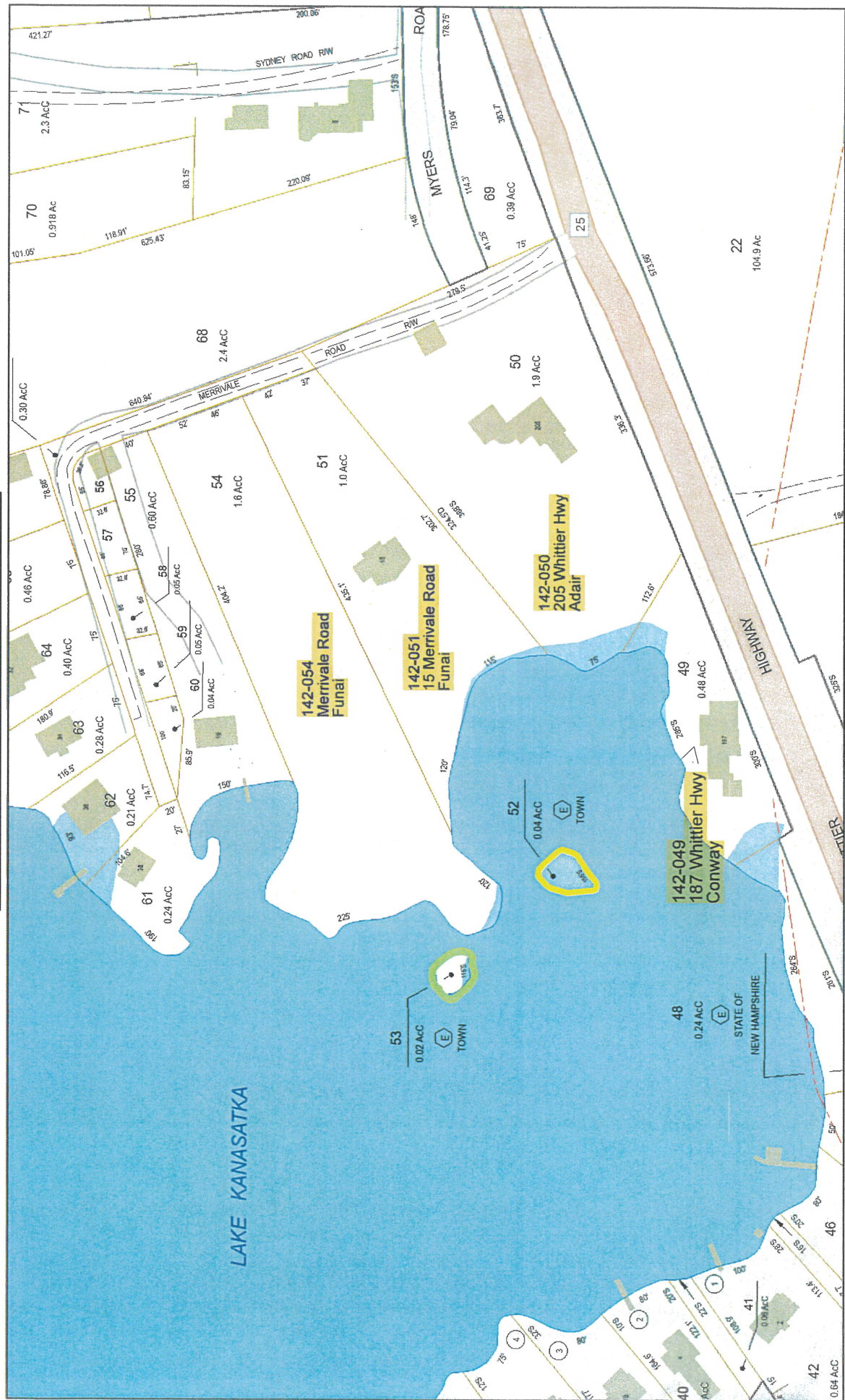
142-052 Unknown Owner, Island off Merrivale Road. Levy Deeded: 2007
142-053 Unknown Owner, Island off Merrivale Road. Levy Deeded: 2007
*No photo available

October 23, 2024

1 inch = 137 Feet



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Parcel ID: 000142 / 053 / 000 / 000 / 000

Card: 1 of 1

ISLAND OFF MERRIVALE

MOULTONBOROUGH

Printed: 11/05/2024

OWNER INFORMATION				SALES HISTORY				PICTURE					
MOULTONBOROUGH TOWN OF PO BOX 139 MOULTONBOROUGH, NH 03254				Date	Book	Page	Type	Price	Grantor				
				11/23/2010	2895	0819	UV 35		UNKNOWN OWNER				
				11/01/1987	1280	091	UV 99						
				NOTES									
LISTING HISTORY													
08/21/13	KL17	DESK REVIEW		06/14/07 ADDED .02 ISLAND PER CAI CORREC TION. UNBUILDABLE.									
08/05/13	RK16	FIELD REVIEW		11/23/10-TAX DEED VACANT-TAX EXEMPT									
01/31/08	RKQC	QUALITY CONTROL											
08/21/07	PP40	HIRING NO CHNG											
EXTRA FEATURES VALUATION													
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes							
PARCEL TOTAL TAXABLE VALUE													
Year	Building		Features		Land								
2022	\$ 0				\$ 15,900								
					Parcel Total: \$ 15,900								
2023	\$ 0				\$ 18,200								
					Parcel Total: \$ 18,200								
2024	\$ 0				\$ 20,400								
					Parcel Total: \$ 20,400								
LAST REVALUATION: 2024													
Zone: RES/AGRI WATER Minimum Acreage: 1.00 Minimum Frontage: 100													
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI R	Tax Value Notes	
EXEMPT-MUNIC	0.020 ac	454,000	9	100	45	100	100		10	20,400	0 N	UNBUILDABLE	
										20,400			
OLD MBLU: SEE 041/ 055/ 000/ 000													



231-001 Unknown Owner, Island of Geneva Point. Levy Deeded: 2007
*No photo available

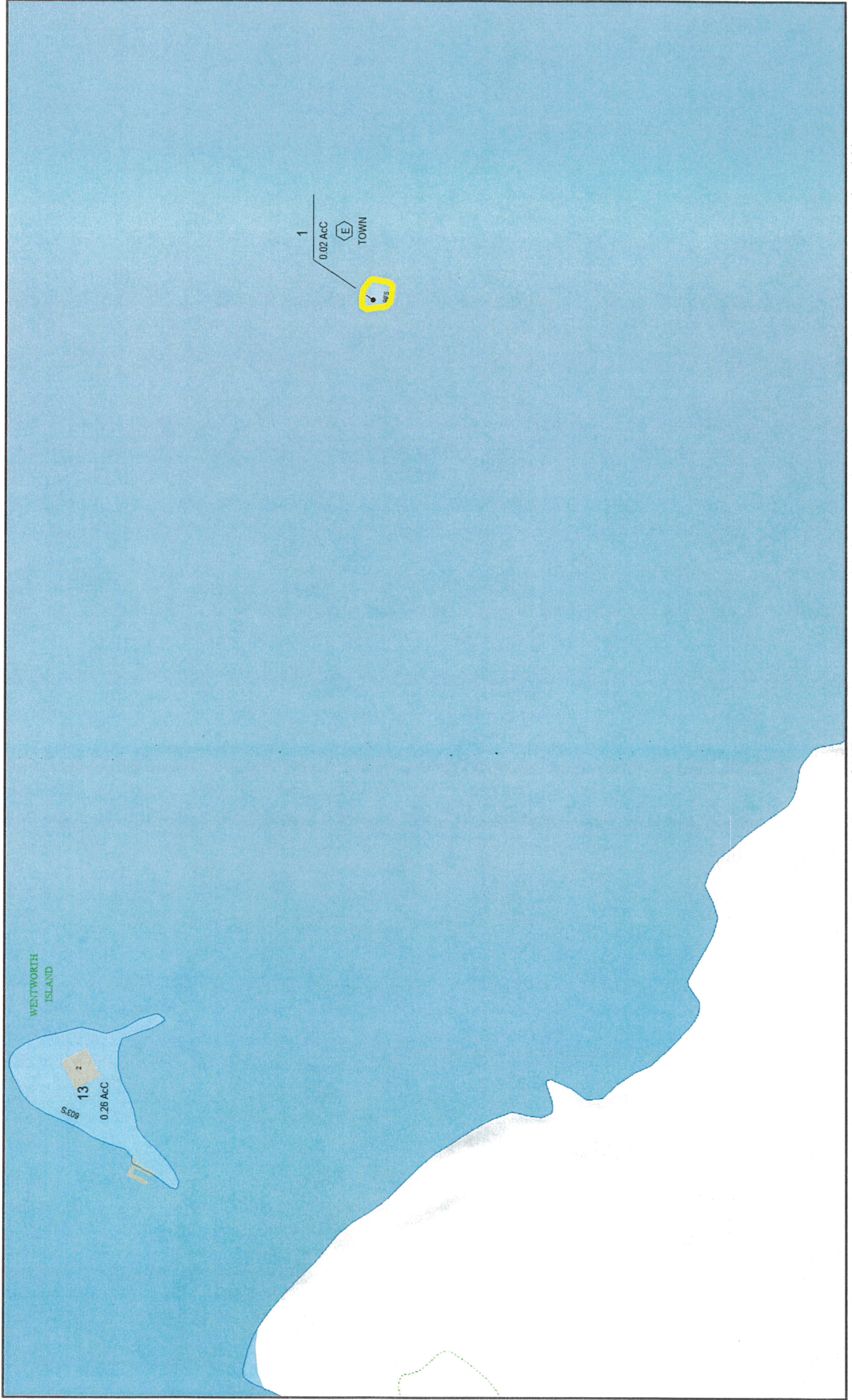
Moultonborough, NH

1 inch = 137 Feet

October 24, 2024



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254-049 Unknown Owner, Island off Foley Island. Levy Deeded: 2007
*No photo available

Moultonborough, NH

1 inch = 69 Feet



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October 24, 2024



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085-023 Unknown Owner, Bean Road. Levy Deeded: 2004

Moultonborough, NH

1 inch = 69 Feet

October 23, 2024



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Parcel ID: 000085 / 023 / 000 / 000 / 000

Card: 1 of 1

BEAN ROAD

MOULTONBOROUGH

Printed: 11/05/2024

OWNER INFORMATION

MOULTONBOROUGH TOWN OF

PO BOX 139

MOULTONBOROUGH, NH 03254

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
12/04/2007	2678	892	U V 38		UNKNOWN OWNER

LISTING HISTORY

01/31/22	LRVL	MEASUR+LISTED
07/25/13	RK16	FIELD REVIEW
07/17/13	KL16	FIELD REVIEW
01/18/08	RKQC	QUALITY CONTROL
01/21/04	MO00	MEASUR+LISTED

MOULTONBOROUGH ASSESSING OFFICE

MOULTONBOROUGH

ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2022	\$ 0	\$ 0	\$ 357,900
Parcel Total: \$ 357,900			
2023	\$ 0	\$ 0	\$ 409,700
Parcel Total: \$ 409,700			
2024	\$ 0	\$ 0	\$ 458,900
Parcel Total: \$ 458,900			

EXTRA FEATURES VALUATION

Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes

LAND VALUATION

Zone: RES/AGRI WATER

Minimum Acreage: 1.00

Minimum Frontage: 100

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
EXEMPT-MUNIC	0.380 ac	611,800	9	100	75	100	100		100	458,900	0	N	458,900	VACANT
											458,900	458,900		

LAST REVALUATION: 2024

Site: WAKONDAH POND Driveway: Road:

Picture

OLD MBLU: 050/ 010/ 000/ 000/

