

TOWN OF ASHLAND

2019 ANNUAL TOWN REPORT

FISCAL YEAR ENDING

DECEMBER 31, 2019

TOWN OF ASHLAND, NEW HAMPSHIRE
20 Highland Street – P.O. Box 517 – Ashland, NH, 03217

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Informational

TOWN OF ASHLAND – GRAFTON COUNTY

POPULATION – 2059

DATE OF INCORPORATION – 1868

LAT 43.695°N LON 71.631°W

ELEVATION 551'

TELEPHONE COMPANY – FAIRPOINT

CABLE – SPECTRUM

TOWN OFFICE – 20 HIGHLAND STREET

HOURS – MON, TUES, WED, FRI 8 A.M. – 4 P.M., THURS 8 A.M. – 5 P.M.

BUILDING INSPECTOR HOURS – FRIDAY 9:00 A.M. – 12:00 P.M.

WELFARE OFFICE HOURS BY APPOINTMENT

ADMINISTRATION	TOWN MANAGER	968-4432
ASSESSING	TOWN OFFICE	968-4432
BUILDING PERMITS	BUILDING INSPECTOR	968-4432
BURN PERMITS	FIRE DEPARTMENT	968-7772
DOGS LICENSING	TOWN CLERK	968-4432
DOGS – AT LARGE	POLICE DEPARTMENT	968-4000
ELECTIONS	TOWN CLERK	968-4432
VOTER REGISTRATION	TOWN CLERK	968-4432
ELECTRIC SERVICE	ASHLAND ELECTRIC	968-3083
HEALTH OFFICER	TOWN OFFICE	968-4432
TOWN LIBRARY	SCRIBNER LIBRARY	968-7928
VEHICLE REGISTRATION	TOWN CLERK	968-4432
PLANNING/ZONING	TOWN OFFICE	968-4432
POLICE	POLICE DEPARTMENT	968-4000
PARKS AND RECREATION	P/R DEPARTMENT	968-9209
RECYCLING	TRANSFER STATION	968-9032
ROAD MAINTENANCE	PUBLIC WORKS DEPARTMENT	968-3166
SCHOOLS	ASHLAND ELEMENTARY	968-7622
	PLYMOUTH REGIONAL HS	536-1444
PROPERTY TAXES	TAX COLLECTOR	968-4432
VITAL RECORDS	TOWN CLERK	968-4432
WATER & SEWER	BILLING OFFICE	968-4002
	TREATMENT PLANT	968-7193
WELFARE	TOWN OFFICE	968-4432



Ashland, NH

Community Contact

Town of Ashland
Town Administrator
 20 Highland Street, PO Box 517
 Ashland, NH 03217

Telephone
 Fax
 E-mail
 Web Site

(603) 968-4432
 (603) 968-3776
townoffice@ashland.nh.gov
www.ashlandnh.org

Municipal Office Hours

Monday, Tuesday, Wednesday, Friday, 8 am - 4 pm, Thursday, 8 am - 5 pm

County
 Labor Market Area
 Tourism Region
 Planning Commission
 Regional Development

Grafton
Plymouth, NH LMA
Lakes
Lakes Region
Grafton County Economic Development Council

Election Districts

US Congress
 Executive Council
 State Senate
 State Representative

District 2
District 1
District 2
Grafton County Districts 9, 17

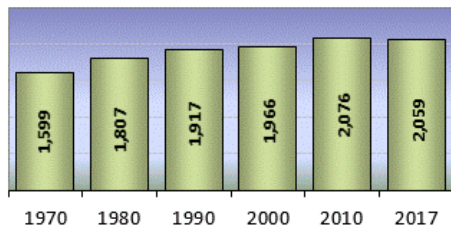
Incorporated: 1868

Origin: Once the southwest portion of Holderness known as the village section, Ashland was not incorporated until 1868. The name Ashland was in honor of the birthplace and Kentucky estate of Henry Clay, Secretary of State and Senator from Kentucky. The name was suggested by Colonel Thomas Cheney, who had been assistant Sargent-at-Arms in Congress during Clay's service in Washington, and an active participant in the formation of the Republican party in New Hampshire. The geographic center of New Hampshire is located three miles east of Ashland.

Villages and Place Names: unknown

Population, Year of the First Census Taken: 885 residents in 1870

Population Trends: Population change for Ashland totaled 586 over 57 years, from 1,473 in 1960 to 2,059 in 2017. The largest decennial percent change was a 13 percent increase between 1970 and 1980, the only decade that population increased over ten percent. The 2017 Census estimate for Ashland was 2,059 residents, which ranked 139th among New Hampshire's incorporated cities and towns.



Population Density and Land Area, 2017 (US Census Bureau): 181.9 persons per square mile of land area. Ashland contains 11.3 square miles of land area and 0.5 square miles of inland water area.

Economic & Labor Market Information Bureau, NH Employment Security, July 2019. Community Response Received 6/08/2018

All information regarding the communities is from sources deemed reliable and is submitted subject to errors, omissions, modifications, and withdrawals without notice. No warranty or representation is made as to the accuracy of the information contained herein. Specific questions regarding individual cities and towns should be directed to the community contact.

MUNICIPAL SERVICES			
Type of Government			Selectmen
Budget: Municipal Appropriations, 2017			\$7,149,156
Budget: School Appropriations, 2017-2018			\$3,394,031
Zoning Ordinance			1985/18
Master Plan			2014
Capital Improvement Plan			Yes
Industrial Plans Reviewed By			Planning Board
Boards and Commissions			
Elected:	Selectmen; Budget; Trustees; Electric; Water & Sewer		
Appointed:	Planning; Conservation; Zoning		
Public Library	Ashland Town		
EMERGENCY SERVICES			
Police Department			Full-time
Fire Department			On-Call
Emergency Medical Service			On-Call
Nearest Hospital(s)		Distance	Staffed Beds
Speare Memorial, Plymouth		7 miles	25
UTILITIES			
Electric Supplier			Ashland Electric
Natural Gas Supplier			None
Water Supplier			Ashland Water Department
Sanitation			Municipal
Municipal Wastewater Treatment Plant			Yes
Solid Waste Disposal			
Curbside Trash Pickup			None
Pay-As-You-Throw Program			No
Recycling Program			Mandatory
Telephone Company			BayRing; Fairpoint
Cellular Telephone Access			Yes
Cable Television Access			Yes
Public Access Television Station			Yes
High Speed Internet Service:		Business	Yes
		Residential	Yes
PROPERTY TAXES (NH Dept. of Revenue Administration)			
2017 Total Tax Rate (per \$1000 of value)			\$24.90
2017 Equalization Ratio			95.1
2017 Full Value Tax Rate (per \$1000 of value)			\$23.41
2017 Percent of Local Assessed Valuation by Property Type			
Residential Land and Buildings			81.4%
Commercial Land and Buildings			17.0%
Public Utilities, Current Use, and Other			2.1%
HOUSING (ACS 2013-2017)			
Total Housing Units			1,425
Single-Family Units, Detached or Attached			858
Units in Multiple-Family Structures:			
Two to Four Units in Structure			214
Five or More Units in Structure			251
Mobile Homes and Other Housing Units			102

POPULATION (1-YEAR ESTIMATES/DECENNIAL)		(US Census Bureau)	
Total Population	Community	County	
2017	2,059	89,386	
2010	2,076	89,118	
2000	1,966	81,826	
1990	1,917	74,998	
1980	1,807	65,806	
1970	1,599	54,914	
Demographics, American Community Survey (ACS) 2013-2017			
Population by Gender			
Male	1,037	Female	1,205
Population by Age Group			
Under age 5	216		
Age 5 to 19	328		
Age 20 to 34	561		
Age 35 to 54	478		
Age 55 to 64	274		
Age 65 and over	385		
Median Age	36.1 years		
Educational Attainment, population 25 years and over			
High school graduate or higher	95.3%		
Bachelor's degree or higher	29.4%		
INCOME, INFLATION ADJUSTED \$		(ACS 2013-2017)	
Per capita income	\$22,047		
Median family income	\$45,625		
Median household income	\$42,300		
Median Earnings, full-time, year-round workers			
Male	\$37,438		
Female	\$28,586		
Individuals below the poverty level	21.5%		
LABOR FORCE		(NHES – ELMI)	
Annual Average	2007	2017	
Civilian labor force	1,101	1,215	
Employed	1,064	1,190	
Unemployed	37	25	
Unemployment rate	3.4%	2.1%	
EMPLOYMENT & WAGES		(NHES – ELMI)	
Annual Average Covered Employment	2007	2017	
Goods Producing Industries			
Average Employment	123	371	
Average Weekly Wage	\$ 511	\$ 690	
Service Providing Industries			
Average Employment	531	544	
Average Weekly Wage	\$ 478	\$ 776	
Total Private Industry			
Average Employment	655	915	
Average Weekly Wage	\$ 484	\$ 742	
Government (Federal, State, and Local)			
Average Employment	104	91	
Average Weekly Wage	\$ 555	\$ 677	
Total, Private Industry plus Government			
Average Employment	759	1,006	
Average Weekly Wage	\$ 494	\$ 736	

Economic & Labor Market Information Bureau, NH Employment Security, July 2019. Community Response Received 6/08/2018

EDUCATION AND CHILD CARE				
Schools students attend:	Ashland operates grades K-8; grades 9-12 are part of Pemi-Baker Cooperative (Ashland, Campton, Holderness, Plymouth, Rumney, Thornton, Wentworth)			District: SAU
Career Technology Center(s):	Plymouth Applied Technology Center			Region: 5
Educational Facilities (includes Charter Schools)	Elementary	Middle/Junior High	High School	Private/Parochial
Number of Schools	1			
Grade Levels	K 1-8			
Total Enrollment	159			
Nearest Community College: Lakes Region				
Nearest Colleges or Universities: Plymouth State University				
2017 NH Licensed Child Care Facilities (DHHS-Bureau of Child Care Licensing)		Total Facilities: 0 Total Capacity: 0		

LARGEST BUSINESSES	PRODUCT/SERVICE	EMPLOYEES	ESTABLISHED
Rochester Shoe Tree Co., Inc.	Shoe trees	90	1979
Freudenberg-NOK	Elastomeric seals & custom molded products	50	1949
Common Man	Restaurant	50	
Belletetes	Lumber sales	35	
Town of Ashland	Municipal services	21	

Employer Information Supplied by Municipality

TRANSPORTATION (distances estimated from city/town hall)				RECREATION, ATTRACTIONS, AND EVENTS	
Road Access	US Routes	3		X	Municipal Parks
	State Routes	132, 175			YMCA/YWCA
Nearest Interstate, Exit		I-93, Exit 24			Boys Club/Girls Club
	Distance	Local access		X	Golf Courses
Railroad		No			Swimming: Indoor Facility
Public Transportation		No			Swimming: Outdoor Facility
Nearest Public Use Airport, General Aviation				X	Tennis Courts: Indoor Facility
Plymouth Regional	Runway	2,380 ft. turf			Tennis Courts: Outdoor Facility
Lighted? No	Navigation Aids?	No			Ice Skating Rink: Indoor Facility
Nearest Airport with Scheduled Service				X	Bowling Facilities
Lebanon Municipal	Distance	52 miles		X	Museums
Number of Passenger Airlines Serving Airport		1			Cinemas
Driving distance to select cities:				X	Performing Arts Facilities
Manchester, NH		54 miles		X	Tourist Attractions
Portland, Maine		89 miles		X	Youth Organizations (i.e., Scouts, 4-H)
Boston, Mass.		106 miles		X	Youth Sports: Baseball
New York City, NY		302 miles		X	Youth Sports: Soccer
Montreal, Quebec		217 miles		X	Youth Sports: Football
COMMUTING TO WORK (ACS 2013-2017)				X	Youth Sports: Basketball
Workers 16 years and over				X	Youth Sports: Hockey
Drove alone, car/truck/van		80.2%		X	Campgrounds
Carpooled, car/truck/van		5.7%		X	Fishing/Hunting
Public transportation		0.0%		X	Boating/Marinas
Walked		10.2%		X	Snowmobile Trails
Other means		0.8%			Bicycle Trails
Worked at home		3.2%			Cross Country Skiing
Mean Travel Time to Work		23.7 minutes		X	Beach or Waterfront Recreation Area
Percent of Working Residents: ACS 2013-2017				X	Overnight or Day Camps
Working in community of residence		23.7			Nearest Ski Area(s): Loon, Waterville, & Ragged Mountains
Commuting to another NH community		74.5			Other: Little Squam Lake
Commuting out-of-state		1.8			

We Remember

I'd like the memory of me
To be a happy one,
I'd like to leave an afterglow
Of smiles when life is done,
I'd like to leave an echo
Whispering softly down the ways<
Of happy times and laughing
Times and bright and sunny days
I'd like the tears of those who
Grieve, to dry before the sun
Of happy memories that I leave when life is done

- Author Unknown

With fond memories we remember the residents we have lost this year...

Timothy Weare
Bertha St. Arnauld
Sherburne Dame
Myrtle Boynton
David Barney
Gordon McCormack Jr.
Patricia Leclerc
Daniel Kimball
Lynn Anderson
Sandra Avery
Susannah Desmond
Patricia Abear
Maureen Mc Gael
David Dizoglio
Matthew Dunn
Marion Irwin
Brian Heath
Kathryn Jaquith
Kathleen Roos
Anne Balch
Marilyn Mason

Town of Ashland 2020 Holiday Schedule

New Year's Day	Wednesday	January 1, 2020
President's Day	Monday	February 17, 2020
Memorial Day	Monday	May 25, 2020
Independence Day (Observed)	Friday	July 3, 2020
Labor Day	Monday	September 7, 2020
Columbus Day	Monday	October 12, 2020
Veterans' Day	Wednesday	November 11, 2020
Thanksgiving Day	Thursday	November 26, 2020
Day after Thanksgiving	Friday	November 27, 2020
Christmas	Friday	December 25, 2020

Elected Town Officials and Board Appointments

Town Manager

Charles Smith

Board of Selectmen

Frances Newton [2021]
Kathleen DeWolfe [2021]
Leigh Sharps [2020]
Casey Barney [2020]
Eli Badger [2022]

Finance Officer/HR Coordinator

Robyn Pallis

Town Clerk/Tax Collector *Deputy Town Clerk/Collector*

Patricia Tucker [2021]
Anne Abear

Town Treasurer *Deputy Treasurer*

Linda Guyotte [2020]
Linda Eastman

Town Moderator

Bobbi Hoerter [2020]

Trustees of the Trust Funds

Thomas Peters [2021]
Richard Pare [2020]
Mark Ober [2022]

Library Trustees

Mardean Badger [2021]
David Ruell [2020]
Alice Staples [2022]

Supervisors of the Checklist

Beverly Ober [2024]
Patricia Bickford [2022]
Therese C.D. Linden [2020]

Budget Committee

Sherrie Downing [2021]
Lee Nichols [2021]
Jeanette Stewart [2020]
Susan Harville [Appointed - 2020]
David Ruell [2022]

Parks and Recreation

Ann Barney - Director

Public Works Department

Craig Moore – Director
Daniel Titus – Foreman
George Chase
Daniel Thompson

Transfer Station Attendants

Henry Shinn
Daniel Vachon

Town Mechanic

Lee Huckins

Fire Department

Stephen Heath - Chief
Robert Bousquet - Deputy

Electric Department

Vacant - Superintendent
Linda Pack - Executive Secretary
Karen Wheeler - Electric Clerk
Dale Weeks – Journeyman Lineman
Kyle Huckins – Lineman

Water and Sewer Department

Russell Cross - Superintendent
Andrew Benton – Operator
Brian Bowler – Operator

Police Department

Chief William Ulwick
Lt. Derek Gray
Sgt. Gary Boisvert
Officer Elizabeth Scrafford
Officer John Moretto
Officer Samuel Derven (part-time)
Officer Donald Marren (part-time)
Officer Tony Randall (part-time)

Planning Board

Mardean Badger [4/30/2021]
Susan MacLeod [4/30/2018]
Leigh Sharps, BOS Rep
Fran Newton, BOS Alternate

Zoning Board of Adjustment

Eli Badger [4/30/2022]
Alan Cilley [4/30/2020]
David Toth [4/30/2022]
Mardean Badger, Planning Board liaison

<i>Health Officer</i>	Charles Smith
<i>Animal Control Officer</i>	Ashland Police Department
<i>Emergency Management</i>	Stephen Heath
<i>Scribner Memorial Trustees</i>	Richard Ogden [4/30/2020] Amanda Loud [4/30/2021]
<i>Welfare Officer</i>	Susan McCormack
<i>Building Inspector/ Code Enforcement</i>	Gary Guathier Ceila Otero
<i>Conservation Commission</i>	Vacant Vacant
<i>Pemi Baker Solid Waste</i>	George Chase
<i>Housing Standards Board</i>	Kendall B. Hughes [4/30/2020] Vacant Vacant
<i>Memorial Park Trustees</i>	Liz Stevens [4/30/2021] Stephen Jaquith [4/30/2020] Mark Liebert [4/30/2022] Susan MacLeod [4/30/2022]
<i>Joint Loss Management</i>	Craig Moore – DPW Director Andrew Benton – Water & Sewer Operator Dale Weeks – Journeyman Lineman
<i>Capital Improvement Program Committee</i>	Vacant Vacant Kendall B. Hughes [4/30/2020]
<i>Cemetery Trustees</i>	Sarah Ballou [2021] Sherrie Downing [2020] Bobbi Hoerter [2022]

Economic Development Committee

Levi Bradley - Chair [2020]
Anthony Adamsky - Vice Chair [2021]
Fran Newton, BOS Rep [4/30/2020]

LRPC - Transportation Advisory

Mardean Badger
Charles Smith – Town Manager
Craig Moore – DPW Director

Heritage Commission

Kendall B. Hughes [4/30/2021]
David Ruell [4/30/2022]
Susan Harville [4/30/2021]
John Harville [4/30/2020]
Frances Newton, BOS Rep
Casey Barney, BOS Alternate Rep

4th of July Committee

Kendall B. Hughes [11/30/2020]
Deb Purdue [11/30/2020]
David Ruell [11/30/2020]
Anne Barney [11/30/2020]

State and Federal Representatives

Governor

Chris Sununu
Office of the Governor
State House
107 North Main Street
Concord, NH 03301
603-271-2121

Executive Council

District 1 Mike J. Cryans
P.O. Box 999
Hanover, NH 03755
603-271-3632
michael.cryans@nh.gov

State Senator

District 02 Bob J. Guida
Legislative Office Building, Room 5
33 North State Street
Concord, NH 03301
603-271-7875
bob.guida@leg.state.nh.us

State Representatives

District 09 Edward M. Gordon
P.O. Box 112
Bristol, NH 03222-0112
603-744-2139
ned.gordon@leg.state.nh.us

District 09 Vincent Paul Migliore
198 Whittemore Point Rd. South
Bridgewater, NH 03222-5228
603-744-5800
vpmigliore@leg.state.nh.us

District 17 Joshua Adjutant
P.O. Box 593
Ashland, NH 03217-4207
603-707-2428
josh.adjutant@leg.state.nh.us

United States Senator

U.S. Senator Maggie Hassan
330 Hart Senate Office Building
Washington, DC 20510
202-224-3324
NH Office Location
1589 Elm Street, Third Floor
Manchester, NH 03101
603-622-2204

U.S. Senator Jeanne Shaheen
506 Hart Senate Office Building
Washington, DC 20510
202-224-2841
NH Office Location
2 Wall Street, Suite 220
Manchester, NH 03101
603-647-7500

United States House of Representatives

Congresswoman Ann McLane Kuster
320 Cannon House Office Building
Washington, DC 20515
202-225-5206

North Country Office
33 Main Street, Suite 202
Littleton, NH 03561
603-444-770

Congressman Chris Pappas
323 Cannon House Office Building
Washington, DC 20515
202-225-5456

Dover Office
660 Central Avenue Suite 101
Dover, NH 03820
603-285-4300

2019 Town Election Results

SAMPLE BALLOT



OFFICIAL BALLOT ANNUAL TOWN ELECTION ASHLAND, NEW HAMPSHIRE MARCH 12, 2019

BALLOT 1 OF 3

Patricia Tucker
TOWN CLERK

INSTRUCTIONS TO VOTERS

- A. TO VOTE, completely fill in the OVAL to the RIGHT of your choice(s) like this: ☒
 B. Follow directions as to the number of candidates to be marked for each office.
 C. To vote for a person whose name is not printed on the ballot, write the candidate's name on the line provided and completely fill in the OVAL.

BOARD OF SELECTMEN

three-year term vote for not more than one

ELLISON "ELI" BADGER 168 ☐

(Write-in)

BUDGET COMMITTEE

three-year term vote for not more than one

KATHY BEARD 109 ☐

DAVID RUELL 158 ☐

(Write-in)

TRUSTEE OF THE TRUST FUNDS

three-year term vote for not more than one

WALTER DURACK 73 ☐

MARK OBER SR. 204 ☐

(Write-in)

LIBRARY TRUSTEE

three-year term vote for not more than one

ALICE STAPLES 243 ☐

(Write-in)

ELECTRIC COMMISSIONER

three-year term vote for not more than one

GLENN DION 286 ☐

(Write-in)

WATER AND SEWER COMMISSIONER

three-year term vote for not more than one

ALAN CILLEY 242 ☐

(Write-in)

CEMETERY TRUSTEE

three-year term vote for not more than one

BOBBI HOERTER 237 ☐

(Write-in)

ARTICLES

ARTICLE 2. No tax impact in 2019 – Beginning 2020 there will be a tax impact for the duration of the loan [Passage of this article shall override the 10 percent limitation imposed on this appropriation due to the non-recommendation of the budget committee.]

To see if the Town will vote to raise and appropriate the sum of \$1,799,420 for the purpose of a road and water and sewer reconstruction project on Thompson Street, High Street, and Smith Hill Road, and to authorize the issuance of not more than \$1,799,420 of bonds or notes in accordance with the Municipal Finance Act (RSA 33) and to authorize the municipal officials to issue and negotiate such bonds or notes and to determine the rate of interest thereon; 3/5 ballot vote required.

YES ☐

NO ☐

NEEDED TO PASS

Recommended by the Board of Selectmen vote 5-0
Not recommended by the Budget Committee vote 3-3

186

ARTICLE 3. No tax impact

To see if the municipality will vote to raise and appropriate up to \$500,000 (gross budget) for the construction and equipping of a new Septage Receiving Station and to authorize the issuance of not more than \$500,000 in bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the Ashland Board of Selectmen and the Water and Sewer Commissioners to issue and negotiate such bonds or notes and to determine the rate of interest thereon. 3/5 ballot vote required.

YES ☐

NO ☐

NEEDED TO PASS

Recommended by the Board of Selectmen vote 5-0
Recommended by the Budget Committee vote 5-0

185

ARTICLE 4. Estimated tax impact is \$11.31

Shall the Town of Ashland raise and appropriate as the Town General Government operating budget not including appropriations by special warrant articles and other appropriations voted separately, the amount set forth on the budget posted with the warrant or as amended by vote of the First Session, for the purposes set forth therein totaling \$2,832,844, an approximate 1.9% increase over the current year budget. Should this article be defeated, the operating budget shall be \$2,778,788 which is the same as last year, with certain adjustments required by previous action of the Town of Ashland or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13 X and XVI to take up the issue of a revised operating budget only.

YES ☐

NO ☐

Recommended by the Budget Committee vote 6-0

TURN BALLOT OVER AND CONTINUE VOTING

Patricia Tucker
3/12/19

167
143
223
84
158
157

SAMPLE BALLOT

ARTICLES CONTINUED

ARTICLE 5. No tax impact

Shall the Town of Ashland raise and appropriate as the Ashland Electric Department operating budget not including appropriations by special warrant articles and other appropriations voted separately, the amount set forth on the budget posted with the warrant or as amended by vote of the First Session, for the purposes set forth therein totaling \$3,254,040. Should this article be defeated, the operating budget shall be \$3,204,185 which is the same as last year, with certain adjustments required by previous action of the Town of Ashland or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13 X and XVI to take up the issue of a revised operating budget only.

YES ☐
NO ☐

194
118

Recommended by the Budget Committee vote 6-0

ARTICLE 6. No tax impact

Shall the Town of Ashland raise and appropriate as the Ashland Water Department operating budget not including appropriations by special warrant articles and other appropriations voted separately, the amount set forth on the budget posted with the warrant or as amended by vote of the First Session, for the purposes set forth therein totaling \$239,189. Should this article be defeated, the operating budget shall be \$271,665 which is the same as last year, with certain adjustments required by previous action of the Town of Ashland or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13 X and XVI to take up the issue of a revised operating budget only.

YES ☐
NO ☐

255
56

Recommended by the Budget Committee vote 5-1

ARTICLE 7. No tax impact

Shall the Town of Ashland raise and appropriate as the Ashland Sewer Department operating budget not including appropriations by special warrant articles and other appropriations voted separately, the amount set forth on the budget posted with the warrant or as amended by vote of the First Session, for the purposes set forth therein totaling \$480,935. Should this article be defeated, the operating budget shall be \$458,366 which is the same as last year, with certain adjustments required by previous action of the Town of Ashland or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13 X and XVI to take up the issue of a revised operating budget only.

YES ☐
NO ☐

197
113

Recommended by the Budget Committee vote 5-1

ARTICLE 8. Estimated tax impact is \$0.44

To see if the town will vote to raise and appropriate the sum of One Hundred Seven Thousand Seven Hundred Eight Nine dollars (\$107,789) for the second-year payment of the four-year lease purchase agreement for the Fire Department fire engine as authorized by vote on March 14, 2017.

YES ☐
NO ☐

239
74

Recommended by the Board of Selectmen vote 5-0
Recommended by the Budget Committee vote 6-0

ARTICLE 9. Estimated tax impact \$0.11

To see if the town will vote to raise and appropriate the sum of Twenty-Seven Thousand One Hundred Forty-Two dollars (\$27,142) for the second payment of the five-year lease purchase for the Public Works loader.

YES ☐
NO ☐

249
64

Recommended by the Board of Selectmen vote 5-0
Recommended by the Budget Committee vote 6-0

ARTICLE 10. Estimated tax impact \$0.02

To see if the town will vote to raise and appropriate the sum of Five Thousand Three Hundred Ninety-One dollars (\$5,391) for the final payment of the four-year lease purchase of the Transfer Station mini loader as authorized by vote on March 10, 2015.

YES ☐
NO ☐

256
59

Recommended by the Board of Selectmen vote 5-0
Recommended by the Budget Committee vote 6-0

ARTICLE 11. Estimated tax impact is \$0.41

To see if the town will vote to raise and appropriate the sum of One Hundred Thousand Dollars (\$100,000) to be added into the Road Improvements Capital Reserve Fund established in 2012 for the purpose of repairing roads.

YES ☐
NO ☐

200
110

Recommended by the Board of Selectmen vote 5-0
Recommended by the Budget Committee vote 5-1

ARTICLE 12. No tax impact

To see if the Town will vote to raise and appropriate the sum of Thirty-Nine Thousand Three Hundred (\$39,300) to be added into the Property Tax Map Capital Reserve Fund. This sum to come from the fund balance and no amount to be raised from taxation.

YES ☐
NO ☐

190
119

Recommended by the Board of Selectmen vote 5-0
Recommended by the Budget Committee vote 4-1

GO TO NEXT BALLOT AND CONTINUE VOTING

Danica Jones
3/12/19

SAMPLE BALLOT



OFFICIAL BALLOT
ANNUAL TOWN ELECTION
ASHLAND, NEW HAMPSHIRE
MARCH 12, 2019

BALLOT 2 OF 3

Patricia Tucker
 TOWN CLERK

ARTICLES CONTINUED

ARTICLE 13. Estimated tax impact is \$0.10

To see if the town will vote to raise and appropriate the sum of Twenty-Five Thousand Dollars (\$25,000) to be added into the Fire Department Capital Reserve Fund established in 2013 for the purpose of repairing or purchasing fire department vehicles.

YES ☒
 NO ☐

225
 89

Recommended by the Board of Selectmen vote 5-0
 Recommended by the Budget Committee vote 6-0

ARTICLE 14. Estimated tax impact is \$0.10

To see if the town will vote to raise and appropriate the sum of Twenty-Five Thousand Dollars (\$25,000) to be added into the Department of Public Works Capital Reserve Fund established in 2016 for the purpose of vehicle or equipment purchase, replacement or repairs.

YES ☐
 NO ☐

189
 124

Recommended by the Board of Selectmen vote 5-0
 Recommended by the Budget Committee vote 6-0

ARTICLE 15. Estimated tax impact is \$0.10

To see if the town will vote to raise and appropriate the sum of Twenty-Five Thousand Dollars (\$25,000) to be added into the Police Department Capital Reserve Fund established in 2013 for the purpose of repairing or purchasing Police Department vehicles.

YES ☐
 NO ☐

203
 109

Recommended by the Board of Selectmen vote 5-0
 Recommended by the Budget Committee vote 4-2

ARTICLE 16. Estimated tax impact is \$0.08

To see if the town will vote to raise and appropriate the sum of Twenty Thousand Dollars (\$20,000) to be added into the Ashland Library Building Capital Reserve Fund, established in 2015 for the purpose of purchasing, building and/or renovating a facility (including furnishing and equipment) for the Ashland Town Library.

YES ☐
 NO ☐

166
 148

Recommended by the Board of Selectmen vote 5-0
 Recommended by the Budget Committee vote 4-2

ARTICLE 17. Estimated tax impact is \$0.02

To see if the town will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000) to be added into the Building Maintenance and Repair Capital Reserve Fund for the purpose of maintaining and repairing all Town Buildings.

YES ☐
 NO ☐

192
 118

Recommended by the Board of Selectmen vote 5-0
 Recommended by the Budget Committee vote 4-2

ARTICLE 18. Estimated tax impact is \$0.08

To see if the town will authorize the establishment of a capital reserve fund to meet our constitutional and statutory requirement that assessments are at full and true value at least as often as every fifth year. Furthermore, to raise and appropriate the sum of \$20,000 towards this purpose and appoint the Selectmen as agents to expend from the fund. It is anticipated that a revaluation will take place in 2024.

YES ☐
 NO ☐

147
 161

Recommended by the Board of Selectmen vote 5-0
 Recommended by the Budget Committee vote 4-2

ARTICLE 19. No tax impact

To see if the town will vote to change the purpose of the existing Building Maintenance and Repair Fund to the Building Maintenance and Grounds Capital Reserve Fund; further to name the Board of Selectmen as agents to expend from said fund. 2/3 majority required.

YES ☐
 NO ☐

156
 149

Recommended by the Board of Selectmen vote 5-0
 Not recommended by the Budget Committee vote 3-3

NEEDED TO PASS
 201

ARTICLE 20. No tax impact

To see if the Town will vote to raise and appropriate the sum of Fifty-Five Thousand Dollars (\$55,000) for the purpose of installing a new truck scale at the Transfer Station. This sum to come from the fund balance and no amount to be raised from taxation.

YES ☐
 NO ☐

205
 104

Recommended by the Board of Selectmen vote 5-0
 Not recommended by the Budget Committee vote 4-2

TURN BALLOT OVER AND CONTINUE VOTING

Patricia Tucker
 3/12/19

SAMPLE BALLOT

ARTICLES CONTINUED

ARTICLE 21. No tax impact

To see if the Town will vote to raise and appropriate the sum of Forty-Three Thousand Four Hundred Dollars (\$43,400) for the purpose of erecting a building structure for storage at the Transfer Station. This sum to come from the fund balance and no amount to be raised from taxation.

YES ☐

NO ☐

Recommended by the Board of Selectmen vote 5-0
Recommended by the Budget Committee vote 4-2

ARTICLE 22. No tax impact

To see if the Town will vote to raise and appropriate the sum of Seventeen Thousand Five Hundred Dollars (\$17,500) for the purpose of purchasing two compact containers at the Transfer Station. This sum to come from the fund balance and no amount to be raised from taxation.

YES ☐

NO ☐

Recommended by the Board of Selectmen vote 5-0
Recommended by the Budget Committee vote 4-2

ARTICLE 23. No tax impact

To see if the town will vote to establish a contingency fund for the current year for unanticipated expenses that may arise and further to raise and appropriate \$25,000 to go into the fund. This sum to come from fund balance and no amount to be raised from taxation. Any appropriation left in the fund at the end of the year will lapse to the general fund. Majority vote required.

YES ☐

NO ☐

Recommended by the Board of Selectmen vote 5-0
Not recommended by the Budget Committee vote 3-3

ARTICLE 24. Estimated tax impact \$0.22

To see if the town will vote to raise and appropriate the sum of Fifty-Five Thousand dollars (\$55,000) to be added to the Fire Department salary line for the purpose of staffing two per diem firefighters (no benefits) during the daytime at the fire station.

YES ☐

NO ☐

Recommended by the Board of Selectmen vote 5-0
Recommended by the Budget Committee vote 4-2

ARTICLE 25. No tax impact

Ashland Conservation Commission

To see if the town will vote to reduce the Ashland Conservation Commission membership from five to three.

YES ☐

NO ☐

Recommended by the Board of Selectmen vote 5-0
Recommended by the Budget Committee vote 3-2-1

ARTICLE 26. No tax impact

PETITIONED. Town Manager

Do you favor adoption of town manager plan as provided in Chapter 37 of the Revised Statutes Annotated?

YES ☐

NO ☐

ARTICLE 27. No tax impact

PETITIONED. Board of Selectmen membership

To see if the town will vote to change the Select Board from 5 Selectmen to 3 Selectmen.

YES ☐

NO ☐

ARTICLE 28. Estimated tax impact \$0.04

PETITIONED. Pemi-Baker Community Health

To see if the town will vote to raise and appropriate the sum of Nine Thousand Seven Hundred Dollars (\$9,700) for Pemi-Baker Community Health.

YES ☐

NO ☐

Recommended by the Board of Selectmen vote 4-1
Recommended by the Budget Committee vote 4-1-1

ARTICLE 29. Estimated tax impact \$0.02

PETITIONED. Grafton County Senior Citizens Council, Inc.

Shall the voters raise and appropriate Six Thousand Dollars (\$6,000) to Grafton County Senior Citizens Council, Inc. for services for Ashland residents in 2019.

YES ☐

NO ☐

Recommended by the Board of Selectmen vote 4-1
Recommended by the Budget Committee vote 6-0

ARTICLE 30. Estimated tax impact \$0.01

PETITIONED. Lakes Region Mental Health Center

Shall the voters raise and appropriate Three Thousand Five Hundred Dollars (\$3,500) to Lakes Region Mental Health Center for the delivery of Emergency Mental Health Services.

YES ☐

NO ☐

Recommended by the Board of Selectmen vote 4-1
Recommended by the Budget Committee vote 6-0

GO TO NEXT BALLOT AND CONTINUE VOTING

Patricia J. J. 3/12/19

198

109

217

90

162

141

160

147

193

103

181

113

114

181

198

105

227

79

219

89

SAMPLE BALLOT



OFFICIAL BALLOT
ANNUAL TOWN ELECTION
ASHLAND, NEW HAMPSHIRE
MARCH 12, 2019

BALLOT 3 OF 3

Patricia Tucker
 TOWN CLERK

ARTICLES CONTINUED

ARTICLE 31. Estimated tax impact \$0.01

PETITIONED. Tri-County Community Action Grafton County

Shall the voters raise and appropriate Three Thousand One Hundred Seven Dollars (\$3,107) for Tri-County Community Action Grafton County for the purpose of continuing services of the Fuel Assistance Program for the residents of Ashland.

YES ☐

NO ☐

222

92

Recommended by the Board of Selectmen vote 4-1

Recommended by the Budget Committee vote 6-0

ARTICLE 32. Estimated tax impact \$0.01

PETITIONED. Voices Against Violence

To see if the Town will vote to raise and appropriate the sum of Three Thousand Dollars (\$3,000) for the fiscal year 2018-2019 to support Voices Against Violence, a non-profit Crisis Center and shelter providing emergency shelter, court and hospital accompaniment and general support to women, men and children who are victims of domestic and sexual violence and stalking.

YES ☐

NO ☐

216

98

Recommended by the Board of Selectmen vote 4-1

Recommended by the Budget Committee vote 6-0

ARTICLE 33. Estimated tax impact \$0.01

PETITIONED. Day Away Program

To see if the Town will vote to raise and appropriate the sum of One Thousand Five Hundred Dollars (\$1,500) for the Day Away Program.

YES ☐

NO ☐

156

148

Not recommended by the Board of Selectmen vote 3-2

Recommended by the Budget Committee vote 5-0-1

ARTICLE 34. Estimated tax impact \$0.01

PETITIONED. Communities for Alcohol and Drug Free Youth (CADY)

Shall the voters raise and appropriate One Thousand Dollars (\$1,000) for Communities for Alcohol and Drug Free Youth (CADY) a non-profit organization serving Ashland and nearby towns.

YES ☐

NO ☐

206

104

Recommended by the Board of Selectmen vote 4-1

Recommended by the Budget Committee vote 6-0

YOU HAVE NOW COMPLETED VOTING THIS BALLOT

Patricia Tucker
 3/12/19

TOWN MEETING – ELECTION DAY

MARCH 12, 2019

Moderator Bobbi Hoerter declared the polls open at 8 AM and announced that they would not close before 7 PM. Absentee ballots would be cast at 1 PM.

Election officials present were Moderator Bobbi Hoerter, Town Clerk Patricia Tucker, Supervisors of the Checklist Bev Ober, Terri Linden, Patty Bickford, Ballot Clerks Sue Longley, Pat Dame and Norma Cole, Selectmen Frances Newton, Leigh Sharps, Harold Lamos, Kathleen DeWolfe, Casey Barney.

Statistics

Voters on the Checklist 1512

New voters registered 9

Total 1521

Votes cast 320

Percentage 21%

2019 Ashland School Write Ins

March 12, 2019

Ashland School Board

Rene Liebert	5
Jamie Lyford	4
Brian Chalmers	2
Susan MacLeod	3
Alyssa Avery	2
Jeanette Stewart	2
Bryan Salman	2
Amanda Whitworth	3
Dorothy Kraft	2
David Ruell	2
Ashley Crosbie	2
Mardean Badger	2

District Clerk

Bob Knight	2
Sherry Downing	2
Jill Mudgett	2

Ashland School Moderator

Brian Chalmers	6
Bobbi Hoerter	5
Andrew Veilleux	2
Sandra Coleman	2
Phil Preston	2
Susan MacLeod	2
Pat Tucker	3
Eli Badger	2
Glen Dion	2
Julia Smith	2
Doug Over	2
Brian Ruell	2
Ashley Crosby	2

District Treasurer

Brian Chalmers	44
Andrew Veilleux	1
Susan MacLeod	2
Linda Guyotte	2
Shaun Smith	2
David Ruell	3
Renee Liebert	2

2019 Town Write Ins

March 12, 2019

Ashland Selectmen

Alan Cilley	9
Jeanette Stewart	14
David Ruell	1
Mardean Badger	1
Tim Paquette	1
Will Hess	2
Brian Chalmers	1
Glenn Dion	1
Anthony Randall	1
Tom Peters	2
Mickey Mouse	1
Jane Sawyer	1
Rick Ash	1
Kathy Beard	1
Renee Liebert	1
Jeff Uhlman	1
Sandra Coleman	2

Ashland Budget Committee

Tom Peters	1
Katie Maher	1

Water/Sewer Commissioner

Donald Duck	1
Sherri Downing	1
Tom Peters	1

Electric Commissioner

David Toth	1
Kendall Hughes	2
Daffy Duck	1

Cemetery Trustee

Pat Tucker	1
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Trustee of the Trust Funds

Jane Sawyer	1
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Town Board, Committee, and Commission Reports

Ashland Board of Selectmen

This year was a particularly busy one for the Ashland Board of Selectmen (BOS). The town approved a measure to change the form of government from a Town Administrator to a town manager, which required several extra meetings to oversee and manage the transition. We welcomed one new member to the BOS after the March election, Eli Badger, who joined sitting members, Kathleen DeWolfe, Leigh Sharps, Casey Barney and Fran Newton. Ms. Newton was reappointed as the Chairman of the Board with Mrs. DeWolfe as Vice Chairman. Our accomplishments are as follows:

ACCOMPLISHMENTS

Personnel

Executive: After the town vote to have a Town Manager rather than a Town Administrator, the BOS appointed Charlie Smith as interim Town Manager as we transitioned the responsibilities to include oversight of the town utilities. After a couple of months, we then appointed Mr. Smith to the permanent position. This included approving a new contract, establishing a list of evaluation criteria, which we used for his performance review in December, and setting goals for 2020.

Police Department: The BOS approved the promotion of Will Ulwick to become the new Police Chief. The BOS approved the promotion of Sergeant Derik Gray to Lieutenant and hire of a new patrolman.

Committees and Commissions: The BOS made appointments to existing committees and commissions including Scribner Trustee, Capital Improvements Committee, Ashland Economic Development Committee, Zoning Board of Adjustment and Ashland Heritage Commission.

Parks and Recreation: The BOS approved the hire of several part time positions that were needed to meet the demands of expanding programs.

Utilities (Water and Sewer): The BOS hired Russell Cross to be the Superintendent of the Water and Sewer Department upon terminating the contract with Utility Partners, who had managed personnel previously.

Utilities (Electric Department): The Board met with the Vermont Public Power Supply Authority (VPPSA). VPPSA reviewed the current and future charges for Ashland Electric such as, resource charges (contracts), load charges/credits, transmission charges, administrative charges/credits, and total charges. In addition, Dick Joyce, municipal light consultant from Mycoff, Fry Partners, hired for consultant work with Ashland Electric gave a presentation to the Selectmen on the department's financials.

Utilities (Water Department): The Board held a public hearing to discuss proposed increases to the town water rates. Rates were eventually raised to ensure funding for ongoing operations and capital expenses.

Financial: The Board began the year by finalizing the budget and warrant articles, preparing for the February 1st Deliberative Session. The BOS and Town Manager carefully monitored spending during the year to ensure that we stayed within our budget and prepare for any contingencies. The audit was completed successfully and showed that the town maintained the unassigned fund balance within the recommended New Hampshire's Department of Revenue Administration (DRA) guidelines. Unexpected legal expenses put a strain on the budget, but careful monitoring by the board and the Town Manager allowed us to keep to our budget.

The BOS reviewed and updated/raised the land use permit fees after holding a public hearing.

The BOS received bids from three auditing firms and selected Plodzik and Sanderson to be the auditors for 2020.

Ashland Hazard Mitigation Plan update 2019 – Members of the BOS participated in the development of the Ashland Hazard Mitigation Plan. The BOS subsequently adopted the plan, which had previously approved by FEMA.

Ashland Town Office Window Repairs – Town Manager Smith presented the Board of Selectmen a proposal from “Target New England Historical Restorations” to restore the town office windows. The proposal from Target New England does not require the town to remove and reinstall the windows. Their scope of work also includes remove and strip window components, strip paint, install new operable aluminum storms with screens, and demo the Plexiglas panels currently installed. The Board of Selectmen agreed to move forward with the Target NE proposal. Funding for the project will be from the unanticipated revenue (NH Municipal Aid) received in November and encumbering \$12,305 from the building maintenance/repairs line.

Project List: The BOS continued to use the Current Project Log to ensure that important issues and projects were monitored and tracked through completion and follow-up. These issues included the following:

GIS Mapping: The important work of digital tax mapping and adding in other department attributes continues to create an on-line tool that will ultimately be available on the town website allowing residents and other interested parties to have easy access to property tax maps, It is also a digital management tool that will allow the town to more easily track, plan and communicate key information. CAI Technology continued the work, funding for which was approved by a warrant article.

Ashland Properties: The BOS continued discussion about the property owned by Scott Heath, which is in arrears for taxes had undergone a Phase I and Phase II Brownfields assessments. The Phase II study funded from grants received from the New Hampshire Department of Environmental Services (DES) and the Lakes Region Planning Commission (LRPC) was completed in 2018. and a report was submitted to the town. In 2019, the \$12,000 feasibility grant from Community Development Funding Authority (CDFA) was undertaken by Warren Street Architects for planning, design assistance including architecture, structural, mechanical and electrical engineering. The report from that study unfortunately showed that the building is in need of extensive repairs, which would not be cost effective. The building presents a very real environmental and safety danger. Demolishing the building was recommended and the town should eventually find funds to accomplish this.

Whipple House: The BOS was unable to reach agreement with the Ashland Historical Society regarding the proposed lease for Whipple House. After much discussion, the BOS made the difficult decision to terminate the lease and ask the Historical Society to vacate the building by year's end.

Once again, the Board of Selectmen would like to extend our sincere thanks to the many unelected unpaid volunteers who have worked with inspiring dedication to make Ashland a better place to live in. We could not accomplish nearly as much as we do without their help.

Ashland Planning Board

*Mardean Badger, Susan MacLeod, Leigh Sharps (Ex-officio), Frances Newton (BOS alternate)
Land Use Boards Assistant: Kaitlyn Morse, Minutes: Paula Hancock*

In 2019, the Ashland Planning Board approved two home occupations, seven waivers of full site plan review, and held two joint hearings with the Zoning Board of Adjustment. One of the joint hearings resulted in a site plan approval and the other was partially approved, pending receipt of additional documentation from the State of New Hampshire. Much of this year's business also entailed Board discussion and email correspondence related to inquiries about requirements for certain types of businesses, allowed uses for specific properties, follow-up of DES issues, and other general questions regarding interpretation of land use regulations.

Our Land Use Assistant, Kaitlyn Morse, has provided valuable service in responding to inquiries and researching comparative data from other New Hampshire towns. Much of that research was used in developing our revised Home Occupation ordinance and a new ordinance for Accessory Dwelling Units, both of which are on this year's ballot for the March 10, 2020, elections. She will continue to provide research for the Planning Board's two major projects for 2020: the updating of Ashland's 1981 Commercial Earth Excavation regulations to align with current NH laws and the revision of portions of Ashland's Master Plan.

As part of our regulatory responsibilities, we keep ourselves up to date regarding state laws, regulations and trends affecting land use issues. We most frequently interact with the NH Office of Strategic Initiatives (OSI) Planning Division, Department of Environmental Services (DES), the NH Municipal Association (NHMA), and the Lakes Region Planning Commission (LRPC). During 2019, our Board members have attended conferences and workshops for code enforcement, planning, and land use law. Members of the Board have also participated on various committees, including the Squam Lakes Watershed Management Plan, Ashland Hazard Mitigation Plan, and the Pemigewasset River Local Advisory Committee (PRLAC). The Planning Board also works with other town officials, including the Fire Chief and the Building Inspector/Code Enforcement Officers.

Do you have questions about what can be done with your property or what regulations are applicable to your situation? Do you need zoning or land use guidance before you commit to a project? Property owners or tenants are encouraged to schedule a preliminary meeting or consultation with the Planning Board prior to filling out any land use application. This informal no-cost discussion allows the potential applicant to explain their proposal and enables the Planning Board to outline the requirements and process that fit the applicant's proposal. Many of our successful cases start with this pre-application consultation.

We understand the important responsibility we have in upholding the Town's zoning ordinance and regulations, while at the same time being responsive to the residents and citizens of the Town of Ashland. The Planning Board meets twice monthly, on the first and fourth Wednesdays at 6:30 pm, in the Water and Sewer Conference Room at 6 Collins Street. Please refer to the Planning Board page on the Ashland town website or contact us at our email address

landusepb@ashland.nh.gov with any questions or to schedule a discussion with the Planning Board.

I wish to thank the members of the Ashland Planning Board for their professionalism and thoughtful decision-making in conducting our business. We also encourage other Ashland residents to become involved in the land use process; we have openings for regular and alternate members on the Planning Board.

Respectfully submitted by Mardean Badger, Chairperson, Ashland Planning Board

Ashland Fourth of July Celebration

Submitted by the 2019 Ashland Fourth of July Committee

2019 marked the 59th year of Ashland's Fourth of July Celebrations. The theme for this year was Peace, Love, and The 4th of July, and the weather was perfect for all events.

2019 brought some changes to our celebration. Fred Caruso from mix 94.1 had a live broadcast which started our event off on the 3rd. This year we had DJ Chris White from True Entertainment performing from the bandstand rather than having a band play on the basketball court. He played songs from many decades and even took to the stage with his own band and Art Harriman for a few songs. We added 12 Food trucks offering various types of food throughout the July 3rd event which seemed to be a big hit. Vertical Entertainment provided blow up bounce houses, a bungee and rock-climbing wall and a few games. The Cub Scout Pack #56 had a make your own tie dye station, where you could purchase an item or bring your own to tie dye, and Laura Fugere provided face painting. The 4th of July committee still had the free game options for kids and held an Apple Pie Baking Competition. Gretchen Dodge sang the national anthem, which was followed by an impressive firework display that was set to music this year. The crowd was estimated to be around 7500 people on the field at any given time.

On the morning of the 4th the day was kicked off by the pancake breakfast sponsored by the Common Man and followed up with the parade. During the parade many of our entrants followed along with the Peace & Love theme in their decorated floats. The Moulton Band, and the Baker Valley Band performed during the parade. Grand Marshall Art Harriman led the event, and Mary Ruell Award recipients Bob Elliot and Terry Comeau of Shur Fine joined in the celebration.

The Ashland Fourth of July Committee raised a total of \$24,522.22 in 2019. The banner and brochure sponsors continue to our biggest success for funding. The pancake breakfast and the 50/50 both of which are sponsored each year by the Common Man Restaurant continue to be big successes and help to raise funds for the following years Fourth of July Celebration, as well as the income that is received from our food truck and entertainment vendors. Our expenses totaled \$21,471.38, leaving an ending balance of \$33,408.11 to be used towards future 4th of July events. 2020 should be a great year!

The 2019 Ashland Fourth of July Committee chaired by Fran Wendelboe consisted of Kendall Hughes, Katrina Randlett, Deb Perdue, Sue Harville, John Harville, David Ruell, Harold Lamos, Ann Barney, Phyllis Reitsma, Caroline Gosse, Becky Hartley, Shannon Hartley, Lynne Uhlman, and Steven Uhlman. Many thanks go out to the entire committee for their hard work and dedication. To all the local businesses who sponsor and donate to the committee so that the event can continue to run year after year. And last but certainly not least to all of those who helped by volunteering time during the days of the parade and fireworks. There are too many volunteers to name, but their service and hard work are what makes this event possible every year. We truly could not run the event without the help of all the volunteers, committee members, and local businesses.

We are looking for volunteers for the planning of the 2020 year, our 60th consecutive year. Upcoming information about the 2020 celebration can be found on the Town of Ashland's website:

<https://ashlandnh.org/4th-of-july-committee/>

And on our Facebook page:

<https://www.facebook.com/AshlandNhFourthOfJulyCelebration/>

Ashland Memorial Park

Trustees: Steve Jaquith, Mark Liebert, Susan MacLeod, and Liz Stevens

This year started at the Park as they always do, with lights and holiday decorations. It is a lovely sight to stop at the Park and enjoy all the colorful lights.

Spring had the usual raking of leaves, and trimming of bushes, general sprucing up the park for summer use. It is always nice to see folks enjoying this gem of green space in town. The summer was a flurry of mowing by DPW, maintenance by Steve our Trustee and beautiful flowers planted and tended by the Ashland Garden Club. This fall brought a new Sugar Maple to the park to replace the grand old one that once graced us with her shade. Thank you to Tree Solutions and the Ashland DPW for preparing the site and making sure that this tree was planted perfectly. We would also like to take a moment to thank Mark Liebert for giving our evergreen tree such great attention, it is healthy and happy and loaded with lights at this writing. This report would not be complete without mentioning the wonderful weeding that occurred by our own Susan MacLeod this past year! All this combined to make our Park beautiful for the people of Ashland. There were the usual uses of the park; Plant Sales, pizza's shared, folks just relaxing, and books read on the beaches. Speaking of books, Memorial Park now hosts a Little Library kiosk set up by the Ashland Public Library. The last event that happened there this winter, was Christmas Night in Ashland on 12/6 – an event loved by all.

It is with great sadness that we announce the passing of our long time Treasurer Kathy Jaquith. Kathy was always a great help, quick with a smile, keeping the books straight and keeping us in line at times. She will be missed not only by the Trustees of the Park, but by all who knew her.

ASHLAND MEMORIAL PARK
Financial Report
January 1 to December 31, 2019
Patti M Bickford, Treasurer

Opening Balance, January 1, 2019		\$2,981.86
Income:		
Interest Earned on account for 2019	\$1.26	
	Total Income	<u>\$ 1.26</u>
Available Funds		\$2,983.12
Expenses:		
USPS Box Rental	\$80.00	
Steve Jaquith - park supplies	\$12.51	
Steve Jaquith - fertilizer	\$15.99	
PF Property Maintenance	\$630.00	
- spring and fall cleanup		
	Total Expenses:	<u>\$738.50</u>
Ending balance as of December 31, 2019		\$2,244.62

Town Department Reports

Town Manager Report

In 2019, the town voters approved the adoption of Town Manager form of governance (from Town Administrator as had been the case for nearly two decades). The difference between the two positions are the roles and responsibilities of a Town Manager, which are defined by RSA Chapter 37 (RSA 37:6 Powers and Duties in Particular).

After a few months as interim Town Manager the Board of Selectmen unanimously voted to appoint me as the official Town Manager. As part of this government transition it also meant the town no longer had utility commissioners. The responsibility of managing Ashland Water & Sewer and Ashland Electric was then assigned to the Town Manager and Board of Selectmen. Therefore, since March we have slowly brought the operations of these two departments back to being part of the town. For example, many in town thought that the employees at Ashland Water & Sewer worked for the town, which was not true. The staff worked under a contractual operations agreement with an outside vendor. The new form of government allowed us to terminate that agreement, bring staff back under the town, and provide a large savings to the department. (Please note ending this agreement was in the process of being done by the former commissioners).

During the year we saw the culmination of many commissioners' projects already underway. The Ashland Water & Sewer Asset Management Plan was completed, illustrating the need for many other infrastructure projects in the next five years. Beginning in April, the long-anticipated Ashland Headworks & Septage Receiving Facility project went into construction. The project will not only improve our ability to receive septage, but also catch any debris before it enters the lagoons. The lagoons are another asset we are trying to protect if possible. On the warrant this year is an article to appropriate \$75,000 to study the longevity of our lagoons. In my opinion this is imperative at this time, as we have no way of knowing when the lagoon's functions will expire.

The Ashland Electric Department had staff turnover this year when the Superintendent resigned. We hired a consultant for six months and a full-time apprentice linesman to assist with our day-to-day operations. Over those six months our consultant reviewed our immediate financial obligations and current operations. He created a five-year financial forecast for the town. He also provided us with enlightening recommendations to improve our operations. We were then fortunate, for the years 2023-24, to lock in a lower power purchase agreement rate due to the current market being extremely and historically low (lower than what we were previously paying). Overall, the long-term financial goals for the department are to continue building up cash reserves (in case of a major event) and to improve our infrastructure. In 2020, the department would like to upgrade the wires to protect against outages, improve our equipment, and upgrade our meters (the latter is thanks to a gift from a small town in Massachusetts, which was another opportunity discovered by our consultant).

Our Police Department went through a staff transition this year as well. Chief Tony Randall retired from the Ashland Police Department after serving for a decade. He was instrumental in improving morale and hiring first-rate staff to lead the department into a new era. He passed the torch as Chief to his Lieutenant Will Ulwick. The Board of Selectmen thanked Tony for his devoted years of service and presented him with a formal plaque at one of their public meetings. After promoting Ulwick to Chief, the department also promoted their Sergeant to Lieutenant and hired a new Sergeant to fill that vacancy. During the year the department purchased a much-needed pickup

truck to help transport evidence and other items. In the past, the officers had to rely on their own personal vehicles.

Another transition occurred this year (hope you see the “transition” theme), was when the voters approved the new Ashland Fire Department per diem program. Having per diem firefighters readily available has vastly improved our departments response time to emergency calls. The program is a great benefit to the town.

As for the other departments and the Town Office; our Parks & Recreation department continues to have very successful programs with mainly full enrollment. The Department of Public Works had major upgrades at the Transfer Station with the installation of a new scale, adding a new building, and replacing storage containers. In the Town Office, a new Finance Officer/Human Resources Coordinator was hired, which has been a tremendous help. The Finance Officer/HR Coordinator also helps with the operations of the utility departments.

The Historical Structure Report (funded by a Land and Community Heritage Investment Program [LCHIP] grant) was completed and we started implementing the plans of the report right away by hiring a contractor to repair the windows in the Town Office. Those in the town office are ecstatic, to say the least, to have the ability to open windows to let in fresh air.

Our sidewalk project with NHDOT (New Hampshire Department of Transportation) has completed the engineering design phase. If all goes as scheduled, the project could go to construction in 2020.

Over this calendar year I have found all our departments are doing their best to be fiscally responsible and they certainly deserve a level of gratitude. I have been a strong advocate that unused funds roll back into the unassigned fund balance with the voter’s being asked the following year if they want to use those funds for capital expenditures or not. Such decisions are ultimately up to the voters.

In closing, as I have said this in the past and repeat now; it is with great honor and privilege that I have been given this opportunity to serve the residents of Ashland as your new Town Manager.

I look forward to serving you once again in 2020. Thank you.

Sincerely and respectfully,

Charles Smith, MPA
Town Manager

Ashland Police Department

Submitted by Ashland Police Chief William R. Ulwick

If there is one word to describe the 2019 Ashland Police Department, it would be change. The department is operating with a large percentage of new people. We saw the departure of Chief Anthony Randall, Officer Bruce Cote and Officer David Waterbury. Chief Randall left law enforcement as a full-time career, Officer Cote has pursued a career outside of police work and Officer Waterbury went to a neighboring town. The police department wishes all of them the best in their new ventures.

With those departures, there was a drastic restructuring of the department. Lt Ulwick moved into the role of Chief, Sergeant Gray moved into the role of Lieutenant and we hired two new patrol officers and a new Sergeant. Officer Elizabeth Scrafford came in as a patrol officer, Officer John Moretto was put through the full-time New Hampshire Police Standards and Training academy and has successfully completed his extensive in-house field training program. Sergeant Gary Boisvert was hired as the new Sergeant. Those three officers bring over 60 years of public service to the police department and we could not be happier with the position in which the police department currently stands. We look forward to adding another full-time officer to the roster to provide 24-hour coverage to the town most nights a week. This will allow us to better serve you and have a much faster response time by having an officer on the road in town, instead of “on-call”. We will also be able to provide a proactive approach to crime during the early morning hours as there has been a noticeable increase in criminal activity during those hours over the last few years.

The police department went through a challenging transition period with only three full-time officers covering the town. We relied heavily on our part-time officers and assistance from neighboring towns and agencies to get us through that time. I want to publicly thank all the agencies we collaborate with for their help through that time and their continued support. We have worked hard to build the relationships we have and value their support.

With any transition, there is a drastic learning curve and adaptation to change. The citizens of Ashland have been amazing to work with so far and I cannot express my thanks and appreciation for the support I’ve received in my new role as Chief of Police. This is a difficult position and I feel that the transition would have been much more complicated without the support I’ve received from the town, from Anthony Randall and the staff at the PD.

With the citizens supporting the Capitol Improvement Plan (CIP) warrant articles every year for the cruisers, we are able to keep a good rotation of vehicles. This allows us to reliably respond to calls for service and better protect the citizens. The 2010 Ford Expedition was replaced with a 2019 Dodge Ram SSV (Special Services Vehicle) pickup truck. We have found that over the past several years the police department had been relying heavily on other town departments and other agencies with a truck to handle situations. Even with having the truck for a short period of time, we have found it to be an invaluable tool and asset to the PD with everything from moving bicycles to moving large pieces of evidence. I do want to make people aware that the cost of the truck was

comparable to the Ford Explorers that we also have in our fleet through a government purchase. We appreciate the positive feedback that we have received from the citizens.

The Ashland Police Department has handled (as of the time of this writing) 3,885 calls for service this year, resulting in 1,108 incident reports taken and 95 arrests. There were 15 felony case referrals to the Grafton County Attorney's Office resulting in 26 charges brought forward. There were 629 citations written and 116 parking tickets. These numbers are a bit down from last year, which is not surprising due to low staffing for a long period of time and the hiring and training of new officers.

With this new team, citizens can expect to see a higher proactive approach to police work as well as continued growth in our goal of a stronger community policing model. Expect to see officers present at events in town and on foot patrols through the downtown area and please feel free to approach officers at these events. We have already increased our participation in town events.

To reiterate what I have already touched on, I would like to personally thank the citizens of Ashland for their ongoing support of the department, and we look forward to a great 2020.

Ashland Fire Department

Submitted by Ashland Fire Chief Stephen L. Heath

The emergency response and administrative demand on the department continues to increase. The total incident count for 2019 was 464. The following is a break-down by incident type over the past six years:

	2014		2015		2016		2017		2018		2019	
Type	#	%	#	%	#	%	#	%	#	%	#	%
Medical	236	60%	249	60%	244	60%	239	56%	272	60%	272	59%
Fire	93	23%	108	26%	122	30%	127	30%	123	27%	111	24%
MVA	52	13%	37	9%	37	9%	45	10%	49	11%	67	14%
Service	16	4%	19	5%	8	1%	19	4%	11	2%	14	3%
TOTAL	397		413		411		430		455		464	

In 2019 we saw a number of personnel changes as we said goodbye to five members of the call department. FF Brandyn Bassett, EMT Taylor Fillebrown, FF Frank Ullmer, and EMT Patrick Warn moved out of the area. In November, Deputy Charles “Chip” Fouts retired after serving the Town of Ashland for over 33 years. Charlie joined the department in July of 1986, and served as firefighter, Captain, and Deputy Chief during his tenure. We thank him for his service and wish him the best. We also welcomed two new members during the past year, Jarrett Downing, and Cody Gibbs. Jarrett was part of our Fire Explorer Program and after graduating from Plymouth Regional High School last spring, joined the department as a call firefighter. Our present call department roster is at twenty-six, with only eighteen of those that I would consider active participants on calls and at training.

In July of 2019 we started our per diem program due to a lack of personnel to respond to calls during the day. We currently have six firefighter/EMTs that are not members of the call department but cover per diem shifts during the week. We also have several members of the call department that participate in the program, covering shifts when they are available. In addition to responding to emergencies, per diem personnel conduct daily vehicle and equipment inspections, make repairs to equipment as needed, and perform general maintenance work in the upkeep of the fire station. They have also completed a number of projects since the program started; hydrant painting, hose testing, and the creation of a program similar to the “Vial of Life” program. Thus far the program has been a major success, having greatly reduced the number of calls that aren’t responded to.

July through December 2019			
	Per Diem	No Coverage	EMS/OC
Total Calls (258)	144 (56%)	72 (28%)	42 (16%)
Avg. Response Time	1:42	5:39	6:30

We were again able to complete the mandatory equipment testing on the department's self-contained breathing apparatus, fit testing of the SCBA masks, compressor, pumps, aerial and ground ladders. As our equipment continues to age, testing has become critical to keeping personnel safe, and reducing liability. At times we have a piece of equipment that does not pass and requires repair or replacement. With this in mind, I have again requested funds in the appropriate budget lines to allow us to keep equipment in service.

Certain items such as hose, pagers and structural firefighting gear, we are able to replace gradually over time, however this is more difficult with other items such as radios, breathing apparatus, and of course apparatus. We are actively participating in grant programs and developing a long-range plan so that we aren't faced with having to do this all at once.

Our attempt to secure a grant for replacement of our self-contained breathing apparatus in 2019 was not successful; however, we are in the process of preparing another grant request for this year. We were able to replace wildland firefighter clothing with a grant we received from NH Forests and Lands.

Our personnel continue to log many hours, responding to emergency incidents, attending regularly scheduled department training, (2 fire and 1 EMS training sessions per month), participating in fire and EMS certification programs, and live fire training exercises. FF/EMT Samantha Leahy completed her NREMT certification, and FF/EMT Walter Durack completed Ice Rescue Technician training. Deputy Robert Bousquet, FF/EMT Walter Durack, FF/AEMT Gordon Ellinwood, Lt. Kendall Hughes, FF/EMT Samantha Leahy, and Chief Heath completed Rescue Task Force training for EMS Operations at active shooter incidents.

This year we are asking the voters of Ashland to pass a warrant article for the fourth payment toward the purchase of the new engine. The balance would be paid next year by using funds from the capital reserve fund. We are also asking voters to change the wording of the EMS/Ambulance CRF to allow payment of the billing agency portion directly from that account instead of from the operating budget.

In closing I would like to thank the citizens of Ashland for their continued support of this department and encourage anyone with concerns or questions to stop in at any time. We continue to be mindful of the burden on taxpayers and are actively searching for solutions that minimize the financial impact. Our mission is to provide an appropriate quality of fire, medical, and rescue services to the citizens of Ashland.

Ashland Building Inspector and Code Enforcement

*Submitted by Ashland Building Inspector and Code Enforcement Officers
Gary Gauthier and Celia Otero*

The building activities within our community for fiscal year 2019 have been on the rise. As your Building Inspectors we look forward to establishing a trusting, sustainable relationship with the town and its citizens with a focus on building and life safety.

2019 BUILDING REPORTS

NEW STRUCTURES

Commercial	1
Residential (New Homes)	11

ADDITIONS & ALTERATIONS

Residential	23
Commercial	1
Demolitions (Structures)	1

PERMITS ISSUED

Electrical	6
Plumbing	2
Signs	4
Driveway	1
Heating	8

TOTAL PERMITS ISSUED 58

TOTAL FEES COLLECTED \$13,968.14

Ashland Public Works

Submitted by Ashland Department of Public Works Director Craig Moore

Below are some of the major projects we accomplished in 2019. Starting off with our winter storms, we ended up with 38 events which required attention, we were very busy as each storm required snow removal on main St. our last storm was April 9th. The 2019 winter season left our salt and sand line over by 18%.

With winter behind us we were faced with a high-water table which caused our dirt roads to be very muddy, we had to add over 300 yards of stone to our dirt roads to make them passable, where normally we would only have to add around 30 or 40 yards in certain areas. The transfer station road was particularly bad this year with many smaller cars getting stuck or would have great difficulty driving up the road, which required our attention to the road almost daily.

In early April we cut all the trees at the beach and the parking lot that were deemed hazardous to the public, removed the stumps, completed landscaping on the beach, the area between Leavitt Hill and the parking lot which included a split rail fence. We also made improvements to the beach parking lot by grading and adding reclaimed asphalt.

We moved from there to ditching, grading and capping all our dirt roads with Ledge pack. This improves drainage and keep the water off the roads for the summer season.

In early June we started the project at the Fire Station parking lots and Firehouse Lane. This project consisted of removing all the old pavement and about a foot of old sandy rocky material. Ledge pack was added, and the entire area was graded and compacted. This took us about 2 weeks complete and saved the town upwards of \$10,000 as we completed all the sitework with our equipment. We finished up the area after paving with a bit of landscaping.

We moved from there to repair some road damage caused over the winter, one of them being at the Monument storm drain. The whole side of concrete catch basin was rotted. We initially thought this would be just a repair to the top grate but ended up that the whole structure needed to be repaired and some areas rebuilt we also took the opportunity to repair a large section of pavement in that area. We also repaired a large area on Carr Ave which required the road and culver to be rebuilt with 9 tons of pavement.

We moved from there to start site work for the new storage building at the transfer station which required extensive excavation to prepare the area for the foundation of the structure with a 4-foot high wall 32 feet X 60 feet made from interlocking blocks that was constructed by the public works crew. The building was then erected by Riess Construction.

Work on the scales was started where we had to remove the existing guardrails and excavate the ground for the scale piers. This required extensive excavation and landscaping. Once the scales were installed, we installed a concrete support wall on each approach ramp. This finalized the project with the addition of loam and grass seed. The scale has been installed and is operational but not currently being used. We are currently working on the fee schedule and hope to have the

scale fully operational sometime in January as all the operators need to be certified as NH weigh masters.

We moved from there to constructing the transfer station road where we added several hundred yards of Ledge pack to the existing road which was then crowned, graded and compacted. We added a culvert in one low area of the road to aid with water runoff. The paving was completed at the Transfer Station on October 22nd. I want to thank the public for their patents as there were many delays.

We moved from there to complete ditch work on Highland street and repair the catch basins. Many of the drain structures needed to be brought up several inches in height.

Paving of Leavitt Hill was completed on October 16th. We can finally consider that project completed. We rebuilt one catch basin and corrected some drainage to prepare for paving. Moving from there we were asked by the Water and Sewer Dept. to reconstruct their driveway and parking lot. This required removal of old cracked pavement and sandy rock fill. The area was then filled with ledge pack, graded and compacted for paving. Final landscaping was completed. From there we started fall cleanup activities which include several weeks of picking up leaves and brush. All plows and sanders were prepared for the winter.

I would like to thank my crew for all their hard work this year, they have worked hard to try to make things look good in town. I would also like to thank other departments who have assisted us with our projects this year.

Ashland Transfer Station

Submitted by Ashland Department of Public Works Director Craig Moore

The town shipped out 616 tons of household trash in 2019 which is up 6.2% from last year and 251 tons of construction debris which is up 1.6%. This shows we need to do better at recycling. The more we recycle the less household trash we must ship out. If we can reduce the amount we ship, it will save us the taxpayer's money. Let's all do our part and recycle.

The new truck scale has been installed and is ready for use. In mid-February the Transfer Station attendants along with the Public Works employees will be certified Weigh Masters for the State of NH. This is a requirement for the operation of the scales. Mid-February the scales will be in operation all vehicles hauling construction debris and or Shingles will be required to use the scale.

Below are how your recycling efforts benefit our environment.

Recyclable Material	Amount Recycled In 2019	Environmental Impact! Here is only one benefit of recycling materials rather than manufacturing products from virgin resources
Electronics	15,245lbs.	Conserved enough energy to power 2 houses for one year!
Fiber/Paper	31.02 Tons	Saved 527 trees!
Plastics	22,520 lbs.	Conserved 16,890 gallons of gasoline!
Tires	7 tons	Conserved 4.6 barrels of oil!

As always Transfer Station stickers are five dollars and can be purchased at the facility or the Town Office.

Ashland Parks & Recreation

Submitted by Ashland Parks & Rec Director Ann Barney

General

Throughout the 2019 year, we have had some significant changes and accomplishments with the Parks and Recreation department. The growth shown in previous years has continued and we will bring this momentum into the new year.

Edward N Doggett Campground and Beach

The beach and campground had another full season and underwent its own set of improvements. For the safety of our patrons, the deteriorating trees were removed from the beach and parking lot. The parking lot was leveled and packed down. All the stumps at the beach were pulled and there is now an extended flat grassy area for all to enjoy. The beach once again was fully staffed with lifeguards to ensure the safety of our beach patrons. We were able to again offer swimming lessons for children in the community. The campground had another great season running at full capacity and we are looking forward to next season.

After School Program

The after-school program continues to grow in number with the year ending number of children being 48. With some change in staff, we have brought on new perspectives and experiences with college students majoring in childhood development. These assets have helped form the after-school schedule and is tailored more towards all ages and levels. The program utilizes the tennis and basketball courts as well as the skating rink in the winter.

Summer Camp

This past summer we continued to maintain our numbers and were close to having to expand our staff to accommodate. We were again gifted with wonderful camp shirts donated by Elaine Hughes Realty. We continued to have weekly fieldtrips and twice a week beach days. During non-beach or trip days the scheduled was packed full of fun activities at the booster club including weekly themes. One of the bigger hits among the kids is the Messy Olympics. During this week, the kids partake in Olympic type activities including an obstacle course. This course is made possible by the help of our local fire department who brings their water truck down to spray the children. Additionally, during Mardi Gras week the Common Man donated ice cream sundaes to help the kids cool off. We look forward to another great season this summer.

Community

Again, this year, the community has played a big part in the growth of our programs. We were able to continue the Kids Night Out events with a total of 6. During holiday times, there were visits from the Easter Bunny as well as Saint Nick who was kind enough to bring gifts to share with our town's children. The third annual Kids Easter Egg Hunt went off without a hitch and we look forward to being able to have another great year. We have a few parties to thank this year including, Anne Lamson and Saint Marks Church for their donation of Easter candy. Our community came together to restore the baseball field. This was made possible by Tree Solutions and AARA for their donation of material and equipment, and Jeremy Hilts Excavating for donation of trucks to transport. Also, we had a significant number of volunteers to do the work including, Mark Liebert,

Brett Melanson, Bruce Ballou, Buzzy Sharrow, Sam Liebert and Hunter Melanson. We also had a very generous donation and installation of an A/C unit by Maurice Guyotte and Squam Lakes Heating and Plumbing. The Park & Recreation Department sincerely appreciates and thanks everyone for all the help and donations!

Ashland Town Library

Ashland Town Library “by the numbers” for 2019:

- **Cardholders: 1,751**
- **Patron visits: 5,212**
- **Programs offered: 125, attended by 769 people**
- **Items circulated: 8,326**
- **Items downloaded (audio and ebooks): 1,149**
- **Computer users: 396**
- **Home visits: 15**
- **Curbside delivery: 17**
- **Items in collection: 18,481**
- **Volunteer hours: 47**

In the 2019 election, the capital reserve warrant article passed, adding \$20,000 to the Capital Reserve Building Fund, bringing the total of the fund to \$95,000. It is hoped that private donations will continue, and that the voters will vote this year in favor of adding \$25,000 to the Capital Reserve Fund and funding the purchase of the Old School for \$525,000.

In addition to the 125 programs mentioned above, the library continues the tradition of community involvement by hosting the Halloween parade for children and hosting Santa Claus photos on Christmas Night in Ashland (sponsored by the Friends of the Library). Other programs offered include reading groups for adults and teens, knitting, pre-school story time, author visits (Kris Own), movie nights for adults, family movie matinees, Science Center program, sensory play time and Dungeons & Dragons.

Movie nights and other programming for teens have been popular. The library staff make special efforts with the children and teens of Ashland; they offer them a warm, friendly, safe space after school, and offer them nutritious snacks (paid for by staff) when they may not have had much to eat. Staff also work to accommodate patrons who cannot easily gain access to the library. Library materials are delivered to home-bound patrons, and staff will deliver books curbside to patrons who cannot manage the library's various steps and steep walkways.

The Friends of the Ashland Town Library are an organized group of volunteers that help support the Library through fundraising, donating materials for the library's collection, and supporting programs and other services for the community. The Friends held a book sale and 50/50 raffle in July and again in September during the Town Wide Yard Sale, netting \$2104.99 in sales and donations. This year the Friends purchased more new shelving for the growing DVD collection, books, DVDs, seasonal decorations, supplies and snacks for teen programming. They also sponsored an educational program offered by the New Hampshire Fish & Wildlife Stewards: "Understanding Bobcats in New Hampshire". The Friends of the Library are a registered non-profit with the state of New Hampshire. Membership is free and new members are welcome. Thanks to the Friends for their work in supporting the library through fundraising, programming, and donations.

Many thanks to the Scribner Memorial Trustees for their work on the library building and grounds. Thanks also to Meredith Village Savings Bank for their sponsorship of passes for the Squam Lakes Science Center.

The Board of Trustees of the Ashland Town Library would like to especially thank the very hard-working library staff, Sara Weinberg, Terry Fouts, Lisa Rollins, Robert Binette; and the many volunteers that donated a total of 47 hours to the library this year. All of the above-mentioned accomplishments are due to a commitment to bring the best possible service and information resources to the citizens of Ashland.

Visit the library website at <http://www.ashlandtownlibrary.org/>, and make a donation to the library building fund at <http://www.ashlandtownlibrary.org/library-building-program.html>

**ASHLAND TOWN LIBRARY
2019 FINANCIAL REPORT**

DONATIONS FUND

Balance, Dec. 31, 2018	6674.73
Donations deposited	2629.44
Interest	6.04
Refund from General Fund	2.00
Transfers to General Fund	(688.10)
Transfer to Building Fund	(100.00)
Balance, Dec. 31, 2019	8524.11

COMPUTER FUND

Balance, Dec. 31, 2018	6891.65
Town Appropriation	750.00
Transfer from General Fund	1000.00
Restitution for Theft	171.00
Interest	5.72
Transfer to General Fund	(329.99)
Balance, Dec. 31, 2019	8488.38

PATRON FEES

Balance, Dec. 31, 2018	2211.43
Patron fees deposited	340.00
Interest	1.81
Transfer to General Fund	(250.00)
Balance, Dec. 31, 2019	2303.24

COPY FEES

Balance, Dec. 31, 2018	526.26
Copy and fax fees deposited	301.50
Interest	.41
Transfers to General Fund	(425.28)
Balance, Dec. 31, 2019	402.89

LOST BOOK FUND

Balance, Dec. 31, 2018	1281.23
Reimbursements	198.61
Interest	1.09
Transfers to General Fund	(96.18)
Balance, Dec. 31, 2019	1384.75

BUILDING FUND

Balance, Dec. 31, 2018	3870.55
Donations	189.58
Transfer from Donations	100.00
Transfer from General Fund	1850.00
Interest	1.76
Balance, end of fiscal year	6011.89

GENERAL FUND

Balance, start of fiscal year	2755.38
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INCOME

Town Appropriation	68528.00
Transfer from Donations Fund	688.10
Transfer from Computer Fund	329.99
Transfer from Patron Fees	250.00
Transfer from Copy Fees	425.28
Transfer from Lost Books	96.18
Gift	14.00
Overdue Fees	20.00
Refunds	251.03
Sales of Books	20.00
Reimbursements of Lost Materials	49.34
Interest	2.11
Total Income	70674.03

Total Available Funds	73429.41
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EXPENDITURES

Wages	43066.59
FICA	2670.00
Medicare	624.50
Audios	1296.77
Books	5797.48
Subscriptions	534.75
Videos	1508.61
Downloadable Books	480.00
On Line Subscription	375.00
Equipment	369.83
Computer Fund	1750.00
Software	158.99
Tech Support and Catalog	735.00
Cleaning	2852.00
Dues	135.00
Education	130.00
Mileage	55.16
Postage and PO Box Rental	259.00
Programs	851.67
Movie License Fees	605.00
Supplies	2146.56
Furniture	335.56
Utilities	1507.57
Building Fund	1850.00
Refund to Donations Fund	2.00
Reimbursement of Lost Materials	17.63
Total Expenditures	70114.67

Ashland Health Officer

Submitted by Ashland Health Officer Charles Smith

In 2019, Ashland Health Office had a few property inspections for health concerns. As in years past a continued goal from this department will be to support the overall public health of our residents and community. Below are a few examples of the role and responsibilities of your Health Officer:

Public Education – if there was a disease outbreak, emergency response, food or perhaps mosquito borne illness, the Health Officer can disburse information and materials produced by the state or national partners to better educate the public about the issue.

Public Health Nuisances – the Health Office can investigate complaints about nuisances which may endanger public health, such as garbage, rodents, and unsanitary living conditions.

Septic Systems – if a system has failed the Health Officer will work with the NH Department of Environmental Services and conduct testing to certify the system has failed.

Rental Housing (RSA 48A) – a Health Officer can enforce rental standards such as safe drinking water, availability of hot water, garbage control, functioning septic systems, vermin control, adequate heat, and leaking walls or roofs.

Lead – a Health Officer may conduct lead paint poisoning inspections. The Division of Public Health Services Health Homes Lead Poisoning Prevention Program may request the Health Officer verify whether lead reduction activities are taking place.

Please don't hesitate to contact our office or me directly if you have any questions or concerns about public health we are always here to help.

Ashland Water & Sewer

Submitted by Ashland Water & Sewer Superintendent Russell Cross, Jr.

On August 1st the Town took back operations of the Water and Sewer Department after 19 years of contract operations. Russell Cross Jr. stayed on as superintendent as well as Andrew Benton and Brian Bowler as operators. Both Andrew and Brian have obtained licensing through the state to operate both the Water and Wastewater Facilities.

2019 was a busy year for both departments.

The Water Department flushed the distribution system in May. Both water wells were tested this year for electrical and pumping issues, both wells tested out with no significant problems, just normal wear. The department began replacing water meters, the current ones are over 20 years old, this will continue into 2020. The water meters are also used for the sewer billing. The water pump station saw many repairs to its chemical feed system. Much of the piping has been repaired and new chemical feed pumps installed. The Water Department uses sodium hydroxide for raising the pH, sodium hypochlorite for disinfection and a polyphosphate for corrosion control. The roof at the facility had repairs and will need to be replaced in the future. There were several water services repairs this year and one major water break on Riverside Drive with an 8-inch main gate valve needing to be replaced. The department has 30 seasonal water turn ons/offs yearly.

The Sewer Department has had a busy year with the start of the new headworks/septage receiving project that started in May. This project will significantly clean up the septage receiving process by removing the inorganic materials from the waste stream. It will also accurately measure the flows from the septage trucks to create accurate billing. The new headworks also cleans up the waste stream from inorganics such as grit, rags and plastics. This will help the lagoons long term by not adding these materials to the sludge blanket extending the useful life of the lagoons. Other things the Sewer Department has accomplished are the flushing of sewer mains on North Main Street, maintenance and repairs to the four sewer pump stations on River Street, repairs to the blower system that provides air to the lagoons and maintaining of right of ways.

Both the Water and Sewer Department met all State and Federal permit requirements in 2019, There were no violations.

The Water and Sewer Departments would like to thank the towns people and ratepayers for their continued support. We would also like to thank the other town departments for their assistance and support though out the year.

Town Clerk – Tax Collector

Submitted by Ashland Town Clerk/Tax Collector Patricia Tucker, CTCTC

It has been my pleasure to serve you, the residents of Ashland. This is the 29th year of my tenure here with the Town of Ashland. I am able to assist with your vehicle issues, vital records, voter registration and try to answer any type of questions that you may have.

The office continues to offer payment by cash, check or credit card [a 2.79% convenience fee is charged]. Residents are able to register vehicle renewals, dog license renewals, obtain copies of vital records online [icon on home page of the town website www.ashland.nh.gov].

The laws and rules are ever changing, and I attend workshops, meetings and conferences in order to stay abreast with all the changes.

The following is a partial list of a town clerk's duties and functions that are performed throughout the year:

- Issue motor vehicle registrations and titles
- Issue dog licenses [renewals are due yearly by April 30]
- Issue vital records [marriage licenses, death certificates, birth certificates, divorce certificates]
- Record and preserve town public records
- Record and certify town meeting minutes, election results [state, federal and local]
- Administer oaths of office
- Receive writs of action against the town
- Record Articles of Agreement
- Work with Department of Environmental Services

In addition to the responsibilities mandated by the State for Town Clerks, I also:

- Issue decals and plates within the limits permitted by the State of NH
- Provide notary services [free to residents, others \$5]
- Pursues payment for checks returned by financial institutions for non-sufficient funds
- Issue transfer station permits
- Aid the public in genealogy searches
- Assist all departments whenever needed
- Respond to inquiries from the general public

This office is governed by the following state and federal agencies:

- NH Department of Safety – Motor Vehicle Division
 - Bureau of Registration
 - Bureau of Title and Anti-Theft
 - Bureau of Financial Responsibility
- NH Department of Agriculture [Animal Husbandry]
- NH Department of State

Division of Vital Records Administration
Division of Archives and Records Management
Secretary of State – Election Division
US Compliance with HAVA and ADA
NH Office of Information Technology
NH Department of Revenue Administration

This office is audited by the town auditors and the town clerk's office is also audited by the Department of Safety – Motor Vehicle Division.

Currently the town clerk/tax collector office is open daily 8-4, Thursday until 5. The hours are subject to change, this is noticed on the town website.

2019 Town Clerk Financial Activity

Motor Vehicle Permit Fees	\$378,180.32
Boat Registrations [Riveredge Marina deputy]	\$1989.54
Vital Record [State fees]	\$2001.00
Dog Registrations [State fees]	\$835.50
Vital Records [Town fees]	\$1314.00
Dog Registrations [Town fees]	\$1882.00
UCC Filing Fees	\$600.00

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT MARRIAGE REPORT

01/01/2019 - 12/31/2019

-- ASHLAND --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
ENCARNACION, JONATHAN A ASHLAND, NH	BRITO, ELIZABETH B ASHLAND, NH	CONCORD	CONCORD	01/10/2019
MUZZEY, DAVID R ASHLAND, NH	MANYK, JESSICA M ASHLAND, NH	PLYMOUTH	ASHLAND	02/20/2019
GRILLO, DANEE R ASHLAND, NH	GOSSELIN, JOSEPH F ASHLAND, NH	ASHLAND	WATERVILLE VALLEY	05/26/2019
GOLDEN, SCOTT L ASHLAND, NH	MACK, TONI L ASHLAND, NH	NEWPORT	MEREDITH	05/27/2019
POWERS, KAYLA A ASHLAND, NH	HAAS, TAYLOR H ASHLAND, NH	ASHLAND	CAMPTON	08/11/2019
ORR, ALISON M ASHLAND, NH	MURPHY, TIMOTHY P ASHLAND, NH	ASHLAND	HEBRON	10/05/2019
KING, ABRAHAM I ASHLAND, NH	BLAKE, TEFANI N PLYMOUTH, NH	PLYMOUTH	CAMPTON	10/05/2019
WARN, PATRICK C ASHLAND, NH	HULL, KELLEY E ASHLAND, NH	ASHLAND	TILTON	10/19/2019
AGENOR, EMILE ASHLAND, NH	BENOIT, FARAH ASHLAND, NH	ASHLAND	ASHLAND	10/25/2019
EHMANN, SARAH J ASHLAND, NH	DELIELLO, VINCENT D ASHLAND, NH	ASHLAND	ASHLAND	10/31/2019
SMITH, CORD R ASHLAND, NH	VORNLOCKER, EMILY A ASHLAND, NH	ASHLAND	ASHLAND	12/08/2019

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT MARRIAGE REPORT

01/01/2019 - 12/31/2019

-- ASHLAND --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
PROVENCHER, ABEL J ASHLAND, NH	KINSELLA, JOANNA D ASHLAND, NH	ASHLAND	ASHLAND	12/09/2019
Total number of records 12				

01/28/2020



DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

Page 1 of 2

RESIDENT DEATH REPORT

01/01/2019 - 12/31/2019

--ASHLAND, NH --

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
WEARE, TIMOTHY	01/24/2019	ASHLAND	WEARE SR, DEXTER	WHITE, NANCY	N
ST ARNAULD, BERTHA	02/11/2019	MEREDITH	GUYOTTE, ARTHUR	FOURNIER, ROSE	N
DAME, SHERBURNE	02/13/2019	TILTON	DAME, SHERBURNE	LANDROCHE, CORINE	Y
BOYNTON, MYRTLE	02/16/2019	ASHLAND	ORDWAY, JOHN	LOCKS, MABLE	N
BARNEY, DAVID	02/16/2019	ASHLAND	BARNEY, LEON	BRUCE, ALICE	N
MCCORMACK JR, GORDON	02/19/2019	MEREDITH	MCCORMACK SR, GORDON	LYFORD, THELMA	N
LECLERC, PATRICIA	02/20/2019	ASHLAND	GALLISON, VICTOR	BARTLETT, PRISCILLA	N
KIMBALL, DANIEL	03/11/2019	ASHLAND	KIMBALL, ALEC	ROGERS, MARGARET	Y
ANDERSON, LYNN	04/05/2019	PLYMOUTH	SUTTON, EDWARD	GASTAUER, ELEANOR	N
AVERY, SANDRA	05/11/2019	MEREDITH	FLANDERS, LAWRENCE	MEEHAN, MARY	N
DESMOND, SUSANNAH	05/29/2019	ASHLAND	HICKS, ROBERT	MC DANIEL, CLAIRE	N
ABEAR, PATRICIA	07/20/2019	ASHLAND	SAVAGE, CLIFTON	MCKINNON, ANNIE	N
MC GAE, MAUREEN	07/25/2019	PLYMOUTH	MURPHY, WILLIAM	HEMPLE, MARGARET	N
DIZOGLIO, DAVID	09/27/2019	PLYMOUTH	DIZOGLIO, JOSEPH	BLANCHARD, DIANE	N
DUNN, MATTHEW	10/05/2019	MANCHESTER	DUNN, KEVIN	ANDREWS, KATHERINE	N
IRWIN, MARION	11/20/2019	PLYMOUTH	SIDELINKER, CECIL	DAHLSTROM, ELVIRA	N
HEATH, BRIAN	12/07/2019	ASHLAND	HEATH, BERNARD	GASPER, IRENE	N
JAQUITH, KATHRYN	12/09/2019	ASHLAND	SHIELDS, ARTHUR	BOISVERT, ELIZABETH	U

01/28/2020



DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT DEATH REPORT

01/01/2019 - 12/31/2019

--ASHLAND, NH --

Page 2 of 2

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
ROOS, KATHLEEN	12/14/2019	ASHLAND	TORGENSEN, JAMES	GRAHAM, MARY	N
BALCH, ANNE	12/20/2019	PLYMOUTH	SHAW, GEORGE	DUNN, EILEEN	N
MASON, MARILYN	12/22/2019	ASHLAND	ULLOM, RAYMOND	PENDLEBURY, MARGARET	N
MANCINI, DAVID	12/28/2019	PLYMOUTH	MANCINI, EDWARD	DELANY, PHYLLIS	N
Total number of records 22					

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT BIRTH REPORT

01/01/2019-12/31/2019

--ASHLAND--

Child's Name
DELIELLO, SILAS XAVIER

Birth Date
04/17/2019

Birth Place
LEBANON, NH

Father's/Partner's Name
DELIELLO, VINCENT

Mother's Name
EHMANN, SARAH

Total number of records 1

Financials

Treasurer's Report

ANNUAL TREASURER'S REPORT 2019

Submitted by Linda Guyotte, Treasurer

CHECKING ACCOUNTS		TOWN	ELECTRIC		WATER	SEWER
BEGINNING BALANCE JANUARY 1, 2019	\$	2,267,139.28	\$ 595,981.08	\$	112,734.96	\$ 450,036.07
DEPOSITS	\$	6,706,174.65	\$ 3,014,427.21	\$	241,985.78	\$ 660,227.86
EXPENDITURES	\$	6,810,455.83	\$ 3,248,792.48	\$	318,340.98	\$ 400,495.61
INTEREST	\$	3,800.74	\$ 971.99	\$	207.37	\$ 1,089.14
TOTAL	\$	2,166,658.84	\$ 362,587.80	\$	36,587.13	\$ 710,857.46
PROOF OF BALANCE 12/31/2019						
MVSB CHECKING ACCOUNT	\$	360,103.32		\$	36,587.13	
MVSB CASH MANAGER ACCOUNT	\$	1,806,555.52	\$ 44,840.63			\$ 24,089.90
MVSB CASH MANAGER ACCOUNT			\$ 76,385.15			\$ 480,097.39
TOTAL MEREDITH VILLAGE SAVINGS	\$	2,166,658.84	\$ 121,225.78	\$	36,587.13	\$ 504,187.29
FSB CHECKING ACCOUNT			\$ 27,484.26			\$ 206,670.17
FSB MONEY MARKET ACCOUNT			\$ 213,877.76			
TOTAL FRANKLIN SAVINGS BANK			\$ 241,362.02			\$ 206,670.17
TOTAL CASH ON HAND DECEMBER 31, 2019	\$	2,166,658.84	\$ 362,587.80	\$	36,587.13	\$ 710,857.46
ESCROW ACCOUNT LEAVITT HILL PROJECT (PRIVATE FUNDS)						
BEGINNING BALANCE	\$	5.00	4TH OF JULY BEGINNING BALANCE	\$	-	
DEPOSITS	\$	-	4TH OF JULY DEPOSITS	\$	27,936.44	
EXPENDITURES	\$	5.00	4TH OF JULY INTEREST	\$	33.71	
ENDING BALANCE DECEMBER 31, 2019	\$	-	4TH OF JULY EXPENDITURES	\$	14,000.00	
			ENDING BALANCE DECEMBER 2019	\$	13,970.15	

General Long-Term Debt Accounts

Town's Long-Term Debt - 2019

	Balance	Principal	Balance	Interest
	January 1	Retired	December 31	Paid for Year
<hr/>				
General Obligation Debt Payable				
 \$235,631 Water System Bond	\$ 108,752	\$(12,084)	\$ 96,668	\$ 4,219
Interest @ 3.99%				
Payable to Northway Bank				
Final Payment: 2027				
 \$1,092,191 Water Project	\$ 513,971	\$(64,247)	\$ 449,724	\$ 19,867
Interest @ 3.99%				
Payable to Northway Bank				
Final Payment: 2026				
 \$944,000 River Street Imps R1 and R2	\$ 702,000	\$(53,000)	\$ 649,000	\$ 30,400
Interest @ 2.753%				
Payable to NHMBB - Peoples United Bank				
Final Payment: 2029				

REPORT OF THE TRUST FUNDS OF THE TOWN OF Ashland ON DECEMBER 31, 2019

MS-9

DATE OF CREATION	NAME OF TRUST FUND	PURPOSE OF TRUST FUND	HOW INVESTED	BALANCE BEGINNING YEAR	NEW FUNDS CREATED	PRINCIPAL WITHDRAWALS	BALANCE END YEAR	BALANCE BEGINNING YEAR	INCOME DURING YEAR AMOUNT	EXPENDED DURING YEAR	BALANCE END YEAR	GRAND TOTAL OF PRINCIPAL & INCOME
COMMON TRUST FUND												
Various	Green Grove Cemetery	Cemetery	MF	14,787.69	0.00	0.00	14,787.69		3,619.50	0.00	3,619.50	18,407.19
9/18/1966	Crimmings & Berry Cemetery	Cemetery	MF	5,921.39	0.00	0.00	5,921.39		1,512.49	0.00	1,512.49	7,433.88
2/8/1977	Pauline Packard Memorial Fund	Library	MF	1,868.75	0.00	0.00	1,868.75		458.56	0.00	458.56	2,327.31
8/7/1974	Ordway Cheney	Library	MF	3,533.86	0.00	0.00	3,533.86		867.19	0.00	867.19	4,401.05
5/13/1985	Harriet Addison	Library	MF	2,468.22	0.00	0.00	2,468.22		807.84	0.00	807.84	3,276.06
5/13/1985	Alice June Addison Memorial	Scholarship	MF	13,372.67	0.00	1,500.00	11,872.67		2,967.28	0.00	2,967.28	14,839.95
8/16/1987	Edward M. Dogett Memorial	Scholarship	MF	2,003.09	0.00	0.00	2,003.09		79.27	0.00	79.27	2,082.36
8/12/1993	J. Rollins & Memorial Park	Mem. Park	MF	53,792.79	0	0	53,792.79		9,307.49	0	9,307.49	63,100.28
11/29/2012	Blake Firemans Association	Fire Fund	MF	58,851.18	0.00	0.00	58,851.18		14,009.96	0.00	14,009.96	72,861.14
10/13/2012	Water Tank	CRF	MM	102,183.17	0.00	30,000.00	72,183.17		621.46	0.00	621.46	72,804.63
12/31/2012	Road Improvement	CRF	MM	390,291.23	100,000.00	177,169.09	313,122.14		2,620.44	0.00	2,620.44	315,742.58
12/20/2018	Property Tax Map	CRF	MM	39,303.23	39,300.00	39,300.00	39,303.23		113.94	0.00	113.94	39,417.17
4/1/2007	Ashland Water	CRF	MM	65.13	0.00	0.00	65.13		0.48	0.00	0.48	65.61
4/1/2007	Ashland Sewer	CRF	MM	22,698.26	0.00	0.00	22,698.26		164.88	0.00	164.88	22,863.14
4/13/2012	Septic Receiving	CRF	MM	167,074.59	0.00	0.00	167,074.59		1,213.60	0.00	1,213.60	168,288.19
8/1/2011	Town Clock	CRF	MM	4,598.54	0.00	0.00	4,598.54		33.40	0.00	33.40	4,631.94
12/20/2016	Emergency Management	CRF	MM	4,000.00	0.00	0.00	4,000.00		29.07	0.00	29.07	4,029.07
7/10/2013	Police Car	CRF	MM	51,946.03	25,000.00	44,710.18	32,235.85		354.54	0.00	354.54	32,590.39
12/31/2013	Fire Truck replace or repair	CRF	MM	277,462.92	25,000.00	0.00	302,462.92		2,022.11	0.00	2,022.11	304,485.03
12/15/2015	Town Building Maintenance	CRF	MM	56,066.83	5,000.00	7,429.00	53,637.83		359.05	0.00	359.05	53,996.88
12/15/2015	Library Building Fund	CRF	MM	75,323.03	20,000.00	0.00	95,323.03		552.48	0.00	552.48	95,875.51
7/12/2016	Public Works	CRF	MM	32,830.19	25,000.00	0.00	57,830.19		245.15	0.00	245.15	58,075.34
Ashland	School District Special	CRF	MM	87,792.48	70,000.00	0.00	157,792.48		896.61	0.00	896.61	158,689.09
12/12/2013	School Safety	CRF	MM	146,711.82	100,000.00	0.00	246,711.82		1,435.55	0.00	1,435.55	248,147.37
COMMON TRUST FUND TOTAL				1,614,947.09	409,300.00	(300,108.27)	1,724,138.82				44,292.34	1,768,431.16

Scribner Memorial Trust December 31, 2019 Report

Balance as of December 31, 2018 \$96,820.17

Expenses:	2018	2019
Maintenance	2802.19	1419.06
Supplies	103.95	87.84
Insurance	1054.00	1133.00
Bookkeeper	0.00	0.00
Fuel	2620.14	1058.80
Misc.	406.00	343.90
Telephone for Alarm	427.77	484.90
Security Fire Monitoring	413.52	438.24
Scribner Trustees	1000.00	1000.00
Total	8827.57	5965.74

Income

MVSB Interest	.21	.92
MVSB Deposits	.00	.00
Transferred Funds-Stock	8014.00	5000.00

Account Balances:

MVSB	1148.01	182.39
Brokerage Money Mkt	7.51	0.00
Lord Abbett SECS TR	5578.13	6868.12
Loomis Sayles INVT TR	920.78	1027.34
Black Rock FDSII	8735.23	9954.59
Alliance BernStein	8840.78	8224.74
Income Fund of America	12988.05	15087.05
AF Capitol World Growth	20300.22	21465.51
First Eagle FDS-Inc	17722.75	21352.70
Permanent Portfolio FD	7831.02	9155.26
Sabrient Bakers Dozen	12747.69	15291.89
TOTAL	96820.17	108609.62

Balance as of December 31, 2019 \$108,609.62

Submitted by:

Richard Pare'
 Thomas Peters
 Richard Ogden
 Mark Ober
 Amanda Loud

Tax Rate Breakdown

The following is a guide on how the town's property tax rates are set by the New Hampshire Department of Revenue Administration (DRA).

1. Total appropriations
 - a. In 2019, total appropriations by legislative vote was \$7,910,337.
2. Total estimated revenue
 - a. In 2019, the total estimated revenue was \$5,470,206.
3. Adjustments (Credits & Overlay)
 - a. Two adjustments are added to the net required local tax effort.
 - i. War Service Credits for our veterans (\$31,600).
 - ii. Overlay; an allowance for nonpayment of taxes (\$69,508).

Once the three components are determined the tax effort is calculated by:

Total Appropriations	\$7,910,337
- Total Estimated Revenue	(\$5,470,206)
+ War Service Credits	\$31,600
+ Overlay	\$69,508
Amount Raised from Taxes (tax effort)	\$2,541,239

The amount raised from taxes is then divided by the town's total property valuation then multiplied by \$1,000 to determine the tax rate.

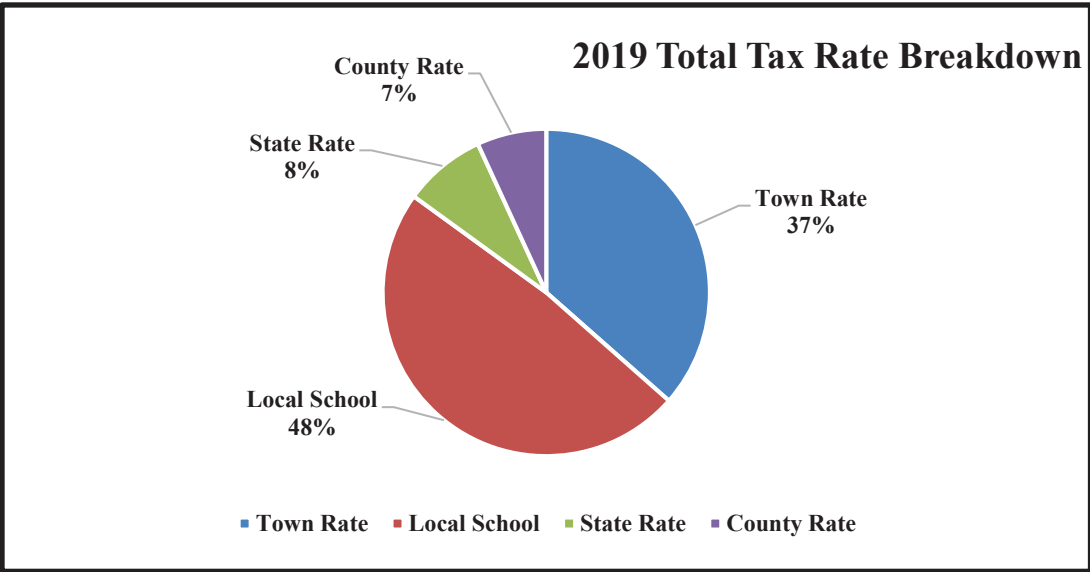
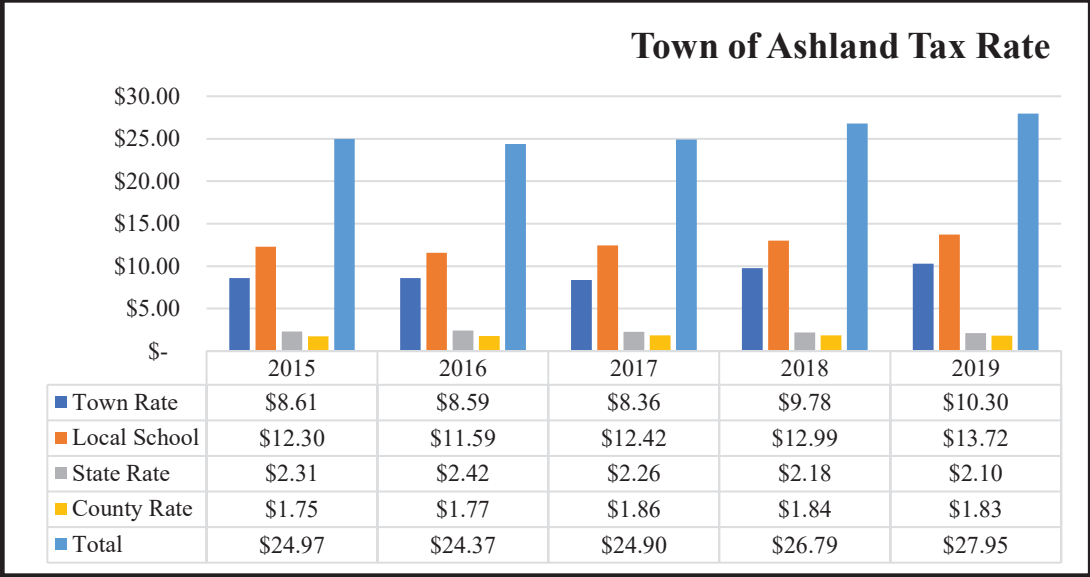
$$(\text{Amount Raised} / \text{Total Property Valuation}) \times \$1,000$$

$$(\$2,541,239 / \$246,777,364) \times \$1,000 = \$10.30$$

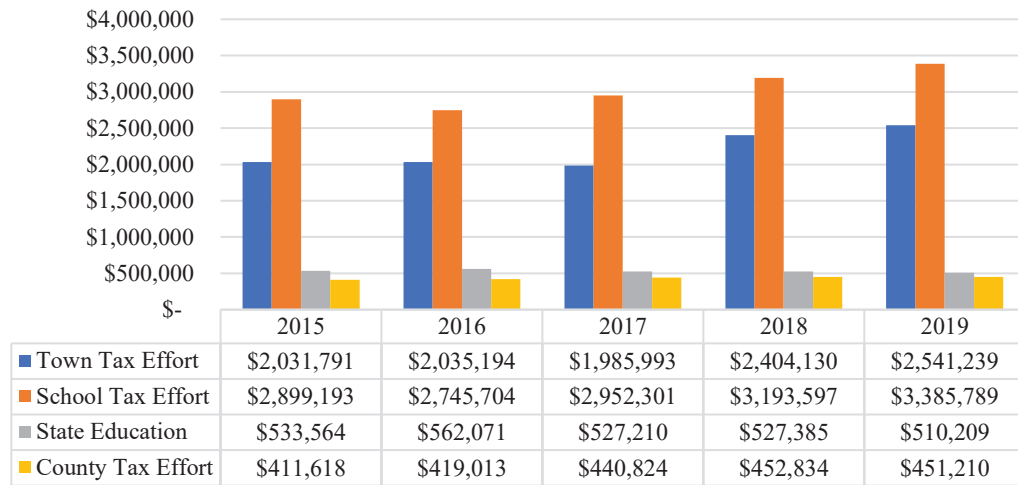
Therefore in 2019, the town's portion of the total property tax rate was \$9.78.

TAX RATE BREAKDOWN - ASHLAND			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Town	\$2,541,239	\$246,777,364	\$10.30
County	\$451,210	\$246,777,364	\$1.83
Local Education	\$3,385,789	\$246,777,364	\$13.72
State Education	\$510,209	\$242,500,924	\$2.10
Total	\$6,888,447		\$27.95

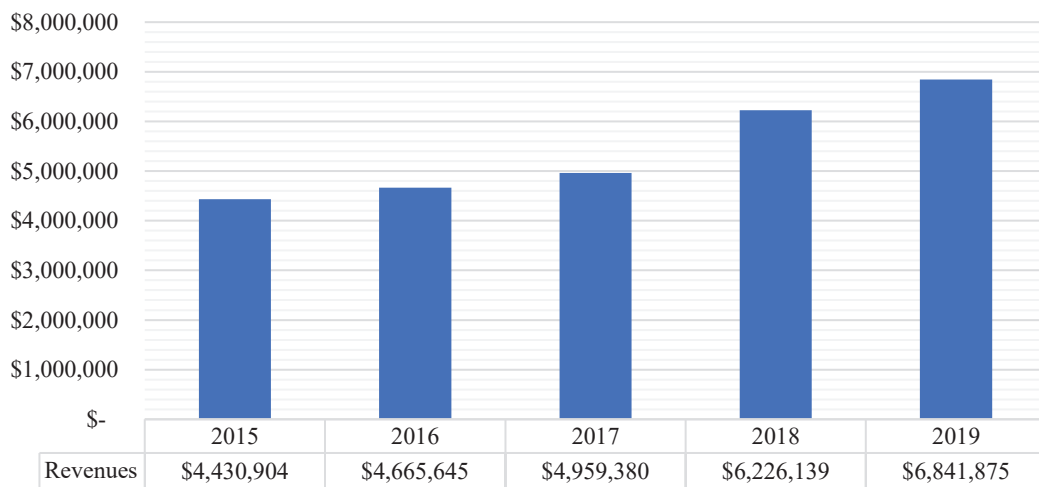
Note: state does not include the valuation of utility poles to determine the state education tax rate.

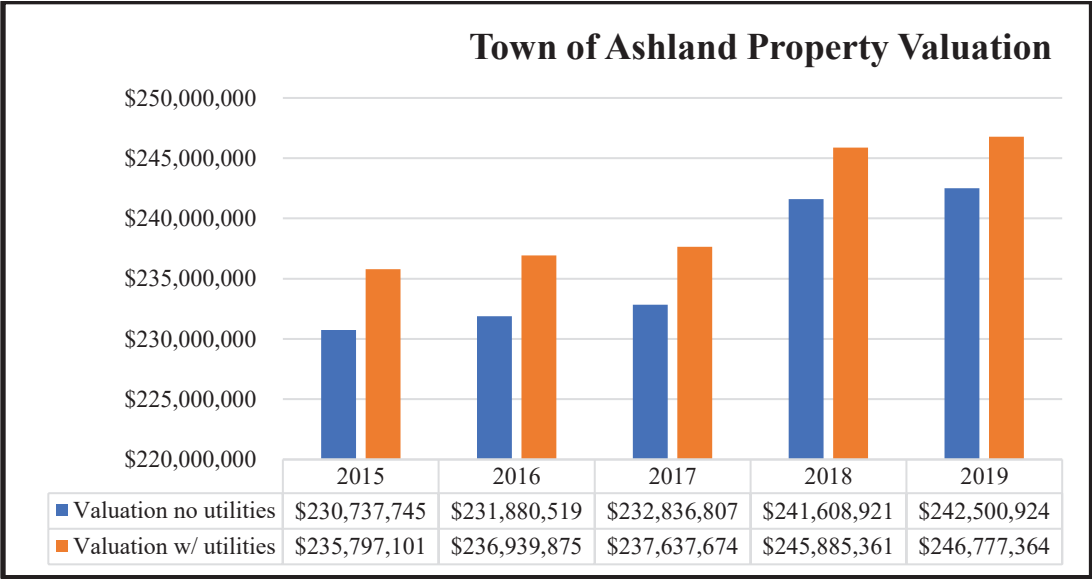


Town of Ashland Tax Effort



Town of Ashland Revenues







Tax Collector's Report

For the period beginning 01/01/2019 and ending 12/31/2019

This form is due March 1st (Calendar Year) or September 1st (Fiscal Year)

Instructions

Cover Page

- Specify the period begin and period end dates above
- Select the entity name from the pull down menu (County will automatically populate)
- Enter the year of the report
- Enter the preparer's information

For Assistance Please Contact:

NH DRA Municipal and Property Division

Phone: (603) 230-5090

Fax: (603) 230-5947

<http://www.revenue.nh.gov/mun-prop/>

ENTITY'S INFORMATION

Municipality: ASHLAND

County: GRAFTON

Report Year: 2019

PREPARER'S INFORMATION

First Name

PATRICIA

Last Name

TUCKER

Street No.

20

Street Name

HIGHLAND

Phone Number

STREET

Email (optional)

ptucker@ashland.nh.gov



New Hampshire
Department of
Revenue Administration

MS-61

Debits					
Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Year: 2018	Prior Levies (Please Specify Years)	
			Year:	Year:	Year:
Property Taxes	3110		\$2,548,806.03		
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Other Taxes	3189				
Property Tax Credit Balance			(\$4,052.08)		
Other Tax or Charges Credit Balance					

Taxes Committed This Year	Account	Levy for Year of this Report	2018	Prior Levies	
Property Taxes	3110	\$6,871,714.43			
Resident Taxes	3180				
Land Use Change Taxes	3120	\$520.00			
Yield Taxes	3185		\$934.56		
Excavation Tax	3187				
Other Taxes	3189				
etax		\$151.80			

Overpayment Refunds	Account	Levy for Year of this Report	2018	Prior Levies	
Property Taxes	3110	\$4,221.90	\$12,074.79		
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Interest and Penalties on Delinquent Taxes	3190	\$5,097.56	\$18,011.01		
Interest and Penalties on Resident Taxes	3190				
Total Debits		\$6,881,705.69	\$2,575,774.31	\$0.00	\$0.00



New Hampshire
Department of
Revenue Administration

MS-61

Credits				
Remitted to Treasurer	Levy for Year of this Report	2018	Prior Levies	
Property Taxes	\$6,418,315.69	\$2,415,768.38		
Resident Taxes				
Land Use Change Taxes	\$520.00			
Yield Taxes				
Interest (Include Lien Conversion)	\$5,097.56	\$18,011.01		
Penalties				
Excavation Tax				
Other Taxes				
Conversion to Lien (Principal Only)		\$129,731.64		
	\$151.80			
Discounts Allowed				

Abatements Made	Levy for Year of this Report	2018	Prior Levies	
Property Taxes	\$2,925.37	\$11,328.72		
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
Current Levy Deeded				



New Hampshire
Department of
Revenue Administration

MS-61

Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	Prior Levies		
	2018			
Property Taxes	\$454,695.27			
Resident Taxes				
Land Use Change Taxes				
Yield Taxes		\$934.56		
Excavation Tax				
Other Taxes				
Property Tax Credit Balance				
Other Tax or Charges Credit Balance				
Total Credits		\$6,881,705.69	\$2,575,774.31	\$0.00
				\$0.00

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	\$455,629.83
Total Unredeemed Liens (Account #1110 - All Years)	\$178,745.15



New Hampshire
Department of
Revenue Administration

MS-61

Lien Summary

Summary of Debits

	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2018	Year: 2017	Year: 2016-
Unredeemed Liens Balance - Beginning of Year		\$58,536.77	\$36,049.95	\$63,766.94
Liens Executed During Fiscal Year	\$136,717.92			
Interest & Costs Collected (After Lien Execution)	\$5,761.06	\$4,051.66	\$5,860.52	\$56.26
Total Debits	\$142,478.98	\$62,588.43	\$41,910.47	\$63,823.20

Summary of Credits

	Last Year's Levy	Prior Levies		
		2018	2017	2016-
Redemptions	\$66,501.34	\$20,124.09	\$20,606.86	\$9,094.14
Interest & Costs Collected (After Lien Execution) #3190	\$5,761.06	\$4,051.66	\$5,860.52	\$56.26
Abatements of Unredeemed Liens				
Liens Deeded to Municipality				
Unredeemed Liens Balance - End of Year #1110	\$70,216.58	\$38,412.68	\$15,443.09	\$54,672.80
Total Credits	\$142,478.98	\$62,588.43	\$41,910.47	\$63,823.20

For DRA Use Only

Total Uncollected Taxes (Account #1080 - All Years)	\$455,629.83
Total Unredeemed Liens (Account #1110 -All Years)	\$178,745.15



ASHLAND (19)

1. CERTIFY THIS FORM

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

Preparer's First Name

Preparer's Last Name

Date

PATRICIA

TUCKER

1-10-2020

2. SAVE AND EMAIL THIS FORM

Please save and e-mail the completed PDF form to your Municipal Bureau Advisor.

3. PRINT, SIGN, AND UPLOAD THIS FORM

This completed PDF form must be PRINTED, SIGNED, SCANNED, and UPLOADED onto the Municipal Tax Rate Setting Portal (MTRSP) at <http://proptax.org/nh/>. If you have any questions, please contact your Municipal Services Advisor.

PREPARER'S CERTIFICATION

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

Patricia Tucker, Tax Collector
Preparer's Signature and Title



Ashland

Summary Inventory of Valuation

Reports Required: RSA 21-J:34 as amended, provides for certification of valuations, appropriations, estimated revenues and such other information as the Department of Revenue Administration may require upon reports prescribed for that purpose.

Note: The values and figures provided represent the detailed values that are used in the city/towns tax assessments and sworn to uphold under Oath per RSA 75:7.

For assistance please contact:

NH DRA Municipal and Property Division
(603) 230-5090

<http://www.revenue.nh.gov/mun-prop/>

Assessor
CINDY PERKINS (COMMERFORD, NIEDER AND PERKINS LLC)

Municipal Officials		
Name	Position	Signature
FRANCES NEWTON	SELECTMAN	
L. LEIGH SHARPS	SELECTMAN	
CASEY BARNEY	SELECTMAN	
KATHLEEN DEWOLFE	SELECTMAN	
ELLISON BADGER	SELECTMAN	

Preparer		
Name	Phone	Email
PATRICIA TUCKER	968-4432	PTUCKER@ASHLAND.NH.GOV

Preparer's Signature



New Hampshire
Department of
Revenue Administration

2019
MS-1

Land Value Only		Acres	Valuation	
1A	Current Use RSA 79-A	3,690.63	\$227,484	
1B	Conservation Restriction Assessment RSA 79-B	0.00	\$0	
1C	Discretionary Easements RSA 79-C	0.00	\$0	
1D	Discretionary Preservation Easements RSA 79-D			
1E	Taxation of Land Under Farm Structures RSA 79-F	0.00	\$0	
1F	Residential Land	1,941.25	\$75,954,300	
1G	Commercial/Industrial Land	349.73	\$12,190,400	
1H	Total of Taxable Land	5,981.61	\$88,372,184	
1I	Tax Exempt and Non-Taxable Land	532.90	\$6,163,405	
Buildings Value Only		Structures	Valuation	
2A	Residential		\$125,721,490	
2B	Manufactured Housing RSA 674:31		\$3,248,600	
2C	Commercial/Industrial		\$26,296,200	
2D	Discretionary Preservation Easements RSA 79-D			
2E	Taxation of Farm Structures RSA 79-F		\$0	
2F	Total of Taxable Buildings		\$155,266,290	
2G	Tax Exempt and Non-Taxable Buildings		\$25,153,190	
Utilities & Timber			Valuation	
3A	Utilities		\$4,276,440	
3B	Other Utilities		\$0	
4	Mature Wood and Timber RSA 79:5			
5	Valuation before Exemption		\$247,914,914	
Exemptions		Total Granted	Valuation	
6	Certain Disabled Veterans RSA 72:36-a	1	\$707,550	
7	Improvements to Assist the Deaf RSA 72:38-b V	0	\$0	
8	Improvements to Assist Persons with Disabilities RSA 72:37-a	0	\$0	
9	School Dining/Dormitory/Kitchen Exemption RSA 72:23-IV	0	\$0	
10A	Non-Utility Water & Air Pollution Control Exemption RSA 72:12	0	\$0	
10B	Utility Water & Air Polution Control Exemption RSA 72:12-a	0	\$0	
11	Modified Assessed Value of All Properties		\$247,207,364	
Optional Exemptions		Amount Per	Total Grant	Valuation
12	Blind Exemption RSA 72:37	\$15,000	4	\$60,000
13	Elderly Exemption RSA 72:39-a,b		9	\$370,000
14	Deaf Exemption RSA 72:38-b	\$0	0	\$0
15	Disabled Exemption RSA 72:37-b	\$0	0	\$0
16	Wood Heating Energy Systems Exemption RSA 72:70		0	\$0
17	Solar Energy Systems Exemption RSA 72:62		0	\$0
18	Wind Powered Energy Systems Exemption RSA 72:66		0	\$0
19	Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23		0	\$0
20	Total Dollar Amount of Exemptions			\$430,000
21A	Net Valuation			\$246,777,364
21B	Less TIF Retained Value			\$0
21C	Net Valuation Adjusted to Remove TIF Retained Value			\$246,777,364
21D	Less Commercial/Industrial Construction Exemption			\$0
21E	Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction Exem			\$246,777,364
22	Less Utilities			\$4,276,440
23A	Net Valuation without Utilities			\$242,500,924
23B	Net Valuation without Utilities, Adjusted to Remove TIF Retained Value			\$242,500,924



Utility Value Appraiser

Skip Sansoucy

The municipality **DOES NOT** use DRA utility values. The municipality **IS NOT** equalized by the ratio.

Electric Company Name	Valuation
NEW HAMPSHIRE ELECTRIC COOP	\$239,180
NORTHWOODS RENEWABLES LLC	\$156,300
PSNH DBA EVERSOURCE ENERGY	\$3,333,260
SQUAM RIVER HYDRO LLC	\$547,700
	\$4,276,440



Veteran's Tax Credits	Limits	Number	Est. Tax Credits
Veterans' Tax Credit RSA 72:28	\$250	76	\$19,000
Surviving Spouse RSA 72:29-a	\$700	0	\$0
Tax Credit for Service-Connected Total Disability RSA 72:35	\$1,400	9	\$12,600
All Veterans Tax Credit RSA 72:28-b	\$250	0	\$0
Combat Service Tax Credit RSA 72:28-c	\$0	0	\$0
		85	\$31,600

Deaf & Disabled Exemption Report

Deaf Income Limits		Deaf Asset Limits	
Single		Single	
Married		Married	
Disabled Income Limits		Disabled Asset Limits	
Single		Single	
Married		Married	

Elderly Exemption Report

First-time Filers Granted Elderly Exemption for the Current Tax Year

Age	Number
65-74	1
75-79	0
80+	1

Total Number of Individuals Granted Elderly Exemptions for the Current Tax Year and Total Number of Exemptions Granted

Age	Number	Amount	Maximum	Total
65-74	4	\$30,000	\$120,000	\$120,000
75-79	0	\$40,000	\$0	\$0
80+	5	\$50,000	\$250,000	\$250,000
	9		\$370,000	\$370,000

Income Limits	
Single	\$20,000
Married	\$30,000

Asset Limits	
Single	\$60,000
Married	\$60,000

Has the municipality adopted Community Tax Relief Incentive? (RSA 79-E)

Granted/Adopted? No

Structures:

Has the municipality adopted Taxation of Certain Chartered Public School Facilities? (RSA 79-H)

Granted/Adopted? No

Properties:

Has the municipality adopted Taxation of Qualifying Historic Buildings? (RSA 79-G)

Granted/Adopted? No

Properties:

Has the municipality adopted the optional commercial and industrial construction exemption? (RSA 72:76-78 or RSA 72:80-83)

Granted/Adopted? No

Properties:

Percent of assessed value attributable to new construction to be exempted:

Total Exemption Granted:

Has the municipality granted any credits under the low-income housing tax credit tax program? (RSA 75:1-a)

Granted/Adopted? No

Properties:

Assessed value prior to effective date of RSA 75:1-a:

Current Assessed Value:



Current Use RSA 79-A	Total Acres	Valuation
Farm Land	253.20	\$89,622
Forest Land	2,300.61	\$100,418
Forest Land with Documented Stewardship	941.08	\$33,917
Unproductive Land	120.60	\$1,894
Wet Land	75.14	\$1,633
	3,690.63	\$227,484

Other Current Use Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	2,428.36
Total Number of Acres Removed from Current Use During Current Tax Year	Acres:	
Total Number of Owners in Current Use	Owners:	62
Total Number of Parcels in Current Use	Parcels:	95

Land Use Change Tax

Gross Monies Received for Calendar Year		\$520
Conservation Allocation	Percentage: 50.00%	Dollar Amount:
Monies to Conservation Fund		\$260
Monies to General Fund		\$260

Conservation Restriction Assessment Report RSA 79-B	Acres	Valuation
Farm Land	0.00	\$0
Forest Land	0.00	\$0
Forest Land with Documented Stewardship	0.00	\$0
Unproductive Land	0.00	\$0
Wet Land	0.00	\$0
	0.00	\$0

Other Conservation Restriction Assessment Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	0.00
Total Number of Acres Removed from Conservation Restriction During Current Tax Year	Acres:	
Owners in Conservation Restriction	Owners:	0
Parcels in Conservation Restriction	Parcels:	0



Discretionary Easements RSA 79-C	Acres	Owners	Assessed Valuation
	0.00	0	\$0

Taxation of Farm Structures and Land Under Farm Structures RSA 79-F				
Number Granted	Structures	Acres	Land Valuation	Structure Valuation
		0.00	\$0	\$0

Discretionary Preservation Easements RSA 79-D				
Owners	Structures	Acres	Land Valuation	Structure Valuation

Map	Lot	Block	%	Description
<i>This municipality has no Discretionary Preservation Easements.</i>				

Tax Increment Financing District	Date	Original	Unretained	Retained	Current
<i>This municipality has no TIF districts.</i>					

Revenues Received from Payments in Lieu of Tax	Revenue	Acres
State and Federal Forest Land, Recreational and/or land from MS-434, account 3356 and 3357	\$40.00	54.20
White Mountain National Forest only, account 3186		

Payments in Lieu of Tax from Renewable Generation Facilities (RSA 72:74)	Amount
<i>This municipality has not adopted RSA 72:74 or has no applicable PILT sources.</i>	

Other Sources of Payments in Lieu of Taxes (MS-434 Account 3186)	Amount
SOUTHERN NH HOUSING AUTHORITY	\$15,500
ASHLAND ELECTRIC DEPARTMENT	\$42,000
	\$57,500

Notes

Report of Appropriations Actually Voted

Ashland

For the period beginning January 1, 2019 and ending December 31, 2019

Form Due Date: 20 Days after the Annual Meeting

GOVERNING BODY CERTIFICATION

This is to certify that the information contained in this form, appropriations actually voted by the town/city meeting, was taken from official records and is complete to the best of our knowledge and belief. Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
Francis Newton	Chair	Francis Newton
Kathleen DeWolfe	member	Kathleen DeWolfe
leigh Sharp	member	leigh Sharp
Casey Barney	member	Casey Barney

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

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Appropriations

Account	Purpose	Article	Appropriations As Voted
General Government			
4130-4139	Executive	05	\$166,727
4140-4149	Election, Registration, and Vital Statistics	05	\$38,628
4150-4151	Financial Administration	05	\$101,347
4152	Revaluation of Property	05	\$22,611
4153	Legal Expense	05	\$20,000
4155-4159	Personnel Administration	05	\$451,742
4191-4193	Planning and Zoning	05	\$13,185
4194	General Government Buildings	05	\$38,052
4195	Cemeteries	05	\$50
4196	Insurance	05	\$82,031
4197	Advertising and Regional Association		\$0
4199	Other General Government	05,24	\$25,002
General Government Subtotal			\$959,375
Public Safety			
4210-4214	Police	05	\$475,268
4215-4219	Ambulance	05	\$50,424
4220-4229	Fire	05,25	\$303,580
4240-4249	Building Inspection	05	\$22,531
4290-4298	Emergency Management	05	\$3,700
4299	Other (Including Communications)		\$0
Public Safety Subtotal			\$855,503
Airport/Aviation Center			
4301-4309	Airport Operations		\$0
Airport/Aviation Center Subtotal			\$0
Highways and Streets			
4311	Administration	05	\$208,193
4312	Highways and Streets	05	\$220,761
4313	Bridges		\$0
4316	Street Lighting	05	\$42,000
4319	Other	05	\$61,718
Highways and Streets Subtotal			\$532,672



New Hampshire
Department of
Revenue Administration

2019
MS-232

Appropriations

Account	Purpose	Article	Appropriations	As Voted
Sanitation				
4321	Administration			\$0
4323	Solid Waste Collection			\$0
4324	Solid Waste Disposal	05		\$144,385
4325	Solid Waste Cleanup			\$0
4326-4328	Sewage Collection and Disposal			\$0
4326-4329	Sewage Collection, Disposal and Other			\$0
4329	Other Sanitation			\$0
Sanitation Subtotal				\$144,385
Water Distribution and Treatment				
4331	Administration			\$0
4332	Water Services			\$0
4335-4339	Water Treatment, Conservation and Other			\$0
Water Distribution and Treatment Subtotal				\$0
Electric				
4351-4352	Administration and Generation			\$0
4353	Purchase Costs			\$0
4354	Electric Equipment Maintenance			\$0
4359	Other Electric Costs			\$0
Electric Subtotal				\$0
Health				
4411	Administration	05		\$2,354
4414	Pest Control	05		\$1,200
4415-4419	Health Agencies, Hospitals, and Other			\$0
Health Subtotal				\$3,554
Welfare				
4441-4442	Administration and Direct Assistance	05		\$26,710
4444	Intergovernmental Welfare Payments			\$0
4445-4449	Vendor Payments and Other	29,30,31,32,3 3,34,35		\$27,807
Welfare Subtotal				\$54,517
Culture and Recreation				
4520-4529	Parks and Recreation	05		\$126,610
4550-4559	Library	05		\$68,528
4583	Patriotic Purposes	05		\$11,189
4589	Other Culture and Recreation			\$0
Culture and Recreation Subtotal				\$206,327



New Hampshire
Department of
Revenue Administration

2019
MS-232

Appropriations

Account	Purpose	Article	Appropriations As Voted
Conservation and Development			
4611-4612	Administration and Purchasing of Natural Resources		\$0
4619	Other Conservation	05	\$500
4631-4632	Redevelopment and Housing		\$0
4651-4659	Economic Development		\$0
Conservation and Development Subtotal			\$500
Debt Service			
4711	Long Term Bonds and Notes - Principal	05	\$129,331
4721	Long Term Bonds and Notes - Interest	05	\$54,486
4723	Tax Anticipation Notes - Interest	05	\$1
4790-4799	Other Debt Service		\$0
Debt Service Subtotal			\$183,818
Capital Outlay			
4901	Land		\$0
4902	Machinery, Vehicles, and Equipment	09,10,11,21,23	\$212,822
4903	Buildings	03,22	\$543,400
4909	Improvements Other than Buildings		\$0
Capital Outlay Subtotal			\$756,222
Operating Transfers Out			
4912	To Special Revenue Fund		\$0
4913	To Capital Projects Fund		\$0
4914A	To Proprietary Fund - Airport		\$0
4914E	To Proprietary Fund - Electric	06	\$3,254,040
4914O	To Proprietary Fund - Other		\$0
4914S	To Proprietary Fund - Sewer	08	\$480,935
4914W	To Proprietary Fund - Water	07	\$239,189
4915	To Capital Reserve Fund	12,13,14,15,16,17,18	\$239,300
4916	To Expendable Trusts/Fiduciary Funds		\$0
4917	To Health Maintenance Trust Funds		\$0
4918	To Non-Expendable Trust Funds		\$0
4919	To Agency Funds		\$0
Operating Transfers Out Subtotal			\$4,213,464
Total Voted Appropriations			\$7,910,337

Financial Report of the Budget

Ashland

For the period ending December 31, 2018

PREPARER'S EFILE CERTIFICATION

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

Patrick Mohan

GOVERNING BODY CERTIFICATION

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

Name	Position	Signature
Frances Newton	Chair, Ashland BOS	Frances Newton
Hamilton Dewald	Vice chair	Hamilton Dewald
Left Page	Selectman	Left Page
Elizabeth	SELECTMAN	Elizabeth
Casey	Selectman	Casey Banning

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New Hampshire
Department of
Revenue Administration

2019
MS-535

Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
General Government			
4130-4139	Executive	\$230,846	\$219,895
4140-4149	Election, Registration, and Vital Statistics	\$43,678	\$47,061
4150-4151	Financial Administration	\$116,567	\$98,039
4152	Revaluation of Property	\$55,610	\$51,938
4153	Legal Expense	\$15,000	\$42,853
4155-4159	Personnel Administration	\$0	\$0
4191-4193	Planning and Zoning	\$7,572	\$2,461
4194	General Government Buildings	\$37,802	\$61,326
<i>Explanation: \$16K covered by unbudgeted CRF Transfer In</i>			
4195	Cemeteries	\$50	\$0
4196	Insurance	\$135,702	\$116,865
4197	Advertising and Regional Association	\$0	\$0
4199	Other General Government	\$0	\$0
General Government Subtotal		\$642,827	\$640,438
Public Safety			
4210-4214	Police	\$624,916	\$639,176
<i>Explanation: \$37K covered by unbudgeted CRF Transfer In</i>			
4215-4219	Ambulance	\$49,486	\$49,185
4220-4229	Fire	\$246,713	\$234,128
4240-4249	Building Inspection	\$22,531	\$22,843
4290-4298	Emergency Management	\$3,000	\$3,635
4299	Other (Including Communications)	\$0	\$0
Public Safety Subtotal		\$946,646	\$948,967
Airport/Aviation Center			
4301-4309	Airport Operations	\$0	\$0
Airport/Aviation Center Subtotal		\$0	\$0
Highways and Streets			
4311	Administration	\$299,842	\$294,864
4312	Highways and Streets	\$294,303	\$512,719
<i>Explanation: \$103K covered by unbudgeted CRF Transfer In</i>			
4313	Bridges	\$0	\$0
4316	Street Lighting	\$42,000	\$42,000
4319	Other	\$0	\$0
Highways and Streets Subtotal		\$636,145	\$849,583



New Hampshire
Department of
Revenue Administration

2019
MS-535

Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
Sanitation			
4321	Administration	\$0	\$0
4323	Solid Waste Collection	\$0	\$0
4324	Solid Waste Disposal	\$142,540	\$149,654
4325	Solid Waste Cleanup	\$0	\$0
4326-4328	Sewage Collection and Disposal	\$0	\$0
4329	Other Sanitation	\$0	\$0
Sanitation Subtotal		\$142,540	\$149,654
Water Distribution and Treatment			
4331	Administration	\$0	\$0
4332	Water Services	\$0	\$0
4335-4339	Water Treatment, Conservation and Other	\$0	\$0
Water Distribution and Treatment Subtotal		\$0	\$0
Electric			
4351-4352	Administration and Generation	\$0	\$0
4353	Purchase Costs	\$0	\$0
4354	Electric Equipment Maintenance	\$0	\$0
4359	Other Electric Costs	\$0	\$0
Electric Subtotal		\$0	\$0
Health			
4411	Administration	\$2,354	\$2,292
4414	Pest Control	\$1,200	\$1,000
4415-4419	Health Agencies, Hospitals, and Other	\$16,607	\$16,947
Health Subtotal		\$20,161	\$20,239
Welfare			
4441-4442	Administration and Direct Assistance	\$26,710	\$9,813
4444	Intergovernmental Welfare Payments	\$0	\$0
4445-4449	Vendor Payments and Other	\$0	\$0
Welfare Subtotal		\$26,710	\$9,813
Culture and Recreation			
4520-4529	Parks and Recreation	\$123,304	\$105,386
4550-4559	Library	\$63,558	\$63,533
4583	Patriotic Purposes	\$11,689	\$10,275
4589	Other Culture and Recreation	\$15,000	\$15,000
Culture and Recreation Subtotal		\$213,551	\$194,194



New Hampshire
Department of
Revenue Administration

2019
MS-535

Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
Conservation and Development			
4611-4612	Administration and Purchasing of Natural Resources	\$0	\$0
4619	Other Conservation	\$1,000	\$423
4631-4632	Redevelopment and Housing	\$0	\$0
4651-4659	Economic Development	\$400	\$300
Conservation and Development Subtotal		\$1,400	\$723
Debt Service			
4711	Long Term Bonds and Notes - Principal	\$126,331	\$126,331
4721	Long Term Bonds and Notes - Interest	\$59,032	\$58,978
4723	Tax Anticipation Notes - Interest	\$1	\$2,429
4790-4799	Other Debt Service	\$0	\$0
Debt Service Subtotal		\$185,364	\$187,738
Capital Outlay			
4901	Land	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$93,580	\$93,580
4903	Buildings	\$1,536,500	\$27,553
4909	Improvements Other than Buildings	\$0	\$0
Capital Outlay Subtotal		\$1,630,080	\$121,133
Operating Transfers Out			
4912	To Special Revenue Fund	\$0	\$0
4913	To Capital Projects Fund	\$0	\$0
4914A	To Proprietary Fund - Airport	\$0	\$0
4914E	To Proprietary Fund - Electric	\$3,125,250	\$3,500,495
4914O	To Proprietary Fund - Other	\$0	\$0
4914S	To Proprietary Fund - Sewer	\$422,401	\$479,205
4914W	To Proprietary Fund - Water	\$178,191	\$207,249
4915	To Capital Reserve Fund	\$331,300	\$331,300
4916	To Expendable Trusts/Fiduciary Funds	\$0	\$0
4917	To Health Maintenance Trust Funds	\$0	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0
4919	To Fiduciary Funds	\$0	\$0
Operating Transfers Out Subtotal		\$4,057,142	\$4,518,249
Payments to Other Governments			
4931	Taxes Assessed for County	\$0	\$452,834
4932	Taxes Assessed for Village District	\$0	\$0
4933	Taxes Assessed for Local Education	\$0	\$3,193,597
4934	Taxes Assessed for State Education	\$0	\$527,385
4939	Payments to Other Governments	\$0	\$0
Payments to Other Governments Subtotal			\$4,173,816
Total Before Payments to Other Governments		\$8,502,566	\$7,640,731

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New Hampshire
Department of
Revenue Administration

2019
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Expenditures

Plus Payments to Other Governments		\$4,173,816
Plus Commitments to Other Governments from Tax Rate	\$4,173,816	
Less Proprietary/Special Funds	\$5,255,842	\$4,186,949
Total General Fund Expenditures	\$7,420,540	\$7,627,598



New Hampshire
Department of
Revenue Administration

2019
MS-535

Revenues

Account	Source of Revenues	Estimated Revenues	Actual Revenues
Taxes			
3110	Property Taxes	\$0	\$6,452,162
3120	Land Use Change Tax - General Fund	\$0	\$0
3121	Land Use Change Taxes (Conservation)	\$0	\$0
3180	Resident Tax	\$0	\$0
3185	Yield Tax	\$6,000	\$6,031
3186	Payment in Lieu of Taxes	\$60,248	\$57,438
3187	Excavation Tax	\$0	\$0
3189	Other Taxes	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	\$60,000	\$58,019
9991	Inventory Penalties	\$0	\$0
Taxes Subtotal		\$126,248	\$6,573,650
Licenses, Permits, and Fees			
3210	Business Licenses and Permits	\$1,100	\$714
3220	Motor Vehicle Permit Fees	\$370,000	\$381,525
3230	Building Permits	\$7,000	\$9,270
3290	Other Licenses, Permits, and Fees	\$4,750	\$5,201
3311-3319	From Federal Government	\$0	\$0
Licenses, Permits, and Fees Subtotal		\$382,850	\$396,710
State Sources			
3351	Shared Revenues	\$0	\$0
3352	Meals and Rooms Tax Distribution	\$106,887	\$106,887
3353	Highway Block Grant	\$57,283	\$59,786
3354	Water Pollution Grant	\$14,081	\$42,199
3355	Housing and Community Development	\$0	\$0
3356	State and Federal Forest Land Reimbursement	\$32	\$32
3357	Flood Control Reimbursement	\$0	\$0
3359	Other (Including Railroad Tax)	\$49,616	\$20,338
3379	From Other Governments	\$0	\$0
State Sources Subtotal		\$227,899	\$229,242
Charges for Services			
3401-3406	Income from Departments	\$150,000	\$147,822
3409	Other Charges	\$0	\$0
Charges for Services Subtotal		\$150,000	\$147,822
Miscellaneous Revenues			
3501	Sale of Municipal Property	\$0	\$0
3502	Interest on Investments	\$4,000	\$4,519
3503-3509	Other	\$30,000	\$41,827
Miscellaneous Revenues Subtotal		\$34,000	\$46,346



New Hampshire
Department of
Revenue Administration

2019
MS-535

Revenues

Account	Source of Revenues	Estimated Revenues	Actual Revenues
Interfund Operating Transfers In			
3912	From Special Revenue Funds	\$0	\$0
3913	From Capital Projects Funds	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)	\$3,125,250	\$3,383,471
3914O	From Enterprise Funds: Other (Offset)	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)	\$422,401	\$742,319
3914W	From Enterprise Funds: Water (Offset)	\$178,191	\$220,187
3915	From Capital Reserve Funds	\$10,000	\$175,208
<i>Explanation: \$162K from CRF to cover unbudgeted expenditures.</i>			
3916	From Trust and Fiduciary Funds	\$0	\$0
3917	From Conservation Funds	\$0	\$0
Interfund Operating Transfers In Subtotal		\$3,735,842	\$4,521,185
Other Financing Sources			
3934	Proceeds from Long Term Bonds and Notes	\$1,530,000	\$0
Other Financing Sources Subtotal		\$1,530,000	\$0
Less Proprietary/Special Funds		\$5,255,842	\$4,345,977
Plus Property Tax Commitment from Tax Rate		\$6,577,946	
Total General Fund Revenues		\$7,508,943	\$7,568,978



New Hampshire
Department of
Revenue Administration

2019
MS-535

Balance Sheet

Account	Description	Starting Balance	Ending Balance
Current Assets			
1010	Cash and Equivalents	\$2,317,246	\$1,176,846
1030	Investments	\$0	\$0
1080	Tax Receivable	\$418,903	\$2,544,779
1110	Tax Liens Receivable	\$138,859	\$90,201
1150	Accounts Receivable	\$401	\$611
1260	Due from Other Governments	\$0	\$0
1310	Due from Other Funds	\$13,002	\$29,523
1400	Other Current Assets	\$43,637	\$2,490
1670	Tax Deeded Property (Subject to Resale)	\$15,561	\$15,561
Current Assets Subtotal		\$2,947,609	\$3,860,011
Current Liabilities			
2020	Warrants and Accounts Payable	\$105,647	\$70,726
2030	Compensated Absences Payable	\$0	\$0
2050	Contracts Payable	\$0	\$0
2070	Due to Other Governments	\$408	\$435
2075	Due to School Districts	\$1,605,992	\$1,750,469
2080	Due to Other Funds	\$0	\$0
2220	Deferred Revenue	\$0	\$0
2230	Notes Payable - Current	\$0	\$1,000,000
2270	Other Payable	\$199,532	\$60,971
Current Liabilities Subtotal		\$1,911,579	\$2,882,601
Fund Equity			
2440	Non-spendable Fund Balance	\$43,637	\$2,490
2450	Restricted Fund Balance	\$275	\$1,558
2460	Committed Fund Balance	\$0	\$0
2490	Assigned Fund Balance	\$61,479	\$12,334
2530	Unassigned Fund Balance	\$930,639	\$961,028
Fund Equity Subtotal		\$1,036,030	\$977,410



New Hampshire
Department of
Revenue Administration

2019
MS-535

Tax Commitment

Source	County	Village	Local Education	State Education	Other	Property Tax
MS-535	\$452,834	\$0	\$3,193,597	\$527,385	\$0	\$6,452,162
Commitment	\$452,834	\$0	\$3,193,597	\$527,385		\$6,577,946
Difference	\$0	\$0	\$0	\$0		(\$125,784)

General Fund Balance Sheet Reconciliation

Total Revenues	\$7,568,978
Total Expenditures	\$7,627,598
Change	(\$58,620)
Ending Fund Equity	\$977,410
Beginning Fund Equity	\$1,036,030
Change	(\$58,620)



Long Term Debt

Description (Purpose)	Original Obligation	Annual Installment	Rate	Final Payment	Start of Year	Issued	Retired	End of Year
North Ashland (Electric Infrastructure)								
	\$1,700,000	\$131,211	2.5%	2020	\$337,917	\$0	\$137,934	\$199,983
River St. Improvement (Water and Sewer)								
	\$944,000	\$47,000	2%-5%	2029	\$752,000	\$0	\$50,000	\$702,000
Water Project (Water Infrastructure)								
	\$1,600,000	\$64,247	4.501%	2026	\$578,219	\$0	\$64,247	\$513,972
Water System (Water Infrastructure)								
	\$300,000	\$12,084	4.501%	2027	\$120,829	\$0	\$12,084	\$108,745
	\$4,544,000				\$1,788,965	\$0	\$264,265	\$1,524,700

TOWN OF ASHLAND, NEW HAMPSHIRE
Annual Financial Statements
For the Year Ended December 31, 2018

Additional Offices:

Nashua, NH
Andover, MA
Greenfield, MA
Ellsworth, ME

INDEPENDENT AUDITORS' REPORT

To the Board of Selectmen
Town of Ashland, New Hampshire

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Ashland, New Hampshire, as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Ashland, New Hampshire, as of December 31, 2018, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis, and the Pension and OPEB schedules appearing on pages 54 to 57 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with evidence sufficient to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's basic financial statements. The accompanying supplementary information appearing on pages 58 through 59 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures

applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Melanson Heath

June 7, 2019

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Town of Ashland, New Hampshire, we offer readers this narrative overview and analysis of the financial activities of the Town for the year ended December 31, 2018.

A. OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the basic financial statements. The basic financial statements comprise three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of our finances in a manner similar to a private-sector business.

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

The Statement of Activities presents information showing how the Town's net position changed during the most recent year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities include general government, public safety, highways and streets, sanitation, economic development, and culture and recreation. The business-type activities include water, sewer, and electric activities.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. All of the funds can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental

fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the year. Such information may be useful in evaluating a government's near-term financing requirements.

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

An annual appropriated budget is adopted for the general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

Proprietary funds. Proprietary fund reporting focuses on the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. The proprietary fund category includes enterprise and internal service funds.

Enterprise funds are used to report activity for which a fee is charged to external users, and must be used when one of the following criteria are met: (1) activity is financed with debt that is secured solely by a pledge of the net revenues from fees and charges, (2) laws or regulations require the activity's costs of providing services be recovered with fees and charges, and (3) the pricing policies of the activity establish fees and charges designed to recover its costs, including capital costs such as depreciation or debt service. The primary focus on these criteria is on fees charged to external users. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements, only in more detail. Specifically, enterprise funds are used to account for water, sewer, and electric operations, which are considered to be major funds.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Town's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

Notes to financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information which is required to be disclosed by accounting principles generally accepted in the United States of America.

B. FINANCIAL HIGHLIGHTS

- As of the close of the current year, the total of assets and deferred outflows exceeded liabilities and deferred inflows by \$16,287,592 (i.e., net position), a change of \$(259,238) in comparison to the prior year.
- As of the close of the current year, governmental funds reported combined ending fund balances of \$1,707,088, a change of \$118,398 in comparison to the prior year.
- At the end of the current year, unassigned fund balance for the general fund was \$500,055, a change of \$67,131 in comparison to the prior year.

C. GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following is a summary of condensed government-wide financial data for the current and prior years.

	NET POSITION					
	Governmental Activities		Business-Type Activities		Total	
	2018	2017	2018	2017	2018	2017
Current and other assets	\$ 5,188,122	\$ 4,143,773	\$ 2,280,963	\$ 2,365,693	\$ 7,469,085	\$ 6,509,466
Capital assets	<u>9,562,739</u>	<u>9,858,665</u>	<u>7,222,907</u>	<u>7,059,748</u>	<u>16,785,646</u>	<u>16,918,413</u>
Total assets	14,750,861	14,002,438	9,503,870	9,425,441	24,254,731	23,427,879
Deferred outflows of resources	212,949	241,126	51,176	69,152	264,125	310,278
Current liabilities	3,186,071	2,216,773	1,067,716	740,601	4,253,787	2,957,374
Noncurrent liabilities	<u>3,420,415</u>	<u>3,958,969</u>	<u>430,575</u>	<u>612,943</u>	<u>3,850,990</u>	<u>4,571,912</u>
Total liabilities	6,606,486	6,175,742	1,498,291	1,353,544	8,104,777	7,529,286
Deferred inflows of resources	81,288	59,152	45,199	26,526	126,487	85,678
Net position:						
Net investment in capital assets	9,067,369	9,450,067	7,022,915	6,721,824	16,090,284	16,171,891
Restricted	268,828	288,553	-	-	268,828	288,553
Unrestricted	<u>(1,060,161)</u>	<u>(1,729,950)</u>	<u>988,641</u>	<u>1,392,699</u>	<u>(71,520)</u>	<u>(337,251)</u>
Total net position	\$ <u>8,276,036</u>	\$ <u>8,008,670</u>	\$ <u>8,011,556</u>	\$ <u>8,114,523</u>	\$ <u>16,287,592</u>	\$ <u>16,123,193</u>

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. At the close of the most recent year, total net position was \$16,287,592, a change of \$(259,238) from the prior year.

The largest portion of net position \$16,090,284 reflects our investment in capital assets (e.g., land, buildings, machinery, equipment and infrastructure), less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of net position \$268,828 represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position is a deficit of \$(71,520), primarily resulting from the Town's unfunded net pension liability.

<u>CHANGES IN NET POSITION</u>						
	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>
Revenues:						
Program revenues:						
Charges for services	\$ 546,383	\$ 518,836	\$ 4,325,703	\$ 3,965,314	\$ 4,872,086	\$ 4,484,150
Operating grants and contributions	226,857	271,411	-	-	226,857	271,411
General revenues:						
Property taxes	2,278,346	1,861,808	-	-	2,278,346	1,861,808
Penalties and interest on taxes	121,488	121,005	-	-	121,488	121,005
Grants and contributions not restricted to specific programs	22,357	16,157	-	-	22,357	16,157
Investment income	8,153	17,215	8,128	4,282	16,281	21,497
Other	<u>7,987</u>	<u>42,841</u>	<u>11,797</u>	<u>55,096</u>	<u>19,784</u>	<u>97,937</u>
Total revenues	3,211,571	2,849,273	4,345,628	4,024,692	7,557,199	6,873,965
Expenses:						
General government	652,861	595,809	-	-	652,861	595,809
Public safety	1,046,265	971,420	-	-	1,046,265	971,420
Highways and streets	1,209,599	1,202,667	-	-	1,209,599	1,202,667
Sanitation	153,564	147,650	-	-	153,564	147,650
Health and human services	19,899	35,751	-	-	19,899	35,751
Welfare	9,682	7,466	-	-	9,682	7,466
Culture and recreation	267,801	220,676	-	-	267,801	220,676
Conservation	723	647	-	-	723	647
Interest on long-term debt	7,448	81,930	-	-	7,448	81,930
Water	-	-	358,006	347,691	358,006	347,691
Sewer	-	-	594,742	570,339	594,742	570,339
Electric	-	-	3,495,847	3,553,023	3,495,847	3,553,023
Total expenses	<u>3,367,842</u>	<u>3,264,016</u>	<u>4,448,595</u>	<u>4,471,053</u>	<u>7,816,437</u>	<u>7,735,069</u>
Change in net position	(156,271)	(414,743)	(102,967)	(446,361)	(259,238)	(861,104)
Net position - beginning of year, as restated	<u>8,432,307</u>	<u>8,423,413</u>	<u>8,114,523</u>	<u>8,560,884</u>	<u>16,546,830</u>	<u>16,984,297</u>
Net position - end of year	<u>\$ 8,276,036</u>	<u>\$ 8,008,670</u>	<u>\$ 8,011,556</u>	<u>\$ 8,114,523</u>	<u>\$ 16,287,592</u>	<u>\$ 16,123,193</u>

The 2017 amounts were not restated as the Town applied GASB 75 prospectively.

Governmental activities. Governmental activities for the year resulted in a change in net position of \$(156,271). Key elements of this change are as follows:

General fund operations, as discussed further in Section D	\$ 137,848
Other governmental funds operations	(19,450)
Depreciation expense in excess of principal debt service	(518,188)
Capital asset additions	348,593
Capital lease issuance	(193,193)
Net pension liability and related deferred outflows and inflows of resources	(12,836)
Net OPEB liability and related deferred outflows and inflows of resources	6,258
Other	94,697
Total	<u>\$ (156,271)</u>

Business-type activities. Business-type activities for the year resulted in a change in net position of \$(102,967). Key elements of this change are as follows:

	Water	Sewer	Electric	Total
Revenues compared to budget	\$ 41,996	\$ 319,918	\$ 164,757	\$ 526,671
Expenditures compared to budget	(29,058)	(56,804)	(401,764)	(487,626)
Depreciation expense	(150,757)	(115,537)	-	(266,294)
Principal debt service in excess of depreciation expense	-	-	34,451	34,451
Net pension liability and related deferred outflows and inflows of resources	-	-	40,251	40,251
Other	-	-	49,580	49,580
Total	<u>\$ (137,819)</u>	<u>\$ 147,577</u>	<u>\$ (112,725)</u>	<u>\$ (102,967)</u>

D. FINANCIAL ANALYSIS OF FUNDS

As noted earlier, fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements.

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

As of the end of the current year, governmental funds reported combined ending fund balances of \$1,707,088, a change of \$118,398 in comparison to the prior year. Key elements of this change are as follows:

General fund operating results	\$ 137,848
Nonmajor funds operating results	<u>(19,450)</u>
Total	<u>\$ 118,398</u>

The general fund is the chief operating fund. At the end of the current year, unassigned fund balance of the general fund was \$500,055, while total fund balance was \$1,438,260. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total general fund expenditures. Refer to the table below.

<u>General Fund</u>	<u>12/31/18</u>	<u>12/31/17</u>	<u>Change</u>	<u>% of Total General Fund Expenditures</u>
Unassigned fund balance	\$ 500,055	\$ 432,924	\$ 67,131	15.2%
Total fund balance	\$ 1,438,260	\$ 1,300,412	\$ 137,848	43.6%

The total fund balance of the general fund changed by \$137,848 during the current year. Key factors in this change are as follows:

Use of fund balance as a funding source	\$ (39,300)
Revenues in excess of budget	23,080
Expenditures less than budget	60,379
Expenditures of prior year encumbrances	(49,145)
Change in capital reserve funds	159,726
Other	<u>(16,892)</u>
Total	<u>\$ 137,848</u>

Included in the total general fund balance are the Town's capital reserve accounts with the following balances:

	<u>12/31/18</u>	<u>12/31/17</u>	<u>Change</u>
Capital reserves	\$ 921,823	\$ 762,097	\$ 159,726
Total	<u>\$ 921,823</u>	<u>\$ 762,097</u>	<u>\$ 159,726</u>

Proprietary funds. Proprietary funds provide the same type of information found in the business-type activities reported in the government-wide financial statements, but in more detail.

Unrestricted net position of the enterprise funds at the end of the year amounted to \$988,641, a change of \$(404,058) in comparison to the prior year.

Other factors concerning the finances of proprietary funds have already been addressed in the entity-wide discussion of business-type activities.

E. GENERAL FUND BUDGETARY HIGHLIGHTS

There were no differences between the original budget and final amended budget.

F. CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. Total investment in capital assets for governmental and business-type activities at year-end amounted to \$16,785,646 (net of accumulated depreciation). This investment in capital assets includes land, buildings and system, improvements, and machinery and equipment.

Major capital asset events during the current year included the following:

Fixed Asset Additions:

Governmental	
2018 John Deere Loader 544K 4WD	\$ 193,193
2001 Caterpillar Excavator	46,000

Fixed Asset Disposals:

Governmental	
1980 Int'l Loader 515	\$ 30,000

New Construction in Progress:

Governmental	
Sidewalk Engineering	\$ 31,800
Enterprise	
Sewer	
New Septage Receiving Station	\$ 532,935

CIP Relcased to Fixed Assets:

Governmental	
Town Offices Department Fire Alarm System Project	\$ 14,625
Enterprise	
Electric	
Excavating for the New Garage Building	\$ 98,933
Decontamination Services related to the New Garage Building	\$ 62,500

Additional information on capital assets can be found in the Notes to the Financial Statements.

Long-term debt. At the end of the current year, total bonded debt outstanding was \$1,524,709, all of which was backed by the full faith and credit of the Town.

Additional information on long-term debt can be found in the Notes to the Financial Statements.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Town of Ashland, New Hampshire's finances for all those with an interest in the Town's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Office of Town Administrator
Town of Ashland
20 Highland Street
P.O. Box 517
Ashland, New Hampshire 03217

TOWN OF ASHLAND, NEW HAMPSHIRE

STATEMENT OF NET POSITION

DECEMBER 31, 2018

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Current:			
Cash and short-term investments	\$ 1,267,629	\$ 1,650,859	\$ 2,918,488
Restricted cash	931,823	-	931,823
Investments	178,045	-	178,045
Receivables, net of allowance for uncollectibles:			
Property taxes	2,544,779	-	2,544,779
User fees	-	612,104	612,104
Intergovernmental	137,460	-	137,460
Internal balances	19,523	(19,523)	-
Inventory	-	32,615	32,615
Other assets	18,662	14,615	33,277
Noncurrent:			
Receivables, net of allowance for uncollectibles:			
Property taxes	90,201	-	90,201
Capital assets:			
Land and construction in progress	1,479,456	629,970	2,109,426
Other capital assets, net of accumulated depreciation	8,083,283	6,592,937	14,676,220
DEFERRED OUTFLOWS OF RESOURCES			
Related to pensions	189,659	51,176	240,835
Related to OPEB	23,290	-	23,290
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	14,963,810	9,564,753	24,528,563
LIABILITIES			
Current:			
Accounts payable	70,726	911,796	982,522
Accrued payroll	22,191	-	22,191
Accrued liabilities	31,644	8,058	39,702
Due to school district	1,750,469	-	1,750,469
Due to other governments	435	-	435
Taxes paid in advance	10,708	-	10,708
Notes payable	1,000,000	-	1,000,000
Other current liabilities	25,643	16,147	41,790
Current portion of long-term liabilities:			
Bonds payable	129,330	141,422	270,752
Other	144,925	-	144,925
Noncurrent:			
Bonds payable, net of current portion	1,195,387	58,570	1,253,957
Net pension liability	1,335,324	372,005	1,707,329
Net OPEB liability	306,699	-	306,699
Other, net of current portion	583,005	-	583,005
DEFERRED INFLOWS OF RESOURCES			
Related to pensions	80,866	45,199	126,065
Related to OPEB	422	-	422
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	6,687,774	1,553,197	8,240,971
NET POSITION			
Net investment in capital assets	9,067,369	7,022,915	16,090,284
Restricted for:			
Grants and other statutory restrictions	86,693	-	86,693
Permanent funds:			
Nonexpendable	54,985	-	54,985
Expendable	127,150	-	127,150
Unrestricted	(1,060,161)	988,641	(71,520)
TOTAL NET POSITION	\$ 8,276,036	\$ 8,011,556	\$ 16,287,592

The accompanying notes are an integral part of these financial statements.

TOWN OF ASHLAND, NEW HAMPSHIRE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2018

	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business- Type Activities	Total
Governmental Activities:							
General government	\$ 652,861	\$ 397,419	\$ 107,625	\$ -	\$ (147,817)	\$ -	\$ (147,817)
Public safety	1,046,265	3,187	-	-	(1,043,078)	-	(1,043,078)
Highways and streets	1,209,599	31,756	93,656	-	(1,084,187)	-	(1,084,187)
Sanitation	153,564	-	-	-	(153,564)	-	(153,564)
Health and human services	19,899	-	-	-	(19,899)	-	(19,899)
Welfare	9,682	-	-	-	(9,682)	-	(9,682)
Culture and recreation	267,801	114,021	25,576	-	(128,204)	-	(128,204)
Conservation	723	-	-	-	(723)	-	(723)
Interest expense	7,448	-	-	-	(7,448)	-	(7,448)
Total Governmental Activities	3,367,842	546,383	226,857	-	(2,594,602)	-	(2,594,602)
Business-Type Activities:							
Water	358,006	212,616	-	-	-	(145,390)	(145,390)
Sewer	594,742	729,965	-	-	-	135,223	135,223
Electric	3,489,320	3,256,550	-	-	-	(232,770)	(232,770)
Total Business-Type Activities	4,442,068	4,199,131	-	-	-	(242,937)	(242,937)
Total	\$ 7,809,910	\$ 4,745,514	\$ 226,857	\$ -	(2,594,602)	(242,937)	(2,837,539)
General Revenues:							
Property taxes					2,278,346	-	2,278,346
Penalties, interest and other taxes					121,488	-	121,488
Grants and contributions not restricted to specific programs					22,357	-	22,357
Investment income					8,153	8,477	16,630
Miscellaneous					7,987	131,493	139,480
Total general revenues					2,438,331	139,970	2,578,301
Change in Net Position					(156,271)	(102,967)	(259,238)
Net Position:							
Beginning of year, as restated					8,432,307	8,114,523	16,546,830
End of year					\$ 8,276,036	\$ 8,011,556	\$ 16,287,592

The accompanying notes are an integral part of these financial statements.

TOWN OF ASHLAND, NEW HAMPSHIRE

GOVERNMENTAL FUNDS

BALANCE SHEET

DECEMBER 31, 2018

	<u>General</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS			
Cash and short-term investments	\$ 1,176,846	\$ 90,783	\$ 1,267,629
Restricted cash	931,823	-	931,823
Investments	-	178,045	178,045
Receivables:			
Property taxes	2,714,406	-	2,714,406
Due from other funds	19,523	-	19,523
Other assets	3,101	-	3,101
TOTAL ASSETS	\$ 4,845,699	\$ 268,828	\$ 5,114,527
LIABILITIES			
Accounts payable	\$ 70,726	\$ -	\$ 70,726
Accrued payroll	22,191	-	22,191
Due to school district	1,750,469	-	1,750,469
Due to other governments	435	-	435
Taxes paid in advance	10,708	-	10,708
Notes payable	1,000,000	-	1,000,000
Other liabilities	28,072	-	28,072
TOTAL LIABILITIES	2,882,601	-	2,882,601
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenues	524,838	-	524,838
FUND BALANCES			
Nonspendable	4,048	54,985	59,033
Restricted	-	213,843	213,843
Committed	921,823	-	921,823
Assigned	12,334	-	12,334
Unassigned	500,055	-	500,055
TOTAL FUND BALANCES	1,438,260	268,828	1,707,088
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 4,845,699	\$ 268,828	\$ 5,114,527

The accompanying notes are an integral part of these financial statements.

TOWN OF ASHLAND, NEW HAMPSHIRE

RECONCILIATION OF TOTAL GOVERNMENTAL FUND
BALANCES TO NET POSITION OF GOVERNMENTAL
ACTIVITIES IN THE STATEMENT OF NET POSITION

DECEMBER 31, 2018

Total governmental fund balances	\$ 1,707,088
• Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	9,562,739
• Long-term receivable not reported in governmental funds.	137,460
• Revenues are reported on the accrual basis of accounting and are not deferred until collection.	445,412
• Long-term liabilities, including bonds payable, net pension liability, net OPEB liability are not due and payable in the current period and, therefore, are not reported in the governmental funds.	(3,694,670)
• Other	<u>118,007</u>
Net position of governmental activities	<u>\$ 8,276,036</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF ASHLAND, NEW HAMPSHIRE
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2018

	<u>General</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
Revenues:			
Property taxes	\$ 2,295,708	\$ -	\$ 2,295,708
Penalties, interest and other taxes	121,488	-	121,488
Charges for services	147,822	1,851	149,673
Intergovernmental	229,242	-	229,242
Licenses and permits	396,710	-	396,710
Investment income	8,153	-	8,153
Contributions	-	28,301	28,301
Miscellaneous	41,827	215	42,042
Total Revenues	3,240,950	30,367	3,271,317
Expenditures:			
Current:			
General government	635,943	-	635,943
Public safety	940,274	-	940,274
Highways and streets	1,002,065	-	1,002,065
Sanitation	148,944	-	148,944
Health and human services	19,899	-	19,899
Welfare	9,682	-	9,682
Culture and recreation	194,164	49,817	243,981
Conservation	723	-	723
Debt service	281,318	-	281,318
Capital outlay	63,283	-	63,283
Total Expenditures	3,296,295	49,817	3,346,112
Excess (deficiency) of revenues over expenditures	(55,345)	(19,450)	(74,795)
Other Financing Sources (Uses):			
Issuance of capital lease	193,193	-	193,193
Total Other Financing Sources (Uses)	193,193	-	193,193
Change in fund balance	137,848	(19,450)	118,398
Fund Balance, at Beginning of Year	1,300,412	288,278	1,588,690
Fund Balance, at End of Year	\$ 1,438,260	\$ 268,828	\$ 1,707,088

The accompanying notes are an integral part of these financial statements.

TOWN OF ASHLAND, NEW HAMPSHIRE

RECONCILIATION OF THE STATEMENT OF REVENUES
EXPENDITURES, AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2018

Net changes in fund balances - total governmental funds	\$ 118,398																		
<ul style="list-style-type: none"> Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense: <table> <tr> <td>Capital outlay</td><td style="text-align: right;">348,593</td></tr> <tr> <td>Depreciation</td><td style="text-align: right;">(644,519)</td></tr> </table> The issuance of long-term debt (e.g., bonds) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither transaction, however, has any effect on net position: <table> <tr> <td>Repayments of debt</td><td style="text-align: right;">126,331</td></tr> <tr> <td>Other</td><td style="text-align: right;">(58,709)</td></tr> </table> Revenues in the Statement of Activities that do not provide current financial resources are fully deferred in the Statement of Revenues, Expenditures, and Changes in Fund Balances. Therefore, the recognition of revenue for various types of accounts receivable (i.e., real estate) differ between the two statements. This amount represents the net change in deferred revenue. <table> <tr> <td></td><td style="text-align: right;">(17,362)</td></tr> </table> Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds: <table> <tr> <td>Net pension liability and related deferred outflows and inflows of resources</td><td style="text-align: right;">(12,836)</td></tr> <tr> <td>Net OPEB liability and related deferred outflows and inflows of resources</td><td style="text-align: right;">6,258</td></tr> <tr> <td>Other</td><td style="text-align: right;">(15,096)</td></tr> </table> Other differences. <table> <tr> <td></td><td style="text-align: right;">(7,329)</td></tr> </table> 	Capital outlay	348,593	Depreciation	(644,519)	Repayments of debt	126,331	Other	(58,709)		(17,362)	Net pension liability and related deferred outflows and inflows of resources	(12,836)	Net OPEB liability and related deferred outflows and inflows of resources	6,258	Other	(15,096)		(7,329)	
Capital outlay	348,593																		
Depreciation	(644,519)																		
Repayments of debt	126,331																		
Other	(58,709)																		
	(17,362)																		
Net pension liability and related deferred outflows and inflows of resources	(12,836)																		
Net OPEB liability and related deferred outflows and inflows of resources	6,258																		
Other	(15,096)																		
	(7,329)																		
Change in net position of governmental activities	\$ <u>(156,271)</u>																		

The accompanying notes are an integral part of these financial statements.

TOWN OF ASHLAND, NEW HAMPSHIRE

GENERAL FUND

STATEMENT OF REVENUES AND OTHER SOURCES, AND EXPENDITURES AND OTHER USES -
BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2018

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	
Revenues and Other Sources:				
Property taxes	\$ 2,306,427	\$ 2,306,427	\$ 2,306,427	\$ -
Penalties, interest and other taxes	126,248	126,248	121,488	(4,760)
Charges for services	150,000	150,000	147,822	(2,178)
Intergovernmental	227,899	227,899	229,242	1,343
Licenses and permits	382,850	382,850	396,710	13,860
Investment income	4,000	4,000	4,519	519
Miscellaneous	30,000	30,000	41,827	11,827
Transfers in	10,000	10,000	12,469	2,469
Use of fund balance	39,300	39,300	39,300	-
Total Revenues and Other Sources	3,276,724	3,276,724	3,299,804	23,080
Expenditures and Other Uses:				
General government	642,828	642,828	623,179	19,649
Public safety	946,646	946,646	920,914	25,732
Highways and streets	636,145	636,145	652,868	(16,723)
Sanitation	142,540	142,540	149,654	(7,114)
Health and human services	20,161	20,161	19,899	262
Welfare	26,710	26,710	9,813	16,897
Culture and recreation	213,550	213,550	195,194	18,356
Conservation	1,400	1,400	723	677
Capital outlay	36,500	36,500	31,483	5,017
Debt service	278,944	278,944	281,318	(2,374)
Transfers out	331,300	331,300	331,300	-
Total Expenditures and Other Uses	3,276,724	3,276,724	3,216,345	60,379
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ -	\$ -	\$ 83,459	\$ 83,459

The accompanying notes are an integral part of these financial statements.

TOWN OF ASHLAND, NEW HAMPSHIRE

PROPRIETARY FUNDS

STATEMENT OF NET POSITION

DECEMBER 31, 2018

	Business-Type Activities Enterprise Funds			
	Water Fund	Sewer Fund	Electric Fund	Total
ASSETS				
Current:				
Cash and short-term investments	\$ 92,080	\$ 1,431,522	\$ 127,257	\$ 1,650,859
User fees, net of allowance for uncollectibles	14,819	77,096	520,189	612,104
Inventory	-	-	32,615	32,615
Other assets	14,615	-	-	14,615
Total current assets	121,514	1,508,618	680,061	2,310,193
Noncurrent:				
Capital assets:				
Land and construction in progress	4,011	546,164	79,795	629,970
Other capital assets, net of accumulated depreciation	2,889,779	1,577,992	2,125,166	6,592,937
Total noncurrent assets	2,893,790	2,124,156	2,204,961	7,222,907
DEFERRED OUTFLOWS OF RESOURCES				
Related to pensions	-	-	51,176	51,176
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	3,015,304	3,632,774	2,936,198	9,584,276
LIABILITIES				
Current:				
Accounts payable	7,753	248,994	655,049	911,796
Accrued liabilities	-	-	8,058	8,058
Due to other governments	5,588	13,117	818	19,523
Other current liabilities	-	-	16,147	16,147
Current portion of bonds payable	-	-	141,422	141,422
Total current liabilities	13,341	262,111	821,494	1,096,946
Noncurrent:				
Bonds payable, net of current portion	-	-	58,570	58,570
Net pension liability	-	-	372,005	372,005
Total noncurrent liabilities	-	-	430,575	430,575
DEFERRED INFLOWS OF RESOURCES				
Related to pensions	-	-	45,199	45,199
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	13,341	262,111	1,297,268	1,572,720
NET POSITION				
Net investment in capital assets	2,893,790	2,124,156	2,004,969	7,022,915
Unrestricted	108,173	1,246,507	(366,039)	988,641
TOTAL NET POSITION	<u>\$ 3,001,963</u>	<u>\$ 3,370,663</u>	<u>\$ 1,638,930</u>	<u>\$ 8,011,556</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF ASHLAND, NEW HAMPSHIRE
 PROPRIETARY FUNDS
 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
 FOR THE YEAR ENDED DECEMBER 31, 2018

	Business-Type Activities Enterprise Funds			
	Water Fund	Sewer Fund	Electric Fund	Total
Operating Revenues:				
Charges for services	\$ 212,616	\$ 221,660	\$ 3,256,550	\$ 3,690,826
Septage fees	-	508,305	-	508,305
Other	6,639	5,158	126,572	138,369
Total Operating Revenues	219,255	735,123	3,383,122	4,337,500
Operating Expenses:				
Operating expenses	207,249	479,205	3,385,839	4,072,293
Depreciation	150,757	115,537	103,481	369,775
Total Operating Expenses	358,006	594,742	3,489,320	4,442,068
Operating Income (Loss)	(138,751)	140,381	(106,198)	(104,568)
Nonoperating Revenues (Expenses):				
Investment income	932	7,196	349	8,477
Interest expense	-	-	(6,876)	(6,876)
Total Nonoperating Revenues (Expenses), Net	932	7,196	(6,527)	1,601
Income (Loss) Before Transfers	(137,819)	147,577	(112,725)	(102,967)
Change in Net Position	(137,819)	147,577	(112,725)	(102,967)
Net Position at Beginning of Year	3,139,782	3,223,086	1,751,655	8,114,523
Net Position at End of Year	\$ 3,001,963	\$ 3,370,663	\$ 1,638,930	\$ 8,011,556

The accompanying notes are an integral part of these financial statements.

TOWN OF ASHLAND, NEW HAMPSHIRE
 PROPRIETARY FUNDS
 STATEMENT OF CASH FLOWS
 FOR THE YEAR ENDED DECEMBER 31, 2018

	Business-Type Activities Enterprise Funds			
	Water Fund	Sewer Fund	Electric Fund	Total
<u>Cash Flows From Operating Activities:</u>				
Receipts from customers and users	\$ 218,449	\$ 732,027	\$ 3,299,251	\$ 4,249,727
Payments to vendors and employees	(201,335)	(273,859)	(3,307,503)	(3,782,697)
Net Cash Provided By (Used For) Operating Activities	17,114	458,168	(8,252)	467,030
<u>Cash Flows From Noncapital Financing Activities:</u>				
Interfund lending	(22,934)	29,172	283	6,521
Net Cash Provided By (Used For) Noncapital Financing Activities	(22,934)	29,172	283	6,521
<u>Cash Flows From Capital and Related Financing Activities:</u>				
Acquisition and construction of capital assets	-	(532,934)	-	(532,934)
Principal payments on bonds	-	-	(137,932)	(137,932)
Interest expense	-	-	(6,876)	(6,876)
Net Cash Used For Capital and Related Financing Activities	-	(532,934)	(144,808)	(677,742)
<u>Cash Flows From Investing Activities:</u>				
Investment income	932	7,196	349	8,477
Net Cash Provided By Investing Activities	932	7,196	349	8,477
Net Change in Cash and Short-Term Investments	(4,888)	(38,398)	(152,428)	(195,714)
Cash and Short-Term Investments, Beginning of Year	96,968	1,469,920	279,685	1,846,573
Cash and Short-Term Investments, End of Year	\$ 92,080	\$ 1,431,522	\$ 127,257	\$ 1,650,859
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used For) Operating Activities:</u>				
Operating income (loss)	\$ (138,751)	\$ 140,381	\$ (106,198)	\$ (104,568)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation	150,757	115,537	103,481	369,775
Changes in assets, liabilities, and deferred outflows/inflows:				
User fees	(806)	(3,096)	(86,242)	(90,144)
Inventory	-	-	(27,397)	(27,397)
Deferred outflows - related to pensions	-	-	17,976	17,976
Accounts payable	5,914	205,346	109,809	321,069
Accrued liabilities	-	-	223	223
Other liabilities	-	-	2,371	2,371
Net pension liability	-	-	(40,948)	(40,948)
Deferred inflows - related to pensions	-	-	18,673	18,673
Net Cash Provided By (Used For) Operating Activities	\$ 17,114	\$ 458,168	\$ (8,252)	\$ 467,030

The accompanying notes are an integral part of these financial statements.

TOWN OF ASHLAND, NEW HAMPSHIRE
FIDUCIARY FUNDS
STATEMENT OF FIDUCIARY NET POSITION
DECEMBER 31, 2018

	Private Purpose Trust Funds	Agency Funds
ASSETS		
Cash and short-term investments	\$ -	\$ 234,505
Investments	<u>15,376</u>	<u>58,851</u>
Total Assets	15,376	293,356
 LIABILITIES AND NET POSITION		
Intergovernmental liabilities	<u>-</u>	<u>293,356</u>
Total Liabilities	<u>-</u>	<u>293,356</u>
 NET POSITION		
Total net position restricted for other purposes	<u>\$ 15,376</u>	<u>\$ -</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF ASHLAND, NEW HAMPSHIRE
FIDUCIARY FUNDS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2018

	<u>Private Purpose Trust Funds</u>
Deductions:	
Other	<u>1,731</u>
Total deductions	<u>1,731</u>
Net increase (decrease)	(1,731)
Net position restricted for other purposes:	
Beginning of year	<u>17,107</u>
End of year	<u>\$ 15,376</u>

The accompanying notes are an integral part of these financial statements.

**ASHLAND WATER AND SEWER DEPARTMENT
TOWN OF ASHLAND, NEW HAMPSHIRE**

Annual Financial Statements

For the Year Ended December 31, 2018

INDEPENDENT AUDITORS' REPORT

To the Board of Selectmen
Ashland Water and Sewer Department
Town of Ashland, New Hampshire

Report on the Financial Statements

We have audited the accompanying financial statements of the water and sewer enterprise funds of the Ashland Water and Sewer Department (the Department) (of the Town of Ashland, New Hampshire), as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the Department's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

The financial statements of Ashland Water and Sewer Department are intended to represent the net position, and the changes in net position and cash flows, of only that portion of the business-type activities of the Town of Ashland, New Hampshire that is attributable to the transactions of Ashland Water and Sewer Department. They do not purport to, and do not, present fairly the net position of the Town of Ashland, New Hampshire as of December 31, 2018, and the changes in its net position and its cash flows, where applicable, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of Water and Sewer Enterprise Funds of the Ashland Water and Sewer Department, as of December 31, 2018, and the respective changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with evidence sufficient to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Department's basic financial statements. The accompanying supplementary information appearing on pages 15 and 16 is presented for purposed of additional analysis and is not a required part of the basic financial

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

Melanson Heath

June 7, 2019

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Ashland Water and Sewer Department (the "Department") (enterprise funds of the Town of Ashland, New Hampshire), we offer readers this narrative overview and analysis of the financial activities of the Department for the fiscal year ended December 31, 2018.

A. OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the basic financial statements, which include (1) the Statement of Net Position, (2) the Statement of Revenues, Expenses, and Changes in Fund Net Position, (3) the Cash Flow Statements and (4) Notes to Financial Statements.

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

The Statement of Revenues, Expenses, and Changes in Fund Net Position presents information showing how the Department's net position changed during the most recent year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected user fees and earned but unused vacation leave).

The Statement of Cash Flows provides information about the cash receipts and cash payments during the accounting period. It also provides information about the investing and financial activities for the same period. A review of our Statement of Cash Flows indicates that the cash receipts from operating activities cover our operating expenses.

Notes to financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the basic financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information which is required to be disclosed by accounting principles generally accepted in the United States of America.

B. FINANCIAL HIGHLIGHTS

- As of the close of the current fiscal year, the total of assets exceeded liabilities by \$3,001,963 and \$3,370,663 (i.e., net position), a change of \$(137,819) and \$147,577 in comparison to the prior year, for water and sewer, respectively.
- At the end of the current fiscal year, unrestricted net position was \$108,173 and \$1,246,507, a change of \$12,938 and \$(269,820) in comparison to the prior year, for water and sewer, respectively.

C. GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following is a summary of condensed government-wide financial data for the current and prior years.

	NET POSITION					
	Water		Sewer		Total	
	2018	2017	2018	2017	2018	2017
Current and other assets	\$ 106,899	\$ 110,981	\$ 1,494,003	\$ 1,548,864	\$ 1,600,902	\$ 1,659,845
Capital assets	2,893,790	3,044,547	2,124,156	1,706,759	5,017,946	4,751,306
Total assets	3,000,689	3,155,528	3,618,159	3,255,623	6,618,648	6,411,151
Current liabilities	(1,274)	15,746	247,496	32,537	246,222	48,283
Total liabilities	(1,274)	15,746	247,496	32,537	246,222	48,283
Net position:						
Net investment in capital assets	2,893,790	3,044,547	2,124,156	1,706,759	5,017,946	4,751,306
Unrestricted	108,173	95,235	1,246,507	1,516,327	1,354,680	1,611,562
Total net position	\$ 3,001,963	\$ 3,139,782	\$ 3,370,663	\$ 3,223,086	\$ 6,372,626	\$ 6,362,868

As noted, net position may serve over time as a useful indicator of a Department's financial position. At the close of the most recent fiscal year, total net position for water and sewer was \$3,001,963 and \$3,370,663 a change of \$(137,819) and \$147,577 from the prior year, respectively.

The largest portion of water and sewer net position, \$2,893,790 and \$2,124,156, respectively, reflects our investment in capital assets (e.g., land, buildings, improvements, infrastructure, vehicles, machinery and equipment), less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The remaining balance of water and sewer unrestricted net position of \$108,173 and \$1,246,507, respectively, may be used to meet the Department's ongoing obligations to citizens and creditors.

	Water Activities		Sewer Activities		Total	
	2018	2017	2018	2017	2018	2017
Revenues:						
Charges for services:						
User charges	\$ 212,616	\$ 192,408	\$ 221,660	\$ 206,467	\$ 434,276	\$ 398,875
Septage Fees	-	-	508,305	520,974	508,305	520,974
Miscellaneous:						
Interest on investments	932	435	7,196	3,373	8,128	3,808
Other	6,639	4,051	5,158	4,351	11,797	8,402
Total revenues	220,187	196,894	742,319	735,165	962,506	932,059
Expenses:						
Water distribution and treatment:						
Administration	1,541	2,594	-	-	1,541	2,594
Operations	205,708	202,418	-	-	205,708	202,418
Depreciation	150,757	142,679	-	-	150,757	142,679
Sanitation:						
Administration	-	-	3,664	3,561	3,664	3,561
Operations	-	-	475,541	459,318	475,541	459,318
Depreciation	-	-	115,537	107,460	115,537	107,460
Total expenses	358,006	347,691	594,742	570,339	952,748	918,030
Change in net position	(137,819)	(150,797)	147,577	164,826	9,758	14,029
Net position - beginning of year	3,139,782	3,290,579	3,223,086	3,058,260	6,362,868	6,348,839
Net position - end of year	\$ 3,001,963	\$ 3,139,782	\$ 3,370,663	\$ 3,223,086	\$ 6,372,626	\$ 6,362,868

Capital assets. Total investment in capital assets for water and sewer at year end amounted to \$2,893,790 and \$2,124,156 (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, system, infrastructure, vehicles, and machinery and equipment.

New Construction In Progress:	
New Septage Receiving Station	\$ 532,935

REQUESTS FOR INFORMATION

Town of Ashland, NH
20 Highland Street
Ashland, New Hampshire 03217

ASHLAND WATER AND SEWER
 PROPRIETARY FUNDS
 STATEMENT OF NET POSITION
 DECEMBER 31, 2018

	Water Fund	Sewer Fund	Total
ASSETS			
Current:			
Cash and short-term investments	\$ 92,080	\$ 1,431,522	\$ 1,523,602
Receivables, net of allowance for doubtful accounts	14,819	77,096	91,915
Other assets	<u>14,615</u>	<u>-</u>	<u>14,615</u>
Total current assets	121,514	1,508,618	1,630,132
Noncurrent:			
Capital assets:			
Land and construction in progress	4,011	546,164	550,175
Other capital assets, net of accumulated depreciation	<u>2,889,779</u>	<u>1,577,992</u>	<u>4,467,771</u>
Total noncurrent assets	<u>2,893,790</u>	<u>2,124,156</u>	<u>5,017,946</u>
TOTAL ASSETS	3,015,304	3,632,774	6,648,078
LIABILITIES			
Current:			
Accounts payable	7,753	248,994	256,747
Due to other governments	<u>5,588</u>	<u>13,117</u>	<u>18,705</u>
Total current liabilities	<u>13,341</u>	<u>262,111</u>	<u>275,452</u>
TOTAL LIABILITIES	13,341	262,111	275,452
NET POSITION			
Net investment in capital assets	2,893,790	2,124,156	5,017,946
Unrestricted	<u>108,173</u>	<u>1,246,507</u>	<u>1,354,680</u>
TOTAL NET POSITION	<u>\$ 3,001,963</u>	<u>\$ 3,370,663</u>	<u>\$ 6,372,626</u>

The accompanying notes are an integral part of these financial statements.

ASHLAND WATER AND SEWER
 PROPRIETARY FUNDS
 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
 FOR THE YEAR ENDED DECEMBER 31, 2018

	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Total</u>
Operating Revenues:			
User charges	\$ 212,616	\$ 221,660	\$ 434,276
Septage fees	-	508,305	508,305
Other	<u>6,639</u>	<u>5,158</u>	<u>11,797</u>
Total Operating Revenues	219,255	735,123	954,378
Operating Expenses:			
Operating expenses	207,249	479,205	686,454
Depreciation	<u>150,757</u>	<u>115,537</u>	<u>266,294</u>
Total Operating Expenses	<u>358,006</u>	<u>594,742</u>	<u>952,748</u>
Operating Income (Loss)	(138,751)	140,381	1,630
Nonoperating Revenues (Expenses):			
Investment income	<u>932</u>	<u>7,196</u>	<u>8,128</u>
Total Nonoperating Revenues (Expenses), Net	<u>932</u>	<u>7,196</u>	<u>8,128</u>
Change in Net Position	(137,819)	147,577	9,758
Net Position at Beginning of Year	<u>3,139,782</u>	<u>3,223,086</u>	<u>6,362,868</u>
Net Position at End of Year	<u>\$ 3,001,963</u>	<u>\$ 3,370,663</u>	<u>\$ 6,372,626</u>

The accompanying notes are an integral part of these financial statements.

ASHLAND WATER AND SEWER
 PROPRIETARY FUNDS
 STATEMENT OF CASH FLOWS
 FOR THE YEAR ENDED DECEMBER 31, 2018

	Water Fund	Sewer Fund	Total
<u>Cash Flows From Operating Activities:</u>			
Receipts from customers and users	\$ 218,449	\$ 732,027	\$ 950,476
Payments to vendors and employees	<u>(201,335)</u>	<u>(273,859)</u>	<u>(475,194)</u>
Net Cash Provided By (Used For) Operating Activities	17,114	458,168	475,282
<u>Cash Flows From Noncapital Financing Activities:</u>			
Interfund lending	<u>(22,934)</u>	<u>29,172</u>	<u>6,238</u>
Net Cash Provided By (Used For) Noncapital Financing Activities	(22,934)	29,172	6,238
<u>Cash Flows From Capital and Related Financing Activities:</u>			
Acquisition and construction of capital assets	<u>-</u>	<u>(532,934)</u>	<u>(532,934)</u>
Net Cash (Used For) Provided By Capital and Related Financing Activities	-	(532,934)	(532,934)
<u>Cash Flows From Investing Activities:</u>			
Investment income	<u>932</u>	<u>7,196</u>	<u>8,128</u>
Net Cash Provided By Investing Activities	<u>932</u>	<u>7,196</u>	<u>8,128</u>
Net Change in Cash and Short-Term Investments	(4,888)	(38,398)	(43,286)
Cash and Short-Term Investments, Beginning of Year	<u>96,968</u>	<u>1,469,920</u>	<u>1,566,888</u>
Cash and Short-Term Investments, End of Year	<u><u>\$ 92,080</u></u>	<u><u>\$ 1,431,522</u></u>	<u><u>\$ 1,523,602</u></u>
<u>Reconciliation of Operating Income to Net Cash Provided by (Used For) Operating Activities:</u>			
Operating income (loss)	\$ (138,751)	\$ 140,381	\$ 1,630
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:			
Depreciation	150,757	115,537	266,294
Changes in assets and liabilities:			
User fees	(806)	(3,096)	(3,902)
Accounts payable	<u>5,914</u>	<u>205,346</u>	<u>211,260</u>
Net Cash Provided By Operating Activities	<u><u>\$ 17,114</u></u>	<u><u>\$ 458,168</u></u>	<u><u>\$ 475,282</u></u>

The accompanying notes are an integral part of these financial statements.

**ASHLAND ELECTRIC DEPARTMENT
TOWN OF ASHLAND, NEW HAMPSHIRE**

Annual Financial Statements

For the Year Ended December 31, 2018

Additional Offices:

Nashua, NH
Andover, MA
Greenfield, MA
Ellsworth, ME

INDEPENDENT AUDITORS' REPORT

To the Board of Selectmen
Ashland Electric Department
Town of Ashland, New Hampshire

Report on the Financial Statements

We have audited the accompanying financial statements of the electric enterprise fund of the Ashland Electric Department (the Department) (of the Town of Ashland, New Hampshire), as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the Department's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

The financial statements of Ashland Electric Department are intended to represent the net position, and the changes in net position and cash flows, of only that portion of the business-type activities of the Town of Ashland, New Hampshire that is attributable to the transactions of Ashland Electric Department. They do not purport to, and do not, present fairly the net position of the Town of Ashland, New Hampshire as of December 31, 2018, and the changes in its net position and its cash flows, where applicable, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Ashland Electric Department, as of December 31, 2018, and the respective changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis, and the Pension schedules appearing on pages 22 to 23 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with evidence sufficient to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Department's basic financial statements. The accompanying supplementary information appearing on page 24 is presented for purposed of additional analysis and is not a required part of the basic financial

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

Melanson Heath

June 7, 2019

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Ashland Electric Department (the "Department") (an enterprise fund of the Town of Ashland, New Hampshire), we offer readers this narrative overview and analysis of the financial activities of the Department for the year ended December 31, 2018.

A. OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the basic financial statements, which include (1) the Statement of Net Position, (2) the Statement of Revenues, Expenses, and Changes in Net Position, (3) the Cash Flow Statement, and (4) Notes to Financial Statements.

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

The Statement of Revenues, Expenses, and Changes in Net Position presents information showing how the Department's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected user fees and expenditures paid after year end).

The Statement of Cash Flows provides information about the cash receipts and cash payments during the accounting period. It also provides information about the investing and financial activities for the same period. A review of our Statement of Cash Flows indicates that the cash receipts from operating activities adequately cover our operating expenses.

Notes to financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the basic financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information which is required to be disclosed by accounting principles generally accepted in the United States of America.

B. FINANCIAL HIGHLIGHTS

- As of the close of the current year, the total of assets and deferred outflows exceeded liabilities and deferred inflows by \$1,638,930 (i.e., net position), a change of \$(112,725) in comparison to the prior year.
- At the end of the current fiscal year, unrestricted net position was \$(366,039), a change of \$(147,176) in comparison to the prior year.

C. GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following is a summary of condensed government-wide financial data for the current and prior fiscal years.

NET POSITION

	<u>2018</u>	<u>2017</u>
Current and other assets	\$ 680,061	\$ 718,850
Capital assets	<u>2,204,961</u>	<u>2,308,442</u>
Total assets	2,885,022	3,027,292
Deferred outflows of resources	51,176	69,152
Current liabilities	821,494	705,320
Noncurrent liabilities	<u>430,575</u>	<u>612,943</u>
Total liabilities	1,252,069	1,318,263
Deferred inflows of resources	45,199	26,526
Net position:		
Net investment in capital assets	2,004,969	1,970,518
Unrestricted	<u>(366,039)</u>	<u>(218,863)</u>
Total net position	<u>\$ 1,638,930</u>	<u>\$ 1,751,655</u>

As noted earlier, net position may serve over time as a useful indicator of a department's financial position. At the close of the most recent fiscal year, total net position was \$1,638,930, a change of \$(112,725) from the prior year.

The largest portion of net position, \$2,004,969, reflects our investment in capital assets (e.g., land, buildings, machinery, equipment, and infrastructure), less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The remaining balance of unrestricted net assets, \$(366,039), may be used to meet the Department's ongoing obligations to citizens and creditors.

CHANGES IN NET POSITION

	<u>2018</u>	<u>2017</u>
Operating:		
Operating revenues	\$ 3,383,122	\$ 3,092,159
Operating expenses	<u>(3,489,320)</u>	<u>(3,542,741)</u>
Operating income	(106,198)	(450,582)
Non-operating:		
Revenues/(Expenses)	<u>(6,527)</u>	<u>(9,808)</u>
Change in net position	(112,725)	(460,390)
Net position - beginning of year	<u>1,751,655</u>	<u>2,212,045</u>
Net position - end of year	<u>\$ 1,638,930</u>	<u>\$ 1,751,655</u>

D. CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. Total investment in capital assets for the Department at year end amounted to \$2,204,961 (net of accumulated depreciation). This investment in capital assets includes land, buildings, machinery, equipment, and infrastructure.

Major capital asset events during the current fiscal year included the following:

Fixed Asset Disposals:

Hydro Plant	\$ 133,662
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CIP Reclassed to Fixed Assets:

Excavating for the New Garage Building	\$ 98,933
Decontaminations Services related to the New Garage Building	\$ 62,500

Additional information on capital assets can be found in the Notes to the Financial Statements.

Long-term debt. At the end of the current fiscal year, total bonded debt outstanding was \$199,992, all of which was backed by the full faith and credit of the government.

Additional information on long-term debt can be found in the Notes to the Financial Statements.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Ashland Electric Department's finances for all those with an interest in the Department's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Town of Ashland, NH
20 Highland Street
Ashland, New Hampshire 03217

ASHLAND ELECTRIC DEPARTMENT
TOWN OF ASHLAND, NEW HAMPSHIRE
STATEMENT OF NET POSITION
DECEMBER 31, 2018

ASSETS

Current:		
Cash and short-term investments	\$	127,257
User fees, net of allowance for uncollectibles		520,189
Inventory		32,615
Noncurrent:		
Capital assets:		
Land and construction in progress		79,795
Other capital assets, net of accumulated depreciation		2,125,166
DEFERRED OUTFLOWS OF RESOURCES		
Related to pensions		51,176
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES		<u>2,936,198</u>

LIABILITIES

Current:		
Accounts payable		655,049
Accrued liabilities		8,058
Due to other governments		818
Other current liabilities		16,147
Current portion of long-term liabilities:		
Bonds payable		141,422
Noncurrent:		
Bonds payable, net of current portion		58,570
Net pension liability		372,005
DEFERRED INFLOWS OF RESOURCES		
Related to pensions		45,199
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES		<u>1,297,268</u>

NET POSITION

Net investment in capital assets	2,004,969
Unrestricted	<u>(366,039)</u>
TOTAL NET POSITION	<u><u>\$ 1,638,930</u></u>

The accompanying notes are an integral part of these financial statements.

ASHLAND ELECTRIC DEPARTMENT
TOWN OF ASHLAND, NEW HAMPSHIRE
STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2018

Operating Revenues:	
Charges for services	\$ 3,256,550
Street lighting	40,071
Other	<u>86,501</u>
Total Operating Revenues	3,383,122
Operating Expenses:	
Administration	180,609
Power purchase	2,570,739
Payroll and related	488,380
Operations	146,111
Depreciation	<u>103,481</u>
Total Operating Expenses	<u>3,489,320</u>
Operating Income (Loss)	(106,198)
Nonoperating Revenues (Expenses):	
Investment income	349
Interest expense	<u>(6,876)</u>
Total Nonoperating Revenues (Expenses), Net	<u>(6,527)</u>
Change in Net Position	(112,725)
Net Position at Beginning of Year	<u>1,751,655</u>
Net Position at End of Year	<u><u>\$ 1,638,930</u></u>

The accompanying notes are an integral part of these financial statements.

ASHLAND ELECTRIC DEPARTMENT
TOWN OF ASHLAND, NEW HAMPSHIRE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2018

Cash Flows From Operating Activities:

Receipts from customers and users	\$ 3,299,251
Payments to vendors and employees	<u>(3,307,503)</u>
Net Cash (Used For) Operating Activities	(8,252)

Cash Flows From Noncapital Financing Activities:

Interfund lending	<u>283</u>
Net Cash Provided By Noncapital Financing Activities	283

Cash Flows From Capital and Related Financing Activities:

Principal payments on bonds and notes	(137,932)
Interest expense	<u>(6,876)</u>
Net Cash (Used For) Capital and Related Financing Activities	(144,808)

Cash Flows From Investing Activities:

Investment income	<u>349</u>
Net Cash Provided By Investing Activities	<u>349</u>
Net Change in Cash and Short-Term Investments	(152,428)
Cash and Short-Term Investments, Beginning of Year	<u>279,685</u>
Cash and Short-Term Investments, End of Year	<u><u>\$ 127,257</u></u>

Reconciliation of Operating Income to Net Cash

Provided by (Used For) Operating Activities:

Operating income (loss)	\$ (106,198)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:	
Depreciation, net	103,481
Changes in assets and liabilities:	
User fees	(86,242)
Inventory	(27,397)
Deferred outflows - related to pensions	17,976
Accounts payable	109,809
Accrued liabilities	223
Other liabilities	2,371
Net pension liability	(40,948)
Deferred inflows - related to pensions	<u>18,673</u>
Net Cash (Used For) Operating Activities	<u><u>\$ (8,252)</u></u>

The accompanying notes are an integral part of these financial statements.

Outside Agencies

Ashland Historical Society

The highlight of 2019 for the Ashland Historical Society was the celebration of the 150th Anniversary of the construction of the Railroad Station, which was held on Saturday, September 14. In the ticket office of the station, a telegrapher & HAM operator was busy keying and receiving messages using Morse Code while the ticket agent was distributing commemorative tickets. An extensive display was set up of vintage telephones, reader boards, a voice oscillator, and a beautifully refurbished telegraph (which was later donated to the Society for the station). After signing the guest book, visitors received a brochure containing numerous pictures and describing the station's history and railroad caps and kerchiefs were given to the children. John and Joan Hall, children of Stanley Hall, Ashland's last station agent, attended the event and presented a large historic map of the area surrounding the Station. They shared stories of growing up in Ashland and visiting their Dad at the station.

A large display of vintage photos organized by David Ruell was set up in a tent and told the story of the station as well as other significant buildings and events. Children were treated to a coloring book reflecting the history of the station, temporary railroad tattoos, a bubble station, and painting on slates from the original roof of the station. Radio Station Mix 94.1 broadcasted live from the event. B&M Railroad Historical Society came with their commemorative items as well as authentic knowledge about the railroad lines. A & B food truck from Rumney provided a variety of food choices. A "watchman's" shanty, given to the Society by the Fleming Family in 2013, on which restoration of the outside had just been completed including new roof, refurbished windows and paint to match the Station was formally dedicated as part of the celebration. Councilor Michael Cryans then led the singing of "Happy Birthday" with railroad themed cupcakes followed with a cider toast in commemorative flutes. Representative Ned Gordon was also in attendance. A refurbished lantern for the semaphore signal on the station was donated by Brian Dame to the Society at this time. The "Ashland Special" then pulled into the station to transport 177 passengers to the Plymouth Station to participate in or watch Civil War era dances performed under the direction of Meagan Hiltz as caller and music by the group Hardtacks playing 1860s songs. Our swordsmen acting as honor guard at the Plymouth Station with Civil War era hats and vests were: Mike Hayes, Gilbert Dinger, John Dufrat, and junior swordsmen Jaxson Francis, and Carter Stevens. The almost sold out train returned to the Ashland Station at 7 pm. The Celebration Committee members who all wore 1860s attire for the event were Jane Sawyer as Chair, Bob Baker, John & Sue Harville, John Dufrat, Jeanette Stewart and Kendall & Jennifer Hughes. Also attending in period clothing were Becky & Leah Hartley, Julie Morrell, Sara Miller, Carter & Madison Stevens, Colton Sawyer Miller and Gene & Winnifred Boynton and their grandchildren, and a number of other adults and children. It was an amazing day made possible by the sale of souvenir items such as railroad spikes, mugs, ornaments, wooden nickels and T-shirts (donated by Justina Sawyer, owner of Northern Belle), generous donations from individuals and businesses and a raffle of donated items.

The Railroad Station hosted eleven fall foliage trains and a spring train excursion by the Massachusetts Bay Railroad Enthusiasts, all greeted by reenactors of the Society in 1860s outfits. The four outside lights at the corners of the roof were donated and replaced by John and Sue Harville. For one of its next projects, the Society is waiting for final consents from the State and the Town to extend the wooden trackside platform to accommodate more railroad cars.

The major exhibit at the Whipple House Museum this summer was another exhibit focused on the 1899 signature quilt made by the Earnest Workers of St. Mark's Church, that looked at the town residents who signed the quilt. As our expanding archives collection is outgrowing its space, the Platt Room was converted to use for archives as well as displays, with the purchase of more file cabinets. The archives collection now includes all known news items from the Ashland and Plymouth newspapers to the present. A computer and software for cataloging the collection were donated. A new gas line was installed to bypass the abandoned water heater in the basement. Damage done to the wall and ceiling of the Platt Room by the leaking chimney that was replaced in 2018 was repaired. Dehumidifiers were added in the middle room of the main floor and the north room of the basement. Two damaged outdoor signs for the museums were replaced.

The Pauline E. Glidden Toy Museum was open in the summer. Its toy collection was enhanced by the gifts of a McCalls Fashion Doll and an Alice in Wonderland marionette.

Our outside exhibits are enlarged copies of historic Ashland photographs. Three of the four exhibits in the Utility Office were on the railroad in Ashland, including one on the 1902 train collision that destroyed the covered railroad bridge over the Pemi. The fourth was on the Squam Lake Grange Fairs. The Christmas Night exhibit focused on Squam Lake and River.

Two of the Society's six free public programs were on the railroad, one by David Ruell on the history of the Railroad in Ashland and another by Frank J. Barrett, Jr. on the railroads and the White Mountain hotels. Brad Wolff spoke on immigration in New England. Three programs were N.H. Humanities programs, Jo Radner on humor in 19th century New England; Steve Taylor on New Hampshire's agricultural fairs; and a living history performance of a Civil War mother by Sharon Wood, co-sponsored with the Pemigewasset Valley chapter of the DAR.

We thank all who have donated or volunteered in any way to help the Society continue its efforts to preserve and share the history of Ashland.

ASHLAND NH RAILROAD STATION

150th ANNIVERSARY 1869 – 2019

69 Depot St, Ashland NH

Station open on Saturdays 1-4 pm, July & August, foliage train stops and special group requests



September 14, 2019 Celebration

- 11 a.m. live music by the Hardtacks, food trucks, telegraph and other demos, photo display, kid events, photo op, souvenirs etc.
- 1 p.m. dedication of donated “shanty”
- 3 p.m. birthday toast, cupcakes & song
- 4 p.m. “Ashland Special” leaves station
- Civil War era dancing at Plymouth Station
- 7 p.m. return Ashland station
- (Ticket required for train ride: \$25 Coach - \$30 First Class. 3 and under free)



John & Sue Harville, Jane Sawyer & Bob Baker and Gene & Winnifred Boynton, waiting for the train!

- 1849 Tracks completed to Holderness (now Ashland) and train service begins
- 1868 Ashland secedes from Holderness
- 1869 New passenger station built, original becomes freight station
- 1891 Passenger station moved further back from street and remodeled
- 1959 B & M ends regular passenger service north of Laconia
- 1960 Station sold to Joseph Curley
- 1980 Vera Curley, Joseph Curley's widow donates passenger station to Ashland Historical Society
- 1998 Renovation and restoration of passenger station completed through federal transportation grant funds
- 1999 Passenger station opened as museum



Donated in 2013 by Michael, Elizabeth, Kate & Paul Fleming. While exact history is unknown believed to have been a "flag stop" used by passengers after the Winona Station was removed. May have originally been a "watchman" or "gatekeeper" shanty, especially since B&M often repurposed structures. To date, we have refurbished the roof, windows and outside & it is now being painted to match the Station.

Our next project is extending the trackside platform another 100' to accommodate more rail passenger cars. At its peak the platform was over 400' long and it was not uncommon for more than 10 rail cars to arrive with over 300 passengers and 250 pieces of luggage requiring 78 horses to transport to destinations around the Asquam (now Squam) Lakes. Final town approvals are contingent on signed lease with the State. Hopefully we can start fundraising soon.





Station agents:

Thomas P. Woodman, paid \$1.25 per day

Israel D. Woodman

William F. Harris (1872 - 1895)

Edgar M. Howe (Concord) (1895-1897)

George F. Plummer (Wentworth) (1897-1915)

m. Nellie Emmons & lived current Robin Cummings home - corner Depot & Church St

Forrest Brown (Littleton) (1915-1941)

Ned Patterson (1941-1947)



The last agent, Stanley Hall, son of Harry Hall, Yard Master for Central Vermont RR in White River Jct., started for B&M in 1938 after receiving his required certification. He held various part time positions around the state initially. His first permanent job was in Whitefield an important hub in the transport of heavy equipment during World War II. He often shared memories of the World Monetary Conference of 1944 at the Mount Washington Hotel. He became the Agent/Telegrapher in Ashland in mid-1947, where he worked until the Station closed.



Rail line built by Boston Concord Montreal Railroad which became the Concord & Montreal RR and later the Boston & Maine RR. In 1900 you could board a regular passenger train or the Montreal Express, Boston Express, or mail train at the Station. In 1850 a trip to Concord took 2 hours. Station heated by coal fired steam boiler later converted to oil. It was originally 10' in the air with horse sheds underneath. Heavy snow in 1883 caused a train to become stuck in snow at the station overnight. Ashland station is 46 track miles from Concord and 121 from Boston at an altitude of 555 feet. The track summits Fogg Hill at 678 feet with a 1.5% grade just south of the

station. Canopy torn down by Colby Lyford and others and timbers used by Lawson Glidden Sr. to build barn on Highland St. now owned by Patty Stewart. In 1880s-1890s a B&M favorite was a trip to the Weirs by train then across Lake Winnepesaukee on the Mount Washington Steamboat (then owned by B&M) to Center Harbor to ride by team or horseback to Ashland for the return train ride to the Weirs. Postal rail cars were manned by armed postal workers. Many remember riding with Clint Knowlton on his horse and wagon to deliver the mail and newspapers to the center of town. Snow trains began in 1930s with help of Appalachian Mt Club and weatherman E B Rideout of Radio Station WEEI picking the best destinations to ski, skate or snowshoe. Tickets & equipment rentals were available at North Station in Boston. Some just came for the scenery!



Station before restoration



Station today maintained by the Ashland Historical Society



The telegraph was the initial internal messaging system of the railroad and later a private telephone system, both independent of Western Union which was unreliable, especially during times of heavy snow or extreme flooding. However, bears climbing the poles after honeybee hives sometimes disrupted the railroad's service.



1882 train wreck on Long Pond (now Winona Lake) involved a cattle car loaded with horses. In 1902 a gravel train and freight train collided on the wooden bridge crossing the Pemi by Union Bridge. A derailment in 1915 just north of the station resulted in a shipment of shoes being picked up by townspeople but it only contained the left ones!



The "Ashland" was built 1877 in Manchester to primarily haul freight. It was renamed the #750 by B&M. Caboose provided housing for workers when needed. Some rail cars made by the Laconia Car Company carried milk cans with ice packed around to stay fresh. Ice was also used to cool passenger cars. The rail spur for the Paper Mill was nicknamed the "Ashland Hole" by some trainmen.

Pemi-Baker Solid Waste District

In 2019, Pemi-Baker Solid Waste District continued its cooperative efforts to promote waste reduction, increase recycling, and to provide residents with a means of properly disposing of their household hazardous waste (HHW).

The District held two (2) one-day HHW collections, one in Littleton on Sunday, August 4th and the other in Plymouth on Saturday, September 28th. A total of 241 households participated in the program and over 3,210 gallons of material was collected. The total expenses for 2019 HHW programming, which includes disposal costs, advertising, & insurance, totaled at \$21,477. The District was awarded a grant from the State of New Hampshire for \$5,026, received a \$5,000 donation from Casella Waste Management, and received \$500 in sponsorship from Autosaver Group's Littleton Chevrolet Buick. The net expenditures for the program were \$10,951.00 (a cost of \$0.39 per resident.)

The district also coordinated two (2) fluorescent light bulb collections in the spring and fall, where all member towns were able to dispose of their bulbs and ballast. This year, fluorescent light bulb collections resulted in over 24,891 linear feet of fluorescent tubes being properly disposed of; as well as 780 bulbs; 2,047 units of ballasts and batteries; and 97 smoke detectors. The total cost for this effort was \$3,649.62 covered by district dues.

When selling your recyclables, be sure to call multiple brokers to ensure you receive the best price. Brokers also can offer a wide array of collection options (single-stream, co-mingled, split loads, etc.) to best suit your recycling facility. What works for one town may not work for another, but no matter the circumstances, there are many possibilities for members to decrease waste and increase recycling efforts. We are very fortunate to have some of the best municipal recycling programs in the State as well as a knowledgeable and innovative group of facility operators. If your town has questions, issues, or concerns you would like to address, please use the resources you have available. New Hampshire the Beautiful offers grants to NH communities to help with the purchase of recycling equipment. Grants may total up to one-half of the purchase price of such things as balers, roll-off containers, collections bins, or other equipment that will assist a town in achieving a higher diversion rate. More information on the grant program is available at www.nhthebeautiful.org.

As always, citizens interested in participating in the development of the District's programs are welcome to attend the District's meetings. Information regarding the place and time of the meetings is available at all municipal offices and recycling centers. If at any time an individual community needs assistance in regards to their solid waste/recycling program, please contact the District by email at dmelone@nccouncil.org.

Respectively Submitted,

Danica Melone, Secretary

Lakes Region Planning Commission



2019 ANNUAL REPORT

The Lakes Region Planning Commission (LRPC) is a voluntary organization of 30 municipalities within a state-defined planning area established under NH RSA 36:45. Regional planning commissions strive to respond to and shape the pressures of change in a meaningful way, both locally and regionally, through communication, joint initiatives, and planning.

With a regional planning area covering over 1,200 square miles in Belknap, Carroll, Grafton, and Merrimack Counties, the LRPC's professional staff provide regional planning services in the areas of transportation, land use, economic development, watershed management, and natural resource protection; local technical assistance with master plans, capital improvement plans, hazard mitigation planning, ordinance reviews, and circuit rider consulting; GIS mapping services; data collection and analysis; and Developments of Regional Impact review.

Here are highlights of our services and activities over the past fiscal year:

Local Services, Ashland

- ◆ Completed grant administration of the Town's Economic and Infrastructure Grant from the Northern Border Regional Commission (NBRC) for a new septage receiving station.
- ◆ Provided land use planning and general technical assistance.
- ◆ Answered questions from the Planning Board Chair regarding site plan review for a project on land leased from the state, per NH RSA 674:54 concerning governmental property.
- ◆ Facilitated the bulk purchase and distribution of the new edition of the *New Hampshire Planning and Land Use Regulation* books at a substantial discount.

Regional Planning and Purchasing

- ◆ Reviewed Developments of Regional Impact, as required by NH RSA 36:54, initiated by Andover, Belmont, Plymouth, Sanbornton, and Tuftonboro. Prepared and discussed draft comments with municipal planners, provided outreach to surrounding communities, corresponded with state and local officials, reviewed relevant state statutes, and provided feedback per LRPC guidelines to members through their Commissioners.
- ◆ Completed seven intergovernmental reviews, as required by the NH Office of Strategic Initiatives, of federally funded lakes region projects.
- ◆ As an aggregator of electricity and heating fuel, facilitated the regional group purchase of energy for participating members, including 3 school districts and one county, for total savings of \$76,678 for electricity and \$11,749 for oil and propane for the year.
- ◆ Issued a Request for Proposals on behalf of five school districts for regional student transportation services to pursue and determine the feasibility of shared bus services.
- ◆ Conducted an innovative joint transportation and solid waste management meeting to address the use of crushed recycled glass as a base material in road and trail projects.

Economic Development

- ♦ Coordinated over \$250,000 in EPA, NHDES, and LRPC grant funding to conduct environmental assessments on the Lakes Region Facility brownfields property, formerly known as the Laconia State School, and cleared the way for several proposed redevelopment scenarios to move forward. The LRPC will now help lead the way in obtaining implementation funding.
- ♦ Completed year two of a two-year Targeted Block Grant project via the NH Office of Strategic Initiatives.
- ♦ As the designated Local Development District (LDD), provided grant administration services for seven grants awarded by the Northern Border Regional Commission (NBRC), a federal-state funding partnership, to member towns and local organizations who applied for projects including a Makerspace in Wolfeboro; a sewer project in Ashland; a culinary training project on behalf of a community college in Laconia; a fiber optics project in Bristol; a starter homes/moderate income project in the Wolfeboro area; and a homeless shelter in Plymouth.
- ♦ Applied for both a Community Development Block Grant (CDBG) through the NH Community Development Finance Authority (CDFA) and a USDA Rural Business Development Grant (RBDG) in support of an economic development project for a non-profit community-based program in downtown Wolfeboro.

Solid Waste Management

- ♦ With funding from a successful USDA Solid Waste and Water Management grant, provided technical training and educational programs via four problem-solving roundtable sessions for solid waste operators, municipal officials, and other stakeholders on the topics of: Food Waste & Composting; Disposal and Uses of Glass in Transportation; Capped Landfill Maintenance 101; and Reducing the Grey Area between HHW & Small Quantity Generators (SQGs)
- ♦ Worked with New Hampshire's Department of Environmental Services (NHDES) to educate solid waste operators and community leaders about their capped landfill responsibilities.
- ♦ Researched and mapped local and regional solid waste data. Established three compost pilot projects in the region.
- ♦ Applied to USDA for nationally competitive funding to continue our Solid Waste Management program in FY21.
- ♦ Coordinated the 33rd **Annual Household Hazardous Waste Collection**, always held on the **LAST SATURDAY OF JULY / FIRST SATURDAY OF AUGUST**, among 8 locations and 25 participating member communities. Partnered with Plymouth State University's Technical Communications class to increase participation at our Household Hazardous Waste (HHW) events and address local recycling issues.

HHW By the Numbers...

- ♦ One regional planning commission 1
- ♦ Number of days.....2
- ♦ Locations.....8
- ♦ Participating communities 25
- ♦ Years of collections.....33
- ♦ Percent of NH's surface water contained within the Lakes Region 40
- ♦ Number of volunteers (80+) 80

◆ Number of participating households	1,592
◆ Number of Compact Fluorescent Lamp (CFL) bulbs accepted	1,739
◆ Feet of fluorescent tubing dropped off.....	22,086
◆ Pounds of hazardous substances properly disposed of	61,660
<i>Protecting the Lakes Region of New Hampshire.....</i>	Priceless

Transportation

- ◆ Completed the Franklin to Concord Regional Transit Study, creating a feasibility study template for regional transit to use in the future.
- ◆ Coordinated and conducted monthly meetings of the Commission's Transportation Technical Advisory Committee (TAC) to enhance local involvement in regional transportation planning and project development.
- ◆ Continued working with the Lakes Region Scenic Byway Advisory Committee to spur economic development and preserve regional scenic quality and visitor experiences.
- ◆ Provided assistance to the Carroll County Regional Coordinating Council and the Mid-State Regional Coordinating Council (RCC). Together with Central New Hampshire Regional Planning Commission (CNHRPC), prepared an update to the Mid-State RCC's 2007/2010 Coordinated Transit and Human Services Transportation Plan.
- ◆ Assisted communities with Road Safety Management Systems (RSMS) analysis, including 10-Year maintenance schedule and condition forecasting.
- ◆ Road Flooding Hazards - Conducted culvert and catch basin condition inventories to identify under-sized and poorly maintained culverts.
- ◆ Coordinated with NHDOT Safety Engineer and municipal officials to respond to road safety issues in several communities with accident problems.
- ◆ Worked with member towns, the LRPC TAC, and NHDOT to prioritize funding and transportation improvements for the Transportation Improvement Program (TIP) as part of the State Ten Year Plan process. The TAC also ranked projects for the next Congestion Mitigation/Air Quality (CMAQ) program funding round.
- ◆ Conducted over 150 annual traffic counts around the region to provide data to NHDOT for infrastructure improvement planning.
- ◆ Completed regional analysis for freight planning, identifying bottlenecks, truck back-ups, and other issues affecting heavy commerce in the Lakes Region.
- ◆ Completed regional bikeability analysis with map showing sections or road corridors where lane stripping could be narrowed to allow for bike lanes as part of the planning process for the Statewide Pedestrian and Bicycle Transportation Plan.
- ◆ Completed Cell Phone Signal Mapping project, with the help of volunteer drivers, to assist towns with inaccurate cell service coverage vendor claims affecting community safety and commerce.

Watershed Management

- ◆ Provided technical and administrative support, including coordinating monthly meetings, to the Pemigewasset River Local Advisory Committee (PRLAC), a state-chartered advisory committee under the Rivers Management and Protection Program per NH RSA 483.

- ◆ Completed two Watershed Assistance Section 319 Grant projects through the NH Department of Environmental Services (NHDES) for the Winnisquam Watershed and the Squam Lakes Association.
- ◆ Completed a Water Quality Planning 604(b) Grant project through NHDES, working with the Town of Moultonborough and the Lake Winnepesaukee Association (LWA), to create a replicable septic system improvement model, including risk analysis, sample ordinance, and an educational toolkit to address nutrient loading from aging or failing septic systems.
- ◆ Applied for competitive federal-state funding opportunity and was awarded a \$14,000 Local Source Water Protection Grant from the NH Department of Environmental services for a project to protect public drinking water systems within member towns New Hampton and Plymouth.

Community Outreach & Education

- ◆ Convened six Commission meetings during the fiscal year and facilitated discussion on topics including: Updated Guidelines for Developments of Regional Impact; Becoming Age-Friendly Communities; Solid Waste Management Grant program initiatives; and Regional Transportation Planning.
- ◆ Held a joint legislative forum on economic development with Lakes Region Community College, Belknap Economic Development Council, and Lakes Region Community Developers for commissioners and legislators to discuss legislative priorities in our region.
- ◆ Honored six individuals and three organizations at our June 24th Annual Meeting with awards for outstanding service to their communities, including the first-ever Chairman's Inspirational Award. Ashland's own Mardean Badger, Planning Board Chair, was honored with a 2019 Community Service Award.
- ◆ Created numerous outreach materials to increase public education about solid waste topics.
- ◆ Developed a stronger social media presence on Facebook and Instagram to promote events and new resources.
- ◆ Hosted a regional Planners Roundtable in April to share and discuss local and regional planning issues, including accessory dwelling units (ADUs), short-term rentals, and cell towers.
- ◆ Distributed important news and information to LRPC Commissioners and other town officials via regular email updates and website postings.

Ashland Commissioners:

Transportation Technical Advisory Committee:

Mardean Badger, David Toth

Craig Moore, Charles Smith

Respectfully submitted,

Jeffrey R. Hayes, MRP

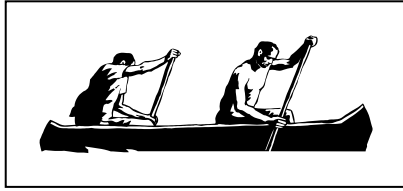
Executive Director

Lakes Region Planning Commission

103 Main Street, Suite 3, Meredith, NH 03253

603-279-8171 | www.LakesRPC.org

Pemigewasset River Local Advisory Committee



FROM: Pemigewasset River Local Advisory Committee

SUBJECT: 2019 Annual Town Report

The Pemigewasset River Local Advisory Committee (PRLAC) has been designated as *the* group of appointed local representatives that oversees the Pemigewasset River corridor (one quarter mile on either side of the river) that traverses the municipalities of Ashland, Bridgewater, Bristol, Campton, Franconia, Franklin, Hill, Holderness, New Hampton, Plymouth, Sanbornton, and Thornton. PRLAC members review and comment on state and local permits for activities impacting the corridor, and they communicate with municipalities and citizens regarding corridor management. The NH Dept. of Environmental Services (NHDES) is not staffed to visit most permit application sites, and they have asked PRLAC to perform this task for them. Site visits by PRLAC are conducted with the property owner or an agent. We often recommend some changes, but we have no authority to deny approval. In calendar year 2019, NHDES asked PRLAC to perform ten onsite visits at sites that had submitted applications for permits. The Lakes Region Planning Commission (LRPC) provides administrative and technical assistance to PRLAC.

The Pemi is a Class B river, meaning that it has high aesthetic value and is acceptable for swimming and other recreational activities, fish habitat, and for use as a public water supply after treatment. Our mission is to do those things necessary to maintain the Pemi's Class B water quality status. Historically, the Pemi has had a wide variety of surface water problems, and PRLAC has had much experience in identifying potential water quality issues before they become a crisis and make suggestions for prevention and remediation.

Key Events: PRLAC remained focused on its role as intervenor in the Northern Pass permit application process. PRLAC representatives had the honor of being the last to provide oral testimony before the state's Site Evaluation Committee (SEC) just prior to the committee deliberating and rejecting the permit. PRLAC continued to provide testimony for the NH Supreme Court as it formulated its response to Northern Pass' request for reconsideration of SEC's decision. Finally, several PRLAC representatives celebrated the NH Supreme Court's decision to uphold the SEC's rejection of the permit for Northern Pass.

After the SEC completed its deliberations, PRLAC had an opportunity to focus on additional tasks. We were able to start taking up some of the items described in the "Pemigewasset River Corridor Management Plan" (<http://lakesrpc.org/PRLAC/files/PemiCorrMgmentPlan2013.final.pdf>).

Specifically, those “Water Quality” action items of Appendix N were reviewed, and there were discussions on how to proceed with several of the activities that were identified in this section of the plan.

In 2019, PRLAC completed its 18th year of regular water testing on the Pemi and three of its tributaries. Water quality testing is in concert with NHDES’ Volunteer River Assessment Program (VRAP). Testing takes place at 9 stations from Bristol to Thornton and runs from April into September. Tests are conducted for Dissolved Oxygen, pH, Turbidity, Specific Conductance, temperature and chloride; all key elements in assessing overall river health. Periodic tests are also made for E coli, total phosphorus and nitrogen at popular recreation sites on the river.

The five PRLAC volunteer members that participated in water sampling travelled over 500 miles in their own vehicles and contributed many hours of their own time to participate in this activity. The analytical results of the quality indicators show that water quality continues to be good, with the only exception being a lower than neutral pH at the majority of the sites tested. Historically, the pH levels show a tendency to be slightly acidic and below NHDES limits for water quality standards. Although the pH levels in 2019 were not any different from previous years, all other indicators were fine and consistent with the Pemi’s historical profile, and the river remains in great shape. The full results of our testing are analyzed and posted on NHDES website (<https://www.des.nh.gov/organization/divisions/water/wmb/vrap/pemigewasset/index.htm>).

In mid-May SkiFanatiks hosted a river clean-up event with a good turnout of 20 people. They provided free kayak/canoe rental and shuttle services for anyone who agreed to pick up trash along the river from Memorial Bridge (Robins Nest Road) in Thornton to Branch Brook Campground in Campton. Refreshments and a 50/50 raffle followed the paddling. Consider joining us for the Pemi River Clean-Up Day in 2020!

Focus in 2020: As mentioned earlier, PRLAC will return to work on several goals described in the 2013 Pemigewasset River Corridor Management Plan. Four years ago, the focus was stormwater runoff and its implications, and we shall continue to focus on this with every permit application we review. Stormwater runoff is already creating problems in our region such as flooding, erosion, and non-point source pollution. We have also started the process of prioritizing additional work for the 2020 calendar year. This will likely include a return to seeking an update/revision to the “Pemigewasset River Corridor Management Plan”. We anticipate that it may take up to two years to obtain the funds, identify the necessary resources, contemporize and then update and republish this valuable document. Lastly, PRLAC will be operating under new DES rules for how the state’s Local Advisory Committees will respond to development along the identified river corridors. It may take some time to integrate those rules and operate under new scope and time requirements that DES now places on us.

This year PRLAC welcomed four additional members, and we continue to engage our river corridor communities. Each of the PRLAC towns may appoint up to 3 members to the Committee, and representation is encouraged.

PRLAC continues to benefit from the financial support we receive from the majority of the Pemi Corridor towns that we work most closely with. For that, we are very thankful! Your contribution

goes directly towards protection of this key corridor resource. All corridor communities receive our monthly meeting agendas and minutes. PRLAC meets at 7 p.m. on the last Tuesday of the months of January through November, usually at Plymouth's Pease Public Library. All are encouraged to attend, and you can find out more information from the following website: <http://www.lakesrpc.org/prlac/prlacindex.asp>.

William Bolton, Chair
PRLAC

Grafton County UNH Cooperative Extension



University of New Hampshire
Cooperative Extension

The mission of UNH Cooperative Extension is to strengthen people and communities in New Hampshire by providing trusted knowledge, practical education and cooperative solutions. We work in four broad topic areas: Youth and Family Development, Community and Economic Development, Natural Resources, and Food and Agriculture.

A few highlights of our impacts are:

- Judith Hull joined the staff in March. Judith's work supports the Grafton County Master Gardeners who offer education to community members with science-based gardening guidance.
- Michal Lunak collaborated with colleagues to host farm safety trainings, a New Hampshire Veterans in Agriculture workshop, and webinars on changes in tax laws.
- Mary Choate taught several food safety classes, including ServSafe® to 89 restaurant and healthcare staff and S.A.F.E. to 110 restaurant, food pantry, childcare, elder care and camp staff.
- Heather Bryant worked with partners across NH, VT and ME to complete a USDA SARE funded multi-year multi-location research and education project looking at fertility and pest management options in high tunnel tomatoes.
- Geoffrey Sewake completed the pilot of the Downtowns & Trails Program in Bristol, which examined ways to better catalyze the community's village center and multiuse trail that connects to Newfound Lake.
- Jim Frohn conducted 58 woodlot visits covering 7600 acres, and referred 36 landowners, owning 2514 acres, to consulting foresters.
- Under the guidance of Donna Lee, 86 screened 4-H leaders worked with 224 youth (ages 5-18) on projects which enhanced their personal development and increased their life-skills.
- Lisa Ford taught more than 450 youth, adults, and seniors in a variety of nutrition education and food security lessons throughout Grafton County.

Respectfully submitted: Donna Lee, County Office Administrator



U.S. Department
of Veterans Affairs

White River Junction VA Medical Center
215 North Main Street
White River Junction, VT 05009
866-687-8387 (Toll Free)
802-295-9363 (Commercial)

In Reply Refer to: 405/00

December 23rd, 2019

Dear Veteran,

The White River Junction VA Medical Center is attempting to contact all Veterans in our catchment area of Vermont and New Hampshire who are not enrolled or are enrolled and no longer utilizing our services. If you currently receive our services, please pass this note on to a Veteran who may benefit.

We offer a wide variety of services including assistance to Veterans who are homeless or unemployed to providing primary and specialty care. We have a robust mental health department offering one-on-one counseling, peer support, group sessions, and more. There is a designated treatment area for our women Veterans at the Women's Comprehensive Care Clinic; a safe space.

The White River Junction VA Medical Center has seven community-based outpatient clinics. They are located in Bennington, Rutland, Brattleboro, Newport and Burlington, Vermont; in New Hampshire we offer services in Keene and Littleton. We are here to serve all Veterans, please do not hesitate to contact us, if for no other reason than to register/enroll with us in case of future need.

Our eligibility office in White River Junction can be reached at 802-295-9363 extension 5118. A single form - VA form 10-10EZ – and a copy of the DD214 is all that is needed.

The American Legion, Disabled American Veterans and the Veterans of Foreign Wars have full time service officers that are knowledgeable about our programs. These independent organizations serve all Veterans including nonmembers in processing disability and pension claims. They can be reached in White River Junction at:

American Legion	802-296-5166
Disabled American Veterans	802-296-5167
Veterans of Foreign Wars	802-296-5168

Thank you for your service to our nation. On behalf of the White River Junction VA Medical Center team, we look forward to serving you.

Respectfully;

Becky Rhoads, Au.D.
Associate Medical Center Director

Community for Alcohol and Drug free Youth (CADY)

Communities for Alcohol- and Drug-Free Youth would like to thank the town of Ashland for your support over the past year—together we are building possibilities, potential, and promise for our youth!

Addiction is one of the most complex issues facing New Hampshire today—the consequences of this epidemic are severe with overdose deaths stealing the lives of 471 people in 2018. Use of addictive substances during adolescence poses serious risks of harm, including interference with brain development and significantly increased risk of addiction. We must remember addiction is a progressive disease that's preventable. CADY works to build protective factors and reduce risk for our children and youth, and together with our community partners, we are accomplishing that important goal.

As I write this year's annual report, I am excited to share the progress we made this past year. We have built youth resiliency by providing asset-building, high-impact prevention programming and leadership training for hundreds of area students in grades 5-12. We also continue to provide our most vulnerable youth a second chance to learn, grow, and turn their lives around through our region's juvenile court diversion program, Restorative Justice. Many of the youth referred to Restorative Justice are already struggling with substance use disorders—this vital intervention is preventing entry to the addiction pipeline and saving lives.

Your support this year allowed CADY to continue the implementation of the Parent Advisory Council (PAC). We know the earlier we provide education the greater the likelihood of preventing high-risk behavior before it starts. Parents are the first line of defense and we are proud to work with this empowered network to provide vital information and resources to parents of children as young as toddlers. We also continue to promote the permanent Rx Medication Drop Box at the Plymouth Police Department where Pemi-Baker area residents are safely disposing of unwanted or expired prescriptions to prevent the diversion of potentially harmful drugs to children and youth. We are proud to collaborate with the Plymouth Police Department, Speare Memorial Hospital, and the Central NH Public Health Network on this important prevention initiative, so let's TAKE IT TO THE BOX!

Our community outreach includes an ongoing media campaign designed to raise awareness on substance misuse and solutions with CADY Corner submissions to the Record Enterprise, school newsletters, and the PennySaver, as well as social media sites, Facebook and YouTube. We also host a video library and other outstanding resources for parents and community on our website: cadyinc.org.

Beyond our primary prevention mission, our work with the Substance Use Disorders Continuum of Care included helping to launch Plymouth Area Recovery Connection at Whole Village Family Resource Center; spearheading the Rural Communities Opioid Response Consortium; providing resources to families of children struggling with addiction so they can access services that may save their children's lives; and hosting numerous community trainings.

While we are grateful for our many successes, we have a long way to go. Together we can protect our children and erase the devastating headlines of addiction and overdose deaths by stopping the problem before it starts. Thank you, Ashland, for your ongoing support of prevention and active participation!

Sincerely,
Deb Naro
Executive Director

2020 Town Warrant and Budget

2020 Deliberative Session Minutes

TOWN OF ASHLAND, NH

MINUTES OF DELIBERATIVE SESSION

FEBRUARY 1, 2020

In accordance with the legally posted warrant, Moderator Bobbi Hoerter, called the session to order at 10:00 AM on February 1, 2020. Officials at the head table were: Board of Selectmen Frances Newton, Ellison Badger, Leigh Sharps, Casey Barney, Kathleen DeWolfe; Town Manager Charles Smith; Legal Counsel Naomi Butterfield ; Assistant Moderator Sandra Coleman; Moderator Bobbi Hoerter; Town Clerk Patricia Tucker; Budget Committee Jeanette Stewart, Sue Harville, David Ruell, Sherrie Downing.

The Pledge of Allegiance was led by Moderator Hoerter.

Moderator Hoerter read the slate of officers for the March 10, 2010 meeting:

Board of Selectmen – 3 yr term	Alan J. Cilley, Jamie Lyford
Town Treasurer - 3 yr term	Linda D. Guyotte
Town Moderator – 2 yr term	Bobbi Hoerter
Trustee of the Trust Funds – 3 yr	Amanda Loud, Richard Pare
Library Trustee- 3 yr term	Richard Pare, David Ruell
Supervisor of the Checklist – 6 yr term	Therese “Teri” Linden
Budget Committee 3yr term	Jeanette Stewart
Budget Committee 2 yr term	Kathy Beard
Cemetery Trustee 3 yr term	Sherrie Downing

ARTICLE 2. Estimated Tax impact for 2021 is \$0.23

Passage of this article shall override the 10 percent limitation imposed on this appropriation due to the non-recommendation of the budget committee

To see if the Town will vote to raise and appropriate the sum of Five Hundred Twenty Five Thousand Dollars (\$525,000) for the purchase of the former elementary school property (41 School Street) from Tri-County Community Action Program for the use of the Ashland Town Library, and to authorize the issuance of not more than Five Hundred Twenty Five Thousand Dollars (\$525,000) of bonds and notes in accordance with the provisions of the Municipal Finance Act (RSA Chapter 33) for that purpose; and to authorize the Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest there on; and to authorize the receipt and expenditure of any Federal, state or private funds that may become available for that purpose. 3/5 ballot vote required

Recommended by the Board of Selectmen vote 4-0-1

Not Recommended by the Budget Committee vote 4-3

Moderator read the article, pros and cons of the regarding passage of this article was given by several members of the audience.

Motion to amend article to replace \$525,000 with “not more than \$1” with the remaining article to read as written made by Jeanette Stewart, seconded by Patricia Tucker; at this time a

request for secret ballot was given to the moderator with the needed 5 signatures by Jeanette Stewart, seconded by Sandra Coleman.

A call for a vote on whether to have a secret ballot was called, this vote was challenged as the moderator was give the five signatures needed to have a secret ballot.

The meeting was recessed for the voting.

A motion to revote Article 2 was made by Ann Richards, seconded by Amanda Loud, the call for hand count on this motion was made by the moderator – results Yes 23, No 24, motioned failed.

Anthony Randall and Kathy Beard were asked to tabulate the votes – 51 votes cast, 24 yes, 27 no on the amendment, the amendment was declared to have failed.

Motion to call the question was made by Sherrie Downing, seconded by Jeanette Stewart, voted in affirmative.

Moderator Hoerter declared that the article would appear on the ballot as written.

ARTICLE 3. No tax impact

To see if the municipality will vote to raise and appropriate the sum of \$100,000 to implement energy efficiency measures at the Waste Water Treatment Plant and to authorize the issuance of not more than \$100,000 in bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the Board of Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon. 3/5 ballot vote required.

Recommended by the Board of Selectmen vote 5-0

Recommended by the Budget Committee vote

Moderator Hoerter read the article, following discussion, it was announced that the article would appear on the ballot as written.

ARTICLE 4. Estimated tax impact is \$12.19

Shall the Town of Ashland raise and appropriate as the Town General Government operating budget not including appropriations by special warrant articles and other appropriations voted separately, the amount set forth on the budget posted with the warrant or as amended by vote of the First Session, for the purposes set forth therein totaling \$3,009,256. Should this article be defeated, the default budget shall be \$2,930,397 which is the same as last year, with certain adjustments required by previous action of the Town of Ashland or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13 X and XVI to take up the issue of a revised operating budget only.

Town of Ashland Deliberative Session Minutes – 2/1/2020 – Page 2

Recommended by the Budget Committee vote 6-1

Moderator Hoerter read the article, a motion to amend the article to reduce the amount to be raised by \$200,000 making the total to read \$2,809,256 by Sandra Coleman, seconded by Jeanette Stewart, following discussion on the amendment a show of hands was called for. The amendment was declared to have failed by show of hands.

There being no further discussion, it was announced that the article would appear on the ballot as written.

ARTICLE 5. No tax impact

Shall the Town of Ashland raise and appropriate as the Ashland Electric Department operating budget not including appropriations by special warrant articles and other appropriations voted separately, the amount set forth on the budget posted with the warrant or as amended by vote of the First Session, for the purposes set forth therein totaling \$2,954,700. Should this article be defeated, the default budget shall be \$3,254,040 which is the same as last year, with certain adjustments required by previous action of the Town of Ashland or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13 X and XVI to take up the issue of a revised operating budget only.

Recommended by the Budget Committee vote 4-1

Moderator Hoerter read the article, no discussion, announced that the article would appear on the ballot as written.

ARTICLE 6. No tax impact

Shall the Town of Ashland raise and appropriate as the Ashland Water Department operating budget not including appropriations by special warrant articles and other appropriations voted separately, the amount set forth on the budget posted with the warrant or as amended by vote of the First Session, for the purposes set forth therein totaling \$224,470. Should this article be defeated, the default budget shall be \$239,189 which is the same as last year, with certain adjustments required by previous action of the Town of Ashland or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13 X and XVI to take up the issue of a revised operating budget only.

Recommended by the Budget Committee vote 4-1

Moderator Hoerter read the article, no discussion, announced that the article would appear on the ballot as written.

ARTICLE 7. No tax impact

Shall the Town of Ashland raise and appropriate as the Ashland Sewer Department operating budget not including appropriations by special warrant articles and other appropriations voted separately, the amount set forth on the budget posted with the warrant or as amended by vote of

Town of Ashland Deliberative Session Minutes – 2/1/2020 – Page 3

the First Session, for the purposes set forth therein totaling \$430,733. Should this article be defeated, the default budget shall be \$480,935 which is the same as last year, with certain adjustments required by previous action of the Town of Ashland or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13 X and XVI to take up the issue of a revised operating budget only.

Recommended by the Budget Committee vote 4-1

Moderator Hoerter read the article, no discussion, announced that the article would appear on the ballot as written.

ARTICLE 8. No tax impact

To see if the municipality will vote to raise and appropriate the sum of \$75,000 to evaluate the long-term viability of the Waste Water Treatment Plant and to authorize the issuance of not more than \$75,000 in bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the Board of Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon. 3/5 ballot vote required.

Recommended by the Board of Selectmen vote 5-0

Recommended by the Budget Committee vote 6-0

Moderator Hoerter read the article, following discussion, announced that the article would appear on the ballot as written.

ARTICLE 9. Estimated tax impact is \$0.44

To see if the town will vote to raise and appropriate the sum of One Hundred Seven Thousand Seven Hundred Eighty Nine dollars (\$107,789) for the third-year payment of the four-year lease purchase agreement for the Fire Department fire engine as authorized by vote on March 14, 2017. This will be the final year of a tax impact, with the last payment, next year, coming from capital reserve.

Recommended by the Board of Selectmen vote 5-0

Recommended by the Budget Committee vote 6-0

Moderator Hoerter read the article, following discussion, announced that the article would appear on the ballot as written.

ARTICLE 10. Estimated tax impact \$0.11

To see if the town will vote to raise and appropriate the sum of Twenty-Seven Thousand One Hundred Forty-Two dollars (\$27,142) for the third payment of the five-year lease purchase for the Public Works loader.

Recommended by the Board of Selectmen vote 5-0

Recommended by the Budget Committee vote 6-0

Town of Ashland Deliberative Session Minutes – 2/1/2020 – Page 4

Moderator Hoerter read the article, following discussion, announced that the article would appear on the ballot as written.

Motion to limit reconsideration on the articles already discussed – Sherrie Downing, seconded and voted in the affirmative by hand vote.

ARTICLE 11. No tax impact

To see if the Town will vote to raise and appropriate the sum of One Hundred Twenty-Five Thousand dollars (\$125,000) for the purpose of purchasing a one-ton dump truck. Of this sum, Fifty Five Thousand dollars (\$55,000) will be withdrawn from the Public Works Capital Reserve Fund, to be offset by the Highway Block Grant in the amount of Thirty Thousand dollars (\$30,000) and the remaining balance to come from the undesignated fund balance and no amount to be raised from taxation.

Recommended by the Board of Selectmen vote 5-0

Recommended by the Budget Committee vote 6-0

Moderator Hoerter read the article, following discussion, announced that the article would appear on the ballot as written.

ARTICLE 12. Estimated tax impact is \$0.51

To see if the town will vote to raise and appropriate the sum of One Hundred Twenty-Five Thousand Dollars (\$125,000) to be deposited into the Road Improvements Capital Reserve Fund established in 2012 for the purpose of repairing roads.

Recommended by the Board of Selectmen vote 5-0

Recommended by the Budget Committee vote 6-0

Moderator Hoerter read the article, no discussion, announced that the article would appear on the ballot as written.

ARTICLE 13. No tax impact

To see if the Town will vote to raise and appropriate the sum of Thirty-Nine Thousand Three Hundred (\$39,300) to be deposited into the Property Tax Map Capital Reserve Fund. This sum to come from the fund balance with no amount to be raised from taxation.

Recommended by the Board of Selectmen vote 5-0

Recommended by the Budget Committee vote 6-0

Moderator Hoerter read the article, no discussion, announced that the article would appear on the ballot as written.

Town of Ashland Deliberative Session Minutes – 2/1/2020 – Page 5

ARTICLE 14. Estimated tax impact is \$0.12

To see if the town will vote to raise and appropriate the sum of Thirty Thousand Dollars (\$30,000) to be deposited into the Police Department Capital Reserve Fund established in 2013 for the purpose of repairing or purchasing Police Department vehicles.

Recommended by the Board of Selectmen vote 5-0

Recommended by the Budget Committee vote 6-0

Moderator Hoerter read the article, no discussion, announced that the article would appear on the ballot as written.

ARTICLE 15. Estimated tax impact is \$0.10

To see if the town will vote to raise and appropriate the sum of Twenty-Five Thousand Dollars (\$25,000) to be deposited into the Department of Public Works Capital Reserve Fund established in 2016 for the purpose of vehicle or equipment purchase, replacement or repairs.

Recommended by the Board of Selectmen vote 5-0

Recommended by the Budget Committee vote 6-0

Moderator Hoerter read the article, no discussion, announced that the article would appear on the ballot as written.

ARTICLE 16. Estimated tax impact is \$0.10

To see if the town will vote to raise and appropriate the sum of Twenty Five Thousand Dollars (\$25,000) to be deposited into the Ashland Library Building Capital Reserve Fund, established in 2015 for the purpose of purchasing, building and/or renovating a facility (including furnishing and equipment) for the Ashland Town Library.

Recommended by the Board of Selectmen vote 5-0

Recommended by the Budget Committee vote 6-0

Moderator Hoerter read the article, no discussion, announced that the article would appear on the ballot as written.

ARTICLE 17. Estimated tax impact is \$0.04

To see if the town will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000) to be added into the Building Maintenance and Repair Capital Reserve Fund for the purpose of maintaining and repairing all Town Buildings.

Recommended by the Board of Selectmen vote 5-0

Recommended by the Budget Committee vote 5-0-1

Moderator Hoerter read the article, following discussion, announced that the article would appear on the ballot as written.

Town of Ashland Deliberative Session Minutes – 2/1/2020 – Page 6

ARTICLE 18. Estimated Tax Impact is \$0.07
SEIU Local 1984 (Collective Bargaining Agreement)

To see if the Town of Ashland will vote to approve the cost items included in the collective bargaining agreement reached between the Ashland Board of Selectmen and the SEIU Local 1984 union which calls for the following increases in salaries and benefits at the current staffing level.

Fiscal Year	Estimated Increase
2020	\$17,514
Fiscal Year	Estimated Increase
2021	\$12,686
Fiscal Year	Estimated Increase
2022	\$7,891

And, further to raise and appropriate the sum of \$17,514 for the first year of the agreement, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those of the appropriation at current staffing levels paid in the prior fiscal year.

Recommended by the Board of Selectmen vote 5-0

Recommended by the Budget Committee vote 7-0

Moderator Hoerter read the article, following discussion, announced that the article would appear on the ballot as written.

ARTICLE 19. No tax impact
Special Town Meeting; Collective Bargaining Agreement

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

Recommended by the Board of Selectmen vote 5-0

Moderator Hoerter read the article, no discussion, announced that the article would appear on the ballot as written.

ARTICLE 20. No tax impact

To see if the town will vote to raise and appropriate the sum of Twenty-Seven Thousand Dollars (\$27,000) to resurface the tennis and basketball courts at the Ashland Ballpark. This sum to come from the undesignated fund balance and no amount to be raised from taxation.

Recommended by the Board of Selectmen vote 5-0

Recommended by the Budget Committee vote 6-0

Town of Ashland Deliberative Session Minutes – 2/1/2020 – Page 7

Moderator Hoerter read the article, no discussion, announced that the article would appear on the ballot as written.

ARTICLE 21. No tax impact

To see if the town will vote to establish a contingency fund for the current year for unanticipated expenses that may arise and further to raise and appropriate \$25,000 to be deposited into the fund. This sum to come from the undesignated fund balance and no amount to be raised from taxation. Any appropriation left in the contingency fund at the end of the year will lapse to the general fund. Majority vote required.

Recommended by the Board of Selectmen vote 5-0

Recommended by the Budget Committee 5-1

Moderator Hoerter read the article, no discussion, announced that the article would appear on the ballot as written.

ARTICLE 22. No tax impact

To see if the town will amend the article passed in 2005, which created the Fire Department Apparatus or Equipment Fund, to allow funds in this account to be used for the purpose of paying the billing fees associated with ambulance transports. 2/3 majority required.

Recommended by the Board of Selectmen vote 5-0

Moderator Hoerter read the article, no discussion, announced that the article would appear on the ballot as written.

ARTICLE 23. No tax impact

To see if the town will vote to change the name and purpose of the existing Building Maintenance and Repair Fund to the Building and Grounds Maintenance and Repair Capital Reserve Fund; for the purpose of maintaining and repairing town buildings and grounds; and further to name the Board of Selectmen as agents to expend from said fund. 2/3 majority required.

Recommended by the Board of Selectmen vote 5-0

Moderator Hoerter read the article, no discussion, announced that the article would appear on the ballot as written.

ARTICLE 24. No tax impact

PETITIONED Veteran's Tax Credit

To see if the town will vote to raise the veterans tax credit from \$1,400 to \$4,000 for 100% Disabled Veterans.

Recommended by the Board of Selectmen vote 5-0

Recommended by the Budget Committee vote 6-0

Town of Ashland Deliberative Session Minutes – 2/1/2020 – Page 8

Moderator Hoerter read the article, no discussion, announced that the article would appear on the ballot as written.

ARTICLE 25. No tax impact

PETITIONED Ashland Historical Society

To see if the town will vote to donate any remaining souvenir items left over from Ashland's 150th Anniversary Celebration held in 2018 to the Ashland Historical Society.

Recommended by the Board of Selectmen vote 5-0

Moderator Hoerter read the article, following discussion, announced that the article would appear on the ballot as written.

ARTICLE 26. Estimated tax impact \$0.04

PETITIONED Pemi-Baker Community Health

To see if the town will vote to raise and appropriate the sum of Nine Thousand Seven Hundred and Fifty-Six Dollars (\$9,756) for Pemi-Baker Community Health.

Recommended by the Board of Selectmen vote 5-0

Recommended by the Budget Committee vote 6-0

Moderator Hoerter read the article, no discussion, announced that the article would appear on the ballot as written.

ARTICLE 27. Estimated tax impact \$0.02

PETITIONED Grafton County Senior Citizens Council, Inc.

Shall the voters raise and appropriate Six Thousand Dollars (\$6,000) to Grafton County Senior Citizens Council, Inc. for services for Ashland residents in 2020.

Recommended by the Board of Selectmen vote 5-0

Recommended by the Budget Committee vote 6-0

Moderator Hoerter read the article, no discussion, announced that the article would appear on the ballot as written.

ARTICLE 28. Estimated tax impact \$0.01

PETITIONED Lakes Region Mental Health Center

Shall the voters raise and appropriate Three Thousand Five Hundred Dollars (\$3,500) to Lakes Region Mental Health Center for the delivery of Emergency Mental Health Services.

Recommended by the Board of Selectmen vote 5-0

Recommended by the Budget Committee vote 6.0

Moderator Hoerter read the article, no discussion, announced that the article would appear on the ballot as written.

Town of Ashland Deliberative Session Minutes – 2/1/2020 – Page 9

ARTICLE 29. Estimated tax impact \$0.01
PETITIONED Tri-County CAP

To see if the Town will vote to raise and appropriate the sum of Three Thousand One Hundred Seven Dollars (\$3,107) for the operation of Fuel Assistance Program, a community service program provided by Tri County Community Action Program, Inc.

Recommended by the Board of Selectmen vote 5-0

Recommended by the Budget Committee vote 6-0

Moderator Hoerter read the article, no discussion, announced that the article would appear on the ballot as written.

ARTICLE 30. Estimated tax impact \$0.01
PETITIONED Voices Against Violence

To see if the Town will vote to raise and appropriate the sum of Three Thousand Dollars (\$3,000) for the fiscal year 2019-2020 to support Voices Against Violence, a non-profit Crisis Center and shelter providing emergency shelter, court and hospital accompaniment and general support to women, men and children who are victims of domestic and sexual violence and stalking.

Recommended by the Board of Selectmen vote 5-0

Recommended by the Budget Committee vote 6-0

Moderator Hoerter read the article, no discussion, announced that the article would appear on the ballot as written.

ARTICLE 31. Estimated tax impact \$0.006
PETITIONED Day Away Program

To see if the Town will vote to raise and appropriate the sum of One Thousand Five Hundred Dollars (\$1,500) for the Day Away Program.

Recommended by the Board of Selectmen vote 5-0

Recommended by the Budget Committee vote 6-0

Moderator Hoerter read the article, no discussion, announced that the article would appear on the ballot as written.

ARTICLE 32. Estimated tax impact \$0.004
PETITIONED Tri County CAP

To see if the Town will vote to raise and appropriate the sum of One Thousand Forty-One Dollars (\$1,041) to support Tri County CAP's Homeless Intervention and Prevention Program, a community service program provided by Tri County Community Action Program, Inc.

Recommended by the Board of Selectmen vote 5-0

Recommended by the Budget Committee vote 6-0

Town of Ashland Deliberative Session Minutes – 2/1/2020 – Page 10

Moderator Hoerter read the article, no discussion, announced that the article would appear on the ballot as written.

ARTICLE 33. Estimated tax impact \$0.004
PETITIONED Communities for Alcohol and Drug Free Youth (CADY)
Shall the voters raise and appropriate One Thousand Dollars (\$1,000) for Communities for Alcohol and Drug Free Youth (CADY) a non-profit organization serving Ashland and nearby towns.
Recommended by the Board of Selectmen vote 5-0
Recommended by the Budget Committee vote 6-0

Moderator Hoerter read the article, no discussion, announced that the article would appear on the ballot as written

ARTICLE 34. Are you in favor of amending Article 3.1 of the Ashland Building Regulations?
Purpose: To clarify that the value for obtaining a building permit includes labor.

“Article 3.1 Any person, persons, partnership, trust, or corporation intending to construct or erect a new building or to make structural alterations of an estimated labor plus material cost or market value, if new, of more than \$800 shall first make application for a permit on forms obtained from the Building Inspector.”

ARTICLE 35. Are you in favor of amending Article 3.5 of the Ashland Building Regulations?
Purpose: To add that inspection of heating units are required after installation.

“Article 3.5 Permits shall also be obtained from the Building Inspector for all electrical and plumbing work, and for the installation of mobile home, wood burning heating systems, and oil burners prior to the commencement of the work or installation. Inspection of all heating units (wood, oil, kerosene, and propane) must be completed by the fire chief or his representative after installation.”

ARTICLE 36. Are you in favor of amending Article 4 of the Ashland Building Regulations?
Purpose: To remove the outdated list of fees and to clarify who establishes the fees and where they are to be found. {Note: list of specific fees will be deleted from the regulations.]

“Article 4: APPLICATION FEES. Fees are determined by the Board of Selectmen as per Article 15 of these regulations. The fee schedule is attached to the permit application forms and fees are to be submitted with the applications. Fees for approved applications are non-refundable.”

ARTICLE 37. Are you in favor of amending Article 6 of the Ashland Building Regulations?
Purpose: To remove the outdated list of building and fire codes and clarify which codes are approved for the Town of Ashland. [Note: the list of specific codes will be deleted from the regulations.]

Town of Ashland Deliberative Session Minutes – 2/1/2020 – Page 11

“Article 6: APPROVED BUILDING AND FIRE CODES. The Town of Ashland adopts and enforces the most recent building and fire codes as adopted by the State of New Hampshire, Department of Safety.”

Moderator read Articles 34-37, no discussion, announced that the articles would appear on the ballot as written.

Board of Selectmen Chairman Frances Newton recognized outgoing board members Casey Barney and Leigh Sharps for their years of service to the town.

Motion to adjourn the meeting at 12:43 PM was made, seconded and declared so by Moderator Hoerter.

Patricia Tucker, CTCTC

Town of Ashland Deliberative Session Minutes – 2/1/2020 – Page 12



Proposed Budget

Ashland

For the period beginning January 1, 2020 and ending December 31, 2020

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: 1-24-2020

BUDGET COMMITTEE CERTIFICATION

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

Name	Position	Signature
Jeanette Stewart	Chairman, Budget C.	Jeanette Stewart
Sandra R. Gibson	member	Sandra R. Gibson
Lore V Nichols	member	Lore V Nichols
Susan R. Harville	member	Susan R. Harville
David L. Ruell	vice-chair	David L. Ruell
Sherrri Downing	member	Sherrri Downing
ELI BADGER	MEMBER	ELI BADGER

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

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



New Hampshire
Department of
Revenue Administration

2020
MS-737

Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2019	Appropriations for period ending 12/31/2019	Selectmen's Appropriations for period ending 12/31/2020 (Recommended)	Selectmen's Appropriations for period ending 12/31/2020 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Not Recommended)
General Government								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	04	\$127,940	\$166,727	\$144,505	\$0	\$144,505	\$0
4140-4149	Election, Registration, and Vital Statistics	04	\$37,382	\$38,628	\$46,961	\$536	\$47,497	\$0
4150-4151	Financial Administration	04	\$125,155	\$101,347	\$125,348	\$0	\$122,870	\$0
4152	Revaluation of Property	04	\$11,519	\$22,611	\$42,610	\$0	\$42,610	\$0
4153	Legal Expense	04	\$131,943	\$20,000	\$20,000	\$0	\$20,000	\$0
4155-4159	Personnel Administration	04	\$409,024	\$451,742	\$462,459	\$0	\$462,459	\$0
4191-4193	Planning and Zoning	04	\$6,526	\$13,185	\$11,975	\$0	\$11,975	\$0
4194	General Government Buildings	04	\$35,118	\$38,052	\$38,752	\$0	\$38,752	\$0
4195	Cemeteries	04	\$0	\$50	\$50	\$950	\$1,000	\$0
4196	Insurance	04	\$68,794	\$82,031	\$87,680	\$0	\$87,680	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government	04	\$25,000	\$25,002	\$4	\$0	\$4	\$0
General Government Subtotal			\$978,401	\$959,375	\$980,344	\$1,486	\$979,352	\$0
Public Safety								
4210-4214	Police	04	\$429,557	\$475,268	\$496,860	\$0	\$496,860	\$0
4215-4219	Ambulance	04	\$50,224	\$50,424	\$51,282	\$0	\$51,282	\$0
4220-4229	Fire	04	\$273,057	\$303,580	\$329,565	\$0	\$329,565	\$0
4240-4249	Building Inspection	04	\$17,507	\$22,531	\$22,531	\$0	\$22,531	\$0
4290-4298	Emergency Management	04	\$3,480	\$3,700	\$3,000	\$0	\$3,000	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0	\$0
Public Safety Subtotal			\$773,825	\$855,503	\$903,238	\$0	\$903,238	\$0
Airport/Aviation Center								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0	\$0	\$0	\$0



New Hampshire
Department of
Revenue Administration

2020
MS-737

Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2019	Appropriations for period ending 12/31/2019	Selectmen's Appropriations for period ending 12/31/2020 (Recommended)	Selectmen's Appropriations for period ending 12/31/2020 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Not Recommended)
Highways and Streets								
4311	Administration	04	\$222,330	\$208,193	\$213,037	\$0	\$213,037	\$0
4312	Highways and Streets	04	\$211,122	\$220,761	\$229,637	\$0	\$229,637	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	04	\$42,000	\$42,000	\$42,000	\$0	\$42,000	\$0
4319	Other	04	\$61,011	\$61,718	\$62,418	\$0	\$62,418	\$0
	Highways and Streets Subtotal		\$536,463	\$532,672	\$547,092	\$0	\$547,092	\$0
Sanitation								
4321	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	04	\$156,788	\$144,385	\$147,863	\$586	\$148,449	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0
4326-4329	Sewage Collection, Disposal and Other		\$0	\$0	\$0	\$0	\$0	\$0
	Sanitation Subtotal		\$156,788	\$144,385	\$147,863	\$586	\$148,449	\$0
Water Distribution and Treatment								
4331	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0
4335-4339	Water Treatment, Conservation and Other		\$0	\$0	\$0	\$0	\$0	\$0
	Water Distribution and Treatment Subtotal		\$0	\$0	\$0	\$0	\$0	\$0
Electric								
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0
	Electric Subtotal		\$0	\$0	\$0	\$0	\$0	\$0



New Hampshire
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Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2019	Appropriations for period ending 12/31/2019	Selectmen's Appropriations for period ending 12/31/2020 (Recommended)	Selectmen's Appropriations for period ending 12/31/2020 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Not Recommended)
Health								
4411	Administration	04	\$2,314	\$2,354	\$2,354	\$0	\$2,354	\$0
4414	Pest Control	04	\$1,000	\$1,200	\$1,200	\$0	\$1,200	\$0
4415-4419	Health Agencies, Hospitals, and Other		\$0	\$0	\$0	\$0	\$0	\$0
	Health Subtotal		\$3,314	\$3,554	\$3,554	\$0	\$3,554	\$0
Welfare								
4441-4442	Administration and Direct Assistance	04	\$9,157	\$26,710	\$26,710	\$646	\$27,356	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$27,807	\$27,807	\$0	\$0	\$0	\$0
	Welfare Subtotal		\$36,964	\$54,517	\$26,710	\$646	\$27,356	\$0
Culture and Recreation								
4520-4529	Parks and Recreation	04	\$101,858	\$126,610	\$135,589	\$0	\$135,589	\$0
4550-4559	Library	04	\$68,528	\$68,528	\$72,726	\$0	\$72,726	\$0
4583	Patriotic Purposes	04	\$9,257	\$11,189	\$10,690	\$999	\$11,689	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0	\$0	\$0
	Culture and Recreation Subtotal		\$179,643	\$206,327	\$219,005	\$999	\$220,004	\$0
Conservation and Development								
4611-4612	Administration and Purchasing of Natural Resources		\$0	\$0	\$0	\$0	\$0	\$0
4619	Other Conservation	04	\$275	\$500	\$1	\$499	\$500	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
	Conservation and Development Subtotal		\$275	\$500	\$1	\$499	\$500	\$0



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Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2019	Appropriations for period ending 12/31/2019	Selectmen's Appropriations for period ending 12/31/2020 (Recommended)	Selectmen's Appropriations for period ending 12/31/2020 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Not Recommended)
Debt Service								
4711	Long Term Bonds and Notes - Principal	04	\$129,330	\$129,331	\$129,331	\$0	\$129,331	\$0
4721	Long Term Bonds and Notes - Interest	04	\$54,430	\$54,486	\$50,380	\$0	\$50,380	\$0
4723	Tax Anticipation Notes - Interest	04	\$5,138	\$1	\$1	\$0	\$1	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0
Debt Service Subtotal			\$188,898	\$183,818	\$179,712	\$0	\$179,712	\$0
Capital Outlay								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$212,822	\$212,822	\$0	\$0	\$0	\$0
4903	Buildings		\$543,400	\$543,400	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay Subtotal			\$756,222	\$756,222	\$0	\$0	\$0	\$0
Operating Transfers Out								
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric	05	\$3,254,040	\$3,254,040	\$2,954,700	\$0	\$2,954,700	\$0
4914S	To Proprietary Fund - Sewer	07	\$480,935	\$480,935	\$430,733	\$0	\$430,733	\$0
4914W	To Proprietary Fund - Water	06	\$239,189	\$239,189	\$224,470	\$0	\$224,470	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4919	To Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal			\$3,974,164	\$3,974,164	\$3,609,903	\$0	\$3,609,903	\$0
Total Operating Budget Appropriations				\$6,617,422	\$4,216		\$6,619,160	\$0



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Special Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2020 (Recommended)	Selectmen's Appropriations for period ending 12/31/2020 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Not Recommended)
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other	26	\$9,756	\$0	\$9,756	\$0
		<i>Purpose: Pemi-Baker Community Health</i>				
4445-4449	Vendor Payments and Other	27	\$6,000	\$0	\$6,000	\$0
		<i>Purpose: Grafton County Senior Citizens</i>				
4445-4449	Vendor Payments and Other	28	\$3,500	\$0	\$3,500	\$0
		<i>Purpose: Lakes Region Mental Health Center</i>				
4445-4449	Vendor Payments and Other	29	\$3,107	\$0	\$3,107	\$0
		<i>Purpose: Tri-County CAP</i>				
4445-4449	Vendor Payments and Other	30	\$3,000	\$0	\$3,000	\$0
		<i>Purpose: Voices Against Violence</i>				
4445-4449	Vendor Payments and Other	31	\$1,500	\$0	\$0	\$0
		<i>Purpose: Day Away Program</i>				
4445-4449	Vendor Payments and Other	32	\$1,041	\$0	\$1,041	\$0
		<i>Purpose: Tri-County CAP</i>				
4445-4449	Vendor Payments and Other	33	\$1,000	\$0	\$1,000	\$0
		<i>Purpose: CADY</i>				
4902	Machinery, Vehicles, and Equipment	11	\$125,000	\$0	\$125,000	\$0
		<i>Purpose: Purchase one-ton dump truck</i>				
4903	Buildings	02	\$525,000	\$0	\$0	\$525,000
		<i>Purpose: Purchase Library Building</i>				
4909	Improvements Other than Buildings	03	\$100,000	\$0	\$100,000	\$0
		<i>Purpose: Waste Water Treatment Plant</i>				
4909	Improvements Other than Buildings	08	\$75,000	\$0	\$75,000	\$0
		<i>Purpose: Waste Water Treatment Plant</i>				
4915	To Capital Reserve Fund	12	\$125,000	\$0	\$125,000	\$0
		<i>Purpose: Road Improvements Capital Reserve Fund</i>				

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New Hampshire
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Special Warrant Articles						
4915	To Capital Reserve Fund	13	Purpose: Property Tax Map Capital Reserve Fund	\$39,300	\$0	\$39,300
4915	To Capital Reserve Fund	14	Purpose: Police Department Capital Reserve Fund	\$30,000	\$0	\$30,000
4915	To Capital Reserve Fund	15	Purpose: DPW Capital Reserve Fund	\$25,000	\$0	\$25,000
4915	To Capital Reserve Fund	16	Purpose: Ashland Library Building Capital Reserve Fund	\$25,000	\$0	\$25,000
4915	To Capital Reserve Fund	17	Purpose: Building Maintenance and Repair CRF	\$10,000	\$0	\$10,000
Total Proposed Special Articles				\$1,108,204	\$0	\$581,704
						\$525,000



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Individual Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2020 (Recommended)	Selectmen's Appropriations for period ending 12/31/2020 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Not Recommended)
0000-0000	Collective Bargaining	18	\$17,514	\$0	\$17,514	\$0
<i>Purpose: Collective Bargaining Agreement</i>						
4199	Other General Government	21	\$25,000	\$0	\$0	\$25,000
<i>Purpose: Establish Contingency Fund</i>						
4902	Machinery, Vehicles, and Equipment	10	\$27,142	\$0	\$27,142	\$0
<i>Purpose: Public Works loader lease</i>						
4902	Machinery, Vehicles, and Equipment	09	\$107,789	\$0	\$107,789	\$0
<i>Purpose: Fire engine lease</i>						
4909	Improvements Other than Buildings	20	\$27,000	\$0	\$27,000	\$0
<i>Purpose: Resurface courts at the Ashland Ballpark</i>						
Total Proposed Individual Articles			\$204,445	\$0	\$179,445	\$25,000



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Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2019	Selectmen's Estimated Revenues for period ending 12/31/2020	Budget Committee's Estimated Revenues for period ending 12/31/2020
Taxes					
3120	Land Use Change Tax - General Fund		\$520	\$0	\$0
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	04	\$935	\$4,680	\$4,680
3186	Payment in Lieu of Taxes	04	\$58,114	\$58,739	\$58,739
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	04	\$39,312	\$55,855	\$55,855
9991	Inventory Penalties		\$0	\$0	\$0
	Taxes Subtotal		\$98,881	\$119,274	\$119,274
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	04	\$785	\$1,159	\$1,159
3220	Motor Vehicle Permit Fees	04	\$383,174	\$363,876	\$363,876
3230	Building Permits	04	\$13,968	\$10,440	\$10,440
3290	Other Licenses, Permits, and Fees	04	\$4,727	\$4,662	\$4,662
3311-3319	From Federal Government		\$0	\$0	\$0
	Licenses, Permits, and Fees Subtotal		\$402,654	\$380,137	\$380,137
State Sources					
3351	Shared Revenues		\$24,593	\$0	\$0
3352	Meals and Rooms Tax Distribution	04	\$106,419	\$107,324	\$107,324
3353	Highway Block Grant	04, 11	\$57,498	\$104,236	\$104,236
3354	Water Pollution Grant	04	\$29,740	\$23,148	\$23,148
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement	04	\$32	\$32	\$32
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)	04	\$22,101	\$29,179	\$29,179
3379	From Other Governments		\$0	\$0	\$0
	State Sources Subtotal		\$240,383	\$263,919	\$263,919



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Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2019	Selectmen's Estimated Revenues for period ending 12/31/2020	Budget Committee's Estimated Revenues for period ending 12/31/2020
Charges for Services					
3401-3406	Income from Departments	04	\$181,284	\$160,675	\$160,675
3409	Other Charges		\$0	\$0	\$0
	Charges for Services Subtotal		\$181,284	\$160,675	\$160,675
Miscellaneous Revenues					
3501	Sale of Municipal Property		\$0	\$0	\$0
3502	Interest on Investments	04	\$6,216	\$4,105	\$4,105
3503-3509	Other		\$0	\$0	\$0
	Miscellaneous Revenues Subtotal		\$6,216	\$4,105	\$4,105
Interfund Operating Transfers In					
3912	From Special Revenue Funds		\$0	\$0	\$0
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)	05	\$3,254,040	\$2,954,700	\$2,954,700
3914O	From Enterprise Funds: Other (Offset)		\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)	07	\$480,935	\$430,733	\$430,733
3914W	From Enterprise Funds: Water (Offset)	06	\$239,189	\$224,470	\$224,470
3915	From Capital Reserve Funds	11	\$0	\$55,000	\$55,000
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
	Interfund Operating Transfers In Subtotal		\$3,974,164	\$3,664,903	\$3,664,903
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes	03, 08, 02	\$500,000	\$700,000	\$175,000
9998	Amount Voted from Fund Balance	13, 21, 20, 11	\$155,200	\$131,300	\$131,300
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
	Other Financing Sources Subtotal		\$655,200	\$831,300	\$306,300
	Total Estimated Revenues and Credits		\$5,558,782	\$5,424,313	\$4,899,313



New Hampshire
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Budget Summary

Item	Selectmen's Period ending 12/31/2020 (Recommended)	Budget Committee's Period ending 12/31/2020 (Recommended)
Operating Budget Appropriations	\$6,617,422	\$6,619,160
Special Warrant Articles	\$1,108,204	\$581,704
Individual Warrant Articles	\$204,445	\$179,445
Total Appropriations	\$7,930,071	\$7,380,309
Less Amount of Estimated Revenues & Credits	\$5,424,313	\$4,899,313
Estimated Amount of Taxes to be Raised	\$2,505,758	\$2,480,996



Supplemental Schedule

1. Total Recommended by Budget Committee	\$7,380,309
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$0
3. Interest: Long-Term Bonds & Notes	\$0
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (Sum of Lines 2 through 5 above)	\$0
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$7,380,309
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$738,031
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$0
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting: (Line 1 + Line 8 + Line 11 + Line 12)	\$8,118,340

Default Budget of the Municipality

Ashland

For the period beginning January 1, 2020 and ending December 31, 2020

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

This form was posted with the warrant on: 1-24-2020

GOVERNING BODY CERTIFICATION

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

Name	Position	Signature
Casey Barney	Select board Member	Casey Barney
Shi Barker	SELECTMEN	Shi Barker
Kathleen Delwalle	Selectman	Kathleen Delwalle
Francis Newton	Select board chair	Francis Newton
Heidi Shays	select board chair	Heidi Shays

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

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



New Hampshire
Department of
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2020
MS-DTB

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
General Government					
0000-0000	Collective Bargaining	\$0	\$0	\$0	\$0
4130-4139	Executive	\$166,727	(\$24,623)	\$0	\$142,104
4140-4149	Election, Registration, and Vital Statistics	\$38,628	\$7,684	\$0	\$46,312
4150-4151	Financial Administration	\$101,347	\$23,682	\$0	\$125,029
4152	Revaluation of Property	\$22,611	\$19,999	\$0	\$42,610
4153	Legal Expense	\$20,000	\$0	\$0	\$20,000
4155-4159	Personnel Administration	\$451,742	\$10,717	\$0	\$462,459
4191-4193	Planning and Zoning	\$13,185	\$0	\$0	\$13,185
4194	General Government Buildings	\$38,052	\$0	\$0	\$38,052
4195	Cemeteries	\$50	\$0	\$0	\$50
4196	Insurance	\$82,031	\$5,649	\$0	\$87,680
4197	Advertising and Regional Association	\$0	\$0	\$0	\$0
4199	Other General Government	\$2	\$2	\$0	\$4
General Government Subtotal		\$934,375	\$43,110	\$0	\$977,485
Public Safety					
4210-4214	Police	\$475,268	\$2,760	\$0	\$478,028
4215-4219	Ambulance	\$50,424	\$858	\$0	\$51,282
4220-4229	Fire	\$248,580	\$58,955	\$0	\$307,535
4240-4249	Building Inspection	\$22,531	\$0	\$0	\$22,531
4290-4298	Emergency Management	\$3,700	(\$700)	\$0	\$3,000
4299	Other (Including Communications)	\$0	\$0	\$0	\$0
Public Safety Subtotal		\$800,503	\$61,873	\$0	\$862,376
Airport/Aviation Center					
4301-4309	Airport Operations	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal		\$0	\$0	\$0	\$0
Highways and Streets					
4311	Administration	\$208,193	\$0	\$0	\$208,193
4312	Highways and Streets	\$220,761	\$776	\$0	\$221,537
4313	Bridges	\$0	\$0	\$0	\$0
4316	Street Lighting	\$42,000	\$0	\$0	\$42,000
4319	Other	\$61,718	\$0	\$0	\$61,718
Highways and Streets Subtotal		\$532,672	\$776	\$0	\$533,448



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Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Sanitation					
4321	Administration	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	\$144,385	\$0	\$0	\$144,385
4325	Solid Waste Cleanup	\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal	\$0	\$0	\$0	\$0
4329	Other Sanitation	\$0	\$0	\$0	\$0
Sanitation Subtotal		\$144,385	\$0	\$0	\$144,385
Water Distribution and Treatment					
4331	Administration	\$0	\$0	\$0	\$0
4332	Water Services	\$0	\$0	\$0	\$0
4335-4339	Water Treatment, Conservation and Other	\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal		\$0	\$0	\$0	\$0
Electric					
4351-4352	Administration and Generation	\$0	\$0	\$0	\$0
4353	Purchase Costs	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance	\$0	\$0	\$0	\$0
4359	Other Electric Costs	\$0	\$0	\$0	\$0
Electric Subtotal		\$0	\$0	\$0	\$0
Health					
4411	Administration	\$2,354	\$0	\$0	\$2,354
4414	Pest Control	\$1,200	\$0	\$0	\$1,200
4415-4419	Health Agencies, Hospitals, and Other	\$0	\$0	\$0	\$0
Health Subtotal		\$3,554	\$0	\$0	\$3,554
Welfare					
4441-4442	Administration and Direct Assistance	\$26,710	\$0	\$0	\$26,710
4444	Intergovernmental Welfare Payments	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other	\$0	\$0	\$0	\$0
Welfare Subtotal		\$26,710	\$0	\$0	\$26,710
Culture and Recreation					
4520-4529	Parks and Recreation	\$126,610	(\$3,100)	\$0	\$123,510
4550-4559	Library	\$68,528	\$0	\$0	\$68,528
4583	Patriotic Purposes	\$11,189	(\$499)	\$0	\$10,690
4589	Other Culture and Recreation	\$0	\$0	\$0	\$0
Culture and Recreation Subtotal		\$206,327	(\$3,599)	\$0	\$202,728



New Hampshire
Department of
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Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Conservation and Development					
4611-4612	Administration and Purchasing of Natural Resources	\$0	\$0	\$0	\$0
4619	Other Conservation	\$500	(\$499)	\$0	\$1
4631-4632	Redevelopment and Housing	\$0	\$0	\$0	\$0
4651-4659	Economic Development	\$0	\$0	\$0	\$0
Conservation and Development Subtotal		\$500	(\$499)	\$0	\$1
Debt Service					
4711	Long Term Bonds and Notes - Principal	\$129,331	\$0	\$0	\$129,331
4721	Long Term Bonds and Notes - Interest	\$54,486	(\$4,106)	\$0	\$50,380
4723	Tax Anticipation Notes - Interest	\$1	\$0	\$0	\$1
4790-4799	Other Debt Service	\$0	\$0	\$0	\$0
Debt Service Subtotal		\$183,818	(\$4,106)	\$0	\$179,712
Capital Outlay					
4901	Land	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$0	\$0	\$0	\$0
4903	Buildings	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings	\$0	\$0	\$0	\$0
Capital Outlay Subtotal		\$0	\$0	\$0	\$0
Operating Transfers Out					
4912	To Special Revenue Fund	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric	\$3,254,040	\$0	\$0	\$3,254,040
4914O	To Proprietary Fund - Other	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer	\$480,935	\$0	\$0	\$480,935
4914W	To Proprietary Fund - Water	\$239,189	\$0	\$0	\$239,189
4915	To Capital Reserve Fund	\$0	\$0	\$0	\$0
4916	To Expendable Trusts/Fiduciary Funds	\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds	\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal		\$3,974,164	\$0	\$0	\$3,974,164
Total Operating Budget Appropriations		\$6,807,008	\$97,555	\$0	\$6,904,563



Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
4140-4149	Federal election year
4130-4139	Transfer to finance
4220-4229	Per diem warrant article passed
4152	Property revaluation requirement

Notes