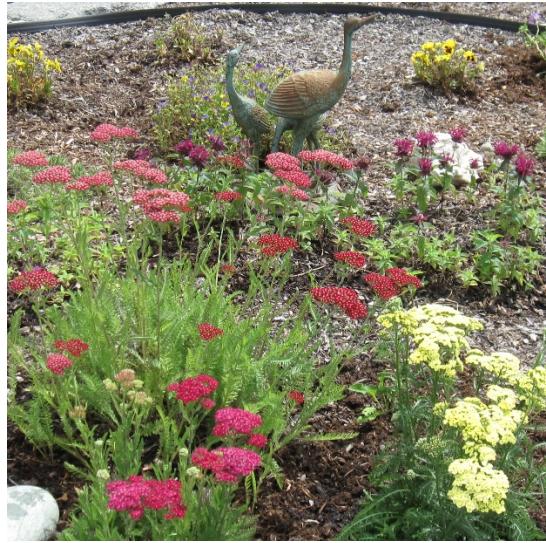


Town of Whitefield New Hampshire



Remembrance Garden Park Street Cemetery
For the Year Ending December 31, 2019

ANNUAL REPORT
TOWN OF WHITEFIELD, NEW HAMPSHIRE
YEAR ENDING DECEMBER 31, 2019



Courtesy Photo by: Stanley Holz

Phone: (603)837-9871 or 2551 Fax (603)837-3148

Website: www.whitefieldnh.org

This report was printed by R.C. Brayshaw & Company, Inc.

Cover photo compliments of Barbara Pinkham

Please bring report to Town Meeting

Polls Open at 8:00 A.M. - 6:00 P.M.

Business Meeting - Tuesday, March 10, 2020

At 7:30 P.M.

C.D. McIntyre Building - Auditorium

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Courtesy Photo by: Tina Wright

**Reminder: Rabies Clinic – Saturday, April 25, 2020
from 1:30-3:00 pm at Whitefield Fire Station**

The 2019 Annual Report is dedicated to the members of the Common Committee who spend countless volunteer hours planting and maintaining the beautiful flowers we all enjoy around the Common area. Thank you all for what you do for us!



Courtesy Photo by: Stanley Holz

Back Row: Judy Gessner, Joyce Freund, Susan Argetsinger, Jeanne Burdette, Diane Ash and Sharon Geil.

Front Row: Aggy Chase, Marion Dunham, Margaret O'Donnell and Lucy Weeks.

Missing from photo: Chris Croteau, Sara Daley, Haleen Dieterich, Marcia Hammon, Liz LaPlante, Melon Sanders, Cathy Atwood and Mary Jane Chase.

Board of Selectmen- Annual Report 2019

2019 was another year of progress and change for the Town of Whitefield. We saw the completion of the 1st phase of the water project and the bid phase and contract award for the Wastewater Treatment Plant to Daniel Hebert Inc. of Colebrook. Construction has begun and is progressing. The 2nd phase of the water main replacement project, the \$4.3 million water main trust fund, is about to start in the spring and will include both Rte 142, Highland St., and the downtown area. This will also include the sidewalk replacement on Highland St.

Several dilapidated and abandoned buildings that were deemed hazardous have been removed and the cost for the removal have been billed to the owners. This program is continuing in order to improve the safety and property values in the town.

Due to the potential closing of the landfill in Bethlehem the town has reached out to the surrounding towns which currently send their material to Casella and may lose a location to send their waste. They have been offered the ability to piggyback on our contract with Mt. Carberry in Berlin. This would result in Whitefield receiving payment from the towns without having to add employees or enlarging the Transfer Station. The material would be trucked from the surrounding towns at their expense to Berlin and we would receive a payment per ton to allow them access to Mt Carberry.

Due to the worldwide loss of the need for some recyclables the Transfer Station can no longer accept certain paper products as recyclables. Hopefully this will only be a temporary situation and recycling of these items will resume.

There have been several personnel changes in the Highway and Water Department, some due to employees resigning for increased pay or job change and new hires mandated by the necessary need to train, and license them to operate the Wastewater Treatment Plant when it comes on line.

The 2020 budget request results in approximately \$1.00 increase in the municipal tax rate should all warrant articles pass. The increase is due to salaries, health insurance, and legal expenses as well as the ongoing need to fund capital equipment requests.

Whitefield Board of Selectmen

John E. Tholl Jr, Stanly Holz and Peter Corey

TELEPHONE DIRECTORY

EMERGENCY NUMBERS



FIRE EMERGENCY	911
AMBULANCE EMERGENCY	911
POLICE EMERGENCY	911

Selectmen's Office	837-2551
Town Clerk/Tax Collector's Office	837-9871
Police Department (non-emergency)	837-9086
Ambulance/Fire (non-emergency)	837-2655
Town Garage	837-2202
Transfer Station	837-9171
Sewer Treatment Plant	837-9571
Water Office	837-9237
Public Library	837-2030

HOURS OPEN TO THE PUBLIC

Town Clerk/Tax Collector's Office:	Mon-Fri	9:00 a.m. - 4:00 p.m.
	Tuesday	9:00 a.m. - 6:00 p.m.
Selectmen's Office:	Mon - Fri	9:00 a.m. - 4:00 p.m.
Transfer Station: (New Hours as of 2/4/2020)	Tuesday	8:00 a.m. - 5:00 p.m.
	Wednesday	8:00 a.m. - 4:00 p.m.
	Friday	8:00 a.m. - 4:00 p.m.
	Saturday	8:00 a.m. - 4:00 p.m.
Public Library:	Monday	9:00 a.m. - 12:00 p.m.
	Tues. & Thurs.	1:00 p.m. - 7:00 p.m.
	Saturday	9:00 a.m. - 2:00 p.m.

**TOWN OFFICERS FOR THE YEAR ENDING
DECEMBER 31, 2019
(Includes Elected and Appointed Officials & Department Heads)**

Board of Selectmen

John Tholl Jr (terms expires 2020)	Stanley Holz (term expires 2021)	Peter Corey (term expires 2022)
---------------------------------------	-------------------------------------	------------------------------------

Administrative Assistant

Judith Ramsdell

Moderator

Bruce Brekke
(term expires 2020)

Treasurer

Kathleen Dunlap
(term expires 2020)

Town Clerk & Deputy Tax Collector

Tina Wright
(term expires 2022)

Tax Collector & Office Assistant

Joyce McGee

Director of Public Works

Robert Larson

Water Superintendent

Frederick Ingerson II

**TOWN OFFICERS FOR THE YEAR ENDING
DECEMBER 31, 2019
(Includes Elected and Appointed Officials & Department Heads)**

-Continued-

Sewer Superintendent

Welch's Wastewater

Transfer Station Supervisor

James Gooden

Police Chief

Edward J. Samson III

Health Officer

John Ross Jr.

Emergency Management Director

Edward J. Samson III

Fire/Rescue Chief

John Ross Jr.

Librarian

Courtney Vashaw

Recreation

Melissa Farrow

**TOWN OFFICERS FOR THE YEAR ENDING
DECEMBER 31, 2019
(Includes Elected and Appointed Officials & Department Heads)**

-Continued-

Supervisors of the Checklist

Kathy Dunlap	(term expires 2021)
Ann-Marie Devin	(term expires 2022)
Barbara Jones	(term expires 2024)

Trustees of the Trust Funds

Richard Wright	(term expires 2020)
Thomas Ladd	(term expires 2021)
Catherine Burns	(term expires 2022)

Library Trustees

Marion Dunham	(term expires 2020)
Lucy Weeks	(term expires 2020)
Kathleen Dunlap	(term expires 2021)
Kathleen Kopp	(term expires 2022)
Valerie Fitchett	(term expires 2022)

Cemetery Trustees

Roy Birard	
Virgil Hammon-	appointed (term expires 2020)
Barbara Pinkham	(term expires 2021)
Maynard L'Heureux	(term expires 2022)

Planning Board-Appointed

Peter Corey	(Board of Selectmen Representative)
Alan Theodhor	(term expires 2020)
Tim O'Neil	(term expires 2020)
Steve Laroza-Alternate	(term expires 2020)
Scott Burns	(term expires 2022)
Frank Lombardi	(term expires 2022)
Joyce McGee-Secretary	

**TOWN OFFICERS FOR THE YEAR ENDING
DECEMBER 31, 2019
(Includes Elected and Appointed Officials & Department Heads)**

-Continued-

Whitefield Conservation Commission- Appointed

Frank Lombardi	(term expires 2020)
Marcia Hammon	(term expires 2020)
Donald LaPlante	(term expires 2021)
Valerie Yelton	(term expires 2021)
Edith Worcester	(term expires 2022)
Marsha Lombardi	(term expires 2022)
Tina Wright-Secretary	

Zoning Board of Appeals- Appointed

Frank Mai - Chairman, Thomas Jackson, Gerry Pons, Richard Mallion,
Barbara Hanson and Joyce McGee - Secretary

C.I.P. Committee Members- Appointed

William Robinson, Gerry Pons, Scott Burns, Robert Bergin,
Frank Lombardi – Chairman, Tim O'Neil and Alan Theodor

Safety Committee Members

Joyce McGee, John Ross Jr., Laura Lucas, Edward Samson III,
Gary Marshall (resigned), Robert Larson and David Paul



2019
\$24.04

Tax Rate Breakdown Whitefield

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$2,024,000	\$234,628,961	\$8.63
County	\$963,815	\$234,628,961	\$4.11
Local Education	\$2,234,048	\$234,628,961	\$9.52
State Education	\$376,849	\$211,163,341	\$1.78
Total	\$5,598,712		\$24.04

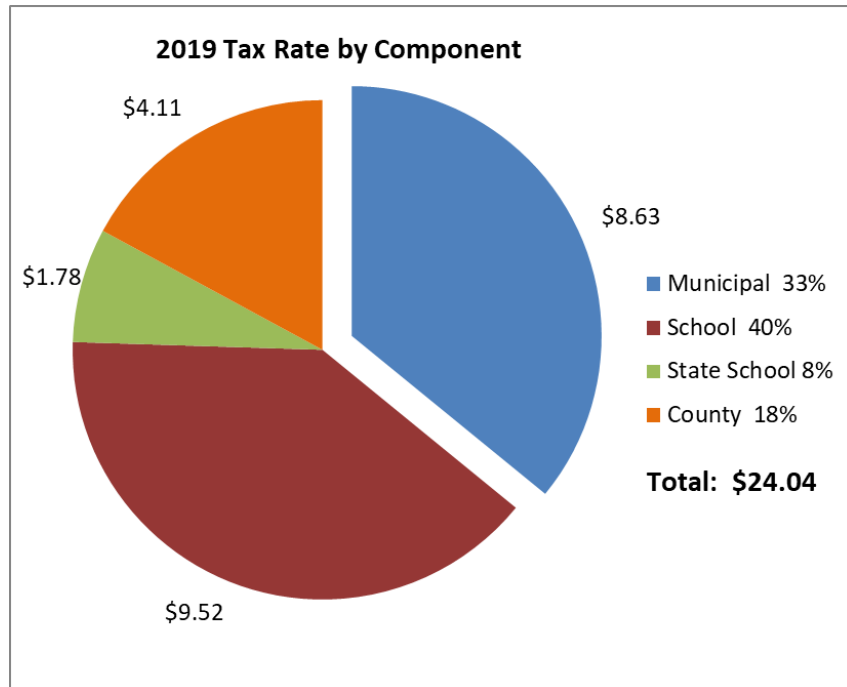
Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Total			

Tax Commitment Calculation	
Total Municipal Tax Effort	\$5,598,712
War Service Credits	(\$63,000)
Village District Tax Effort	\$0
Total Property Tax Commitment	\$5,535,712

 James P. Gerry Director of Municipal and Property Division New Hampshire Department of Revenue Administration	12/3/2019
--	-----------

TOWN OF WHITEFIELD COMPARISON OF TAX RATES 2019

YEAR	TOWN RATE	COUNTY RATE	STATE SCHOOL	LOCAL SCHOOL	TOTAL TAX RATE	
2019	8.63	4.11	1.78	9.52	24.04	Update
2018	8.32	4.66	2.11	10.21	25.30	
2017	7.95	4.63	2.20	11.23	26.01	
2016	8.06	4.61	2.18	9.92	24.77	
2015	7.96	4.44	2.28	10.77	25.45	
2014	8.00	4.39	2.19	8.83	23.41	Reval
2013	7.61	3.59	1.93	7.14	20.27	
2012	7.10	3.80	2.15	7.26	20.31	
2011	6.85	3.82	2.33	7.25	20.25	
2010	7.35	3.68	2.19	6.60	19.82	
2009	7.47	3.42	2.26	6.79	19.94	Update



SEWER DEPARTMENT

(UN-AUDITED)

PURPOSE OF APPROPRIATION	2019 APPROP.	2019 ACTUAL	2020 PROPOSED
Operator's Wages	\$ 42,768.00	\$ 42,702.00	\$ 44,906.00
PW Director Wage	\$ 15,890.00	\$ 15,651.06	\$ 18,000.00
Plant Operator	\$ -	\$ -	\$ 36,040.00
Asst. Operator's Wages	\$ 2,600.00	\$ 2,505.60	\$ 3,900.00
Collector's Wages	\$ 6,725.00	\$ 6,671.70	\$ 6,930.00
Labor	\$ 2,000.00	\$ -	\$ -
Health Insurance	\$ 4,610.00	\$ 1,083.14	\$ 20,215.00
Life/Disability	\$ 125.00	\$ -	\$ 625.00
FICA	\$ 1,725.00	\$ 1,517.26	\$ 4,000.00
Medicare	\$ 400.00	\$ 354.39	\$ 925.00
Retirement	\$ 1,850.00	\$ 1,738.92	\$ 5,890.00
Unemployment	\$ 25.00	\$ 45.98	\$ 100.00
Worker's Comp.	\$ 200.00	\$ 741.31	\$ 1,100.00
Telephone	\$ 2,000.00	\$ 1,948.46	\$ 2,000.00
Electricity	\$ 40,000.00	\$ 42,986.70	\$ 50,000.00
Heat	\$ 200.00	\$ -	\$ 200.00
Water Rents	\$ 900.00	\$ 1,395.05	\$ 900.00
Repairs/Supplies	\$ 20,000.00	\$ 14,204.23	\$ 20,000.00
Office Supplies	\$ 1,000.00	\$ 469.00	\$ 1,000.00
Fuel/Gas/Oil	\$ 2,000.00	\$ -	\$ 2,000.00
Chemicals	\$ 250.00	\$ -	\$ 250.00
Misc.	\$ 2,000.00	\$ 1,932.69	\$ 2,000.00
Reimbursement	\$ -	\$ -	\$ -
Equipment	\$ 10,000.00	\$ 2,299.95	\$ 10,000.00
Capacity Analysis	\$ -	\$ -	\$ -
Outside Labor	\$ -	\$ -	\$ -
Testing	\$ 17,000.00	\$ 12,138.80	\$ 20,000.00
Pump Station Mnt./Repair	\$ 70,000.00	\$ 61,868.21	\$ 30,000.00
Reporting Requirements	\$ -	\$ -	\$ -
Sludge Removal	\$ -	\$ -	\$ 100,000.00
Cleaning Supplies	\$ 500.00	\$ 365.58	\$ 500.00
Generator Maintenance	\$ 1,500.00	\$ -	\$ 1,500.00
Line Maintenance	\$ -	\$ 1,530.90	\$ -
Depreciation/Capital Reserve	\$ 5,000.00	\$ -	\$ 5,000.00
Contingency Fund	\$ 30,000.00	\$ 4,699.90	\$ 30,000.00
Property & Bldg. Maint.	\$ 4,000.00	\$ 2,249.89	\$ 4,000.00
Engineering	\$ 5,000.00	\$ 3,741.34	\$ 5,000.00
TOTAL SEWER EXPENDITURES	\$ 290,268.00	\$ 224,842.06	\$ 426,981.00
REVENUE			
Sewer Usage	\$ 285,168.00	\$ 267,960.38	\$ 421,881.00
Miscellaneous	\$ -	\$ -	\$ -
Hook-Ups	\$ 2,000.00	\$ -	\$ 2,000.00
Job Works	\$ -	\$ -	\$ -
Investment Account Interest	\$ 100.00	\$ 92.88	\$ 100.00
Interest & Costs	\$ 3,000.00	\$ 3,097.53	\$ 3,000.00
TOTAL SEWER REVENUE	\$ 290,268.00	\$ 271,150.79	\$ 426,981.00

FINANCIAL STATEMENT

CASH ON HAND AS OF 01/01/19	\$ 306,730.39
EXPENDITURES 2018 - December	\$ (56,355.33)
2019 REVENUES - less \$458.74 deposited in 2020 for 2019	\$ 270,692.05
EXPENDITURES 2019-Less Dec. 19' \$50,548.58 as not processed	<u>\$(174,293.48)</u>
CASH ON HAND AS OF 12/31/19	<u>\$ 346,773.63</u>

MMA Passumpsic Bank - 12/31/19	\$ 66,375.31
Bank of NH Checking Account - 12/31/19	\$ 280,398.32
	<u>\$ 346,773.63</u>

Respectfully submitted by:

Joyce A. McGee - Tax Collector



Courtesy Photo by: Stanley Holz

WATER DEPARTMENT

(UN-AUDITED)

PURPOSE OF APPROPRIATION	2019 APPROP.	2019 ACTUAL	2020 PROPOSED
Operator's Wage	\$ 83,328.00	\$ 66,414.89	\$ 107,800.00
Collector's Wages	\$ 6,725.00	\$ 6,671.70	\$ 6,930.00
Labor	\$ 5,000.00	\$ 18,965.21	\$ 5,150.00
Health Insurance	\$ 23,825.00	\$ 19,518.88	\$ 41,300.00
Life/Disability	\$ 760.00	\$ 463.19	\$ 1,000.00
FICA	\$ 5,563.00	\$ 5,220.69	\$ 7,500.00
Medicare	\$ 1,301.00	\$ 1,221.20	\$ 1,750.00
Retirement	\$ 10,118.00	\$ 9,616.72	\$ 12,500.00
Unemployment	\$ 400.00	\$ 167.78	\$ 400.00
Worker's Comp.	\$ 2,000.00	\$ 2,225.91	\$ 2,500.00
Telephone	\$ 5,500.00	\$ 6,284.57	\$ 7,000.00
Equip. Hire	\$ 5,000.00	\$ -	\$ 5,000.00
Outside Labor	\$ 2,000.00	\$ 4,162.50	\$ 5,000.00
Training	\$ 1,500.00	\$ 736.00	\$ 1,500.00
Electricity	\$ 50,000.00	\$ 50,174.35	\$ 50,000.00
Heat	\$ 4,000.00	\$ 3,724.68	\$ 4,000.00
Repairs/Supplies	\$ 33,000.00	\$ 36,340.67	\$ 33,000.00
Office Supplies	\$ 1,000.00	\$ 1,075.76	\$ 1,000.00
Gas/Oil	\$ 3,000.00	\$ 2,032.36	\$ 3,000.00
Mileage/Travel/Meals	\$ 250.00	\$ 200.00	\$ 250.00
Ref./Reimb./Overpayment	\$ 500.00	\$ 31.85	\$ 500.00
Taxes	\$ 575.00	\$ 431.00	\$ 575.00
Water Testing	\$ 3,500.00	\$ 4,223.00	\$ 4,500.00
Corrosion Control	\$ 5,500.00	\$ 4,850.00	\$ 5,500.00
Water Main Rplcmt.	\$ 100.00	\$ -	\$ 4,000.00
Misc.	\$ 2,000.00	\$ 827.00	\$ 2,000.00
Truck	\$ 2,000.00	\$ 1,253.28	\$ 3,000.00
Computer	\$ 2,000.00	\$ 527.76	\$ 2,000.00
Well Maint.	\$ 10,000.00	\$ 9,744.68	\$ 15,000.00
Tank Maint.	\$ 100.00	\$ -	\$ 100.00
Consulting Services	\$ 5,000.00	\$ -	\$ 5,000.00
USDA Bond Payment	\$ 185,800.00	\$ 185,772.00	\$ 185,800.00
Asset Mangement	\$ 5,000.00	\$ 4,640.00	\$ 5,000.00
Asset Replacement	\$ 9,267.00	\$ 6,000.00	\$ 9,267.00
Meter Testing	\$ -	\$ -	\$ 2,000.00
Generator PM Program	\$ -	\$ -	\$ 2,500.00
Team View Scada	\$ -	\$ -	\$ 600.00
TOTAL WATER EXPENDITURE	\$ 475,612.00	\$ 453,517.63	\$ 543,922.00
REVENUE			
Water Rents	\$ 467,662.00	\$ 453,829.03	\$ 532,372.00
Job Works	\$ 400.00	\$ 4,645.30	\$ 2,000.00
Reimbursements	\$ -	\$ 31,950.55	\$ -
Investment Account Interest	\$ 50.00	\$ 43.33	\$ 50.00
Hook-Ups	\$ 3,000.00	\$ 2,500.00	\$ 5,000.00
Donations	\$ -	\$ 1,479.00	\$ -
Interest & Costs	\$ 4,500.00	\$ 4,317.63	\$ 4,500.00
TOTAL WATER REVENUE	\$ 475,612.00	\$ 498,764.84	\$ 543,922.00

FINANCIAL STATEMENT

CASH ON HAND AS OF 1/01/19	\$ 336,311.25
EXPENDITURES 2018 - December	\$ (18,892.48)
2019 REVENUES - less \$581.49 made in 2020 for 2019	\$ 498,183.35
EXPENDITURES 2019 -Less Dec 19' \$116,138.90 not processed	<u>\$ (337,378.73)</u>
CASH ON HAND AS OF 12/31/19	\$ 478,223.39

CDARS & Savings Passumpsic Bank - 12/31/19	\$ 151,209.73
ICS Passumpsic Bank - 12/31/19	\$ 50,147.73
Bank of NH Checking Account - 12/31/19	<u>\$ 276,865.93</u>
	\$ 478,223.39

Respectfully submitted by:

Joyce A. McGee -Tax Collector



Coutesy Photo by: Barbara Pinkham

2019 Vital Statistics

Births Registered in the Town of Whitefield, New Hampshire

For the Year Ending December 31, 2019

Date of Birth	Place of Birth	Name of Child	Name of Father	Name of Mother
May 10, 2019	Littleton, NH	Hailey Marie Umble	Brandon Umble	Cassidy Hartshorn
May 13, 2019	Littleton, NH	Bowen Orson Vashaw	Riley Vashaw	Abbie Vashaw
May 27, 2019	Littleton, NH	Myles Joseph McGee	Michael McGee	Joanna McGee
June 2, 2019	Lebanon, NH	Connor Michael McKinnon	Krystian McKinnon	Kelly McKinnon
June 9, 2019	Littleton, NH	Kyloe James Sellers	Cory Sellers	Kristen Poirier
July 29, 2019	Littleton, NH	Hazel Christine Pierce	Zachary Pierce	Stephanie Pierce
August 22, 2019	Littleton, NH	Wesson William Davis	Jourdan Davis	Lauren Davis
September 3, 2019	Littleton, NH	Henry George Lapointe	Jonathan Lapointe	Elizabeth Lapointe
September 25, 2019	Lebanon, NH	Gracelynn May Brownell	Cody Brownell	Tia Brownell
October 5, 2019	Littleton, NH	Ezra Thai Khuu	Daniel Khuu	Danika Kay
December 21, 2019	Lebanon, NH	Xavier William Nelson	Simon Nelson	Elizabeth McCartney

2019 Vital Statistics

Deaths Registered in the Town of Whitefield, New Hampshire

For the Year Ending December 31, 2019

<u>Date of Death</u>	<u>Place of Death</u>	<u>Decedent's Name</u>	<u>Father's Name</u>	<u>Mother's Maiden Name</u>
01/03/2019	Whitefield	Patricia Matthews	John Matthews	Joan McLaughlin
01/06/2019	Whitefield	Robert Murray	Raymond Murray	Pearl Davis
01/28/2019	Whitefield	Joyce Noyes	Roy Barker	Persis McNamara
02/05/2019	Whitefield	Real Paquette	Antonio Paquette	Rose Drouin
02/10/2019	Whitefield	June Stearns	Lathrop Baker	Etta Hussey
02/13/2019	Whitefield	Mary Lou Bodnar	Charles Falkenstrom Sr	Stephanie Neidzwiedz
02/17/2019	Whitefield	Bruce Cramer	Samuel Cramer	Marion Nowell
02/24/2019	Lebanon	Frederick Wheeler Sr	Elroy Wheeler	Rosamond Rowell
02/25/2019	Whitefield	Rita Waterman	Earl Waterman	Marion Moulton
03/04/2019	Whitefield	Gwendoline Chadwick	Edgar Semper Evison	Elizabeth Prest
03/08/2019	Lebanon	Anita Wheeler	Robert Cotting Sr	Grace Menth
03/13/2019	Whitefield	Carolyn Crane	Warren Sears	Madelaine Statton
03/25/2019	Whitefield	Marilyn Macdonald	Andrew Holden	Sylvia Merrill
03/27/2019	Lancaster	Robert Berube Sr	Rene Berube	Florence Holden
04/15/2019	Whitefield	David Williams	Albert Williams	Carmen Thurston
04/23/2019	Whitefield	Dennis Morneau	Roland Morneau	Reseda Lebel

<u>Date of Death</u>	<u>Place of Death</u>	<u>Decedent's Name</u>	<u>Father's Name</u>	<u>Mother's Maiden Name</u>
04/25/2019	Whitefield	Louise Campbell	Harold Crocker	Mildred Drake
05/01/2019	Whitefield	Catherine Stanier	Lars Lithander	Edna Cuothy
05/07/2019	Whitefield	Elizabeth Stinehour	Patrick Maguire	Mary Plunkett
05/07/2019	Littleton	Sandra Gooden	Harry Willey	Pauline Paquette
05/15/2019	Whitefield	Sheila Foster	Gordon Hall	Kathryn Moore
05/17/2019	Whitefield	Selwyn Lane	Richard Lane	Lavisa Middlebrook
05/30/2019	Whitefield	Barbara Metz	Arlo Gilbert	Elizabeth Milne
06/03/2019	Whitefield	Theresa Palleria	Tobias Mastroiani	Stella Manno
06/06/2019	Manchester	Margaret Berryman	Ocie Tucker	Geneva Unknown
06/09/2019	Lebanon	Michael Pilotte	Darcy Pilotte	Betty Bushaw
06/13/2019	Whitefield	Dorothea Willey	Stephen Dean	Winifred Southam
06/22/2019	Littleton	Florence Vodraska	Charles Pittaway	Maude Corlett
06/29/2019	Lancaster	Patsy Yelton	Johnny Russell	Vallie Bright
07/03/2019	Whitefield	Marietta Ingerson	Charles Enman	Dorothy Willey
07/12/2019	Lancaster	Roy Birard	Hubert Birard	Alice Roy
07/16/2019	Lancaster	Beatrice Hopps	John Hill	Florence Burgess
07/18/2019	Littleton	Melanie Brundle	Omer St Arneault	Melvina Houle
07/20/2019	Whitefield	Gerald Oleson	Otto Oleson	Eileen Garland
07/28/2019	Littleton	Bernard Bean	James Bean	Ruthy Lufkin
08/08/2019	Whitefield	Paula Reynolds	Francis Sheedy	E. Twombly
09/03/2019	Lancaster	Timothy Wheeler	Tenny Wheeler	Shirley Craigue

<u>Date of Death</u>	<u>Place of Death</u>	<u>Decedent's Name</u>	<u>Father's Name</u>	<u>Mother's Maiden Name</u>
09/11/2019	Manchester	Theresa Messere	Frank Federico	Jeannie Crugnale
09/20/2019	Whitefield	Evie Gibson	Vladeak Kolman	Jaroslava Korinkova
09/28/2019	Whitefield	Larry Smith	Ned Smith	Phyllis Sheridan
09/28/2019	Littleton	Vicki Weaver-Flynn	Robert Weaver	Edna Bates
10/07/2019	Lebanon	Rene Roy	Rudolph Roy	Charmane Landry
10/24/2019	Whitefield	Darnay Ippolito	Romeo Ippolito	Irene Sherren
11/05/2019	Whitefield	David Killam	Paul Killam	Edith Clothey
11/07/2019	Littleton	Doloras Cardinal	Leo Bilodeau	Medora Laveau
11/10/2019	Whitefield	Charles Livingstone	Charles Livingstone	Hilda Brandegec
11/11/2019	Whitefield	John Reynolds	Gurney Reynolds	Catherine Murphy
11/11/2019	West Stewartstown	Bernard Thibeault	Joseph Thibeault	Yvonne Dumont
11/18/2019	Whitefield	Lillian Croteau	John Bedard	Irene Bergeron
11/26/2019	Woodsville	Clyde Noyes	Clyde Noyes	Elizabeth Bingham
11/29/2019	Lebanon	Cathy Towle	Emmett Towle	Gail Allen
12/06/2019	Whitefield	Bevalie Nute	Harvey Chase	Harriet Bragg
12/09/2019	Lancaster	Chester Ramsdell	Lawrence Ramsdell	Edla Fountain
12/15/2019	Lebanon	Virginia Challinor	John Doherty	Barbara White
12/18/2019	Whitefield	Alice Reilly	William Simonds	Elizabeth Elkins
12/19/2019	Whitefield	Logan Planz	Peter Planz	Heidi White
12/29/2019	Whitefield	Ann Thibeault	Lyle Batchelder	Verna Osborne

2019 Vital Statistics

Marriages Registered in the Town of Whitefield, New Hampshire

For the Year Ending December 31, 2019

Date of Marriage	Name and Surname of Groom and Bride	Residence of each at time of marriage
May 18, 2019	Jeffrey M. Dingman Sr. Whitney L. Woodbury	Whitefield, NH Whitefield, NH
June 29, 2019	Cody L. Brownell Tia M. Ayer	Whitefield, NH Whitefield, NH
July 17, 2019	Cory J. Sellers Kristen E. Poirier	Whitefield, NH Whitefield, NH
July 20, 2019	Brandon L. Umble Cassidy N. Hartshorn	Whitefield, NH Whitefield, NH
August 10, 2019	Daniel W. Alexander Kelsey H. Bennion	Whitefield, NH Whitefield, NH
September 14, 2019	Stockton C. Hicks Jennifer L. Brown	Whitefield, NH Whitefield, NH
October 30, 2019	Gary L. Weiser Robin T. Vermeersch	Whitefield, NH Whitefield, NH
November 28, 2019	Daniel D. Call Kristina D. Garcia	Whitefield, NH Whitefield, NH



Tax Collector's Report

For the period beginning **and ending**

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: County: Report Year:

PREPARER'S INFORMATION

First Name Last Name
 Street No. Street Name Phone Number
 Email (optional)



Debits

Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years)		
			Year: 2018	Year: 2017	Year: PRIOR
Property Taxes	3110		\$368,921.13		
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Other Taxes	3189		\$75,506.30		
Property Tax Credit Balance		(\$22,605.75)			
Other Tax or Charges Credit Balance		(\$1,441.24)			

Taxes Committed This Year	Account	Levy for Year of this Report	2018	Prior Levies	
Property Taxes	3110	\$5,539,331.00			
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185	\$15,494.72			
Excavation Tax	3187	\$57.54			
Other Taxes	3189	\$761,008.96			
DEMOLITION	#3110	\$125,092.72			

Overpayment Refunds	Account	Levy for Year of this Report	2018	2017	PRIOR
Property Taxes	3110	\$2,249.86	\$4,664.00	\$125.00	
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
COSTS BEFORE LIEN	#3190		\$3,104.50		
Interest and Penalties on Delinquent Taxes	3190	\$2,747.50	\$24,475.86		
Interest and Penalties on Resident Taxes	3190				
Total Debits		\$6,421,935.31	\$476,671.79	\$125.00	\$0.00



Credits

Remitted to Treasurer	Levy for Year of this Report	Prior Levies		
		2018	2017	PRIOR
Property Taxes	\$3,955,061.56	\$267,053.23		
Resident Taxes				
Land Use Change Taxes				
Yield Taxes	\$15,363.55			
Interest (Include Lien Conversion)	\$2,747.50	\$27,561.11		
Penalties				
Excavation Tax	\$57.54			
Other Taxes	\$654,883.51	\$46,051.30		
Conversion to Lien (Principal Only)		\$129,867.80		
<input type="text"/>				
Discounts Allowed				

Abatements Made	Levy for Year of this Report	Prior Levies		
		2018	2017	PRIOR
Property Taxes	\$2,048.00	\$4,664.00	\$125.00	
Resident Taxes				
Land Use Change Taxes				
Yield Taxes	\$131.17			
Excavation Tax				
Other Taxes	\$4,956.54	\$1,455.10		
<input type="text" value="COST FEES BEFORE LIEN"/>		\$19.25		
Current Levy Deeded				



Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	Prior Levies		
		2018	2017	PRIOR
Property Taxes	\$1,692,802.77			
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes	\$102,531.14			
Property Tax Credit Balance	(\$5,844.50)			
Other Tax or Charges Credit Balance	(\$2,803.47)			
Total Credits	\$6,421,935.31	\$476,671.79	\$125.00	\$0.00

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	\$1,786,685.94
Total Unredeemed Liens (Account #1110 - All Years)	\$239,093.37



Lien Summary

Summary of Debits

	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2017	Year: 2016	Year: PRIOR
Unredeemed Liens Balance - Beginning of Year		\$116,447.58	\$56,950.29	\$40,343.02
Liens Executed During Fiscal Year	\$143,607.28			
Interest & Costs Collected (After Lien Execution)	\$4,213.03	\$8,742.87	\$16,067.34	\$1,350.21
UNREDEEMED COST FEES & INTEREST - BEG. OF YEAR		\$1,313.24	\$400.93	\$9,796.81
Total Debits	\$147,820.31	\$126,503.69	\$73,418.56	\$51,490.04

Summary of Credits

	Last Year's Levy	Prior Levies		
		2017	2016	PRIOR
Redemptions	\$35,213.08	\$39,222.79	\$37,772.11	\$6,046.82
Interest & Costs Collected (After Lien Execution) #3190	\$2,815.28	\$9,453.35	\$16,172.22	\$1,507.88
UNREDEEMED COST FEES & INTEREST - END OF YEAR	\$1,397.75	\$602.76	\$296.05	\$9,639.14
Abatements of Unredeemed Liens				
Liens Deeded to Municipality				
Unredeemed Liens Balance - End of Year #1110	\$108,394.20	\$77,224.79	\$19,178.18	\$34,296.20
Total Credits	\$147,820.31	\$126,503.69	\$73,418.56	\$51,490.04

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	\$1,786,685.94
Total Unredeemed Liens (Account #1110 -All Years)	\$239,093.37



WHITEFIELD (481)

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
JOYCE	MCGEE	01/27/2020

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.

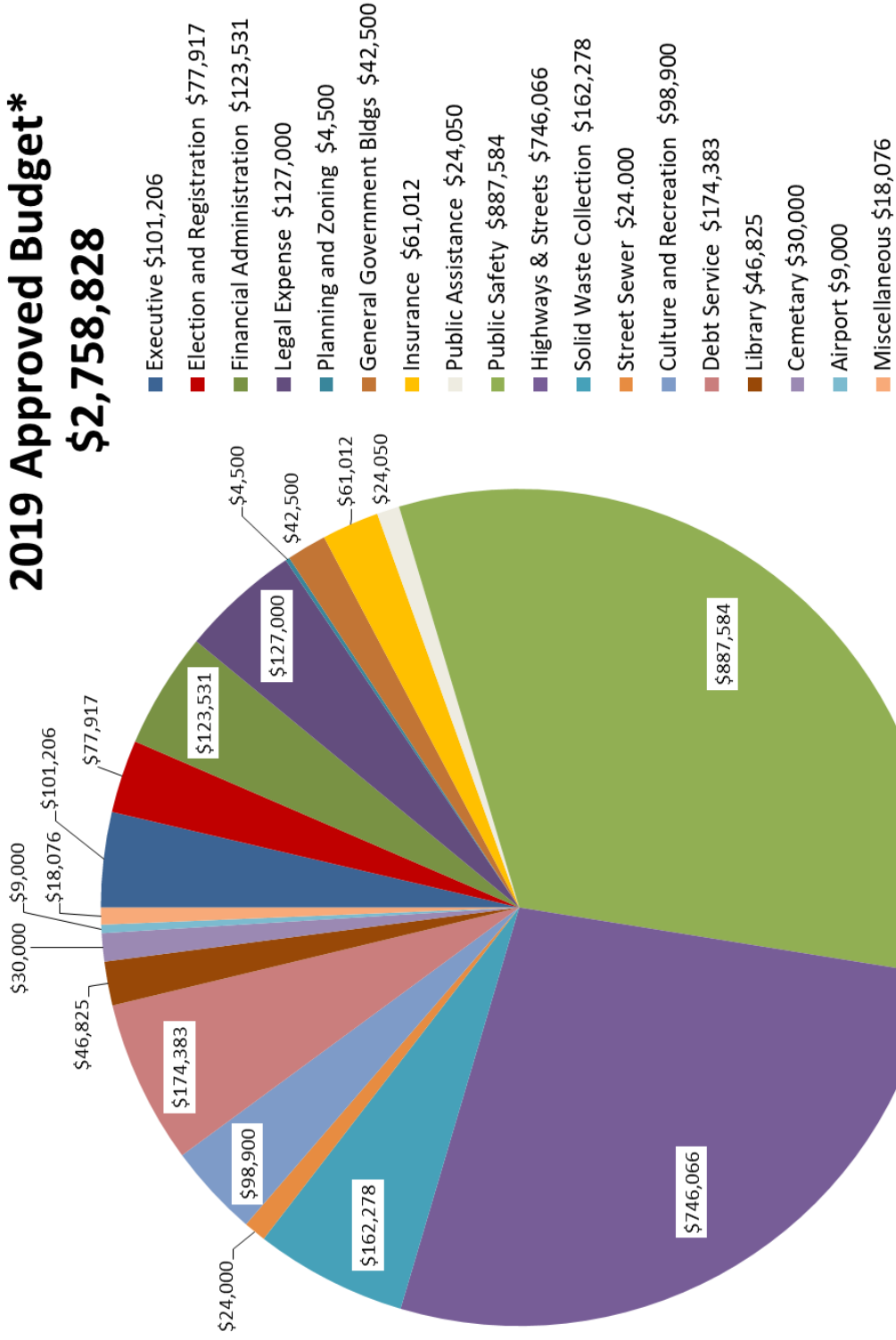
PREPARER'S CERTIFICATION
 Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Joyce A. McGee - Tax Collector

 Preparer's Signature and Title

2019 Approved Budget*

\$2,758,828



*Excludes water and sewer budgets and warrant articles

TOWN OF WHITEFIELD, N.H.

Tuesday, March 10, 2020 Non-Partisan Ballot

SELECTMAN
(3-Year Term)
VOTE FOR ONE

JOHN E. THOLL JR. _____

SHAWN WHITE _____

(Write-In)

CEMETERY TRUSTEE
(3-Year Term)
VOTE FOR ONE

VIRGIL ARTHUR HAMMON _____

(Write-In)

LIBRARY TRUSTEE
(3-Year Term)
VOTE FOR TWO

MARION D. DUNHAM _____

LUCY E. WEEKS _____

(Write-In)

(Write-In)

TRUSTEE OF THE TRUST FUNDS
(3-Year Term)
VOTE FOR ONE

(Write-In)

TREASURER
(3-Year Term)
VOTE FOR ONE

KATHLEEN S. DUNLAP _____

(Write-In)

MODERATOR
(2-Year Term)
VOTE FOR ONE

BRUCE BREKKE _____

(Write-In)

**TOWN OF WHITEFIELD
2020 DEVELOPMENT CODE**

ARTICLE 2: Are you in favor of the adoption of Amendment No. 1 as proposed by the planning board for the town zoning ordinance as follows: To amend Article XIII- Absolute Criteria for All Development, Section 6.29 to change the minimum setback for driveways to 10 feet from side property lines and remove reference to downtown area?

YES NO

ARTICLE 3: Are you in favor of the adoption of Amendment No. 2 as proposed by the planning board for the town zoning ordinance as follows: To add a new Appendix IX to the end of the Code, establishing the Village District as a special zoning district and to adopt a new Zoning Map outlining this District, in which development will be subject to all other parts of the Code but the minimum setback will be 10 feet?

YES NO

ARTICLE 4: Are you in favor of the adoption of Amendment No. 3 as proposed by the planning board for the town zoning ordinance as follows: To amend Appendix II – Open Space Conservation & Development Criteria, Section III, to correct an obsolete reference, and to amend Appendix IV, Airport Development Criteria, Section II, to correct a typographical error?

YES NO

ARTICLE 5: Are you in favor of the adoption of Amendment No. 4 as proposed by the planning board for the town zoning ordinance as follows: To amend the introductory paragraph of Article VI- Development Criteria to clarify that the provisions of the various Appendix sections also apply to development applications as appropriate, and to amend the introductory paragraph of Article V- Process for All Development to incorporate all Appendix sections?

YES NO

ARTICLE 6: Are you in favor of the adoption of Amendment No. 5 as proposed by the planning board for the town zoning ordinance as follows: To amend Article XIII- Absolute Criteria for All Development by adding a new section 6.35 requiring street frontage of at least 75 feet and to amend Article VII- Procedures, Section 3.2, 3.3 and 3.4 to require length of frontage in applications?

YES NO

ARTICLE 7: Are you in favor of the adoption of Amendment No. 6 as proposed by the planning board for the town zoning ordinance as follows: To amend Article XIV – Activity: Commercial by adding bed and breakfast, boarding and rooming house, and short-term rentals to the definition of commercial activities in Section 7.1, and to add those uses to the parking criteria in Section 7.2?

YES NO

ARTICLE 8: Are you in favor of the adoption of Amendment No. 7 as proposed by the planning board for the town zoning ordinance as follows: To amend Article XVII – Activity: Residential by adding apartment building and manufactured housing park to the definition of residential uses in Section 10.1, and to add provisions regulating manufactured housing parks to the criteria in Section 10.2?

YES NO

ARTICLE 9: Are you in favor of the adoption of Amendment No. 8 as proposed by the planning board for the town zoning ordinance as follows: To amend Appendix I, Definitions, by consolidating and clarifying the definitions of "hotel/motel" and "time-shared unit" and provide that they are not residential uses; to clarify the definition of "commercial use"; to amend the definition of "dwelling" as having a minimum of 400 square feet and to exclude recreational vehicles from the definition; to incorporate frontage requirements in the definition of a "lot"; to clarify the definition of "manufactured home" as including those with manufactured home parks or subdivisions; to change definition references from "modular home" to "pre-site built home" to be consistent with State law; to amend the definition of "residential use" to make it consistent with State law and to clarify that short-term rentals are not residential uses; to add a definition of "short-term rental"; and to delete definitions of "condominium/hotel" and "modular home", each of which are being replaced by other terms?

YES

NO

SAMPLE

Town of Whitefield

New Hampshire

Warrant and Budget

2020

To the inhabitants of the Town of Whitefield, in the County of Coos, in the State of New Hampshire qualified to vote in town affairs are hereby notified and warned of the Annual Town Meeting will be held as follows:

Date: March 10, 2020

Time: Town Meeting will begin at 7:30 p.m.; Polls for voting will be open from 8:00am to 6:00pm

Location: C.D. McIntyre Building on Highland Street in Whitefield

Articles 01-09 are voted on during the day from 8:00 am to 6:00 by ballot.

Article 01. To choose one Selectperson for a three year term; Two Library Trustees for three year terms, one Trustee of the Trust Funds for a three year term; one Cemetery Trustee for a three year term, one Treasurer for a three year term; one Moderator for a two year term.

Article 02. Are you in favor of the adoption of Amendment No. 1 as proposed by the planning board for the town zoning ordinance as follows: To amend Article XIII – Absolute Criteria for All Development, Section 6.29 to change the minimum setback for driveways to 10 feet from side property lines and remove reference to downtown area?

Article 03. Are you in favor of the adoption of Amendment No. 2 as proposed by the planning board for the town zoning ordinance as follows: To add a new Appendix IX to the end of the Code, establishing the Village District as a special zoning district and to adopt a new Zoning Map outlining this District, in which development will be subject to all other parts of the Code but the minimum setback will be 10 feet?

Article 04. Are you in favor of the adoption of Amendment No. 3 as proposed by the planning board for the town zoning ordinance as follows: To amend Appendix II – Open Space Conservation & Development Criteria, Section III, to correct an obsolete reference, and to amend Appendix IV, Airport Development Criteria, Section II, to correct a typographical error?

Article 05. Are you in favor of the adoption of Amendment No. 4 as proposed by the planning board for the town zoning ordinance as follows: To amend the introductory paragraph of Article VI – Development Criteria to clarify that the provisions of the various Appendix sections also apply to development applications as appropriate, and to amend the introductory paragraph of Article V – Process for All Development to incorporate all Appendix sections?

Article 06. Are you in favor of the adoption of Amendment No. 5 as proposed by the planning board for the town zoning ordinance as follows: To amend Article XIII – Absolute Criteria for All Development by adding a new Section 6.35 requiring street frontage of at least 75 feet and to amend Article VII – Procedures, Section 3.2, 3.3 and 3.4 to require length of frontage in applications?

Article 07. Are you in favor of the adoption of Amendment No. 6 as proposed by the planning board for the town zoning ordinance as follows: To amend Article XIV – Activity: Commercial by adding bed and breakfast, boarding and rooming house, and short-term rentals to the definition of commercial activities in Section 7.1, and to add those uses to the parking criteria in Section 7.2?

Article 08. Are you in favor of the adoption of Amendment No. 7 as proposed by the planning board for the town zoning ordinance as follows: To amend Article XVII – Activity: Residential by adding apartment building and manufactured housing park to the definition of residential uses in Section 10.1, and to add provisions regulating manufactured housing parks to the criteria in Section 10.2?

Article 09. Are you in favor of the adoption of Amendment No. 8 as proposed by the planning board for the town zoning ordinance as follows: To amend Appendix I, Definitions, by consolidating and clarifying the definitions of “hotel/motel” and “time-shared unit” and provide that they are not residential uses; to clarify the definition of “commercial use”; to amend the definition of “dwelling” as having a minimum of 400 square feet and to exclude recreational vehicles from the definition; to incorporate frontage requirements in the definition of a “lot”; to clarify the definition of “manufactured home” as including those within manufactured home parks or subdivisions; to change definition references from “modular home” to “pre-site built home” to be consistent with State law; to amend the definition of “residential use” to make it consistent with State law and to clarify that short-term rentals are not residential uses; to add a definition of “short-term rental”; and to delete definitions of “condominium/hotel” and “modular home”, each of which are being replaced by other terms?

Article 10: Operating Budget

To see if the town will vote to raise and appropriate the sum of \$3,861,298 for general municipal operations, as detailed below. This article does not include appropriations contained in special or individual articles addressed separately. (Recommended by the Board of Selectmen) (Majority vote required)

General Government:

- Executive - \$110,605
- Election, Registration & Vital Statistics - \$90,732
- Financial Administration - \$124,774
- Legal/Consultants/Forester - \$147,000
- Planning & Zoning - \$4,500
- General Government Buildings - \$43,500
- Cemeteries - \$32,000
- Insurance - \$81,618
- NHMA Dues - \$1,915
- Other General Government - \$4,912

Public Safety

Police Department - \$616,985
Fire-Rescue - \$300,085
Safety & Emergency Management - \$4,085

Airport Operations - \$9,000

Highways/Streets & Bridges

Highways, Streets & Bridges - \$790,559
Street Lighting - \$14,000

Sanitation

Transfer Station/Solid Waste Collection - \$163,840
Sewage Collection/Disposal & Other - \$30,000

Health

Health Officer - \$2,154
Vet Service - \$500

Welfare

Welfare/Direct Assistance - \$21,000

Culture & Recreation

Parks & Recreation - \$98,550
Library - \$46,825
Memorial Day - \$700
Whitefield Historical Society - \$1,200
Band Concerts - \$3,000

Conservation Commission - \$2,500

Economic Development - \$5,000

Debt Service

Principal - Long Term Bonds & Notes - \$107,605
Interest - Long Term Bonds & Notes - \$23,751
Interest on Tax Anticipation Notes - \$7,500

Municipal Sewer Department

Operation & Maintenance Expenses - \$426,981

Municipal Water Department

Operation & Maintenance Expenses - \$543,922

Article 11: Fire Department Equipment Replacement Capital Reserve Fund

To see if the Town will vote to raise and appropriate the sum of Forty Thousand Dollars (\$40,000) to be added to the Fire Department Equipment Replacement Capital Reserve Fund created in 2007. (Recommended by the Board of Selectmen) (Majority Vote Required)

Article 12: Bridge & Town Buildings Repair/Maintenance/Replacement Capital Reserve Fund

To see if the Town will vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000) to be added to the Bridge & Town Buildings Repair/Maintenance/Replacement Capital Reserve Fund created in 2010. (Recommended by the Board of Selectmen) (Majority Vote Required)

Article 13: Ambulance Capital Reserve Fund

To see if the Town will vote to raise and appropriate the sum of Twenty Thousand Dollars (\$20,000) to be added to the Ambulance Capital Reserve fund created in 2004. (Recommended by the Board of Selectmen) (Majority Vote Required)

Article 14: Revaluation Capital Reserve Fund

To see if the Town will vote to raise and appropriate the sum of Fifteen Thousand Dollars (\$15,000) to be added to the Revaluation Capital Reserve Fund created in 2015. (Recommended by the Board of Selectmen) (Majority vote required)

Article 15: Road Projects Capital Reserve Fund

To see if the Town will vote to raise and appropriate the sum of One Hundred Thousand Dollars (\$100,000) to be added to the Road Projects Capital Reserve Fund created in 2013. (Recommended by the Board of Selectmen) (Majority vote required)

Article 16: Highway Equipment Replacement Capital Reserve Fund

To see if the Town will vote to raise and appropriate the sum of Forty-Five Thousand Dollars (\$45,000) to be added to the Highway Equipment Replacement Capital Reserve Fund created in 2001. (Recommended by the Board of Selectmen) (Majority vote required)

Article 17: Sidewalk Repair/Maintenance Capital Reserve Fund

To see if the Town will vote to raise and appropriate the sum of Twenty Thousand Dollars (\$20,000) to be added to the Sidewalk Repair/Maintenance Capital Reserve Fund created in 2011. (Recommended by the Board of Selectmen) (Majority Vote Required)

Article 18: Recycling Center Equipment Capital Reserve Fund

To see if the Town will vote to raise and appropriate the sum of \$5,000 (Five Thousand Dollars) to be added to the Recycling Center Equipment Capital Reserve Fund created in 2012. (Recommended by the Board of Selectmen) (Majority Vote Required)

Article 19: Emergency Services Building Capital Reserve Fund

To see if the Town will vote to raise and appropriate the sum of Twenty Thousand Dollars (\$20,000) to be added to the Emergency Services Building Capital Reserve Fund created in 2019. (Recommended by the Board of Selectmen) (Majority Vote Required)

Article 20: Septage Receiving Station Capital Reserve Fund

To see if the Town will vote to raise and appropriate the sum of Twenty-Five Thousand Dollars (\$25,000) to be added to the Septage Receiving Station Capital Reserve Fund under created in 2019. (Recommended by the Board of Selectmen) (Majority vote required)

Article 21: Sewer Collection System Capital Reserve Fund

To see if the Town will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000) to be added to the Sewer Collection System Capital Reserve Fund created in 2019. (Recommended by the Board of Selectmen) (Majority vote required)

Article 22: Police Cruiser

To see if the Town will vote to raise and appropriate the sum of Twenty-Five Thousand Dollars (\$25,000) to be added to the Police Cruiser Capital Reserve Fund created for that purpose. (Recommended by the Board of Selectmen) (Majority vote required)

Article 23: Jaws-of-Life Equipment

To see if the Town will vote to raise and appropriate the sum of Twenty Thousand Dollars (\$20,000) to purchase Jaws-of-Life Equipment for Whitefield Fire Rescue. (Recommended by the Board of Selectmen) (Majority vote required)

Article 24: Speed Enforcement Signs

To see if the Town will vote to raise and appropriate the sum of Sixteen Thousand Dollars (\$16,000) to purchase and install Speed Enforcement Signs. (Recommended by the Board of Selectmen) (Majority vote required)

Article 25: Repair & Pave Parker Road

To see if the Town will vote to raise and appropriate the sum of One Hundred Seventy-Five Thousand Dollars (\$175,000) to repair and pave Parker Road. (Recommended by the Board of Selectmen) (Majority vote required)

Article 26: Electric Vehicular Charging Station

To see if the Town will vote to raise and appropriate the sum of Sixty Thousand Dollars (\$60,000) for the purpose of installing an Electric Vehicular Charging Station, with Thirty Thousand Dollars (\$30,000) to come from grants. This article is contingent on the receipt of grants. (Recommended by the Board of Selectmen) (Majority vote required)

Article 27: Discontinue Lunn Drive

To see if the Town will vote to completely discontinue Lunn Drive, effective June 1, 2020, at the intersection of Jefferson Road (Route 116) and running 325 feet to the residence at 16 Lunn Drive. (Recommended by the Board of Selectmen) (Majority Vote Required)

Article 28: Class V Public Road - Airport Road Extension

To see if the Town will vote to accept as a Class V public road the Airport Road extension connecting Airport Road to Localizer Drive, as dedicated to the Town by Presby Plastics, Inc. through a Public Right-of-Way easement Deed dated July 11, 2019 and recorded at the Coos County Registry of Deeds at Book 1515, Page 976, pursuant to RSA 229:1. (Recommended by the Board of Selectmen) (Majority Vote Required)

Article 29: Tri-County Community Action Program, Inc., Tri County Transit

To see if the Town will vote to raise and appropriate the sum of Four Thousand Dollars (\$4,000) for the operation of Tri County Transit a community service program provided by Tri-County Community Action Program, Inc. (Not recommended by the Board of Selectmen) (By Petition) (Majority Vote Required)

Article 30: Ammonoosuc Community Health Services, Inc.

To see if the Town will vote to raise and appropriate the sum of Four Thousand Five Hundred Dollars (\$4,500) for Ammonoosuc Community Health Services, Inc. (ACHS). ACHS is a non-profit community health center that provides primary preventive health care to anyone, regardless of their ability to pay. This will help ACHS continue to provide high quality care to 602 current WHITEFIELD patients, as well as reach more of those in need. (Not recommended by the Board of Selectmen) (By Petition) (Majority Vote Required)

Article 31: Tri- County Community Action Program Inc., Senior Meals Program

To see if the Town will vote to raise and appropriate the sum of Two Thousand Eight Hundred Dollars (\$2,800) for the operation of Senior Meals a community service program provided by Tri-County Community Action Program, Inc. (Not recommended by the Board of Selectmen) (By Petition) (Majority Vote Required)

Article 32: Northern Gateway Regional Chamber of Commerce

To see if the Town will vote to raise and appropriate the sum of One Thousand Nineteen Dollars (\$1,019) (.50 cents per capita) for the Northern Gateway Regional Chamber of Commerce. (Not recommended by the Board of Selectmen) (By Petition) (Majority Vote Required)

Article 33: North Country Home Health & Hospice Agency

To see if the town will vote to raise and appropriate the sum of Fourteen Thousand Nine Hundred and Thirteen Dollars (\$14,913) in support of North Country Home Health & Hospice Agency to assist in the delivery of home health and hospice services to the residents of the Town of Whitefield. (Not recommended by the Board of Selectmen) (By Petition) (Majority Vote Required)

Article 34: The Center for New Beginnings

To see if the Town will vote to raise and appropriate the sum of One Thousand Dollars (\$1,000) to support The Center for New Beginnings Sliding Scale Program, who provided services to twenty-nine(29) Whitefield residents in 2019. (Not recommended by the Board of Selectmen) (By Petition) (Majority Vote Required)

Article 35: Caleb Interfaith Volunteer Caregivers

To see if the Town will vote to raise and appropriate the sum of Four Thousand Dollars (\$4,000) to help support Caleb Interfaith Volunteer Caregivers, that serves the needs of Seniors in the community. (Not recommended by the Board of Selectmen) (By Petition) (Majority Vote Required)

Article 36: Androscoggin Valley Home Care

To see if the Town will vote to raise and appropriate the sum of Three Thousand Dollars (\$3,000) in support of Androscoggin Valley Home Care and the Seniors it supports in the community. (Not recommended by the Board of Selectmen) (By Petition) (Majority Vote Required)

Article 37: Tri-County Community Action Homeless Intervention & Prevention Program

To see if the Town will vote to raise and appropriate the sum of One Thousand One Hundred and Eighty Dollars (\$1,180) to support Tri County CAP's Homeless Intervention and Prevention Program, a community service program provided by Tri-County Community Action Program, Inc. (Not recommended by the Board of Selectmen) (By Petition) (Majority Vote Required)

Article 38: Tri-County Community Action Fuel Assistance Program

To see if the Town will vote to raise and appropriate the sum of \$3,050 {Three Thousand and Fifty Dollars) for the operation of Fuel Assistance Program, a community service program provided by Tri-County Community Action Program, Inc. (Not recommended by the Board of Selectmen) (By Petition) (Majority vote required).

Article 39: White Mountain Mental Health

To see if the Town will vote to raise and appropriate the sum of Two Thousand Nine Hundred and Nineteen Dollars (\$2,919) for White Mountain Mental Health, recognizing that untreated mental illness results in loss of productivity at work, disruption to families and children, risk to the community and loss of life through suicide. Treatment works, but only if it is available and affordable. (Not recommended by the Board of Selectmen) (By Petition) (Majority Vote Required)

Article 40. Resolution to Oppose Landfill Development

We, the undersigned registered voters of the Town of Whitefield, hereby present by petition the following resolution for inclusion as a Warrant Article at the 2020 Town Meeting:

Resolution to Oppose Landfill Development



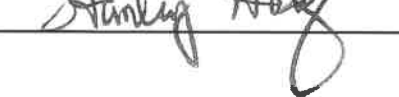
To see if the town will vote to declare its opposition to a landfill development in Dalton.

1. Casella's proposed landfill in Dalton, being on the Whitefield side of Dalton Ridge, will affect the quality of life in Whitefield much more than Dalton. The town can expect decades of negative

impacts and little or no public benefit in service to Casella's corporate goals, among them the importation of out of state trash anticipated to fill 30-40% of the dump's capacity

2. Communities located near Casella landfills, including Bethlehem, NH and Coventry, VT, report those dump's negative effects on public health and their quality of life including water and air contamination, heavy truck traffic, noise and scavenger animals.
3. Major concerns for Whitefield include
 - a. **TRUCK TRAFFIC AND SPILLS:** Up to **90 trash hauling trucks making round trips daily**, as well as tankers with toxic landfill leachate, are planned rolling past our Elementary School and right through the center of town to Rte 116--then back again to Rt. 3.
 - b. **A RUINED FOREST LAKE:** Forest Lake and nearby waterbodies are vulnerable to **water pollution from toxic materials entering surface waters or leaching into groundwater**. In addition, **fecal contamination** from thriving seagull populations is expected to limit recreational activity and damage aquatic life. The abutting Forest Lake State Park and Beach will be **within range of sickening odors and gas emissions** that often plague neighborhoods near landfills
 - c. **FALLING PROPERTY VALUES:** Homes and lands within several miles of a landfill often lose property value. When this happens, residents ask for **assessment reductions**, resulting in lowered property tax revenues for the town.

Therefore, we declare Whitefield's strong opposition to Casella's proposed landfill in Dalton and that a copy of this resolution will be sent to the State Governor, our State Senators and Representatives, Governor's Council Members and NH Dept. of Environmental Services, Solid Waste Management Bureau. (By Petition)

Given under our hands, February 10, 2020		
We certify and attest that on or before February 17, 2020, we posted a true and attested copy of the within Warrant at the place of meeting, and like copies at the Whitefield Public Library, Whitefield Post Office, Whitefield Town Hall, and delivered the original to the Town Clerk.		
Printed Name	Position	Signature
John Tholl	Selectperson - Chairperson	
Peter Corey	Selectperson	
Stanley Holz	Selectperson	



Proposed Budget

Whitefield

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: February 17, 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
John Tholl	Chairman, Selectman	
Peter Corey	Selectman	
Stanley Holz	Selectman	

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/>



Appropriations

Account	Purpose	Article	Expenditures for	Appropriations	Proposed Appropriations for period	
			period ending 12/31/2019	for period ending 12/31/2019	ending 12/31/2020 (Recommended)	ending 12/31/2020 (Not Recommended)
General Government						
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0
4130-4139	Executive	10	\$96,738	\$101,206	\$110,605	\$0
4140-4149	Election, Registration, and Vital Statistics	10	\$74,213	\$77,917	\$90,732	\$0
4150-4151	Financial Administration	10	\$126,062	\$123,531	\$124,774	\$0
4152	Revaluation of Property		\$0	\$0	\$0	\$0
4153	Legal Expense	10	\$180,582	\$127,000	\$147,000	\$0
4155-4159	Personnel Administration		\$0	\$0	\$0	\$0
4191-4193	Planning and Zoning	10	\$3,817	\$4,500	\$4,500	\$0
4194	General Government Buildings	10	\$31,930	\$42,500	\$43,500	\$0
4195	Cemeteries	10	\$30,135	\$30,000	\$32,000	\$0
4196	Insurance	10	\$56,249	\$61,012	\$81,618	\$0
4197	Advertising and Regional Association	10	\$1,927	\$1,927	\$1,915	\$0
4199	Other General Government	10	\$6,559	\$10,122	\$4,912	\$0
General Government Subtotal			\$608,212	\$579,715	\$641,556	\$0
Public Safety						
4210-4214	Police	10	\$587,218	\$595,519	\$616,985	\$0
4215-4219	Ambulance		\$0	\$0	\$0	\$0
4220-4229	Fire	10	\$270,870	\$287,980	\$300,085	\$0
4240-4249	Building Inspection		\$0	\$0	\$0	\$0
4290-4298	Emergency Management		\$0	\$0	\$0	\$0
4299	Other (Including Communications)	10	\$3,755	\$4,085	\$4,085	\$0
Public Safety Subtotal			\$861,843	\$887,584	\$921,155	\$0
Airport/Aviation Center						
4301-4309	Airport Operations	10	\$9,000	\$9,000	\$9,000	\$0
Airport/Aviation Center Subtotal			\$9,000	\$9,000	\$9,000	\$0
Highways and Streets						
4311	Administration		\$0	\$0	\$0	\$0
4312	Highways and Streets	10	\$651,698	\$731,066	\$790,559	\$0
4313	Bridges		\$0	\$0	\$0	\$0
4316	Street Lighting	10	\$15,376	\$15,000	\$14,000	\$0
4319	Other		\$0	\$0	\$0	\$0
Highways and Streets Subtotal			\$667,074	\$746,066	\$804,559	\$0



Appropriations

Account	Purpose	Article	Expenditures for period ending 12/31/2019	Appropriations for period ending 12/31/2019	Proposed Appropriations for period ending 12/31/2020	
					(Recommended)	(Not Recommended)
Sanitation						
4321	Administration		\$0	\$0	\$0	\$0
4323	Solid Waste Collection	10	\$149,283	\$162,278	\$163,840	\$0
4324	Solid Waste Disposal		\$0	\$0	\$0	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal	10	\$9,229	\$24,000	\$30,000	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0
Sanitation Subtotal			\$158,512	\$186,278	\$193,840	\$0
Water Distribution and Treatment						
4331	Administration		\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0
4335	Water Treatment		\$0	\$0	\$0	\$0
4338-4339	Water Conservation and Other		\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal			\$0	\$0	\$0	\$0
Electric						
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0
Electric Subtotal			\$0	\$0	\$0	\$0
Health						
4411	Administration	10	\$1,077	\$1,077	\$2,154	\$0
4414	Pest Control	10	\$0	\$500	\$500	\$0
4415-4419	Health Agencies, Hospitals, and Other		\$20,413	\$22,832	\$0	\$0
Health Subtotal			\$21,490	\$24,409	\$2,654	\$0
Welfare						
4441-4442	Administration and Direct Assistance	10	\$14,174	\$21,000	\$21,000	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$15,648	\$18,148	\$0	\$0
Welfare Subtotal			\$29,822	\$39,148	\$21,000	\$0
Culture and Recreation						
4520-4529	Parks and Recreation	10	\$80,620	\$94,000	\$98,550	\$0
4550-4559	Library	10	\$46,825	\$46,825	\$46,825	\$0
4583	Patriotic Purposes	10	\$0	\$700	\$700	\$0
4589	Other Culture and Recreation	10	\$4,200	\$4,200	\$4,200	\$0
Culture and Recreation Subtotal			\$131,645	\$145,725	\$150,275	\$0



Appropriations

Account	Purpose	Article	Expenditures for period ending 12/31/2019	Appropriations for period ending 12/31/2019	Proposed Appropriations for period ending 12/31/2020	
					(Recommended)	(Not Recommended)
Conservation and Development						
4611-4612	Administration and Purchasing of Natural Resources	10	\$259	\$2,500	\$2,500	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0
4651-4659	Economic Development	10	\$6,019	\$6,019	\$5,000	\$0
Conservation and Development Subtotal			\$6,278	\$8,519	\$7,500	\$0
Debt Service						
4711	Long Term Bonds and Notes - Principal	10	\$132,926	\$134,826	\$107,605	\$0
4721	Long Term Bonds and Notes - Interest	10	\$30,502	\$32,057	\$23,751	\$0
4723	Tax Anticipation Notes - Interest	10	\$0	\$7,500	\$7,500	\$0
4790-4799	Other Debt Service		\$68,400	\$68,400	\$0	\$0
Debt Service Subtotal			\$231,828	\$242,783	\$138,856	\$0
Capital Outlay						
4901	Land		\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$44,000	\$44,000	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$41,791	\$1,675,000	\$0	\$0
Capital Outlay Subtotal			\$85,791	\$1,719,000	\$0	\$0
Operating Transfers Out						
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other		\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer	10	\$224,842	\$290,268	\$426,981	\$0
4914W	To Proprietary Fund - Water	10	\$453,518	\$475,612	\$543,922	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal			\$678,360	\$765,880	\$970,903	\$0
Total Operating Budget Appropriations					\$3,861,298	\$0



Special Warrant Articles

Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2020	
			(Recommended)	(Not Recommended)
4415-4419	Health Agencies, Hospitals, and Other	30	\$0	\$4,500
		<i>Purpose: Ammonoosuc Community Health Services, Inc.</i>		
4415-4419	Health Agencies, Hospitals, and Other	33	\$0	\$14,913
		<i>Purpose: North Country Home Health & Hospice Agency</i>		
4415-4419	Health Agencies, Hospitals, and Other	34	\$0	\$1,000
		<i>Purpose: The Center for New Beginnings Sliding Scale Progra</i>		
4415-4419	Health Agencies, Hospitals, and Other	36	\$0	\$3,000
		<i>Purpose: Androscoggin Valley Home Care</i>		
4415-4419	Health Agencies, Hospitals, and Other	39	\$0	\$2,919
		<i>Purpose: White Mountain Mental Health</i>		
4445-4449	Vendor Payments and Other	29	\$0	\$4,000
		<i>Purpose: Tri-County Community Action Program, Inc. Tri Coun</i>		
4445-4449	Vendor Payments and Other	31	\$0	\$2,800
		<i>Purpose: Tri-County Community Action Program Inc., Senior M</i>		
4445-4449	Vendor Payments and Other	35	\$0	\$4,000
		<i>Purpose: Caleb Interfaith Volunteer Caregivers</i>		
4445-4449	Vendor Payments and Other	37	\$0	\$1,180
		<i>Purpose: Tri-County Community Action Homeless Outreach</i>		
4445-4449	Vendor Payments and Other	38	\$0	\$3,050
		<i>Purpose: Fuel Assistance Program - Tri-County Community Act</i>		
4651-4659	Economic Development	32	\$0	\$1,019
		<i>Purpose: Northern Gateway Regional Chamber of Commerce</i>		
4915	To Capital Reserve Fund	11	\$40,000	\$0
		<i>Purpose: Fire Department Equipment Replacement Capital Rese</i>		
4915	To Capital Reserve Fund	12	\$50,000	\$0
		<i>Purpose: Bridge & Town Buildings Repair/Maintenance/Replace</i>		
4915	To Capital Reserve Fund	13	\$20,000	\$0
		<i>Purpose: Ambulance Capital Reserve Fund</i>		
4915	To Capital Reserve Fund	14	\$15,000	\$0
		<i>Purpose: Revaluation Capital Reserve Fund</i>		
4915	To Capital Reserve Fund	15	\$100,000	\$0
		<i>Purpose: Road Projects Capital Reserve Fund</i>		
4915	To Capital Reserve Fund	16	\$45,000	\$0
		<i>Purpose: Highway Equipment Replacement Capital Reserve Fund</i>		
4915	To Capital Reserve Fund	17	\$20,000	\$0
		<i>Purpose: Sidewalk Repair/Maintenance Capital Reserve Fund</i>		
4915	To Capital Reserve Fund	18	\$5,000	\$0
		<i>Purpose: Recycling Center Equipment Capital Reserve Fund</i>		
4915	To Capital Reserve Fund	19	\$20,000	\$0
		<i>Purpose: Emergency Services Building Capital Reserve Fund</i>		
4915	To Capital Reserve Fund	20	\$25,000	\$0
		<i>Purpose: Septage Receiving Station Capital Reserve Fund</i>		



Special Warrant Articles

Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2020	
			(Recommended)	(Not Recommended)
4915	To Capital Reserve Fund	21	\$10,000	\$0
<i>Purpose: Sewer Collection System Capital Reserve Fund</i>				
4915	To Capital Reserve Fund	22	\$25,000	\$0
<i>Purpose: Police Cruiser Capital Reserve Fund</i>				
Total Proposed Special Articles			\$375,000	\$42,381



Individual Warrant Articles

Account	Purpose	Article	Proposed Appropriations for period ending 12/31/2020	
			(Recommended)	(Not Recommended)
4902	Machinery, Vehicles, and Equipment	24	\$16,000	\$0
	<i>Purpose: Radar Traffic Signs</i>			
4902	Machinery, Vehicles, and Equipment	23	\$20,000	\$0
	<i>Purpose: Jaws-of-Life Equipment</i>			
4909	Improvements Other than Buildings	25	\$175,000	\$0
	<i>Purpose: Repair & Pave Parker Road</i>			
4909	Improvements Other than Buildings	26	\$60,000	\$0
	<i>Purpose: Electric Vehicular Charging Station</i>			
Total Proposed Individual Articles			\$271,000	\$0



Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2019	Estimated Revenues for period ending 12/31/2019	Estimated Revenues for period ending 12/31/2020
Taxes					
3120	Land Use Change Tax - General Fund	10	\$0	\$10,000	\$10,000
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	10	\$15,364	\$15,364	\$20,000
3186	Payment in Lieu of Taxes	10	\$44,006	\$55,000	\$55,000
3187	Excavation Tax	10	\$57	\$57	\$100
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	10	\$52,842	\$52,000	\$55,000
9991	Inventory Penalties		\$0	\$0	\$0
Taxes Subtotal			\$112,269	\$132,421	\$140,100
Licenses, Permits, and Fees					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees	10	\$488,313	\$430,000	\$500,000
3230	Building Permits		\$0	\$0	\$0
3290	Other Licenses, Permits, and Fees	10	\$7,285	\$7,000	\$7,000
3311-3319	From Federal Government	26	\$0	\$0	\$30,000
Licenses, Permits, and Fees Subtotal			\$495,598	\$437,000	\$537,000
State Sources					
3351	Municipal Aid/Shared Revenues	10	\$56,157	\$56,157	\$56,157
3352	Meals and Rooms Tax Distribution	10	\$121,281	\$121,281	\$121,281
3353	Highway Block Grant	10	\$81,785	\$81,908	\$81,908
3354	Water Pollution Grant	10	\$7,343	\$7,343	\$7,343
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$0	\$0	\$0
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)	10	\$3,224	\$3,096	\$3,096
3379	From Other Governments		\$0	\$0	\$0
State Sources Subtotal			\$269,790	\$269,785	\$269,785
Charges for Services					
3401-3406	Income from Departments	10	\$387,980	\$400,000	\$400,000
3409	Other Charges	10	\$10,970	\$10,970	\$12,000
Charges for Services Subtotal			\$398,950	\$410,970	\$412,000
Miscellaneous Revenues					
3501	Sale of Municipal Property	10	\$29,160	\$29,160	\$30,000
3502	Interest on Investments	10	\$925	\$1,000	\$1,000
3503-3509	Other		\$0	\$0	\$0
Miscellaneous Revenues Subtotal			\$30,085	\$30,160	\$31,000



Revenues

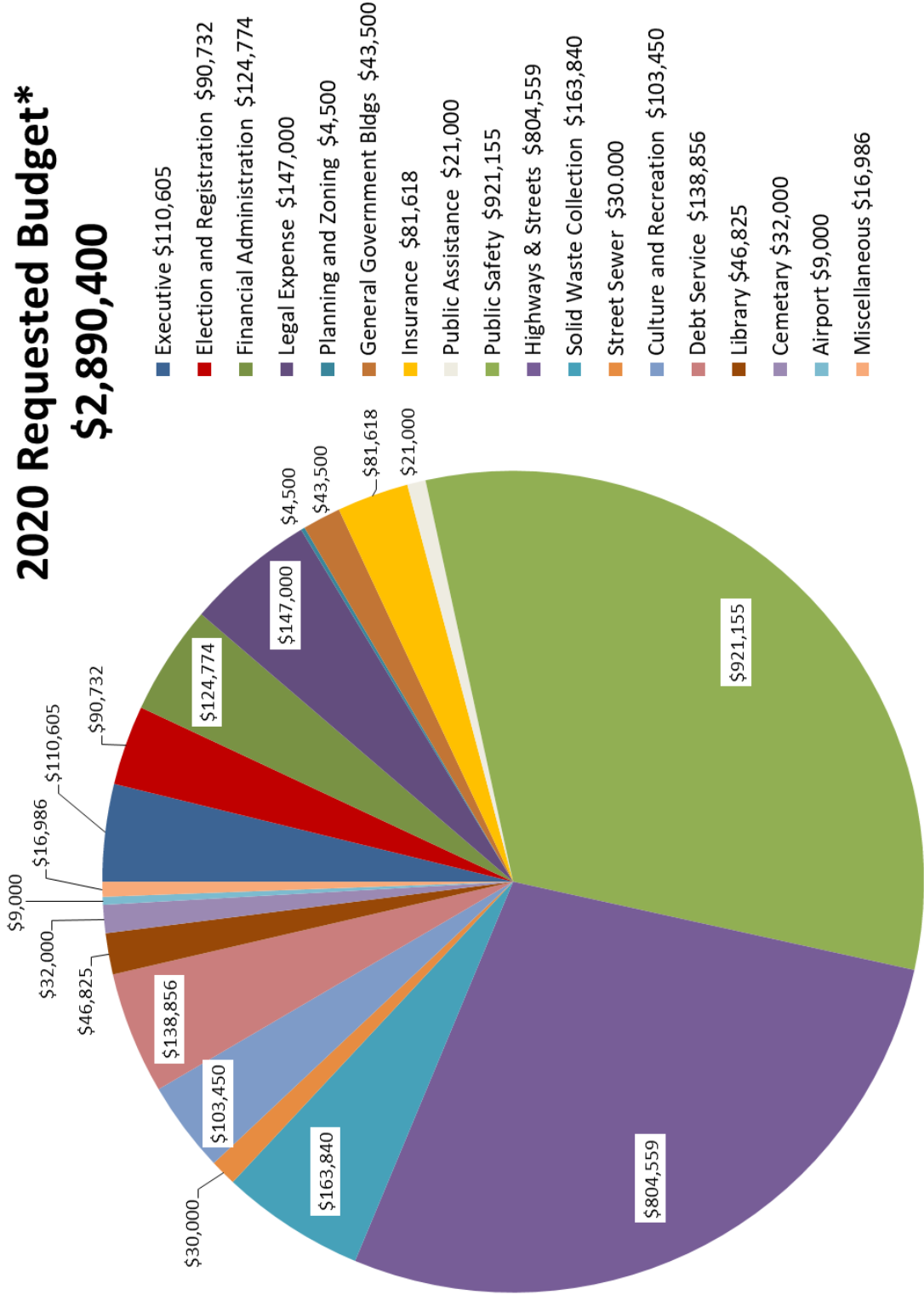
Account	Source	Article	Actual Revenues for period ending 12/31/2019	Estimated Revenues for period ending 12/31/2019	Estimated Revenues for period ending 12/31/2020
Interfund Operating Transfers In					
3912	From Special Revenue Funds		\$0	\$0	\$0
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)		\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)	10	\$271,142	\$290,268	\$426,981
3914W	From Enterprise Funds: Water (Offset)	10	\$498,760	\$475,612	\$543,922
3915	From Capital Reserve Funds		\$20,000	\$20,000	\$0
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
Interfund Operating Transfers In Subtotal			\$789,902	\$785,880	\$970,903
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$1,630,000	\$0
9998	Amount Voted from Fund Balance		\$93,005	\$93,005	\$0
9999	Fund Balance to Reduce Taxes	10	\$200,000	\$200,000	\$200,000
Other Financing Sources Subtotal			\$293,005	\$1,923,005	\$200,000
Total Estimated Revenues and Credits			\$2,389,599	\$3,989,221	\$2,560,788



Budget Summary

Item	Period ending 12/31/2020
Operating Budget Appropriations	\$3,861,298
Special Warrant Articles	\$375,000
Individual Warrant Articles	\$271,000
Total Appropriations	\$4,507,298
Less Amount of Estimated Revenues & Credits	\$2,560,788
Estimated Amount of Taxes to be Raised	\$1,946,510

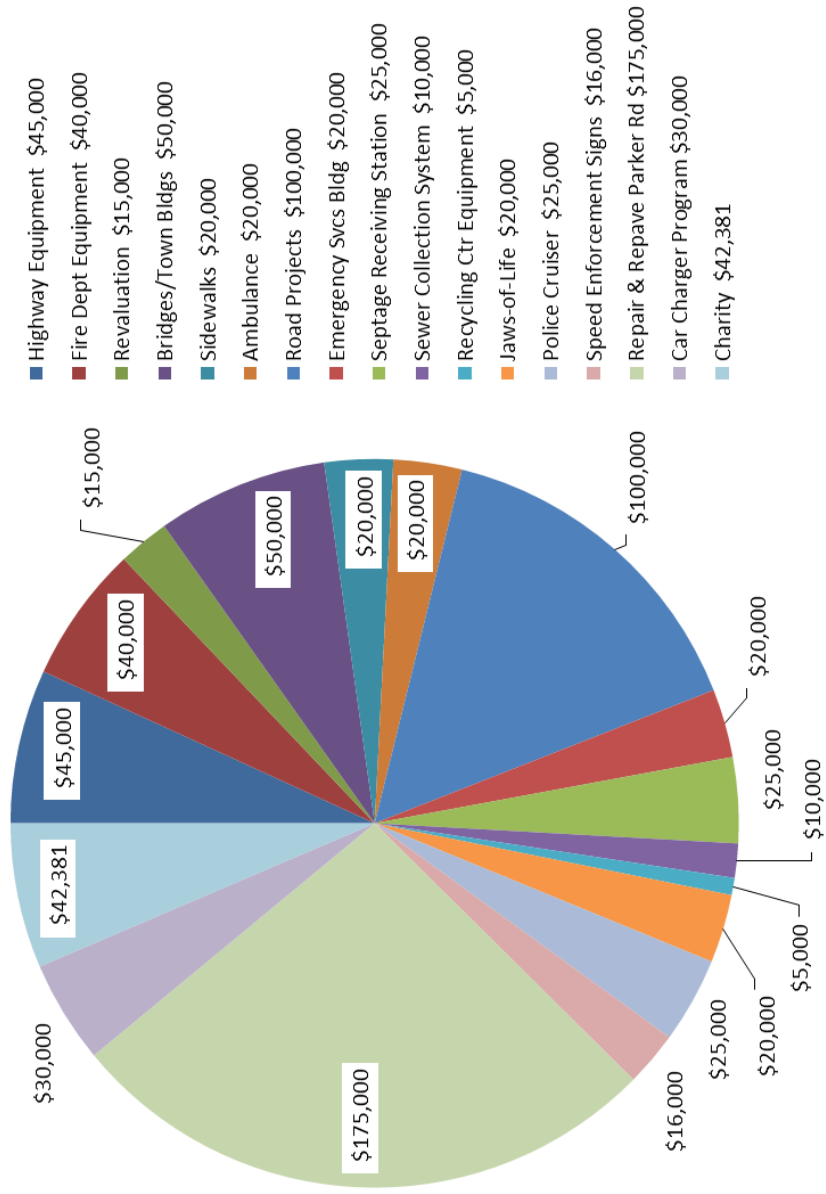
2020 Requested Budget* \$2,890,400



***Excludes water and sewer budgets and warrant articles**

2020 Warrant Articles*

Total \$658,381



***Dollar amount shown is the amount to be raised from 2020 taxation**

TOWN OF WHITEFIELD

2019 STATEMENT ESTIMATED/ACTUAL REVENUES

	2019 Budget	2019 Actual
<u>Revenue from Taxes:</u>		
Current Use Penalties	\$10,000.00	\$0.00
Gravel Excavation Tax	\$57.00	\$57.54
Timber Yield Tax	\$15,364.00	\$15,363.55
Payment in Lieu of Taxes:		
Weeks Medical Center	\$21,700.00	\$20,106.78
C.D. McIntyre Apartments	\$21,700.00	\$18,088.89
Weathervane Theatre	\$1,600.00	\$1,600.00
Fish & Wildlife Service	\$1,000.00	\$460.00
Ammonoosuc Community Health	\$4,000.00	\$3,750.00
Morrison Nursing Home/The Summit	\$5,000.00	\$0.00
Interest & Penalties on Taxes	\$52,000.00	\$52,842.18
<u>Revenue from Licenses, Permits & Fees:</u>		
Motor Vehicle Fees	\$430,000.00	\$488,312.58
Dog Licenses	\$3,000.00	\$3,111.00
Fees	\$3,000.00	\$2,516.88
Marriage Licenses/VS State Fees	\$1,000.00	\$2,817.85
<u>Revenue from Other Governments:</u>		
Shared Revenues	\$56,157.00	\$56,157.00
Meals & Room Tax Distribution	\$121,281.00	\$121,281.20
Highway Block Grant	\$81,908.00	\$81,785.42
Railroad Tax	\$3,096.00	\$3,223.63
Route 3 Sewer Grant	\$7,343.00	\$7,343.00
<u>Revenue from Departments</u>		
Police Department		
Court Fines	\$2,000.00	\$572.00
Parking Tickets/Ordinance Fines	\$1,000.00	\$860.00
Special Duty	\$20,000.00	\$12,370.00
Report Copies	\$500.00	\$435.00
Witness Fees	\$0.00	\$38.16
SRO Reimbursement	\$100,000.00	\$93,670.72
Miscellaneous	\$0.00	\$240.43
Ambulance Fees	\$150,000.00	\$148,331.32
Ambulance Apprpr./Town of Dalton	\$15,000.00	\$15,000.00
Planning Board	\$10,000.00	\$7,041.65
Transfer Station:		
Sale of Recyclables	\$7,000.00	\$3,860.19
Landfill Fees	\$20,000.00	\$15,918.00
Pay-Per-Bag Income	\$45,000.00	\$40,870.00
Highway Department Miscellaneous	\$0.00	\$5,799.19
Recreation Dept./After School Program:	\$27,500.00	
Summer Program		\$19,410.00
After School Program		\$13,636.00
Ski Program		\$2,153.00
Soccer		\$1,510.00
Basketball		\$950.00
Baseball		\$4,000.00
Fire Department Miscellaneous	\$0.00	\$1,215.00
Town Office Income	\$2,000.00	\$98.82
<u>Revenue from Miscellaneous:</u>		
Sale of Town Property	\$29,160.00	\$29,159.97
Gas Tax Refund	\$4,000.00	\$4,034.06
Worker's Compensation Refund	\$2,700.00	\$2,668.67
From Capital Reserve	\$20,000.00	\$20,000.00
Interest on Investments	\$1,000.00	\$924.97
From Bonds	\$1,630,000.00	\$0.00
Generator Grant	\$4,270.00	\$4,267.49
TOTAL REVENUES	\$2,930,336.00	\$1,327,852.14

TREASURER'S REPORT

January 1, 2019 - December 31, 2019

Balance as of January 1, 2019	\$ 1,632,568.95
2019 Receipts:	\$10,061,093.81
2019 Expenditures:	
White Mountains Regional School District	\$ 2,560,133.00
Coos County Treasurer	\$ 963,815.00
Town of Whitefield	\$ 7,652,112.95
Balance as of December 31, 2019	\$ 517,601.81

Account Balances as of December 31, 2019

Public Deposit Investment Pool/General Fund:	\$ 21,272.43
Bank of New Hampshire:	
Business Account	\$ 508,770.27
Money Market Account	\$ 4,954.40
Common Improvement Fund	\$ 3,066.97
Band Concerts	\$ 1,813.57
Bandstand Account	\$ 8,132.42
Whitefield Recreation Scholarship Account	\$ 1,159.81
After-School Program Account	\$ 6,913.43
Passumpsic Savings Bank:	
Hazardous Waste Equipment Account	\$ 3,239.40
Playground Account	\$ 1,049.28
Whitefield Little League Account	\$ 292.18
Recreation Department Special Revenue Fund	\$ 11,139.39
Bicentennial Committee	\$ 587.13
Dare - Drug Education	\$ 3,010.43

Refunds Issued in 2019: \$7,242.10

Grant Transactions in 2019:

Drinking Water & Groundwater Trust Fund for Water Improvements:

2019 Expenditures: \$192,539.97

Grant Funds Received: \$182,426.40

Encumbrances:

Town Hall Paving: \$50,000

Whitefield Wastewater Treatment Plant Facilities Improvements: \$433,834.86

Whitefield Water System Improvements: \$2,666,070.16

Received from SRF Loan Funds for Wastewater Treatment Plant: \$330,022.06

Received from USDA Water Grant Funds: \$2,595,900.73

EXPENDITURES FROM CAPITAL RESERVE ACCOUNTS THAT SELECTMEN ARE AGENTS TO EXPEND:

Road Projects Capital Reserve Fund:

Road Projects Expenses: \$118,310.00

Received from Capital Reserve Fund: \$52,000.00

Highway Equipment Replacement Fund:

Highway Truck Purchase: \$43,562.00

Received from Capital Reserve Fund: \$43,562.00

TOWN OF WHITEFIELD, NH		TRUST FUNDS REPORT			AS OF DECEMBER 31, 2019			INCOME			EXPENDED		ENDING		GRAND		Catherine Burns 2022	
DATE CREATED	Name of Fund	HOW INVESTED	PRINCIPAL BEGINNING BALANCE	NEW FUNDS	TRANS-FER	WITH-DRAWALS	ENDING BALANCE	BEGINNING BALANCE	%	AMOUNT	DURING	BALANCE	TOTAL	BALANCE	TOTAL	Richard Wright 2020	Tom Lead 2021	
12/1988	Sewer Replacement	100870001 NHPDIP	7000.00				7000.00	6131.29	1.90	285.09		6416.38	13416.38					
08/1987	M Hamilton Library	100870002 NHPDIP	2000.00				2000.00	1847.96	1.90	83.53		1931.09	3931.09					
05/1931	Walker/Gove	100870003 NHPDIP	1500.00				1500.00	1826.35	1.90	72.76		1899.11	3399.11					
05/1949	EH Jordan Library	100870003 NHPDIP	500.00				500.00	642.44	1.90	24.25		666.69	1166.69					
	Weeks Family Lot	100870004 NHPDIP	4935.00				4935.00	4508.18	1.90	205.01		4713.19	9648.19					
	Park St Cemetery	10870005 NHPDIP	73269.00	600.00			73869.00	21905.37	1.90	2071.40		23976.77	97845.77					
	Pine St Cemetery	100870006 NHPDIP	39321.41				39321.41	50596.93	1.90	1956.50		52553.43	92074.84					
	Revaluation	100870007 NHPDIP	50000.00	15000.00			65000.00	1503.91	1.90	1119.48		2623.39	67623.39					
12/2010	Bridge Repair/Main	100870008 NHPDIP	93166.76	55000.00			148166.76	64.45	1.90	2028.86		2093.31	150260.07					
12/2004	Ambulance	100870009 NHPDIP	40000.00	20000.00			60000.00	406.03	1.90	878.97		1285.00	61285.00					
12/12011	Sidewalk Repair/Maint. Fund	100870011 NHPDIP	5049.00	20000.00			70049.00	211.60	1.90	1092.90		1304.50	71353.50					
12/2002	Industrial Park Infrastructure	100870012 NHPDIP	20000.00				20000.00	4293.16	1.90	527.41		4820.57	24820.57					
3/1993	Police Scholarship	100870013 NHPDIP	1943.00				1943.00	1637.96	1.90	77.74		1715.70	3658.70					
12/2007	Fire Department Equipment Fund	100870014 NHPDIP	40398.60	40000.00			80398.60	833.54	1.90	898.65		1732.19	82131.79					
12/2008	Road Repair & Rehabilitation	100870015 NHPDIP	10527.60	13305.00			23832.60	667.58	1.90	2294.00		2961.58	189794.18					
12/2001	Highway Equipment Replacement Fund	100870016 NHPDIP	16025.00	47500.00			63525.00	19961.00	1.90	2261.04		2642.59	122693.59					
12/2004	Police Cruiser	100870019 NHPDIP	20000.00				20000.00	169.81	1.90	158.23		328.06	328.06					
12/2012	Recycling Center Equipment	100870022 NHPDIP	3.53	5000.00			5003.53	326.06	1.90	7.60		333.66	537.19					
04/2019	Adult Recreational Program	100870023 NHPDIP	0.00	5149.31			2800.83	2348.48	0.00	38.78		38.78	2387.26					
12/2019	Sewer Collection System	100870024 NHPDIP	0.00				0.00	0.00	1.90			0.00	0.00				**	
12/2019	Emergency Services Building	100870025 NHPDIP	0.00				0.00	0.00	1.90			0.00	0.00				**	
12/2019	Septage Receiving Station	100870026 NHPDIP	0.00				0.00	0.00	1.90			0.00	0.00				**	
9/1993	Cemetery Association	PSB CD 8030310	833.00				833.00	580.05	0.90	6.73		866.78	1419.78					
*	Punam Fund	PF	310.00				310.00	115.61	0.90	12.85		128.46	438.46					
7/30/24	AB White Post Flag	SAV Acct 1124224	100.00				100.00	549.61	0.32	0.32		554.93	634.93					
	Grand Total		667386.90	341254.31	0.00		118362.83	89072.38		99199.04		16102.12	15.00	115286.16	1005568.54			
*	Punam Fund is currently worth \$1645.63. Actual yield 32%.																	
**	The three funds created in 12/2019 were funded on Jan 2, 2020																	
	Sewer Collection: \$10,000. Emergency Services Building: \$20,000 and Septage Receiving Station: \$25,000.																	
	NHPDIP is the New Hampshire Public Deposit Pool																	
	PSB CD is a CD invested through the Passumpsic Savings Bank																	
	CR SAV is a savings account at Mascoma Savings Bank																	

2019 Whitefield Assessing Report

The Town of Whitefield performed a revaluation of its property assessments in 2019. Municipalities are required by state law to update assessments at five-year intervals per RSA 75:8-a. This was achieved by carefully reviewing and analyzing sales over the past few years and then making adjustments to the assessing system in order to bring all properties to market value as of April 1. This process, along with our reinspection program helps to maintain property tax equity for all taxpayers.

Due to the strong market over the past few years, most assessments increased as a result of the update. As explained in a letter inserted with the tax bill, not every property increased or decreased at the same rate. This is to be expected, as the revaluation process recognizes changing preferences in the market over time. With the increase in the overall property assessment base, the tax rate decreased. Please understand that when there are changes in assessments or the total town-wide amount to be raised by taxes, the difference is made up on the second tax bill of the year. The first tax bill issued in the spring is simply half of the total tax bill/tax rate from the previous year. Remember that annual changes in the town, county, and school budgets are the larger causes of changes in individual tax bills.

Going forward, we plan to continue our reinspection / data verification system into the future. Along with sale properties and those with identified changes from building permits, subdivisions, etc., properties are systematically reviewed each year. This helps maintain the quality and accuracy of the physical property data in our assessing system. This is the recommended procedure by the state and is a system that allows the town to spread out the cost of a town-wide revaluation over time. The reinspection program includes measuring and listing each property and an interior inspection, if possible. The town's contracted appraisers carry identification and their vehicles are on file with the town office and the police department.

Please check out the town's website or inquire at the town office if you have questions about the revaluation, the annual reinspection program, or assessing questions in general. Thank you for your cooperation as we work to maintain property tax equity for all taxpayers.



Public Works Department 2019 Report

I would like to take a minute to say “Thank You” for welcoming me to your community. You have all been warm and gracious. I am looking forward to the years ahead.

2019 was a very interesting year. We were able to complete two major projects with minimal adversity to the public. The Meter Project, which will offer more reliable water billing, was completed late September, while the Rt 3 Water Project was wrapped up in early October. There was enough money left over in the project to include Brown Street water mains. Taking advantage of that, we did a major overhaul of Snow Street storm drainage, much to the appreciation of the local residents who previously had water rushing through their basements.

The library roof was completely restored in November and the Town office finally received its finish pavement.

Several properties were demolished and removed as they were an eye sore and potential health hazard. The neighbors were certainly appreciative.

New trees were planted at the Commons and offered us a colorful autumn bouquet of red.

Rise Engineering did an energy audit and we replaced all the light fixtures at the Town Garage and the Fire Station. The new LED lighting will save on our electric bill. The effort was paid for from a 50/50 grant received by Eversource.

The department was able to finish a ten (10) year road maintenance pavement plan using an engineering study that was completed in 2018, surveying the condition of all the Whitefield roads. Based on that study, we prioritized the roads based on condition and usage, putting together a working plan. You will see this plan in action in 2020.

Also, a culvert plan was completed. There are presently 42 culverts in town that need replacing. All of these are steel culverts and have rotted out due to age and our annual salt applications.

The department negotiated a fixed fuel price for Highway Trucks and Pump Station generator propane. This will save us significant money operating forward.

Future projects include: A new Waste Water Treatment Facility, New Water mains on Elm St and the Commons, Middle street drainage rehab, car charger downtown, Parker Rd paving, and much, much more.

I look forward to your continued support. Let’s make 2020 a great year.

Thank you

Robert Larson
Public Works Director

Transfer Station 2019 Report

The transfer station had many challenges this year. The world economy is such that the desire for recycled goods dropped to the value of transportation (or less). Therefore, we needed to increase the bag pricing by \$.20. This was the first increase in 11 years. Sadly, the markets are not rebounding as hoped. The department is aggressively looking at alternative plans to supplement the waste stream costs and bring stability to the Transfer Station budget.

We stabilized the hours of operation beginning Feb 4. We hope you will find them more convenient and helpful.

Thank you for taking the effort to recycle and make the world a cleaner place.

Robert Larson

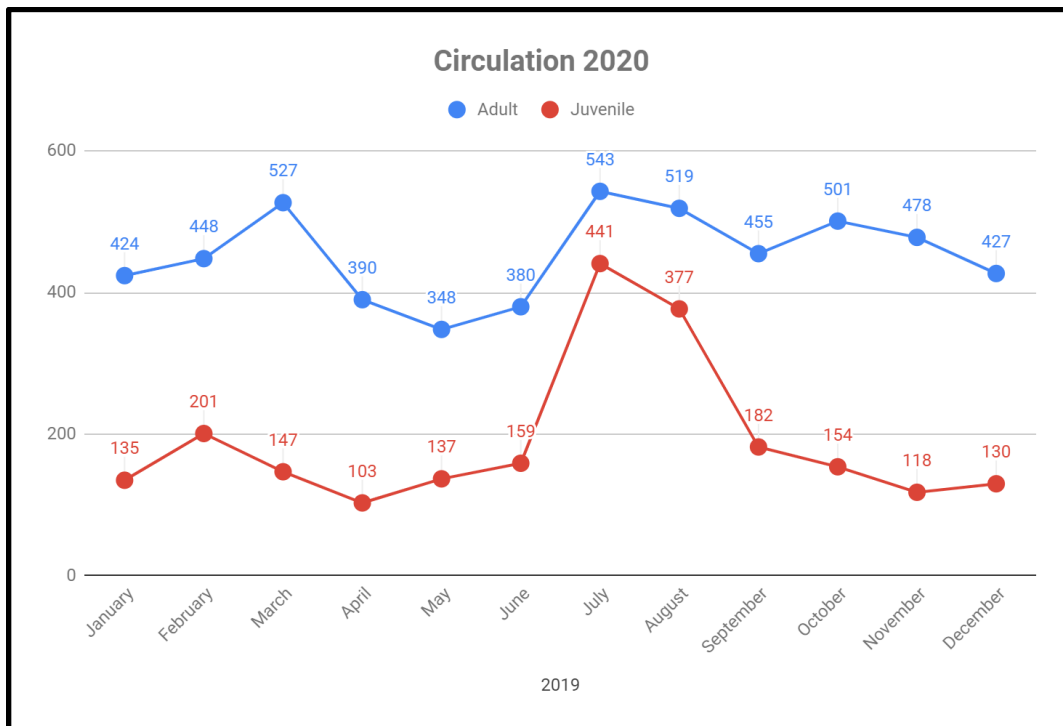
Public Works Director



Courtesy Photo by: Stanley Holz

Whitefield Public Library Librarian's Report

	2018	2019
Circulation	8055	9773
Accessions	566	655
Adult Fiction by Gift	29	54
Adult Fiction by Purchase	208	218
Juvenile Fiction by Gift	20	40
Juvenile Fiction by Purchase	85	124
Adult Non-Fiction by Gift	19	19
Adult Non-Fiction by Purchase	45	56
Juvenile Non-Fiction by Gift	10	20
Audio Books	45	48
Videos	66	76
Number of items withdrawn	333	713
Number of borrowers	1337	1445



2019	Adult	Juvenile
January	424	135
February	448	201
March	527	147
April	390	103
May	348	137
June	380	159
July	543	441
August	519	377
September	455	182
October	501	154
November	478	118
December	427	130
	5440	2284
SUBTOTAL	7724	
ILL	270	
OverDrive	1779	
TOTAL	9773	



Courtesy Photo by: Stanley Holz

The Whitefield Public Library continues to be a hub and heart of our little community, and what a fantastic year it has been! Through outreach and education, more than 100 new individuals and families signed up for library cards in 2019 and our circulation increased by more than 1500 items. Thanks to improved wireless access throughout the space, the conference room and library as a whole continue to be utilized by numerous individuals and community organizations including many students, the Tillotson Empower Youth organization, the Coös Quilters, WEDC, Relay for Life, SAU 36, DAR, local crafters, and yoga. Our new roof, completed right before the winter weather, will protect our building and its guests for years to come.

We had a very exciting summer with the collaboration between WPL and Whitefield Recreation, who brought more than 40 students to the library, in addition to those not affiliated with Rec, most weeks throughout the summer. Whitefield Elementary School (WES) teacher Amanda Garneau ran a fantastic program focused on “A Universe of Stories.” As a special field trip, participants got to access the Fairbanks Museum’s mobile planetarium, hosted for us by WES. We also had great success sending WPL patrons *out* into the community through our Museum Pass Program with Squam Lake Natural Science Center and the Fairbanks Museum.

Volunteers committed a great deal of time to us over the course of the year, scanning books, entering data, helping us prepare for the book sale, shoveling and salting the walks when the town crew gets swamped. Because of them, we were able to make a fantastic push to get our entire collection catalogued and online using the online resource LibraryThing. It was also great to have Sandy back in the mix along with Carolyn and Sara to round out a fabulous, knowledgeable staff. We are proud that all 8000+ items in our collection are searchable on by looking on www.librarything.com/catalog/whitefieldpl. We are also now compliant with the state’s new Interlibrary Loan system.

The combination of good timing and donations allowed us to turn one of our rooms into the Harry Potter themed Gryffindor common room for Halloween, where students were able to trick or treat for books. Between Halloween and the winter holidays, we were able to give away more than 100 books to local children.

Finally, a bequest from the estate of dedicated library patron Muriel Mahn has encouraged us to begin the planning process so as to best serve the community for years to come. We are incredibly grateful for this, *all* donations, and the continued support for the library as shown through the vote and our patrons.

Respectfully submitted,
Courtney Vashaw, Director

2019
Whitefield Conservation Commission
Annual Report

The Whitefield Conservation Commission added a new member in September, Marcia Hammon. The continuing goal of the committee is to provide the public with education and to continue conserving contiguous tracts of land for wildlife and recreational activities. One focus of the Commission is to promote the benefits of town forests to the community with the understanding that our area's natural resources should be protected for future generations. The Commission's major focus for the upcoming year is to update the Natural Resources Inventory and create a Town Owned Trail system within the Village District. We will also continue to review Dredge and Fill Permits, as well as any Development Permits in need of the Conservation Commission's review.

One issue the Whitefield Conservation Commission is still actively engaged in the possible siting of Casella landfill in Dalton that would be located near Forest Lake. WCC sent letters to the Dalton Selectboard, Planning Board, and Conservation Commission, requesting to be kept updated and be involved in the planning and decision-making process. The Commission feels, due to the landfill's potential location, that Whitefield's watershed and traffic could be impacted.

One of the Commission's initiatives was turned down by the voters at Town Meeting after the Selectboard and Whitefield Economic Development Corporation spoke in opposition to the proposal of a Town Forest on town owned property abutting the Pondicherry Wildlife Refuge. The Commission would welcome donations of property for the purpose of creating a Town Forest.

The Whitefield Conservation Commission will continue to educate and assist Whitefield's residents by assisting local landowners in reference to wetlands and shoreland protection guidelines. The Whitefield Conservation Commission has resources to provide community members with guidance on how to handle environmental issues with their properties, and connect them with the right people to guide them through the process.

Respectfully Submitted,

Chair- Frank Lombardi

Vice Chair- Dr. Donald LaPlante

Member- Marsha Lombardi

Member- Valerie Yelton

Member- Edie Worcester

Member- Marcia Hammon

Secretary- Tina Wright



Courtesy Photo by: Stanley Holz

MOUNT WASHINGTON REGIONAL AIRPORT COMMISSION

The Airport Commission is pleased to report that the airport continued to see growth in airport traffic this past year. Specifically, visiting aircraft increased by 33% over 2018 with 20 % of all aircraft visiting for business purposes, a 59% increase from the prior year. With the advancement of technology, the airport has become more viable for small and mid-size jets as well as turboprops, the most widely used charter aircraft, to land at the Mt. Washington Airport, yielding an increase in tourism and entrepreneurs coming to our region via air travel.

There are now 27 based aircraft at the airport and there also has been an increased demand for hangar space. Several individuals have approached the airport expressing interest in potentially building additional hangars. The National Guard also continues to move forward with the required federal regulations and studies to obtain all necessary approvals to establish a facility at the airport which is anticipated to be a two to three year process. At this juncture, the undertakings to date have been favorable and it is anticipated that the National Guard will be working toward a lease agreement that will contribute to airport operations.

The Commission continues to endeavor to keep operating costs as low as possible to the member towns as well as reduce the need for expenditures for capital improvements. The Commission is pleased to report that, excepting the purchase of fuel which is revenue generating, the operating budget had a slight reduction for 2020. The Commission was also able to save \$15-20,000 by repairing the airport segmented circle, one of the navigational aids for pilots, through the efforts of our members and other volunteers, rather than hiring the project out.

The Civil Air Patrol has also firmly established a squadron at the airport with an aircraft based at the airport which is available for search and rescue operations. The squadron also started a cadet program which provides a leadership and STEM program for youth ages 12 to 18. Cadets are given numerous opportunities to learn about and experience not only aerospace but are taught character development as well as leadership skills. The Mount Washington Cadet Program currently has twelve members and any interested youth are invited to attend and learn more about the program. Meetings are held on Tuesday evenings at the American Legion Post.

Perhaps the highlight of our year though was the Airport hosted its' first Airshow in thirty years which was a huge success, with attendance in excess of 5,000 people. The event attracted aviators and folks from our local communities as well as from states across the New England Region. Due to the overwhelmingly positive response to the event, the airport is planning another show for the weekend of June 27th, which we anticipate will be bigger and better than last year's event. We hope to see you there and welcome anyone who would like to volunteer to help out.

As always, the Commission appreciates the Town's support as we continue to increase the utilization of the airport to benefit our member towns.



Roberts & Greene, PLLC

INDEPENDENT AUDITOR'S REPORT

To the Members of the Board of Selectmen
Town of Whitefield
Whitefield, New Hampshire

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 Whitefield, as of and for the year ended December 31, 2018, which collectively comprise the Town's basic financial statements as listed in the table of contents, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

Basis for Adverse Opinion on the Governmental Activities

As discussed in Note I.B.3. to the financial statements, management has not determined its liability or annual cost for postemployment benefits other than pensions (OPEB) in governmental activities. Accounting principles generally accepted in the United States of America require that management recognize OPEB expense for the required contributions and a liability for unpaid contributions, which would increase the liabilities, decrease net position, and increase expenses of the governmental activities. The amount by which this departure would affect the liabilities, net position and expenses of the governmental activities is not reasonably determinable.

Adverse Opinion

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States

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of America, the respective financial position of the governmental activities of the Town of Whitefield as of December 31, 2018, and the respective changes in financial position thereof for the year then ended.

Unmodified Opinions

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Whitefield, as of December 31, 2018, and the respective changes in financial position and, where applicable, cash flows thereof, and 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 the pension related schedules on pages 35 and 36 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The Town of Whitefield has not presented a management's discussion and analysis, which accounting principles generally accepted in the United States of America have determined is necessary to supplement, but is not required to be part of, the basic financial statements.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Whitefield's basic financial statements. The combining nonmajor and individual fund schedules, and the schedule of expenditures of federal awards as required by *Title 2 U.S. Code of Federal Regulation Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, are presented for purposes of additional analysis and are not a required part of the basic financial statements. They are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 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 combining nonmajor and individual fund schedules, and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 14, 2019, on our consideration of the Town of Whitefield's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the results of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Whitefield's internal control over financial reporting and compliance.

October 14, 2019

Robert J. Greene, PLLC

EXHIBIT 3
TOWN OF WHITEFIELD, NEW HAMPSHIRE
Balance Sheet
Governmental Funds
December 31, 2018

	General	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 1,684,793	\$ 120,202	\$ 1,804,995
Investments	20,820	756,476	777,296
Receivables, net of allowances for uncollectibles:			
Taxes	408,596	-	408,596
Accounts	17,094	-	17,094
Intergovernmental	8,219	25,100	33,319
Interfund receivable	350,092	4,044	354,136
Prepaid items	35,133	-	35,133
Tax dedeed property held for resale	24,771	-	24,771
Total assets	<u>\$ 2,549,518</u>	<u>\$ 905,822</u>	<u>\$ 3,455,340</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 90,339	\$ 25,100	\$ 115,439
Accrued salaries and benefits	4,976	-	4,976
Intergovernmental payable	1,287,133	-	1,287,133
Interfund payable	19,015	2,264	21,279
Total liabilities	<u>1,401,463</u>	<u>27,364</u>	<u>1,428,827</u>
Deferred inflows of resources:			
Deferred revenue	<u>412,932</u>	<u>-</u>	<u>412,932</u>
Fund balances:			
Nonspendable	59,904	122,859	182,763
Restricted	2,181	167,034	169,215
Committed	62,026	588,565	650,591
Unassigned	611,012	-	611,012
Total fund balances	<u>735,123</u>	<u>878,458</u>	<u>1,613,581</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 2,549,518</u>	<u>\$ 905,822</u>	<u>\$ 3,455,340</u>

The notes to the financial statements are an integral part of this statement.



Roberts & Greene, PLLC

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Members of the Board of Selectmen
Town of Whitefield
Whitefield, New Hampshire

We have audited in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Whitefield 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, and have issued our report thereon dated October 14, 2019.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all instances in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

October 14, 2019

Roberts & Greene, PLLC

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE MAJOR FEDERAL PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the Members of the Board of Selectmen
Town of Whitefield
Whitefield, New Hampshire

Report on Compliance for the Major Federal Program

We have audited the Town of Whitefield's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the Town's major federal program for the year ended December 31, 2018. The Town's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the Town's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on the major federal program occurred. An audit includes examining, on a test basis, evidence about the Town's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the Town's compliance.

Opinion on the Major Federal Program

In our opinion, the Town of Whitefield complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2018.

Report on Internal Control over Compliance

The management of the Town of Whitefield is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Town's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Town of Whitefield's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

October 14, 2019

Robert & Sheene, PLLC

