

**Town of Moultonborough
Board of Selectmen
Meeting Agenda
Tuesday, February 3, 2025
5:00 P.M.
6 Holland St. Moultonborough, NH**

- I. CALL TO ORDER**
- II. PLEDGE OF ALLEGIANCE**
- III. PUBLIC HEARING**
 - A. FY 27 Budget & Warrant Hearing
- IV. REVIEW / APPROVAL MINUTES**
 - A. 1/20/26 + 1/20/26 NP
 - B. 1/23/26 Public Hearing
- V. CONSENT AGENDA**
 - A. New Hampshire Department of Revenue Administration Form PA-29
 - i. All Veteran's Tax Credit(s)
 - ii. Elderly Exemption
 - B. NHEC Pole License
 - C. Cartographic Association Inc: 2026-2027 Renewal Contract Tax Map Maintenance
- VI. NEW BUSINESS**
 - A. Action Re: Lake Life Realty Annual Fire & Ice Festival – requesting approval to sell alcohol
- VII. OLD BUSINESS**
 - A. Town Administrator Updates
- VIII. OTHER BUSINESS**
- IX. CITIZEN INPUT**
- X. NON-PUBLIC SESSION:**
 - A. RSA 91-A: 3, II (a,b,c)

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



**TOWN OF MOULTONBOROUGH
BOARD OF SELECTMEN
PUBLIC HEARING NOTICE (RSA 32:5)
TOWN BUDGET AND FINANCIAL WARRANT ARTICLES
Tuesday, February 3, 2026 – 5:00 PM
(Snow Date if needed: Thursday, February 5, 2026 AT 5:00 PM)**

Notice is hereby given that a public hearing will be held by the Moultonborough Board of Selectmen at the Moultonborough Town Hall, Ernest Davis Meeting Room, 6 Holland Street, Moultonborough, N.H., on Tuesday, February 3, 2026 at 5:00 PM.

The purpose of this hearing is to allow public comment on the proposed Town (including Library) fiscal year 2026-2027 (FY27) budget and warrant articles.

All interested residents are encouraged to attend and present testimony or make inquiries related thereto. Copies of the proposed budget and warrant articles will be available at the hearing and on the Town's website prior to the meeting.

By order of the Moultonborough Board of Selectmen
Dated: January 21, 2026

Moultonborough 2026-2027 Town/Library Budgets

Recommendations and Comments

Advisory Budget Committee

January 5, 2026



January 5, 2026

To the Members of the Select Board, Town Administrator, Library Trustees
Moultonborough Town Hall
Moultonborough, NH 03254

Moultonborough's Advisory Budget Committee (ABC), established in July 2008, is an appointed volunteer body whose mission is to provide the community and governing bodies with independent review and objective analysis of annual budgets. At the time of this writing, the Committee believes that the Fiscal Year (FY) 2027 budget is substantially complete.

Please be aware that the views in this report are not always unanimous. However, the report strives to include all members' thoughts, ideas, and recommendations.

Again this year, the ABC addresses both the Town and Library in one consolidated report, although the two are discussed separately. In coming years, the ABC will incorporate the Library within the Town's overall budget and capital plan, while recognizing that the Library is governed by its Board of Trustees.

Operating Budget Summary: Town

The proposed operating budget for FY27 (July 1, 2026 – June 30, 2027) is \$12,040,410, a 4.67% increase over the current year's budget (July 1, 2025 – June 30, 2026) of \$11,503,183. The proposed budget includes no new positions, no major projects, and a focus on maintaining the cost of current operations.

The year-over-year increase is primarily attributable to the following:

Wages: A 3.5% Cost of Living increase has been budgeted for all employees at the direction of the Board of Selectmen. The proposed budget also reflects the final cost of negotiated union contracts with the Police and Public Works Departments.

Health Insurance: Health care insurance costs are rising 15% for the coming year. Also, the Town has several vacant positions and, not knowing the type of health insurance coverage new hires will need, the budget must assume family plans for all new employees.

Property Insurance and Workers Compensation: The budgets for property and liability insurance and workers compensation insurance are increasing by 137%, to \$272,340. The cap limiting the Town's annual increase in premiums to a maximum of 9 percent expires this year, and similar caps will not be available in the future.

Several structural changes are being made to the budget this year to enhance transparency, improve tracking, and better align with responsible budgeting practices. Information technology, legal services, insurance, and ambulance services are all being moved to their own dedicated budgets. Also, a number of line items, including rentals and leases, internet and web services, telephones, and postage have been transferred into the Finance Department budget.

Operating Budget Summary: Library

The proposed library operating budget for FY27 is \$801,588, an 8.3% increase over the current year's budget of \$740,031. Essentially all of the increase is attributable to salaries and benefits.

We are pleased to see the continued cooperation between the Library and the Town, especially regarding maintenance. We look forward to continued partnership between both entities in the future.

Capital Funding: Town

The proposed capital budget for the Town for FY27 is \$2,414,500, of which \$1,686,500 is to be taxpayer-funded, \$568,000 to be funded from capital reserve funds, and \$160,000 from grant funds. Details for all capital projects are depicted in the chart on the following page.

By comparison the approved capital spending for FY2025 was \$4,712,000 and for the current fiscal year, FY2026, was \$4,206,551, significantly higher because of the purchase of two fire engines and DPW equipment.

TOWN CAPITAL PROGRAM					
Department	Project	Project Cost	Tax	Grant	Capital Reserve Fund
Police	Replace Dispatch Radios	\$ 35,000			\$ 35,000
Police	Cruiser Replacement (Vehicles #162 and #171)	\$ 180,000	\$ 180,000		
Police	Public Safety Drone	\$ 17,500	\$ 17,500		
Police	Contribution to Police Equipment CRF160 (Cruiser)	\$ 25,000	\$ 25,000		
Fire	2027 Replace Boat 2	\$ 40,000			\$ 40,000
Fire	Contribution to Fire Fighting Equipment CRF106	\$ 150,000	\$ 150,000		
Bldg/Grds	2027 Flooring Replacement (Police Dept.)&(Town Hall)	\$ 55,000			\$ 55,000
Bldg/Grds	Contribution to Municipal Building Fund CRF104	\$ 100,000	\$ 100,000		
DPW	Contribution to DPW Equipment CRF102	\$ 300,000	\$ 300,000		
DPW	Road Improvement Projects	\$ 1,183,000	\$ 840,000	\$160,000	\$ 183,000
DPW	2026 5500 Platform Bucket Truck (Trk#20)	\$ 150,000			\$ 150,000
DPW	2027 Zero Turn Mower Replacements (2)	\$ 24,000	\$ 24,000		
Recreation	Repairs - Kraine Meadow Park	\$ 30,000			\$ 30,000
Milfoil	Milfoil Annual Expense	\$ 75,000			\$ 75,000
Milfoil	Contribution to Milfoil Control CRF140	\$ 50,000	\$ 50,000		
Totals		\$ 2,414,500	\$ 1,686,500	\$ 160,000	\$ 568,000

Capital Funding: Library

The Library has four capital projects planned for the next fiscal year, totaling \$240,000:

- Renovate the library's four restrooms to update them and ensure they are handicapped accessible (\$58,000)
- Install an emergency generator (\$64,000)
- Replace the air conditioning unit and condenser in old building section #1 (\$18,000)
- \$100,000 to be deposited in the library capital reserve fund in anticipation of upcoming capital projects.

The first three projects would be funded from capital reserves, the last from taxation. By comparison the approved capital spending for FY2025 was \$35,000 and for the current fiscal year, FY2026, was \$68,000.

The Library Trustees and Library leadership have developed a ten-year capital plan to address aging infrastructure, including the roof, boilers, air handling and condenser units, and technology upgrades. The ABC commends the Library for preparing a detailed capital plan that will allow it – and the taxpayers – to prepare for needed capital investments.

COMMENTS AND RECOMMENDATIONS

The ABC would like to complement the Town Administrator, Finance Director, Department heads and staff on the new version of the budget book and budget preparation this year. Because of their thorough preparation, the Board of Selectmen, with ABC participation, were able to review and finalize the operating budget for next year in a single run-through. The transparency with which the budget was developed allowed all to understand the justifications for budget increases and decreases. The ABC is recommending that the School Board develop a similar process.

Long-term capital planning. The Board of Selectmen, with the dedicated efforts of the Capital Improvements Program Committee (CIPC), have made important strides in planning for the Town's capital investment needs for the next ten years. The CIPC extended its capital planning horizon from 6 to 10 years for the three biggest sources of capital needs: DPW, Police, and Fire. The Board of Selectmen's recommendations for funding capital projects and capital reserves reflect that effort. The ABC encourages the Town leadership to continue this focus, both to stay on top of capital investment needs and manage costs to avoid fluctuations in the tax rate.

User fee revenue opportunities. The ABC recommends that the Town review all miscellaneous revenue generating sources to consider whether new or adjusted fees are warranted. Specifically, the ABC recommends a full financial analysis of (1) the costs of handling demolition materials at the transfer station to ensure that taxpayers are not subsidizing that operation when considering both haulage fees and the time and expense of transfer station personnel, and (2) if and by how much the cost of trash disposal stickers should be increased to reflect the rising cost of trash disposal. While Moultonborough's fees for demolition materials align somewhat with surrounding communities, Moultonborough's transfer station offers important advantages, including that demolition materials do not have to be unloaded by hand.

It appears that the 2-year, \$20 sticker for trash disposal and beach access has not been raised in at least 17 years, yet Waste Management's fees continue to rise. The ABC also recommends that DPW investigate the costs and benefits of a device to read sticker numbers to ensure compliance. For those who do not have a sticker, such as summer vacationers, the transfer station could charge a per-bag fee.

The ABC recommends the Library consider charging non-residents a fee to use the Library. Over 60% of town libraries in New Hampshire charge such a fee, ranging from \$20 in Meredith to \$100 in Rye and Bedford. A modest non-resident fee could be imposed on the roughly 370 non-residents who currently hold cards.

Similarly, Moultonborough should consider charging non-residents a fee to launch boats at Lees Mills and States Landing. A town resident could be engaged to collect the launch fees for a commission. Center Harbor charges non-residents \$25 per launch and Meredith charges \$20. In 2024, Center Harbor collected \$18,000 in boat launch fees. Because a valid town sticker is needed to park empty trailers at the Moultonborough launch areas, nonresidents park along access roads to the launch sites to avoid the fee.

A review should be undertaken of the rental fees for docks at Lees Mills. The Town has invested significant funds in rebuilding the docks and the rental fees afforded to the few island residents who benefit are inordinately below going rates. One option could be put annual leases out for bid so that other island residents, in addition to the historic claimants, could have an opportunity to utilize the docks.

Regional solutions. The ABC encourages the Town to explore more opportunities to share costly services with surrounding communities. The Town has successfully regionalized its ambulance service over the past several years, and in the past entered into joint agreements with other towns to address milfoil, share code enforcement services with Holderness, and merge our Visiting Nurse program with Meredith and Center Harbor. This effort is particularly important where large capital items are proposed. If there is a need for a training center, a truck wash, a new recreation facility, or a town-funded program, just as examples, opportunities to work with other communities should be explored before asking that Moultonborough establish its own program or facility. There may also be opportunities to join forces with other nearby Towns to negotiate more favorable terms for legal services, trash disposal, and senior services, among others.

Town/School Coordination. The ABC recommends the Town and School meet at least semi-annually to address opportunities to combine forces on common cost items such as fuel and property maintenance. Such meetings could also compare budgeting processes and moving toward a single budgeting process. These meetings have been held in past years and could prove quite productive.

SWEPT Contingency Planning. The ABC believes both the Town and the School District should be prepared to reduce budgets significantly should all or a part of Moultonborough's excess SWEPT (Statewide Education Property Tax) local contribution to SAU45 (roughly \$5 million) have to be returned to the State to fund education elsewhere in the State. The voters cannot be expected to absorb the full impact through a large tax increase. The school, town, and taxpayers will likely all have to bear part of the burden. A plan should be developed that identifies specific reductions in priority order, while minimizing the impact on Town services.

Spending Transparency. At the public hearing on the budget, the voters should be provided a detailed accounting of all remaining funds from the previous budget year, and what is being done with those funds. The same recommendation is being made to the School District.

Respectfully submitted,

Moultonborough Advisory Budget Committee

Mary Phillips	(Chair)
Joe Adams	(Member at Large)
Kathy Garry	(School Board Representative)
Kevin Quinlan	(Select Board Representative)
Nathan Hanna	(non-participating Alternate at Large)

DEPARTMENT	2026	2027	VARIANCE	%
EX ADMIN	1,122,284.00	756,280.00	(366,004.00)	-32.61%
CLERK	356,190.00	396,696.00	40,506.00	11.37%
ELECTION	29,358.00	32,345.00	2,987.00	10.17%
TAX	223,528.00	223,175.00	(353.00)	-0.16%
FINANCE	286,600.00	391,350.00	104,750.00	36.55%
ASSESSING	398,399.00	448,050.00	49,651.00	12.46%
P&Z	572,475.00	596,276.00	23,801.00	4.16%
B&G	296,584.00	280,900.00	(15,684.00)	-5.29%
CEMETERY	37,852.00	38,750.00	898.00	2.37%
LIBRARY	740,031.00	801,588.00	61,557.00	8.32%
PD	2,239,327.00	2,407,112.00	167,785.00	7.49%
FIRE	1,997,164.00	1,842,103.00	(155,061.00)	-7.76%
HIGHWAY	2,033,586.00	2,152,142.00	118,556.00	5.83%
EMERGENCY LANES	320,000.00	304,274.00	(15,726.00)	-4.91%
TRANSFER STATION	1,050,000.00	1,074,068.00	24,068.00	2.29%
RECREATION	399,836.00	399,450.00	(386.00)	-0.10%
HUMAN SERVICES	25,000.00	25,000.00	-	0.00%
IT	-	\$142,044.24	142,044.24	#DIV/0!
INSURANCE	115,000.00	272,340.00	157,340.00	136.82%
LEGAL	-	75,000.00	75,000.00	#DIV/0!
AMBULANCE	-	\$ 183,055.00	183,055.00	#DIV/0!
	12,243,214.00	12,841,998.24	598,784.24	4.89%

12/19/2025

12/19/2025

2027 BUDGET WORKSHEET EX ADMIN										% DAYS IN YR		14.52%	
										FY 26-27		FY 26-27	
										Difference		Difference	
Account #	Description	Budget	2026 Actual	2025 Actual	2027 DEPT Request	2027 ADMIN Request	2027 SB Request						
01-4130-4100	EX ADM - REGULAR WAGES	342,591.00	20,489.60	288,873.80	341,500	341,500	341,500						
01-4130-4102	EX ADM - PART TIME WAGES			24,747.96	-	-	-					#DIV/0!	
01-4130-4103	EX ADM - OVERTIME PAY	1,000.00	169.16	1,620.00	2,000	2,000	2,000					1,000	
01-4130-4104	EX ADM - LONGEVITY	6,000.00	-	5,000.00	7,500	8,000	8,000					2,000	
01-4130-4124	EX ADM - ELECTED OFFICIALS - SELECTMEN	20,500.00	-	15,250.00	36,000	36,000	36,000					15,500	
	CHAIRMAN \$7,500											75,61%	
	SELECTMEN \$7,000 X 4												
01-4130-4202	EX ADM - EMPLOYEE BENEFITS - HEALTH INSC	110,268.00	(648.77)	89,762.57	134,000	134,000	134,000					23,732	
01-4130-4203	EX ADM - EMPLOYEE BENEFITS - DENTAL INSC	4,425.00	-	-	5,000	5,000	5,000					575	
01-4130-4208	EX ADM - FICA	23,000.00	1,240.62	20,149.41	21,500	21,500	21,500					(1,500)	
01-4130-4209	EX ADM - MEDICARE	5,500.00	290.15	4,712.28	5,000	5,000	5,000					(500)	
01-4130-4211	EX ADM - RETIREMENT I	47,650.00	1,486.49	20,234.08	45,000	45,000	45,000					(2,650)	
01-4130-4226	WORKERS COMPENSATION	250.00										(250)	
01-4130-4235	EX ADM - EDUCATIONAL REIMBURSEMENT	5,000.00	-	3,380.00	5,000	5,000	5,000					-	
01-4130-4236	EX ADM - MEETINGS & TRAINING	4,000.00	210.00	2,707.14	4,000	4,000	4,000					-	
	JLMC 500											0.00%	
	NHMA 1,000 (TA & HR)											0.00%	
	MMANH 1,000												
	PRIMEX \$1,500 (TA & HR)												
01-4130-4237	EX ADM - MILEAGE	900.00	200.00	381.82	1,200	1,200	1,200					300	
01-4130-4256	EX ADM - OTHER BENEFITS	10,000.00	544.50	1,234.50	20,000	20,000	20,000					10,000	
	EMPLOYEE AND VOLUNTEER RECOGNITION \$10,000												
	MARKET ADJUSTMENTS \$10,000												
01-4130-4272	EX ADM - REIMBURSEMENTS			-	1,575	1,575	1,575					1,575	
	CONTRACT MILEAGE \$1,200											#DIV/0!	
	CONTRACT CELL \$375												
01-4130-4327	EX ADM - FIREWORKS	10,000.00			-	-						(10,000)	
01-4130-4340	EX ADM - INTERNET/WEBSITE SERVICES	10,000.00			-	-						(10,000)	
01-4130-4350	EX ADM - LEGAL PROFESSIONAL SERVICES	10,000.00	1,106.66	56,845.17								(70,000)	
01-4130-4360	EX ADM - NHMA ASSOCIATION	15,000.00	-	14,087.00	15,000	15,000	15,000					-	
01-4130-4362	EX ADM - OTHER SERVICES	-	30.00	350.00	1	1	1					1	
01-4130-4372	EX ADM - REGISTRY OF DEEDS	100.00	-	138.00	150	150						(100)	
	RECORDING CEMETERY DEEDS 150											#DIV/0!	
01-4130-44130	EX ADM - ADVERTISING	4,000.00	468.00	3,688.61	4,000	4,000	4,000					150	
01-4130-4415	EX ADM - CELL PHONES	-	14.00	-	1	1	1					-	
01-4130-44130	EX ADM - MORTGAGE SEARCH			367.50	1	1	1					1	
01-4130-4473	EX ADM - TOWN REPORTS	5,000.00	-	5,840.54	6,000	6,000	6,000					1,000	
01-4130-4502	EX ADM - ASSOCIATION DUES/MEMBERSHIPS			802.00	1	1	1					1	
01-4130-4552	EX ADM - OTHER CHARGES & EXPENSES	4,600.00	715.00	4,004.98	4,600	4,600	4,600					-	
	TOWN HALL STREAMS											#DIV/0!	
01-4130-4710	EX ADM - OFFICE SUPPLIES	500.00	481.88	3,560.03	4,000	4,000	4,000					3,500	
01-4130-4516	EX ADM - CONTINGENCY	400,000.00	-	-	75,000	75,000	75,000					(325,000)	
01-4130-4718	EX ADM - PRINTING	2,000.00	-	2,641.84	2,750	2,750	2,750					750	
	NEWSLETTERS FOR TAX BILLS											#DIV/0!	
01-4130-4745	EX ADM - SUPPLIES MISC			386.86	1	1	1					1	
												#DIV/0!	

12/19/2025		2027 BUDGET WORKSHEET EX ADMIN										% DAYS IN YR	14.52%
												FY 26-27	FY 26-27
												Difference	%
Account #	Description	Budget	Actual	2025 Actual	2027 DEPT Request	2027 ADMIN Request	2027 SB Request	Request	Difference	Department	Difference		
01-4130-5015	EX ADM - COALITION COMMUNITIES	-	20,000.00	21,311.00	15,000	15,000	15,000	15,000	(5,000)		-25,000%		
	RECOMMENDED CHANGES	1,122,284.00	26,817.76	592,077.19	755,780.00	756,280.00	756,280.00	756,280.00	(366,004)		-32.61%		

500
-766

500
-766

LONGEVITY

12/19/2025 2027 BUDGET WORKSHEET TOWN CLERK

Account #	Description	2026 Budget	2026 Actual	2025 Actual	2027 DEPT Request	2027 ADMIN Request	2027 SB Request	% DAYS IN YR FY 26-27 Difference	18.63% FY 26-27 %
01-4140-4100	TWN CLRK - REGULAR WAGES	158,252.00	24,832.00	152,908.62	170,000.00	172,000.00	172,000.00	13,748	8.69%
01-4140-4102	TWN CLRK - PART-TIME WAGES	30,073.00	-	26,081.53	35,000.00	35,000.00	35,000.00	4,927	16.38%
01-4140-4103	TWN CLRK - OVERTIME PAY	600	99.99	1125.78	1,100.00	1,100.00	1,100.00	500	83.33%
01-4140-4202	TWN CLRK - EMPLOYEE BENEFITS - HEALTH INSC	89,050.00	15,445.20	89,232.85	122,250.00	122,250.00	122,250.00	33,200	37.28%
01-4140-4203	TWN CLRK - EMMLOYEE BENEFITS - DENTAL INSC	3,500.00	630.90		5,750.00	5,750.00	5,750.00	2,250	64.29%
01-4140-4208	TWN CLRK - FICA	11,713.00	1,399.93	10,296.43	12,750.00	12,750.00	12,750.00	1,037	8.85%
01-4140-4209	TWN CLRK - MEDICARE	2,739.00	327.39	2,408.19	3,000.00	3,000.00	3,000.00	261	9.53%
01-4140-4211	TWN CLRK - RETIREMENT I	24,315.00	3,178.81	20,844.51	22,000.00	22,000.00	22,000.00	(2,315)	-9.52%
01-4140-4226	TWN CLRK - WORKMENS' COMPENSATION	260						(260)	-100.00%
01-4140-4236	TWN CLRK - MEETINGS & TRAINING	2,890.00	-	2771.04	4,450.00	4,450.00	4,450.00	1,560	53.98%
01-4140-4237	TWN CLRK - MILEAGE	565	-	553.88	1,140.00	1,140.00	1,140.00	575	101.77%
01-4140-4272	TWN CLRK - REIMBURSEMENTS	100	-		100.00	100.00	100.00	-	0.00%
01-4140-4341	TWN CLRK - IT/COMPUTER SERVICES	13095	1,953.42		1,275.00	4,650.00	4,650.00	(8,445)	-64.49%
01-4140-4400	TWN CLRK - ADVERTISING	150	-	100	300.00	300.00	300.00	150	100.00%
01-4140-4406	TWN CLRK - BINDING AND RESTORATION OF RECORDS		-	1890.5	2,500.00	1.00	1.00	1	#DIV/0!
01-4140-4552	TWN CLRK - OTHER CHARGES & EXPENSES	9,942.00	414.00	9,163.44	6,180.00	6,180.00	6,180.00	(3,762)	-37.84%
01-4140-4710	TWN CLRK - OFFICE SUPPLIES	3,300.00	-	3,277.94	3,300.00	3,300.00	3,300.00	-	0.00%
01-4140-4718	TWN CLRK - PRINTING	4,225.00	-	4,047.32	1,300.00	1,300.00	1,300.00	(2,925)	-69.23%
01-4140-4745	TWN CLRK - SUPPLIES - MISCELLANEOUS	1,421.00		1,117.14	1,422.00	1,425.00	1,425.00	4	0.28%
	TOTALS	356,190.00	48,881.64	324,530.17	396,817.00	396,696.00	396,696.00	40,506	11.37%

01-4140-4341

TWN CLRK - IT/COMPUTER SERVICES

01-4140-4717

POSTAGE

15,095.00

1,953.42

3500

12/19/2025

2027 BUDGET WORKSHEET ELECTION

Account #	Description	2026 Budget	2026 Actual	2025 Actual	2027 DEPT Request	2027 ADMIN Request	2027 SB Request	% DAYS IN YR FY 26-27 Difference	18.63% FY 26-27 %
01-4141-4102	ELECT/CKLIST - PART-TIME WAGES	1,495.00	543.75	17,002.63	6,321	6,350	6,350	4,855	324.75%
01-4141-4128	ELECT/CKLIST - ELECTED OFFICIALS - SUPERVISORS OF CHECKLIST	11,108.00	0	0	13,675	12,775	12,775	1,667	15.01%
01-4141-4208	ELECT/CKLIST - FICA	1,000.00	33.71	643.38	1,500	1,500	1,500	500	50.00%
01-4141-4209	ELECT/CKLIST - MEDICARE	200	7.88	150.87	300	300	300	100	50.00%
01-4141-4237	ELECT/CKLIST - MILEAGE	250	0	127.57	250	250	250	-	0.00%
01-4141-4400	ELECT/CKLIST - ADVERTISING	515	81	411	555	555	555	40	7.77%
01-4141-4530	ELECT/CKLIST - ELECTION DAY EXPENDITURES	1,300.00	0	3529.5	6,000	4,500	4,500	3,200	246.15%
01-4141-4552	ELECT/CKLIST - OTHER CHARGES & EXPENSES	7,550.00	0	8,269.53	650	650	650	(6,900)	-91.39%
01-4141-4718	ELECT/CKLIST - PRINTING	1,390.00	0	1,665.29	1,290	1,290	1,290	(100)	-7.19%
01-4141-4745	ELECT/CKLIST - SUPPLIES - MISCELLANEOUS	800	0	133.81	500	500	500	(300)	-37.50%
01-4141-4970	ELECT/CKLIST - VOTING MACHINE MAINTENANCE	3,750.00	0	9575	3,675	3,675	3,675	(75)	-2.00%
TOTALS		29,358.00	666.34	41,508.58	34,716	32,345	32,345	2,987	10.17%

12/19/2025 2027 BUDGET WORKSHEET TAX COLLECTOR

Account #	Description	2026 Budget	2026 Actual	2025 Actual	2027 DEPT Request	2027 ADMIN Request	2027 SB Request	% DAYS IN YR FY 26-27 Difference	18.63% FY 26-27 %
01-4150-4100	TX COLL - REGULAR WAGES	70,693.00	6,590.61	72,176.10	77,000	77,000	77,000	6,307	8.92%
01-4150-4102	TX COLL - PART-TIME WAGES	59,667.00	2,580.39	38,294.50	58,000	58,000	58,000	(1,667)	-2.79%
01-4150-4202	TX COLL - EMPLOYEE BENEFITS - HEALTH INSC	40,156.00	-530.83	38,636.52	44,583	44,600	44,600	4,444	11.07%
01-4150-4203	TX COLL - EMPLOYEE BENEFITS - DENTAL INSC	1,822.00	0	2,030	2,030	2,050	2,050	228	12.51%
01-4150-4208	TX COLL - FICA	8,100.00	535.7	6,442.44	8,500	8,500	8,500	400	4.94%
01-4150-4209	TX COLL - MEDICARE	1,890.00	125.28	1,506.79	2,000	2,000	2,000	110	5.82%
01-4150-4211	TX COLL - RETIREMENT I	9,500.00	716.35	9381.69	10,000	10,000	10,000	500	5.26%
01-4150-4226	TX COLL - WORKMENS' COMPENSATION	200	0	0	0	0	0	(200)	-100.00%
01-4150-4236	TX COLL - MEETINGS & TRAINING	1,050.00	738	793.02	1,200	1,200	1,200	150	14.29%
01-4150-4237	TX COLL - MILEAGE	200	0	242.91	300	300	300	100	50.00%
01-4150-4341	TX COLL - IT/COMPUTER SERVICES	9,400.00	0	9,870.00	9,870.00	9,875.00	9,875.00	475	5.05%
	AVITAR								#DIV/0!
01-4150-4372	TX COLL - RECORDING FEES	600	10	682.03	1,000	1,000	1,000	400	66.67%
01-4150-4552	TX COLL - OTHER CHARGES & EXPENSES	200	0	195	250	250	250	50	25.00%
01-4150-4710	TX COLL - OFFICE SUPPLIES	2,500.00	0	1,040.71	3,300	3,300	3,300	800	32.00%
01-4150-4717	TX COLL - POSTAGE	13,000.00	1,556.09	11,443.91	0	0	0	(13,000)	-100.00%
01-4150-4718	TX COLL - PRINTING	4,450.00	0	2,220.96	5,000	5,000	5,000	550	12.36%
01-4150-4745	TX COLL - SUPPLIES - MISCELLANEOUS	100	0	0.00	100	100	100	-	0.00%
	TOTALS	223,528.00	12,321.59	176,612.67	223,133.33	223,175	223,175	(353)	-0.16%

01-4150-4341 TX COLL - IT/COMPUTER SERVICES
01-4150-4717 TX COLL - POSTAGE9875 AVITAR/LR
15,000.000
15,000.00 1,556.09

18.63%

[illegible]

12/19/2025

2027 BUDGET WORKSHEET FINANCE

Account #	Description	2026 Budget	2026 Actual	2025 Actual	2027 DEPT Request	2027 ADMIN Request	2027 SB Request	% DAYS IN YR FY 26-27 Difference	% Difference FY 26-27 %
01-4151-4100	FIN ADM - REGULAR WAGES	103,000.00	15,598.40	142,758.24	106,000	106,000	109,000	6,000	5.83%
01-4151-4102	FIN ADM - PART-TIME WAGES	20,757.00	0	9,917.86	13,500	13,500	13,500	(7,257)	-34.96%
01-4151-4103	FIN ADM - OVERTIME PAY	0	0	248.16	-	-	-	-	#DIV/0!
01-4151-4125	FIN ADM - ELECTED OFFICIALS - TREASURER	4,500.00	0	4,500.00	7,500	7,500	7,500	3,000	66.67%
01-4151-4202	FIN ADM - EMPLOYEE BENEFITS - HEALTH INSC	16,000.00	2,745.49	31,495.42	17,000	17,000	17,000	1,000	6.25%
01-4151-4203	FIN ADM - EMPLOYEE BENEFITS - DENTAL INSC	550	100.41	0.00	500	500	500	(50)	-9.09%
01-4151-4208	FIN ADM - FICA	8,000.00	942.57	9,277.48	7,400	7,400	7,500	(500)	-6.25%
01-4151-4209	FIN ADM - MEDICARE	2,000.00	220.44	2,169.72	2,000	2,000	2,000	-	0.00%
01-4151-4211	FIN ADM - RETIREMENT I	13,500.00	1,988.79	17,500.65	14,000	14,000	14,000	500	3.70%
01-4151-4226	FIN ADM - WORKERS COMPENSATION	400.00	0	0	0	0	0	(400)	-100.00%
01-4151-4236	FIN ADM - MEETINGS & TRAINING	3,000.00	640.64	571.46	4,000	4,000	4,000	1,000	33.33%
	NHGF0A \$1,200								
	NHMA \$500								
	NESGFOA \$1,500								
	PRIMEX \$750								
01-4151-4237	FIN ADM - MILEAGE	400	0	142.44	500	500	500	100	25.00%
01-4151-4304	FIN ADM - AUDITING SERVICES	25,000.00	0	51,200.00	28,000	28,000	28,000	3,000	12.00%
01-4151-4340	FIN ADM - INTERNET/WEBSITE SERVICES	5,200.00	502.05	34,081.31	42,900	42,900	42,900	37,700	725.00%
	CIVIC PLUS - WEBSITE \$7,500								
	CONSOLIDATED \$35,400								
01-4151-4341	FIN ADM - IT/COMPUTER SERVICES	25,163.00	0.00	4026	17,650	17,650	17,650	(7,513)	-29.86%
	MRI \$5,000								
	CIVIC PLUS - NOTIFICATION SYSTEM \$12,650								
01-4151-4362	FIN ADM - OTHER SERVICES	1,600.00	350.00	987.81	2,000	2,000	2,000	400	25.00%
01-4151-4452	FIN ADM - RENTALS & LEASES FOR DEPARTMENTS	9,000.00	789.59	8,641.15	42,000	42,000	42,000	32,550	344.44%
	FINANCE \$9,500								
	PD - TASER UPGRADE AND LEASE COPIER \$12,100								
	SW - \$15,000 SCREEN RENTAL - BRUSH PILE/COMPOST								
	FD - \$3,500 PO BOX/COPIER/REPEATER/OXYGEN								
	RECREATION \$2,000								
01-4151-4471	FIN ADM - TELEPHONE SERVICES	9,480.00	1,124.80	9,092.42	28,950	28,950	28,950	19,470	205.38%
	FINANCE \$9,500								
	PD - \$12,250.00								
	FD - \$4,200								
	TRANSFER STATION \$1,000								
	REC \$2,000								
01-4151-4630	FIN ADM - COMPUTER SOFTWARE	11,500.00						(11,500)	-100.00%
01-4151-4710	FIN ADM - OFFICE SUPPLIES	12,000.00	476.55	9,968.73	12,000	12,000	12,000	-	0.00%
01-4151-4717	FIN ADM - POSTAGE	13,000.00	0	9,450.10	39,350	39,350	39,350	26,350	202.69%
	GENERAL \$13,000								
	ASSESSING \$7,000								
	PD \$500								
	FD \$250								
	REC \$100								
	TAX OFFICE \$15,000								

12/19/2025

2027 BUDGET WORKSHEET ASSESSING										% DAYS IN YR		FY 26-27		FY 26-27		18.63%	
Account #	Description	2026	Budget	2026	Actual	2025	2027	DEPT	Request	2027	ADMIN	Request	2027	SB	Request	Difference	%
01-4152-4100	ASSESSING - REGULAR WAGES		169,714.00	13,017.95	161,427.39		180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	10,286	6.06%
01-4152-4103	ASSESSING - OVERTIME PAY		1,000.00	0	0		1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-	0.00%
01-4152-4202	ASSESSING - EMPLOYEE BENEFITS - HEALTH INSC		56,475.00	-333.81	61,007.61		62,000	62,000	62,000	62,000	62,000	62,000	62,000	62,000	62,000	5,525	9.78%
01-4152-4203	ASSESSING - EMPLOYEE BENEFITS - DENTAL INSC		2,400.00	0			3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	600	25.00%
01-4152-4208	ASSESSING - FICA		11,500.00	753.45	9,352.52		11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	-	0.00%
01-4152-4209	ASSESSING - MEDICARE		2,700.00	176.2	2,187.23		2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	-	0.00%
01-4152-4211	ASSESSING - RETIREMENT I		24,000.00	1,659.80	33,629.27		24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	-	0.00%
0-4152-4226	ASSESSING - WORKMENS' COMPENSATION		2,100.00														
01-4152-4236	ASSESSING - MEETINGS & TRAINING		2,500.00	610	630.12		3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	500	20.00%
	NHMA Annual Conference - 2 days \$350																
	NRAAO Conference - 4 days \$1,100																
	Continuing Ed - required for certs - Assessor \$1,000																
	Training - Assessing Tech/Assessor \$500																
01-4152-4237	ASSESSING - MILEAGE		1,000.00	0	509.15		1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-	0.00%
01-4152-4303	ASSESSING - ASSESSING SERVICES CONTRACT		26,000.00	0	42,450.00		112,900	112,900	112,900	112,900	112,900	112,900	112,900	112,900	112,900	86,900	334.23%
	Permit inspections ("Pick-ups") annual est. 500 @ \$50/each \$25,000																
	Annual Revaluation of assessed value \$38,400																
	Cyclical Inspection - annual estimate of 1,650 @ \$30/each \$49,500																
01-4152-4341	ASSESSING - IT/COMPUTER SERVICES		2,500.00													(2,500)	-100.00%
01-4152-4368	ASSESSING - PROPERTY REVALUATION SERVICE		39,400.00	0	38,930.00											(39,400)	-100.00%
01-4152-4502	ASSESSING - ASSOCIATION DUES/MEMBERSHIPS		1,535.00	99	1,486.10		1,570	1,570	1,570	1,570	1,570	1,570	1,570	1,570	1,570	35	2.28%
	NH Association of Assessing Officials \$55																
	Northeastern Regional Association of Assessing Officers \$50																
	International Association of Assessing Officials \$250																
	Appraisal Institute \$450																
	NH - Commercial Investment Board of Realtors \$200																
	New England Real Estate Network \$400																
	Assessor Certification License Renewal \$165																
01-4152-4552	ASSESSING - OTHER CHARGES & EXPENSES		750	239.88	295.06		1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	250	33.33%
01-4152-4717	ASSESSING - POSTAGE		6,200.00	2,055.78												(6,200)	-100.00%
01-4152-4719	ASSESSING - PUBLICATIONS		1,225.00	0	0		1,280	1,280	1,280	1,280	1,280	1,280	1,280	1,280	1,280	55	4.49%
01-4152-4902	ASSESSING - MAPPING MAINTENANCE		39,450.00	1,575.00	29,892.00		35,400	35,400	35,400	35,400	35,400	35,400	35,400	35,400	35,400	(4,050)	-10.27%
	DocuWare - Document Management System 19,544																
	DocuWare - 20 hours service blocks - \$7,500																
	CAI - Mapping Maintenance - Annual tax map updates \$6,300																
	CAI = GPS Data Collection - \$20/building add/delete \$2,000																
	CAI Special Project - Added GIS map layer for "Sites"																
01-4152-4950	ASSESSING - SOFTWARE MAINTENANCE		7,950.00	0	6,188.00		7,700	7,700	7,700	7,700	7,700	7,700	7,700	7,700	7,700	(250)	-3.14%
	Avitar - Assessing software \$7,443																
	Adobe Acrobat \$240																
	TOTALS		398,399.00	19,853.25	387,984.45		448,050.00	448,050.00	448,050.00	448,050.00	448,050.00	448,050.00	448,050.00	448,050.00	448,050.00	49,651	12.46%

RECOMMENDATIONS

01-4152-4226	ASSESSING - WORKMENS' COMPENSATION	2,100.00	0	1,817.00
01-4152-4341	ASSESSING - IT/COMPUTER SERVICES	2,500.00	0	2,104.50
01-4152-4717	ASSESSING - POSTAGE	6,200.00	2,055.78	9,863.20
WAGES CRAGIN ADD 2100 FOR \$65,500 FY2027				

01-4152-4236 ASSESSING - MEETINGS & TRAINING

NHMA Annual Conference - 2 days
 NRAAO Conference - 4 days
 Continuing Education - required for certifications - Assessor
 Training - Assessing Tech/Assessor

Projected 2027	Budgeted 2026	Actual 2025
\$ 350	\$ -	\$ 1,240
1,100		
1,000		
500		
Total		
\$ 2,950		
Roundup		
\$ 3,000		

Comments

Training includes - education for the assessor and assessing technician to include: keeping current with changes assessing laws and rules; required continuing education for the assessor's certifications - NH Certified Assessor Supervisor, Certified New Hampshire Assessor & NH Certified General Appraiser; annual conferences such as those held by NH Municipal Association & the Northeastern Regional Association of

01-4152-4237 ASSESSING - MILEAGE

Comments

I anticipate that the 2026 actual mileage expense will increase from last year, due to more in-person meetings and training, as such I think it is reasonable to maintain the mileage budget at \$1,000.

Projected 2027	Budgeted 2026	Actual 2025
\$ 1,000	\$ 1,000	\$ 509

01-4152-4303 ASSESSING - ASSESSING SERVICES

Permit inspections ("Pick-ups") annual est. 500 @ \$50/each
 Annual Revaluation of assessed value
 Cyclical Inspection - annual estimate of 1,650@ \$30/each

Projected 2027	Budgeted 2026	Actual 2025
\$ 25,000	\$ 25,000	\$ 42,450
38,400		
49,500		
Total		
\$ 112,900	\$ 25,000	\$ 42,450

Comments

At the Finance Director's suggestion the three accounts that make up compensation of the assessing services contract will be combined into this one account. The two other accounts previously used are:
 01-4152-4368 - ASSESSING - PROPERTY REVALUATION SERVICE and 01-488-9033 - Cyclical Upgrade-Capital Reserve (the associated Cap Res. Fund has been extinguished)

01-4152-4502 ASSESSING - ASSOCIATION DUES/MEMBERSHIPS

NH Association of Assessing Officials
 Northeastern Regional Association of Assessing Officers
 International Association of Assessing Officials
 Appraisal Institute
 NH - Commercial Investment Board of Realtors
 New England Real Estate Network
 Assessor Certification License Renewal

Projected 2027	Budgeted 2026	Actual 2025
\$ 55		52.10
50		40.00
250		240.00
450		400.00
200		180.00
400		387.00
165		
Total		
\$ 1,570.00	\$ 1,535.00	\$ 1,299.10

Rounded Up \$ 1,570.00

Comments

Most of these dues remain static and don't change annually. The 2026 budgeted amount includes the bi-annual renewal of my appraisal license. So I included a small 3% increase to 2025 actual number and added in the bi-annual renewal fee for my assessor certification.

01-4152-4719	ASSESSING - PUBLICATIONS
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Comment

This is for residential and commercial cost service publications used in our revaluations. I am not sure we will need it going forward, but I would like to keep it in the budget until I am certain.

Total	\$	1,274	\$	1,225	\$	-
Rounded Up	\$	1,280				

01-4152-4902	ASSESSING - MAPPING MAINTENANCE
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DocuWare - Document Management System
DocuWare - 20 hours service blocks -
CAI - Mapping Maintenance - Annual tax map updates
CAI = GPS Data Collection - \$20/building add/delete
CAI Special Project - Added GIS map layer for "Sites"

Projected	Budgeted	Actual
2027	2026	2025
\$ 19,544	\$ 18,792	\$ 18,372
7,500	7,500	
6,300	6,300	5,900
2,000	2,000	1,660
		3,960
Total	\$ 35,342	\$ 29,892
Rounded Up	\$ 35,400	\$ 29,900

01-4152-4950	ASSESSING - SOFTWARE MAINTENANCE
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Avitar - Assessing software
Adobe Acrobat

Projected	Budgeted	Actual
2027	2026	2025
\$ 7,443	\$ 7,700	\$ 6,188
\$ 240	\$ 250	\$ 240
Total	\$ 7,683	\$ 6,428
Rounded Up	\$ 7,700	\$ 6,500

Comment

2026 Budgeted included additional item that we should not be charged for in the future

01-4152-4717	ASSESSING - POSTAGE
--------------	---------------------

Comment

Expense	2027	2026	2025
	\$ 6,772	\$ 6,156	\$ 5,763
Rounded Up	\$ 6,800		

This account was used to account for mass mailing of our new value letters related to our annual revaluation. The cost includes both postage and the material/labor costs of the mass mailing. The annual expense typically straddles the fiscal year, where we need to make a pre-payment to get on the vendor's schedule in May and then the final payment in July. A year of year increase of about 7% is in line with the increase in postage costs. I increased the 205 actual mailing costs by 10% to account for both the postage increase and potential material/labor increases.

My understanding is that this amount will be added to the Admin postage account and future mass mailing expenses will be charged to that account.

DRAFT

2027 BUDGET WORKSHEET P&Z							% DAYS IN YR	14.52%
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TOTALS W/O WAGES, BENEFITS,FICA, MEDICARE, RETIREMENT & WORKERS COMP	\$ 76,658.00	\$ 56,997.00
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01-4191-4415	P&Z - CELL PHONES	1,000.00	0	206.91	\$ 1,000.00	(1,000)	-100.00%
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12/19/2025

2027 BUDGET WORKSHEET BUILDING & GROUNDS

Account #	Description	2026		2026		2025		2027		2027		% DAYS IN YR		18.63%	
		Budget	Actual	2026	Actual	2025	Request	DEPT	Request	ADMIN	Request	SB	Request	FY 26-27	FY 26-27
01-4194-4345	B&G - JANITORIAL SERVICES	68,370.00	3,716.00		49,432.00	58,900	58,900		58,900	58,900	58,900		58,900	(9,470)	-13.85%
01-4194-4425	B&G - ELECTRICITY	57,554.00	11,414.12		60,608.85	62,985	62,985		62,985	62,985	62,985		62,985	5,431	9.44%
01-4194-4430	B&G - HEATING OIL	8,575.00	0		13,537.15	7,125	7,125		7,125	7,125	7,125		7,125	(1,450)	-16.91%
01-4194-4448	B&G - PROPANE	26,070.00	2,262.99		30,602.93	20,020	20,020		20,020	20,020	20,020		20,020	(6,050)	-23.21%
01-4194-4450	B&G - PROPERTY SERVICES	27,113.00	570		20,124.34	25,240	25,240		25,240	25,240	25,240		25,240	(1,873)	-6.91%
01-4194-4670	B&G - CONSUMABLE PAPER PRODUCTS	5,500.00	1,010.69		5,737.08	5,500	5,500		5,500	5,500	5,500		5,500	-	0.00%
01-4194-4807	B&G - BUILDING MAINTENANCE	40,500.00	3,264.63		44,419.44	40,500	40,500		40,500	40,500	40,500		40,500	-	0.00%
01-4194-4855	B&G - GROUNDS MAINTENANCE	29,252.00	805.36		16,554.43	25,530	25,530		25,530	25,530	25,530		25,530	(3,722)	-12.72%
01-4194-4874	B&G - FUNCTION HALL	29,700.00	2,666.92		31,250.67	31,250	31,250		31,250	31,250	31,250		31,250	1,550	5.22%
01-4194-4957	B&G - TOWN DOCKS	3,600.00	0		3,600.00	3,600	3,600		3,600	3,600	3,600		3,600	-	0.00%
01-4194-4976	B&G - DRINKING WATER TESTS	350	15		234	250	250		250	250	250		250	(100)	-28.57%
	TOTALS	296,584.00	25,725.71		276,100.89	280,900.00	280,900.00		280,900.00	280,900.00	280,900.00		280,900.00	(15,684)	-5.29%

12/19/2025	2027 BUDGET WORKSHEET CEMETERY																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							</
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RECOMMENDED CHANGES

DRAFT

12/19/2025

2027 BUDGET WORKSHEET LIBRARY

Account #	Description	2026 Budget	2026 Actual	2025 Actual	2027 DEPT Request	2027 ADMIN Request	2027 SB Request	% DAYS IN YR FY 26-27 Difference	18.63% FY 26-27 %
01-4550-4100	PUB LIB - REGULAR WAGES	331,856.00	51,208.92	316,118.00	350,200	350,200	350,200	18,344	5.53%
01-4550-4102	PUB LIB - PART-TIME WAGES	61,128.00	8,532.52	50,076.00	64,267	64,267	64,267	3,139	5.14%
01-4550-4202	PUB LIB - EMPLOYEE BENEFITS - HEALTH INSC	121,127.00	0	120,130.00	154,551	154,551	154,551	33,424	27.59%
01-4550-4203	PUB LIB - EMPLOYEE BENEFITS - DENTAL INSC	4,534.00	0	0	6,114	6,114	6,114	1,580	34.85%
01-4550-4208	PUB LIB - FICA	24,334.00	3,567.56	22,518.00	25,666	25,666	25,666	1,332	5.47%
01-4550-4209	PUB LIB - MEDICARE	5,691.00	834.36	5,266.00	6,003	6,003	6,003	312	5.48%
01-4550-4211	PUB LIB - RETIREMENT I	42,646.00	6,501.88	42,365.00	44,587	44,587	44,587	1,941	4.55%
01-4550-4226	PUB LIB - WORKMENS' COMPENSATION	600	0	600.00	0	0	0	(600)	-100.00%
01-4550-8010	PUB LIB - PUBLIC LIBRARY APPROPRIATION	148,115.00	70,000.00	132,750	150,200	150,200	150,200	2,085	1.41%
TOTALS		740,031.00	140,645.24	689,823.00	801,588.00	801,588.00	801,588.00	61,557	8.32%

01-4550-4226

PUB LIB - WORKMENS' COMPENSATION

600

0

20,844.51

DRAFT

12/19/2025

2027 BUDGET WORKSHEET FIRE											
Account #	Description	2026 Budget	2026 Actual	2025 Actual	2027 DEPT Request	2027 ADMIN Request	2027 SB Request	% DAYS IN YR		% DIFFERENCE	
								FY 26-27	FY 26-27	Difference	%
01-4220-4100	FD - REGULAR WAGES	645,263.00	56,351.60	612,092.54	740,000	740,000	740,000	94,737	94,737	0	14.68%
01-4220-4101	FD - HOLIDAY OVERTIME	0	2,175.77	14,358.50	21,305	-	-	-	-	-	#DIV/0!
01-4220-4102	FD - PART-TIME WAGES	159,111.00	2,330.50	40,959.98	120,631	120,750	120,750	(38,361)	(38,361)	-	-24.11%
01-4220-4103	FD - OVERTIME PAY	101,603.00	6,765.76	108,503.94	150,000	111,400	111,400	9,797	9,797	0	9.64%
01-4220-4106	FD - HOLIDAY PAY	0	1,822.15	22,842.57	-	-	-	-	-	-	#DIV/0!
01-4220-4107	FD - LONGEVITY	700	0	-	-	-	-	(700)	(700)	0	-100.00%
01-4220-4202	FD - EMPLOYEE BENEFITS - HEALTH INSC	220,300.00	-1,282.45	227,624.47	260,000	260,000	260,000	39,700	39,700	0	18.02%
01-4220-4203	FD - EMPLOYEE BENEFITS - DENTAL INSC	9,000.00	0	0	9,200	9,200	9,200	200	200	0	2.22%
01-4220-4206	FD - FD - DISABILITY INSURANCE	7,700.00	7,064.00	7,064.00	8,000	8,000	8,000	300	300	0	3.90%
01-4220-4208	FD - FICA	13,600.00	688.23	9,400.79	6,500	6,500	6,500	(7,100)	(7,100)	0	-52.21%
01-4220-4209	FD - MEDICARE	13,500.00	977.27	11,234.00	13,500	13,500	13,500	-	-	0	0.00%
01-4220-4211	FD - RETIREMENT I	8,000.00	576.81	7,646.16	8,500	8,500	8,500	500	500	0	6.25%
01-4220-4213	FD - RETIREMENT III	237,000.00	18,245.39	212,463.11	241,000	241,000	241,000	4,000	4,000	0	1.69%
01-4220-4226	FD - WORKMENS' COMPENSATION	20,000.00	-	-	-	-	-	(20,000)	(20,000)	0	-100.00%
01-4220-4228	FD - BACKGROUND CHECKS	350	0	601.5	727	750	750	400	400	0	114.29%
01-4220-4229	FD - PHYSICALS - DEPARTMENT REQUIRED	16,306.00	555.8	4,555.28	13,272	13,275	13,275	(3,031)	(3,031)	0	-18.59%
01-4220-4236	FD - MEETINGS & TRAINING	26,510.00	1,542.38	19,153.04	17,702	17,750	17,750	(8,760)	(8,760)	0	-33.04%
01-4220-4237	FD - MILEAGE	670	0	0	710	750	750	80	80	0	11.94%
01-4220-4272	FD - REIMBURSEMENTS	500	0	6.2	500	500	500	-	-	0	0.00%
01-4220-4300	FD - AMBULANCE SERVICE	182,988.00	-	-	-	-	-	(182,988)	(182,988)	0	-100.00%
01-4220-4340	FD - INTERNET/WEBSITE SERVICES	15,846.00	3,309.55	-	-	-	-	(15,846)	(15,846)	0	-100.00%
01-4220-4341	FD - IT/COMPUTER SERVICES	10,388.00	1,758.72	-	-	-	-	(10,388)	(10,388)	0	-100.00%
01-4220-4362	FD - OTHER SERVICES	5,769.00	0	5,963.95	6,164	6,175	6,175	406	406	0	7.04%
01-4220-4452	FD - RENTS & LEASES	2,452.00	-	-	-	-	-	(2,452)	(2,452)	0	-100.00%
01-4220-4471	FD - TELEPHONE SERVICES	7,893.00	751.2	-	-	-	-	(7,893)	(7,893)	0	-100.00%
01-4220-4502	FD - ASSOCIATION DUES/MEMBERSHIPS	3,449.00	728	1,992.69	2,065	2,075	2,075	(1,374)	(1,374)	0	-39.84%
01-4220-4511	FD - CELL PHONE STIPEND	1,992.00	0	1,953.81	1,992	2,000	2,000	8	8	0	0.40%
01-4220-4551	FD - NREMT RE-CERT FEES	1,470.00	0	0	459	475	475	(95)	(95)	0	-67.69%
01-4220-4635	FD - DIESEL FUEL	23,821.00	3,092.08	49,759.31	21,241	21,250	21,250	(2,571)	(2,571)	0	-10.79%
01-4220-4644	FD - EMS SUPPLIES	41,169.00	3,130.39	25,687.31	26,455	26,700	26,700	(14,469)	(14,469)	0	-35.15%
01-4220-4652	FD - FIRE PREVENTION MATERIALS	1,000.00	690.36	1,100.00	1,200	1,200	1,200	200	200	0	20.00%
01-4220-4710	FD - OFFICE SUPPLIES	1,000.00	239.52	962.94	1,011	1,025	1,025	25	25	0	2.50%
01-4220-4716	FD - PERSONAL PROTECTIVE CLOTHING	32,388.00	168.93	27,736.10	28,810	28,825	28,825	(3,563)	(3,563)	0	-11.00%
01-4220-4717	FD - POSTAGE	250	-	-	-	-	-	(250)	(250)	0	-100.00%
01-4220-4718	FD - PRINTING	150	0	-	1	1	1	(149)	(149)	0	-99.33%
01-4220-4719	FD - PUBLICATIONS	120	0	-	147	150	150	30	30	0	25.00%
01-4220-4745	FD - SUPPLIES - MISCELLANEOUS	500	0	370.43	4,500	4,500	4,500	4,000	4,000	0	800.00%
01-4220-4760	FD - UNIFORMS	13,236.00	2,373.03	13,761.05	15,225	15,225	15,225	1,989	1,989	0	15.03%
01-4220-4831	FD - EQUIPMENT MAINTENANCE	10,596.00	46.21	6,677.75	13,100	13,100	13,100	2,504	2,504	0	23.63%
01-4220-4966	FD - VEHICLE MAINTENANCE	26,400.00	4,127.33	41,460.21	36,486	36,500	36,500	10,100	10,100	0	38.26%
01-4220-5030	FD - LAKES REGION MUTUAL AID	128,174.00	64,087.01	127,915.95	131,346	125,027	125,027	(3,147)	(3,147)	0	-2.46%
01-4220-5045	FD - PARTNERSHIP FOR PUBLIC HEALTH	6,000.00	0	6,000.00	6,000	6,000	6,000	-	-	0	0.00%
TOTALS		1,997,164.00	182,315.54	1,579,847.58	1,907,749.00	1,842,103.00	1,842,103.00	(155,061)	(155,061)	0	-7.76%
01-4220-4107	FD-LONGEVITY	700	-	-	-	-	-	-	-	0	0.00%
01-4220-4226	FD - WORKMENS' COMPENSATION	20,000.00	0	-	-	-	-	-	-	0	0.00%
01-4220-4300	FD - AMBULANCE SERVICE-ESTIMATE ONLY	197,627.04	0	-	-	-	-	-	-	0	0.00%
01-4220-4340	FD - INTERNET/WEBSITE SERVICES	23,181.00	3,309.55	-	-	-	-	-	-	0	0.00%
01-4220-4341	FD - IT/COMPUTER SERVICES	11,634.35	1,758.72	-	-	-	-	-	-	0	0.00%
01-4220-4452	FD - RENTS & LEASES	2,452.00	0	3,376.00	-	-	-	-	-	0	0.00%
01-4220-4471	FD - TELEPHONE SERVICES	7,893.00	751.2	4,195.78	-	-	-	-	-	0	0.00%
01-4220-4717	FD - POSTAGE	250	0	-	-	-	-	-	-	0	0.00%

12/19/2025

2027 BUDGET WORKSHEET HIGHWAY

Account #	Description	2026 Budget	2026 Actual	2025 Actual	2027 DEPT Request	2027 ADMIN Request	2027 SB Request	% DAYS IN YR	18.63% FY 26-27 Difference
01-4312-4100	DPW HWY - REGULAR WAGES	714,012.00	58,907.47	680,596.17	764,000	764,000	747,000	32,988	4.62%
01-4312-4102	DPW HWY - PART-TIME WAGES	91,527.00	4,030.62	51,151.99	85,000	85,000	86,000	(5,527)	-6.04%
01-4312-4103	DPW HWY - OVERTIME PAY	62,500.00	1,833.71	90,530.36	97,767	97,767	75,000	12,500	20.00%
01-4312-4130	DPW-HWY - ON-CALL HOURS	37,500.00	1,375.00	39,350.00	40,000	40,000	40,000	2,500	6.67%
01-4312-4202	DPW HWY - EMPLOYEE BENEFITS - HEALTH INSC	244,100.00	-362.08	244,658.29	290,000	290,000	290,000	45,900	18.80%
01-4312-4203	DPW HWY - EMPLOYEE BENEFITS - DENTAL INSC	13,000.00	0	0.00	14,500	14,500	14,500	1,500	11.54%
01-4312-4208	DPW HWY - FICA	58,000.00	4,033.46	53,014.34	65,000	65,000	58,500	500	0.86%
01-4312-4209	DPW HWY - MEDICARE	14,000.00	943.33	12,398.41	15,000	15,000	13,750	(250)	-1.79%
01-4312-4211	DPW HWY - RETIREMENT I	109,000.00	7,674.17	109,479.11	125,000	125,000	111,000	2,000	1.83%
01-4312-4226	DPW HWY - WORKMENS' COMPENSATION	19,000.00	0	18,603.00				(19,000)	-100.00%
01-4312-4236	DPW HWY - MEETINGS & TRAINING	1,200.00	174.22	689.88	1,200	1,200	1,200	-	0.00%
01-4312-4237	DPW HWY - MILEAGE			131.64	197	197	197	197	#DIV/0!
01-4312-4340	DPW HWY - INTERNET/WEBSITE SERVICES	2,880.00	637.26					(2,880)	-100.00%
01-4312-4341	DPW HWY - IT/COMPUTER SERVICES	17,897.00	1,353.40		11,520	11,520	11,520	(6,377)	-35.63%
01-4312-4422	DPW HWY - DRUG/ALCOHOL TESTS	0	88		2,650	2,650	2,650	2,650	#DIV/0!
01-4312-4442	DPW HWY - MOWING ROADS SERVICES	39,600.00	14,911.09	38,337.76	43,560	43,560	43,560	3,960	10.00%
01-4312-4476	DPW HWY - TREE REMOVAL SERVICE	15,000.00	1,150.00	22,000.00	22,500	22,500	22,500	7,500	50.00%
01-4312-4511	DPW HWY - CELL PHONE STIPEND	4,320.00	0	4,740.00	4,320	4,320	5,850	1,530	35.42%
01-4312-4552	DPW HWY - OTHER CHARGES & EXPENSES	3,047.00	312.26	499.64	400	400	400	(2,647)	-86.87%
01-4312-4635	DPW HWY - DIESEL FUEL/GAS	68,202.00	8,650.38	81,348.12	87,746	87,746	87,746	19,544	28.66%
01-4312-4637	DPW HWY - DPW MAINTENANCE SUPPLIES	7,000.00	1,188.74	6,783.92	7,000	7,000	7,000	-	0.00%
01-4312-4655	DPW HWY - FLEET MAINTENANCE SUPPLIES	52,975.00	5,401.89	59,028.46	61,950	61,950	61,950	8,975	16.94%
01-4312-4710	DPW HWY - OFFICE SUPPLIES	600	0	1,147.17	900	900	900	300	50.00%
01-4312-4735	DPW HWY - TEMP TRAFFIC CONTROL	1,000.00	0	0	1,000	1,000	1,000	-	0.00%
01-4312-4737	DPW HWY - SIGNS	2,550.00	0	2,530.76	2,550	2,550	2,550	-	0.00%
01-4312-4760	DPW HWY - UNIFORMS	13,000.00	1,103.20	13,280.86	13,000	13,000	13,000	-	0.00%
01-4312-4775	DPW HWY - WINTER SALT	183,580.00	0	237,670.89	189,470	189,470	189,470	5,890	3.21%
01-4312-4780	DPW HWY - WINTER SAND	28,250.00	0	25,577.53	25,250	25,250	25,250	2,000	8.60%
01-4312-4906	DPW HWY - MISCELLANEOUS MAINTENANCE & REPAIRS	21,115.00	0	18,832.50	22,658	22,658	22,658	1,443	6.80%
01-4312-4907	DPW HWY - HIGHWAY BLOCK GRANT	0	170					-	#DIV/0!
01-4312-4937	DPW HWY - ROAD MAINTENANCE	106,565.00	38,922.50	107,407.35	106,565	106,565	106,565	-	0.00%
01-4312-4966	DPW HWY - VEHICLE MAINTENANCE	90,886.00	12,529.12	118,514.99	93,026	93,026	93,026	2,760	3.06%
01-4316-4468	DPW - STREET LIGHTS	15,800.00	2,914.90	17,015.47	17,400	17,400	17,400	600	3.57%
TOTALS		2,033,586.00	167,969.70	2,054,745.61	2,211,128.50	2,211,128.50	2,152,142.00	118,556	5.83%

01-4312-4226 DPW HWY - WORKMENS' COMPENSATION 19,000.00 0 18,603.00

01-4312-4340 DPW HWY - INTERNET/WEBSITE SERVICES 2,880.00 637.26 3,881.46 3,880

01-4312-4341 DPW HWY - IT/COMPUTER SERVICES 17,897.00 1,353.40 17,219.26 11,520

01-4312-4452 DPW HWY - RENTALS & LEASES 5.95

12/19/2025

2027 BUDGET WORKSHEET PD

Account #	Description	2026		2026		2025		2027		2027		2027		% DAYS IN YR		FY 26-27		18.63%	
		Budget	Actual	Actual	Actual	Actual	Actual	DEPT	Request	ADMIN	Request	SB	Request	Difference	Department	Difference	%		
01-4210-4100	PD - REGULAR WAGES	856,685.00	55,391.20	766,328.35	1,010,000	1,010,000	1,010,000	1,010,000	1,010,000	1,010,000	1,000,000	1,000,000	143,315	16.73%					
01-4210-4102	PD - PART-TIME WAGES	175,443.00	12,282.20	97,743.84	214,000	214,000	214,000	214,000	214,000	214,000	258,036	258,036	82,593	47.08%					
01-4210-4103	PD - OVERTIME PAY	150,000.00	15,779.05	199,065.88	215,000	215,000	215,000	215,000	215,000	215,000	150,000	150,000	-	0.00%					
01-4210-4106	PD - HOLIDAY PAY	38,899.00	0	0	0	0	0	0	0	0	0	0	(38,899)	-100.00%					
01-4210-4202	PD - EMPLOYEE BENEFITS - HEALTH INSC	314,600.00	-564.92	238,045.29	346,000	346,000	346,000	346,000	346,000	346,000	358,000	358,000	43,400	13.80%					
01-4210-4203	PD - EMPLOYEE BENEFITS - DENTAL INSC	14,000.00	0	0	16,700	16,700	16,700	16,700	16,700	16,700	17,000	17,000	3,000	21.43%					
01-4210-4208	PD - FICA	18,000.00	1,049.92	11,849.83	17,500	17,500	17,500	17,500	17,500	17,500	20,250	20,250	2,250	12.50%					
01-4210-4209	PD - MEDICARE	19,000.00	1,218.65	15,737.71	18,500	18,500	18,500	18,500	18,500	18,500	17,200	17,200	(1,800)	-9.47%					
01-4210-4211	PD - RETIREMENT I	12,500.00	572.1	9,812.07	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	500	4.00%					
01-4210-4212	PD - RETIREMENT II	317,500.00	20,996.84	280,723.19	307,000	307,000	307,000	307,000	307,000	307,000	285,000	285,000	(32,500)	-10.24%					
01-4210-4226	PD - WORKMENS' COMPENSATION	16,000.00	0	0	0	0	0	0	0	0	0	0	(16,000)	-100.00%					
01-4210-4237	PD - MILEAGE	4,000.00	471.5	1,732.38	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	-	0.00%					
01-4210-4242	PD - MEETINGS & TRAINING	22,000.00	1,750.00	5,453.19	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000	-	0.00%					
01-4210-4272	PD - REIMBURSEMENTS	1,000.00	52.79	635.66	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-	0.00%					
01-4210-4340	PD - INTERNET/WEBSITE SERVICES	6,500.00	0	0	0	0	0	0	0	0	0	0	(6,500)	-100.00%					
01-4210-4341	PD - IT/COMPUTER SERVICES	68,900.00	7,086.90	59,790.00	67,500	67,500	67,500	67,500	67,500	67,500	67,500	67,500	(1,400)	-2.03%					
01-4210-4362	PD - OTHER SERVICES	8,600.00	0	5,146.85	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500	900	10.47%					
01-4210-4363	PD - PROFESSIONAL & TECHNICAL SERVICES	47,900.00	3,233.00	5,354.76	51,125	51,125	51,125	51,125	51,125	51,125	51,125	51,125	3,225	6.73%					
01-4210-4383	PD - TRANSCRIPTION SERVICES	1,000.00	0	0	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-	0.00%					
01-4210-4400	PD - ADVERTISING	800	0	137.75	800	800	800	800	800	800	800	800	-	0.00%					
01-4210-4452	PD - RENTALS & LEASES	11,800.00	9,811.34	0	0	0	0	0	0	0	0	0	(11,800)	-100.00%					
01-4210-4471	PD - MDT SERVICES	6,400.00	1,560.01	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	(1,400)	-21.88%					
01-4210-4502	PD - ASSOCIATION DUES/MEMBERSHIPS	2,200.00	0	520	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	-	0.00%					
01-4210-4511	PD - CELL PHONE STIPEND	3,500.00	0	0	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	-	0.00%					
01-4210-4552	PD - OTHER CHARGES & EXPENSES	0	225.34	553.19	1	1	1	1	1	1	1	1	1	#DIV/0!					
01-4210-4606	PD - AMMUNITION	8,000.00	572.98	7,175.23	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	-	0.00%					
01-4210-4688	PD - MINOR EQUIPMENT	10,000.00	3,150.00	6,366.92	5,000	5,000	5,000	5,000	5,000	5,000	8,500	8,500	(1,500)	-15.00%					
01-4210-4710	PD - OFFICE SUPPLIES	14,100.00	3,533.67	7,832.58	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	(1,100)	-7.80%					
01-4210-4717	PD - POSTAGE	500	0	0	0	0	0	0	0	0	0	0	(500)	-100.00%					
01-4210-4718	PD - PRINTING	800	0	365	800	800	800	800	800	800	800	800	-	0.00%					
01-4210-4719	PD - PUBLICATIONS	900	0	1,061.81	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	300	33.33%					
01-4210-4760	PD - UNIFORMS	34,500.00	8,091.20	18,826.63	34,500	34,500	34,500	34,500	34,500	34,500	34,500	34,500	-	0.00%					
01-4210-4762	PD - UNLEADED GAS	30,000.00	5,832.73	32,086.07	32,500	32,500	32,500	32,500	32,500	32,500	32,500	32,500	2,500	8.33%					
01-4210-4887	PD - STATE POLICE COMMUNICATIONS	1,200.00	0	0.00	400	400	400	400	400	400	400	400	(800)	-66.67%					
01-4210-4906	PD - MISCELLANEOUS MAINTENANCE & REPAIRS	5,600.00	300	1,287.80	5,600	5,600	5,600	5,600	5,600	5,600	5,600	5,600	-	0.00%					
01-4210-4935	PD - RADAR MAINTENANCE	1,500.00	0	921	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	-	0.00%					
01-4210-4936	PD - RADIO MAINTENANCE	3,000.00	230.42	956.18	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	-	0.00%					
01-4210-4966	PD - VEHICLE MAINTENANCE	12,000.00	290.32	15,748.90	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	-	0.00%					
		2,239,327.00	152,917.24	1,791,258.06	2,442,826.00	2,446,326.00	2,446,326.00	2,442,826.00	2,446,326.00	2,446,326.00	2,407,112.00	2,407,112.00	167,785	7.49%					
01-4210-4226	PD - WORKMENS' COMPENSATION	16,000.00	0	0	0	0	0	0	0	0	0	0	-	0.00%					
01-4210-4340	PD - INTERNET/WEBSITE SERVICES	6,500.00	0	0	0	0	0	0	0	0	0	0	-	0.00%					
01-4210-4341	PD - IT/COMPUTER SERVICES	68,900.00	7,086.90	0	0	0	0	0	0	0	0	0	-	0.00%					
01-4210-4452	PD - RENTALS & LEASES	11,800.00	9,811.34	0	0	0	0	0	0	0	0	0	-	0.00%					
01-4210-4471	PD - TELEPHONE SERVICES	6,400.00	1,560.01	0	0	0	0	0	0	0	0	0	-	0.00%					
01-4210-4717	PD - POSTAGE	500	0	0	0	0	0	0	0	0	0	0	-	0.00%					

12/19/2025	2027 BUDGET WORKSHEET EMERGENCY LANES											% DAYS IN YR FY 26-27	18.63%
												FY 26-27 Difference	
												Difference	%
Account #	Description	2026 Budget	2026 Actual	2025 Actual	2027 Request	2027 DEPT Request	2027 ADMIN Request	2027 SB Request					
01-4314-4595	DPW EMERGENCY LNS - PROPERTY SERVICES	14,000.00	0	9,975.73	14,000	14,000	14,000	14,000				-	0.00%
01-4314-4596	DPW EMERGENCY LNS - OTHER SERVICES	230,920.00	0	224,140.50	210,474	210,474	210,474	210,474				(20,446)	-8.85%
01-4314-4597	DPW EMERGENCY LNS - SUPPLIES	75,080.00	0	75,981.71	79,800	79,800	79,800	79,800				4,720	6.29%
TOTALS		320,000.00	-	310,097.94	304,274.00	304,274.00	304,274.00	304,274.00				(15,726)	-4.91%

12/19/2025	2027 BUDGET WORKSHEET EMERGENCY LANES											% DAYS IN YR FY 26-27	18.63%
												FY 26-27 Difference	
												Difference	%
Account #	Description	2026 Budget	2026 Actual	2025 Actual	2027 Request	2027 DEPT Request	2027 ADMIN Request	2027 SB Request					
01-4314-4595	DPW EMERGENCY LNS - PROPERTY SERVICES	14,000.00	0	9,975.73	14,000	14,000	14,000	14,000				-	0.00%
01-4314-4596	DPW EMERGENCY LNS - OTHER SERVICES	230,920.00	0	224,140.50	210,474	210,474	210,474	210,474				(20,446)	-8.85%
01-4314-4597	DPW EMERGENCY LNS - SUPPLIES	75,080.00	0	75,981.71	79,800	79,800	79,800	79,800				4,720	6.29%
TOTALS		320,000.00	-	310,097.94	304,274.00	304,274.00	304,274.00	304,274.00				(15,726)	-4.91%

12/19/2025

2027 BUDGET WORKSHEET TRANSFER STATION

Account #	Description	2026 Budget	2026 Actual	2025 Actual	2027 DEPT Request	2027 ADMIN Request	2027 SB Request	% DAYS IN YR FY 26-27 Difference	18.63% FY 26-27 % Difference
01-4324-4100	SW - REGULAR WAGES	199,783.00	17,567.70	184,164.96	234,000	234,000	228,000	28,217	14.12%
01-4324-4102	SW - PART-TIME WAGES	44,392.00	4,624.62	46,019.92	47,000	47,000	47,000	2,608	5.87%
01-4324-4103	SW - OVERTIME PAY	6,638.00	390.56	7,708.43	8,000	8,000	8,000	1,362	20.52%
01-4324-4202	SW - EMPLOYEE BENEFITS - HEALTH INSC	96,100.00	-70.77	94,790.78	80,000	80,000	80,000	(16,100)	-16.75%
01-4324-4203	SW - EMPLOYEE BENEFITS - DENTAL INSC	4,200.00	0	0.00	3,000	3,000	3,000	(1,200)	-28.57%
01-4324-4208	SW - FICA	16,900.00	1,387.66	14,738.71	18,500	18,500	17,600	700	4.14%
01-4324-4209	SW - MEDICARE	4,000.00	324.54	3,447.02	4,500	4,500	4,100	100	2.50%
01-4324-4211	SW - RETIREMENT I	30,500.00	2,268.07	24,087.66	32,000	32,000	31,000	500	1.64%
01-4324-4226	SW - WORKMENS' COMPENSATION	5,000.00	0	1,580.00				(5,000)	-100.00%
01-4324-4236	SW - MEETINGS & TRAINING	625	130	1,580.00	1,200	1,200	1,200	575	92.00%
01-4324-4330	SW - HAZARDOUS WASTE COLLECTION	12,996.00	263.48	12,765.78	13,928	13,928	13,928	932	7.17%
01-4324-4340	SW - INTERNET/WEBSITE SERVICES	1,068.00	178.05	2,034.26				(1,068)	-100.00%
01-4324-4341	SW - IT/COMPUTER SERVICES	1,061.00	186.9	1,496.38				(1,061)	-100.00%
01-4324-4358	SW - MONITORING/TESTING SERVICES	7,500.00	0	2,841.20	3,000	3,000	3,000	(4,500)	-60.00%
01-4324-4378	SW - REFUSE DISPOSAL SERVICE	576,260.00	130,074.46	446,622.68	606,663	606,663	606,663	30,403	5.28%
01-4324-4452	SW - RENTALS & LEASES	15,000.00	0	15,175.00				(15,000)	-100.00%
01-4324-4552	SW - OTHER CHARGES & EXPENSES	1,680.00	100	2,004.94	1,680	1,680	1,680	-	0.00%
01-4324-4655	SW - FLEET MAINTENANCE SUPPLIES	15,337.00	59.04	16,971.36	16,937	16,937	16,937	1,600	10.43%
01-4324-4710	SW - OFFICE SUPPLIES	960	0	1,817.16	960	960	960	-	0.00%
01-4324-4745	SW - SUPPLIES - MISCELLANEOUS	4,000.00	188.01	4,008.05	4,000	4,000	4,000	-	0.00%
01-4324-4760	SW - UNIFORMS	5,000.00	562.33	8,689.36	6,000	6,000	6,000	1,000	20.00%
01-4324-4906	SW - MISCELLANEOUS MAINTENANCE & REPAIRS	1,000.00	0	0.00	1,000	1,000	1,000	-	0.00%
TOTALS		1,050,000.00	158,224.90	892,853.65	1,082,368.00	1,082,368.00	1,074,068.00	24,068	2.29%

01-4324-4226	SW - WORKMENS' COMPENSATION	5,000.00	0	1,580.00	130,000	-	-	125,000	2500.00%
01-4324-4340	SW - INTERNET/WEBSITE SERVICES	1,068.00	178.05	2,034.26	2,050	-	-	982	91.95%
01-4324-4341	SW - IT/COMPUTER SERVICES	1,061.00	186.9	1,496.38	1,500	-	-	439	41.38%
01-4324-4452	SW - RENTALS & LEASES	15,000.00	0	15,175.00	12,000	-	-	(3,000)	-20.00%
01-4324-4471	SW - TELEPHONE	0	13.2	31.16		-	-	-	#DIV/0!

12/19/2025

2027 BUDGET WORKSHEET RECREATION

Account #	Description	2026 Budget	2026 Actual	2025 Actual	2027 DEPT Request	2027 ADMIN Request	2027 SB Request	% DAYS IN YR	18.63%
01-4520-4100	P&R - REGULAR WAGES	148,514.00	11,064.18	139,627.34	150,000	151,000	151,000	FY 26-27 Difference	FY 26-27 Difference
01-4520-4102	P&R - PART-TIME WAGES	51,949.00	37,543.14	76,374.01	51,000	55,000	55,000	2,486	1.67%
01-4520-4103	P&R - OVERTIME PAY	750	454.06	794.26	1,000	1,000	1,000	3,051	5.87%
01-4520-4202	P&R - EMPLOYEE BENEFITS - HEALTH INSC	106,700.00	-527.76	73,696.85	80,000	97,000	97,000	250	33.33%
01-4520-4203	P&R - EMPLOYEE BENEFITS - DENTAL INSC	4,500.00	0	0.00	4,000	4,000	4,000	(9,700)	-9.09%
01-4520-4208	P&R - FICA	12,500.00	3,001.64	12,934.59	12,500	12,500	12,500	(500)	-11.11%
01-4520-4209	P&R - MEDICARE	3,000.00	702	3,025.03	3,000	3,000	3,000	-	0.00%
01-4520-4211	P&R - RETIREMENT I	23,000.00	1,651.68	20,260.09	21,000	21,000	21,000	-	0.00%
01-4520-4226	P&R - WORKMENS' COMPENSATION	3,500.00	0	4,666.00				(2,000)	-8.70%
01-4520-4228	P&R - BACKGROUND CHECKS	300.00	300.00	0.00	250	250	250	(3,500)	-100.00%
01-4520-4236	P&R - MEETINGS & TRAINING	5,325.00	66.17	962.07	5,300	5,300	5,300	(50)	-16.67%
01-4520-4237	P&R - MILEAGE	1,000.00	23.03	476.66	1,000	1,000	1,000	(25)	-0.47%
01-4520-4327	P&R - FIREWORKS							-	0.00%
01-4520-4340	P&R - INTERNET/WEBSITE SERVICES	1,560.00	0	1,789.92				12,500	#DIV/0!
01-4520-4341	P&R - IT/COMPUTER SERVICES	6,671.00	1,161.80	9,576.75		600	600	(1,560)	-100.00%
	VOICE MAIL TO EMAIL LICENSE							(6,071)	-91.01%
01-4520-4400	P&R - ADVERTISING	300	0	232.5	300	300	300	-	#DIV/0!
01-4520-4416	P&R - CHEMICAL TOILETS	9,900.00	3,900.00	10,950.00	10,825	10,825	10,825	-	0.00%
01-4520-4452	P&R - RENTALS & LEASES	2,196.00	225.34	1,844.16				925	9.34%
01-4520-4471	P&R - TELEPHONE SERVICES	2,050.00	297.88	1,961.09				(2,196)	-100.00%
01-4520-4485	P&R - WATER TESTS	168	60	120	200	200	200	(2,050)	-100.00%
01-4520-4502	P&R - ASSOCIATION DUES/MEMBERSHIPS	1,060.00	0	995	1,060	1,100	1,100	32	19.05%
01-4520-4511	P&R - CELL PHONE STIPEND	1,008.00	0	1,008.00	1,025	1,025	1,025	40	3.77%
01-4520-4515	P&R - COMMUNITY EVENTS	8,650.00	1,307.22	5,961.86	9,000	9,000	9,000	17	1.69%
01-4520-4646	P&R - EQUIPMENT MAINTENANCE SUPPLIES	1,150.00	165.99	2,214.39	8,750	8,750	8,750	350	4.05%
01-4520-4710	P&R - OFFICE SUPPLIES	1,250.00	103.54	710.37	1,250	1,250	1,250	7,600	660.87%
01-4520-4717	P&R - POSTAGE	85	0	104.1				-	0.00%
01-4520-4742	P&R - SUPPLIES - BEACH	500	26.44	253.77	500	500	500	(85)	-100.00%
01-4520-4760	P&R - UNIFORMS	1,250.00	0	603.9	1,350	1,350	1,350	-	0.00%
01-4520-4762	P&R - UNLEADED GAS	1,000.00	204.01	489.27	1,000	1,000	1,000	100	8.00%
		399,836.00	61,730.36	371,631.98	364,310.00	396,950.00	399,450.00	(386)	-0.10%

RECOMMENDATIONS

01-4520-4226	P&R - WORKMENS' COMPENSATION	3,500.00	0	4,666.00
01-4520-4340	P&R - INTERNET/WEBSITE SERVICES	1,560.00	0	1,789.92
01-4520-4341	P&R - IT/COMPUTER SERVICES	6,671.00	1,161.80	9,576.75
01-4520-4452	P&R - RENTALS & LEASES	2,196.00	225.34	1,844.16
01-4520-4471	P&R - TELEPHONE SERVICES	2,050.00	297.88	1,961.09
01-4520-4717	P&R - POSTAGE	85	0	104.1

Moultonboro IT budget 2027

Software and maintenance	Annual Total	Monthly Monthly
Town Office		
Town Admin	\$35,052.11	\$2,921.01
Assessing		
Land Use		
Tax Collector		
Selectmen		
IT		
Town Clerk	\$8,289.44	\$690.79
PD	\$31,835.79	\$2,652.98
FD	\$11,251.92	\$937.66
REC	\$6,938.88	\$578.24
DPW	\$6,047.40	\$503.95
Transfer Facility	\$1,163.40	\$96.95
	\$100,578.94	\$8,381.58

Firewall Renewals \$0.00

Rec Department Firewall Renewal \$0.00

Town Office Firewall Renewal 3,450.30

PD Renewal \$1,315.00

FD
DPW
\$4,765.30 Networking

System Replancement schedule 5 yr
Workstations

Town Office \$3,300.00

PD \$9,900.00

FD \$0.00

Rec \$1,100.00

Town Clerk \$3,300.00

DPW \$1,100.00

Recycling Center \$0.00 Workstations

Servers

Town Office

PD \$0.00

FD \$0.00

Rec \$0.00

Town Clerk \$8,000.00 Servers

Switches / Routers

PD

PD

Rec

Town Clerk

DPW

Recycling Center

Accessories \$ 10,000.00

Total hardware Period 7/1/26 - 6/30/27 \$36,700.00

Total Budget Period 7/1/26 - 6/30/27 \$142,044.24

12/19/2025

12/19/2025

12/19/2025		2027 BUDGET WORKSHEET AMBULANCE													% DAYS IN YR	18.63%
					2027				2027				FY 26-27	FY 26-27		
						2026	2025	DEPT	ADMIN	SB			Difference		%	
Account #		Description	Budget	Actual	Request	Request	Request	Request	Request	Request	Request	Request	Department	Difference		
01-4215-4300		AMB - AMBULANCE SERVICE	182,988	108,446	197,627	197,650	197,650	197,650	197,650	183,055	183,055	183,055	67	0.04%		
		TOTALS	182,988	108,446	197,627	197,650	197,650	197,650	197,650	183,055	183,055	183,055	67	0.04%		

1000



TOWN OF MOULTONBOROUGH

DRAFT

2026 TOWN WARRANT

1.30.26

6 Holland Street – P.O. Box 139 – Moultonborough, NH, 03254

TOWN OF MOULTONBOROUGH
STATE OF NEW HAMPSHIRE
TOWN WARRANT FOR 2026

To the inhabitants of the Town of Moultonborough in the County of Carroll, in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at the **Moultonborough Public Safety Building**, 1035 Whittier Highway, in said Moultonborough, NH, on **Tuesday the 10th day of March 2026, at 7:00 A.M.**, to act upon Articles 1, 2, and 3 and of the Warrant. The polls will close no earlier than 7:00 P.M.

The Voters will take up Article 4 and the remaining Articles of the Warrant on **Saturday, March 14th, 2026, at 9:00 AM.**, (School District will meet first) **at the Auditorium, Moultonborough Academy, 25 Blake Road, Moultonborough, NH.**

ARTICLE 1 – VOTE TO ELECT

To choose by ballot and majority vote: Two (2) Selectmen for three (3) years; One (1) Town Clerk for three (3) years; One (1) Tax Collector for three (3) years; One (1) Town Moderator for two (2) years; One (1) Supervisor of the Checklist for six (6) years; One (1) Trustee of the Trust Funds for three (3) years; Two (2) Library Trustees for three (3) years; Two (2) Planning Board members for three (3) years; Two (2) Zoning Board of Adjustment members for three (3) years.

ARTICLE 2 – ACCESSORY DWELLING UNITS

Are you in favor of the adoption of Amendment No. 1, as proposed by the Planning Board, to amend the Moultonborough Zoning Ordinance by revising Section 3.13, entitled “Accessory Dwelling Units” as follows: 1. To allow ADUs to be located in a separate, detached structure. 2. To clarify that ADUs may utilize an existing septic system or use a separate NHDES permitted septic system (if the existing system fails) in accordance with NH RSA 485-A:38. 3. To allow ADUs to be established within existing nonconforming buildings (e.g., buildings that do not meet current setbacks).

Planning Board Recommendation: Yes (7-0)

ARTICLE 3 - SIGNS

Are you in favor of the adoption of Amendment No. 2, as proposed by the Planning Board, to amend the Moultonborough Zoning Ordinance by revising Section 5.7, entitled “Signs” as follows: 1. Authorizes the Selectboard to delegate sign ordinance enforcement authority to the Code Enforcement Officer. 2. Clarifies how sign area is measured for permitting purposes. 3. Authorizes the removal of unlawful signs located within the public right-of-way.

Planning Board Recommendation: Yes (7-0)

ARTICLE 4 – CONSTRUCTION OF DRIVEWAYS

To see if the Town will vote to rescind Town Ordinance No. 13 titled “An Ordinance Relative to the Construction of Driveways”, due to its conflict with existing Planning Board regulations governing driveway design, location, and permitting, as recommended by the Planning Board (7-0).

Recommended by Selectmen – Yes – No

Recommended by Advisory Budget Committee - Yes – No

ARTICLE 5 – DEPARTMENT OF PUBLIC WORKS CBA (AFSCME)

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

<u>Fiscal Year</u>	<u>Estimated Increase</u>
FY 2027	\$37,388
FY 2028	\$39,762
FY 2029	\$36,548

And further to raise and appropriate the sum of Thirty-Seven Thousand, Three Hundred Eighty-Eight Dollars (\$37,388), such sum represents the additional costs attributable to the increase in salaries and benefits required by the new agreement for FY 2027. (Majority Vote Required).

Recommended by Selectmen – Yes – No

Recommended by Advisory Budget Committee - Yes – No

ARTICLE 6

Shall the Town of Moultonborough, if Article 5 is defeated, authorize the governing body to call a special meeting, per RSA 31:5, I (b) at its option, to address Article 5 cost items only. (Majority Vote Required).

Recommended by Selectmen – Yes – No

Recommended by Advisory Budget Committee - Yes – No

ARTICLE 7 – POLICE DEPARTMENT CBA (NEPBA)

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

<u>Fiscal Year</u>	<u>Estimated Increase</u>
FY 2027	\$21,067
FY 2028	\$23,714
FY 2029	\$24,294

And further to raise and appropriate the sum of Twenty-One Thousand, Sixty-Seven Dollars (\$21,067), such sum represents the additional costs attributable to the increase in salaries and benefits required by the new agreement for FY 2027. (Majority Vote Required).

Recommended by Selectmen – Yes – No

Recommended by Advisory Budget Committee - Yes – No

ARTICLE 8

Shall the Town of Moultonborough, if Article 7 is defeated, authorize the governing body to call a special meeting, per RSA 31:5, I (b) at its option, to address Article 7 cost items only. (Majority Vote Required).

Recommended by Selectmen – Yes – No

Recommended by Advisory Budget Committee - Yes – No

ARTICLE 9 – PURCHASE OF 81 WHITTIER HIGHWAY

To see if the Town will vote to raise and appropriate the sum of Four Million, Six Hundred Forty-Eight Thousand Dollars (\$4,648,000) for the purchase of real property, closing costs, renovation/retrofitting, and down payment on the building located at 81 Whittier Highway and authorize the withdrawal of \$900,000 from CRF104 and \$500,000 from CR134 created for that purpose and the remaining amount of Three Million, Two Hundred Forty Eight Thousand Dollars (\$3,248,000) is to come from unassigned fund balance. (Majority vote required.)

Recommended by Selectmen – Yes – No

Recommended by Advisory Budget Committee – Yes – No

ARTICLE 10 - FUNDING CERTAIN EXPENDABLE TRUST FUNDS

To see if the Town will vote to raise and appropriate the sum of Seventy-Five Thousand Dollars (\$75,000) and to deposit the same in the following Expendable Trust Funds and meet said appropriation from taxation. (Majority Vote Required).

Fund #	Expendable Trust Fund	Amount	Funding Source
CRF 140	Milfoil Trust Fund	\$50,000	Taxation
CRF 160	Police Cruiser Fund	\$25,000	Taxation
	TOTAL	\$75,000	

Recommended by Selectmen – Yes – No

Recommended by Advisory Budget Committee – Yes – No

ARTICLE 11 - FUNDING CERTAIN CAPITAL RESERVE FUNDS

To see if the Town will vote to raise and appropriate the sum of One Million Two Hundred Ninety Thousand Dollars (\$1,290,000) and to deposit the same in the following Capital Reserve Funds and meet said appropriation from taxation. (Majority Vote Required).

Fund #	Expendable Trust Fund	Amount	Funding Source
CRF 104	Municipal Building Maintenance Fund	\$100,000	Taxation
CRF 106	Fire Fighting Equipment Fund	\$150,000	Taxation
CRF 102	Public Works Equipment Fund	\$300,000	Taxation
CRF 156	Road Improvements Capital Reserve Fund	\$840,000	Taxation
	TOTAL	\$1,290,000	

Recommended by Selectmen – Yes – No

Recommended by Advisory Budget Committee – Yes – No

ARTICLE 12 – ROAD IMPROVEMENTS

To see if the Town will vote to raise and appropriate the sum of One Million One Hundred and Eighty-Three Thousand Dollars (\$1,183,000) for road improvements program as generally illustrated below and to meet said appropriation with an anticipated amount of One Hundred Sixty Thousand Dollars (\$160,000) from the NH Department of Transportation Highway Block Grant and the remaining One Million Twenty-Three Thousand Dollars (\$1,023,000) to come from the roads Improvement Fund (CRF156). With no amount to come from general taxation (Majority Vote Required).

REHABILITATE/RECONSTRUCT/ASPHALT OVERLAYS	\$1,111,000
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PAVEMENT PRESERVATION/MAINTENANCE	\$72,000
TOTAL	\$1,183,000

Recommended by Selectmen –Yes –No

Recommended by Advisory Budget Committee - Yes –No

ARTICLE 13 - DISCONTINUING CERTAIN CAPITAL RESERVE FUNDS

To see if the Town will vote to discontinue the following Capital Reserve Funds, as recommended by the Capital Improvement Planning Committee (CIPC), with the amounts remaining as of June 30, 2026, together with any interest earned thereon as of said date, being transferred to the general fund. (Majority Vote Required)

CRF 112: Appraisal Fund

CRF 126: Lees Mills Fund

Recommended by Selectmen – Yes – No

Recommended by Advisory Budget Committee – Yes – No

ARTICLE 14 - FUNDING THE FY '27 CAPITAL IMPROVEMENTS PROGRAM

To see if the Town will vote to raise and appropriate the sum of Seven Hundred Forty-Six Thousand Five Hundred Dollars (\$746,500) for a program of Capital Improvements and special items, as generally illustrated below, and to meet said appropriation by the withdrawal of Five Hundred Twenty-Five Thousand Dollars (\$525,000) from the various Capital Reserve Funds noted below and the remaining Two Hundred Twenty-One Thousand, Five Hundred Dollars (\$221,500) from taxation. (Majority Vote Required)

Department	Item	Cost	Funding Source
Police	Replace 2016 Cruiser - Car 162	\$90,000	Taxation
Police	Replace 2017 F150 Pick-up - Car 171	\$90,000	Taxation
Police	Dispatch Radios	\$35,000	CRF 120
Police	Public Safety Drone	\$17,500	Taxation
Fire	Replace Boat 2	\$40,000	CRF 106
Bldgs/Grounds	Flooring Replacement @ Police/Town Hall	\$55,000	CRF 104
DPW	Replace Platform Bucket Truck Trk#20	\$150,000	CRF 102
DPW	Zero Turn Lawnmowers Replacement (2)	\$24,000	Taxation
Recreation	Tennis/Basketball Court Repairs - Kraine Meadow	\$30,000	CRF 104
Milfoil	Annual Milfoil Expenses	\$75,000	CRF 140
Library	New Generator	\$64,000	CRF 159
Library	Bathroom Renovations	\$58,000	CRF 159
Library	AC Unit and Condenser – Old Building #1	\$18,000	CRF 159
Total		\$746,500	
			(\$221,500)
			From taxation

This special warrant article will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until 06/30/32 or until the projects/purchases are completed, whichever comes first.

Recommended by Selectmen – Yes – No

Recommended by Advisory Budget Committee – Yes – No

ARTICLE 15 – PUBLIC SAFETY SIMULCAST COMMUNICATIONS SYSTEM

To see if the Town will vote to raise and appropriate the sum of Three Hundred Seventy-Five Thousand Four Hundred Forty-Five Dollars (\$375,445) for the purchase and installation of a three-site (two-channel) Simulcast Communications System for the Police and Fire Departments, and to authorize the withdrawal of Two Hundred Sixty-Seven Thousand Dollars (\$267,000) from the Communications Technology Capital Reserve Fund (CRF 138) for this purpose, with the balance of One Hundred Eight Thousand Four Hundred Forty-Five Dollars (\$108,445) to be raised by taxation. (Majority vote required.)

Recommended by Selectmen – Yes – No

Recommended by Advisory Budget Committee – Yes – No

ARTICLE 16 – VETERANS TAX CREDIT

To see if the Town will vote to modify the Tax Credit for Service-Connected Disability (RSA 72:35) from its current tax credit of \$1,400 per year to \$2,150 per year, in accordance with RSA 72:27-a III and RSA 72:35 I-a. If approved, this article shall take effect April 1, 2026. (Majority Vote Required)

Recommended by Selectmen – Yes – No

Recommended by Advisory Budget Committee – Yes – No

ARTICLE 17 – TOWN OPERATING BUDGET

To see if the Town will vote to raise and appropriate, subject to all changes made at this meeting, the sum of Twelve Million Forty-One Thousand Four Hundred Eleven Dollars (\$12,040,411) to pay the expenses of General Government, Public Safety, Public Works (including Highways, Cemeteries, Buildings and Grounds, and Transfer Station), Human Services, Culture and Recreation, and Land Use Services. (Majority Vote Required).

Recommended by Selectmen – Yes – No

Recommended by Advisory Budget Committee – Yes – No

ARTICLE 18 – LIBRARY BUDGET

To see if the Town will vote to raise and appropriate the sum of Eight Hundred One Thousand, Five Hundred and Eighty-Eight Dollars (\$801,588) to pay the expense of operating the Public Library. (Majority Vote Required).

Recommended by Selectmen – Yes – No

Recommended by Advisory Budget Committee – Yes – No

ARTICLE 19 – LIBRARY BUILDING 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 placed in the Library Building Repairs and Maintenance Capital Reserve Fund (CRF159) previously established. (Majority Vote Required).

Recommended by Selectmen – Yes – No

Recommended by Advisory Budget Committee – Yes – No

ARTICLE 20 – LIBRARY LANGUAGE OF CAPITAL RESERVE FUND

To see if the Town will vote to amend its action under Article 10 of the May 15, 2021 Town Meeting by which it created the so-called Library Building Capital Reserve Fund (CRF159) under the provisions of RSA 35:1 by striking the phrase "...for the purpose of repairs and maintenance of the library building..." and inserting in lieu thereof the phrase "...for the purpose of maintaining, repairing, and making capital improvements and replacements to the Library Building, its technology and furnishings." Expenditures to come from Principal and Interest. The Agents to Expend remain the Library Board of Trustees. (Requires a 2/3 vote per RSA 35:16).

Recommended by Selectmen –Yes –No

Recommended by Advisory Budget Committee –Yes –No

ARTICLE 21 – PETITIONED (TRI-COUNTY CAP)

To see if the town will vote to raise and appropriate the sum of Eleven Thousand Sixty-Six Dollars (\$11,066) for the operation of the following Tri-County Community Action Program, Inc, services in Moultonborough including Fuel and Energy Assistance, Transportation Services, Community Action Resource Coordinators, Weatherization, the Free Diaper Distribution Program, USDA TEFAP Food Distribution pantries, and 211 Homeless Call Response. (By Petition)

Recommended by Selectmen –Yes –No)

Recommended by Advisory Budget Committee –Yes –No

ARTICLE 22 – PETITIONED (LAKES REGION FOOD PANTRY)

To see if the town will vote to raise and appropriate the sum of Twelve Thousand Five Hundred Dollars (\$12,500) for the Lakes Region Food Pantry to help in its mission of feeding families one bag at a time. Our programs include providing food, food vouchers, a lunch program, which includes sneakers and back packs and yearly scholarships. (By Petition)

Recommended by Selectmen –Yes –No)

Recommended by Advisory Budget Committee –Yes –No

ARTICLE 23 – PETITIONED –(WINNIPESAUKEE WELLNESS CENTER)

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

Recommended by Selectmen –Yes –No

Recommended by Advisory Budget Committee –Yes –No

ARTICLE 24 – PETITIONED (LAKES REGION VISITING NURSE ASSOCIATION)

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

Recommended by Selectmen –Yes –No

Recommended by Advisory Budget Committee –Yes –No

ARTICLE 25 – PETITIONED (BEARCAMP CENTER)

To see if the Town will vote to raise and appropriate the sum of Two Thousand Dollars (\$2,000) for the purpose of providing tuition assistance for Moultonborough students (K-8) to attend summer camp at the Bearcamp Center for Sustainable Community and providing food assistance to the general Moultonborough public including elderly residents at the Bearcamp Center. (By Petition)

Recommended by Selectmen –Yes –No

Recommended by Advisory Budget Committee –Yes –No

ARTICLE 26 – PETITIONED (OSSIPPEE CONCERNED CITIZENS MEALS ON WHEELS)

To see if the Town will vote to raise and appropriate the sum of Forty-Six Thousand Dollars (\$46,000) to support the Ossipee Concerned Citizens Meals on Wheels and Congregate Nutrition Program, which provides nutritional services to older adults age 60 and over and to disabled adults in the community. (By Petition)

Recommended by Selectmen –Yes –No

Recommended by Advisory Budget Committee –Yes –No

ARTICLE 27 – PETITIONED (LAKE WINNIPESAUKEE ALLIANCE)

To see if the Town will vote to raise and appropriate Twenty-Five Thousand Dollars (\$25,000) to support the activities of the Lake Winnepesaukee Alliance (LWA), a non-profit organization dedicated to protecting the water quality and natural resources of Lake Winnepesaukee. LWA has secured and administered federal and state grant funding to support watershed planning and water quality improvement projects that directly benefit Moultonborough. In 2025, LWA completed updates to the Cener Harbor Bay watershed-based plan, portions of which lie within Moultonborough, and worked in partnership with the town and Lake Kanasatka Watershed Association to advance stormwater improvement planning along Sandy Cove to reduce nutrient and sediment runoff to Lake Winnepesaukee. LWA provides technical assistance to the town, serves as a liaison with the New Hampshire Department of Environmental Services (NHDES) for water quality monitoring and cyanobacteria advisories, and working with Moultonborough Cyanobacteria Committee – engages and educated residents on Lake stewardship. LWA also provides on-site property evaluation and stormwater management recommendations that support voluntary, practical actions to protect local water quality. (By Petition)

Recommended by Selectmen –Yes –No

Recommended by Advisory Budget Committee –Yes –No

ARTICLE 28–PETITIONED (RESOLUTION FOR FAIR AND INDEPENDENT REDISTRICTING)

To see if the Town will vote to ask the New Hampshire General Court to establish an Independent Redistricting Commission to ensure fair and transparent voting districts that represent all voters equally and without favor to any political party. An Independent Redistricting Commission would support fair representation in election outcomes, give every voter an equal voice, and provide transparency that strengthens public trust, by drawing districts that keep communities of interest together. Be it further resolved that the Select Board shall send the results of this vote to the Governor and all members of the General Court representing Moultonborough within 30 days. (By Petition)

Recommended by Selectmen –Yes –No

Recommended by Advisory Budget Committee –Yes –No

ARTICLE 29 – PETITIONED (INTERLAKES COMMUNITY CAREGIVERS, INC.)

To see if the Town will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000) for Interlakes Community Caregivers, Inc., which provides support and services to the residents of Moultonborough. (By Petition)

Recommended by Selectmen –Yes –No

Recommended by Advisory Budget Committee –Yes –No

ARTICLE 30 – (PETITIONED (RESCIND ADOPTION OF RSA 41:14 A)

To see if the Town will vote to rescind the adoption of RSA 41:14-a, which authorizes the Selectmen to acquire or sell land, buildings, or both, without a Town meeting vote. This rescission shall take effect immediately upon passage. (By Petition)

Recommended by Selectmen –Yes –No

Recommended by Advisory Budget Committee –Yes –No

ARTICLE 31 – PETITIONED (GRANITE VNA)

To see if the Town will vote to raise and appropriate the sum of eight thousand dollars (\$8,000) to support the operations of Granite VNA (Formerly Central New Hampshire VNA & Hospice), a local agency that provides Visiting Nurse Services, Hospice Care, and Pediatric Care to residents of the Town of Moultonborough, NH. This past year residents of Moultonborough received 579 home visits and 101 community wellness visits from Granite VNA. Town funds are used chiefly to support hospice care, pediatric care to children at medical or social risk, foot care clinics, and wellness presentations. (By Petition)

Recommended by Selectmen –Yes –No

Recommended by Advisory Budget Committee –Yes –No

ARTICLE XX – TRANSACT ANY OTHER BUSINESS

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

Given under our hands and seal this ____ day of February 2026.

Kevin D. Quinlan, Chair

Jonathan W. Tolman, Vice Chair

Karel A. Crawford, Selectman

James F. Gray, Selectman

Charles M. McGee, Selectman

A True Copy of Warrant Attest:

Kevin D. Quinlan, Chair

Jonathan W. Tolman, Vice Chair

Karel A. Crawford, Selectman

James F. Gray, Selectman

Charles M. McGee, Selectman

DRAFT

**Town of Moultonborough
Board of Selectmen
January 20, 2026**

MEETING MINUTES

Present: Chairman Kevin D. Quinlan; Vice Chairman Jonathan W. Tolman; Selectman Karel A. Crawford; Town Administrator, Angela Bovill; Executive Assistant, Alison Kepple.

- I. **CALL TO ORDER:** Chairman Quinlan called the meeting to order at 5:00 p.m.
- II. **PLEDGE OF ALLEGIANCE:** The Board recited the Pledge of Allegiance. Chairman Quinlan stated that Selectman Gray and Selectman McGee are absent with prior notification.
- III. **APPROVAL OF MINUTES:**
Selectman Crawford motioned to approve the minutes of 01.06.26, +01.06.26 NP; 01.12.26 + 01.12.26 NP; 01.13.26 Public Hearing. Seconded by Vice Chairman Tolman. Vote: 3 - 0. Motion passed.
- IV. **CONSENT AGENDA:**
Vice Chairman Tolman motioned to approve the consent agenda items. Seconded by Selectman Crawford. Vote: 3 - 0. Motion passed.
- V. **NEW BUSINESS:**
 - A. **2026 Top dog Contest Recipient Award**
Town Clerk Julia Marchand explained that each dog that is licensed on time between January – April has their tag number automatically put into a pool, and they pull a new tag every month to choose the Dog of the Month. At the end of the year the 12 dogs of the month go onto a ballot and the 5th graders at the Moultonborough Central School get to vote on the Top Dog of the Year. This is great way to teach the students about dog licensing and voting. Some of the 5th graders that voted announced that this year's Top Dog Contest recipient is Ruby.
 - B. **Moultonborough Scout Troop 142 Fundraiser Request at the Transfer Station:**
Scout Troop 142 members Scout Chambers, Brock Randall and Caleb Nelson asked for approval to hold a fundraiser at the Transfer Station on April 18th, selling tree saplings to support a trip to Philmont Scout Ranch.

Selectman Crawford made the motion to approve the fundraiser request from Herschel Chambers, committee chairman for the Moultonborough Scout Troop 142. To be held on April 18th at the Transfer Station. Seconded by Vice Chairman Tolman. Vote: 3 – 0. Motion Passed.

C. Appointment of Charles H. Wise, Jr. to LRPC Transportation Advisory Committee

Vice Chairman Tolman made the motion to appoint Charles H. Wise, Jr., to the Lakes Region Planning Commission's Transportation Advisory Committee as a Member with the term expiration date of January 20, 2028, to be effective once the Oath of Office is administered by Town Clerk. Seconded by Selectman Crawford. Vote: 3 – 0. Motion Passed.

D. Moultonborough Milfoil Committee Solitude Lake Management Service Agreement 2026

Solitude Lake Management Service completes herbicide treatment against the invasive milfoil in our lakes and ponds. Estimate of \$53K is the maximum amount as the cost will be determined on the acreage of treatment. The Milfoil Committee estimates that Solitude will treat between 10-15 acres.

Selectman Crawford made the motion to approve the Solitude Lake Management Service Agreement total fee not to exceed \$52,540 utilizing CRF140 and to authorize the Town Administrator to sign all necessary paperwork related to this agreement. Seconded by Vice Chairman Tolman. Vote: 3 – 0. Motion passed.

VI. OLD BUSINESS:

A. Amendment to Original Request to Restore Lots – Tabled from 01.06.26

Mr. Wolff presented his case regarding the restoration of lots B21 and B22. The board discussed the complexities of the lot lines and previous decisions. The motion to reverse the previous decision on lot restoration failed, maintaining the original decision to unmerge the lots. The board stated that they feel that this becomes a deed issue for the Wolff's and is a civil matter. This is something that their lawyers are going to have to work out.

Chairman Quinlan made the motion to give corrective approval for the restoration of one original lot known as B22 on the 1989 redivision plat and to reverse the decision to approve the restoration of the lot known as B21. This action is based on the fact that the staff recommendation was flawed and there is new information that shows the restoration of lot B21 should not occur as that part of the original decision violates NH RSA 674:39-aa, 1 (e) and 11 (b). Seconded by Vice Chairman Tolman. Vote: 1 – 2. Motion failed.

Selectman Crawford made the motion to sustain the original motion from the Board of Selectmen during their August 5, 2025, meeting. Seconded by Vice Chairman Tolman. Vote: 3 – 0. Motion passed.

VII. OTHER BUSINESS:

A. Town Administrator Update:

T.A. Angela Bovill gave a brief update on the following items:

- Reminder that the Proposed Draft FY27 budget is online
- Reminder that the Public Hearing on budgets/warrants will take place on Tuesday, 2/3/26 at 5pm with a snow date of Thursday, 2/5/25 at 5pm if needed.
- Gave the Board of Selectmen V2. Draft warrant articles to review as a working document.
- She had a meeting with counsel to review warrant, then to DRA for technical review
- Reminder that Petition Warrant Articles are due by February 3, 2026.
- She reached out to the Town Moderator to coordinate a planning meeting with all parties prior to Town meeting.
- Reminder that the Board of Selectmen will hold a second public hearing regarding the potential acquisition of a building located at 81 Whittier Highway on Friday 01/23/26 at 5pm here at the Town Hall to receive public comment. Updated information based on last week's questions will be posted to the website.
- Reminder that the next Selectmen's meeting is 02.03.26.

VIII. CITIZEN INPUT: None

IX. NON-PUBLIC SESSION:

A. RSA 91-A:3, II (a), (c), (d) & (l)

*Vice Chairman Tolman motioned to enter into non-public session at 5:58 p.m. Seconded by Selectman Crawford . A roll call was taken: Vice Chairman Tolman – Aye; - Aye; Selectman Crawford – Aye; Chairman Quinlan - Aye. Vote: 3 – 0. **Motion Passed.***

X. ADJOURNMENT:

*Selectman Crawford motioned to adjourn the meeting at 6:38 p.m. Seconded by Vice Chairman Tolman . A roll call was taken: Vice Chairman Tolman – Aye; Selectman Crawford – Aye; Chairman Quinlan - Aye. Vote: 3 – 0. **Motion passed.***

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

Approved
Kevin D. Quinlan, Chairman

Date

**Town of Moultonborough
Board of Selectmen
Public Hearing
January 23, 2026**

MEETING MINUTES

Present: Chairman Kevin D. Quinlan, Vice Chairman Jonathan W. Tolman, Selectman Karel A. Crawford, Selectman Charles M. McGee. Town Administrator, Angela Bovill, Executive Assistant, Alison Kepple.

- I. CALL TO ORDER:** Chairman Kevin D. Quinlan called the Public Hearing to order at 5:00 p.m.
- II. PLEDGE OF ALLEGIANCE:** The Board recited the Pledge of Allegiance. Chairman Quinlan stated that Selectman Gray is absent with prior notification.
- III. PUBLIC HEARING:** The meeting was called to order by Chairman Quinlan. Chairman Quinlan stated the purpose was to provide information, listen to public comments, and answer questions regarding the potential acquisition of 81 Whittier Highway. The decision will be made by voters at the town meeting on March 14, 2026. Chairman Quinlan stated that by law you must be a registered voter in the Town of Moultonborough and attend town meeting in person to be able to vote on this warrant article on Saturday, March 14, 2026. The last day to register to vote is Tuesday, March 10, 2026, at the polls at the Public Safety Building between 7:00 a.m. and 7:00 p.m.

Chairman Quinlan read the public hearing notice and a response from the attorney as a follow up on the RSA 41:41-a. (not following).

Chairman Quinlan stated that input was received from the following people by email.

- Max Hoene - Conservation Commission
- Cristina Ashjian - Heritage Commission
- Peter Claypoole - Planning Board
- Todd Johnson - 201 Moultonboro Neck Road
- James Libuda - 19 Stuart Circle
- Barbara Koehler - 18 Marvin Road
- Joe Cormier - 817 Moultonboro Neck Road
- John Buckley - Library Trustees
- Deborah Blake - 26 Beechwood Circle
- Frederick & Karen Van Magness - 37 Blackey Cove Road
- Daniel Collins - 59 Hayes Lane
- George R. Mottram - 33 Kimball Drive

Chairman Quinlan read the rules of the meeting and then turned the presentation over to Town Administrator, Angela Bovill.

Town Administrator, Angela Bovill reviewed the potential acquisition details, including financial implications, building specifications, and benefits. She discussed the current state and future needs of town facilities. Addressed public input from the first hearing and provided updates. Emphasized the financial advantages and strategic benefits of the acquisition.

At the conclusion of the presentation Chairman Quinlan then opened the meeting for residents' questions and public input.

Residents with input or questions were:

- Tina Middlebrook – (on behalf of the Women's Club) 57 Blackey Cove Road
- George Dominguez – 376 Bean Road
- Corrie Bernow – 265 Sheridan Road
- Sara Prouty – 12 Deer Crossing
- Jon Tolman – 61 Lake Shore Drive

Chairman Quinlan asked if there were any more questions. There being none the Public Hearing was adjourned.

IV. ADJOURNMENT:

*Selectman Crawford motioned to adjourn the meeting at 5:54 p.m. Seconded by Selectman McGee. A roll call was taken: Vice Chairman Tolman – Aye; Selectman Crawford – Aye; Selectman McGee – Aye; Chairman Quinlan – Aye. Vote: 4 – 0. **Motion passed.***

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

Approved
Kevin D. Quinlan, Chairman

Date

Town Administrator
P.O. Box 139
Moultonborough, NH 03254
Office: 603-476-2347
Fax: 603-476-5835
E-mail: abovill@moultonboroughnh.gov

Board of Selectmen Agenda Report

Date: January 30, 2026

To: Board of Selectmen

From: Angela Bovill, Town Administrator

RE: Lake Life Realty Annual Fire & Ice Festival – Approval to sell alcohol

Background: Lake Life Realty is hosting their annual Fire & Ice Festival at the Lake Life Pavillion, 87 Whittier Highway, Moultonborough, NH on Saturday, February 14, 2026, from 1pm – 4pm. They are expecting approximately 70 people to attend.

As part of the event, they will be offering a cash bar provided by Maeves Mobile Cocktail Hour. In order to proceed the New Hampshire State Liquor Commission requires a letter from the Town of Moultonborough granting approval of the event and the sale of alcohol.

- Copy of Liquor License on file.
- Police Chief Beede: has no issue as long as in contained area and abides by Liquor Commission Rules and State Laws.
- Fire Chief Bengtson: issued a Place of Assembly Permit for this event as required by Liquor Commission rules. The maximum capacity was 87 persons. They last held a similar event in June of 2024 without any problems. I have no concerns with this application.

Fiscal Impact: N/A

Recommendation: *Motion to approve the sale of alcohol as presented and authorize the Town Administrator to send the letter of approval to the State of New Hampshire Liquor Commission.*

Alison Kepple

From: Mellissa Walls
Sent: Friday, January 30, 2026 1:18 PM
To: Alison Kepple
Subject: Letter
Attachments: 2026 liquor license.pdf

Lake life pavilion is hosting their annual Fire & Ice fest at the Lake life pavilion - **87 Whittier Hwy, Moultonborough, NH 03254,**
February 14th 1pm - 4 pm

We will be selling beer, wine and spirits for around 70 guests. I've attached my liquor license for reference.

Please let me know if you have any additional questions.



Mellissa Walls
She/Her

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.
