

**Town of Moultonborough
Board of Selectmen
Meeting Agenda
Tuesday, November 18, 2025
5:00 P.M.
6 Holland St. Moultonborough, NH**

- I. CALL TO ORDER**
- II. PLEDGE OF ALLEGIANCE**
- III. REVIEW / APPROVAL OF MINUTES**
 - A. 10/31/25 Joint BOS and ABC Budget Work Session
 - B. 11/04/25 +11/04/25 NP
- IV. CONSENT AGENDA**
 - A. Appointment Form: New Police Officer
- V. NEW BUSINESS**
 - A. Presentation: CIPC
 - B. Finance Quarterly Update
 - C. Action Re: Trustee Fund Amendments for Board Approval
 - D. Action Re: Black Cat Island Dry Hydrant
- VI. OLD BUSINESS**
 - A. FY2026 CIPC: Public Safety Pole Barn
- VII. OTHER BUSINESS**
- VIII. CITIZEN INPUT**
- IX. NON-PUBLIC SESSION**
 - A. RSA 91-A: 3, II (a), (b), (c) & (e)
- X. ADJOURNMENT**

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
Joint Board of Selectmen and ABC Budget Workshop Session
Friday, October 31, 2025
9:00 A.M.

Meeting Minutes

Present: Board of Selectmen Chair, Kevin D. Quinlan; Vice Chairman Jonathan W. Tolman; Selectman, Karel A. Crawford; Advisory Budget Committee Member Joseph Adams; Member Kathy Garry.

Absent: Selectman James F. Gray and Charles M. McGee (with prior notification); ABC Chair Mary Phillips (with prior notification); Christopher Aiken, Nathan Hanna.

I. Call to Order:

The Meeting called to order Chairman Quinlan at 9:00 A.M.

II. Pledge of Allegiance:

The Board recited the Pledge of Allegiance.

III. Departments:

A. Department of Public Works (DPW) -

- The budget was reviewed including Buildings and Grounds, Cemeteries, Highways, Emergency Lanes, and Solid Waste.
- Discussion on the janitorial service decrease was noted.
- A question arose about the adequacy of the grounds and maintenance budget with a 2027 request of \$25,530.
- Some debate centered around highway department overtime costs. Ultimately, the overtime budget was reduced to \$75,000.
- Concerns about the environmental impact of road salts were discussed. Measures to manage and calibrate salt usage were discussed.

B. Planning/Zoning/Code Compliance Office -

- Highlighted need for consistent and comprehensive updates to the GIS system.
- Emphasis on environmental, historical, and property planning projects and their respective budgets.
- Reduce Conservation Commission from \$5,800 down to \$1,000. Discussion on operating expenses ensued.
- Discussion about why Heritage Commission was reduced from \$5,000 to \$3,000. The Board agreed to leave the Heritage Commission at \$3,000.

IV. Updates:

- T.A. Bovill to email a copy of the RSA for Conservation Commission on what was spent out of each of the funds and what is their requirement.
- Updated copies of all budget worksheets with the date on the top of the page will be provided to the board/committee members.
- Reminder that there is a CIPC Meeting on 11/5 at 5:00 PM.
- Provide a copy of the MS-434-R to the board/committee members.

- The T.A. Bovill announced that Moultonborough Tax Rate was sent at \$5.33 per \$1,000, which is a decrease of .32 cents from the 2024 Tax Rate of \$5.65.

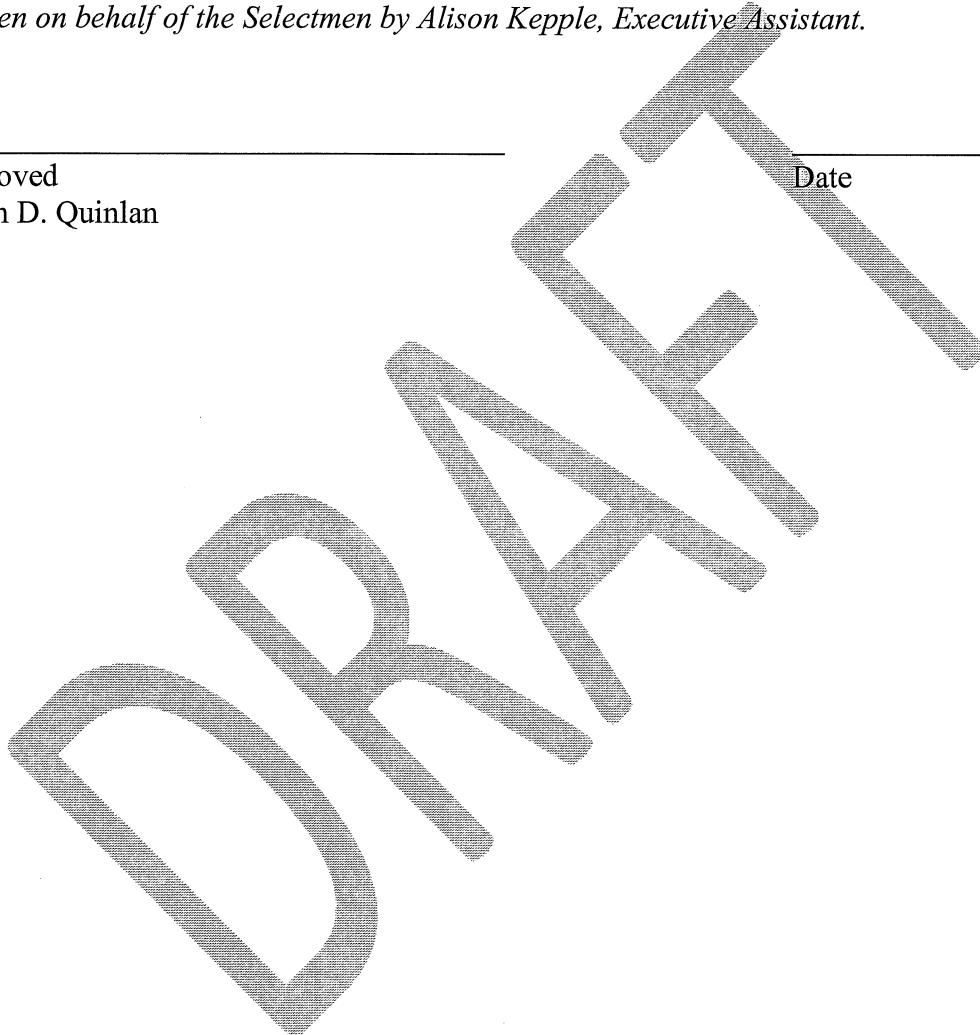
V. Adjournment:

Motion to adjourn was made by Vice Chairman Tolman, seconded by Selectman Crawford at 10:56 A.M. A roll call was taken: Tolman – Aye; Quinlan – Aye; Crawford – Aye; ABC Members Garry – Aye; Adams – Aye. **Motion passed.**

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

Approved
Kevin D. Quinlan

Date



**Town of Moultonborough
Board of Selectmen
November 4, 2025**

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.

Absent: Selectmen James F. Gray (with prior notification)

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 announced Selectman Gray was an excused absence.

III. APPROVAL OF MINUTES:

Selectman McGee motioned to approve the minutes of 10/21/25 and 10/21/25 NP. Seconded by Selectman Crawford. Vote: 4 – 0 **Motion passed.**

Selectman McGee motioned to approve the minutes of the Joint BOS and ABC Budget Work Session on 10/24/25. Seconded by Selectman Crawford. Vote: 3 – 0 – 1. (Selectman Tolman abstained) **Motion passed.**

IV. CONSENT AGENDA:

Chairman Quinlan stated that there was a last-minute cemetery plot sale added. Middle Neck Cemetery plot 325A. Selectman Tolman motioned to approve the consent agenda items. Seconded by Selectman Crawford. Vote: 4 - 0. **Motion passed.**

V. ANNOUNCEMENT:

T.A. Bovill announced that the New Hampshire Department of Revenue Administration set the 2025 tax rate for Moultonborough at \$5.33 per \$1,000 of assessed valuation, a \$.32 cent decrease from 2024. Detailed breakdowns and documents are available on the town's website.

VI. NEW BUSINESS:

A. Amendment to Selectman Policy 25 and Extinguishment of Selectman Policy 3

Selectman Tolman motioned to extinguish Policy 3 due to redundancy with zoning ordinances. Seconded by Selectman McGee. Vote: 4 – 0. **Motion passed.**

Selectman Tolman motioned to approve amendments to Policy 25 concerning the sign fine schedule. Seconded by Selectman Crawford. Vote 4 -0 . **Motion passed.**

B. Police Department Request to Apply for Grant for Mobile Data Terminals with The State of New Hampshire

The Police Chief Beede discussed applying for a grant via the New Hampshire Office of Highway Safety. Selectman Tolman motioned to authorize the Police Chief to apply for grant funding through the New Hampshire Office of Highway Safety for Overtime Enforcement Patrols, Speed Equipment and MDT-Crash Equipment, as well as approve the salaried positions of Chief of Police and Lieutenant to participate and to be compensated at their respective overtime rates for the Overtime Enforcement Patrols and to have the Town Administrator sign the CLEO Act Exemption Letters." Seconded by Selectman Crawford. Vote: 4 – 0. **Motion passed.**

C. Disclosure of a Gift Ordinance 21

A recreation employee received an \$80 gift card as a thank you from a Pre-K soccer parent. Selectman McGee motioned to approve the request for the recreation employee to accept the donation for personal use as a thank you in accordance with Ordinance Number 21, and the authorize the Chairman to sign the required form of acceptance. Seconded by Selectman Crawford. Vote: 4 – 0. **Motion passed.**

D. Final Disbursement from the Estate of Robert J. Anderson Jr. (TF 119)

Chairman Quinlan stated that this is a final donation to be allocated in accordance with the donor's instructions as outlined in the letter dated October 10, 2025. Selectman Tolman motioned to approve the acceptance of the final estate disbursement in the amount of \$18,416.26, from the Estate of Robert J. Anderson Jr, as presented in the letter dated October 10, 2025, to be deposited in TF 119. Seconded by Selectman Crawford. Vote: 4 – 0. **Motion passed.**

VII. OLD BUSINESS: None

VIII. OTHER BUSINESS: None

Town Administrator Bovill noted the CIPC Public Hearing is scheduled for Wednesday, 11/5/25 at 5:00 p.m. and that the CIPC Report Presentation to the Board of Selectmen will be at the next Board meeting on Tuesday, November 18 at 5:00 p.m. T.A. Bovill also mentioned that at the 11/18/25 Board meeting they will clarify and clean up certain trust funds based on the recommendations of the Trustees of the Trust Funds as reviewed and endorsed by both the Trustees and town counsel. T.A. Bovill stated that the joint budget work sessions went very well and thanked the board, ABC, and Department Heads, for their contributions. T.A. Bovill has started drafting the warrant articles and reminded everyone that the last day to submit petition warrant articles is February 3, 2026. T.A. Bovill stated that All Town Offices and the Transfer Station will be closed on Tuesday, November 11, 2025, in observance of Veterans Day and the town would like to thank and honor the following Town employee Veterans: Dennis Lauricella, Bruce Purinton, Jeff Stendor, John Curran Jr., William Gillis, Mark Cavic, Timothy Gatherum, Tom Hughes, Bruce Woodruff, Kevin Quinlan, Check McGee, Jon Tolman.

IX. CITIZEN INPUT: None

X. NON-PUBLIC SESSION:

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

Selectman Tolman motioned to enter into non-public session at 5:26 p.m. coming out only to adjourn. Seconded by Selectman Crawford. A roll call was taken: Selectman Tolman – Aye; Selectmen Crawford – Aye; Selectman McGee – Aye; Chairman Quinlan - Aye. Vote: 4 – 0. **Motion passed.**

XI. ADJOURNMENT:

Selectman Tolman motioned to adjourn the meeting at 6:10 p.m. Seconded by Selectman Crawford. A roll call was taken: Selectman Tolman – Aye; Selectmen 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

DAK



**TOWN OF MOULTONBOROUGH
CAPITAL IMPROVEMENTS PROGRAM
COMMITTEE (CIPC)**

FY27 Recommendations

October 20, 2025

Town and Library



TOWN OF MOULTONBOROUGH

CAPITAL IMPROVEMENTS PROGRAM

COMMITTEE (CIPC)

TO: Board of Selectmen
FROM: Frederick Van Magness, CIPC Chairman
RE: Capital Improvements Program (CIP)
DATE: October 20, 2025

In keeping with the mission of the Capital Improvements Program Committee (CIPC) to plan for the orderly implementation and financing of a program of capital improvements in a manner that meets the needs of the Town and minimizes fluctuations of the tax rate and the impact thereon upon the taxpayers, the Committee hereby submits for your consideration our proposed Capital Improvements Program Report for Fiscal Years 2027. Not unexpectedly, significant capital expenditures were proposed by the Town's Departments. While it has been challenging to decide how best to prioritize projects while keeping the impact on tax rates steady, the CIPC this year implemented a 10 year planning process for major capital intensive areas, namely DPW Equipment, Fire Equipment, Municipal Building Maintenance, and Library Maintenance. We believe this expansion in long range planning will lead to a more stabilized long term tax rate. For the Fiscal Year 2027 (July 2026-June 2027) town/library requested 28 capital projects totaling \$3,909,000, including 8 specific additions to Capital Reserve Accounts either requested by the departments or forecasted by the CIPC totaling \$1,787,000. While this report cannot reflect all the individual views of the committee members, the collective evaluation of these projects is summarized below.

Twenty Six of the 28 town projects submitted for consideration by the CIPC this year have been deemed to meet the criteria of Priority 1-3 recommended projects. The committee classified eight projects as Priority 1 - Urgent (cannot be delayed; needed immediately for health and safety); fourteen projects as Priority 2 - Necessary (to maintain basic level & quality of services); and four projects as Priority 3 – Desirable (to improve quality or level of service). The CIPC recommends some or all of twenty one projects; 5 projects have been purposely deferred from a cash flow perspective to outer years. Two projects have been ranked as Priority 4 Deferrable (can be placed on hold but support community needs). 5 projects, while ranked and potentially viable projects, will need further review and are not recommended for FY27. As previously noted, the CIPC does not recommend at this time 5 of the proposed projects (Priority 3 / 4): DPW Truck Wash Hydro-Blaster facility costing \$540K / Maintenance Bay expansion \$500K, Cemetery Columbarium \$150K, Function Hall Parking Lot \$125K, replacement of DPW Dump Truck Trk9 \$200K and Transfer Station Compactor Area Reconstruction \$200K but eventually adding **\$1.3M** of additional fund need. These projects will need further review and justification in future years.

The gross sum of all recommended FY27 projects is \$2,962,000, and includes substantial additions (\$1,740,000) to seven Capital Reserve funds (\$100,000 for the Library Building CR159, \$150,000 for the Fire Fighting Fund CR106, \$350,000 to DPW Equipment Fund CR102, \$840,000 to Roads Improvement Fund CR156, \$50,000 to Police Cruiser Fund CR160, \$50,000 to Milfoil Fund CR140, and \$200,000 for the Municipal Building CR104). A portion of approved project cost is recommended from taxation (\$2,075,000), with remaining funding coming from capital reserves (\$608K), grants (\$160K), or a partial deferral in roads

budget (\$117K). The CIPC plan does involve putting a flat consistent amount over a number of years into various capital reserve account and then taking some of the FY27 contribution out to fund a capital item. However, this is consistent with what we are trying to do.....annual fund accounts at a level amount and subsequently use them to fund projects. You will note that for FY27 the CIPC is recommending returning to the prior practice of funding **Roads Improvements** through a previously established Capital Reserve Fund (CR156)...i.e: expendable trust fund...rather than through an annual budget line item. All projects submitted have been deemed to have a tie-in to the Master Plan. The estimated tax impact of the recommended town / library capital items is **\$0.28 / 1000 valuation vs. \$0.34 last year**, assuming a 5% growth (guess) in property assessed valuations for FY27. **A change of +/- \$73.000 will result in a \$0.01 tax rate impact.**

We began the CIP process this year on September 18, 2025. In several meetings, the Committee met with department leaders to learn from their project presentations and to ask pertinent questions on the 28 submitted projects. In addition, the CIPC, for the first time that anyone can recall, conducted on-site field reviews of projects for the Library, Fire, Police, DPW, and Schools that we found very valuable to evaluate requested and future projects. The FY27 proposed projects, described in further detail within this report, are compared on a ranking compilation matrix by assigning priority codes for classification purposes, and recommended funding sources are identified for your consideration. The CIPC slightly reduced the DPW request for the FY27 annual road projects appropriation from taxation to \$840K and recommends using the \$183K currently in the Road Improvement CR156 fund plus an estimated \$160K from the NH Highway Block Grant for total funding of \$1.18M vs the \$1.3M requested.

The CIPC has continued its review of Capital Reserve Funds (CRF) where the future need for keeping some of these funds in reserve is questionable. As part of our report, we identify three CR's that the Board should seriously consider eliminating as part of the FY27 Warrant and one potential based on BOS review.

The last item we want to recommend is that Board seriously consider a roof over the multi purpose / pavilion facility (former ice rink) at Kraine Meadow. While this is a potential project for either FY27 or FY28, we believe a final decision should be made one way or another. First, the current surface is in very poor shape from water infiltration, debris, etc. This deterioration has reduced the use of the site dramatically, essentially for only 10 +/- weeks a year for ice skating. The CIPC has been advised that the facility use can be expanded dramatically in a community that values recreation opportunities and Recreation must come forward to the Board of Selectmen with a detailed plan of uses to justify spending \$900K on a roof. In discussion with the SAU Superintendent during our recent tour, he also indicated that a roof would be a benefit to school programs if it were to be built. It will be important for the board to get a strong sense from the community at large before any decision is made, as there is not consensus on this costly project. Regardless of whether a potential warrant article for the roof is proposed, we believe the following plan should be implemented via warrant articles where necessary at the FY27 town meeting. First, utilize \$250K from the Dr. Richard Ames Fund TF119 to develop the Pathway Phase III project...essentially the same amount of money currently planned from Pathway Phase III CR158. We believe the intent of TF119 would allow this use (BOS must clarify with estate) and still leave some \$35K of funds for further long term maintenance of the pathway. Second, repurpose +/- \$245K Pathway Phase III funds to the Municipal Building Fund CR104. Thirdly, after a detailed review of programs and community input, determine if a warrant article should be presented for \$650K to BOND the entire roof project for a 5 year period with concurrently using \$250K from CR104. This allows use of funds (TF119) that may be essentially untouched for many many years. Annual bonding cost is approximately \$140K per year over 5 years.

Looking ahead, the community will continue to have sizable previously not identified capital needs in the coming years. A study to consider expansion of the Waste Management Facility is now complete and the CIPC recommends any financing of this project be covered by bonding. Before the CIPC can recommend this project, we believe that the scope needs further modification and that any future capital request be financed through bonding and therefore has not included any first year payment costs in the current recommended plan pending approval at Town Meeting.

The CIPC strongly encourages the Board of Selectmen to establish an ongoing ad hoc multi-discipline **Advisory Building Committee** with engineering technical expertise to evaluate and provide recommendations for both the Transfer Station project as well as other building needs in the future. Doing this would dovetail nicely with the planned work on the Community Facilities chapter of the Master Plan in the coming year. All of this will need to be blended along with significant replacements of various DPW vehicles and equipment, ongoing building improvements, and further SAU45 capital needs for school improvements and renovations, of which the next Tranche #3 is planned for FY30 (+/- \$7.6M) with first year tax impact potentially in FY31 that could double the annual SAU bond financing costs. There is a potential plan to partially mitigate a huge Tranche #3 project by splitting the needs into smaller projects, but this is still to be determined. We have encouraged the SAU to begin annual funding increments to their capital reserve to minimize or eliminate any future bonding or adverse tax rate impact, similar to what is being done on the town side. These significant future potential costs will challenge attempts to maintain a stabilized capital portion of the tax rate and further accentuate the need for solid long range capital planning. While the CIPC has historically focused the majority of time on current projects, we have begun a much more intensive look at future needs on a department by department basis, including on-site field visits, particularly in advance of the SAU Tranche #3 requirements. We are also recommending solid annual contributions to various Capital Reserve accounts, both for the town and SAU, so that money for major items is available without spikes to the tax rate.

We want to highlight that the SAU45 team continues to be an important part of the overall long range Moultonborough capital planning process and we thank them for their continuing open and proactive participation! Together we can make this vital long range capital planning program effective for taxpayers.

The CIPC thanks our dedicated Department leaders who made presentations of their projects and provided additional information as requested by the committee. We had outstanding help and cooperation from the Fire, Police, DPW, Library Director and Trustees, and Recreation Department heads in providing plans and responses to help make the process a win-win for all involved. Thanks also to our ex-officio members, Interim Town Planner Bruce Woodruff, Town Finance Director Andrea Picard, Town Administrator Angela Bovill, and Alanna Schiller, Admin. Assistant, for all their ongoing and unwavering help, counsel, and support. And last but not least, the CIPC team was really laser focused and deliberative in their review and decision making process that made the planning very efficient. This was truly a team effort and Moultonborough is blessed to have such a capable group of volunteers !!!

Capital Improvements Program Committee:

Frederick Van Magness Chair
Cody Gray Member

Community At-Large
Community At-Large

Chuck McGee	Member	Board of Selectmen
Mary Phillips	Member & Clerk	Advisory Budget Committee
Peter Claypoole	Member	Planning Board

PROPOSED CAPITAL PROJECTS FOR FY2026 OVERVIEW & COMMENTS

Below is an overview of the recommended projects by department with a brief description, the proposed project cost, priority code, and recommended funding sources from the Capital Improvement Program Committee. The Priority Definitions are broken down as follows:

- 1 - Urgent (cannot be delayed; needed immediately for health & safety)
- 2 - Necessary (needed within 3 years to maintain basic level & quality of service)
- 3 - Desirable (needed within 4-6 years to improve quality or level of service)
- 4 - Deferrable (can be placed on hold until after the 6-year scope of current CIP, but supports community needs)
- 5 - Premature (needs more research, planning & coordination)
- 6 - Prior Approved Capital Expense (lease/bond payment)

Department of Public Works & Facilities

Project Title: Department of Public Works – Road Projects

Project Cost: \$1,300,000

Rank: 2

Recommended Funding: Taxation \$840,000, \$160,000 Highway Block Grant, \$183,000 CR156 Roads Improvement, Defer \$117,000

Description: Of the total requested, \$1.25 million would be used for asphalt overlays and \$72,300 would be used for pavement preservation and maintenance. Based on a request from CIPC last year, DPW is working with a vendor Street Scan to update the road service management program, which determines the schedule for maintenance. Chris said we are one year away from all the town roads having been reclaimed or reconstructed in the past 10 years. After next season, the road program will be purely for preservation, a significant achievement. For the current fiscal year, the approved road funding is \$1.183 million, including the approximate \$160,000 state highway grant.

Project Title: Department of Public Works – 47K GVW Dump Truck w/plow, sander, wing (Trk#9)

Project Cost: \$200,000

Rank: 2

Recommended Funding: Defer replacement to FY28

Description: The vehicle is used throughout the year. During winter operations, these trucks are used for plowing, sanding, and maintaining winter access on all Town roads for emergency access as well as maintaining safe travel routes. At other times of the year, the truck is used for loading and hauling materials to/from road maintenance projects, including roadway grading, ditching, and culvert work. The vehicle dates to 2014 and mileage of 75,000. It had no out of service days in the past year. Chris gives this a Priority No. 2 rating and has indicated it can be pushed a year if necessary.

Project Title: Department of Public Works – 5500 Platform Bucket Truck (Trk#20)

Project Cost: \$150,000

Rank: 3

Recommended Funding: **Taxation \$100,000, CR102 DPW Equipment \$50,000**

Description: The vehicle is a 2007 model, for which the manufacturer no longer provides parts. The truck is used for placing flags, banners, and Christmas wreaths, and for tree trimming for roadside maintenance. The estimated useful life of a new truck is 15 years and this truck is 18 years old and was not bought new. Repair costs were \$11,000 last year. Chris gives this a Priority No. 1 rating. The CIPC thought long and hard as to whether to replace this truck in FY27 given the \$11,000 of repair costs recently incurred. While annual milage has been relatively low, obtaining replacement parts for a 18 year old specialty boom lift is becoming nearly impossible. The DPW makes the case that annual milage of approximated +/- 1600 miles per year is not a good indicator of actual vehicle usage. By the time a replacement truck comes on-line, this vehicle will approach 20 year of age. There is no simple set of metrics to justify replacement of a vehicle that often is performing work while stationary and not accumulating miles. And of course, any failure could impact worker safety. The CIPC had a rigorous debate concerning replacing this vehicle and while there were 2-3 members who thought it reasonable to defer this item after learning late in the process about low annual milage (as noted above, DPW indicates milage is not a reasonable barometer of use), because it was the DPW's top #1 priority for replacement and DPW voluntarily elected to defer a 47K GVW dump truck (Trk#9 / priority 2) for another year just to replace this lift truck, we continue to include this replacement in the plan, albeit at hopefully a lesser cost than forecast.

Project Title: Department of Public Works - Two (2) Zero Turn Lawnmowers

Project Cost: \$ 24,000

Rank: 2

Recommended Funding: **Taxation**

Description: The project would replace 2 mowers dating from 2019. The mowers are used daily in the spring, summer, and fall. It is the CIPC's belief that a detailed cost benefit study should be prepared, comparing outside contractors providing these landscaping services vs. in house and hold final funding until that is complete.

Project Title: Department of Public Works – Highway Garage Maintenance Bay Expansion

Project Cost: \$200,000

Rank: 4

Recommended Funding: **Deferred**

Description: The DPW contemplated this project be accomplished with funding over the FY27-FY30 time frame to minimize annual impacts. The project consists of (1) adding two mechanic bays to the existing 4-bay maintenance garage (currently two mechanic bays and two for vehicle maintenance) @ \$260,000 and (2) the installation of a separate, self-contained equipment wash facility @ \$540,000. Chris indicated the truck wash and storage area might be able to extend the life of DPW vehicles by one or two years but could not point to

any definitive research. Under a separate project, the DPW Director noted that \$200,000 was approved at the March Town Meeting to construct a lean-to for storing DPW equipment and this project will happen during the current FY26 time frame. With the lean-to and the two extra bays, all equipment would be stored under cover. The CIPC voted to continue this project as there is still scant data to support the truck wash extending vehicle useful lives to justify spending \$540K. There is a labor cost to do the washing as well as potential disposal costs for chemicals and salt / brine residue that accumulates from the process. Concerning the maintenance bay expansion, there is no quantifiable financial benefit to expanding the maintenance bays, as the current bays appear adequate under most circumstances to handle work loads. With a potential cumulative impact of 10-12 cents on the tax rate with uncertain financial benefits, we believe this project should continue to be deferred.

Project Title: Department of Public Works – WMF Compactor Area Surveying, Permitting, Engineering

Project Cost: \$200,000

Rank: 3

Recommended Funding: Deferred to FY28 or beyond

Description: This project would begin the implementation of two modified recommendations from the 2024 feasibility study conducted by CMA Engineers by providing the engineering, surveying, and permitting needed for construction in FY28. One of the feasibility study's recommendations was to "Relocate compactor area retaining wall and generator to create an additional compactor parking space and expanded exit lanes". The opinion of the DPW Department Head and Transfer Station Supervisor is that a larger project, including a complete relocation of the compactors, is necessary. Therefore, the proposed project would relocate the compactors, pushing them back about 50 feet from their current location to create more parking and drop-off space in front of the compactors to improve traffic flows, safety, and visibility. Depending on the engineering, the expansion could provide 2 or possibly more parking spaces. The project also calls for, as recommended by the feasibility study, the installation of a roof extending over the compactors and one lane of traffic. The roof would eliminate the need for staff to clear snow off the packer boxes and between them and provide some protection from the elements. According to DPW, this project is not their overall top priority nor is it a safety issue. The CIPC has rated this as a 3 and believes much more work is needed on the project, including a hard look at various traffic options from a time and motion study as there are limited / no financial benefits for the project. From a priority standpoint, we understand the need for some sort of roof structure over the packer boxes to reduce/eliminate the manual snow removal tasks and believe a smaller project could accomplish this objective. However, we are not in agreement concerning the relocation of the dumpsters. We believe that should this project be finally green-lighted by the BOS, that it should be a bonding article at Town Meeting in FY28 or beyond. We are not convinced this project is needed as planned.

Project Title: Department of Public Works – Columbarium and Cremation Garden - Middle Neck Cemetery

Project Cost: \$150,000

Rank: 3

Recommended Funding: Deferred

Description: To address a growing shortage of burial space in Moultonborough, the project would create a cremation garden with two 64-niche columbaria for cremations at Middle Neck Cemetery. The project would free up space at Shannon Cemetery, the only town cemetery with any available space for full burials. The Friday, October 17, 2025 Heritage Commission has previously expressed concern about adding a contemporary columbarium to an historic cemetery. A detailed review of current grave availability is as follows: The only

burial space available for sale is in Shannon Cemetery. Currently there are 38 Cremation Only plots, 15 Double Burial plots, and 10 Single Burial plots available for sale. There is enough space in the cemetery for an additional 30 Double Burial plots. Total space available: 38 Cremation, 45 Double, 10 Single. As of Oct. 6th, the total cemetery plot sales for 2025, so far, are 7 double burial plots sold in Shannon Cemetery as well as 2 double burial plots and 3 single burial plots sold in Middleneck Cemetery. The total for 2025 to date is 9 double plots and 3 single burial plots. Total burials in 2025 to date: 11 Cremation, 3 Full Burials. For new cemetery layouts, i.e. Lees Mill 2-acre property, the estimate would be about 320, 8x10 double burial plots (about 160 plots/acre). For the Middleneck Cemetery hillside cremation-only area layout, we could fit approximately 135, 4x4 cremation-only plots outside of the area reserved for the columbarium. The CIPC believes that the Board should direct the DPW to begin the layout of this 2 acre plot as soon as possible as it will be needed soon. At the present time, there does not appear to be a reason to spend for a Columbarium.

Project Title: WMF - 3 open top 40 yard Demolition Containers

Project Cost: \$27,000

Rank: 3

Recommended Funding: **Deferred / Cancelled**

Description: The project would involve purchasing larger DEMO containers to replace the existing 30-foot containers to minimize the number of pulls by Waste Management and reduce haulage fees. At the request of CIPC, the Transfer Sta. Supervisor contacted the vendor to see if they would provide the containers. The end result was they will charge the town a small monthly fee to supply the containers, resulting in a potential cost savings of approximately \$25,000 vs current costs and avoids spending \$27,000 to accomplish the savings. As a result, this project is cancelled. Great job by the Transfer Sta. Supervisor.

Project Title: DPW - Paving Overlay / Parking Lot Expansion @ Function Hall

Project Cost: \$125,000

Rank: 3

Recommended Funding: **Deferred**

Description: This request is for expansion of the function hall parking lot. The repaving planned for 2023 was postponed. The lot would be rebuilt with a small expansion, one parking spot deep, on the side of the lot where the gazebo is located. The CIPC has deferred this project for one year until the potential CRUCON acquisition can be clarified.

Project Title: Facilities - Flooring Replacement @ Town Hall and PSB

Project Cost: \$55,000

Rank: 2

Recommended Funding: **Municipal Building and Grounds CR104 \$55,000**

Description: The project would replace carpet at the Town Hall and police area of the PSB, and tile in the fire area of the PSB. This is exactly why funds are set aside in CR104

Project Title: Municipal Building and Grounds Fund- CR104 Funding

Project Cost: \$200,000

Rank: 2

Recommended Funding: **Taxation \$200,000**

Description: The DPW has provided a long range 10 year plan for Municipal Building and Grounds needs. Based on that plan, we believe an annual contribution of \$200K during the ensuing 10 year period would provide adequate funds for future building and grounds improvements to preserve the long term viability of town facilities by ensuring that aging building infrastructure are continually upgraded.

Project Title: **DPW Equipment Fund - CR102 Funding**

Project Cost: \$350,000

Rank: 2

Recommended Funding: **Taxation**

Description: The DPW has provided a long range 10 year plan for capital equipment needs. Based on that plan, we believe an annual contribution of \$350K during the ensuing 10 year period would provide adequate funds for future DPW equipment purchases that are continually upgraded. While this sum seems large, the cost to replace the DPW equipment is significant and making this large contribution will mitigate future fluctuations in the annual tax rate.

Fire Department

Project Title: **Fire Department – Replacement of Boat 2**

Project Cost: \$40,000

Rank: 1

Recommended Funding: **Fire Equipment CR106 \$40,000**

Description: The replacement of Boat 2 is needed to replace a previously donated 1993 Wahoo in fair condition with a new technology Whaly Rescue Boat that provides easier capability to extract people from water rescue situations. The plan involves reusing the current 75HP Yamaha 4stroke outboard from the current boat. While the CIPC initially recommended using TF118 as a funding source, the Fire Chief, as the agent to expend from this fund, disagreed and has other planned uses for the TF118 funds. As a result, the funding is now recommended from the Fire Department Equipment Capital Reserve CR106.

Project Title: **Fire Department - Ambulance Contingency Fund # CR162**

Project Cost: \$47,000

Rank: **Not rated**

Recommended Funding: **Deferred / Cancelled**

Description: This Expendable Trust Fund was established in 2025 for the purpose of ensuring uninterrupted ambulance service due to unforeseen increases in costs in addition to the normal ambulance services contracted and appropriated for each year. These funds could be used in anticipation of certain legislation introduced by the NH Insurance Department which would shift a financial burden from insurance companies to taxpayers that is beyond what would have been budgeted in the current year appropriation. Since there is no pending or anticipated legislation, there is no need to increase this reserve. We will maintain this reserve for a few years to ensure there are no further adverse legislation initiatives.

Project Title: Fire Department - Equipment Replacement - Capital Reserve Trust Fund # CR106

Project Cost: \$150,000

Rank: 2

Recommended Funding: Taxation

Description: The Fire Department has, for the first time at CIPC request, provided a long range 10 year plan for capital equipment needs. Based on that plan, we believe an annual contribution of \$150K during the ensuing 10 year period would provide adequate funds for future equipment replacements when such large items like Engine #4 and #1 need to be addressed 20 +/- years in the future.

Library

Project Title: Library – Library Building Maintenance / Roof - Capital Reserve Trust Fund #CR159

Project Cost: \$100,000

Rank: 2

Recommended Funding: Taxation

Description: Library Trustees have requested annual Capital Reserve funding associated with the anticipated replacement of the library roof and other major building maintenance items. Capital Reserve Fund CR159 was established in 2021. Similar to the Fire Department, the CIPC requested a 10 year capital plan from the Trustees. Due to the fluctuating year to year Library needs, we believe that this \$100K funding level will be needed for FY27 and FY28, with the CIPC re-evaluating future needs thereafter. There will be a request from the Library Trustees for a modification of CR159 to allow computer replacements be included in the scope. We support that move as the replacement of computers happens every +/- 5 years and to help level tax rate impacts, it is felt that it would be better to handle this expense through CR159 rather than annual budgets. It should be of particular note, the Library data shows traffic in the 40,000 visits annually, making the preservation of this facility an important consideration, especially for the wear and tear of the patron traffic.

Project Title: Library – Handicap Bathroom Renovations

Project Cost: \$58,000

Rank: 2

Recommended Funding: Library Capital Reserve Fund CR159

Description: The project would renovate the library's 4 restrooms to both update them and ensure they are handicapped accessible. The initial plan was to use a grant for the project, but a survey indicated that a higher priority for accessibility is accessibility to programs. The more extensive renovations would be in the older part of the library; consideration is being given to combining the two bathrooms in the old part of the library to have a single, handicapped-accessible restroom.

Project Title: Library – Install Emergency Generator

Project Cost: \$64,000

Rank: 2

Recommended Funding: Library Capital Reserve Fund CR159

Description: The library currently does not have a generator and considers one necessary. The building could be a critical building in times of emergency. Many in the community also rely on the library's WiFi for internet access. The library has received two quotes; the cost of a pad is not included. The library will obtain estimates for the pad and any other ancillary expenses associated with a generator.

Project Title: Library – Replace AC unit and Condenser in Old Building #1

Project Cost: \$18,000

Rank: 2

Recommended Funding: Library Capital Reserve Fund CR159

Description: All 6 of the library's AHU and condensers are being replaced. One is planned for FY27 and one in FY2028. By the end of this fiscal year (FY26), the other four will have been replaced, two with grant funding.

Police Department

Project Title: Police Department – Replace Dispatch Radios (2)

Project Cost: \$35,000

Rank: 1

Recommended Funding: CR120 - Police Communications Equip.

Description: The project would purchase 2 replacement radios for the police dispatch center. The current radios have reached the end of their useful life and replacement parts are no longer available. These radios are utilized for all communications between the local dispatch center and police personnel when not using the County dispatch system and must be kept up to date and working. As these units are replaced, the current equipment will be redeployed to the Fire Department to replace even older equipment. Adequate funds are available in the Capital Reserve account to cover this purchase. However, from a long range planning aspect, we believe a modification to CR 120 should be made, redefining the use from Police only to all town departments with communications equipment. This move would allow for annual contributions to this reserve beginning in FY28 after detailed plans are available as to future needs, to minimize future tax rate implications.

Project Title: Police Department – Cruiser Replacement (Replacing vehicles #162 and #171)

Project Cost: \$180,000 for 2 units

Rank: 1

Recommended Funding: Taxation

Description: Funding is requested to replace vehicles #162 and #171 with over 110,000 miles. Due to current high milage and lead time for replacements, these vehicles will have over 125,000 miles before new cruisers arrive. It is important to keep the fleet current and with low milage where possible and this is part of the annual turnover/replacement of these frontline vehicles.

Project Title: Police Department – Drone

Project Cost: \$17,500

Rank: 1

Recommended Funding: Taxation but continue to explore grants to offset costs

Description: With advances in technology, the use of a drone by both the Police and Fire Departments will enhance search and rescue operations and potentially improve patient outcomes with faster responses by emergency personnel. Also, enhanced technology can improve police capability with respect to victim and criminal searches. This will be dual use between Police and Fire, including training, etc. After extensive research, the department has found a compatible alternative, made in USA, that substantially reduced the acquisition costs. While the CIPC is concerned with the unproven useful life of such products and advances in technology as well as replacement costs in future years, we understand there is a potential significant benefit to improving search and rescue patient outcomes and that the benefits to public safety outweigh the costs to provide this type of enhanced equipment. The CIPC also recommends that grants be applied for if available. Annual maintenance costs will be part of department operating budgets going forward.

Project Title: Police Department – Equipment Capital Reserve Fund (CRF #160)

Project Cost: \$50,000

Rank: 1

Recommended Funding: Taxation

Description: This fund was established by the FY24 Town Meeting to provide funding for the purpose of purchasing, outfitting, repairing, and maintenance of police cruisers. During FY25, \$47K was used from this fund to complete the purchase of a cruiser damaged in an accident and where insurance money did not cover the full cost to replace. Therefore, the CIPC believes another one time infusion of cash to bring this fund back up to a stable \$100K is warranted and the fund should not be further expanded beyond the \$100K level.

Project Title: Police Department – Shotgun Replacements (10)

Project Cost: \$13,500

Rank: 2

Recommended Funding: Taxation

Description: The existing equipment is old with one weapon (out of 10) out of service with questionable repair possible. However, 9 of the existing usable weapons are still serviceable, which makes this a difficult decision. There is also a concern with the fact that current inventory has two specific grip configurations that can be a problem with officer familiarity. The proposal includes only one grip configuration and improved targeting optics. Obviously officer protection is paramount. This proposal would provide weapons with the exact same configuration for all 9 vehicles plus one spare. Revenue from the sale of existing weapons is not included in the estimate, but potentially could be in the \$800-\$1000 range.

Recreation Department

Project Title: Recreation Department - Tennis and Basketball Court Repairs - Kraine Meadow Park

Project Cost: \$30,000

Rank: 2

Recommended Funding: Municipal Building and facilities Fund CR104

Description: In 2017, a 5-year plan came to an end which was set up through the DPW Maintenance schedule. Since then, only minor repairs have happened. In FY27, the Rec. Department is seeking funds to repair the

wear and tear that has happened. After these repairs, a new 5-year plan will be adopted for maintenance as part of normal annual budgeted numbers. CR104 is a perfect use of funds....maintaining a capital asset.

Milfoil

Project Title: Milfoil Capital Reserve Fund (CR140)

Project Cost: \$50,000

Rank: 1

Recommended Funding: Taxation

Description: While the Milfoil Committee has budgeted expenses of \$75K, the CIPC is aware that CR140 has, in the current fund balance of \$207K as of September 2025, some \$47K of FY25 actual expenses that were not recovered from the Trustees in error, meaning the CR fund balance is higher by that \$47K. As a result and in an attempt to keep the Milfoil CR fund at a realistic level, we are recommending only a \$50K contribution be made this year to allow some reduction for the FY25 error.

Project Title: Milfoil Annual Expenses

Project Cost: \$75,000

Rank: 1

Recommended Funding: Milfoil Capital Reserve Fund CR140

Description: Annual projected expenses estimated at \$75K. The Milfoil Committee has projected their funding needs from CR140 to amount to \$75,000 in Calendar Year 2026, not Fiscal Year 2027 as it is difficult for them to determine when costs will be paid for each annual program that encompassed two fiscal years. For example, CY26 expenses include items paid before July 1, 2026 (FY26) and some paid for July - December (FY27). Until a more detailed analysis of spending profiles can be made, we recommend a continuing \$75K expenditure from CR140.

Heritage Commission, Conservation Commission

No submissions for FY27.

Recommended Capital Reserve / Expendable Trust Funds for Closure

CR138 Communications Technology \$265K

Originally set up to receive funds from Franchise fees and then pay for remote installations where there was no cable service. With the advent of at least two additional fiber optic companies providing service to all residences, there is no longer a need for this fund. There has been no activity in three years as franchise fees no longer booked to this account. Recommend closure and transfer of remaining funds to Municipal Building Fund CR104.

CR112 Appraisal Fund \$0.0K

Fund not needed as Appraisal costs are now part of annual budget. Remaining funds will be spent during FY26, leaving a zero balance at year end.

CR126 Lees Mills Fund \$1.3K

Originally set up for the purpose of maintaining the docking facilities at Lee's Mills. The fund was favorably voted for discontinuance at the March 14, 2009 Town Meeting Article #13 but no subsequent action took place and the fund has therefore continued to exist. Balance is currently \$1.3K and too small for any useful purpose. Recommend closure and transfer of remaining funds to Municipal Building Fund CR104.

CR158 Pathway Phase III \$242K

Only if BOS decides to use funds from TF119 instead.

Summary

The CIPC worked efficiently this year to assess, deliberate, and rate the projects for the upcoming fiscal year. This year, in particular, the committee focused not only on project priorities but also cash flow needs to attempt to minimize annual tax rate fluctuations to the maximum extent possible in accordance with our charge. For the first time, Fire, DPW, Facilities, and Library provided a detailed 10 year plan on capital equipment needs. In addition, the CIPC conducted three separate site visits to examine all requested projects. This program has been improved significantly with communication with the department heads and the long term 10 year strategic planning of their future capital needs so that adverse tax rate implications can be effectively evaluated without last minute surprises. *And in some cases, the Board of Selectmen could be very helpful in advising department heads, if the BOS so chooses and agrees, that certain projects need to be sunset (such as the DPW truck wash, DPW maintenance facility expansion, or ice rink rink roof) and not keep coming back year after year for review, unless there is significant new or enhanced justification for their consideration.* The committee was also appreciative of the first time effort by DPW Facilities to prepare a detailed 10 year capital investment plan for all town facilities and by the Library Trustees for their building. Town buildings, such as Town Hall (approaching 30 years old) but including all town facilities, are aging and we are pleased to see comprehensive planning for replacement of various costly infrastructure items nearing the end of their useful life to modernize and extend the long term viability of these facilities. We very much look forward to engaging with the town staff and departments regarding projects that require significant time to program into capital planning.

Concerning Capital Reserve account closures, the committee believes three more should be closed due to inactivity and represents the second annual group of recommended closures. We are comfortable this will complete the process for the time being.

The CIPC recommends the Board of Selectmen review the attached summary funding sheet for information on recommended funding sources for each project.

Respectfully Submitted on behalf of the full Committee,

Frederick Van Magness, CIPC Chair

Suggested Motions:

Funding Certain Trust Funds:

To see if the Town will vote to raise and appropriate the sum of Nine Hundred and Forty Thousand Dollars (\$940,000) to additionally fund certain previously established Expendable Trust Funds (ETF's) as identified below in the amounts as set forth below:

Milfoil Control CR140	\$50,000
Police Cruiser CR160	\$50,000
Roads Improvement CR156	\$840,000

Funding Certain Capital Reserve Funds

To see if the Town will vote to raise and appropriate the sum of Seven Hundred Thousand Dollars (\$700,000) to additionally fund certain previously established Capital Reserve Funds (CRF's) as identified below in the amounts as set forth below:

CR102 DPW Equipment	\$350,000
CR104 Municipal Building Maintenance	\$200,000
CR106 Fire Fighting Equipment	\$150,000

Funding The Library Capital Reserve Fund

To see if the Town will 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 (CR159)

Funding the FY27 Road Improvement Program

To see if the Town will vote to appropriate the sum of One Million One Hundred and Eighty Three Thousand Dollars (\$1,183,000) for a roads improvement program as generally illustrated below and to meet said appropriation from (a) a NH Department of Transportation Highway Block Grant of One Hundred Sixty Thousand Dollars (\$160,000) and (b) a withdrawal of One Million Twenty Three Thousand Dollars (\$1,023,000) from the Roads Improvement Fund (CR156).

Pavement Preservation.Maintenance	\$72,000
Far Echo at Neck Road	
Highway Garage Road	
Kona Farm Road	
Asphalt Overlays	\$1,111,000
Driftwood Drive	
Fox Hollow Road	

Red Hill Road
 Sawmill Way
 Severance Road
 Sheridan Road
 Victory Lane
 Wentworth Shores Road
 Winaukee Road

Funding The FY27 Capital Improvement Program

To see if the Town will vote to appropriate the sum of Seven Hundred Sixty Thousand Dollars (\$760,000) for a program of Capital Improvements and Special Items as generally illustrated below and to meet said appropriation by raising Three Hundred Thirty Five Thousand Dollars (\$335,000) from taxation and the withdrawal of Four Hundred Twenty Five Thousand Dollars (\$425,000) from the various Capital Reserve Funds noted below:

Department	Item	\$'s	Funding Source
Police	Dispatch Radios	\$35,000	CR120
Police	Replace 2016 Cruiser Car162	\$90,000	Taxation
Police	Replace 2017 F150 Pickup Car 171	\$90,000	Taxation
Police	Replace 10 Shotguns	\$13,500	Taxation
Police	Public Safety Drone	\$17,500	Taxation
Fire	Replace Boat 2	\$40,000	CR106
DPW Bldgs/Grds.	Flooring Replacement @ Police/Town Hall	\$55,000	CR104
DPW	Replace Platform Bucket Truck Trk#20	\$150,000	Taxation \$100,000, CR102 \$50,000
DPW	Zero Turn Lawnmowers Replacement (2)	\$24,000	Taxation
Recreation	Tennis/Basketball Court Repairs Kraine Mead.	\$30,000	CR104
Milfoil	Annual Milfoil Control Expenses	\$75,000	CR140
Library	New Generator	\$64,000	CR159
Library	Bathroom Renovations	\$58,000	CR159
Library	AC unit and Condenser-Old Bldg #1	\$18,000	CR159

Amend Capital Reserve Fund

To see if the Town will vote to amend the Police Department Communication Equipment Fund (CR120), a Capital Reserve Fund created at the March 13, 2002 Town Meeting - Article 26 under the provisions of RSA 35:1 by striking the words "purchase of Police Department Communications Equipment" and replace with the words "purchase of Public Safety (DPW, Fire, Emergency Management, and Police) communications infrastructure and equipment, either thorough planned or emergency replacements, upgrades, and expansion of critical fixed and mobile radio, dispatch, data, and interoperability systems. Further, enabling the Town to add necessary equipment to existing and new communications towers to maintain reliable coverage, operational readiness, and public safety during both routine and emergency incidents" and rename the fund to "Town

Communication Equipment Fund" (CR120). Board of Selectmen to remain as Agents to Expend in accordance with RSA 31:32.

2/3rd's vote required (RSA 35:16)

Discontinuance of 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, 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.

CR122 Appraisal Fund

CR126 Lees Mills Fund

2/3rd's vote required (RSA 35:16)

To see if the Town will vote to discontinue the following Capital Reserve Funds, as recommended by the Capital Improvement Planning Committee, with the amounts remaining as of June 30, 2026, together with any interest earned thereon as of said date, being transferred to the Municipal Building and Maintenance Fund CR104.

CR138 Communications Technology

CR159 ?????? Pathway Phase III....only if BOS votes to use TF119 Fund for Pathway

2/3rd's vote required (RSA 35:16)

Distribution: Hard Copy (17)

Board of Selectmen (5)

Town Administrator

Town Finance Director

Interim Town Planner

Library Trustee Chair (2)

Town Clerk

Town Admin. Assistant

CIPC Chair and Clerk (2)

Extra (3)

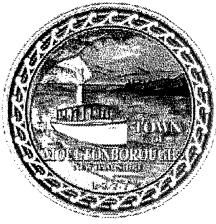
Distribution: Via Email

Electronic - Department Leaders (5)...Fire, Police, DPW, Milfoil, Recreation

Electronic - Advisory Budget Committee via Chair

Electronic - Trustees of Trust Funds (4)

Electronic - CIPC Members (2)



**TOWN OF MOULTONBOROUGH
CAPITAL IMPROVEMENTS PROGRAM
COMMITTEE (CIPC)**

FY27 Report Addendum

November 5, 2025

Town and Library



TOWN OF MOULTONBOROUGH

CAPITAL IMPROVEMENTS PROGRAM

COMMITTEE (CIPC)

TO: Board of Selectmen
FROM: Frederick Van Magness, CIPC Chairman
RE: Capital Improvements Program (CIP)
DATE: November 5, 2025

On November 5, 2025 the CIPC held a Public Hearing concerning the Town, Library, and Schools FY27 Capital Improvements Program recommendations as outlined in our reports dated October 20, 2025. During this Public Hearing, we were presented with new and additional data concerning Police Communications from the Police Chief and their contractor, Ossipee Mountain Electronics, that had not been discussed previously. In addition to the proposed \$35,000 replacement of two dispatch radio outlined further in the original report, there is a long standing issue with communication blind spots that can impact officer safety and emergency communications. The current system requires officers to switch between two channels when in the field along with numerous areas where communication with central dispatch or other officers (blind spots) are not received. The proposed system would solve at least 95% of the communication blind spot issues and allow simultaneous communications on one channel, avoiding issues with needing to switch channels during emergency situations. We also learned that the Fire Department has similar communication blind spot issues, most recently where a communications on a call could not be made via radios or cell phone service, putting personnel and emergency clients at risk. While a solution was not presented for the Fire Department until certain questions on communications between analog and digital, we believe that it may be possible to include Fire in these updated current plans and we await data.

For the Police Department, the CIPC is recommending the further expenditure of \$100,000 to rectify long standing issues with new internal central Simulcast communications equipment, including installation of a second repeater site to service blind spots. The question now becomes how best to fund this added expenditure. Existing Capital Reserve Funds could be used effectively to fund both the Police and Fire expanded Simulcast and repeater upgrades with an amendment below that we suggest happen:

1. Amend current Capital Reserve Fund.... Communications Technology CR138...balance +/- \$270K with the following:

To see if the Town will vote to amend the Communications Technology Fund (CR138), a Capital Reserve Fund created at the March 14, 2007 Town Meeting - Article 30 under the provisions of RSA 35:1 by striking the words "purpose of providing funds to promote development of communications infrastructure to underdeveloped parts of town" and replace with the words "purchase of Public Safety (DPW, Fire, Emergency Management, and Police) communications infrastructure and equipment, either thorough planned or emergency replacements, upgrades, and expansion of critical fixed and mobile radio, dispatch, data, and interoperability systems. Further, enabling the Town to add necessary equipment to existing and new communications towers to maintain reliable coverage, operational readiness, and public safety during both

routine and emergency incidents" and rename the fund to "Town Communication Equipment Fund" (CR138). Board of Selectmen to remain as Agents to Expend in accordance with RSA 31:32.

2/3rd's vote required (RSA 35:16)

2. Funding The FY27 Capital Improvement Program

To see if the Town will vote to appropriate the sum of One Hundred Thousand Dollars (\$100,000) for a program of Capital Improvements and Special Items as generally illustrated below and to meet said appropriation by withdrawal of One Hundred Thousand Dollars (\$100,000) from the Capital Reserve Fund noted below:

Department	Item	\$'s	Funding Source
Police	Simulcast Communications System & Repeaters	\$100,000	CR138
Fire	Simulcast Communications System	TBD	CR138

3. Discontinue the previous CIPC recommendation of October 20, 2025 to redefine and rename Police Department Communications Capital Reserve Fund CR120. The plan would be to still fund the previously recommended FY27 Dispatch Radio equipment from this Capital Reserve as currently worded and then discontinue the fund (remaining balance +/- \$15K) at the FY28 Town Meeting.

Respectfully Submitted on behalf of the full Committee,

Frederick Van Magness, CIPC Chair

PROPOSED CAPITAL PROJECTS FOR FY2026 OVERVIEW & COMMENTS

Below is an overview of the recommended projects by department with a brief description, the proposed project cost, priority code, and recommended funding sources from the Capital Improvement Program Committee. The Priority Definitions are broken down as follows:

- 1 - Urgent (cannot be delayed; needed immediately for health & safety)
- 2 - Necessary (needed within 3 years to maintain basic level & quality of service)
- 3 - Desirable (needed within 4-6 years to improve quality or level of service)
- 4 - Deferrable (can be placed on hold until after the 6-year scope of current CIP, but supports community needs)

5 - Premature (needs more research, planning & coordination)
6 - Prior Approved Capital Expense (lease/bond payment)

Fire Department

Project Title: Fire Department – Simulcast Communications Equipment

Project Cost: \$ TBD

Rank: 1

Recommended Funding: **Town Communications Equipment Fund CR138 \$ TBD**

Description: Replace central communications equipment with Simulcast system

Police Department

Project Title: Police Department – Simulcast Communications Equipment and Second Repeater Site

Project Cost: \$100,000

Rank: 1

Recommended Funding: **Town Communications Equipment Fund CR138 \$ 100,000**

Description: Replace central communications equipment with Simulcast system and establish a second Repeater site to be shared with Fire Department.

Distribution: Hard Copy

Board of Selectmen (5)

Town Administrator

Town Finance Director

Interim Town Planner

Town Clerk

Town Admin. Assistant

Distribution: Via Email

Electronic - Department Leaders (2)...Fire, Police

Electronic - Advisory Budget Committee via Chair

Electronic - Trustees of Trust Funds

Electronic - CIPC Members



**TOWN OF MOULTONBOROUGH
CAPITAL IMPROVEMENTS PROGRAM
COMMITTEE (CIPC)**

FY27 Recommendations

October 20, 2025

SAU45 School District



TOWN OF MOULTONBOROUGH

CAPITAL IMPROVEMENTS PROGRAM

COMMITTEE (CIPC)

TO: SAU45 School Board
FROM: Frederick Van Magness, CIPC Chairman
RE: Capital Improvements Program (CIP)
DATE: October 20, 2025

In keeping with the purpose and intent of the Capital Improvements Program Committee (CIPC) to plan for the orderly implementation and financing of a program of capital improvements in a manner which meets the needs of the SAU and minimizes fluctuations of the tax rate and the impact thereon on the taxpayers, we hereby submit for your consideration the proposed Capital Improvements Program Report for Fiscal Years 2027-2036.

The CIPC was pleased that, in response to prior CIPC and ABC recommendations that the SAU develop multiyear Capital plans, the Chair of the SAU Board met with the CIPC on October 2, 2025 with information outlining their 10 year capital plans. We thank the SAU for participating in this process and look forward to future annual sessions to continue this informative dialog. In addition, members of the CIPC did a walking tour, hosted by the Superintendent and Chair of the SAU Board, on October 10, 2025 to review progress on Tranche 2 programs at MCS and see the new boilers installed at MA as part of a separate taxation funded article in FY25. We also toured areas where FY27 projects are planned as well as recommendations that might be forthcoming for Tranche 3 expenditures at MA in the FY30 + time frame. We found this tour to be very informative and thank the SAU team for hosting us.

The SAU submitted 2 projects for FY27 totaling \$175,000 excluding the ongoing principal and interest cost for the FY25 Central School bond. These projects would the MCS upper parking lot stairs (\$100K) and replace a school maintenance truck with plow (\$75K). Based on an analysis of SAU funds and reserves, we were advised that 100% of these projects will be funded from internal SAU funds without any impact to taxation. The committee classified these projects as Priority 2 - Necessary within 3 years to maintain the basic level and quality of service, and it has been deemed to have a tie-in to the Master Plan. In addition, the SAU will incur \$826,690 in Year 2 bond interest and principal payments as part of the repayment of the \$8,153,211 renovation bond approved as Article 1 at the March 2024 SAU Annual Meeting. The cost impact of this fixed bond interest and principal payment will represent approximately \$.11 cents per \$000 in the December 2026 (FY27) tax rate.

The School provided a list of 10 additional capital projects it plans to complete between FY27 and FY31,

- Additional projects planned for replacement using year-end funds/unassigned fund balance:
 - FY2027 and beyond, \$10,000 for MA and/or MCS equipment replacement, as needed, such as range, steamer and hot cabinets. The school submission states that at MCS these issues will be addressed as part of the overall renovation project.

- FY2027, \$8,000 at MCS to re-point/re-mortar the brick on the gym walls.¹
- FY2028, \$5,000 for AHERA (asbestos hazard emergency response act) 3-year re-inspection. MCS has no asbestos.
- FY2028, \$390,000 for MCS Parking Lot Repaving (from SAU Building Reserve Fund)
- FY2028, \$20,000 for a lift.
- FY2028 \$52,000 for a tractor (to replace a 2005 model).
- FY2029, \$5,000 for a bunker machine (to replace a unit purchased new in 2001).
- FY2030, \$694,000 for replacement of the flat roofs over the community auditorium and SAU office.
- FY2030, \$350,000 for Track Resurfacing (delayed from FY28 due to surface still adequate)
- FY2031, \$1,225,000 for renovations to the locker rooms at MA to provide private shower spaces and renovate the lockers and restroom spaces. This project could be funded through fundraising or unassigned fund balance.

SAU45 continues to still be in the midst of a major facilities upgrade (Tranche #2) at the Central School and the CIPC commends the School Board for addressing needed upgrades to facilities that are long overdue. The SAU has completed the \$1.1M Academy boiler replacement (Tranche #1) and continues to implement the individual projects covered by the \$8.2M (Tranche #2) bonded in FY25. Their current plans would be to **POTENTIALLY** seek approval for the next major increment of renovations (Tranche #3) in FY30 (estimated at +/- \$7.6M), subject to refinement for cost and project scope changes. The SAU believes they may be able to come up with a modified plan that would spread costs over a number of years and not result in another major bond article, but it is too soon to accurately project this option.

The CIPC thanks the SAU45 for being a part of Moultonborough long term capital planning.

Capital Improvements Program Committee:

Frederick Van Magness	Chair	Community At-Large
Cody Gray	Member	Community At-Large
Chuck McGee	Member	Board of Selectmen
Mary Phillips	Member & Clerk	Advisory Budget Committee
Peter Claypoole	Member	Planning Board

PROPOSED CAPITAL PROJECTS FOR FY2026 OVERVIEW & COMMENTS

Below is an overview of the recommended projects by department with a brief description, the proposed project cost, priority code, and recommended funding sources from the Capital Improvement Program Committee. The Priority Definitions are broken down as follows:

¹ Note that last year this project was estimated to cost \$75,000.

1 - Urgent (cannot be delayed; needed immediately for health & safety)
2 - Necessary (needed within 3 years to maintain basic level & quality of service)
3 - Desirable (needed within 4-6 years to improve quality or level of service)
4 - Deferrable (can be placed on hold until after the 6-year scope of current CIP, but supports community needs)
5 - Premature (needs more research, planning & coordination)
6 - Prior Approved Capital Expense (lease/bond payment)

Moultonborough School District

Project Title: Moultonborough Schools - Replace Upper Parking Lost Stairs - Central School

Project Cost: \$100,000

Priority: 2

Recommended Funding: SAU45 Unassigned Fund Balance

Description: School buses drop off at the upper lot on Blake Road and students use these stairs to enter MCS. The stairs are about 15 years old and have been rebuilt several times. They are slippery in winter and are at the end of their useful life. Quotes are being obtained to replace the stairs with a monolithic concrete set of stairs, possibly with a roof. The project could be funded through unassigned fund balance or capital reserves.

Project Title: Moultonborough Schools - Replace School Truck and Plow

Project Cost: \$75,000

Priority: 2

Recommended Funding: SAU45 Unassigned Fund Balance

Description: Replace truck purchased in 2016.

Summary

The CIPC worked efficiently this year to assess, deliberate, and rate town wide projects for the upcoming fiscal year. This year, in particular, the committee focused not only on project priority but also cash flow needs to attempt to minimize annual tax rate fluctuations to the maximum extent possible in accordance with our charge. Going forward, this program can always be improved through earlier communication with the SAU regarding strategic planning of their future capital needs so that long-range plans can be effectively evaluated and funding sources identified without last minute surprises. The committee unanimously supports the need for detailed planning over a 10 year period to adequately plan the financial impacts and minimize adverse impacts on the tax rate. We were pleased that the SAU Chair recognized the importance of this collaboration and long range forecasting and we look forward to working with the SAU for FY28 and beyond.

Respectfully Submitted on behalf of the full Committee,

Frederick Van Magness

CIPC Chairman

Capital Expenditures by Source of Funds voted at Town Meeting... Plus Tax Impact						
\$ in 000	Actuals	Actuals	Actuals	Actuals	Actuals	
	FY22 (18 mos)	FY23	FY24	FY25	FY26	FY27 "Plan"
Capital Reserve Funds Transfers	1,571	557	180		1,735	
Grants...Highway block grant		187			180	160
Bequest				172		
Unassigned Fund Bal. Used for Capital	1,049			1,018	625	
Taxation - Town						
Taxation - Schools	1,821	2,243		3,373	2,330	TGT=Less than \$2,500K
Taxation - Schools Long term Debt repayment				1,060		
Total	2,620	2,565	2,423		195	851
					5,998	5,701
Tax Levy ASSESSED Valuation	3,943,561	4,892,023	5,645,539	6,409,843	6,947,506	EST = 7,300,000
Tax Rate Impact						Est. 5 % growth
Town	0	0.52	0.43	0.53	0.34	TGT= less than 0.34
Schools (Includes debt)	0	0	0	0.2	0.12	
Total Cents per 000 Val.	0	0.52	0.43	0.73	0.46	
Unassigned Impact	0.26			0.16	0.09	
Capital Reserve Funds Usage Impact	0.4	0.11	0.03	0	0.25	
Tax Levy numbers from Annual reports. Allocations based on Town Meeting Voted and Approved Expenditures						
Expense to drive tax rate .01 cents	39436	48920	56455	64098	69475	73000
FVM 9/14/25						

	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
CR106 FIRE Equip.											
Aug. Balance	1351	251	361	430	453	578	644	722	721	474	499
Annual Infusion		\$ 150									
Available Bal.	1351	401	511	580	603	728	794	872	871	624	649
Committed Fy26	-1100										
Planned Expenditures											
FY End Balance	251	361	430	453	578	644	722	721	474	499	592
CR102 DPW Equip.											
Aug. Balance	245	170	470	610	795	645	495	285	244	494	589
Annual Infusion		350	350	350	350	350	350	300	250	\$ 250	\$ 250
Available Bal.	245	520	820	960	1145	995	845	585	494	744	839
Committed Fy26	-75										
Planned Expenditures											
FY End Balance	170	470	610	795	645	495	285	338	494	589	839
CR104 Maint of Bldgs											
Aug. Balance	985	835	950	505	430	305	470	510	685	855	980
Annual Infusion		200									
Available Bal.	985	1035	1150	705	630	505	670	710	885	1055	1180
Committed Fy26	-150										
Planned Expenditures											
BOND ???											
FY End Balance	835	950	505	430	305	470	510	685	855	980	1045
CR159 Library Bldg. Maint.											
Aug. Balance	112	112	72	28	53	52	82	112	142	134	164
Annual Infusion		\$ 100	\$ 100	\$ 75	\$ 75	\$ 30					
Available Bal.	112	212	172	103	128	82	112	142	172	164	194
Committed Fy26											
Planned Expenditures											
BOND											
FY End Balance	112	72	28	53	52	82	112	142	134	164	185
Transfer Sta Reconst.											
Planned Expend.											
BOND											
Bond Repayment											



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

To: Board of Selectmen
From: Andrea Picard, Finance Director
Subject: 2025-2026 Q1 Financial Report

Please find attached two financial reports, listed as:

1. Expenditure Report
 - a. The overall Operating Budget is 25% of the total expended budget. Variances with explanation are listed below.
2. Revenue Report
 - a. Please see comments below

Expenditure Report Variances:

Assessing

Postage 4152-4717 – This account is running over budget due to Mailings Unlimited (Informal Hearings). When I spoke with the Assessor, he said there will be an additional invoice in May of around 4K.

Planning & Zoning

Mileage 4191-4237 – This account is running over budget due to mileage incurred from Code Officer Cahoon. His weekly mileage includes driving distance from Manchester.

IT/Computer 4191-4341 – This amount is the payment to SDL and we will not have an additional payment to them this fiscal year.

Association Dues/Membership 4191-4502 – Most of this amount is the payment to Lakes Region Planning Commission (\$13,870).

Police Department

Rentals & Leases 4120-4452 – Front loaded expenses – Tasers

Highway

Road Maintenance 4312-4937 – This line item is front heavy and will slow down through winter and ramp back up in the spring.

Expenditure Report Variances: (cont.)

Transfer Station

Refuse Disposal Services 4324-4378 – This quarter shows larger amount as it is summer and should slow down in the winter months to ramp back up in last quarter of the year.

Parks and Recreation

IT/Computer Services 4520-4341 – This account includes a phone system added to the department.

Chemical Toilets 4520-4416 – This is a front-loaded item and will not ramp up until next spring.

Revenue Report:

The following areas were above budgeted numbers –

Grant Revenue – Milfoil (time of year)

Planning and Zoning Revenue – in addition to time of year, the line item is an extremely low number

Cemetery Lot Opening and Sales

Refuse Disposal Fees – (time of year)

EXPENDITURE DETAIL BY ACCOUNT

ALL FUNDS Periods: 2026-01 (Jul 25) thru 2026-03 (Sep 25) [25% of Year] Include: - Expenditures (Operating Budget)

Account #	Account Title	Total Budget	PTD Expended	YTD Expended	Encumbered	Available	% Exp.
01 - GENERAL FUND							
4130 - GENERAL GOVERNMENT: EXECUTIVE							
01-4130-4100	EX ADM - REGULAR WAGES	342,591.00	45,831.30	45,831.30	0.00	296,759.70	13.38
01-4130-4103	EX ADM - OVERTIME PAY	1,000.00	459.14	459.14	0.00	540.86	45.91
01-4130-4104	EX ADM - LONGEVITY	6,000.00	0.00	0.00	0.00	6,000.00	0.00
01-4130-4124	EX ADM - ELECTED OFFICIALS - SELECTMEN	20,500.00	0.00	0.00	0.00	20,500.00	0.00
01-4130-4202	EX ADM - EMPLOYEE BENEFITS - HEALTH INSC	110,268.00	8,424.77	8,424.77	0.00	101,843.23	7.64
01-4130-4203	EX ADM - EMPLOYEE BENEFITS - DENTAL INSC	4,425.00	154.32	154.32	0.00	4,270.68	3.49
01-4130-4208	EX ADM - FICA	23,000.00	2,731.42	2,731.42	0.00	20,268.58	11.88
01-4130-4209	EX ADM - MEDICARE	5,500.00	638.81	638.81	0.00	4,861.19	11.61
01-4130-4211	EX ADM - RETIREMENT 1	47,650.00	4,754.53	4,754.53	0.00	42,895.47	9.98
01-4130-4225	EX ADM - UNEMPLOYMENT COMPENSATION	0.00	854.00	854.00	0.00	(854.00)	0.00
01-4130-4226	EX ADM - WORKMEN'S COMPENSATION	250.00	0.00	0.00	0.00	250.00	0.00
01-4130-4235	EX ADM - EDUCATIONAL REIMBURSEMENT	5,000.00	0.00	0.00	0.00	5,000.00	0.00
01-4130-4236	EX ADM - MEETINGS & TRAINING	4,000.00	325.00	325.00	0.00	3,675.00	8.13
01-4130-4237	EX ADM - MILEAGE	900.00	400.00	400.00	0.00	500.00	44.44
01-4130-4256	EX ADM - OTHER BENEFITS	10,000.00	720.61	720.61	0.00	9,279.39	7.21
01-4130-4340	EX ADM - INTERNET/WEBSITE SERVICES	10,000.00	143.80	143.80	0.00	9,856.20	1.44
01-4130-4350	EX ADM - LEGAL PROFESSIONAL SERVICES	70,000.00	6,255.82	6,255.82	0.00	63,744.18	8.94
01-4130-4360	EX ADM - NHMA ASSOCIATION	15,000.00	0.00	0.00	0.00	15,000.00	0.00
01-4130-4362	EX ADM - OTHER SERVICES	0.00	30.00	30.00	0.00	(30.00)	0.00
01-4130-4372	EX ADM - REGISTRY OF DEEDS	100.00	0.00	0.00	0.00	100.00	0.00
01-4130-4400	EX ADM - ADVERTISING	4,000.00	678.25	678.25	0.00	3,321.75	16.96
01-4130-4415	EX ADM - CELL PHONES	0.00	14.00	14.00	0.00	(14.00)	0.00
01-4130-4452	EX ADM - RENTALS & LEASES	0.00	338.01	338.01	0.00	(338.01)	0.00
01-4130-4473	EX ADM - TOWN REPORTS	5,000.00	0.00	0.00	0.00	5,000.00	0.00
01-4130-4516	EX ADM - CONTINGENCY	400,000.00	0.00	0.00	0.00	400,000.00	0.00
01-4130-4552	EX ADM - OTHER CHARGES & EXPENSES	4,600.00	1,098.99	1,098.99	0.00	3,501.01	23.89
01-4130-4710	EX ADM - OFFICE SUPPLIES	500.00	0.00	0.00	0.00	500.00	0.00
01-4130-4718	EX ADM - PRINTING	2,000.00	0.00	0.00	0.00	2,000.00	0.00
01-4130-5015	EX ADM - COALITION COMMUNITIES	20,000.00	0.00	0.00	0.00	20,000.00	0.00
4130 - GENERAL GOVERNMENT: EXECUTIVE		1,112,284.00	73,852.77	73,852.77	0.00	1,038,431.23	6.64
4140 - ELECTION, REGISTRATION AND VITAL STATISTICS							
01-4140-4100	TWN CLRK - REGULAR WAGES	158,252.00	19,664.02	19,664.02	0.00	138,587.98	12.43
01-4140-4102	TWN CLRK - PART-TIME WAGES	30,073.00	0.00	0.00	0.00	30,073.00	0.00
01-4140-4103	TWN CLRK - OVERTIME PAY	600.00	25.00	25.00	0.00	575.00	4.17
01-4140-4127	TWN CLRK - ELECTED OFFICIALS - TOWN CLERK	0.00	5,168.00	5,168.00	0.00	(5,168.00)	0.00
01-4140-4202	TWN CLRK - EMPLOYEE BENEFITS - HEALTH INSC	92,550.00	5,970.61	5,970.61	0.00	86,579.39	6.45
01-4140-4203	TWN CLRK - EMPLOYEE BENEFITS - DENTAL INSC	3,500.00	310.24	310.24	0.00	3,189.76	8.86
01-4140-4208	TWN CLRK - FICA	11,713.00	1,395.28	1,395.28	0.00	10,317.72	11.91

EXPENDITURE DETAIL BY ACCOUNT

ALL FUNDS Periods: 2026-01 (Jul 25) thru 2026-03 (Sep 25) [25% of Year] Include: - Expenditures (Operating Budget)

Account #	Account Title	Total Budget	PTD Expended	YTD Expended	Encumbered	Available	% Exp.
01-4140-4209	TWN CLRK - MEDICARE	2,739.00	326.30	326.30	0.00	2,412.70	11.91
01-4140-4211	TWN CLRK - RETIREMENT I	24,315.00	3,169.26	3,169.26	0.00	21,145.74	13.03
01-4140-4226	TWN CLRK - WORKMEN'S COMPENSATION	260.00	0.00	0.00	0.00	260.00	0.00
01-4140-4236	TWN CLRK - MEETINGS & TRAINING	2,890.00	240.00	240.00	0.00	2,650.00	8.30
01-4140-4237	TWN CLRK - MILEAGE	565.00	28.00	28.00	0.00	537.00	4.96
01-4140-4272	TWN CLRK - REIMBURSEMENTS	100.00	0.00	0.00	0.00	100.00	0.00
01-4140-4241	TWN CLRK - IT/COMPUTER SERVICES	13,095.00	2,823.24	2,823.24	0.00	10,271.76	21.56
01-4140-4400	TWN CLRK - ADVERTISING	150.00	0.00	0.00	0.00	150.00	0.00
01-4140-4552	TWN CLRK - OTHER CHARGES & EXPENSES	9,942.00	889.00	889.00	0.00	9,053.00	8.94
01-4140-4710	TWN CLRK - OFFICE SUPPLIES	3,300.00	488.73	488.73	0.00	2,811.27	14.81
01-4140-4718	TWN CLRK - PRINTING	4,225.00	0.00	0.00	0.00	4,225.00	0.00
01-4140-4745	TWN CLRK - SUPPLIES - MISCELLANEOUS	1,421.00	0.00	0.00	0.00	1,421.00	0.00
4140 - ELECTION, REGISTRATION AND VITAL STATISTICS		359,690.00	40,497.68	40,497.68	0.00	319,192.32	11.26
4141 - ELECTION							
01-4141-4102	ELECT/CLKLIST - PART-TIME WAGES	1,495.00	543.75	543.75	0.00	951.25	36.37
01-4141-4128	ELECT/CLKLIST - ELECTED OFFICIALS - SUPERVISORS OF	11,108.00	0.00	0.00	0.00	11,108.00	0.00
01-4141-4208	ELECT/CLKLIST - FICA	1,000.00	33.71	33.71	0.00	966.29	3.37
01-4141-4209	ELECT/CLKLIST - MEDICARE	200.00	7.88	7.88	0.00	192.12	3.94
01-4141-4237	ELECT/CLKLIST - MILEAGE	250.00	0.00	0.00	0.00	250.00	0.00
01-4141-4400	ELECT/CLKLIST - ADVERTISING	515.00	81.00	81.00	0.00	434.00	15.73
01-4141-4530	ELECT/CLKLIST - ELECTION DAY EXPENDITURES	1,300.00	0.00	0.00	0.00	1,300.00	0.00
01-4141-4552	ELECT/CLKLIST - OTHER CHARGES & EXPENSES	7,550.00	0.00	0.00	0.00	7,550.00	0.00
01-4141-4718	ELECT/CLKLIST - PRINTING	1,390.00	0.00	0.00	0.00	1,390.00	0.00
01-4141-4745	ELECT/CLKLIST - SUPPLIES - MISCELLANEOUS	800.00	0.00	0.00	0.00	800.00	0.00
01-4141-4970	ELECT/CLKLIST - VOTING MACHINE MAINTENANCE	3,750.00	0.00	0.00	0.00	3,750.00	0.00
4141 - ELECTION		29,358.00	666.34	666.34	0.00	28,691.66	2.27
4150 - TAX							
01-4150-4100	TX COLL - REGULAR WAGES	70,693.00	6,590.61	6,590.61	0.00	64,102.39	9.32
01-4150-4102	TX COLL - PART-TIME WAGES	59,667.00	6,158.70	6,158.70	0.00	53,508.30	10.32
01-4150-4126	TX COLL - ELECTED OFFICIALS - TAX COLLECTOR	0.00	5,798.40	5,798.40	0.00	(5,798.40)	0.00
01-4150-4202	TX COLL - EMPLOYEE BENEFITS - HEALTH INSC	40,156.00	2,434.29	2,434.29	0.00	37,721.71	6.06
01-4150-4203	TX COLL - EMPLOYEE BENEFITS - DENTAL INSC	1,822.00	135.04	135.04	0.00	1,686.96	7.41
01-4150-4208	TX COLL - FICA	8,100.00	1,083.13	1,083.13	0.00	7,016.87	13.37
01-4150-4209	TX COLL - MEDICARE	1,890.00	253.31	253.31	0.00	1,636.69	13.40
01-4150-4211	TX COLL - RETIREMENT I	9,500.00	1,455.65	1,455.65	0.00	8,044.35	15.32
01-4150-4226	TX COLL - WORKMEN'S COMPENSATION	200.00	0.00	0.00	0.00	200.00	0.00
01-4150-4236	TX COLL - MEETINGS & TRAINING	1,050.00	738.00	738.00	0.00	312.00	70.29
01-4150-4237	TX COLL - MILEAGE	200.00	0.00	0.00	0.00	200.00	0.00
01-4150-4341	TX COLL - IT/COMPUTER SERVICES	9,400.00	(3,225.00)	(3,225.00)	0.00	12,625.00	(34.31)

EXPENDITURE DETAIL BY ACCOUNT

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Account #	Account Title	Total Budget	PTD Expended	YTD Expended	Encumbered	Available	% Exp.
01-4150-4372	TX COLL - RECORDING FEES	600.00	20.00	20.00	0.00	580.00	3.33
01-4150-4552	TX COLL - OTHER CHARGES & EXPENSES	200.00	0.00	0.00	0.00	200.00	0.00
01-4150-4710	TX COLL - OFFICE SUPPLIES	2,500.00	0.00	0.00	0.00	2,500.00	0.00
01-4150-4717	TX COLL - POSTAGE	13,000.00	1,556.09	1,556.09	0.00	11,443.91	11.97
01-4150-4718	TX COLL - PRINTING	4,450.00	0.00	0.00	0.00	4,450.00	0.00
01-4150-4745	TX COLL - SUPPLIES - MISCELLANEOUS	100.00	0.00	0.00	0.00	100.00	0.00
4150 - TAX		223,528.00	22,998.22	22,998.22	0.00	200,529.78	10.29
4151 - FINANCIAL ADMINISTRATION							
01-4151-4100	FIN ADM - REGULAR WAGES	103,000.00	23,336.50	23,336.50	0.00	79,663.50	22.66
01-4151-4102	FIN ADM - PART-TIME WAGES	20,758.00	0.00	0.00	0.00	20,758.00	0.00
01-4151-4103	FIN ADM - OVERTIME PAY	0.00	37.50	37.50	0.00	(37.50)	0.00
01-4151-4125	FIN ADM - ELECTED OFFICIALS - TREASURER	4,500.00	0.00	0.00	0.00	4,500.00	0.00
01-4151-4202	FIN ADM - EMPLOYEE BENEFITS - HEALTH INSC	16,000.00	502.08	502.08	0.00	15,497.92	3.14
01-4151-4203	FIN ADM - EMPLOYEE BENEFITS - DENTAL INSC	550.00	40.16	40.16	0.00	509.84	7.30
01-4151-4208	FIN ADM - EMPLOYEE BENEFITS - LIFE INSC	8,000.00	1,399.78	1,399.78	0.00	6,600.22	17.50
01-4151-4209	FIN ADM - MEDICARE	2,000.00	327.36	327.36	0.00	1,672.64	16.37
01-4151-4211	FIN ADM - RETIREMENT I	13,500.00	2,602.27	2,602.27	0.00	10,897.73	19.28
01-4151-4226	FIN ADM - WORKMEN'S COMPENSATION	400.00	0.00	0.00	0.00	400.00	0.00
01-4151-4236	FIN ADM - MEETINGS & TRAINING	3,000.00	640.64	640.64	0.00	2,359.36	21.35
01-4151-4237	FIN ADM - MILEAGE	400.00	229.60	229.60	0.00	170.40	57.40
01-4151-4304	FIN ADM - AUDITING SERVICES	25,000.00	0.00	0.00	0.00	25,000.00	0.00
01-4151-4340	FIN ADM - INTERNET/WEBSITE SERVICES	5,200.00	1,307.79	1,307.79	0.00	3,892.21	25.15
01-4151-4341	FIN ADM - IT/COMPUTER SERVICES	25,163.00	30,205.47	30,205.47	(9,250.00)	4,207.53	120.04
01-4151-4362	FIN ADM - OTHER SERVICES	1,600.00	467.61	467.61	0.00	1,132.39	29.23
01-4151-4372	FIN ADM - REGISTRY OF DEEDS	0.00	68.00	68.00	(68.00)	0.00	0.00
01-4151-4452	FIN ADM - RENTALS & LEASES	9,450.00	2,198.37	2,198.37	0.00	7,251.63	23.26
01-4151-4471	FIN ADM - TELEPHONE SERVICES	9,480.00	1,152.80	1,152.80	0.00	8,327.20	12.16
01-4151-4630	FIN ADM - COMPUTER SOFTWARE	11,500.00	0.00	0.00	0.00	11,500.00	0.00
01-4151-4710	FIN ADM - OFFICE SUPPLIES	12,000.00	1,255.30	1,255.30	0.00	10,744.70	10.46
01-4151-4717	FIN ADM - POSTAGE	13,000.00	0.00	0.00	0.00	13,000.00	0.00
01-4151-4745	FIN ADM - SUPPLIES - MISCELLANEOUS	2,100.00	0.00	0.00	0.00	2,100.00	0.00
4151 - FINANCIAL ADMINISTRATION		286,601.00	65,771.23	65,771.23	(9,250.00)	230,079.77	22.95
4152 - REVALUATION OF PROPERTY							
01-4152-4100	ASSESSING - REGULAR WAGES	169,714.00	26,259.55	26,259.55	0.00	143,454.45	15.47
01-4152-4103	ASSESSING - OVERTIME PAY	1,000.00	0.00	0.00	0.00	1,000.00	0.00
01-4152-4202	ASSESSING - EMPLOYEE BENEFITS - HEALTH INSC	56,475.00	3,729.51	3,729.51	0.00	52,745.49	6.60
01-4152-4203	ASSESSING - EMPLOYEE BENEFITS - DENTAL INSC	2,400.00	175.20	175.20	0.00	2,224.80	7.30
01-4152-4208	ASSESSING - FICA	11,500.00	1,519.39	1,519.39	0.00	9,980.61	13.21
01-4152-4209	ASSESSING - MEDICARE	2,700.00	355.32	355.32	0.00	2,344.68	13.16

EXPENDITURE DETAIL BY ACCOUNT

ALL FUNDS Periods: 2026-01 (Jul 25) thru 2026-03 (Sep 25) [25% of Year] Include:- Expenditures (Operating Budget)

Account #	Account Title	Total Budget	PTD Expended	YTD Expended	Encumbered	Available	% Exp.
01-4152-4211	ASSESSING - RETIREMENT I	24,000.00	3,348.12	3,348.12	0.00	20,651.88	13.95
01-4152-4226	ASSESSING - WORKMEN'S COMPENSATION	2,100.00	0.00	0.00	0.00	2,100.00	0.00
01-4152-4236	ASSESSING - MEETINGS & TRAINING	2,500.00	610.00	610.00	0.00	1,890.00	24.40
01-4152-4237	ASSESSING - MILEAGE	1,000.00	0.00	0.00	0.00	1,000.00	0.00
01-4152-4303	ASSESSING - ASSESSING SERVICES	26,000.00	0.00	0.00	0.00	26,000.00	0.00
01-4152-4341	ASSESSING - IT/COMPUTER SERVICES	2,500.00	0.00	0.00	0.00	2,500.00	0.00
01-4152-4368	ASSESSING - PROPERTY REVALUATION SERVICE	39,400.00	0.00	0.00	0.00	39,400.00	0.00
01-4152-4502	ASSESSING - ASSOCIATION DUES/MEMBERSHIPS	1,535.00	99.00	99.00	0.00	1,436.00	6.45
01-4152-4552	ASSESSING - OTHER CHARGES & EXPENSES	750.00	239.88	239.88	0.00	510.12	31.98
01-4152-4717	ASSESSING - POSTAGE	6,200.00	3,055.78	3,055.78	0.00	3,144.22	49.29
01-4152-4719	ASSESSING - PUBLICATIONS	1,225.00	0.00	0.00	0.00	1,225.00	0.00
01-4152-4902	ASSESSING - MAPPING MAINTENANCE	39,450.00	1,575.00	1,575.00	0.00	37,875.00	3.99
01-4152-4950	ASSESSING - SOFTWARE MAINTENANCE	7,950.00	0.00	0.00	0.00	7,950.00	0.00
4152 - REVALUATION OF PROPERTY		398,399.00	40,966.75	40,966.75	0.00	357,432.25	10.28
4191 - PLANNING & ZONING							
01-4191-4100	P&Z - REGULAR WAGES	288,352.00	31,960.41	31,960.41	0.00	256,391.59	11.08
01-4191-4102	P&Z - PART-TIME WAGES	59,600.00	12,220.00	12,220.00	0.00	47,380.00	20.50
01-4191-4103	P&Z - OVERTIME PAY	525.00	267.19	267.19	0.00	257.81	50.89
01-4191-4202	P&Z - EMPLOYEE BENEFITS - HEALTH INSC	69,640.00	4,481.82	4,481.82	0.00	65,158.18	6.44
01-4191-4203	P&Z - EMPLOYEE BENEFITS DENTAL INSC	2,400.00	175.20	175.20	0.00	2,224.80	7.30
01-4191-4208	P&Z - FICA	22,000.00	2,145.61	2,145.61	0.00	19,854.39	9.75
01-4191-4209	P&Z - MEDICARE	5,100.00	501.80	501.80	0.00	4,598.20	9.84
01-4191-4211	P&Z - RETIREMENT I	45,000.00	3,595.25	3,595.25	0.00	41,404.75	7.99
01-4191-4226	P&Z - WORKMEN'S COMPENSATION	3,200.00	0.00	0.00	0.00	3,200.00	0.00
01-4191-4236	P&Z - MEETINGS & TRAINING	5,000.00	140.00	140.00	0.00	4,860.00	2.80
01-4191-4237	P&Z - MILEAGE	1,275.00	3,026.38	3,026.38	0.00	(1,751.38)	237.36
01-4191-4315	P&Z - CONSULTANTS	4,200.00	0.00	0.00	0.00	4,200.00	0.00
01-4191-4341	P&Z - IT/COMPUTER SERVICES	18,500.00	16,000.00	16,000.00	0.00	2,500.00	86.49
01-4191-4400	P&Z - ADVERTISING	2,500.00	207.00	207.00	0.00	2,293.00	8.28
01-4191-4415	P&Z - CELL PHONES	1,000.00	104.94	104.94	0.00	895.06	10.49
01-4191-4437	P&Z - LICENSES	2,200.00	700.00	700.00	0.00	1,500.00	31.82
01-4191-4447	P&Z - PRINTING SERVICES	250.00	0.00	0.00	0.00	250.00	0.00
01-4191-4502	P&Z - ASSOCIATION DUES/MEMBERSHIPS	16,433.00	14,190.00	14,190.00	0.00	2,243.00	86.35
01-4191-4552	P&Z - OTHER CHARGES & EXPENSES	500.00	507.18	507.18	0.00	(7.18)	101.44
01-4191-4586	P&Z - CONSERVATION COM	6,700.00	0.00	0.00	0.00	6,700.00	0.00
01-4191-4588	P&Z - HERITAGE COMM/ MATCH EXPENSES	500.00	768.00	768.00	0.00	(268.00)	153.60
01-4191-4589	P&Z - HERITAGE COMM/ MATCH GRANT/CONSULT SERVICE	5,000.00	0.00	0.00	0.00	5,000.00	0.00
01-4191-4718	P&Z - PRINTING	1,500.00	0.00	0.00	0.00	1,500.00	0.00
01-4191-4745	P&Z - SUPPLIES - MISCELLANEOUS	0.00	40.00	40.00	0.00	(40.00)	0.00

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01-4191-4950	P&Z - SOFTWARE MAINTENANCE	11,100.00	500.00	500.00	0.00	10,600.00	4.50
4191 - PLANNING & ZONING		572,475.00	91,530.78	91,530.78	0.00	480,944.22	15.99
4194 - GENERAL GOVERNMENT BUILDINGS							
01-4194-4345	B&G - JANITORIAL SERVICES	68,370.00	8,344.00	8,344.00	0.00	60,026.00	12.20
01-4194-4425	B&G - ELECTRICITY	57,554.00	17,144.09	17,144.09	0.00	40,409.91	29.79
01-4194-4430	B&G - HEATING OIL	8,575.00	0.00	0.00	0.00	8,575.00	0.00
01-4194-4448	B&G - PROPANE	26,070.00	2,262.99	2,262.99	0.00	23,807.01	8.68
01-4194-4450	B&G - PROPERTY SERVICES	27,113.00	8,264.00	8,264.00	0.00	18,849.00	30.48
01-4194-4670	B&G - CONSUMABLE PAPER PRODUCTS	5,500.00	1,032.27	1,032.27	0.00	4,467.73	18.77
01-4194-4807	B&G - BUILDING MAINTENANCE	40,500.00	4,893.02	4,893.02	0.00	35,606.98	12.08
01-4194-4855	B&G - GROUNDS MAINTENANCE	29,252.00	2,833.36	2,833.36	0.00	26,418.64	9.69
01-4194-4874	B&G - FUNCTION HALL	29,700.00	4,392.37	4,392.37	0.00	25,307.63	14.79
01-4194-4957	B&G - TOWN DOCKS	3,600.00	0.00	0.00	0.00	3,600.00	0.00
01-4194-4976	B&G - DRINKING WATER TESTS	350.00	30.00	30.00	0.00	320.00	8.57
4194 - GENERAL GOVERNMENT BUILDINGS		296,584.00	49,196.10	49,196.10	0.00	247,387.90	16.59
4195 - CEMETERIES							
01-4195-4102	CEM - PART-TIME WAGES	26,732.00	4,670.64	4,670.64	0.00	22,061.36	17.47
01-4195-4208	CEM - FICA	1,700.00	289.58	289.58	0.00	1,410.42	17.03
01-4195-4209	CEM - MEDICARE	400.00	67.73	67.73	0.00	332.27	16.93
01-4195-4226	CEM - WORKMEN'S COMPENSATION	480.00	0.00	0.00	0.00	480.00	0.00
01-4195-4624	CEM - CEMETERY SUPPLIES	3,540.00	12.00	12.00	0.00	3,528.00	0.34
01-4195-4813	CEM - CEMETERY MAINTENANCE	5,000.00	1,488.48	1,488.48	0.00	3,511.52	29.77
4195 - CEMETERIES		37,852.00	6,528.43	6,528.43	0.00	31,323.57	17.25
4196 - INSURANCE NOT OTHERWISE ALLOCATED							
01-4196-4338	MUN ADM - INSURANCE PROPERTY/LIABILITY	115,000.00	0.00	0.00	0.00	115,000.00	0.00
4196 - INSURANCE NOT OTHERWISE ALLOCATED		115,000.00	0.00	0.00	0.00	115,000.00	0.00
4210 - PUBLIC SAFETY: POLICE							
01-4210-4100	PD - REGULAR WAGES	836,685.00	116,004.40	116,004.40	0.00	740,680.60	13.54
01-4210-4102	PD - PART-TIME WAGES	175,443.00	23,374.20	23,374.20	0.00	152,068.80	13.32
01-4210-4103	PD - OVERTIME PAY	150,000.00	32,363.91	32,363.91	0.00	117,636.09	21.58
01-4210-4106	PD - HOLIDAY PAY	38,899.00	0.00	0.00	0.00	38,899.00	0.00
01-4210-4111	PD - PD - DETAIL	0.00	1,495.00	1,495.00	0.00	(1,495.00)	0.00
01-4210-4202	PD - EMPLOYEE BENEFITS - HEALTH INSC	314,600.00	16,535.54	16,535.54	0.00	298,064.46	5.26
01-4210-4203	PD - EMPLOYEE BENEFITS - DENTAL INSC	14,000.00	745.74	745.74	0.00	13,254.26	5.33
01-4210-4208	PD - FICA	18,000.00	2,293.98	2,293.98	0.00	15,706.02	12.74
01-4210-4209	PD - MEDICARE	19,000.00	2,496.47	2,496.47	0.00	16,503.53	13.14
01-4210-4211	PD - RETIREMENT I	12,500.00	1,761.11	1,761.11	0.00	10,738.89	14.09
01-4210-4212	PD - RETIREMENT II	317,500.00	42,003.39	42,003.39	0.00	275,496.61	13.23

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01-4210-4226	PD - WORKMEN'S COMPENSATION	16,000.00	0.00	0.00	0.00	16,000.00	0.00
01-4210-4237	PD - MILEAGE	4,000.00	471.50	471.50	0.00	3,528.50	11.79
01-4210-4242	PD - MEETINGS & TRAINING	22,000.00	1,750.00	1,750.00	0.00	20,250.00	7.95
01-4210-4272	PD - REIMBURSEMENTS	1,000.00	451.30	451.30	0.00	548.70	45.13
01-4210-4340	PD - INTERNET/WEBSITE SERVICES	6,500.00	85.25	85.25	0.00	6,414.75	1.31
01-4210-4341	PD - IT/COMPUTER SERVICES	68,900.00	9,688.80	9,688.80	0.00	59,211.20	14.06
01-4210-4362	PD - OTHER SERVICES	8,600.00	0.00	0.00	0.00	8,600.00	0.00
01-4210-4363	PD - PROFESSIONAL & TECHNICAL SERVICES	47,900.00	3,233.00	3,233.00	0.00	44,667.00	6.75
01-4210-4383	PD - TRANSCRIPTION SERVICES	1,000.00	0.00	0.00	0.00	1,000.00	0.00
01-4210-4400	PD - ADVERTISING	800.00	0.00	0.00	0.00	800.00	0.00
01-4210-4452	PD - RENTALS & LEASES	11,800.00	10,153.08	10,153.08	0.00	1,646.92	86.04
01-4210-4471	PD - TELEPHONE SERVICES	6,400.00	1,941.58	1,941.58	0.00	4,458.42	30.34
01-4210-4502	PD - ASSOCIATION DUES/MEMBERSHIPS	2,200.00	0.00	0.00	0.00	2,200.00	0.00
01-4210-4511	PD - CELL PHONE STIPEND	3,500.00	0.00	0.00	0.00	3,500.00	0.00
01-4210-4552	PD - OTHER CHARGES & EXPENSES	0.00	337.98	337.98	0.00	(337.98)	0.00
01-4210-4606	PD - AMMUNITION	8,000.00	572.98	572.98	0.00	7,427.02	7.16
01-4210-4688	PD - MINOR EQUIPMENT	10,000.00	3,150.00	3,150.00	0.00	6,850.00	31.50
01-4210-4710	PD - OFFICE SUPPLIES	14,100.00	3,573.65	3,573.65	0.00	10,526.35	25.35
01-4210-4717	PD - POSTAGE	500.00	0.00	0.00	0.00	500.00	0.00
01-4210-4718	PD - PRINTING	800.00	165.00	165.00	0.00	635.00	20.63
01-4210-4719	PD - PUBLICATIONS	900.00	0.00	0.00	0.00	900.00	0.00
01-4210-4760	PD - UNIFORMS	34,500.00	8,465.20	8,465.20	0.00	26,034.80	24.54
01-4210-4762	PD - UNLEADED GAS	30,000.00	7,795.85	7,795.85	0.00	22,204.15	25.99
01-4210-4887	PD - STATE POLICE COMMUNICATIONS	1,200.00	0.00	0.00	0.00	1,200.00	0.00
01-4210-4906	PD - MISCELLANEOUS MAINTENANCE & REPAIRS	5,600.00	300.00	300.00	0.00	5,300.00	5.36
01-4210-4935	PD - RADAR MAINTENANCE	1,500.00	0.00	0.00	0.00	1,500.00	0.00
01-4220-4936	PD - RADIO MAINTENANCE	3,000.00	230.42	230.42	0.00	2,769.58	7.68
01-4210-4966	PD - VEHICLE MAINTENANCE	12,000.00	290.32	290.32	0.00	11,709.68	2.42
4210 - PUBLIC SAFETY: POLICE		2,239,327.00	291,729.65	291,729.65	0.00	1,947,597.35	13.03
4220 - FIRE							
01-4220-4100	FD - REGULAR WAGES	645,263.00	109,798.97	109,798.97	0.00	535,464.03	17.02
01-4220-4101	FD - HOLIDAY OVERTIME	0.00	2,175.77	2,175.77	0.00	(2,175.77)	0.00
01-4220-4102	FD - PART-TIME WAGES	159,170.00	6,983.95	6,983.95	0.00	152,186.05	4.39
01-4220-4103	FD - OVERTIME PAY	101,603.00	20,096.92	20,096.92	0.00	81,506.08	19.78
01-4220-4106	FD - HOLIDAY PAY	0.00	3,805.24	3,805.24	0.00	(3,805.24)	0.00
01-4220-4107	FD - FIREFIGHTERS	640.00	0.00	0.00	0.00	640.00	0.00
01-4220-4202	FD - EMPLOYEE BENEFITS - HEALTH INSC	220,300.00	16,481.86	16,481.86	0.00	203,818.14	7.48
01-4220-4203	FD - EMPLOYEE BENEFITS - DENTAL INSC	9,000.00	721.50	721.50	0.00	8,278.50	8.02
01-4220-4206	FD - FD - DISABILITY INSURANCE	7,700.00	7,064.00	7,064.00	0.00	636.00	91.74

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01-4220-4208	FD - FICA	13,600.00	1,468.71	1,468.71	0.00	12,131.29	10.80
01-4220-4209	FD - MEDICARE	13,500.00	2,011.69	2,011.69	0.00	11,488.31	14.90
01-4220-4211	FD - RETIREMENT I	8,000.00	1,188.24	1,188.24	0.00	6,811.76	14.85
01-4220-4213	FD - RETIREMENT III	237,000.00	37,486.91	37,486.91	0.00	199,513.09	15.82
01-4220-4226	FD - WORKMEN'S COMPENSATION	20,000.00	0.00	0.00	0.00	20,000.00	0.00
01-4220-4228	FD - BACKGROUND CHECKS	350.00	0.00	0.00	0.00	350.00	0.00
01-4220-4229	FD - PHYSICALS - DEPARTMENT REQUIRED	16,306.00	1,205.76	1,205.76	0.00	15,100.24	7.39
01-4220-4236	FD - MEETINGS & TRAINING	26,510.00	2,526.18	2,526.18	0.00	23,983.82	9.53
01-4220-4237	FD - MILEAGE	670.00	0.00	0.00	0.00	670.00	0.00
01-4220-4272	FD - REIMBURSEMENTS	500.00	107.66	107.66	0.00	392.34	21.53
01-4220-4300	FD - AMBULANCE SERVICE	182,988.00	45,747.00	45,747.00	0.00	137,241.00	25.00
01-4220-4340	FD - INTERNET/WEBSITE SERVICES	15,846.00	4,521.02	4,521.02	0.00	11,324.98	28.53
01-4220-4341	FD - IT/COMPUTER SERVICES	10,388.00	1,758.72	1,758.72	0.00	8,629.28	16.93
01-4220-4362	FD - OTHER SERVICES	5,769.00	1,003.65	1,003.65	0.00	4,765.35	17.40
01-4220-4452	FD - RENTS & LEASES	2,452.00	229.22	229.22	0.00	2,222.78	9.35
01-4220-4471	FD - TELEPHONE SERVICES	7,893.00	1,353.32	1,353.32	0.00	6,539.68	17.15
01-4220-4502	FD - ASSOCIATION DUES/MEMBERSHIPS	3,449.00	728.00	728.00	0.00	2,721.00	21.11
01-4220-4511	FD - CELL PHONE STIPEND	1,992.00	470.58	470.58	0.00	1,521.42	23.62
01-4220-4551	FD - NREM RE-CERT FEES	1,470.00	0.00	0.00	0.00	1,470.00	0.00
01-4220-4635	FD - DIESEL FUEL	23,821.00	5,544.80	5,544.80	0.00	18,276.20	23.28
01-4220-4644	FD - EMS/FIRE SUPPLIES	41,169.00	3,693.83	3,693.83	0.00	37,475.17	8.97
01-4220-4652	FD - FIRE PREVENTION MATERIALS	1,000.00	730.32	730.32	0.00	269.68	73.03
01-4220-4710	FD - OFFICE SUPPLIES	1,000.00	239.52	239.52	0.00	760.48	23.95
01-4220-4716	FD - PERSONAL PROTECTIVE CLOTHING	32,388.00	168.93	168.93	0.00	32,219.07	0.52
01-4220-4717	FD - POSTAGE	250.00	0.00	0.00	0.00	250.00	0.00
01-4220-4718	[A] FD - PRINTING	150.00	0.00	0.00	0.00	150.00	0.00
01-4220-4719	FD - PUBLICATIONS	120.00	0.00	0.00	0.00	120.00	0.00
01-4220-4745	FD - SUPPLIES - RECOGNITION INCENTIVES	500.00	0.00	0.00	0.00	500.00	0.00
01-4220-4760	FD - UNIFORMS	13,236.00	2,574.47	2,574.47	0.00	10,661.53	19.45
01-4220-4831	FD - EQUIPMENT MAINTENANCE	10,596.00	456.19	456.19	0.00	10,139.81	4.31
01-4220-4966	FD - VEHICLE MAINTENANCE	26,400.00	14,545.25	14,545.25	0.00	11,854.75	55.10
01-4220-5030	FD - LAKES REGION MUTUAL AID	128,174.00	64,087.01	64,087.01	0.00	64,086.99	50.00
01-4220-5045	FD - PARTNERSHIP FOR PUBLIC HEALTH	6,000.00	0.00	0.00	0.00	6,000.00	0.00
4220 - FIRE		1,997,163.00	360,975.19	360,975.19	0.00	1,636,187.81	18.07
4312 - HIGHWAY AND STREETS							
01-4312-4100	DPW HWY - REGULAR WAGES	714,012.00	116,285.53	116,285.53	0.00	597,726.47	16.29
01-4312-4102	DPW HWY - PART-TIME WAGES	91,527.00	9,422.47	9,422.47	0.00	82,104.53	10.29
01-4312-4103	DPW HWY - OVERTIME PAY	62,500.00	2,739.58	2,739.58	0.00	59,760.42	4.38
01-4312-4130	DPW-HWY - ON-CALL HOURS	37,500.00	2,625.00	2,625.00	0.00	34,875.00	7.00

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01-4312-4202	DPW HWY - EMPLOYEE BENEFITS - HEALTH INSC	244,100.00	19,211.39	19,211.39	0.00	224,888.61	7.87
01-4312-4203	DPW HWY - EMPLOYEE BENEFITS - DENTAL INSC	13,000.00	832.33	832.33	0.00	12,167.67	6.40
01-4312-4208	DPW HWY - FICA	58,000.00	7,984.60	7,984.60	0.00	50,015.40	13.77
01-4312-4209	DPW HWY - MEDICARE	14,000.00	1,867.42	1,867.42	0.00	12,132.58	13.34
01-4312-4211	DPW HWY - RETIREMENT I	109,000.00	15,264.75	15,264.75	0.00	93,735.25	14.00
01-4312-4226	DPW HWY - WORKMEN'S COMPENSATION	19,000.00	0.00	0.00	0.00	19,000.00	0.00
01-4312-4236	DPW HWY - MEETINGS & TRAINING	1,200.00	174.22	174.22	0.00	1,025.78	14.52
01-4312-4340	DPW HWY - INTERNET/WEBSITE SERVICES	2,880.00	1,021.51	1,021.51	0.00	1,858.49	35.47
01-4312-4341	DPW HWY - IT/COMPUTER SERVICES	17,897.00	6,523.84	6,523.84	0.00	11,373.16	36.45
01-4312-4422	DPW HWY - DRUG/ALCOHOL TESTS	0.00	88.00	88.00	0.00	(88.00)	0.00
01-4312-4442	DPW HWY - MOWING ROADS SERVICES	39,600.00	20,066.56	20,066.56	0.00	19,533.44	50.67
01-4312-4442	DPW HWY - TREE REMOVAL SERVICE	15,000.00	10,150.00	10,150.00	0.00	4,850.00	67.67
01-4312-4511	DPW HWY - CELL PHONE STIPEND	4,320.00	0.00	0.00	0.00	4,320.00	0.00
01-4312-4552	DPW HWY - OTHER CHARGES & EXPENSES	3,047.00	546.76	546.76	0.00	2,500.24	17.94
01-4312-4635	DPW HWY - DIESEL FUEL	68,202.00	13,035.82	13,035.82	0.00	55,166.18	19.11
01-4312-4637	DPW HWY - DPW MAINTENANCE SUPPLIES	7,000.00	1,188.74	1,188.74	0.00	5,811.26	16.98
01-4312-4655	DPW HWY - FLEET MAINTENANCE SUPPLIES	52,975.00	8,313.77	8,313.77	0.00	44,661.23	15.69
01-4312-4710	DPW HWY - OFFICE SUPPLIES	600.00	44.98	44.98	0.00	555.02	7.50
01-4312-4735	DPW HWY - TEMP TRAFFIC CONTROL	1,000.00	0.00	0.00	0.00	1,000.00	0.00
01-4312-4737	DPW HWY - SIGNS	2,550.00	339.95	339.95	0.00	2,210.05	13.33
01-4312-4760	DPW HWY - UNIFORMS	13,000.00	1,809.56	1,809.56	0.00	11,190.44	13.92
01-4312-4775	DPW HWY - WINTER SALT	183,580.00	0.00	0.00	0.00	183,580.00	0.00
01-4312-4780	DPW HWY - WINTER SAND	23,250.00	0.00	0.00	0.00	23,250.00	0.00
01-4312-4906	DPW HWY - MISCELLANEOUS MAINTENANCE & REPAIRS	21,215.00	0.00	0.00	0.00	21,215.00	0.00
01-4312-4907	DPW HWY - HIGHWAY BLOCK GRANT	0.00	170.00	170.00	0.00	(170.00)	0.00
01-4312-4937	DPW HWY - ROAD MAINTENANCE	106,565.00	41,782.50	41,782.50	0.00	64,782.50	39.21
01-4312-4966	DPW HWY - VEHICLE MAINTENANCE	90,266.00	19,569.06	19,569.06	0.00	70,696.94	21.68
4312 - HIGHWAY AND STREETS		2,016,786.00	301,058.34	301,058.34	0.00	1,715,727.66	14.93
4314 -							
01-4314-4595	DPW EMERGENCY LNS - PROPERTY SERVICES	14,000.00	0.00	0.00	0.00	14,000.00	0.00
01-4314-4596	DPW EMERGENCY LNS - OTHER SERVICES	230,920.00	0.00	0.00	0.00	230,920.00	0.00
01-4314-4597	DPW EMERGENCY LNS - SUPPLIES	75,080.00	0.00	0.00	0.00	75,080.00	0.00
4314 -		320,000.00	0.00	0.00	0.00	320,000.00	0.00
4315 -							
01-4315-4938	DPW RD PROJ - ROAD PROJECTS	1,300,000.00	265,876.63	265,876.63	0.00	1,034,123.37	20.45
4315 -		1,300,000.00	265,876.63	265,876.63	0.00	1,034,123.37	20.45

EXPENDITURE DETAIL BY ACCOUNT

ALL FUNDS Periods: 2026-01 (Jul 25) thru 2026-03 (Sep 25) [25% of Year] Include: - Expenditures (Operating Budget)

Account #	Account Title	Total Budget	PTD Expended	YTD Expended	Encumbered	Available	% Exp.
4316 - STREET LIGHTS							
01-4316-4468	DPW - STREET LIGHTS	16,800.00	4,408.84	4,408.84	0.00	12,391.16	26.24
4316 - STREET LIGHTS		16,800.00	4,408.84	4,408.84	0.00	12,391.16	26.24
4324 - SOLID WASTE DISPOSAL							
01-4324-4100	SW - REGULAR WAGES	199,783.00	31,408.63	31,408.63	0.00	168,374.37	15.72
01-4324-4102	SW - PART-TIME WAGES	44,392.00	11,701.97	11,701.97	0.00	32,690.03	26.36
01-4324-4103	SW - OVERTIME PAY	6,638.00	390.56	390.56	0.00	6,247.44	5.88
01-4324-4202	SW - EMPLOYEE BENEFITS - HEALTH INSC	96,100.00	5,080.50	5,080.50	0.00	91,019.50	5.29
01-4324-4203	SW - EMPLOYEE BENEFITS - DENTAL INSC	4,200.00	201.93	201.93	0.00	3,998.07	4.81
01-4324-4208	SW - FICA	16,900.00	2,672.01	2,672.01	0.00	14,227.99	15.81
01-4324-4209	SW - MEDICARE	4,000.00	624.90	624.90	0.00	3,375.10	15.62
01-4324-4211	SW - RETIREMENT I	30,500.00	4,338.67	4,338.67	0.00	26,161.33	14.23
01-4324-4226	SW - WORKMEN'S COMPENSATION	5,000.00	0.00	0.00	0.00	5,000.00	0.00
01-4324-4236	SW - MEETINGS & TRAINING	625.00	547.00	547.00	0.00	78.00	87.52
01-4324-4330	SW - HAZARDOUS WASTE COLLECTION	12,996.00	695.03	695.03	0.00	12,300.97	5.35
01-4324-4340	SW - INTERNET/WEBSITE SERVICES	1,068.00	266.84	266.84	0.00	801.16	24.99
01-4324-4341	SW - IT/COMPUTER SERVICES	1,061.00	280.35	280.35	0.00	780.65	26.42
01-4324-4358	SW - MONITORING/TESTING SERVICES	7,500.00	0.00	0.00	0.00	7,500.00	0.00
01-4324-4378	SW - REFUSE DISPOSAL SERVICE	576,260.00	195,743.94	195,743.94	0.00	380,516.06	33.97
01-4324-4452	SW - RENTALS & LEASES	15,000.00	0.00	0.00	0.00	15,000.00	0.00
01-4324-4471	SW - TELEPHONE	0.00	13.20	13.20	0.00	(13.20)	0.00
01-4324-4552	SW - OTHER CHARGES & EXPENSES	1,680.00	246.00	246.00	0.00	1,434.00	14.64
01-4324-4655	SW - FLEET MAINTENANCE SUPPLIES	15,337.00	221.15	221.15	0.00	15,115.85	1.44
01-4324-4710	SW - OFFICE SUPPLIES	960.00	0.00	0.00	0.00	960.00	0.00
01-4324-4745	SW - SUPPLIES - MISCELLANEOUS	4,000.00	278.53	278.53	0.00	3,721.47	6.96
01-4324-4760	SW - UNIFORMS	5,000.00	1,078.59	1,078.59	0.00	3,921.41	21.57
01-4324-4906	SW - MISCELLANEOUS MAINTENANCE & REPAIRS	1,000.00	0.00	0.00	0.00	1,000.00	0.00
4324 - SOLID WASTE DISPOSAL		1,050,000.00	255,789.80	255,789.80	0.00	794,210.20	24.36
4415 - HEALTH AGENCIES AND HOSPITALS							
01-4415-5011	OUTSIDE AG - GRANITE STATE VNA & HOSPICE	8,000.00	8,000.00	8,000.00	0.00	0.00	100.00
01-4415-5020	OUTSIDE AG - HISTORICAL SOCIETY	4,700.00	0.00	0.00	0.00	4,700.00	0.00
01-4415-5021	OUTSIDE AG - INTERLAKES COMMUNITY CAREGIVERS	7,500.00	7,500.00	7,500.00	0.00	0.00	100.00
01-4415-5023	OUTSIDE AG - INTERLAKES DAYCARE	2,025.00	2,025.00	2,025.00	0.00	0.00	100.00
01-4415-5025	OUTSIDE AG - LAKES REGION FOOD PANTRY	10,000.00	10,000.00	10,000.00	0.00	0.00	100.00
01-4415-5029	OUTSIDE AG - LAKES REGION VISITING NURSE ASSOCIA	25,000.00	25,000.00	25,000.00	0.00	0.00	100.00
01-4415-5034	OUTSIDE AG - MEALS ON WHEELS	46,000.00	46,000.00	46,000.00	0.00	0.00	100.00
01-4415-5036	OUTSIDE AG - LAKE WINNIPESAUKEE ASSOCIATION	25,000.00	25,000.00	25,000.00	0.00	0.00	100.00
01-4415-5050	OUTSIDE AG - SANDWICH CHILDREN'S CENTER	7,000.00	7,000.00	7,000.00	0.00	0.00	100.00
01-4415-5055	OUTSIDE AG - STARTING POINT	5,814.00	5,814.00	5,814.00	0.00	0.00	100.00

EXPENDITURE DETAIL BY ACCOUNT

ALL FUNDS Periods: 2026-01 (Jul 25) thru 2026-03 (Sep 25) [25% of Year] Include: - Expenditures (Operating Budget)

Account #	Account Title	Total Budget	PTD Expended	YTD Expended	Encumbered	Available	% Exp.
01-4415-5060	OUTSIDE AG - TRI-COUNTY CAP	11,066.00	11,066.00	11,066.00	0.00	0.00	100.00
01-4415-5061	OUTSIDE AG - WINNIPESAUKEE WELLNESS CENTER	10,000.00	10,000.00	10,000.00	0.00	0.00	100.00
4415 - HEALTH AGENCIES AND HOSPITALS		162,105.00	157,405.00	157,405.00	0.00	4,700.00	97.10
4441 - WELFARE ADMINISTRATION							
01-4441-4535	GA/HUMAN SERVICES - GENERAL ASSISTANCE/HUMAN :	25,000.00	2,057.52	2,057.52	0.00	22,942.48	8.23
4441 - WELFARE ADMINISTRATION		25,000.00	2,057.52	2,057.52	0.00	22,942.48	8.23
4520 - PARKS AND RECREATION							
01-4520-4100	P&R - REGULAR WAGES	148,514.00	20,519.46	20,519.46	0.00	127,994.54	13.82
01-4520-4102	P&R - PART-TIME WAGES	51,949.00	6,409.58	6,409.58	0.00	45,539.42	12.34
01-4520-4103	P&R - OVERTIME PAY	750.00	454.06	454.06	0.00	295.94	60.54
01-4520-4202	P&R - EMPLOYEE BENEFITS - HEALTH INSC	106,700.00	5,661.52	5,661.52	0.00	101,038.48	5.31
01-4520-4203	P&R - EMPLOYEE BENEFITS - DENTAL INSC	4,500.00	260.28	260.28	0.00	4,239.72	5.78
01-4520-4205	P&R - DISABILITY INSURANCE	0.00	179.65	179.65	0.00	(179.65)	0.00
01-4520-4208	P&R - FICA	12,500.00	3,819.29	3,819.29	0.00	8,680.71	30.55
01-4520-4209	P&R - MEDICARE	3,000.00	893.22	893.22	0.00	2,106.78	29.77
01-4520-4211	P&R - RETIREMENT I	23,000.00	3,086.82	3,086.82	0.00	19,913.18	13.42
01-4520-4226	P&R - WORKMEN'S COMPENSATION	3,500.00	0.00	0.00	0.00	3,500.00	0.00
01-4520-4228	P&R - BACKGROUND CHECKS	300.00	0.00	0.00	0.00	300.00	0.00
01-4520-4236	P&R - MEETINGS & TRAINING	5,325.00	2,546.17	2,546.17	(2,365.00)	5,143.83	47.82
01-4520-4237	P&R - MILEAGE	1,000.00	23.03	23.03	0.00	976.97	2.30
01-4520-4327	P&R - FIREWORKS	10,000.00	0.00	0.00	0.00	10,000.00	0.00
01-4520-4340	P&R - INTERNET/WEBSITE SERVICES	1,560.00	163.67	163.67	0.00	1,396.33	10.49
01-4520-4341	P&R - IT/COMPUTER SERVICES	6,671.00	3,892.70	3,892.70	0.00	2,778.30	58.35
01-4520-4400	P&R - ADVERTISING	300.00	0.00	0.00	0.00	300.00	0.00
01-4520-4416	P&R - CHEMICAL TOILETS	9,900.00	6,850.00	6,850.00	0.00	3,050.00	69.19
01-4520-4452	P&R - RENTALS & LEASES	2,196.00	508.88	508.88	0.00	1,687.12	23.17
01-4520-4471	P&R - TELEPHONE SERVICES	2,050.00	445.18	445.18	0.00	1,604.82	21.72
01-4520-4485	P&R - WATER TESTS	168.00	120.00	120.00	0.00	48.00	71.43
01-4520-4502	P&R - ASSOCIATION DUES/MEMBERSHIPS	1,060.00	0.00	0.00	0.00	1,060.00	0.00
01-4520-4511	P&R - CELL PHONE STIPEND	1,008.00	252.00	252.00	0.00	756.00	25.00
01-4520-4515	P&R - COMMUNITY EVENTS	8,650.00	1,612.56	1,612.56	0.00	7,037.44	18.64
01-4520-4646	P&R - EQUIPMENT MAINTENANCE SUPPLIES	1,150.00	196.98	196.98	0.00	953.02	17.13
01-4520-4710	P&R - OFFICE SUPPLIES	1,250.00	152.54	152.54	0.00	1,097.46	12.20
01-4520-4717	P&R - POSTAGE	85.00	0.00	0.00	0.00	85.00	0.00
01-4520-4742	P&R - SUPPLIES - BEACH	500.00	26.44	26.44	0.00	473.56	5.29
01-4520-4760	P&R - UNIFORMS	1,250.00	0.00	0.00	0.00	1,250.00	0.00
01-4520-4762	P&R - UNLEADED GAS	1,000.00	240.54	240.54	0.00	759.46	24.05
4520 - PARKS AND RECREATION		409,836.00	58,314.57	58,314.57	(2,365.00)	353,886.43	14.23

EXPENDITURE DETAIL BY ACCOUNT

ALL FUNDS Periods: 2026-01 (Jul 25) thru 2026-03 (Sep 25) [25% of Year] Include: - Expenditures (Operating Budget)

Account #	Account Title	Total Budget	PTD Expended	YTD Expended	Encumbered	Available	% Exp.
4550 - LIBRARY							
01-4550-4100	PUB LIB - REGULAR WAGES	331,856.00	50,995.20	50,995.20	0.00	280,860.80	15.37
01-4550-4102	PUB LIB - PART-TIME WAGES	61,128.00	8,314.95	8,314.95	0.00	52,813.05	13.60
01-4550-4202	PUB LIB - EMPLOYEE BENEFITS - HEALTH INSC	121,127.00	10,454.65	10,454.65	0.00	110,672.35	8.63
01-4550-4203	PUB LIB - EMPLOYEE BENEFITS - DENTAL INSC	4,534.00	335.46	335.46	0.00	4,198.54	7.40
01-4550-4208	PUB LIB - FICA	24,334.00	3,540.80	3,540.80	0.00	20,793.20	14.55
01-4550-4209	PUB LIB - MEDICARE	5,691.00	828.11	828.11	0.00	4,862.89	14.55
01-4550-4211	PUB LIB - RETIREMENT 1	42,646.00	6,501.88	6,501.88	0.00	36,144.12	15.25
01-4550-4226	PUB LIB - WORKMEN'S COMPENSATION	600.00	0.00	0.00	0.00	600.00	0.00
01-4550-8010	PUB LIB - PUBLIC LIBRARY APPROPRIATION	148,115.00	70,029.54	70,029.54	0.00	78,085.46	47.28
4550 - LIBRARY		740,031.00	151,000.59	151,000.59	0.00	589,030.41	20.40
01 - GENERAL FUND							
	13,708,819.00	2,240,624.43	2,240,624.43	(11,615.00)	11,479,809.57	16.34	
	13,708,819.00	2,240,624.43	2,240,624.43	(11,615.00)	11,479,809.57	16.34	

REVENUE DETAIL BY ACCOUNT

ALL FUNDS Periods: 2026-01 (Jul 25) thru 2026-03 (Sep 25) [25% of Year] Include: Revenues -

Account #	Account Title	Est. Revenue	PTD Rev.	YTD Rev.	Uncollected	% Coll.	Prior YTD Rev.
01 - GENERAL FUND							
3110 - PROPERTY TAX REVENUE							
01-3110-3010	PROP TX - PT ABATEMENTS - CURRENT	0.00	(17,406.00)	(17,406.00)	0.00	0.00	0.00
01-3110-3013	PROP TX - PT REFUNDS - CURRENT	0.00	(4,533.06)	(4,533.06)	0.00	0.00	0.00
01-3110-3014	PROP TX - PT REFUNDS - PRIOR	0.00	(1,815.00)	(1,815.00)	0.00	0.00	0.00
01-3110-3035	PROP TX - TAX COLLECTOR - DEEDED PROPERTIES	0.00	(3,751.72)	(3,751.72)	0.00	0.00	0.00
3110 - PROPERTY TAX REVENUE		0.00	(27,505.78)	(27,505.78)	0.00	0.00	0.00
3120 - LAND USE CHANGE TAX - GENERAL FUND							
01-3120-3110	LUCT - LAND USE CHANGE TAX - CURRENT	10,000.00	0.00	0.00	10,000.00	0.00	0.00
3120 - LAND USE CHANGE TAX - GENERAL FUND		10,000.00	0.00	0.00	10,000.00	0.00	0.00
3185 - YIELD TAXES							
01-3185-3150	YIELD TX - YIELD TAX - CURRENT	15,000.00	0.00	0.00	15,000.00	0.00	0.00
3185 - YIELD TAXES		15,000.00	0.00	0.00	15,000.00	0.00	0.00
3186 - PAYMENTS IN LIEU OF TAXES							
01-3186-3002	PILOT - PAYMENT IN LIEU OF TAXES - TOWN	30,000.00	0.00	0.00	30,000.00	0.00	0.00
3186 - PAYMENTS IN LIEU OF TAXES		30,000.00	0.00	0.00	30,000.00	0.00	0.00
3190 - PENALTIES AND INTEREST							
01-3190-3005	PROP TX - PROPERTY TAX INTEREST - CURRENT	0.00	25.80	25.80	(25.80)	0.00	0.00
01-3190-3016	PROP TX - PT ABMT/REFUND INTEREST - CURRENT	0.00	(297.26)	(297.26)	297.26	0.00	0.00
01-3190-3153	INTPLTY - YIELD TAX INTEREST - CURRENT	40,000.00	0.00	0.00	40,000.00	0.00	0.00
3190 - PENALTIES AND INTEREST		40,000.00	(271.46)	(271.46)	40,271.46	(0.68)	0.00
3220 - MOTOR VEHICLE PERMIT FEES							
01-3220-3300	MV FEES - MOTOR VEHICLE PERMITS	1,900,000.00	163,563.25	163,563.25	1,736,436.75	8.61	0.00
3220 - MOTOR VEHICLE PERMIT FEES		1,900,000.00	163,563.25	163,563.25	1,736,436.75	8.61	0.00
3230 - BUILDING PERMITS							
01-3230-3375	BLDG PRMTS - BUILDING PERMITS - GENERAL	110,000.00	20,623.00	20,623.00	89,377.00	18.75	0.00
3230 - BUILDING PERMITS		110,000.00	20,623.00	20,623.00	89,377.00	18.75	0.00
3290 - OTHER LICENSES, PERMITS AND FEES							
01-3290-3400	MUNI REV - BOAT REGISTRATION FEES	25,000.00	7,967.88	7,967.88	17,032.12	31.87	0.00
3290 - OTHER LICENSES, PERMITS AND FEES		25,000.00	7,967.88	7,967.88	17,032.12	31.87	0.00
3291 -							
01-3291-3311	TWN CLRK REV - TOWN DOG LICENSES	9,000.00	0.00	0.00	9,000.00	0.00	0.00
01-3291-3339	TWN CLRK REV - TOWN CLERK - MISCELLANEOUS REV.	5,000.00	2,336.50	2,336.50	2,663.50	46.73	0.00
01-3291-3400	TWN CLRK REV - BOAT REGISTRATION FEES	25,000.00	2,683.04	2,683.04	22,316.96	10.73	0.00
3291 -		39,000.00	5,019.54	5,019.54	33,980.46	12.87	0.00

REVENUE DETAIL BY ACCOUNT

ALL FUNDS Periods: 2026-01 (Jul 25) thru 2026-03 (Sep 25) [25% of Year] Include: Revenues -

Account #	Account Title	Est. Revenue	PTD Rev.	YTD Rev.	Uncollected	% Col.	Prior YTD Rev.
3352 - STATE - MEALS AND ROOMS TAX DISTRIBUTION							
01-3352-3214 STATE REV - ROOMS & MEALS TAX		487,000.00	0.00	0.00	487,000.00	0.00	0.00
3352 - STATE - MEALS AND ROOMS TAX DISTRIBUTION		487,000.00	0.00	0.00	487,000.00	0.00	0.00
3353 - STATE - HIGHWAY BLOCK GRANT							
01-3353-3208 STATE REV - HIGHWAY & BRIDGES BLOCK GRANT		320,000.00	49,977.68	49,977.68	270,022.32	15.62	0.00
3353 - STATE - HIGHWAY BLOCK GRANT		320,000.00	49,977.68	49,977.68	270,022.32	15.62	0.00
3369 -							
01-3369-3764 GRANT REV - CARES ACT ELECTIONS		0.00	1,640.00	1,640.00	(1,640.00)	0.00	0.00
3369 -		0.00	1,640.00	1,640.00	(1,640.00)	0.00	0.00
3401 - INCOME FROM DEPARTMENTS							
01-3401-3225 GRANT REV - MILFOIL		40,000.00	15,252.50	15,252.50	24,747.50	38.13	0.00
01-3401-3432 FIRE DEPT REVENUES		0.00	575.00	575.00	(575.00)	0.00	0.00
01-3401-3440 PD REV - POLICE DEPARTMENT REVENUES		10,000.00	3,650.00	3,650.00	6,350.00	36.50	0.00
01-3401-3449 PD REV - POLICE - FINES		0.00	3,275.00	3,275.00	(3,275.00)	0.00	0.00
01-3401-3451 PD REV - POLICE - PISTOL PERMITS		0.00	90.00	90.00	(90.00)	0.00	0.00
01-3401-3462 PLAN&ZONE - PLANNING & ZONING REVENUES		15,000.00	15,725.28	15,725.28	(725.28)	104.84	0.00
01-3401-3485 MUNI REV - TOWN OFFICE REVENUES		2,000.00	100.00	100.00	1,900.00	5.00	0.00
01-3401-3546 LIC/PRTMS - PERMITS - TEMPORARY		0.00	460.00	460.00	(460.00)	0.00	0.00
01-3401-3738 MUNI REV - RENT OF PROPERTY		0.00	100.00	100.00	(100.00)	0.00	0.00
01-3401-3800 MUNI REV - TRANSFER & BEACH PASSES		60,000.00	14,920.00	14,920.00	45,080.00	24.87	0.00
01-3401-3802 P&R REV - BUILDING RENTALS		2,500.00	1,515.00	1,515.00	985.00	60.60	0.00
3401 - INCOME FROM DEPARTMENTS		129,500.00	55,662.78	55,662.78	73,837.22	42.98	0.00
3402 - WATER SUPPLY SYSTEMS CHARGES							
01-3402-3465 DEPT REV - REVENUES - MISCELLANEOUS		55,000.00	0.00	0.00	55,000.00	0.00	0.00
3402 - WATER SUPPLY SYSTEMS CHARGES		55,000.00	0.00	0.00	55,000.00	0.00	0.00
3403 - SEWER USER CHARGES							
01-3403-3416 CEM REV - CEMETERY LOT OPENINGS		3,500.00	1,200.00	1,200.00	2,300.00	34.29	0.00
01-3403-3419 CEM REV - CEMETERY LOTS REVENUE		3,000.00	6,749.00	6,749.00	(3,749.00)	224.97	0.00
3403 - SEWER USER CHARGES		6,500.00	7,949.00	7,949.00	(1,449.00)	122.29	0.00
3404 - GARBAGE - REFUSE CHARGES							
01-3404-3623 SW REV - RECYCLING -DISPOSAL FEES		175,000.00	110,838.19	110,838.19	64,161.81	63.34	0.00
01-3404-3624 SW REV - RECYCLING - MISCELLANEOUS		25,000.00	2,354.55	2,354.55	22,645.45	9.42	0.00
3404 - GARBAGE - REFUSE CHARGES		200,000.00	113,192.74	113,192.74	86,807.26	56.60	0.00
3405 - ELECTRIC USER CHARGES							
01-3405-3425 HWY REV - DPW REVENUES		0.00	900.00	900.00	(900.00)	0.00	0.00
3405 - ELECTRIC USER CHARGES		0.00	900.00	900.00	(900.00)	0.00	0.00

REVENUE DETAIL BY ACCOUNT

ALL FUNDS Periods: 2026-01 (Jul 25) thru 2026-03 (Sep 25) [25% of Year] Include: Revenues -

Account #	Account Title	Est. Revenue	PTD Rev.	YTD Rev.	Uncollected	% Coll.	Prior YTD Rev.
3502 - INTEREST ON INVESTMENTS							
01-3502-3521	INVEST INT - INTEREST ON DEPOSITS-SAVINGS	125,000.00	0.00	0.00	125,000.00	0.00	0.00
3502 - INTEREST ON INVESTMENTS		125,000.00	0.00	0.00	125,000.00	0.00	0.00
3503 - RENTS OF PROPERTY							
01-3503-3410	MISC REV - CABLE FRANCHISE FEE REVENUES	20,000.00	0.00	0.00	20,000.00	0.00	0.00
01-3503-3525	MISC REV - LEASE REVENUE	15,000.00	0.00	0.00	15,000.00	0.00	0.00
01-3503-3712	MISC REV - REIMBURSEMENT - INSURANCES	0.00	15,538.37	15,538.37	(15,538.37)	0.00	0.00
3503 - RENTS OF PROPERTY		35,000.00	15,538.37	15,538.37	19,461.63	44.40	0.00
01 - GENERAL FUND							
		3,527,000.00	414,257.00	414,257.00	3,112,743.00	11.75	0.00
02 - RECREATION REVOLVING FUND							
3401 - INCOME FROM DEPARTMENTS							
02-3401-3465	P&R REV - REVENUES - MISCELLANEOUS	0.00	8,108.00	8,108.00	(8,108.00)	0.00	0.00
02-3401-3810	P&R REV - PARKS & RECREATION REVENUES	0.00	160.00	160.00	(160.00)	0.00	0.00
02-3401-3814	P&R REV - SPONSOR DONATIONS/REVENUES	0.00	8,780.00	8,780.00	(8,780.00)	0.00	0.00
3401 - INCOME FROM DEPARTMENTS		0.00	17,048.00	17,048.00	(17,048.00)	0.00	0.00
02 - RECREATION REVOLVING FUND							
		0.00	17,048.00	17,048.00	(17,048.00)	0.00	0.00
07 - FIRE DEPT REVOLVING FUND							
3401 - INCOME FROM DEPARTMENTS							
07-3401-3430	FD REV FND - REVENUES	0.00	225.00	225.00	(225.00)	0.00	0.00
3401 - INCOME FROM DEPARTMENTS		0.00	225.00	225.00	(225.00)	0.00	0.00
07 - FIRE DEPT REVOLVING FUND							
		0.00	225.00	225.00	(225.00)	0.00	0.00
08 - POLICE DEPT REVOLVING FUND							
3401 - INCOME FROM DEPARTMENTS							
08-3401-3447	PD REV FND - DETAIL REVENUES	0.00	15,602.50	15,602.50	(15,602.50)	0.00	0.00
3401 - INCOME FROM DEPARTMENTS		0.00	15,602.50	15,602.50	(15,602.50)	0.00	0.00
08 - POLICE DEPT REVOLVING FUND							
		0.00	15,602.50	15,602.50	(15,602.50)	0.00	0.00
		3,527,000.00	447,132.50	447,132.50	3,079,867.50	12.68	0.00

	1/31/2025	2/28/2025	3/30/2025	4/30/2025	5/30/2025	6/30/2025	7/30/2025	8/30/2025	9/30/2025	2025	2024
GF	3.28	448.77	3,181.26	3,612.76	3,739.71	1,184.34	11896.17	924.39	837.72	25,828.40	73.78
INVESTMENT	64,525.85	58,394.49	49,827.37	43,998.41	38,706.33	39,562.57	81905.37	74633.13	64223.79	515,777.31	207,199.27
REC CLR	60.58	78.98	180.13	256.68	81.31	63.5				721.18	-
REC REV	43.93	842.40	861.42	910.76	990.91	1,051.45	1235.38	649.7	745.54	7,331.49	411.80
DEV SERVICE	85.85	87.24	90.47	93.98	84.53	90.67	93.92	85.43	85.43	712.09	-
HERITAGE	2.49	2.53	2.62	2.72	2.45	2.63	2.72	2.72	2.47	20.63	0.12
LPP	66.37	69.10	71.93	74.73	67.21	72.08	74.68	67.93	67.93	564.03	-
CON COM	0.66	284.46	311.04	322.56	311.28	276.90	283.85	277.59	252.5	2,320.84	7.28
ESCROW 4093	155.35	157.86	163.71	170.07	152.96	164.06	169.96	169.96	154.59	1,288.56	
PB ESCROW	19.94	20.25	21.01	21.83	19.63	21.05	21.81	21.81	19.84	165.36	-
PB ERA					1.80	4.31	4.46	4.46	4.05		-
	64,573.72	60,360.70	54,597.05	49,374.36	44,368.24	42,485.15	95,739.07	76,852.36	66,393.86	554,744.51	207,692.25

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

Date: November 18, 2025

To: Board of Selectmen

RE: Trust Fund Amendments as recommended by the Trustees of the Trust Funds

Background: As part of a procedural clean-up, the Board is asked to formally accept the listed trust funds and designate agents to expend. These items have been reviewed and approved by Town Counsel, the Town Administrator, and the Trustees of the Trust Funds. This action clarifies prior ambiguities and ensures proper authorization going forward. A detailed list of the funds and corresponding agents is available in the meeting packet. Reading each item aloud is not required unless requested.

Discussion: Following consultation with Town Counsel, the Town Administrator, and the Trustees of the Trust Funds, the following trust funds are recommended for formal acceptance and agent designation:

- **TF 104 – Duclos Trust**
Action: Agree/Affirm/Accept
Agents to Expend: Recreation Director and Central School Nurse, with input from the SAU Guidance Department
- **TF 106 – Children’s Holiday Trust**
Action: Amend/Accept
Agent to Expend: Library Director
- **TF 112 – Adele V. Taylor Memorial Scholarship**
Action: Agree/Affirm/Accept
Agent to Expend: Moultonborough Academy Guidance Department Director
- **TF 115 – Recreation Scholarship**
Action: Agree/Affirm/Accept
Agent to Expend: Recreation Director
- **TF 119 – Dr. Richard Ames Memorial Trust**
Action: Agree/Affirm/Accept
Agents to Expend: Board of Selectmen
- **TF 120 – Town Recreation Facilities**
Action: Agree/Affirm/Accept
Agent to Expend: Recreation Director

Each fund is accompanied by full descriptions and original donation documentation in the meeting packet. This action ensures clarity and compliance with proper procedures.

Recommendation: *Motion to agree, affirm, and accept the listed trust funds and designate agents to expend as presented in the meeting packet, and to codify this action in the November 18, 2025 meeting minutes, to be included with the documentation posted on the Town website as part of the official record*

Amendment Articles - BOS

TF104 - DUCLOS Trust

I move that the Moultonborough Board of Selectmen agree and affirm that the Trustees of Trust Fund received a donation of \$3,008 from the Duclos Family on May 9, 1986 to establish a Trust Fund in memory of Douglas "Bat" Duclos, who died at age 31 on Dec. 30, 1985 in an automobile accident. The purpose of the fund is to enhance environmental educational opportunities for the children of Moultonborough. The funds may be used for school activities that further the experience and support the environmental awareness of these children. Additionally, funds may be used to include granting of scholarships to staff and graduated students of Moultonborough Academy who are pursuing an education in environmental studies. Said fund was further amended on July 19, 2019 by Marian Duclos, mother of Douglas, for the purpose of sending needy children to camp where they will be exposed to environmental enrichment and education. Said funds and all future donations are to be held by the Trustees of Trust Funds. Per the July 19, 2019 amendment, withdrawals may be deducted from principal and/or income. Moultonborough's Director of Recreation and the Moultonborough Central School Nurse are collectively Agents to Expend, with input from the SAU Guidance Department. In accordance with RSA 31:19 authorization at the May 14, 2022 Town Meeting, the Board of Selectmen by this motion formally accepts the donations, retroactive to May 9, 1986 and including the amendment made July 19, 2019, under the provisions herein noted.

Amendment Articles - BOS

TF106 - Children's Holiday Trust

I move that the Moultonborough Board of Selectmen amend their action of December 7, 2023 whereby they formally accepted donations for the Children's Christmas Fund (and subsequently renamed Children's Holiday Trust on December 19, 2024), by documenting that the original funding was received by donation from the Moultonborough Police Association on May 14, 2009 in the amount of \$22,480.36, by deleting the words "to provide clothing, food, or gift items on an annual basis to needy children and their families in the Town of Moultonborough" and replace said wording with "to provide warm clothing, food vouchers, holiday gifts for youth, and other items that meet the necessities and benefit the children who reside in Moultonborough", and clarifying the original motion wording "donation of \$10,000 to be placed in the fund said monies (\$10,000) be used at the discretion of the Moultonborough Library Director" by further defining the word "monies" to mean that expenditures from this fund may come from principal and/or income. Said funds and all future donations are to be held by the Trustees of Trust Funds in fund TF106, with Moultonborough's Library Director as the Agent to Expend. In accordance with RSA 31:19 authorization at the May 14, 2022 Town Meeting, the Board of Selectmen by this motion formally amends their previous action retroactive to December 7, 2023 under the provisions herein noted.

Amendment Articles - BOS

TF112 - Adele V. Taylor Memorial Scholarship

I move that the Moultonborough Board of Selectmen agree and affirm that the Trustees of Trust Fund received a donation of \$125,000 on February 4, 2016 to establish the Adele V. Taylor Memorial Scholarship Trust with grants to be given to students of each year's graduating class from Moultonborough Academy who will be pursuing post-secondary education, with preference given to students who study Education, Nursing, Medical Professions, and Fire Science. Scholarship money will be paid at the beginning of the second semester directly to the College, Professional School, or Technical School. Applications must be submitted no later than May 15th of each year to the Guidance Department at Moultonborough Academy. Funds may be expended from income. Agent to Expend is the Moultonborough Academy Guidance Department Director. Said funds and all future donations to be held by the Trustees of Trust Funds in fund TF112. In accordance with RSA 31:19 authorization at the May 14, 2022 Town Meeting, the Board of Selectmen by this motion formally accepts the donation, retroactive to February 4, 2016 and under the provisions herein noted.

Amendment Articles - BOS

TF115 - Recreation Scholarship

I move that the Moultonborough Board of Selectmen agree and affirm that the Trustees of Trust Fund received donations of \$1,000 from the Lakes Region Ice Racing Club and \$420 from the Moultonborough Recreation Fund on June 28, 2018 to establish a Trust Fund to provide financial assistance scholarships to recreational program participants. Said funds and all future donations are to be held by the Trustees of Trust Funds in fund TF115. Withdrawals may be deducted from principal and/or income. Moultonborough's Director of Recreation is the Agent to Expend. In accordance with RSA 31:19 authorization at the May 14, 2022 Town Meeting, the Board of Selectmen by this motion formally accepts the donations, retroactive to June 28, 2018 under the provisions herein noted.

Amendment Articles - BOS

TF119 - Dr. Richard Ames Memorial Trust

I move that the Moultonborough Board of Selectmen agree and affirm that they received a donation of \$250,986.08 on September 2, 2022 to establish the Dr. Richard Ames Memorial Trust and have subsequently accepted said donation by vote at their meeting on October 6, 2022. Per the bequest, funds were to be used to install a well to provide running water at Middle Neck Cemetery and if that not be feasible, then funds could be well spent on maintaining the Moultonborough Neck Road walking path. Funds may be expended from principal and income. Agent to Expend is the Moultonborough Board of Selectmen. Said funds and all future donations to be held by the Trustees of Trust Funds in fund TF119. In accordance with RSA 31:19 authorization at the May 14, 2022 Town Meeting, the Board of Selectmen by this motion formally accepts the donation, retroactive to September 2, 2022 and under the provisions herein noted.

Amendment Articles - BOS

TF120 - Town Recreation Facilities

I move that the Moultonborough Board of Selectmen agree and affirm that the Trustees of Trust Fund received a donation of \$22,381.75 plus interest from the dissolution of the Friends of Moultonborough Recreation, a 501(c) (3) organization, on April 4, 2011 to establish a Trust Fund for the following purposes:

1. Ice Skating Rink Improvements	\$7,652.52
2. Installation of Softball Field Lights	\$9,100.83
3. Long Island Beach Floating Swim Platform	\$5,628.40 *

(* Plus Interest at the time of transfer)

and should any of the above facilities to be improved cease to exist, then the funds may be used towards any other capital additions or improvements that would enhance Moultonborough's recreation facilities and recreation opportunities for its citizens. Funds may be expended from the entirety of principal and income. Agent to Expend is the Moultonborough Recreation Department Director. Said funds and all future donations to be held by the Trustees of Trust Funds in fund TF120. In accordance with RSA 31:19 authorization at the May 14, 2022 Town Meeting, the Board of Selectmen by this motion formally accepts the donations, retroactive to April 4, 2011 and under the provisions herein noted.

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

Date: November 18, 2025

TO: Board of Selectmen

RE: Black Cat Island Bridge – Incorporation of Dry Hydrant in Bridge Design

Background: HEB Engineers, Inc. has submitted Agreement Modification #2 dated October 31, 2025, proposing an additional scope of services (Phase 005A) specifically for the design and integration of a dry hydrant system into the new bridge plans. The additional scope includes:

- Coordination with the Black Cat Island Civic Association (BCICA) and the Moultonborough Fire Department regarding the dry hydrant design.
- Development of detailed design drawings, technical specifications, and a cost estimate for the dry hydrant system.
- Incorporation of the final design into the bridge construction documents.

Discussion: The Moultonborough Fire Department will coordinate with HEB Engineers to determine dry hydrant placement, connection type, and operational requirements as outlined in Fire Chief David Bengtson report dated November 6, 2025.

Fiscal Impact: HEB Engineers proposes a lump sum fee of \$5,000 for this additional service. The cost includes all coordination, design, and documentation required for integration into the construction package. The \$5,000 should be taken from CRF116 “Dry Hydrant”

Recommendation: *Motion to authorize the Town approval to BCICA for Agreement Modification #2 with HEB Engineers, Inc. in the amount of \$5,000. This authorization will allow the engineer to design and integrate a dry hydrant system into the new Black Cat Island Bridge project, addressing the current fire protection challenges associated with bridge weight limits and limited water supply options. The \$5,000 should be taken from CRF116. (upon Town approval, BCICA will move forward with signing Modification #2)*

**TOWN OF MOULTONBOROUGH
NEW HAMPSHIRE
TRUST/CAPITAL RESERVE FUND TRACKING FORM**

Please Complete the Form Below

- **Trust Fund/Capital Reserve Fund Name:** Dry Hydrant Fund
- **TF/CR Account Number:** CR116
- **Date Created:** March 9, 1994
- **How Was the TF/CR Created (Donation By, Warrant Article, Town Meeting, etc):** March 9, 1994 Town Meeting Article 42

- **Initial Deposit:** \$8,792.54
- **Description of Trust (Conditions, Restrictions, Can Be Used For, etc.):** For the purpose of installing dry hydrants

- **Agent to Expend (Who is Authorized to Approve Expenditures (Board, Person/Position, Committee)):** Board of Selectmen
- **What Portions of Fund Can Be Spent (Principal, Interest Only, Both P&I, etc):** Not specified
- **Revision Date:** March 15, 2014 TM / March 15, 2006 TM
- **Conditions of Revision:** March 15, 2014 TM Article 10 - changed purpose to include installation and repair of dry hydrants and cisterns & renamed Dry Hydrant and Cistern Fund
March 15, 2006 TM Article 41 - changed from Irrevocable to Revocable Trust Fund
- **Name of Person Filling Out This Form:** Robert Watts, Trustee **Date:** August 6, 2025

Subject:

Black Cat Island Bridge – Incorporation of Dry Hydrant in Bridge Design

Date:

November 6, 2025

Prepared by:

Fire Chief David Bengtson

Background:

HEB Engineers, Inc. is currently providing professional engineering services for the replacement of the Black Cat Island Bridge in Moultonborough, NH. The existing bridge has structural limitations and weight restrictions that currently prevent some fire apparatus—including tankers and ladder trucks—from crossing. The Black Cat Island Civic Association (BCICA) is expected to provide the Select Board with ongoing updates on the bridge's structural review status and to supply a listing of which fire apparatus can safely cross, based on apparatus weights and wheelbases provided by the Fire Chiefs of Moultonborough, Meredith, and Center Harbor.

Previously, the Town engaged with BCICA to locate a suitable location for a dry hydrant near the bridge; however, those efforts were unsuccessful due to inadequate water access and the potential obstruction of travel lanes. Additionally, BCICA has rejected proposals to install a cistern on BCICA-owned property on the island, limiting the available fire water supply enhancement options.

Proposal Summary:

HEB Engineers, Inc. has submitted Agreement Modification #2 dated October 31, 2025, proposing an additional scope of services (Phase 005A) specifically for the design and integration of a dry hydrant system into the new bridge plans.

The additional scope includes:

- Coordination with the Black Cat Island Civic Association (BCICA) and the Moultonborough Fire Department regarding the dry hydrant design.
- Development of detailed design drawings, technical specifications, and a cost estimate for the dry hydrant system.
- Incorporation of the final design into the bridge construction documents.

Cost:

HEB Engineers proposes a lump sum fee of \$5,000 for this additional service. The cost includes all coordination, design, and documentation required for integration into the construction package.

Town and Fire Department Involvement:

- The Moultonborough Fire Department will coordinate with HEB Engineers to determine dry hydrant placement, connection type, and operational requirements.
- The Town will review and, if appropriate, authorize the Agreement Modification to proceed,

ensuring the work aligns with project budgets and public safety objectives.

- Given the bridge's current weight restrictions and lack of a suitable alternative water supply site, inclusion of a dry hydrant within the new bridge design represents the most practical solution for ensuring sustained fire protection for Black Cat Island.
- The addition will provide long-term benefits by enabling direct drafting access from the lake, reducing response delays and reliance on tanker shuttles.

Recommendation:

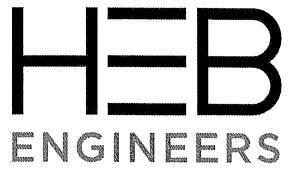
It is recommended that the Select Board authorize the Town Administrator to approve Agreement Modification #2 with HEB Engineers, Inc. in the amount of \$5,000. This authorization will allow the engineer to design and integrate a dry hydrant system into the new Black Cat Island Bridge project, addressing the current fire protection challenges associated with bridge weight limits and limited water supply options. The \$5,000 should be taken from CRF116.

Typically, cost sharing would be a recommended practice, however BCICA is replacing the bridge without cost to the Town (barring any future petition warrant articles) and actual material cost of the dry hydrant are minimal. Obtaining a fire fighting water supply for the island is inline with the Town Master Plan objective for island residents and property.

Attachments:

- HEB Engineers Agreement Modification #2 – Black Cat Island Bridge Dry Hydrant (dated October 31, 2025)

AGREEMENT MODIFICATION #2



Date: October 31, 2025 Project No: 2023-031

To: John Bannon, Bridge Chairman
Black Cat Island Civic Association
34 Deerfield Drive
North Scituate, RI 02857

Phone: (401) 640-2185
Email: JBKorel@gmail.com

From: Trevor Ricker, PE Email: tricker@hebengineers.com

Re: **Black Cat Island Bridge, Moultonborough, NH**

Dear John,

In accordance with our original Agreement dated April 13, 2023, we propose to render additional professional services in connection with the **Black Cat Island Bridge located in Moultonborough, NH** hereinafter called the "Project." You are expected to furnish us with all information as to your requirements, including any special or extraordinary considerations for the Project or special services as needed, and to make available all pertinent existing information.

Our additional scope of services will consist of:

Dry Hydrant: HEB Phase 005A

- » Coordinate with the Black Cat Island Civic Association (BCICA) and the Town of Moultonborough Fire Department regarding the addition of a dry hydrant to the proposed Black Cat Island Bridge replacement.
- » Develop design details, a technical specification, and a cost estimate for the dry hydrant.

Meetings: None anticipated.

Site visits: None anticipated.

Deliverables: Details will be incorporated into the Construction Documents.

See the General Provisions (Terms and Conditions) following this page for a more detailed description of our and your obligations and responsibilities.

Our services will be provided for a lump sum of **\$5,000**. Invoices will be issued based on the percentage of services completed and payment will be due upon receipt.

We would expect to start our services after receipt of your acceptance of this Agreement Modification and to complete our services in parallel with HEB Phase 005: Construction Documents. If there are protracted delays for reasons beyond our control, we would expect to renegotiate with you the basis for our compensation in order to take into consideration changes in price indices and pay scale applicable to the period when our services are in fact being rendered. This Agreement Modification is void after 30 days.

Upon authorization of this agreement, the Agreement Modification and the General Provisions shall become part of the original Agreement identified above. If you agree with these arrangements, we would appreciate your returning a copy of this agreement **signed below and initialed on the attached General Provisions by an authorized representative**.

Accepted this _____ day of _____ 2025

Very truly yours,
HEB Engineers, Inc.

By: _____
Authorized Representative

By: _____
Authorized Representative

Printed Name and Title

Christopher Fournier, Vice President
Printed Name and Title

\heb-svrCompany\Jobs\2023\2023-031 Black Cat Island Civic Assoc - Black Cat Island Bridge, Moultonborough, NH\Administration\3 - Dry Hydrant\AM #2 Black Cat Island Bridge Dry Hydrant 10-31-25.docx

GENERAL PROVISIONS

(Terms and Conditions)

Agreed _____
(initials)

Access to Site

Unless otherwise stated, the Client will provide access to the site for activities necessary for the performance of the services. HEB Engineers, Inc. (HEB) will take precautions to minimize damage due to these activities but has not included in the fee the cost of restoration of any resulting damage.

Fee

The total fee when stated as a lump sum, is fixed based on the agreed-upon Scope of Services. Where the fee arrangement is to be on an hourly basis, the total fee shall be understood to be an estimate; actual time spent will be invoiced using the billing rates in accordance with our latest Fee Schedule and direct expenses will be billed to the Client at actual cost plus 15 percent.

Billings/Payments

Invoices for services will be submitted monthly and are due when rendered and shall be considered PAST DUE if not paid within 30 days of the invoice date. A monthly service charge of 1.5% of the unpaid balance (18% true annual rate) will be added to PAST DUE accounts. If the Client fails to make payment when due and HEB incurs costs to collect overdue sums, the Client agrees that all such collection costs shall be payable to HEB. Collections costs shall include, without limitation, legal fees, collection fees and expenses, court costs, and reasonable HEB staff costs at billing rates in accordance with our latest Fee Schedule for HEB's time spent in collection efforts. If the Client fails to make payment when due or is in breach of this Agreement, HEB may suspend performance of services upon ten (10) calendar days' notice to the Client. HEB shall have no liability whatsoever to the Client for any costs or damages as a result of suspension caused by any breach of this Agreement by the Client. Upon payment in full by the Client, HEB shall resume services and the schedule and compensation shall be equitably adjusted to compensate for the period of suspension plus any other reasonable time and expense for HEB to resume performance. Retainers shall be credited on the final invoice. If the Client fails to make payment to HEB in accordance with the payment terms herein, this shall constitute a material breach of this Agreement and shall be cause for termination of this Agreement by HEB.

Indemnifications

The Client agrees, to the fullest extent permitted by law, to indemnify and hold HEB, its officers, directors, employees, and subconsultants harmless from any damage, liability, or cost (including reasonable attorney's fees and costs of defense) to the extent caused by the Client's negligent acts, errors, or omissions and those of their contractors, subcontractors, consultants, or anyone for whom the Client is legally liable, and arising from the project which is the subject of this Agreement.

HEB agrees, to the fullest extent permitted by law, to indemnify and hold the Client, its officers, directors, employees, and subconsultants harmless from any damage, liability, or cost (including reasonable attorney's fees and costs of defense) to the extent caused by HEB's negligent acts, errors, or omissions and those of their contractors, subcontractors, consultants, or anyone for whom HEB is legally liable, and arising from the Project which is the subject of this Agreement.

Neither the Client nor HEB shall be obligated to indemnify the other party in any manner whatsoever for the other party's own negligence.

Risk Allocation

In recognition of the relative risks, rewards, and benefits of the Project to both the Client and HEB, the risks have been allocated so that the Client agrees that, to the fullest extent permitted by law, to limit the liability of HEB to the Client, for any and all claims, losses, expenses, damages of any nature whatsoever, or claims expenses from any cause or causes, including attorneys' fees and costs and expert witness fees and costs, so that the total aggregate liability of HEB to the Client shall not exceed \$50,000, or HEB's total fee, whichever is greater. It is intended that this limitation apply to any and all liability or cause of action however alleged or arising, unless otherwise prohibited by law.

Termination of Services

Either party may terminate this Agreement for cause upon giving written notice to the other party not less than seven (7) calendar days written notice for: substantial failure by the other party, assignment of this Agreement, or transfer of the Project to any other entity without prior written consent, suspension of the Project by the Client for more than ninety (90) days or material changes in condition necessitate such changes. In the event of termination, the Client shall pay HEB within 15 days for all services rendered to the date of termination, all direct expenses, and reimbursable termination expenses.

Ownership of Instruments of Service

All reports, drawings, specifications, computer files, field data, notes, other documents, and instruments prepared by HEB as instruments of service shall remain property of HEB. HEB shall retain all common law, statutory, and other reserved rights, including the copyright thereto. HEB has the right to use photographs of the project site in all available marketing avenues. Upon completion of the services and payment in full of all monies due to HEB associated with the scope of services as defined by written agreement, the Client shall receive ownership of the final construction documents prepared under this Agreement. The Client shall not reuse, provide to others, or make any modification to the construction documents without the prior written authorization of HEB, which shall not be unreasonably withheld, conditioned, or delayed. The Client agrees, to the fullest extent permitted by law, to defend, indemnify and hold harmless HEB, its officers, directors, employees, and subconsultants (collectively, HEB) against any damages, liabilities, or costs, including reasonable lawyers' fees and defense costs, arising from or allegedly arising from or in any way related to or connected with the unauthorized reuse or modification of the construction documents by the Client or any person or entity that acquires or obtains the construction documents from or through the Client without the written authorization of HEB.

Under no circumstances shall the transfer of ownership of HEB's drawings, specifications, electronic files, or other instruments of service be deemed a sale by HEB, and HEB makes no warranties, either express or implied, of merchantability and fitness for any particular purpose of instruments of service that are reused or modified by others, nor shall such transfer be construed or regarded as any waiver or other relinquishment of HEB's copyrights in any of the foregoing, full ownership of which shall remain with HEB, absent HEB's express prior written consent, except as expressly provided herein.

Applicable Law

Unless otherwise specified, this Agreement shall be governed by the laws of the State of New Hampshire.

Claims & Disputes

In an effort to resolve conflicts that arise during design or construction of the Project or following completion, the Client and HEB agree that all disputes in excess of \$5,000, arising out of or relating to this Agreement or the Project shall be submitted to nonbinding mediation unless the parties mutually agree otherwise. Disputes under \$5,000 shall be decided by Small Claims Court.

Pollution Exclusion

Both parties acknowledge that HEB's scope of services does not include any services related to the presence of any hazardous or toxic materials. In the event HEB or any other party encounters any hazardous or toxic materials, or should it become known to HEB that such materials may be present on or about the jobsite that may affect the performance of HEB's services, HEB may, at its option and without liability for consequences or any other damages, suspend performance of the services under this Agreement until the Client has abated the materials and the site is in full compliance with all applicable laws and regulations.

Additional Services and Direct Expenses

Additional services and direct expenses are those services and expenses not specifically included in the Scope of Services stated in the Agreement. HEB will notify the Client of any significant change in scope which will be considered additional services. The Client agrees to pay HEB for any additional services in accordance with our latest Fee Schedule. These additional services and expenses will be mutually agreed upon by the Client and HEB.

Change in Services

HEB's commitments, as set forth in this Agreement, are based on the expectation that all of the services described in this Agreement will be provided. In the event the Client later elects to reduce HEB's scope of services, the Client hereby agrees to release, hold harmless, defend and indemnify HEB from any and all claims, damages, losses, or costs associated with or arising out of such reduction of services.

GENERAL PROVISIONS *continued*
(Terms and Conditions)

Agreed _____

(initials)

Unauthorized Changes

In the event the Client, the Client's contractors or subcontractors, or anyone for whom the Client is legally liable makes or permits to be made any changes to any reports, plans, specifications, or other construction documents prepared by HEB without obtaining the HEB's prior written consent, the Client shall assume full responsibility for the results of such changes. Therefore, the Client agrees to waive any claim against HEB and to release HEB from any liability arising directly or indirectly from such changes. In addition, the Client agrees, to the fullest extent permitted by law, to indemnify and hold harmless HEB from any damages, liabilities, or costs, including reasonable attorneys' fees and costs of defense, arising from such changes.

In addition, the Client agrees to include in any contracts for construction appropriate language that prohibits Contractor or any subcontractors of any tier from making any changes or modifications to HEB's construction documents without the prior written approval of HEB and that further requires Contractor and subcontractors to indemnify both HEB and the Client from any liability or cost arising from such changes made without such proper authorization.

Public Responsibility

Both the Client and HEB owe a duty of care to the public that requires them to conform to applicable codes, standards, regulations, and ordinances, principally to protect the public health and safety. The Client shall make no request of HEB that, in HEB's reasonable opinion, would be contrary to HEB's professional responsibilities to protect the public. The Client shall take all actions and render all reports required of the Client in a timely manner. Should the Client fail to take any required actions or render any required notices to appropriate public authorities in a timely manner, the Client agrees HEB has the right to exercise its professional judgment in reporting to appropriate public officials or taking other necessary action. The Client agrees to take no action against or attempt to hold HEB liable in any way for carrying out what HEB reasonably believes to be its public responsibility.

Delays

The Client agrees that HEB is not responsible for damages arising directly or indirectly from any delays for causes beyond HEB's control. For purposes of this Agreement, such causes include, but are not limited to, strikes or other labor disputes; severe weather disruptions or other natural disasters or acts of God; fires, riots, war, or other emergencies; failure of any government agency to act in a timely manner; failure of performance by the Client or the Client's contractors, or consultants; or discovery of any hazardous substances or differing site conditions.

In addition, if the delays resulting from any such causes increase the cost or time required by HEB to perform its services in an orderly and efficient manner, HEB shall be entitled to a reasonable adjustment in schedule and compensation.

Design Without Construction Phase Services

It is understood and agreed that if HEB's Scope of Services under this Agreement do not include observation, review, or any other construction phase services, that such services will be provided for by the Client. In this case, the Client assumes all responsibility for interpretation of HEB's deliverables and for construction observation. The Client waives any claims against HEB that may be in any way connected thereto. In addition, the Client agrees, to the fullest extent permitted by law, to indemnify and hold harmless HEB, its officers, directors, employees and subconsultants (collectively, HEB) against all damages, liabilities or costs, including reasonable attorneys' fees and defense costs, arising out of or in any way connected with the performance of such services. If the Client requests that HEB provide any specific construction phase services, and if HEB agrees in writing to provide such services, an Agreement Modification will be prepared for the Scope of Services, otherwise HEB shall be compensated for as Additional Services as provided above, and such services shall become part of this Agreement.

Construction Observation

If required and agreed upon between HEB and Client, HEB shall visit the site at intervals appropriate to the stage of construction, or as otherwise agreed to in writing by the Client and HEB, in order to observe the progress and quality of the Work completed by the Contractor. Such visits and observations are not intended to be an exhaustive check or a detailed inspection of the Contractor's work but rather are to allow HEB staff, as experienced professionals, to become generally familiar with the Work in progress and to determine, in general, if the Work is proceeding in accordance with the Contract Documents. Based on this general observation, HEB shall keep the Client informed about the progress of the Work and shall advise the Client about observed deficiencies in the Work.

If the Client desires more extensive project observation or full-time project representation, the Client shall request that such services be provided by HEB as Additional Services in accordance with the terms of this Agreement.

HEB shall not supervise, direct, or have control over the Contractor's work nor have any responsibility for the construction means, methods, techniques, sequences, or procedures selected by the Contractor nor for the Contractor's safety precautions or programs in connection with the Work. These rights and responsibilities are solely those of the Contractor in accordance with the Contract Documents.

HEB shall not be responsible for any acts or omissions of the Contractor, subcontractor, any entity performing any portion of the Work, or any agents or employees of any of them. HEB does not guarantee the performance of the Contractor and shall not be responsible for the Contractor's failure to perform its Work in accordance with the Contract Documents or any applicable laws, codes, rules or regulations.

Jobsite Safety

Neither the professional services of HEB, nor the presence of HEB or its employees and subconsultants at a construction/job site, shall relieve the Contractor of its obligations, duties, and responsibilities including, but not limited to, construction means, methods, sequence, techniques, or procedures necessary for performing, superintending, and coordinating the Work in accordance with the Contract Documents and any health or safety precautions required by any regulatory agencies. HEB and its personnel have no authority to exercise any control over any Contractor or its employees in connection with their Work or any health or safety programs or procedures. The Client agrees that the Contractor shall be solely responsible for jobsite safety, and warrants that this intent shall be carried out in the Client's contract with the Contractor. The Client also agrees that the Client, HEB, and HEB's subconsultants shall be indemnified by the Contractor and shall be made additional insured under the Contractor's policies of general liability insurance.

Request for Clarification or Interpretation

The Contractor may, after exercising due diligence to locate required information, request from HEB clarification or interpretation of the requirements of the Contract Documents. HEB shall, with reasonable promptness, respond to each Contractor's requests for clarification or interpretation. However, if the information requested by the Contractor is apparent from field observations, is contained in the Contract Documents, or is reasonably inferable from them, the Contractor will be responsible to the Client for all reasonable costs charged by HEB to the Client for the Additional Services required to provide such information.

Submittal Review

If required and agreed upon between HEB and Client, HEB shall review and approve or take other appropriate action on Contractor submittals, such as shop drawings, product data, samples, and other data, which the Contractor is required to submit, but only for the limited purpose of checking for conformance with the design concept and the specifications of the Contract Documents. This review shall not include review of the accuracy or completeness of details, such as quantities, dimensions, weights or gauges, fabrication processes, construction means or methods, coordination of the Work with other trades, or construction safety precautions, all of which are the sole responsibility of the Contractor. HEB's review shall be conducted with reasonable promptness while allowing sufficient time in HEB's judgment to permit adequate review. Review of a specific item shall not indicate that HEB has reviewed the entire assembly of which the item is a component. HEB shall not be responsible for any deviations from the Contract Documents not brought to the attention of HEB in writing by the Contractor. HEB shall not be required to review partial submissions or those for which submission of correlated items have not been received.

Rejection of Work

HEB shall have the authority to reject any Work that is not, in the judgment of HEB, in conformance with the Contract Documents or Work plans. Neither this authority nor HEB's good-faith judgment to reject or not reject any Work shall subject HEB to any liability or cause of action to the Contractor, subcontractors, or any other suppliers or persons performing work on the Project.

GENERAL PROVISIONS *continued*
(Terms and Conditions)

Agreed _____
(initials)

Record Documents

If required and agreed upon between HEB and Client, upon completion of the Work, HEB shall compile for and deliver to the Client a reproducible set of Record Documents based upon the marked-up record drawings, addenda, change orders, and other data furnished by the Contractor. These Record Documents will show significant changes made during construction. Because these Record Documents may be based on unverified information provided by other parties, which HEB shall assume to be reliable, HEB cannot and does not warrant the accuracy of information provided by other parties.



Town of Moultonborough

Public Works

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

Chris Theriault
Director of Public Works

November 13, 2025

RE: FY2026 CIP: PSB Pole Barn

Background: As part of the FY2026 Capital Improvements Program, the Public Safety Building is scheduled to construct a Pole Barn for Fire and Police apparatus storage.

Discussion: As part of the purchasing process, we issued an Invitation for Bids dated November 4, 2025, to provide all labor, equipment, and materials necessary to complete a full-service installation, including all carpentry, electrical, and finish work for the construction of a pole barn.

On the due date of November 4, 2025, we received one (1) bid of \$153,209.00 from Triple Construction, LLC.

This bid came in at more than double our estimate and what was approved for the project. We recommend rejecting the bid and seeking other options to complete the project. We suggest reaching out to other local contractors to solicit interest and estimates for the construction of this project.

Fiscal Impact: Approved as part of the 2025 Town Meeting Warrant Article 14: Funding the FY'26 Capital Improvements Program (\$75,000).

Recommendation: The Board of Selectmen approve the request as follows: "Motion to reject the bid from Triple Construction, LLC and seek other options to complete the construction of the PSB pole barn."