

**Town of Moultonborough
Board of Selectmen
Meeting Agenda
Tuesday, December 16, 2025
5:00 P.M.
6 Holland St. Moultonborough, NH**

- I. CALL TO ORDER**
- II. PLEDGE OF ALLEGIANCE**
- III. REVIEW / APPROVAL OF MINUTES**
 - A. 12/02/25 +12/02/25 NP
- IV. CONSENT AGENDA**
 - A. New Hampshire Department of Revenue Administration Form PA-29
 - i. Veteran's Tax Credit
- V. NEW BUSINESS**
 - A. Action Re: CIPC Review of Recommendations
 - B. Action Re: HealthTrust Benefits Renewal Package for FY2027 (July 1, 2026 – June 30, 2027)
 - C. Action Re: Class of 2027 Fundraiser Request at the Transfer Station, February 21, 2026
 - D. Action Re: Class of 2027 Fundraiser Request at the Function Hall June 5, 2026
 - E. Action Re: Request from Scout Troop 142 – Canoe Storage Request
- VI. OLD BUSINESS**
- VII. OTHER BUSINESS**
 - A. Holiday Closures
 - B. Town Administrator Updates
- VIII. CITIZEN INPUT**
- IX. NON-PUBLIC SESSION**
 - A. RSA 91-A: 3, II (c) & (d)
- 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
Board of Selectmen
December 2, 2025**

MEETING MINUTES

Present: Chairman Kevin D. Quinlan, Selectman James F. Gray, Selectman Karel A. Crawford, Selectman Charles M. McGee. Town Administrator, Angela Bovill, Executive Assistant, Alison Kepple.

Absent: Vice Chairman Jonathan W. Tolman (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 stated that Vice Chairman Tolman would be absent tonight with prior notification.
- III. **APPROVAL OF MINUTES:**
Selectman Crawford motioned to approve the minutes of the 11/18/25 and 11/18/25 NP. Seconded by Selectman Gray. Vote: 4 – 0. Motion passed.
- IV. **CONSENT AGENDA:**
Selectman McGee motioned to approve the consent agenda item. Seconded by Selectman Gray. Vote: 4- 0. Motion passed.
- V. **NEW BUSINESS:**
 - A. **2025 Adopt A Spot Awards:**
Chairman Quinlan stated that each year the town accepts applications for Adopt A Spot for its Adopt A Spot beautification program covering public buildings and parks. Applicants plan, plant and maintain those flower gardens throughout the growing season and pay for those associated costs. This year's winners were McCarthy Lawn & Property Management – 1st Place, Public Safety Building. Miracle Farms Landscape Contractors – 2nd Place, Rt 25 @ Center Harbor Town Line. Moultonborough Lion's Club – 3rd Place, Sutherland Park, Upper Area.
 - B. **Appointments: Conservation Commission (1) Full Member and (1) Alternate Member:**
Accept the resignation of ConCom Chair Marie Samaha as a regular member. Appoint Ms. Samaha as a Concom alternate member. *Selectman Crawford made the motion to accept the resignation of Marie Samaha as a regular member and appoint Ms. Samaha as an alternate member of the Conservation Commission effective December 2, 2025, with the term to expire on March 31, 2027. Seconded by Selectman McGee. Vote: 4-0. Motion Passed.*
 - C. Brian Sanford seeks appointment as a full member of the Conservation Commission following Ms. Samaha's resignation. *Selectman Gray made the motion to appoint Brian Sanford as a regular member of the Conservation Commission, effective December 2, 2025, to fill the term made vacant by the resignation of Ms. Samaha,*

which is set to expire on March 31, 2026. Seconded by Selectman Crawford. Vote: 4-0. **Motion Passed.**

D. Permit to Conduct A Raffle – Moultonborough Academy Booster Club:

Moultonborough Academy request for permit approval for a raffle on December 6, 2025. *Chairman Crawford made the motion to approve the permit to conduct a raffle for the Moultonborough Academy Booster Club on December 6, 2025. Seconded by Chairman McGee.* Vote: 4 – 0. **Motion Passed.**

E. NH Rt. 25 Safety Improvements – NHDOT Update:

Postponed due to weather.

F. Donation to Moultonborough Children's Trust Fund (TF 106):

Chairman Quinlan stated that a generous donation was made to the Moultonborough Children's Trust Fund in the amount of \$10,000. *Selectman McGee made the motion per RSA 31:19, to approve acceptance of the donation in the amount of \$10,000 from an anonymous donor, as presented in correspondence dated November 25, 2025, to be deposited in (TF 106). Seconded by Selectman Crawford.* Vote: 4 – 0. **Motion Passed.**

G. Donation of Audio/Visual Equipment to the Moultonborough Function Hall:

Donation of Audio/Visual Equipment valued at \$1,001.04 from the Moultonborough Men's Fellowship Breakfast group. *Selectman Crawford motioned pursuant to RSA 31:95-e, II, to accept the donation of the audio/visual equipment from the Moultonborough Men's Fellowship Breakfast group, with an estimated value of \$1,000. The equipment will be used by community members who utilize the function hall for meetings and events. It will enhance their presentations by providing consistent, high-quality audio and visual support. Seconded by Selectman Gray.* Vote: 4 – 0. **Motion Passed.**

H. 2026 Holiday Schedule:

Review and approval of the 2026 Holiday Schedule. *Chairman Gray made the motion to approve the 2026 Holiday Schedule as presented. Seconded by Selectman McGee.* Vote: 4 – 0. **Motion Passed.**

VI. OLD BUSINESS: None

VII. OTHER BUSINESS:

A. PD Holiday Party & Tree Lighting at Public Safety Building, 12/6/25:

T.A. Bovill announced that the Police Department is having a holiday and tree lighting at the Public Safety Building on 12/6/25 from 4:30 p.m. – 7:30 p.m. and the Community is invited.

B. Dinner, Delights & Lights, Moultonborough Function Hall, 12/12/25:

T.A. Bovill announced that the Recreation Department & Moultonborough Library are having their Dinner, Delights, and Holiday Lights on 12/12/25 at the Moultonborough Function Hall from 5:30 p.m. – 7:00 p.m. Serving a variety of Crockpot dishes & soups, desserts and goods. The Community is invited.

C. Town Administrator Bovill's Update:

A couple of updates from T.A. Bovill. There is a Public Hearing on Zoning

Amendments on Wednesday, December 10th, these are the recommended changes on the items that will go on the warrant. The CIPC report and recommendations for the Board of Selectmen to review, along with the ABC is scheduled for the next Selectmen's meeting on December 16th. The DPW Director is still looking into other options for the construction of the Public Safety Pole Barn since the bid was rejected by the Board. A reminder that tax bills are due December 16th.

VIII. CITIZEN INPUT:

T.A. Bovill stated that she received an email from Blake and Catherine Callais that they wanted discussed during citizen input. The Callais want to know when the Reserved Parking spot sign will be removed from the States Landing Parking Lot. T.A. Bovill stated that she has reached out to the DPW Director to find out when the sign will be removed.

IX. NON-PUBLIC SESSION:

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

*Selectman Gray motioned to enter into non-public session at 5:15 p.m. Seconded by Selectman McGee. A roll call was taken: Selectman Gray - Aye; Selectmen Crawford - Aye; Selectman McGee - Aye; Chairman Quinlan - Aye. Vote: 4 - 0. **Motion passed.***

The Board of Selectmen came out of non-public at 6:10 p.m. to vote on the following. *Selectman Crawford made the motion to ratify the Collective Bargaining Agreement between the Town of Moultonborough and the American Federation of State, County and Municipal Employees, AFL-CIO Local 534 (AFSCME), representing the Moultonborough Public Works Employees, for the period July 1, 2026 through June 30, 2029, and to place the first-year cost items on the 2026 Town Meeting warrant for appropriation in the amount of \$37,388. Seconded by Selectman Gray. A roll call was taken: Selectman Gray - Aye; Selectmen Crawford - Aye; Selectman McGee - Aye; Chairman Quinlan - Aye. Vote: 4 - 0. **Motion passed.***

X. ADJOURNMENT:

*Selectman McGee motioned to adjourn the meeting at 6:11 p.m. Seconded by Selectman McGee. A roll call was taken: Selectman Gray - 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

Table 1

					Priority Code						
				TOTAL PROPOSED	TEAM	Defer	Tax	Grant	Bequest	CFR	Unassigned
Police	Contribution to Police Equipment CRF160 (Cruiser)			50,000	1		50,000				
Police	Replace 2016 Interceptor Sedan Car 162			90,000	1		90,000				
Police	Replace 2017 F150 Pickup Car 171			90,000	1		90,000				
Police	Replace Dispatch Radios			35,000	1					35,000	CR120
Police	Replace 10 shotguns			13,500	2		13,500				
Police	Public Safety Drone			17,500	1		17,500				
Fire	Contribution to Fire Fighting Equipment CRF106			150,000	2		150,000				
Fire	Contribution to Ambulance Services Contingency Fund CR162			47,000	4	47,000					
Fire	2027 Replace Boat 2			40,000	1					40,000	CR106
Bldg/Grds	Contribution to Municipal Bldg Fund CR104			200,000	2		200,000				
Bldg/Grds	Highway Garage Maint. Bays Renovations			200,000	4	200,000					
Bldg/Grds	2027 Parking Lot Paving - Function Hall			125,000	3	125,000					
Bldg/Grds	2027 Flooring Replacement (Police Dept.)&(Town Hall)			55,000	2					55,000	CR104
Bldg/Grds	2027 WMF 40 yard open top DEMO containers (3)			27,000	2	27,000					
Bldg/Grds	2027 WMF Compactor Area Reconst. (Survey, Engr., Permitting)			200,000	3	200,000					
DPW	Contribution to DPW Equipment CRF102			350,000	2		350,000				
DPW	Road Improvement Program Expenses			1,300,000	2	117,000	840,000	160,000		183,000	CR156
DPW	Columbarium			150,000	3	150,000					
DPW	2026 5500 Platform Bucket Truck (Trk#20)			150,000	3		100,000			50,000	CR102
DPW	2027 47 K Dump Truck w/Plow, Wing & Sander (Trk#9)			200,000	2	200,000					
DPW	2027 Zero Turn Mower Replacements (2)			24,000	2		24,000				
Recreation	Tennis Court/Basketball Court Repairs - Kraine Meadow Park			30,000	2					30,000	CR104
Milfoil	Contribution to Milfoil Control CRF140			50,000	1		50,000				
Milfoil	Milfoil Annual Expense			75,000	1					75,000	CR140
Schools	Bond Repayment - Tranche #2 (\$8.2M bond)			826,690	6		826,690				
Schools	Replace MCS Upper Parking Lot Stairs			100,000	2						100,000
Schools	Replace School Truck with plow			75,000	2						75,000
Library	Contribution to Library CRF159			100,000	2		100,000				
Library	Bathroom renovations			58,000	2					58,000	CR159
Library	Generator (20 years)			64,000	2					64,000	CR159
Library	AC unit and condenser old building 1 (2023) (15 years)			18,000	2					18,000	CR159
			TOTAL	4,910,690		1,066,000	2,901,690	160,000	0	608,000	175,000
						Town	2,075,000				
						Schools	826,690		4,910,690		
Priority Code 1= Urgent (cannot be delayed: needed immediately for health/safety)											
Priority Code 2= Necessary (needed within 3 years to maintain basic level & quality of service)											
Priority Code 3= Desirable (needed within 4-6 years to improve quality or level of service)											
Priority Code 4= Deferrable (can be placed on hold until after 6 year scope but supports community needs)											
Priority Code 5= Premature (needs more research, planning, and coordination)											
Priority Code 6= Prior Approved Capital Expense (lease/bond payment)											
							Assessed Valuation (est)			7,300,000	
							Tax Impact-Town			0.28	
							Tax Impact-Schools			0.11	
								Total		0.40	
											From Report

					Capital Reserve Analysis 12/8/2025						
	FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
CR106 FIRE Equip.											
Nov. 25 Balance	1363	263	373	442	465	590	656	734	733	486	511
Annual Infusion		150	150	150	150	150	150	150	150	150	150
Available Bal.	1363	413	523	592	615	740	806	884	883	636	661
Committed FY26	(1100)										
Planned Expenditures		40	81	127	25	84	72	151	397	125	57
FY End Balance	263	373	442	465	590	656	734	733	486	511	604
CR102 DPW Equip.											
Nov. 25 Balance	247	172	472	612	797	647	497	287	244	494	589
Annual Infusion		350	350	350	350	350	350	300	250	250	250
Available Bal.	247	522	822	962	1147	997	847	587	494	744	839
Committed FY26	(75)										
Planned Expenditures		50	210	165	500	500	560	247	407	155	0
FY End Balance	172	472	612	797	647	497	287	340	494	589	839
CR104 Maint of Bldgs											
Nov. 25 Balance	994	844	959	514	439	314	479	519	694	864	989
Annual Infusion		200	200	200	200	200	200	200	200	200	200
Available Bal.	994	1044	1159	714	639	514	679	719	894	1064	1189
Committed FY26	(150)										
Planned Expenditures		85	645	275	325	35	160	25	30	75	135
BOND for Trans. Sta.??											
FY End Balance	844	959	514	439	314	479	519	694	864	989	1054
CR159 Library Bldg. Maint.											
Nov. 25 Balance	114	114	74	30	55	54	84	114	144	136	166
Annual Infusion		100	100	75	75	30	30	30	30	30	30
Available Bal.	114	214	174	105	130	84	114	144	174	166	196
Committed FY26											
Planned Expenditures		140	144	50	76	0	0	0	38	0	9
FY End Balance	114	74	30	55	54	84	114	144	136	166	187
Transfer Sta Reconst.											
Planned Expend.		200	1200								
BOND			1400								
Bond Repayment			50	200	200	200	200	200	200	200	200

	Dept.	Purpose	Project	TM Approved FY26 Year end 6/26	FY 27- 7/26 - 6/27		FIVE YEAR PLAN 7/27-6/28	7/28-6/29	7/29-6/30	7/30-6/31	7/31-6/32	7/32-6/33	7/33-6/34	7/34-6/35	7/35-6/36
					FY27	Pri.	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
A1	ADMIN	ON-GOING	Town wide Technology CRF152	\$ 22,000											
A2	ADMIN	ON-GOING	Appraisal CRF112				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			Subtotal	\$ 22,000	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
B1	BLDG/GRN	UPGRADE	Highway Garage Maint. Bays Renovations		\$ 200,000	4	\$ 200,000	\$ 200,000	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
B2	BLDG/GRN	UPGRADE	Highway Garage Wash Facility (HydroBlaster)				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
B3	BLDG/GRN	ON-GOING	Contribution to Municipal Bldg CRF104	\$ 200,000	\$ 200,000	2	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
B4	BLDG/GRN	REPLCMNT	2026 WMF Truck Scale REPLCMNT	\$ 85,000			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
B5	BLDG/GRN	REPLCMNT	HWY Winter Sand Shed Roof Replacement	\$ 50,000			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
B6	BLDG/GRN	REPLCMNT	DPW/Fleet 10 Ton Vehicle Lift Replacement	\$ 35,000			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
B7	BLDG/GRN	NEW	Town Hall Space Needs Study	\$ 15,000			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
B8	BLDG/GRN	REPLCMNT	2027 Parking Lot Paving - Function Hall		\$ 125,000	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
B9	BLDG/GRN	REPLCMNT	2027 Flooring Replacement (Police Dept.)&(Town Hall)		\$ 55,000	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
B10	BLDG/GRN	REPLCMNT	2027 WMF 40 yard open top DEMO containers (3)		\$ 27,000	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
B11	BLDG/GRN	NEW	2027 WMF Compactor Area Reconst. (Survey, Engr., Permitting)		\$ 200,000	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
B12	BLDG/GRN	NEW	2028 WMF Compactor Area Reconst. (Construction phase)				\$ 1,200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
B13	BLDG/GRN	REPLCMNT	2028 Facilities Parking Lot Pavement reconstruction				\$ 370,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
B14	BLDG/GRN	REPLCMNT	2028 Flooring (DPW Office Area)				\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
B15	BLDG/GRN	REPLCMNT	2028 PSB Window Repair (Weather stripping)				\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
B16	BLDG/GRN	REPLCMNT	2029 PSB HVAC Condensers replacement				\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
B17	BLDG/GRN	REPLCMNT	2030 Function Hall Flooring, sign, window replacement				\$ -	\$ -	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
B18	BLDG/GRN	REPLCMNT	2031 Paint-Recreation Ext. wood and trim, Town Hall Bathrooms				\$ -	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -
B19	BLDG/GRN	REPLCMNT	2032 Floors: PSB VCT Flooring replacement				\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -
B20	BLDG/GRN	REPLCMNT	2032 Roofing: WMF Metal Roof Replacemtn				\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -
B21	BLDG/GRN	REPLCMNT	2032 Siding: DPW Garage and Salt Shed replacement				\$ -	\$ -	\$ -	\$ -	\$ 70,000	\$ -	\$ -	\$ -	\$ -
B22	BLDG/GRN	REPLCMNT	2032 Paint: Town Hall Interior				\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -
B23	BLDG/GRN	REPLCMNT	2033 Siding: DPW Sand Shed replacement				\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -
B24	BLDG/GRN	REPLCMNT	2034 Function Hall Heating System Upgrade				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -
B25	BLDG/GRN	REPLCMNT	2034 Roofing: Recreation Bldg replacement				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -
B26	BLDG/GRN	REPLCMNT	2035 Roofing: Town Hall replacement				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ -
B27	BLDG/GRN	REPLCMNT	2036 WMF Waste Oil Furnace replacement				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000
B28	BLDG/GRN	REPLCMNT	2036 Lighting: PSB LED Lighting upgrades				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000
B29	BLDG/GRN	REPLCMNT	2036 Siding: Town hall Replacement				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,000
B30	BLDG/GRN	REPLCMNT	2036 Paint: PSB Apparatus Bay and Sally Port				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000
			Subtotal	\$ 385,000	\$ 807,000		\$ 2,045,000	\$ 475,000	\$ 525,000	\$ 235,000	\$ 360,000	\$ 225,000	\$ 230,000	\$ 275,000	\$ 335,000
D1	DPW	ANNUAL	Contribution to Road Improvement CR156	\$ 1,300,000	\$ 1,300,000	2	\$ 1,300,000	\$ 600,000	\$ 750,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
D2	DPW	ON-GOING	Contribution to Bridge Repair / Maint. CR164	\$ 92,051			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
D3	DPW	ON-GOING	Contribution to Roads CRF156				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
D4	DPW	ON-GOING	Contribution to DPW Equipment CRF102		\$ 350,000	2	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 300,000	\$ 250,000	\$ 250,000	\$ 250,000
D5	DPW	REPLCMNT	2026 3500 1-Ton Platform Dump Body w/Plow & Sander (Trk#11)	\$ 110,000			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
D6	DPW	NEW	Columbarium		\$ 150,000	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
D7	DPW	REPLCMNT	2026 5500 Platform Bucket Truck (Trk#20)		\$ 150,000	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
D8	DPW	REPLCMNT	2027 47 K Dump Truck w/Plow, Wing & Sander (Trk#9)		\$ 200,000	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
D9	DPW	REPLCMNT	2027 Zero Turn Mower Replacements (2)		\$ 24,000	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
D10	DPW	REPLCMNT	2028 3500 1-Ton Utility Body w/Plow & Sander (Trk#3)				\$ 110,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
D11	DPW	REPLCMNT	2028 1500 Crew Cab Utility Body (Trk#19)				\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
D12	DPW	REPLCMNT	2029 6-Ton Trailer (EQ#41)				\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
D13	DPW	REPLCMNT	2029 NITCO Forklift (EQ#36) WMF				\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
D14	DPW	REPLCMNT	2030 3500 1-Ton Utility Body w/Plow & Sander (Trk#1)				\$ -	\$ 110,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
D15	DPW	REPLCMNT	2030 Motor Grader (EQ#23)				\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -
D16	DPW	REPLCMNT	2030 HWY Loader (Eq#14)				\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
D17	DPW	REPLCMNT	2030 19.5K GVW Dump with Plow, Wing, & Sander (Trk#15)				\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
D18	DPW	REPLCMNT	2032 3500 1-ton pickup w plow/sander (Trk#4)				\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -
D19	DPW	REPLCMNT	2032 19.5K GVW Dump w/ plow, wing, sander (Trk#5)				\$ -	\$ -	\$ -	\$ -	\$ 160,000	\$ -	\$ -	\$ -	\$ -
D20	DPW	REPLCMNT	2032 47K GVW Dump w/plow, wing, sander (Trk#6)				\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -
D21	DPW	REPLCMNT	2032 3500 1-ton pickup w/plow (Trk#8)				\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -
D22	DPW	REPLCMNT	2033 Chrysler Pacifica Touring L AWD Van (Trk#18)				\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47,000	\$ -	\$ -	\$ -
D23	DPW	REPLCMNT	2033 47K GVW Dump w/plow, wing, sander (Trk#7)				\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -
D24	DPW	REPLCMNT	2034 19.5K GVW Dump w/plow, wing, sander (Trk#2)				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 160,000	\$ -	\$ -
D25	DPW	REPLCMNT	2034 47K GVW Dump w/plow, wing, sander (Trk#10)				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ -
D26	DPW	REPLCMNT	2034 Bandit Intimidator 15XP wood chipper				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47,500	\$ -	\$ -
D27	DPW	REPLCMNT	2035 3500 1-ton platform Dump Body w/plow, sander(Trk#11)				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 105,000	\$ -
D28	DPW	REPLCMNT	2035 Cat 62D Skid Steer (Equ#16)				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -
			Subtotal	\$ 1,502,051	\$ 2,174,000		\$ 1,860,000	\$ 1,115,000	\$ 1,600,000	\$ 1,850,000	\$ 1,910,000	\$ 1,547,000	\$ 1,657,500	\$ 1,405,000	\$ 1,250,000
F1	FIRE	ON-GOING	Contribution to Fire Fighting Equipment CR106 Trust Fund	\$ 350,000	\$ 150,000	2	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
F2	FIRE	ON-GOING	Contribution to Ambulance Services Contingency Fund CR162	\$ 70,000	\$ 47,000	4	\$ 47,000	\$ 47,000	\$ 47,000	\$ 47,000	\$ 47,000	\$ 47,000	\$ 47,000	\$ 47,000	\$ 47,000
F3	FIRE	REPLCMNT	2025 Replace Chief's Vehicle				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
F4	FIRE	REPLCMNT	2025 Replace Engine 4				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
F5	FIRE	REPLCMNT	Repair Boat 1 Engine Damage	\$ 50,000											
F6	FIRE	NEW	2026 Storage Pole Barn	\$ 75,000			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
F7	FIRE	REPLCMNT	2027 Optimus 360 Joystick Control System & Garmin Echomap Ultra				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

	Dept.	Purpose	Project	TM Approved FY26 Year end 6/26	FY 27- 7/26 - 6/27		FIVE YEAR PLAN 7/27-6/28	7/28-6/29	7/29-6/30	7/30-6/31	7/31-6/32	7/32-6/33	7/33-6/34	7/34-6/35	7/35-6/36
					FY27	Pri.	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
F8	FIRE	REPLCMNT	2027 Replace Boat 2		\$ 40,000	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
F9	FIRE	NEW	2028 Cistern & Pump PSB				\$ 81,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
F10	FIRE	NEW	2029 Rescue 3 Replacement				\$ -	\$ 127,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
F11	FIRE	NEW	2029 First Responder Medical Vehicle				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
F12	FIRE	REPLCMNT	2030 Replace Engine 1	\$ 1,350,000			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
F13	FIRE	NEW	2030 Turnout Gear Washer				\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
F14	FIRE	NEW	2031 Radio Propagation Study & vehicular/fixed sites repeaters				\$ -	\$ -	\$ -	\$ 84,000	\$ -	\$ -	\$ -	\$ -	\$ -
F15	FIRE	On-going	Dry Hydrant CRF 116 Contribution	\$ 7,500			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
F16	FIRE	NEW	2032 Base and Mobile Radios (16)				\$ -	\$ -	\$ -	\$ -	\$ 72,000	\$ -	\$ -	\$ -	\$ -
F17	FIRE	NEW	2033 ZOLL Cardiac Monitors (2)				\$ -	\$ -	\$ -	\$ -	\$ -	\$ 151,000	\$ -	\$ -	\$ -
F18	FIRE	NEW	2034 Rescue 2 Replacement				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 186,000	\$ -	\$ -
F19	FIRE	NEW	2034 Hovercraft Replacement				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 211,000	\$ -	\$ -
F20	FIRE	NEW	2035 Forestry 1 Replacement				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,000	\$ -
F21	FIRE	NEW	2036 Stair Chairs				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 57,000
			Subtotal	\$ 1,902,500	\$ 237,000		\$ 278,000	\$ 324,000	\$ 222,000	\$ 281,000	\$ 269,000	\$ 348,000	\$ 594,000	\$ 322,000	\$ 254,000
G1	CONSERVATION		NO NEW SUBMISSION				\$ -	\$ -	\$ -	\$ -	\$ -				
G2	HERITAGE		Contribution to Heritage CRF110	\$ 25,000			\$ -	\$ -	\$ -	\$ -	\$ -				
G3	MILFOIL		Contribution to Milfoil Control CRF140	\$ 100,000	\$ 50,000	1	\$ -	\$ -	\$ -	\$ -	\$ -				
G4	MILFOIL		Milfoil Annual Expense		\$ 75,000	1	\$ -	\$ -	\$ -	\$ -	\$ -				
			Subtotal	\$ 125,000	\$ 125,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
P1	POLICE	NEW	Contribution to NEW Police Equipment CRF160 (Cruiser)	\$ 25,000	\$ 50,000	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
P2	POLICE	NEW	Public Safety Uniform Sierra Responder Drone				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
P3	POLICE	REPLCMNT	Replace 2016 Interceptor Sedan Car 162		\$ 90,000	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
P4	POLICE	REPLCMNT	Replace 2017 F150 Pickup Car 171		\$ 90,000	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
P5	POLICE	REPLCMNT	Replace 2018 Ford Interceptor Utility	\$ 85,000			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
P6	POLICE	REPLCMNT	Replace 2018 Ford Interceptor Utility	\$ 85,000			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
P7	POLICE	REPLCMNT	Replace 2021 Ford Interceptor Utility				\$ 95,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
P8	POLICE	REPLCMNT	Replace 2021 Ford Interceptor Utility				\$ -	\$ 95,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
P9	POLICE	REPLCMNT	Replace 2021 Ford Interceptor Utility				\$ -	\$ 95,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
P10	POLICE	REPLCMNT	Replace 2024 Ford Interceptor Utility				\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
P11	POLICE	REPLCMNT	Replace 2025 Ford Interceptor Utility				\$ -	\$ -	\$ -	\$ 105,000	\$ -	\$ -	\$ -	\$ -	\$ -
P12	POLICE	REPLCMNT	Replace 2025 Ford Interceptor Utility				\$ -	\$ -	\$ -	\$ -	\$ 110,000	\$ -	\$ -	\$ -	\$ -
P13	POLICE	REPLCMNT	Replace 20 Portable Radios	\$ 75,000			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
P14	POLICE	REPLCMNT	Replace Dispatch Radios		\$ 35,000	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
P15	POLICE	REPLCMNT	Replace 10 shotguns		\$ 13,500	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
P16	POLICE	NEW	Public Safety Drone		\$ 17,500	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			Subtotal	\$ 270,000	\$ 296,000		\$ 95,000	\$ 190,000	\$ 100,000	\$ 105,000	\$ 110,000	\$ -	\$ -	\$ -	\$ -
R1	REC	ON-GOING	Phase III Moultonborough Neck Pathway				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
R2	REC	MODIFY	2025 States Landing Phase 6 - Playground Equipment				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
R3	REC	NEW	Bathroom improvements - Long Island Beach				\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
R4	REC	NEW	Tennis Court/Basketball Court Repairs - Kraine Meadow Park		\$ 30,000	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
R5	REC	MODIFY	Ice Rink - Roof & Maintenance Shed Improvements				\$ 900,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			Subtotal	\$ -	\$ 30,000		\$ 900,000	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
S1	SCHOOL	REPLCMNT	Tranche #1 Replace Boilers at Academy				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
S2	SCHOOL	REPLCMNT	Update Cabling - MA & MCS	\$ 575,000			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
S3	SCHOOL	REPLCMNT	Paving at MSC				\$ 390,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
S4	SCHOOL	REPLCMNT	Replace MCS Upper Parking Lot Stairs		100,000	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
S5	SCHOOL	REPLCMNT	MA Field Irrigation				\$ 275,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
S6	SCHOOL	REPLCMNT	Replace Lift				\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
S7	SCHOOL	REPLCMNT	Replace Tractor				\$ 52,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
S8	SCHOOL	REPLCMNT	Replace School Truck with plow		75,000	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
S9	SCHOOL	REPLCMNT	Resurface MA outdoor track				\$ -	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
S10	SCHOOL	REPLCMNT	Roof replacement - Auditorium and SAU Office				\$ -	\$ -	\$ 694,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
S11	SCHOOL	ON-GOING	Tranche #2 Bond Payment - School Bldg Renovations - Bond \$8,153,211	\$ 851,659	\$ 826,690	6	\$ 801,720	\$ 776,750	\$ 751,781	\$ 726,811	\$ 701,842	\$ 676,872	\$ 676,872	\$ 676,872	\$ 676,872
S12	SCHOOL	REPLCMNT	Tranche #3 Gross Estimated Cost - prior to financing. - Bond \$7,583,498				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175,000	\$ 750,000	\$ 700,000
S13	SCHOOL	ON-GOING	Update MA Locker Rooms -Shelter				\$ -	\$ -	\$ -	\$ 1,225,000	\$ -	\$ -	\$ -	\$ -	\$ -
			Subtotal	\$ 1,426,659	\$ 1,001,690		\$ 1,538,720	\$ 776,750	\$ 1,795,981	\$ 1,951,811	\$ 701,842	\$ 676,872	\$ 851,872	\$ 1,426,872	\$ 1,376,872
L1	LIBRARY	ON-GOING	Contribution to Library CRF159	\$ 68,000	\$ 100,000	2	\$ 100,000	\$ 75,000	\$ 75,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
L2	LIBRARY	REPLCMNT	Bathroom renovations		\$ 58,000	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
L3	LIBRARY	REPLCMNT	Roof replacement (2006) (20-30 years)				\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
L4	LIBRARY	REPLCMNT	Roof repairs				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ -
L5	LIBRARY	REPLCMNT	Well pump new building (20 years)				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
L6	LIBRARY	REPLCMNT	Well pump old building (2024) (20 years)				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
L7	LIBRARY	REPLCMNT	Water Filtration				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
L8	LIBRARY	REPLCMNT	Pressue tank old building (2024) (5 years)				\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
L9	LIBRARY	REPLCMNT	Pressue tank new building boiler room (2024) (5 years)				\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
L10	LIBRARY	REPLCMNT	Pressure tank new building basement stacks (2024) (5 years)				\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
L11	LIBRARY	REPLCMNT	Hot Water Heater new building (2024)				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
L12	LIBRARY	REPLCMNT	Carpet replacement				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
L13	LIBRARY	REPLCMNT	Program room floor replacement				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
L14	LIBRARY	REPLCMNT	Flooring (other) replacement				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
L15	LIBRARY	REPLCMNT	Entrance doors and openers replacement (30 years)				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,000
L16	LIBRARY	REPLCMNT	Boiler old basement (2006) (20 years)				\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

	Dept.	Purpose	Project	TM Approved FY26 Year end 6/26	FY 27- 7/26 - 6/27		FIVE YEAR PLAN 7/27-6/28	7/28-6/29	7/29-6/30	7/30-6/31	7/31-6/32	7/32-6/33	7/33-6/34	7/34-6/35	7/35-6/36
					FY27	Pri.	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
L17	LIBRARY	REPLCMNT	Boiler new building (2006) (20 years)		\$ -		\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
L18	LIBRARY	REPLCMNT	AC unit and condenser old building 1 (2023) (15 years)		\$ 18,000	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
L19	LIBRARY	REPLCMNT	AC unit and condenser old building 2 (15 years)		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
L20	LIBRARY	REPLCMNT	AHU and condensor 1 new building (20 years)		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
L21	LIBRARY	REPLCMNT	AHU and condensor 2 new building (20 years)		\$ -		\$ 19,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
L22	LIBRARY	REPLCMNT	AHU and condensor 3 new building (2024) (20 years)		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
L23	LIBRARY	REPLCMNT	AHU and condensor 4 new building (2025) (20 years)		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
L24	LIBRARY	REPLCMNT	Technology Upgrades					\$ 35,000					\$ 35,000		
L25	LIBRARY	REPLCMNT	Generator (20 years)		\$ 64,000	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			Subtotal	\$ 68,000	\$ 240,000		\$ 244,000	\$ 125,000	\$ 151,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 68,000	\$ 30,000	\$ 39,000
				TM-Approved FY26	FY27		FY28	FY29	FY30	FY31	FY31				
			Gross TOTAL	\$ 5,701,210	\$ 4,910,690		\$ 6,960,720	\$ 3,005,750	\$ 4,643,981	\$ 4,452,811	\$ 3,380,842	\$ 2,826,872	\$ 3,401,372	\$ 3,458,872	\$ 3,254,872
			Sub Total Town	\$ 4,206,551	\$ 3,669,000		\$ 5,178,000	\$ 2,104,000	\$ 2,697,000	\$ 2,471,000	\$ 2,649,000	\$ 2,120,000	\$ 2,481,500	\$ 2,002,000	\$ 1,839,000
			Sub Total School	\$ 1,426,659	\$ 1,001,690		\$ 1,538,720	\$ 776,750	\$ 1,795,981	\$ 1,951,811	\$ 701,842	\$ 676,872	\$ 851,872	\$ 1,426,872	\$ 1,376,872
			Sub Total Library	\$ 68,000	\$ 240,000		\$ 244,000	\$ 125,000	\$ 151,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 68,000	\$ 30,000	\$ 39,000
			TOTAL CAPITAL RESERVE AMOUNT OFF-SETS	\$ 1,735,000											
			TOTAL GRANT AMOUNT OFF-SETS	\$ 160,000											
			TOTAL BEQUESTS OFF-SETS												
			TOTAL UNASSIGNED FUND BALANCE OFF-SETS	\$ 625,000	\$ 175,000										
			TOTAL SCHOOLS Capital to be bonded FY31 and on						\$ -						
			TOTAL SCHOOL TAX LEVY - BOND DEBT Interest/principal	\$ 851,659	\$ 826,690		\$ 801,720	\$ 776,750	\$ 751,781	\$ 726,811	\$ 701,842	\$ 676,872	\$ 851,872	\$ 1,426,872	\$ 1,376,872
			TOTAL SCHOOL TAX LEVY - Capital NOT BONDED						\$ 694,200	\$ 1,225,000					
			TOTAL TOWN TAX LEVY - Town & library	\$ 2,329,551	\$ 3,909,000		\$ 6,159,000	\$ 2,229,000	\$ 3,198,000	\$ 2,501,000	\$ 2,679,000	\$ 2,150,000	\$ 2,549,500	\$ 2,032,000	\$ 1,878,000
			Total	\$ 5,701,210	\$ 4,910,690		\$ 6,960,720	\$ 3,005,750	\$ 4,643,981	\$ 4,452,811	\$ 3,380,842	\$ 2,826,872	\$ 3,401,372	\$ 3,458,872	\$ 3,254,872
			LEGEND: Priority Codes												
			Priority Code 1= Urgent (cannot be delayed: needed immediately for health/safety)												
			Priority Code 2= Necessary (needed within 3 years to maintain basic level & quality of service)												
			Priority Code 3= Desirable (needed within 4-6 years to improve quality or level of service)												
			Priority Code 4= Deferrable (can be placed on hold until after 6 year scope but supports town needs)												
			Priority Code 5= Premature (needs more research, planning, and coordination)												
			Priority Code 6= Prior Approved Capital Expense (lease/bond payment)												

Trust Funds

Trust Funds

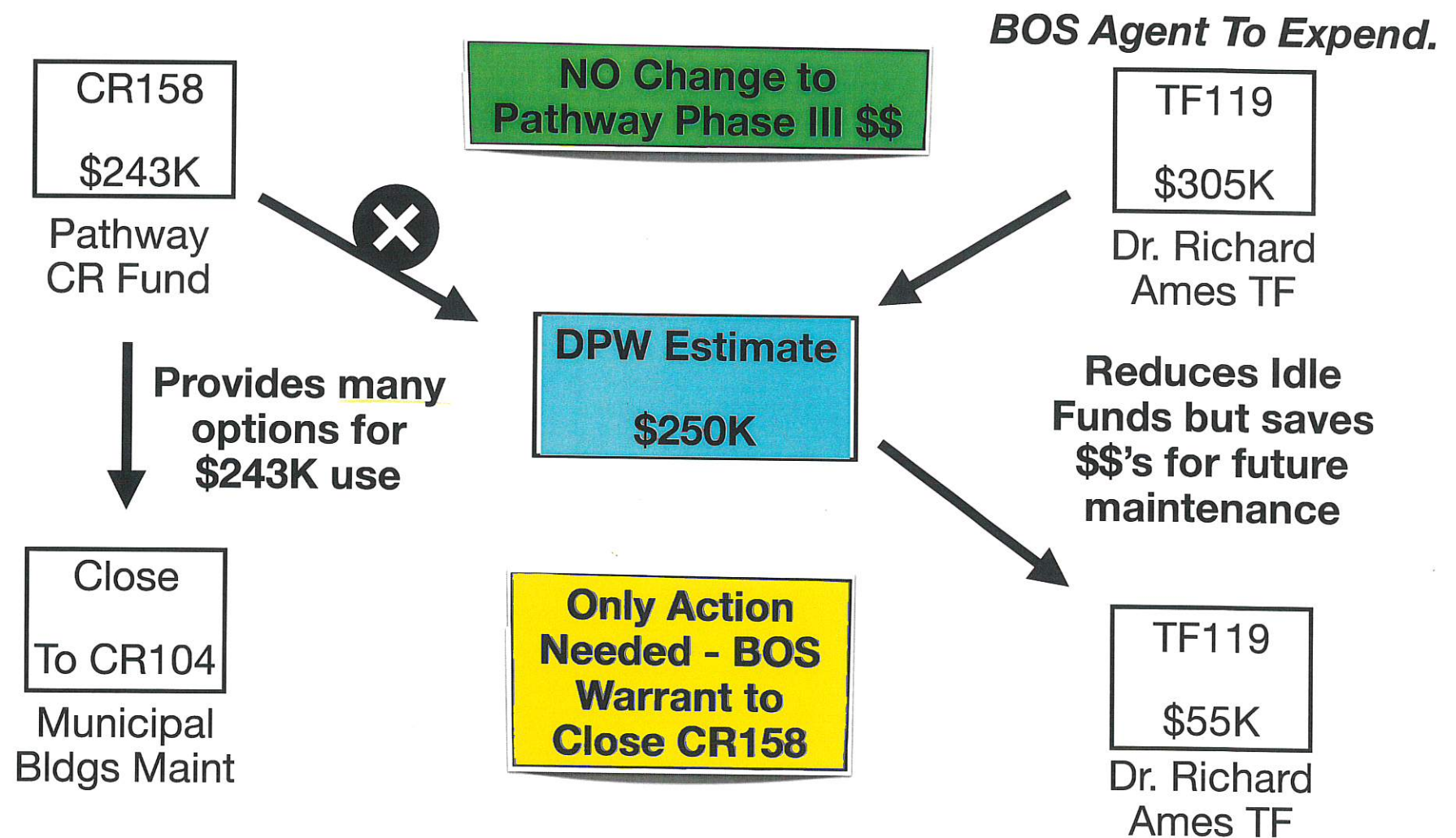
as of November 30, 2025

				PRINCIPAL						INCOME					Grand
Date of Creation	Name of Trust Fund	Fund Number	Purpose Trust Fund	Balance Beginning Year	Additions/ New Funds Created YTD	Expended YTD	Cash Capital Gains YTD	Gasin (Loss) on Securities YTD	Balance End of Period	Balance Beginning Year	Income YTD	Fees YTD	Expended/ Received YTD	Balance End of Period	Principal & Income of Period
	Library Trust	TF100	Common Trust Library	114,899.06	-	(1,003.49)	-	5,775.54	119,671.11	10,339.96	1,363.45	(589.12)	(98.05)	11,016.24	130,687.35
04/22/1969	Capt Steven Martin	TF101	Library	-	1,003.49	-	-	0.18	1,003.67	-	1.87	(1.01)	98.05	98.91	1,102.58
	Common Trust Cemetery	TF102	Common Trust Cemetery	12,543.43	-	-	-	1,134.36	13,677.79	12,053.48	268.14	(115.89)	-	12,205.73	25,883.52
1986	Duclos Fund	TF104	Memorial	15,121.54	-	-	-	947.00	16,068.54	5,413.05	223.86	(96.75)	-	5,540.16	21,608.70
05/14/2009	Childrens' Holiday Trust	TF106	Special Fund	75,328.89	-	-	-	3,523.86	78,852.75	1,081.25	833.00	(360.06)	-	1,554.19	80,406.94
2007	Miller Environmental Education	TF110	Memorial	4,970.03	-	-	-	246.07	5,216.10	365.58	58.17	(25.15)	-	398.60	5,614.70
2016	Adele Taylor Trust	TF112		161,363.42	-	-	-	8,533.96	169,897.38	23,684.21	2,017.33	(871.95)	(1,000.00)	23,829.59	193,726.97
03/22/2012	Human Services Fuel Assistance	TF114	Fuel Assistance	23,443.19	-	-	-	1,196.89	24,640.08	2,509.60	282.94	(122.29)	-	2,670.25	27,310.33
2018	Moultonborough Recreation Sch Fund	TF115		8,306.65	967.00	(875.58)	-	384.11	8,782.18	154.64	91.80	(39.66)	(164.42)	42.36	8,824.54
2022	Fire Department Trust	TF118		67,900.42	-	-	-	3,309.68	71,210.10	3,609.59	779.63	(336.98)	-	4,052.24	75,262.34
2022	Dr Richard Ames Memorial Trust	TF119		265,229.35	18,416.26	-	-	13,119.84	296,765.45	21,422.85	3,039.13	(1,311.00)	(14,430.50)	8,720.48	305,485.93
2025	Town Recreation Facilities	TF120		28,964.55	-	-	-	1,468.19	30,432.74	-	315.72	(136.46)	-	179.26	30,612.00
	TOTAL TRUST FUNDS			778,070.53	20,386.75	(1,879.07)	-	39,639.68	836,217.89	80,634.21	9,275.04	(4,006.32)	(15,594.92)	70,308.01	906,525.90

[illegible]

06/30/2008	Community Senior Center Fund	CR148	Capital Reserve	15,598.95	724.60	-	-	20.74	16,344.29	594.98	229.07	(23.33)	(724.60)	76.12	16,420.41
03/01/2016	States Landing Improvement	CR150	Capital Reserve	277,878.00	16,232.17	-	-	373.57	294,483.74	13,896.81	4,127.14	(420.22)	(16,232.17)	1,371.56	295,855.30
03/01/2016	Townwide Information Technology	CR152	Capital Reserve	24,817.07	22,941.71	-	-	25.83	47,784.61	643.05	576.76	(55.54)	(941.71)	222.56	48,007.17
02/01/2017	Maintenance Fund	CR154	Capital Reserve	5,220.79	-	(5,219.57)	-	(1.22)	0.00	1,002.75	9.61	(1.73)	(1,010.63)	-	0.00
03/30/2017	Roads Improvement Fund	CR156		168,787.64	14,102.86	-	-	232.30	183,122.80	12,650.61	2,566.45	(261.31)	(14,102.86)	852.89	183,975.69
03/26/2018	Pathway Phase III Fund	CR158	Capital Reserve	206,773.94	34,995.26	-	-	307.08	242,076.28	33,075.50	3,392.68	(345.44)	(34,995.26)	1,127.48	243,203.76
05/27/2021	Library Building	CR159		44,343.63	68,704.62	-	-	35.91	113,084.16	55.98	1,297.58	(122.25)	(704.62)	526.69	113,610.85
07/25/2024	Police Cruiser Fund	CR160	Capital Reserve	49,863.02	25,228.32	(46,454.28)	-	72.42	28,709.48	1,209.03	498.41	(71.79)	(1,501.94)	133.71	28,843.19
2025	Ambulance Fund	CR162		-	70,301.90	-	-	(21.54)	70,280.36	-	689.24	(60.01)	(301.90)	327.33	70,607.69
2025	Bridge Repair Fund	CR164		-	92,448.06	-	-	(28.35)	92,419.71	-	906.38	(78.91)	(397.01)	430.46	92,850.17
	TOTAL CAPITAL RESERVE FUNDS			5,192,705.26	1,388,776.04	(209,077.41)	-	6,829.59	6,379,233.48	491,457.38	85,935.62	(8,944.73)	(538,876.29)	29,571.98	6,408,805.46

Grand Total	5,970,775.79	1,409,162.79	(210,956.48)	46,469.27	7,215,451.37	572,091.59	95,210.66	(12,951.05)	(554,471.21)	99,879.99	7,315,331.36
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**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)



**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 mileage 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 mileage 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 mileage (as noted above, DPW indicates mileage 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 mileage 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 mileage 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)

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

Date: December 16, 2025

RE: HealthTrust Benefits Renewal Package for FY2027 (July 1, 2026 – June 30, 2027)

Background: Annual Member Group Renewal Rate Package Agreement/Authorization

Discussion: HealthTrust has established the renewal rates for the FY2027 period (July 1, 2026 through June 30, 2027). These rates and benefits were reviewed in detail during budget work sessions on October 24 and October 31, 2025.

Fiscal Impact: The Town has budgeted for a 15% increase in the FY27 budget to accommodate the new rates.

Recommendation: *Motion to approve the HealthTrust Town of Moultonborough Benefits Renewal Package for FY2027 (July 1, 2026 – June 30, 2027) and to authorize the Town Administrator to sign all necessary documents on behalf of the Town.*



Town of Moultonborough

Benefits Renewal Package

For

FY2027

(July 1, 2026 – June 30, 2027)



Enclosures

- 1) HealthTrust Renewal Letter
 - *Medical Rates*
 - *Dental Rates*
 - *Short-Term Disability Rates*
 - *Rates for Fully Insured Lines of Coverage*
 - *Benefit Advantage Administrative Fees*
 - *Timeline*
 - *Rating Enhancements*
 - *Educational Resources*
- 2) Member Group Coverage Confirmation (Transmittal)
- 3) Medical Rate Exhibit
- 4) How Your Rates Are Determined



October 8, 2025

Ms. Angela Bovill
Town Administrator
Town of Moultonborough
PO Box 139
Moultonborough, NH 03254

Dear Ms. Bovill:

The HealthTrust Board of Directors met on October 7, 2025 to set renewal rates for the FY2027 renewal period. This rate package includes your rates for the renewal period as well as other important information.

Medical Rates

Your Group's Specific Medical Rates are on the enclosed Rate Exhibit

The July renewal experienced an overall rate change of 10.2%, which includes a 5.3% Capital Risk Charge. Rate changes for individual rating entities ranged from -5.1 to 26.6% depending on their claims experience.

The Capital Risk Charge is the amount that HealthTrust uses to replenish reserves that were used to pay for unexpected claims. For 40 years, HealthTrust, a nonprofit organization, has offered fixed contribution, non-assessable coverage to our member groups. If claims exceed contributions, HealthTrust utilizes reserves to pay for any losses that may occur in the year and replenishes them through prospective rate adjustments in future renewals. The member group is only responsible for their contributions (i.e., premium) and cannot be held liable (except for prospective rate increases) if claims exceed contributions during the period of coverage.

Given the state of the healthcare market, we expect that this overall rate increase will be lower than that of many plans in New Hampshire. Despite increasing provider and drug costs, increased utilization, and federal legislative and regulatory changes, HealthTrust is performing well. Our board-approved capital rebuild plan is on target, and plan changes implemented in FY2025 have proven effective. In fact, HealthTrust continues to outperform industry benchmarks for per member per month (PMPM) costs, medical trend, and has better outcomes compared to competitors.

HealthTrust remains committed to navigating through market disruptions in order to provide high-quality benefits and exceptional services at lower costs and with better outcomes than traditional insurers. HealthTrust's range of plan designs allows you to offer robust plans that meet your needs.

As you make decisions about health benefits for your employees, we encourage you to contact your Benefits Advisor, who can provide a benefits comparison to highlight the differences between plans.



Dental Rates

Dental rates experienced an **increase of 4.4%** for all dental plan options for FY2027, which includes a 5.3% Capital Risk Charge.

Short-Term Disability Rates

Short-Term Disability Coverage experienced an overall base rate **increase of 5.5%** for FY2027, which includes a 5.3% Capital Risk Charge. **Your Member Group's actual rate adjustment will vary from the overall increase depending on your Group's experience and demographic make-up.**

Fully Insured Lines of Coverage Rates

- **Medicare Advantage with Prescription Drug (MAPD)** – The MAPD rate is \$474.82 per retiree per month for CY2026.
- **Long-Term Disability Coverage** – There is **no rate change** for FY2027.
- **Life Coverage** – There is **no rate change** for FY2027.

Benefit Advantage Administrative Fees

There is **no change** to the per-participant/per-month fees for Health Reimbursement Arrangement (HRA) and Flexible Spending Account (FSA) services. As a reminder, there are no annual renewal fees associated with Benefit Advantage. Additionally, FSA and HRA per-participant/per-month administrative services fees continue to be waived for participants enrolled in the following HealthTrust medical plans: AB15/40IPDED, ABSOS20/40/1KDED, ABSOS25/50/3KDED, ABSOS30/60/5KDED, ABHD/5K/20COIN, LUMENOS2500, OA5*, OA10*, OA20*, and OAHD/2.5K/20COIN.

**These plans are not eligible for HRA services.*

Timeline

- **May 15, 2026:** Requests for any coverage changes must be communicated to us and completed by this date to be effective July 1, 2026.
- **May 22, 2026:** Deadline for submitting signed renewal transmittals.

Your Benefits Advisor will be contacting you to discuss the renewal and work with you to review available options and assist with any changes you may be considering.

Rating Enhancements

HealthTrust continuously reviews the rating process to ensure that we provide the most accurate rates for our groups. With this in mind, the board adopted two rating process adjustments, based on the advice of HealthTrust's actuaries. First, HealthTrust has built your rates based on the number of enrolled individuals, rather than using the number of eligible individuals, in its underwriting calculations to further ensure rate accuracy. Secondly, HealthTrust slightly adjusted the credibility weighting formula in order to account for the existing high cost claims pooling system. Credibility is the methodology that balances the Member Group's individual claims experience with the pool's collective claims experience. This adjustment maintains the substantial benefits of being part of a risk pool while incrementally increasing (as the size of the Group increases) the portion of the Group's rates based on their own individual claims experience.



Educational Resources

I encourage you to work closely with your Benefits Advisor to understand how your rates were calculated. Important additional resources located in your Secure Member Portal (SMP) include:

- **Rating Summary** – This report shows exactly how your Group's rates were calculated and provides additional details for each step along the way.
- **Stewardship Report** – Available for Groups with 100 or more covered individuals, this detailed report shows your Group's membership data, medical and prescription claims utilization data, well-being program participation, and recommendations.
- **Public Hearing Slides** – Slides from the public hearing provide significant detail regarding the Capital Adequacy Reserve, the Capital Risk Charge, specifics on how the overall rates were calculated, and more.
- **Electronic Benefit Education Packets** – These customized, fully electronic benefit packets contain links to your Member Group's benefit education presentation, benefit comparisons and all of the documents, program flyers, and fillable forms needed to learn about and enroll in benefits.

Your Benefits Advisor is happy to meet with you to discuss any plan options or programs you may be considering and to help you find the right options to meet your goals. We are happy to review plan offerings and compare and contrast them with potential alternatives.

In addition, your Benefits Advisor and Wellness Advisor are available for in-person or virtual benefit education sessions, scheduled at your convenience. These sessions are designed to empower your employees and retirees to understand the benefits, programs, and services available to achieve optimum health.

Thank you for your continued participation with HealthTrust. If you have any questions, concerns, or would like a benefits comparison, please do not hesitate to contact your Benefits Advisor, Teresa Williams, at **800.527.5001**.

Sincerely,

A handwritten signature in cursive script that reads "Scott DeRoche".

Scott DeRoche
Executive Director

Enclosures



Office of Town Administrator

6 Holland Street - PO Box 139

Moultonborough, NH 03254

(603) 476-2347 * Fax (603) 476-5835

Angela Bovill, Town Administrator

abovill@moultonboroughnh.gov

Date: December 10, 2025

RE: Moultonborough Class of 2027 Transfer Station Fundraiser

Background: The Moultonborough Class of 2027 is requesting approval to hold a fundraiser at the Transfer Station on February 21, 2026, from 8:30 a.m. – 4:30 p.m. for their Chemical Free After Prom Party. Students will be helping people dump their trash and recycling and will have a donation bin available. Students would also like permission to put up a sign outside the Transfer Station entrance two weeks before the fundraiser that says, “Support the Moultonborough Chemical After Prom Party on February 21st”.

Discussion: They have coordinated with the Transfer Station Supervisor.

Fiscal Impact: N/A

Recommendation: Motion to approve the Class of 2027 Transfer Station Fundraiser to be held at the Transfer Station on February 21, 2026, from 8:30 a.m. – 4:30 p.m. and to allow them to place a sign outside the Transfer Station entrance two weeks before the fundraiser that says, “Support the Moultonborough Chemical After Prom Party on February 21st”.

Alison Kepple

From: [REDACTED]
Sent: Wednesday, December 10, 2025 7:59 AM
To: Alison Kepple; Alanna Schiller; Kevin Quinlan; Jon Tolman; Karel Crawford; James Gray; Charles McGee
Subject: Online Form Submittal: Send Us Comments

Send Us Comments

Subject Selectmen

Message

Dear Selectmen,
I'm writing to request a fundraiser to be held at the transfer station on February 21, 2026 for the Chemical Free After Prom Party. We will be helping people dump their trash and recycling and will have a donation bin available. I would also like permission to be able to put a sign outside of the dump entrance two weeks before we will be there that says, "Support the Moultonborough Chemical Free After Prom Party on February 21st."
Kindly,
Jessie Gray
After Prom Coordinator

Name Jessica Gray

Email Address [REDACTED]

Organization Moultonborough After Prom

Phone Number [REDACTED]

Address [REDACTED]

City Moultonborough

State NH

Zip Code 03254

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Office of Town Administrator

6 Holland Street - PO Box 139

Moultonborough, NH 03254

(603) 476-2347 * Fax (603) 476-5835

Angela Bovill, Town Administrator

abovill@moultonboroughnh.gov

Date: December 10, 2025

RE: Moultonborough Class of 2027 Fundraiser at the Moultonborough Function Hall

Background: The Moultonborough Class of 2027 is requesting approval to hold a fundraiser at the Moultonborough Function Hall on June 5, 2026, beginning at 6:30 p.m. The fundraiser will be Designer Handbag Bingo. The fundraiser will be benefiting the Moultonborough Class of 2027. Aside from bingo they will be selling hamburgers, hotdogs, soda and baked goods.

Discussion: They have coordinated with Recreation Dept for the use of the Function Hall.

Fiscal Impact: N/A

Recommendation: Motion to approve the Class of 2027 request to hold a fundraiser at the Moultonborough Function Hall on June 5, 2026, beginning at 6:30 p.m.

Alison Kepple

From: [REDACTED]
Sent: Wednesday, December 10, 2025 8:08 AM
To: Alison Kepple; Alanna Schiller; Kevin Quinlan; Jon Tolman; Karel Crawford; James Gray; Charles McGee
Subject: Online Form Submittal: Send Us Comments

Send Us Comments

Subject	Selectmen
Message	<p>Dear Selectman,</p> <p>I am writing to request to hold a fundraiser at the Lions club on June 5, 2026 beginning at 6:30 pm. Our fundraiser will be Designer Handbag Bingo. This fundraiser will be benefiting the Moultonborough Class of 2027. Aside from bingo we will be selling hamburgers/hotdogs, sodas, and baked goods.</p> <p>Thank you for your consideration. Jessie Gray Class of 2027 Advisor</p>
Name	Jessica Gray
Email Address	[REDACTED]
Organization	Moultonborough academy
Phone Number	[REDACTED]
Address	[REDACTED]
City	Moultonborough
State	NH
Zip Code	03254

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Office of Town Administrator

6 Holland Street - PO Box 139

Moultonborough, NH 03254

(603) 476-2347 * Fax (603) 476-5835

Angela Bovill, Town Administrator

abovill@moultonboroughnh.gov

Date: December 10, 2025

RE: Request from Scout Troup 142 – Canoe Storage

Background: Scout Troup 142 is going through some changes in leadership and no longer has a place to store some of their equipment. Scout Troup 142 is requesting approval to store 3 canoes behind the Moultonborough Function Hall and racks with tiedowns and locks.

Discussion: Scout Troup 142 has their own insurance. DPW Director, Chris Theriault, has no issue as long as the racks with the canoes are placed far enough away from the building so as not interfere with maintenance.

Fiscal Impact: N/A

Recommendation: Motion to approve the request for Scout Troup 142 to store 3 canoes behind the Moultonborough Function Hall on racks with tiedowns and locks with the understanding that the town is not responsible if there is any damage to the canoes or racks. Prior approval from the DPW Director on the location of the racks prior to being built.