

2026 Budget DRAFT 1/14/26

| Expense Item                              | 2025 Budget    | 2025 Actual    | 2025 Offsets  | 2026 Budget    | Budget +/- Percent Change | Est. 2026 Offsets |
|-------------------------------------------|----------------|----------------|---------------|----------------|---------------------------|-------------------|
| <b>4130 EXECUTIVE</b>                     |                |                |               |                |                           |                   |
| 4130.1 Selectmen Salaries                 | 12,000         | 12,000         |               | 12,000         | 0 0.0%                    |                   |
| 4130.3 Town Administrator Wages           | 66,209         | 66,210         |               | 69,641         | 3,432 5.2%                |                   |
| 4130.4 Office Equipment Repairs           | 100            | 0              |               | 100            | 0 0.0%                    |                   |
| 4130.5 Selectmen Seminars                 | 500            | 290            |               | 500            | 0 0.0%                    |                   |
| 4130.6 Telephone                          | 3,800          | 4,953          |               | 5,000          | 1,200 31.6%               |                   |
| 4130.7 Printing                           | 100            | 0              |               | 100            | 0 0.0%                    |                   |
| 4130.8 Office Equipment                   | 1,000          | 844            |               | 1,000          | 0 0.0%                    |                   |
| 4130.10 Office Supplies                   | 2,800          | 4,449          |               | 3,000          | 200 7.1%                  |                   |
| 4130.11 Health Insurance                  | 45,000         | 48,660         | 11,638        | 51,000         | 6,000 13.3%               | 12,197            |
| 4130.12 Postage                           | 1,000          | 1,157          |               | 1,200          | 200 20.0%                 |                   |
| 4130.15 Disability/Life Insurance         | 2,260          | 2,260          |               | 2,261          | 1 0.0%                    |                   |
| 4130.21 Admin Wages                       | 41,400         | 40,674         |               | 42,848         | 1,448 3.5%                |                   |
| 4130.22 Assessing Wages                   | 66,624         | 66,624         |               | 68,956         | 2,332 3.5%                |                   |
| 4130.25 Miscellaneous                     | 100            | 885            |               | 100            | 0 0.0%                    |                   |
| 4130.54 Administrative Training           | 250            | 70             |               | 250            | 0 0.0%                    |                   |
| 4130.55 Advertising                       | 250            | 1,102          |               | 500            | 250 100.0%                |                   |
| 4130.56 Printing Town Report              | 2,000          | 1,784          |               | 2,000          | 0 0.0%                    |                   |
| <b>Total 4130 EXECUTIVE</b>               | <b>245,393</b> | <b>251,962</b> | <b>11,638</b> | <b>260,456</b> | <b>15,063 6.1%</b>        | <b>12,197</b>     |
| <b>4135 INFORMATION TECHNOLOGY</b>        |                |                |               |                |                           |                   |
| <i>EXECUTIVE</i>                          |                |                |               |                |                           |                   |
| 4135-2e Computers/Hardware                | 1,000          | 1,997          |               | 1,000          | 0 0.0%                    |                   |
| 4135-3e Software/Licensing                | 17,000         | 18,853         |               | 18,000         | 1,000 5.9%                |                   |
| 4135-4e Offsite Backup                    | 3,500          | 2,500          |               | 2,500          | -1,000 -28.6%             |                   |
| 4135-5e IT/Network Support                | 10,000         | 11,740         |               | 12,500         | 2,500 25.0%               |                   |
| <i>Sub-Total EXECUTIVE</i>                | <i>31,500</i>  | <i>35,090</i>  | <i>0</i>      | <i>34,000</i>  | <i>2,500 7.9%</i>         | <i>0</i>          |
| <i>TOWN CLERK-TAX COLLECTOR</i>           |                |                |               |                |                           |                   |
| 4135-6t Computers/Hardware                | 500            | 0              |               | 500            | 0 0.0%                    |                   |
| 4135-7t Software/Licensing                | 6,900          | 7,609          |               | 7,000          | 100 1.4%                  |                   |
| 4135-8t Computer Repair                   | 1              | 948            |               | 1              | 0 0.0%                    |                   |
| <i>Sub-Total TOWN CLERK-TAX COLLECTOR</i> | <i>7,401</i>   | <i>8,557</i>   | <i>0</i>      | <i>7,501</i>   | <i>100 1.4%</i>           | <i>0</i>          |
| <i>POLICE</i>                             |                |                |               |                |                           |                   |
| 4135.12 Offsite Backup                    | 600            | 863            |               | 870            | 270 45.0%                 |                   |
| 4135-9p Computers/Hardware                | 2,500          | 4,625          |               | 2,500          | 0 0.0%                    |                   |

2026 Budget DRAFT 1/14/26

| Expense Item                                | 2025 Budget | 2025 Actual | 2025 Offsets | 2026 Budget | Budget +/-<br>Percent Change | Est. 2026 Offsets |
|---------------------------------------------|-------------|-------------|--------------|-------------|------------------------------|-------------------|
| 4135-10 Software/Licensing                  | 3,500       | 4,119       |              | 3,800       | 300 8.6%                     |                   |
| 4135-11 Computer Repair                     | 500         | 2,232       |              | 500         | 0 0.0%                       |                   |
| <i>Sub-Total POLICE</i>                     | 7,100       | 11,838      | 0            | 7,670       | 570 8.0%                     | 0                 |
| <i>FIRE</i>                                 |             |             |              |             |                              |                   |
| 4135.15 Offsite Backup                      | 800         | 863         |              | 870         | 70 8.8%                      |                   |
| 4135-12 Computers/Hardware                  | 1,000       | 775         |              | 1,000       | 0 0.0%                       |                   |
| 4135-13 Software/Licensing                  | 2,500       | 3,467       |              | 2,500       | 0 0.0%                       |                   |
| 4135-14 Computer Repair                     | 500         | 913         |              | 500         | 0 0.0%                       |                   |
| <i>Sub-Total FIRE</i>                       | 4,800       | 6,018       | 0            | 4,870       | 70 1.5%                      | 0                 |
| <i>HIGHWAY</i>                              |             |             |              |             |                              |                   |
| 4135.21 Computer Repair - Transfer Stat     | 250         | 0           |              | 250         | 0 0.0%                       |                   |
| 4135-15 Computers/Hardware                  | 500         | 0           |              | 500         | 0 0.0%                       |                   |
| 4135-16 Software/Licensing                  | 250         | 87          |              | 250         | 0 0.0%                       |                   |
| 4135-17 Computer Repair - Highway           | 250         | 0           |              | 250         | 0 0.0%                       |                   |
| <i>Sub-Total HIGHWAY</i>                    | 1,250       | 87          | 0            | 1,250       | 0 0.0%                       | 0                 |
| <i>CONSERVATION</i>                         |             |             |              |             |                              |                   |
| 4135-18 Computers/Hardware                  | 1           | 0           |              | 1           | 0 0.0%                       |                   |
| 4135-19 Software/Licensing                  | 300         | 384         |              | 385         | 85 28.3%                     |                   |
| 4135-20 Computer Repair                     | 1           | 0           |              | 1           | 0 0.0%                       |                   |
| <i>Sub-Total CONSERVATION</i>               | 302         | 384         | 0            | 387         | 85 28.1%                     | 0                 |
| <b>Total 4135 INFORMATION TECHNOLOGY</b>    | 52,353      | 61,973      | 0            | 55,678      | 3,325 6.4%                   | 0                 |
| <b>4140 ELECTION, REG &amp; VITAL STATS</b> |             |             |              |             |                              |                   |
| 4140.1 Town Clerk Salary                    | 30,290      | 30,291      |              | 33,000      | 2,710 8.9%                   |                   |
| 4140.2 Marriage License Fees                | 600         | 430         | 430          | 600         | 0 0.0%                       | 600               |
| 4140.3 Deputy Town Clerk Wages              | 22,500      | 21,276      |              | 26,520      | 4,020 17.9%                  |                   |
| 4140.7 Town Clerk Office Supplies           | 1,400       | 879         |              | 1,400       | 0 0.0%                       |                   |
| 4140.8 Town Clerk Office Equipment          | 500         | 799         |              | 900         | 400 80.0%                    |                   |
| 4140.10 Town Clerk Seminars                 | 750         | 2,768       |              | 1,400       | 650 86.7%                    |                   |
| 4140.11 Dog Tags                            | 300         | 222         |              | 300         | 0 0.0%                       |                   |
| 4140.12 Election Wages                      | 3,000       | 1,253       |              | 5,000       | 2,000 66.7%                  |                   |
| 4140.14 Election Advertising                | 500         | 0           |              | 500         | 0 0.0%                       |                   |
| 4140.15 Election Misc. Supplies             | 500         | 922         |              | 1,500       | 1,000 200.0%                 |                   |
| 4140.16 Voting Machine                      | 1,200       | 613         |              | 2,500       | 1,300 108.3%                 |                   |
| 4140.19 Vital Statistic Fees                | 800         | 779         |              | 800         | 0 0.0%                       |                   |

| Expense Item                                      | 2025 Budget    | 2025 Actual    | 2025 Offsets | 2026 Budget    | Budget +/-<br>Percent Change | Est. 2026 Offsets |
|---------------------------------------------------|----------------|----------------|--------------|----------------|------------------------------|-------------------|
| 4140.36 Leave Coverage/Town Mtg Minutes           | 500            | 0              |              | 1              | -499 -99.8%                  |                   |
| 4140.37 Record Scanning                           | 250            | 0              |              | 1              | -249 -99.6%                  |                   |
| <b>Total 4140 ELECTION, REG &amp; VITAL STATS</b> | <b>63,090</b>  | <b>60,233</b>  | <b>430</b>   | <b>74,422</b>  | <b>11,332 18.0%</b>          | <b>600</b>        |
| <b>4150 FINANCIAL ADMINISTRATION</b>              |                |                |              |                |                              |                   |
| 4150.1 Tax Collector Salary                       | 33,468         | 33,467         |              | 34,640         | 1,171 3.5%                   |                   |
| 4150.03 Bookkeeper Wages                          | 31,200         | 27,187         |              | 32,100         | 900 2.9%                     |                   |
| 4150.4 Outside Auditing                           | 17,000         | 20,920         |              | 21,500         | 4,500 26.5%                  |                   |
| 4150.7 Tax Collector Seminars                     | 1,200          | 1,158          |              | 1,200          | 0 0.0%                       |                   |
| 4150.10 Registrar of Deeds                        | 500            | 337            |              | 500            | 0 0.0%                       |                   |
| 4150.11 Tax Collector Health Insurance            | 15,000         | 16,567         | 4,629        | 14,000         | -1,000 -6.7%                 | 2,429             |
| 4150.12 Tax Collector Retirement                  | 8,626          | 8,378          |              | 8,624          | -2 0.0%                      |                   |
| 4150.15 Disability/Life Insurance                 | 1,011          | 1,011          |              | 1,011          | 0 0.0%                       |                   |
| 4150.91 Tax Collector Liens                       | 800            | 427            |              | 800            | 0 0.0%                       |                   |
| 4150.93 Treasurer Salary                          | 5,850          | 5,850          |              | 6,055          | 205 3.5%                     |                   |
| 4150.95 Tax Collector Office Supplies             | 1,200          | 987            |              | 1,500          | 300 25.0%                    |                   |
| 4150.96 Tax Collector Postage                     | 5,500          | 4,674          |              | 6,500          | 1,000 18.2%                  |                   |
| 4150.98 Treasurer Mileage Reimbursement           | 1,000          | 1,008          |              | 1,000          | 0 0.0%                       |                   |
| <b>Total 4150 FINANCIAL ADMINISTRATION</b>        | <b>122,357</b> | <b>121,971</b> | <b>4,629</b> | <b>129,429</b> | <b>7,073 5.8%</b>            | <b>2,429</b>      |
| <b>4153 LEGAL EXPENSES</b>                        |                |                |              |                |                              |                   |
| 4153.3 General Municipal                          | 10,000         | 11,447         |              | 15,000         | 5,000 50.0%                  |                   |
| <b>Total 4153 LEGAL EXPENSES</b>                  | <b>10,000</b>  | <b>11,447</b>  | <b>0</b>     | <b>15,000</b>  | <b>5,000 50.0%</b>           | <b>0</b>          |
| <b>4155 PERSONNEL ADMINISTRATION</b>              |                |                |              |                |                              |                   |
| 4199.81 Medicare                                  | 21,814         | 19,647         |              | 19,615         | -2,199 -10.1%                |                   |
| 4199.82 Social Security                           | 93,273         | 66,711         |              | 83,871         | -9,402 -10.1%                |                   |
| 4199.83 Unemployment Compensation                 | 1              | 0              |              | 1              | 0 0.0%                       |                   |
| 4199.84 Payroll Processing                        | 0              | 7,776          |              | 6,000          | 6,000                        |                   |
| <b>Total 4155 PERSONNEL ADMINISTRATION</b>        | <b>115,088</b> | <b>94,134</b>  | <b>0</b>     | <b>109,487</b> | <b>-5,601 -4.9%</b>          | <b>0</b>          |
| <b>4191 PLANNING BOARD</b>                        |                |                |              |                |                              |                   |
| 4191.1 PB Postage                                 | 900            | 1,072          |              | 900            | 0 0.0%                       |                   |
| 4191.2 PB Secretary Wages                         | 3,500          | 5,154          |              | 5,500          | 2,000 57.1%                  |                   |
| 4191.5 PB Professional Services                   | 5,000          | 6,971          | 7,493        | 2,500          | -2,500 -50.0%                |                   |
| 4191.6 PB Advertising                             | 250            | 747            |              | 250            | 0 0.0%                       |                   |
| 4191.7 PB Printing                                | 250            | 0              |              | 100            | -150 -60.0%                  |                   |
| 4191.8 PB Supplies                                | 800            | 706            |              | 600            | -200 -25.0%                  |                   |

2026 Budget DRAFT 1/14/26

| Expense Item      |                                     | 2025 Budget   | 2025 Actual   | 2025 Offsets  | 2026 Budget   | Budget +/-<br>Percent Change |              | Est. 2026 Offsets |
|-------------------|-------------------------------------|---------------|---------------|---------------|---------------|------------------------------|--------------|-------------------|
| 4191.9            | PB Equipment                        | 100           | 0             |               | 100           | 0                            | 0.0%         |                   |
| 4191.10           | PB Seminar                          | 250           | 0             |               | 250           | 0                            | 0.0%         |                   |
| 4191.4            | PB Legal Expenses                   | 1,000         | 2,585         |               | 2,500         | 1,500                        | 150.0%       |                   |
| 4191.11           | ZBA Secretary Wages                 | 2,000         | 2,313         |               | 2,000         | 0                            | 0.0%         |                   |
| 4191.13           | ZBA Postage                         | 250           | 741           |               | 250           | 0                            | 0.0%         |                   |
| 4191.14           | ZBA Advertising                     | 1,400         | 1,308         |               | 1,000         | -400                         | -28.6%       |                   |
| 4191.15           | ZBA Supplies                        | 200           | 447           |               | 250           | 50                           | 25.0%        |                   |
| 4191.16           | ZBA Seminar                         | 50            | 0             |               | 50            | 0                            | 0.0%         |                   |
| 4191.17           | Land Use Administrator              | 24,000        | 16,042        |               | 21,000        | -3,000                       | -12.5%       |                   |
| <b>Total 4191</b> | <b>PLANNING BOARD</b>               | <b>39,950</b> | <b>38,087</b> | <b>7,493</b>  | <b>37,250</b> | <b>-2,700</b>                | <b>-6.8%</b> | <b>0</b>          |
| <b>4194</b>       | <b>GENERAL GOVERNMENT BUILDINGS</b> |               |               |               |               |                              |              |                   |
| 4194.1            | Center Electricity                  | 750           | 658           |               | 750           | 0                            | 0.0%         |                   |
| 4194.2            | Town Hall Maintenance               | 2,000         | 750           |               | 2,000         | 0                            | 0.0%         |                   |
| 4194.3            | Town Hall Electricity               | 1,500         | 1,661         |               | 1,500         | 0                            | 0.0%         |                   |
| 4194.5            | Town Building Emergency Fund        | 1             | 3,000         | 3,000         | 1             | 0                            | 0.0%         |                   |
| 4194.7            | Sam Lake Maintenance                | 1,000         | 1,826         |               | 1,000         | 0                            | 0.0%         |                   |
| 4194.8            | Sam Lake Electricity                | 3,750         | 5,658         |               | 4,000         | 250                          | 6.7%         |                   |
| 4194.11           | Elkins/Houser Building Maint        | 1,000         | 1,832         | 300           | 1,500         | 500                          | 50.0%        |                   |
| 4194.12           | Historical Society Electricity      | 2,100         | 1,859         |               | 2,100         | 0                            | 0.0%         |                   |
| 4194.13           | Town Buildings Heat/Oil/Propane     | 30,000        | 31,653        |               | 31,000        | 1,000                        | 3.3%         |                   |
| 4194.14           | Municipal Building Electricity      | 9,000         | 7,783         |               | 9,000         | 0                            | 0.0%         |                   |
| 4194.16           | Municipal Building Alarms           | 2,000         | 3,959         |               | 3,000         | 1,000                        | 50.0%        |                   |
| 4194.17           | Municipal Building Maintenance      | 6,000         | 16,594        | 12,451        | 6,000         | 0                            | 0.0%         |                   |
| 4194.17           | Sam Lake Security System            | 1,000         | 628           |               | 630           | -370                         | -37.0%       |                   |
| 4194.19           | Janitorial Services                 | 14,000        | 9,145         |               | 11,000        | -3,000                       | -21.4%       |                   |
| 4194.20           | Meetinghouse Maintenance            | 500           | 377           |               | 500           | 0                            | 0.0%         |                   |
| 4194.21           | Transfer Station Security Syst      | 500           | 240           |               | 500           | 0                            | 0.0%         |                   |
| 4194.40           | Elkins/Houser Security System       | 1,000         | 746           |               | 1,000         | 0                            | 0.0%         |                   |
| 4194.62           | Town Hall Security System           | 500           | 366           |               | 500           | 0                            | 0.0%         |                   |
| 4194.63           | Center Maintenance                  | 2,000         | 1,305         |               | 2,000         | 0                            | 0.0%         |                   |
| <b>Total 4194</b> | <b>GENERAL GOVERNMENT BUILDINGS</b> | <b>78,601</b> | <b>90,041</b> | <b>15,751</b> | <b>77,981</b> | <b>-620</b>                  | <b>-0.8%</b> | <b>0</b>          |
| <b>4195</b>       | <b>CEMETERIES</b>                   |               |               |               |               |                              |              |                   |
| 4195.1            | Cemetery Wages                      | 4,000         | 1,549         |               | 4,300         | 300                          | 7.5%         |                   |
| 4195.2            | Sub-Contractor                      | 1             | 0             |               | 1             | 0                            | 0.0%         |                   |

2026 Budget DRAFT 1/14/26

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|---------------------------------------------------|----------------|----------------|---------------|----------------|------------------------------|----------------|-------------------|
| 4195.3 Equipment Repairs                          | 1              | 0              |               | 500            | 499                          | 500.0%         |                   |
| 4195.5 Parts & Supplies                           | 1              | 789            | 700           | 1              | 0                            | 0.0%           |                   |
| 4195.6 Cemetery Maintenance                       | 3,100          | 2,316          |               | 5,100          | 2,000                        | 64.5%          |                   |
| 4195.7 Tree Removal                               | 2,000          | 4,000          |               | 2,000          | 0                            | 0.0%           |                   |
| 4195.8 Record Keeping Software                    | 900            | 804            |               | 900            | 0                            | 0.0%           |                   |
| 4195.9 Corner Stones                              |                | 1,650          | 1,200         | 1              |                              |                | 1                 |
| 4195.60 Headstone repairs                         | 4,400          | 4,275          |               | 4,400          | 0                            | 0.0%           |                   |
| 4195.61 Maplegrove Cemetery Layout                | 500            | 274            |               | 500            | 0                            | 0.0%           |                   |
| <b>Total 4195 CEMETERIES</b>                      | <b>14,904</b>  | <b>15,658</b>  | <b>1,900</b>  | <b>17,703</b>  | <b>2,799</b>                 | <b>18.8%</b>   | <b>1</b>          |
| <b>4196 INSURANCE</b>                             |                |                |               |                |                              |                |                   |
| 4196.2 Worker's Compensation                      | 37,784         | 37,784         |               | 39,906         | 2,122                        | 5.6%           |                   |
| 4196.3 Liability                                  | 46,287         | 46,287         |               | 61,480         | 15,193                       | 32.8%          |                   |
| <b>Total 4196 INSURANCE</b>                       | <b>84,071</b>  | <b>84,071</b>  | <b>0</b>      | <b>101,386</b> | <b>17,315</b>                | <b>20.6%</b>   | <b>0</b>          |
| <b>4197 ADVERTISING &amp; REGIONAL DEV.</b>       |                |                |               |                |                              |                |                   |
| 4197.1 NH Municipal Association                   | 2,426          | 2,426          |               | 2,513          | 87                           | 3.6%           |                   |
| 4197.2 Central NH Planning                        | 3,172          | 3,172          |               | 3,298          | 126                          | 4.0%           |                   |
| 4197.4 Assoc. of Assessing Dues                   | 50             | 45             |               | 45             | -5                           | -10.0%         |                   |
| 4197.9 Federal DOT Drug Testing                   | 1,000          | 1,100          |               | 1,000          | 0                            | 0.0%           |                   |
| 4197.10 Town Clerk Dues                           | 50             | 20             |               | 50             | 0                            | 0.0%           |                   |
| 4197.11 Tax Collector Dues                        | 50             | 40             |               | 50             | 0                            | 0.0%           |                   |
| 4197.12 NH Local Welfare Admin Assoc              | 50             | 0              |               | 50             | 0                            | 0.0%           |                   |
| <b>Total 4197 ADVERTISING &amp; REGIONAL DEV.</b> | <b>6,800</b>   | <b>6,803</b>   | <b>0</b>      | <b>7,006</b>   | <b>206</b>                   | <b>3.0%</b>    | <b>0</b>          |
| <b>4240 BUILDING INSPECTION</b>                   |                |                |               |                |                              |                |                   |
| 4120.13 Telephone/Email                           | 500            | 631            |               | 635            | 135                          | 27.0%          |                   |
| 4240.1 Building Inspection Wages                  | 17,000         | 13,457         |               | 17,000         | 0                            | 0.0%           |                   |
| 4120.2 Supplies                                   | 1,000          | 2,727          |               | 1,000          | 0                            | 0.0%           |                   |
| 4120.3 Seminars                                   | 500            | 0              |               | 500            | 0                            | 0.0%           |                   |
| 4120.4 Mileage                                    | 1,000          | 347            |               | 1,000          | 0                            | 0.0%           |                   |
| 4120.5 Sub Contractor                             | 500            | 600            |               | 500            | 0                            |                |                   |
| 4120.10 Code Enforcement                          | 1,000          | 0              |               | 500            | -500                         | -50.0%         |                   |
| <b>Total 4240 BUILDING INSPECTION</b>             | <b>21,500</b>  | <b>17,761</b>  | <b>0</b>      | <b>21,135</b>  | <b>-365</b>                  | <b>-1.7%</b>   | <b>0</b>          |
| <b>Total 4152 REVALUATION OF UTILITIES</b>        | <b>6,500</b>   | <b>6,000</b>   | <b>0</b>      | <b>1</b>       | <b>-6,499</b>                | <b>-100.0%</b> | <b>0</b>          |
| <b>TOTAL GENERAL GOVERNMENT</b>                   | <b>860,607</b> | <b>860,141</b> | <b>41,840</b> | <b>906,935</b> | <b>46,328</b>                | <b>5.4%</b>    | <b>15,227</b>     |

2026 Budget DRAFT 1/14/26

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|------------------------------------------|-------------|-------------|--------------|-------------|---------------------------|-------------------|
| <b>4210 POLICE</b>                       |             |             |              |             |                           |                   |
| <i>Police Department Wages</i>           |             |             |              |             |                           |                   |
| 4210.0C Police Chief Salary              | 85,000      | 85,000      |              | 97,475      | 12,475 14.7%              |                   |
| 4210.c Administration                    | 35,000      | 34,070      |              | 36,000      | 1,000 2.9%                |                   |
| 4210.1b Overtime                         | 10,000      | 10,698      | 527          | 15,000      | 5,000 50.0%               |                   |
| 4210.1 Officer Wages                     | 221,855     | 169,027     |              | 186,109     | -35,746 -16.1%            |                   |
| <i>Sub-Total Police Department Wages</i> | 351,855     | 298,795     | 527          | 334,584     | -17,271 -4.9%             | 0                 |
| <i>Cruiser Maintenance</i>               |             |             |              |             |                           |                   |
| 4210.G Tires                             | 3,000       | 2,622       |              | 3,000       | 0 0.0%                    |                   |
| 4210.H Insurance Deductible              | 2,000       | 0           |              | 2,000       | 0 0.0%                    |                   |
| 4210.I 2018 Unit 4                       | 2,000       | 847         |              | 2,000       | 0 0.0%                    |                   |
| 4210.J 2018 Unit 3                       | 2,000       | 729         |              | 2,000       | 0 0.0%                    |                   |
| 4210.K 2021 Unit 2                       | 2,000       | 1,898       |              | 2,000       | 0 0.0%                    |                   |
| 4210.L 2021 Unit 1                       | 2,000       | 408         |              | 2,000       | 0 0.0%                    |                   |
| 4210.M 2023 Unit 5                       | 1,000       | 829         |              | 2,000       | 1,000                     |                   |
| 4210.2 Cruiser Maintenance - Other       | 0           | 0           |              | 1           | 1                         |                   |
| <i>Sub-Total Cruiser Maintenance</i>     | 14,000      | 7,333       | 0            | 15,001      | 1,001 7.2%                | 0                 |
| 4210.3 Health Insurance                  | 28,000      | 22,240      |              | 20,000      | -8,000 -28.6%             |                   |
| 4210.5 Radios & Repairs                  | 3,300       | 1,932       |              | 3,300       | 0 0.0%                    |                   |
| 4210.6 Dispatch                          | 20,202      | 20,202      |              | 25,409      | 5,207 25.8%               |                   |
| 4210.7 Gas/Oil                           | 15,000      | 9,648       |              | 15,000      | 0 0.0%                    |                   |
| 4210.8 Office Supplies                   | 2,500       | 2,899       |              | 2,500       | 0 0.0%                    |                   |
| 4210.9 Uniforms                          | 4,000       | 1,718       |              | 4,000       | 0 0.0%                    |                   |
| 4210.10 Off Duty Details                 | 15,000      | 36,173      | 47,715       | 1           | -14,999 -100.0%           | 1                 |
| 4210.11 Seminars/Dues/Subscriptions      | 850         | 1,047       |              | 850         | 0 0.0%                    |                   |
| 4210.12 Prosecutor                       | 1,803       | 1,725       |              | 2,000       | 197 10.9%                 |                   |
| 4210.13 Telephone                        | 5,500       | 4,555       |              | 5,500       | 0 0.0%                    |                   |
| 4210.14 Training                         | 5,000       | 3,134       |              | 5,000       | 0 0.0%                    |                   |
| 4210.16 Retirement                       | 102,670     | 72,844      |              | 80,980      | -21,691 -21.1%            |                   |
| 4210.17 Disability/Life Insurance        | 4,099       | 3,303       |              | 4,066       | -33 -0.8%                 |                   |
| 4210.20 Investigation Expenses           | 500         | 400         |              | 500         | 0 0.0%                    |                   |
| 4210.91 Supplies/New Equipment           | 7,000       | 75,529      | 523          | 7,000       | 0 0.0%                    |                   |
| <b>Total 4210 POLICE</b>                 | 581,279     | 563,477     | 48,765       | 525,691     | -55,589 -9.6%             | 1                 |
| <b>Total 4215 Civil Defense</b>          | 1           | 0           | 0            | 1           | 0 0.0%                    | 0                 |

2026 Budget DRAFT 1/14/26

| Expense Item                         | 2025 Budget | 2025 Actual | 2025 Offsets | 2026 Budget | Budget +/-<br>Percent Change | Est. 2026 Offsets |
|--------------------------------------|-------------|-------------|--------------|-------------|------------------------------|-------------------|
| <b>4220 FIRE</b>                     |             |             |              |             |                              |                   |
| 4220.70 Off Duty Details             | 1,500       | 10,056      | 8,040        | 1           | -1,499 -99.9%                | 1                 |
| 4220.16 Part-Time Fire Chief         | 66,872      | 66,872      |              | 69,213      | 2,341 3.5%                   |                   |
| 4220.00 EMT Wages                    | 75,000      | 78,256      |              | 80,000      | 5,000 6.7%                   |                   |
| 4220.1 Volunteer Reimbursement       | 30,000      | 28,068      |              | 31,000      | 1,000 3.3%                   |                   |
| 4220.2 Forest Fire Costs             | 1,500       | 2,436       |              | 1,500       | 0 0.0%                       |                   |
| <i>Vehicle Maintenance</i>           |             |             |              |             |                              |                   |
| 4220.3B Fire Engine #3               | 5,000       | 75          |              | 5,000       | 0 0.0%                       |                   |
| 4220.3C Rescue 1                     | 4,200       | 1,472       |              | 4,400       | 200 4.8%                     |                   |
| 4220.3F Utility                      | 1,000       | 440         |              | 1,000       | 0 0.0%                       |                   |
| 4220.3G Tanker1                      | 3,500       | 2,763       |              | 3,500       | 0 0.0%                       |                   |
| 4220.3H Command Vehicle              | 1,100       | 3,110       |              | 1,200       | 100 9.1%                     |                   |
| 4220.3I Engine 2                     | 3,500       | 9,820       |              | 5,000       | 1,500 42.9%                  |                   |
| 4220.3J 2019 F350 Forestry Truck     | 1,000       | 344         |              | 1,000       | 0 0.0%                       |                   |
| 4220.3K 2020 Kawasaki UTV            | 1,000       | 1,160       |              | 1,100       | 100 10.0%                    |                   |
| 4220.3 Vehicle Maintenance - Other   | 1,000       | 121         |              | 1,000       | 0 0.0%                       |                   |
| <i>Sub-Total Vehicle Maintenance</i> | 21,300      | 19,305      | 0            | 23,200      | 1,900 8.9%                   | 0                 |
| 4220.3L Insurance Deductible         | 2,000       | 0           |              | 2,000       | 0 0.0%                       |                   |
| 4220.4 Training & Prevention         | 6,000       | 4,434       | 3,918        | 6,000       | 0 0.0%                       |                   |
| 4220.5 Dispatch                      | 30,385      | 30,385      |              | 31,152      | 767 2.5%                     |                   |
| 4220.6 Radios & Pagers               | 5,000       | 2,816       |              | 5,000       | 0 0.0%                       |                   |
| 4220.8 Gasoline & Oil                | 6,300       | 5,173       |              | 6,300       | 0 0.0%                       |                   |
| 4220.9 Fire & Rescue Equipment       | 11,000      | 28,236      |              | 11,000      | 0 0.0%                       |                   |
| 4220.10 Dry Hydrants                 | 2,000       | 884         |              | 2,000       | 0 0.0%                       |                   |
| 4220.11 Office Supplies              | 1,600       | 1,615       |              | 1,600       | 0 0.0%                       |                   |
| 4220.12 Uniforms                     | 3,000       | 2,212       |              | 3,000       | 0 0.0%                       |                   |
| 4220.13 Weekend Reimbursements       | 10,000      | 2,205       |              | 10,000      | 0 0.0%                       |                   |
| 4220.14 Turnout Gear                 | 10,000      | 219         |              | 10,000      | 0 0.0%                       |                   |
| 4220.15 Wellness Fitness             | 1,000       | 580         |              | 1,000       | 0 0.0%                       |                   |
| 4220.17 Fire Prevention Education    | 1,000       | 603         |              | 1,000       | 0 0.0%                       |                   |
| 4220.61 Fire Hose                    | 1,000       | 13,872      | 10,363       | 1,000       | 0 0.0%                       |                   |
| 4220.91 Office Equipment             | 700         | 414         |              | 700         | 0 0.0%                       |                   |
| 4220.92 EMS Continuing Education     | 5,000       | 2,485       |              | 5,000       | 0 0.0%                       |                   |
| 4220.93 Medical Supplies & Equipment | 5,250       | 2,604       |              | 5,250       | 0 0.0%                       |                   |

2026 Budget DRAFT 1/14/26

| Expense Item      |                               | 2025 Budget    | 2025 Actual    | 2025 Offsets  | 2026 Budget    | Budget +/-<br>Percent Change |              | Est. 2026 Offsets |
|-------------------|-------------------------------|----------------|----------------|---------------|----------------|------------------------------|--------------|-------------------|
| 4220.94           | Equipment Maintenance         | 2,550          | 4,193          |               | 3,000          | 450                          | 17.6%        |                   |
| <b>Total 4220</b> | <b>FIRE</b>                   | 299,957        | 307,922        | 22,322        | 309,916        | 9,959                        | 3.3%         | 1                 |
| <b>TOTAL</b>      | <b>PUBLIC SAFETY</b>          | <b>881,237</b> | <b>871,400</b> | <b>71,087</b> | <b>835,607</b> | <b>-45,630</b>               | <b>-5.2%</b> | <b>2</b>          |
| <b>4311-1</b>     | <b>HIGHWAY ADMINISTRATION</b> |                |                |               |                |                              |              |                   |
| 4311.1a           | Road Agent Salary             | 72,365         | 72,365         |               | 80,000         | 7,635                        | 10.6%        |                   |
| 4311.1            | Wages                         | 225,900        | 136,895        | 41,684        | 225,900        | 0                            | 0.0%         |                   |
| 4311.OT           | Overtime                      | 39,500         | 11,924         |               | 39,500         | 0                            | 0.0%         |                   |
| 4311.2            | Sub-Contractor                | 1              | 0              |               | 1              | 0                            | 0.0%         |                   |
|                   | <i>Equipment Repairs</i>      |                |                |               |                |                              |              |                   |
| 4311.T1           | T1 Repairs-2011 International | 15,000         | 31,432         | 26,569        | 15,000         | 0                            | 0.0%         |                   |
| 4311.T2           | T2 Repairs-2005 Sterling      | 3,000          | 0              |               | 3,000          | 0                            | 0.0%         |                   |
| 4311.T3           | T3 Repairs-2014 International | 10,000         | 29,418         | 18,212        | 12,000         | 2,000                        | 20.0%        |                   |
| 4311.T4           | T4 Repairs-2023 F-550         | 3,000          | 952            |               | 3,000          | 0                            | 0.0%         |                   |
| 4311.T5           | 2018 Freightliner             | 5,000          | 2,476          |               | 5,000          | 0                            | 0.0%         |                   |
| 4311.T6           | Water Truck                   | 1,000          | 0              |               | 0              | -1,000                       | -100.0%      |                   |
| 4311.T7           | T7 Repairs-2020 F550          | 3,000          | 8,617          |               | 3,000          | 0                            | 0.0%         |                   |
| 4311.T8           | 2015 Ford F150                | 2,000          | 0              |               | 0              | -2,000                       | -100.0%      |                   |
| 4311.G            | Grader Repairs - Cat          | 3,000          | 3,273          |               | 3,000          | 0                            | 0.0%         |                   |
| 4311.BH           | Backhoe repairs               | 1,000          | 2,143          |               | 2,000          | 1,000                        | 100.0%       |                   |
| 4311.BC           | Equipment Repairs-Bobcat      | 750            | 401            |               | 750            | 0                            | 0.0%         |                   |
| 4311.L            | Loader Repairs                | 2,000          | 874            |               | 4,500          | 2,500                        | 125.0%       |                   |
| 4311.GG           | Green Grader                  | 500            | 0              |               | 500            | 0                            | 0.0%         |                   |
| 4311.3            | Equipment Repairs - Other     | 3,500          | 477            |               | 3,500          | 0                            | 0.0%         |                   |
| <i>Sub-Total</i>  | <i>Equipment Repairs</i>      | 52,750         | 80,065         | 44,781        | 55,250         | 2,500                        | 4.7%         | 0                 |
| 4311.4            | Health Insurance              | 70,000         | 58,801         | 16,010        | 70,000         | 0                            | 0.0%         | 15,190            |
| 4311.5            | Retirement                    | 44,901         | 22,044         |               | 35,126         | -9,775                       | -21.8%       |                   |
| 4311.6            | Telephone                     | 1,500          | 955            |               | 1,500          | 0                            | 0.0%         |                   |
| 4311.7            | Supplies                      | 16,000         | 12,147         |               | 16,000         | 0                            | 0.0%         |                   |
| 4311.8            | Gasoline & Diesel             | 35,000         | 27,471         |               | 35,000         | 0                            | 0.0%         |                   |
| 4311.9            | Tires                         | 4,000          | 2,680          |               | 4,000          | 0                            | 0.0%         |                   |
| 4311.11           | Highway Equipment             | 1,500          | 1,736          |               | 1,500          | 0                            | 0.0%         |                   |
| 4311.12           | Disability/Life Insurance     | 3,980          | 2,476          |               | 3,856          | -124                         | -3.1%        |                   |
| 4311.13           | Mowing Town Lands             | 5,250          | 3,212          |               | 5,250          | 0                            | 0.0%         |                   |



| Expense Item                               | 2025 Budget    | 2025 Actual      | 2025 Offsets   | 2026 Budget    | Budget +/- Percent Change | Est. 2026 Offsets |
|--------------------------------------------|----------------|------------------|----------------|----------------|---------------------------|-------------------|
| 4311.14 Training                           | 800            | 11,050           | 7,520          | 800            | 0 0.0%                    |                   |
| 4311.15 Highway Uniforms                   | 1,500          | 1,333            |                | 1,500          | 0 0.0%                    |                   |
| <b>Total 4311-1 HIGHWAY ADMINISTRATION</b> | <b>574,948</b> | <b>445,154</b>   | <b>109,995</b> | <b>575,183</b> | <b>236 0.0%</b>           | <b>15,190</b>     |
| <b>4312-1 HIGHWAYS &amp; STREETS</b>       |                |                  |                |                |                           |                   |
| 4312.1 Salt                                | 29,000         | 28,548           |                | 30,000         | 1,000 3.4%                |                   |
| 4612.2 Sand & Gravel                       | 20,000         | 18,003           |                | 20,000         | 0 0.0%                    |                   |
| 4312.3 Road Tar                            | 230,000        | 255,355          |                | 230,000        | 0 0.0%                    |                   |
| <i>Road Improvements</i>                   |                |                  |                |                |                           |                   |
| 4312.4T Tree Removal                       | 3,000          | 0                |                | 3,000          | 0 0.0%                    |                   |
| 4312.4G Summer Gravel                      | 15,000         | 245,243          | 234,770        | 15,000         | 0 0.0%                    |                   |
| 4312.4 Road Improvements - Other           | 21,000         | 7,526            |                | 21,000         | 0 0.0%                    |                   |
| <i>Sub-Total Road Improvements</i>         | <i>39,000</i>  | <i>252,769</i>   | <i>234,770</i> | <i>39,000</i>  | <i>0 0.0%</i>             | <i>0</i>          |
| 4612.5 Sand & Salt sub contractor          | 12,000         | 14,602           |                | 12,000         | 0 0.0%                    |                   |
| 4612.6 Signage                             | 750            | 1,886            |                | 750            | 0 0.0%                    |                   |
| 4612.30 Road Side Mowing                   | 16,000         | 16,030           |                | 16,000         | 0 0.0%                    |                   |
| <b>Total 4312-1 HIGHWAYS &amp; STREETS</b> | <b>346,750</b> | <b>587,194</b>   | <b>234,770</b> | <b>347,750</b> | <b>1,000 0.3%</b>         | <b>0</b>          |
| <b>4313 CULVERTS &amp; BRIDGES</b>         |                |                  |                |                |                           |                   |
| 4313.1 Culvert/Bridge Maintenance          | 1,000          | 3,226            | 3,225          | 1,000          | 0 0.0%                    |                   |
| <b>Total 4313 CULVERTS &amp; BRIDGES</b>   | <b>1,000</b>   | <b>3,226</b>     | <b>3,225</b>   | <b>1,000</b>   | <b>0 0.0%</b>             | <b>0</b>          |
| <b>Total 4316 STREET LIGHTING</b>          | <b>3,000</b>   | <b>2,877</b>     | <b>0</b>       | <b>2,500</b>   | <b>-500 -16.7%</b>        | <b>0</b>          |
| <b>TOTAL HIGHWAYS &amp; STREETS</b>        | <b>925,698</b> | <b>1,038,451</b> | <b>347,989</b> | <b>926,433</b> | <b>736 0.1%</b>           | <b>15,190</b>     |
| <b>4321-1 SOLID WASTE COLLECTION</b>       |                |                  |                |                |                           |                   |
| 4321.1 Wages                               | 74,757         | 64,918           |                | 78,500         | 3,743 5.0%                |                   |
| 4321.3 Overtime                            | 5,000          | 0                |                | 5,000          | 0 0.0%                    |                   |
| 4321.2 Recycling Services                  | 5,000          | 15,001           |                | 15,000         | 10,000 200.0%             |                   |
| 4321.4 Telephone                           | 1,000          | 2,316            |                | 2,000          | 1,000 100.0%              |                   |
| 4321.5 Supplies                            | 750            | 425              |                | 750            | 0 0.0%                    |                   |
| 4321.6 Electricity                         | 3,000          | 2,033            |                | 3,000          | 0 0.0%                    |                   |
| 4321.7 Gas & Oil                           | 3,500          | 2,678            |                | 3,500          | 0 0.0%                    |                   |
| 4323.9 Building Maintenance                | 2,500          | 610              |                | 2,500          | 0 0.0%                    |                   |
| 4323.10 Seminars                           | 400            | 200              |                | 400            | 0 0.0%                    |                   |
| <i>Truck Repairs</i>                       |                |                  |                |                |                           |                   |
| 4323.P Packer Truck Repairs                | 2,000          | 9,520            |                | 2,000          | 0 0.0%                    |                   |

| Expense Item                               | 2025 Budget    | 2025 Actual    | 2025 Offsets  | 2026 Budget    | Budget +/-<br>Percent Change | Est. 2026 Offsets |
|--------------------------------------------|----------------|----------------|---------------|----------------|------------------------------|-------------------|
| 4323.12 Truck Repairs - Other              | 1              | 276            |               | 1              | 0 0.0%                       |                   |
| <i>Sub-Total Truck Repairs</i>             | 2,001          | 9,795          | 0             | 2,001          | 0 0.0%                       | 0                 |
| 4323.15 Universal Waste                    | 2,500          | 1,955          |               | 3,000          | 500 20.0%                    |                   |
| <i>Equipment Repairs</i>                   |                |                |               |                |                              |                   |
| 4323.T Trailer                             | 500            | 0              |               | 500            | 0 0.0%                       |                   |
| 4323.B Baler Repairs                       | 200            | 0              |               | 200            | 0                            |                   |
| 4323.16 Equipment Repairs - Other          | 800            | 21             |               | 800            | 0 0.0%                       |                   |
| <i>Sub-Total Equipment Repairs</i>         | 1,500          | 21             | 0             | 1,500          | 0 0.0%                       | 0                 |
| 4323.17 Bag Purchase                       | 8,000          | 9,746          |               | 8,000          | 0 0.0%                       |                   |
| 4321.18 Hazardous Clean-up                 | 1              | 0              |               | 1              | 0 0.0%                       |                   |
| 4321.19 Storm Water Drainage               | 1              | 0              |               | 1              | 0 0.0%                       |                   |
| 4321.40 Solid Waste Committee              | 2,000          | 513            |               | 0              | -2,000 -100.0%               |                   |
| 4323.19 Ground Water Testing               | 10,100         | 12,488         |               | 10,100         | 0 0.0%                       |                   |
| <b>Total 4321-1 SOLID WASTE COLLECTION</b> | <b>122,011</b> | <b>122,699</b> | <b>0</b>      | <b>135,253</b> | <b>13,242 10.9%</b>          | <b>0</b>          |
| <b>4324 SOLID WASTE DISPOSAL</b>           |                |                |               |                |                              |                   |
| 4324.1 Co-op Fee MSW                       | 51,000         | 48,531         | 20,201        | 54,775         | 3,775 7.4%                   | 12,000            |
| <b>Total 4324 SOLID WASTE DISPOSAL</b>     | <b>51,000</b>  | <b>48,531</b>  | <b>20,201</b> | <b>54,775</b>  | <b>3,775 7.4%</b>            | <b>12,000</b>     |
| <b>TOTAL SOLID WASTE</b>                   | <b>173,011</b> | <b>171,230</b> | <b>20,201</b> | <b>190,028</b> | <b>17,017 9.8%</b>           | <b>12,000</b>     |
| <b>4351 ENERGY COMMITTEE</b>               |                |                |               |                |                              |                   |
| 4351.1 Clean Energy NH Membership          | 250            | 0              |               | 300            | 50 20.0%                     |                   |
| 4351.02 Training                           | 150            | 0              |               | 150            | 0 0.0%                       |                   |
| 4351.3 Programs                            | 250            | 135            |               | 250            | 0 0.0%                       |                   |
| 4351.5 Misc                                | 100            | 0              |               | 50             | -50 -50.0%                   |                   |
| 4351.5a Administration                     | 250            | 15             |               | 250            | 0 0.0%                       |                   |
| 4351.6 Community Power Committee           | 1,000          | 0              |               | 1              | -999 -99.9%                  |                   |
| 4351.7 CCPC Secretary Wages                | 1,000          | 80             |               | 1              | -999 -99.9%                  |                   |
| <b>Total 4351 ENERGY COMMITTEE</b>         | <b>3,000</b>   | <b>230</b>     | <b>0</b>      | <b>1,002</b>   | <b>-1,998 -66.6%</b>         | <b>0</b>          |
| <b>4411 HEALTH</b>                         |                |                |               |                |                              |                   |
| 4411.1 Animal Control                      | 200            | 0              |               | 200            | 0 0.0%                       |                   |
| 4415.2 Penacook Rescue                     | 185,122        | 185,122        |               | 187,010        | 1,888 1.0%                   |                   |
| 4415.3 Belmont/Loudon Rescue               | 10,000         | 10,000         |               | 10,000         | 0 0.0%                       |                   |
| <b>Total 4411 HEALTH</b>                   | <b>195,422</b> | <b>195,122</b> | <b>0</b>      | <b>197,210</b> | <b>1,788 0.9%</b>            | <b>0</b>          |
| <b>4441 WELFARE</b>                        |                |                |               |                |                              |                   |

| Expense Item      |                                     | 2025 Budget    | 2025 Actual    | 2025 Offsets  | 2026 Budget    | Budget +/-<br>Percent Change |             | Est. 2026 Offsets |
|-------------------|-------------------------------------|----------------|----------------|---------------|----------------|------------------------------|-------------|-------------------|
| 4441.3            | Community Action Program            | 2,600          | 2,600          |               | 2,600          | 0                            | 0.0%        |                   |
| 4441.4            | CASA Donation                       | 2,500          | 2,500          |               | 2,500          | 0                            | 0.0%        |                   |
| <b>Total 4441</b> | <b>WELFARE</b>                      | 5,102          | 5,100          | 0             | 5,100          | -2                           | 0.0%        | 0                 |
| <b>Total 4442</b> | <b>DIRECT ASSISTANCE</b>            | 20,000         | 22,553         | 846           | 20,000         | 0                            | 0.0%        |                   |
| <b>4550</b>       | <b>LIBRARY</b>                      | 257,971        | 299,176        | 41,206        | 300,000        | 42,029                       | 16.3%       | 0                 |
| <b>4583</b>       | <b>PATRIOTIC PURPOSES</b>           |                |                |               |                |                              |             |                   |
| 4583.1            | Memorial Day                        | 500            | 428            |               | 500            | 0                            | 0.0%        |                   |
| 4583.2            | Fourth of July                      | 8,000          | 8,000          |               | 10,000         | 2,000                        | 25.0%       |                   |
| <b>Total 4583</b> | <b>PATRIOTIC PURPOSES</b>           | 8,500          | 8,428          | 0             | 10,500         | 2,000                        | 23.5%       | 0                 |
| <b>4589</b>       | <b>HISTORICAL SOCIETY</b>           |                |                |               |                |                              |             |                   |
| 4589.1            | Preservation Expense                | 1,300          | 1,300          |               | 1,300          | 0                            | 0.0%        |                   |
| 4589.2            | Misc. Supplies                      | 200            | 200            |               | 200            | 0                            | 0.0%        |                   |
| <b>Total 4589</b> | <b>HISTORICAL SOCIETY</b>           | 1,500          | 1,500          | 0             | 1,500          | 0                            | 0.0%        | 0                 |
| <b>4651</b>       | <b>HISTORIC DISTRICT COMMISSION</b> |                |                |               |                |                              |             |                   |
| 4651.1            | Secretary Wages                     | 1,050          | 309            |               | 1,000          | -50                          | -4.8%       |                   |
| 4651.2            | Postage                             | 50             | 73             |               | 200            | 150                          | 300.0%      |                   |
| 4651.3            | Supplies                            | 200            | 247            |               | 250            | 50                           | 25.0%       |                   |
| <b>Total 4651</b> | <b>HISTORIC DISTRICT COMMISSION</b> | 1,300          | 629            | 0             | 1,450          | 150                          | 11.5%       | 0                 |
| <b>TOTAL</b>      | <b>CULTURE AND RECREATION</b>       | <b>299,121</b> | <b>309,733</b> | <b>41,206</b> | <b>313,450</b> | <b>14,329</b>                | <b>4.8%</b> | <b>0</b>          |
| <b>4500</b>       | <b>PARKS &amp; RECREATION</b>       |                |                |               |                |                              |             |                   |
| 4520.14           | Riverland Conservation Area         | 900            | 750            |               | 900            | 0                            | 0.0%        |                   |
| 4520.1            | Repairs                             | 1              | 360            |               | 1              | 0                            | 0.0%        |                   |
|                   | <i>Soccer</i>                       |                |                |               |                |                              |             |                   |
| 4520.3            | Soccer Field Maintenance            | 450            | 340            |               | 450            | 0                            | 0.0%        |                   |
| 4520.4            | Soccer Program Admin Costs          | 120            | 500            |               | 120            | 0                            | 0.0%        |                   |
| 4520.5            | Soccer Equipment                    | 1,995          | 219            |               | 1,995          | 0                            | 0.0%        |                   |
| <i>Sub-Total</i>  | <i>Soccer</i>                       | 2,565          | 1,058          | 0             | 2,565          | 0                            | 0.0%        | 0                 |
|                   | <i>Halloween</i>                    |                |                |               |                |                              |             |                   |
| 4520.10           | Decorations & Supplies              | 600            | 1,260          |               | 600            | 0                            | 0.0%        |                   |
| 4520.11           | Refreshment & Candy Costs           | 1,000          | 752            |               | 1,000          | 0                            | 0.0%        |                   |
| <i>Sub-Total</i>  | <i>Halloween</i>                    | 1,600          | 2,012          | 0             | 1,600          | 0                            | 0.0%        | 0                 |
| <b>Total 4500</b> | <b>PARKS &amp; RECREATION</b>       | 5,066          | 4,180          | 0             | 5,066          | 0                            | 0.0%        | 0                 |
| <b>4611</b>       | <b>CONSERVATION</b>                 |                |                |               |                |                              |             |                   |

| Expense Item                      |                                  | 2025 Budget      | 2025 Actual      | 2025 Offsets   | 2026 Budget      | Budget +/-<br>Percent Change |                | Est. 2026 Offsets |
|-----------------------------------|----------------------------------|------------------|------------------|----------------|------------------|------------------------------|----------------|-------------------|
| 4611.1                            | Dues                             | 700              | 600              |                | 600              | -100                         | -14.3%         |                   |
| 4611.2                            | Postage                          | 25               | 0                |                | 1                | -24                          | -96.0%         |                   |
| 4611.3                            | Printing & Advertising           | 100              | 0                |                | 1                | -99                          | -99.0%         |                   |
| 4611.4                            | Supplies                         | 25               | 0                |                | 1                | -24                          | -96.0%         |                   |
| 4611.5                            | Professional Services            | 500              | 288              |                | 500              | 0                            | 0.0%           |                   |
| 4611.6                            | Training                         | 150              | 0                |                | 100              | -50                          | -33.3%         |                   |
| 4611.7                            | Easement Monitoring              | 2,800            | 2,770            |                | 2,945            | 145                          | 5.2%           |                   |
| 4611.8                            | Land Management                  | 6,300            | 6,723            |                | 7,900            | 1,600                        | 25.4%          |                   |
| 4611.10                           | Water Quality Treatment          | 1,000            | 1,000            |                | 1,500            | 500                          | 50.0%          |                   |
| 4611.12                           | Administrative Support           | 400              | 42               |                | 1                | -399                         | -99.8%         |                   |
| 4611.13                           | Conservation Project Support     | 1                | 0                |                | 1                | 0                            | 0.0%           |                   |
| <b>Total 4611</b>                 | <b>CONSERVATION</b>              | <b>12,001</b>    | <b>11,422</b>    | <b>0</b>       | <b>13,550</b>    | <b>1,549</b>                 | <b>12.9%</b>   | <b>0</b>          |
| <b>4652</b>                       | <b>Agricultural Commission</b>   |                  |                  |                |                  |                              |                |                   |
| 4652.1                            | Administration                   | 250              | 400              |                | 500              | 250                          | 100.0%         |                   |
| <b>Total 4652</b>                 | <b>Agricultural Commission</b>   | <b>250</b>       | <b>400</b>       | <b>0</b>       | <b>500</b>       | <b>250</b>                   | <b>100.0%</b>  | <b>0</b>          |
| <b>4711</b>                       | <b>PRINCIPAL LONG TERM DEBTS</b> |                  |                  |                |                  |                              |                |                   |
| 4711.9                            | Cruiser-Bridge-Command Car       | 60,000           | 50,000           |                | 50,000           | -10,000                      | -16.7%         |                   |
| 4711.15                           | Backhoe Lease                    | 23,896           | 19,531           |                | 20,158           | -3,737                       | -15.6%         |                   |
| 4711.?                            | Fire Engine Bond                 |                  |                  |                | 50,000           | 50,000                       |                |                   |
| <b>Total 4711</b>                 | <b>PRINCIPAL LONG TERM DEBTS</b> | <b>83,896</b>    | <b>69,531</b>    | <b>0</b>       | <b>120,158</b>   | <b>36,263</b>                | <b>43.2%</b>   | <b>0</b>          |
| <b>4721</b>                       | <b>INTEREST LONG TERM DEBTS</b>  |                  |                  |                |                  |                              |                |                   |
| 4721.81                           | Cruiser-Bridge-Command Car       | 8,160            | 5,100            |                | 2,550            | -5,610                       | -68.8%         |                   |
| 4721.15                           | Backhoe Lease                    | 9,179            | 6,873            |                | 6,246            | -2,933                       | -32.0%         |                   |
| 4721.?                            | Fire Engine Bond                 |                  |                  |                | 2,000            | 2,000                        |                |                   |
| <b>Total 4721</b>                 | <b>INTEREST LONG TERM DEBTS</b>  | <b>17,339</b>    | <b>11,973</b>    | <b>0</b>       | <b>10,796</b>    | <b>-6,543</b>                | <b>-37.7%</b>  | <b>0</b>          |
| <b>4725</b>                       | <b>Capital Lease Program</b>     |                  |                  |                |                  |                              |                |                   |
| 4725.2                            | Body Camera Lease                | 3,500            | 0                |                | 0                | -3,500                       | -100.0%        |                   |
| <b>Total 4725</b>                 | <b>Capital Lease Program</b>     | <b>3,500</b>     | <b>0</b>         | <b>0</b>       | <b>0</b>         | <b>-3,500</b>                | <b>-100.0%</b> | <b>0</b>          |
| <b>SUB-TOTAL ALL DEPT EXPENSE</b> |                                  | <b>3,485,250</b> | <b>3,571,465</b> | <b>523,170</b> | <b>3,545,836</b> | <b>60,586</b>                | <b>1.7%</b>    | <b>42,419</b>     |
| <b>WARRANT ARTICLES</b>           |                                  |                  |                  |                |                  |                              |                |                   |
| 2025-8                            | Capital Reserve Deposits         | 88,000           | 88,000           |                |                  |                              |                |                   |
| 2025-9                            | Gold Star Bond                   | 35,874           | 35,874           |                |                  |                              |                |                   |
| 2025-10                           | Ballot Counting Device           | 7000             | 7000             | 7000           |                  |                              |                |                   |

| Expense Item                             |                                             | 2025 Budget      | 2025 Actual      | 2025 Offsets   | 2026 Budget      | Budget +/-<br>Percent Change |              | Est. 2026 Offsets |
|------------------------------------------|---------------------------------------------|------------------|------------------|----------------|------------------|------------------------------|--------------|-------------------|
| 2025-11                                  | Sam Lake House Garage Renovation            | 80,000           | 31,127           | 31,127         |                  |                              |              |                   |
| 2025-12                                  | Weatherization of Elkins Public Library     | 20,000           | 19,902           | 7,210          |                  |                              |              |                   |
| 2025-13                                  | Voting Equipment Capital Reserve Fund       | 5,000            | 5,000            |                |                  |                              |              |                   |
| 2025-14                                  | Renewable Energy Capital Reserve Fund       | 1,000            | 1,000            |                |                  |                              |              |                   |
| 2025-15                                  | Transfer Station Upgrade Study              | 6,500            | 5,977            | 5,977          |                  |                              |              |                   |
| 2025-16                                  | Hazardous Waste Day                         | 10,500           | 10,491           |                |                  |                              |              |                   |
| 2025-19                                  | Sam Lake Trust Fund                         | 15,000           | 15,000           | 15,000         |                  |                              |              |                   |
| 2026                                     | Police Public Safety Details Revolving Fund |                  |                  |                | 5,000            |                              |              | 5,000             |
| 2026                                     | Fire Public Safety Details Revolving Fund   |                  |                  |                | 2,000            |                              |              | 2,000             |
| 2026                                     | Capital Reserve Deposits                    |                  |                  |                | 139,000          | 51,000                       |              |                   |
| 2026                                     | Slide-in Water Tank                         |                  |                  |                | 18,000           |                              |              | 18,000            |
| 2026                                     | Dump Truck Replacement                      |                  |                  |                | 250,000          |                              |              | 250,000           |
| 2026                                     | Rescue 1 Replacement                        |                  |                  |                | 100,000          |                              |              | 100,000           |
| 2026                                     | Extrication Equipment                       |                  |                  |                | 50,000           |                              |              | 40,000            |
| 2026                                     | Waste Oil Burner                            |                  |                  |                | 20,000           |                              |              |                   |
| 2026                                     | Replace Packer Truck                        |                  |                  |                | 170,000          |                              |              |                   |
| 2026                                     | Salt Shed Capital Reserve Fund              |                  |                  |                | 25,000           |                              |              |                   |
| 2026                                     | Copier                                      |                  |                  |                | 4,000            |                              |              |                   |
| <b>Total</b>                             | <b>WARRANT ARTICLES</b>                     | 268,874          | 219,371          | 66,314         | 783,000          | 514,126                      | 191.2%       | 415,000           |
| <b>GRAND TOTAL with WARRANT ARTICLES</b> |                                             | <b>3,754,124</b> | <b>3,790,836</b> | <b>589,483</b> | <b>4,328,836</b> | <b>574,712</b>               | <b>15.3%</b> | <b>457,419</b>    |

| 5000              | ENCUMBERENCES            | Encumbered    | Actual 2025   |
|-------------------|--------------------------|---------------|---------------|
| 4312.3e           | Road Tar                 | 43,353        | 43,353        |
| 4611.8e           | Conservation - Land Mgmt | 2,000         | 2,000         |
| 4195.6e           | Cemetery Maintenance     | 2,572         | 2,572         |
| 4210.9e           | Police Dept              | 34,582        | 34,032        |
| <b>Total 5000</b> | <b>ENCUMBERED</b>        | <b>82,507</b> | <b>81,957</b> |

New to 2026 budget