

2026 Budget DRAFT 1/5/26

Expense Item	2025 Budget	2025 YTD 11/26/25	2025 Offset	2026 Budget	Budget +/- Percent Change	Est. 2026 Offset
4130 EXECUTIVE						
4130.1 Selectmen Salaries	12,000	12,000	0	12,000	0 0.0%	
4130.3 Town Administrator Wages	66,209	66,210	0	68,527	2,318 3.5%	
4130.4 Office Equipment Repairs	100	0	0	100	0 0.0%	
4130.5 Selectmen Seminars	500	290	0	500	0 0.0%	
4130.6 Telephone	3,800	4,953	0	4,000	200 5.3%	
4130.7 Printing	100	0	0	100	0 0.0%	
4130.8 Office Equipment	1,000	844	0	1,000	0 0.0%	
4130.10 Office Supplies	2,800	4,449	0	3,000	200 7.1%	
4130.11 Health Insurance	45,000	48,660	2,857	51,000	6,000 13.3%	12,197
4130.12 Postage	1,000	1,157	0	1,000	0 0.0%	
4130.21 Admin Wages	41,400	40,674	0	42,848	1,448 3.5%	
4130.22 Assessing Wages	66,624	66,624	0	68,956	2,332 3.5%	
4130.25 Miscellaneous	100	885	0	100	0 0.0%	
4130.54 Administrative Training	250	115	0	250	0 0.0%	
4130.55 Advertising	250	1,102	0	500	250 100.0%	
4130.56 Printing Town Report	2,000	1,784	0	2,000	0 0.0%	
4130.15 Disability/Life Insurance	2,260	2,260	0	2,261	1 0.0%	
Total 4130 EXECUTIVE	245,393	252,007	2,857	258,142	12,749 5.2%	12,197
4135 INFORMATION TECHNOLOGY						
<i>EXECUTIVE</i>						
4135-2e Computers/Hardware	1,000	1,997	0	1,000	0 0.0%	
4135-3e Software/Licensing	17,000	18,853	0	17,000	0 0.0%	
4135-4e Offsite Backup	3,500	2,500	0	2,500	-1,000 -28.6%	
4135-5e IT/Network Support	10,000	11,740	0	12,500	2,500 25.0%	
<i>Sub-Total EXECUTIVE</i>	31,500	35,090	0	33,000	1,500 4.8%	0
<i>TOWN CLERK-TAX COLLECTOR</i>						
4135-6t Computers/Hardware	500	0	0	500	0 0.0%	
4135-7t Software/Licensing	6,900	7,609	0	7,000	100 1.4%	
4135-8t Computer Repair	1	948	0	1	0 0.0%	
<i>Sub-Total TOWN CLERK-TAX COLLECTOR</i>	7,401	8,557	0	7,501	100 1.4%	0
<i>POLICE</i>						
4135.12 Offsite Backup	600	863	0	800	200 33.3%	
4135-9p Computers/Hardware	2,500	4,625	0	2,500	0 0.0%	

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4135-10 Software/Licensing	3,500	4,119	0	3,800	300 8.6%	
4135-11 Computer Repair	500	2,232	0	500	0 0.0%	
<i>Sub-Total POLICE</i>	7,100	11,838	0	7,600	500 7.0%	0
<i>FIRE</i>						
4135.15 Offsite Backup	800	863	0	800	0 0.0%	
4135-12 Computers/Hardware	1,000	775	0	1,000	0 0.0%	
4135-13 Software/Licensing	2,500	3,467	0	2,500	0 0.0%	
4135-14 Computer Repair	500	913	0	500	0 0.0%	
<i>Sub-Total FIRE</i>	4,800	6,018	0	4,800	0 0.0%	0
<i>HIGHWAY</i>						
4135.21 Computer Repair - Transfer Stat	250	0	0	250	0 0.0%	
4135-15 Computers/Hardware	500	0	0	500	0 0.0%	
4135-16 Software/Licensing	250	87	0	250	0 0.0%	
4135-17 Computer Repair - Highway	250	0	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	0	1	0 0.0%	
4135-19 Software/Licensing	300	384	0	385	85 28.3%	
4135-20 Computer Repair	1	0	0	1	0 0.0%	
<i>Sub-Total CONSERVATION</i>	302	384	0	387	85 28.1%	0
Total 4135 INFORMATION TECHNOLOGY	52,353	61,973	0	54,538	2,185 4.2%	0
4140 ELECTION, REG & VITAL STATS						
4140.1 Town Clerk Salary	30,290	30,291	0	31,350	1,060 3.5%	
4140.2 Marriage License Fees	600	430	0	600	0 0.0%	
4140.3 Deputy Town Clerk Salary	22,500	21,276	0	26,520	4,020 17.9%	
4140.7 Town Clerk Office Supplies	1,400	879	0	1,400	0 0.0%	
4140.8 Town Clerk Office Equipment	500	799	0	900	400 80.0%	
4140.10 Town Clerk Seminars	750	2,768	0	1,400	650 86.7%	
4140.11 Dog Tags	300	222	0	300	0 0.0%	
4140.12 Election Wages	3,000	1,253	0	5,000	2,000 66.7%	
4140.14 Election Advertising	500	0	0	500	0 0.0%	
4140.15 Election Misc. Supplies	500	922	0	1,500	1,000 200.0%	
4140.16 Voting Machine	1,200	613	0	2,500	1,300 108.3%	
4140.19 Vital Statistic Fees	800	779	0	800	0 0.0%	

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4140.36 Leave Coverage/Town Mtg Minutes	500	0	0	1	-499 -99.8%	
4140.37 Record Scanning	250	0	0	1	-249 -99.6%	
Total 4140 ELECTION, REG & VITAL STATS	63,090	60,233	0	72,772	9,682 15.3%	0
4150 FINANCIAL ADMINISTRATION						
4150.1 Tax Collector Salary	33,468	33,467	0	34,640	1,171 3.5%	
4150.03 Bookkeeper Wages	31,200	27,187	0	31,500	300 1.0%	
4150.4 Outside Auditing	17,000	20,920	0	21,500	4,500 26.5%	
4150.5 Bank Analysis Fees	1	0	0	1	0 0.0%	
4150.7 Tax Collector Seminars	1,200	1,158	0	1,200	0 0.0%	
4150.10 Registrar of Deeds	500	337	0	500	0 0.0%	
4150.11 Tax Collector Health Insurance	15,000	16,567	0	14,000	-1,000 -6.7%	2,429
4150.12 Tax Collector Retirement	8,626	8,378	0	8,414	-213 -2.5%	
4150.91 Tax Collector Liens	800	427	0	800	0 0.0%	
4150.93 Treasurer Salary	5,850	5,850	0	6,055	205 3.5%	
4150.95 Tax Collector Office Supplies	1,200	987	0	1,500	300 25.0%	
4150.96 Tax Collector Postage	5,500	4,674	0	6,500	1,000 18.2%	
4150.98 Treasurer Mileage Reimbursement	1,000	1,008	0	1,000	0 0.0%	
4150.15 Disability/Life Insurance	1,011	1,011	0	1,011	0	
Total 4150 FINANCIAL ADMINISTRATION	122,357	121,971	0	128,620	6,263 5.1%	2,429
4153 LEGAL EXPENSES						
4153.3 General Municipal	10,000	11,348	0	15,000	5,000 50.0%	
Total 4153 LEGAL EXPENSES	10,000	11,348	0	15,000	5,000 50.0%	0
4155 PERSONNEL ADMINISTRATION						
4199.81 Medicare	21,814	19,647	0	21,772	-42 -0.2%	
4199.82 Social Security	93,273	66,711	0	93,095	-178 -0.2%	
4199.83 Unemployment Compensation	1	0	0	1	0 0.0%	
4199.84 Payroll	0	7,776	0	6,700	6,700	
Total 4155 PERSONNEL ADMINISTRATION	115,088	94,134	0	121,568	6,480 5.6%	0
4191 PLANNING BOARD						
4191.1 PB Postage	900	1,072	0	900	0 0.0%	
4191.2 PB Secretary Wages	3,500	5,154	0	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	0	250	0 0.0%	
4191.7 PB Printing	250	0	0	100	-150 -60.0%	

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4191.8	PB Supplies	800	706	0	600	-200 -25.0%	
4191.9	PB Equipment	100	0	0	100	0 0.0%	
4191.10	PB Seminar	250	0	0	250	0 0.0%	
4191.4	PB Legal Expenses	1,000	2,585	0	2,500	1,500 150.0%	
4191.11	ZBA Secretary Wages	2,000	2,313	0	2,000	0 0.0%	
4191.13	ZBA Postage	250	741	0	250	0 0.0%	
4191.14	ZBA Advertising	1,400	1,308	0	1,000	-400 -28.6%	
4191.15	ZBA Supplies	200	447	0	250	50 25.0%	
4191.16	ZBA Seminar	50	0	0	50	0 0.0%	
4191.17	Land Use Administrator	24,000	16,042	0	21,000	-3,000 -12.5%	
Total 4191	PLANNING BOARD	39,950	38,087	7,493	37,250	-2,700 -6.8%	0
4194	GENERAL GOVERNMENT BUILDINGS						
4194.1	Center Electricity	750	658	0	750	0 0.0%	
4194.2	Town Hall Maintenance	2,000	750	0	2,000	0 0.0%	
4194.3	Town Hall Electricity	1,500	1,661	0	1,500	0 0.0%	
4194.5	Town Building Emergency Fund	1	3,000	0	1	0 0.0%	
4194.7	Sam Lake Maintenance	1,000	1,826	0	1,000	0 0.0%	
4194.8	Sam Lake Electricity	3,750	5,658	0	4,000	250 6.7%	
4194.11	Elkins/Houser Building Maint	1,000	1,832	300	1,000	0 0.0%	
4194.12	Historical Society Electricity	2,100	1,859	0	2,100	0 0.0%	
4194.13	Town Buildings Heat/Oil/Propane	30,000	31,653	0	31,000	1,000 3.3%	
4194.14	Municipal Building Electricity	9,000	7,783	0	9,000	0 0.0%	
4194.16	Municipal Building Alarms	2,000	3,959	0	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	0	1,000	0 0.0%	
4194.19	Janitorial Services	14,000	9,145	0	11,000	-3,000 -21.4%	
4194.20	Meetinghouse Maintenance	500	377	0	500	0 0.0%	
4194.21	Transfer Station Security Syst	500	240	0	500	0 0.0%	
4194.40	Elkins/Houser Security System	1,000	0	0	1,000	0 0.0%	
4194.62	Town Hall Security System	500	366	0	500	0 0.0%	
4194.63	Center Maintenance	2,000	1,305	0	2,000	0 0.0%	
Total 4194	GENERAL GOVERNMENT BUILDINGS	78,601	89,295	12,751	77,851	-750 -1.0%	0
4195	CEMETERIES						
4195.1	Cemetery Wages	4,000	1,549	0	4,300	300 7.5%	

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4195.2 Sub-Contractor	1	0	0	1	0 0.0%	
4195.3 Equipment Repairs	1	0	0	500	499 49900.0%	
4195.4 Gas & Oil	1	0	0	1	0 0.0%	
4195.5 Parts & Supplies	1	789	0	1	0 0.0%	
4195.6 Cemetery Maintenance	3,100	2,316	700	5,100	2,000 64.5%	
4195.7 Tree Removal	2,000	4,000	0	2,000	0 0.0%	
4195.8 Record Keeping Software	900	804	0	900	0 0.0%	
4195.9 Corner Stones	0	1,650	0	1	1	
4195.60 Headstone repairs	4,400	1,650	0	4,400	0 0.0%	
4195.61 Maplegrove Cemetery Layout	500	4,275	0	500	0 0.0%	
Total 4195 CEMETERIES	14,904	17,033	700	17,704	2,800 18.8%	0
4196 INSURANCE						
4196.2 Worker's Compensation	37,784	37,784	0	40,205	2,421 6.4%	
4196.3 Liability	46,287	46,287	0	61,480	15,193 32.8%	
Total 4196 INSURANCE	84,071	84,071	0	101,685	17,614 21.0%	0
4197 ADVERTISING & REGIONAL DEV.						
4197.1 NH Municipal Association	2,426	2,426	0	2,513	87 3.6%	
4197.2 Central NH Planning	3,172	3,172	0	3,298	126 4.0%	
4197.4 Assoc. of Assessing Dues	50	0	0	50	0 0.0%	
4197.9 Federal DOT Drug Testing	1,000	1,100	0	1,000	0 0.0%	
4197.10 Town Clerk Dues	50	20	0	50	0 0.0%	
4197.11 Tax Collector Dues	50	40	0	50	0 0.0%	
4197.12 NH Local Welfare Admin Assoc	50	0	0	50	0 0.0%	
Total 4197 ADVERTISING & REGIONAL DEV.	6,800	6,758	0	7,011	211 3.1%	0
4240 BUILDING INSPECTION						
4120.13 Telephone/Email	500	631	0	500	0 0.0%	
4240.1 Building Inspection Wages	17,000	13,457	0	17,000	0 0.0%	
4120.2 Supplies	1,000	2,727	0	1,000	0 0.0%	
4120.3 Seminars	500	0	0	500	0 0.0%	
4120.4 Mileage	1,000	347	0	1,000	0 0.0%	
4120.5 Sub Contractor	500	600	0	500	0 0.0%	
4120.10 Code Enforcement	1,000	0	0	1,000	0 0.0%	
Total 4240 BUILDING INSPECTION	21,500	17,761	0	21,500	0 0.0%	0
Total 4152 REVALUATION OF UTILITIES	6,500	6,000	0	1	-6,499 -100.0%	0

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TOTAL	GENERAL GOVERNMENT	860,607	860,672	23,800	913,642	53,036	6.2%	14,626
4210	POLICE							
4210.0C	Police Chief Salary	85,000	86,649	0	89,250	4,250	5.0%	
	<i>Officer Wages</i>							
4210.c	Administration	35,000	34,070	0	36,000	1,000	2.9%	
4210.1b	Overtime	10,000	10,698	527	15,000	5,000	50.0%	
4210.1	Officer Wages - Other	221,855	169,027	0	260,072	38,217	17.2%	
<i>Sub-Total</i>	<i>Officer Wages</i>	266,855	213,795	527	311,072	44,217	16.6%	0
	<i>Cruiser Maintenance</i>							
4210.M	2023 Unit 5	1,000	829	0	2,000	1,000		
4210.L	2021 Unit 1	2,000	408	0	2,000	0	0.0%	
4210.g	Tires	3,000	2,622	0	3,000	0	0.0%	
4210.h	Insurance Deductible	2,000	0	0	2,000	0	0.0%	
4210.I	2018 Unit 4	2,000	847	0	2,000	0	0.0%	
4210.J	2018 Unit 3	2,000	729	0	2,000	0	0.0%	
4210.K	2021 Unit 2	2,000	1,898	0	2,000	0	0.0%	
4210.2	Cruiser Maintenance - Other	0	0	0	1	1		
<i>Sub-Total</i>	<i>Cruiser Maintenance</i>	14,000	7,333	0	15,001	1,001	7.2%	0
4210.3	Health Insurance	28,000	20,591	0	27,000	-1,000	-3.6%	
4210.5	Radios & Repairs	3,300	1,932	0	3,300	0	0.0%	
4210.6	Dispatch	20,202	20,202	0	25,409	5,207	25.8%	
4210.7	Gas/Oil	15,000	8,946	0	15,000	0	0.0%	
4210.8	Office Supplies	2,500	2,899	0	2,500	0	0.0%	
4210.9	Uniforms	4,000	1,718	0	4,000	0	0.0%	
4210.10	Off Duty Details	15,000	36,173	47,715	100	-14,900	-99.3%	100
4210.11	Seminars/Dues/Subscriptions	850	1,047	0	850	0	0.0%	
4210.12	Prosecutor	1,803	1,725	0	2,000	197	10.9%	
4210.13	Telephone	5,500	4,555	0	5,500	0	0.0%	
4210.14	Training	5,000	3,134	0	5,000	0	0.0%	
4210.16	Retirement	102,670	72,844	0	112,758	10,087	9.8%	
4210.17	Disability/Life Insurance	4,099	3,303	0	4,066	-33	-0.8%	
4210.91	Supplies/New Equipment	7,000	75,529	0	7,000	0	0.0%	
4210.20	Investigation Expenses	500	400	0	500	0	0.0%	

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Total 4210	POLICE	581,279	562,776	48,242	630,306	49,026 8.4%	100
Total 4215	Civil Defense	1	0	0	1	0 0.0%	0
4220	FIRE						
4220.70	Off Duty Details	1,500	10,056	8,040	1,500	0 0.0%	1,500
4220.16	Part-Time Fire Chief	66,872	66,872	0	69,213	2,341 3.5%	
4220.00	EMT Wages - Other	75,000	78,256	0	80,000	5,000 6.7%	
4220.1	Volunteer Reimbursement	30,000	28,068	0	31,000	1,000 3.3%	
4220.2	Forest Fire Costs	1,500	2,436	0	1,500	0 0.0%	
	<i>Vehicle Maintenance</i>						
4220.3K	2020 Kawasaki UTV	1,000	1,160	0	1,100	100 10.0%	
4220.3b	Fire Engine #3	5,000	75	0	5,000	0 0.0%	
4220.3c	Rescue 1	4,200	1,472	0	4,400	200 4.8%	
4220.3f	Utility	1,000	440	0	1,000	0 0.0%	
4220.3g	Tanker1	3,500	2,763	0	3,500	0 0.0%	
4220.3h	Command Vehicle	1,100	3,110	0	1,200	100 9.1%	
4220.3i	Engine 2	3,500	9,820	0	5,000	1,500 42.9%	
4220.3J	2019 F350 Forestry Truck	1,000	344	0	1,000	0 0.0%	
4220.3	Vehicle Maintenance - Other	1,000	121	0	1,000	0 0.0%	
<i>Sub-Total</i>	<i>Vehicle Maintenance</i>	21,300	19,305	0	23,200	1,900 8.9%	0
4220.3L	Insurance Deductible	2,000	0	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	0	31,152	767 2.5%	
4220.6	Radios & Pagers	5,000	2,816	0	5,000	0 0.0%	
4220.8	Gasoline & Oil	6,300	4,671	0	6,300	0 0.0%	
4220.9	Fire & Rescue Equipment	11,000	28,236	0	11,000	0 0.0%	
4220.10	Dry Hydrants	2,000	884	0	2,000	0 0.0%	
4220.11	Office Supplies	1,600	1,615	0	1,600	0 0.0%	
4220.12	Uniforms	3,000	2,212	0	3,000	0 0.0%	
4220.13	Weekend Reimbursements	10,000	2,205	0	10,000	0 0.0%	
4220.14	Turnout Gear	10,000	219	0	10,000	0 0.0%	
4220.15	Wellness Fitness	1,000	580	0	1,000	0 0.0%	
4220.17	Fire Prevention Education	1,000	603	0	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	0	700	0 0.0%	

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4220.92 EMS Continuing Education	5,000	2,485	0	5,000	0 0.0%	
4220.93 Medical Supplies & Equipment	5,250	2,604	0	5,250	0 0.0%	
4220.94 Equipment Maintenance	2,550	4,193	0	3,000	450 17.6%	
Total 4220 FIRE	299,957	307,421	22,322	311,415	11,458 3.8%	1,500
TOTAL PUBLIC SAFETY	881,237	870,196	70,564	941,721	60,484 6.9%	1,600
4311-1 HIGHWAY ADMINISTRATION						
4311.1a Road Agent Salary	72,365	72,365	0	74,898	2,533 3.5%	
4311.1 Wages	225,900	136,895	0	225,000	-900 -0.4%	
4311.OT Overtime	39,500	11,924	0	39,500	0 0.0%	
4311.2 Sub-Contractor	1	0	0	1	0 0.0%	
<i>Equipment Repairs</i>						
4311.T1 T1 Repairs-2011 International	15,000	31,432	0	15,000	0 0.0%	
4311.T2 T2 Repairs-2005 Sterling	3,000	0	0	3,000	0 0.0%	
4311.T3 T3 Repairs-2014 International	10,000	29,418	0	12,000	2,000 20.0%	
4311.T4 T4 Repairs-2023 F-550	3,000	952	0	3,000	0 0.0%	
4311.T5 2018 Freightliner	5,000	2,476	0	5,000	0 0.0%	
4311.T6 Water Truck	1,000	0	0	0	-1,000 -100.0%	
4311.T7 T7 Repairs-2020 F550	3,000	8,617	0	3,000	0 0.0%	
4311.T8 2015 Ford F150	2,000	0	0	0	-2,000 -100.0%	
4311.G Grader Repairs - Cat	3,000	3,273	0	3,000	0 0.0%	
4311.BH Backhoe repairs	1,000	2,143	0	2,000	1,000 100.0%	
4311.BC Equipment Repairs-Bobcat	750	401	0	750	0 0.0%	
4311.L Loader Repairs	2,000	874	0	4,500	2,500 125.0%	
4311.GG Green Grader	500	0	0	500	0 0.0%	
4311.3 Equipment Repairs - Other	3,500	477	0	3,500	0 0.0%	
<i>Sub-Total Equipment Repairs</i>	<i>52,750</i>	<i>80,065</i>	<i>0</i>	<i>55,250</i>	<i>2,500 4.7%</i>	<i>0</i>
4311.4 Health Insurance	70,000	58,801	0	70,000	0 0.0%	15,190
4311.5 Retirement	44,901	22,044	0	38,970	-5,931 -13.2%	
4311.6 Telephone	1,500	955	0	1,500	0 0.0%	
4311.7 Supplies	16,000	12,147	0	16,000	0 0.0%	
4311.8 Gasoline & Diesel	35,000	23,204	0	35,000	0 0.0%	
4311.9 Tires	4,000	2,680	0	4,000	0 0.0%	
4311.11 Highway Equipment	1,500	1,736	0	1,500	0 0.0%	

Expense Item	2025 Budget	2025 YTD 11/26/25	2025 Offset	2026 Budget	Budget +/- Percent Change	Est. 2026 Offset
4311.12 Disability/Life Insurance	3,980	2,476	0	3,856	-124 -3.1%	
4311.13 Mowing Town Lands	5,250	3,212	0	5,250	0 0.0%	
4311.14 Training	800	11,050	7,520	800	0 0.0%	
4311.15 Highway Uniforms	1,500	1,333	0	1,500	0 0.0%	
Total 4311-1 HIGHWAY ADMINISTRATION	574,948	440,887	7,520	573,025	-1,922 -0.3%	15,190
4312-1 HIGHWAYS & STREETS						
4312.1 Salt	29,000	28,548	0	30,000	1,000 3.4%	
4612.2 Sand & Gravel	20,000	0	0	20,000	0 0.0%	
4312.3 Road Tar	230,000	255,355	0	230,000	0 0.0%	
<i>Road Improvements</i>						
4312.4T Tree Removal	3,000	0	0	3,000	0 0.0%	
4312.4G Summer Gravel	15,000	245,243	0	15,000	0 0.0%	
4312.4 Road Improvements - Other	21,000	7,526	0	21,000	0 0.0%	
<i>Sub-Total Road Improvements</i>	<i>39,000</i>	<i>252,769</i>	<i>0</i>	<i>39,000</i>	<i>0 0.0%</i>	<i>0</i>
4612.5 Sand & Salt sub contractor	12,000	14,602	0	12,000	0 0.0%	
4612.6 Signage	750	1,886	0	750	0 0.0%	
4612.30 Road Side Mowing	16,000	16,030	0	16,000	0 0.0%	
Total 4312-1 HIGHWAYS & STREETS	346,750	569,191	0	347,750	1,000 0.3%	0
4313 CULVERTS & BRIDGES						
4313.1 Culvert/Bridge Maintenance	1,000	3,226	3,225	1,000	0 0.0%	
Total 4313 CULVERTS & BRIDGES	1,000	3,226	3,225	1,000	0 0.0%	0
Total 4316 STREET LIGHTING	3,000	2,877	0	3,000	0 0.0%	0
TOTAL HIGHWAYS & STREETS	925,698	1,016,180	10,745	924,775	-922 -0.1%	15,190
4321-1 SOLID WASTE COLLECTION						
4321.1 Wages	74,757	64,918	0	78,495	3,738 5.0%	
4321.3 Overtime	5,000	0	0	5,000	0 0.0%	
4321.2 Recycling Services	5,000	15,001	0	15,000	10,000 200.0%	
4321.4 Telephone	1,000	2,316	0	2,000	1,000 100.0%	
4321.5 Supplies	750	425	0	750	0 0.0%	
4321.6 Electricity	3,000	2,033	0	3,000	0 0.0%	
4321.7 Gas & Oil	3,500	2,477	0	3,500	0 0.0%	
4323.9 Building Maintenance	2,500	610	0	2,500	0 0.0%	
4323.10 Seminars	400	200	0	400	0 0.0%	

2026 Budget DRAFT 1/5/26

Expense Item	2025 Budget	2025 YTD 11/26/25	2025 Offset	2026 Budget	Budget +/- Percent Change	Est. 2026 Offset
<i>Truck Repairs</i>						
4323.P Packer Truck Repairs	2,000	9,520	0	2,000	0 0.0%	
4323.12 Truck Repairs - Other	1	276	0	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	0	3,000	500 20.0%	
<i>Equipment Repairs</i>						
4323.T Trailer	500	0	0	500	0 0.0%	
4323.B Baler Repairs	200	0	0	200	0	
4323.16 Equipment Repairs - Other	800	21	0	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	0	8,000	0 0.0%	
4321.18 Hazardous Clean-up	1	0	0	1	0 0.0%	
4321.19 Storm Water Drainage	1	0	0	1	0 0.0%	
4323.19 Ground Water Testing	10,100	12,488	0	10,100	0 0.0%	
Total 4321-1 SOLID WASTE COLLECTION	122,011	121,985	0	135,248	13,237 10.8%	0
4324 SOLID WASTE DISPOSAL						
4324.1 Co-op Fee MSW	51,000	48,531	8,473	54,775	3,775 7.4%	
Total 4324 SOLID WASTE DISPOSAL	51,000	48,531	8,473	54,775	3,775 7.4%	0
TOTAL SOLID WASTE	173,011	170,516	8,473	190,023	17,012 9.8%	0
4351 ENERGY COMMITTEE						
4351.5a Administration	250	15	0	250	0 0.0%	
4351.6 Community Power Committee	1,000	0	0	1	-999 -99.9%	
4351.7 CCPC Secretary Wages	1,000	80	0	1	-999 -99.9%	
4351.1 Clean Energy NH Membership	250	0	0	300	50 20.0%	
4351.02 Training	150	0	0	150	0 0.0%	
4351.3 Programs	250	135	0	250	0 0.0%	
4351.5 Misc	100	0	0	50	-50 -50.0%	
Total 4351 ENERGY COMMITTEE	3,000	230	0	1,002	-1,998 -66.6%	0
4411 HEALTH						
4411.1 Animal Control	200	0	0	200	0 0.0%	
4415.2 Penacook Rescue	185,122	185,122	0	187,010	1,888 1.0%	
4415.3 Belmont/Loudon Rescue	10,000	10,000	0	10,000	0 0.0%	
Total 4411 HEALTH	195,422	195,122	0	197,210	1,788 0.9%	0

2026 Budget DRAFT 1/5/26

Expense Item	2025 Budget	2025 YTD 11/26/25	2025 Offset	2026 Budget	Budget +/- Percent Change	Est. 2026 Offset
4441 WELFARE						
4441.3 Community Action Program	2,600	2,600	0	2,600	0 0.0%	
4441.4 CASA Donation	2,500	2,500	0	2,500	0 0.0%	
Total 4441 WELFARE	5,102	5,100	0	5,100	-2 0.0%	0
4442 DIRECT ASSISTANCE						
4442.1 Direct Assistance	20,000	22,553	846	20,000	0 0.0%	
Total 4442 DIRECT ASSISTANCE	20,000	22,553	846	20,000	0 0.0%	0
4550 LIBRARY						
4550.30 Trust Fund Expenses						
4550.31 Programs/Passes	2,500	952	0	2,500	0 0.0%	2,500
4550.32 Books/Mags/Materials	5,000	6,109	0	5,000	0 0.0%	5,000
4550.33 Town Newsletter	350	350	0	350	0 0.0%	350
4550.34 Contracts	5,000	4,874	0	5,000	0 0.0%	5,000
4550.35 Technology Labor	2,500	0	0	2,500	0 0.0%	2,500
4550.36 Capital Improvements/Computers	4,500	5,683	0	4,500	0 0.0%	4,500
4550.38 Continuing Education	1,000	604	0	1,000	0 0.0%	1,000
4550.39 Wages	9,000	0	0	23,946	14,946 166.1%	23,946
<i>Sub-Total Trust Fund Expenses</i>	29,850	18,572	0	44,796	14,946 50.1%	44,796
<i>Library Expenses</i>						
4550.1 Wages	155,356	176,699	0	170,302	14,946 9.6%	
4550.2 Maintenance Repairs	6,000	1,800	0	6,000	0 0.0%	
4550.3 Books/Mags/Materials	8,000	6,458	0	8,000	0 0.0%	
4550.4 Dues/Meetings/Education	800	1,055	0	800	0 0.0%	
4550.5 Telephone	1,900	2,789	0	2,500	600 31.6%	
4550.7 Electricity	3,300	3,200	0	3,300	0 0.0%	
4550.8 Postage	500	237	0	500	0 0.0%	
4550.9 Equipment Supplies	5,500	4,680	1,491	5,500	0 0.0%	
4550.10 Health Insurance	54,000	56,655	0	89,000	35,000 64.8%	8,241
4550.11 Programs	1,500	1,920	0	1,500	0 0.0%	
4550.15 Retirement	14,071	14,701	0	16,310	2,239 15.9%	
4550.21 Cleaning	4,500	4,637	0	4,500	0 0.0%	
455.17 Disability/Life Insurance	2,544	2,544	0	2,544	0 0.0%	
<i>Sub-Total Library Expenses</i>	257,971	277,375	1,491	310,756	52,785 20.5%	8,241
Total 4550 LIBRARY	287,821	295,947	1,491	355,552	67,731 23.5%	53,037

2026 Budget DRAFT 1/5/26

Expense Item	2025 Budget	2025 YTD 11/26/25	2025 Offset	2026 Budget	Budget +/- Percent Change	Est. 2026 Offset
4583 PATRIOTIC PURPOSES						
4583.1 Memorial Day	500	428	0	500	0 0.0%	
4583.2 Fourth of July	8,000	8,000	0	10,000	2,000 25.0%	
Total 4583 PATRIOTIC PURPOSES	8,500	8,428	0	10,500	2,000 23.5%	0
4589 HISTORICAL SOCIETY						
4589.1 Preservation Expense	1,300	1,300	0	1,300	0 0.0%	
4589.2 Misc. Supplies	200	200	0	200	0 0.0%	
Total 4589 HISTORICAL SOCIETY	1,500	1,500	0	1,500	0 0.0%	0
4651 HISTORIC DISTRICT COMMISSION						
4651.1 Secretary Wages	1,050	309	0	1,000	-50 -4.8%	
4651.2 Postage	50	73	0	200	150 300.0%	
4651.3 Supplies	200	247	0	250	50 25.0%	
Total 4651 HISTORIC DISTRICT COMMISSION	1,300	629	0	1,450	150 11.5%	0
TOTAL CULTURE AND RECREATION	299,121	306,504	1,491	369,002	69,881 23.4%	53,037
4500 PARKS & RECREATION						
4520.14 Riverland Conservation Area	900	750	0	900	0 0.0%	
4520.1 Repairs <i>Soccer</i>	1	360	0	1	0 0.0%	
4520.3 Soccer Field Maintenance	450	340	0	450	0 0.0%	
4520.4 Soccer Program Admin Costs	120	500	0	120	0 0.0%	
4520.5 Soccer Equipment	1,995	219	0	1,995	0 0.0%	
<i>Sub-Total Soccer</i>	2,565	1,058	0	2,565	0 0.0%	0
<i>Halloween</i>						
4520.10 Decorations & Supplies	600	1,260	0	600	0 0.0%	
4520.11 Refreshment & Candy Costs	1,000	752	0	1,000	0 0.0%	
<i>Sub-Total Halloween</i>	1,600	2,012	0	1,600	0 0.0%	0
Total 4500 PARKS & RECREATION	5,066	4,180	0	5,066	0 0.0%	0
4611 CONSERVATION						
4611.1 Dues	700	600	0	600	-100 -14.3%	
4611.2 Postage	25	0	0	1	-24 -96.0%	
4611.3 Printing & Advertising	100	0	0	1	-99 -99.0%	
4611.4 Supplies	25	0	0	1	-24 -96.0%	
4611.5 Professional Services	500	288	0	500	0 0.0%	

2026 Budget DRAFT 1/5/26

Expense Item	2025 Budget	2025 YTD 11/26/25	2025 Offset	2026 Budget	Budget +/- Percent Change	Est. 2026 Offset
4611.6 Training	150	0	0	100	-50 -33.3%	
4611.7 Easement Monitoring	2,800	2,770	0	2,945	145 5.2%	
4611.8 Land Management	6,300	6,723	0	7,900	1,600 25.4%	
4611.10 Water Quality Treatment	1,000	1,000	0	1,500	500 50.0%	
4611.12 Administrative Support	400	42	0	1	-399 -99.8%	
4611.13 Conservation Project Support	1	0	0	1	0 0.0%	
Total 4611 CONSERVATION	12,001	11,422	0	13,550	1,549 12.9%	0
4652 Agricultural Commission						
4652.1 Administration	250	400	0	500	250 100.0%	
Total 4652 Agricultural Commission	250	400	0	500	250 100.0%	0
4711 PRINCIPAL LONG TERM DEBTS						
4711.9 Cruiser-Bridge-Command Car	60,000	50,000	0	50,000	-10,000 -16.7%	
4711.15 Backhoe Lease	23,896	19,531	0	25,226	1,330 5.6%	
4711.? Fire Engine Bond		0	0	50,000	50,000	
Total 4711 PRINCIPAL LONG TERM DEBTS	83,896	69,531	0	125,226	41,330 49.3%	0
4721 INTEREST LONG TERM DEBTS						
4721.81 Cruiser-Bridge-Command Car	8,160	5,100	0	2,550	-5,610 -68.8%	
4721.15 Backhoe Lease	9,179	6,873	0	7,849	-1,330 -14.5%	
4721.? Fire Engine Bond		0	0	2,000	2,000	
Total 4721 INTEREST LONG TERM DEBTS	17,339	11,973	0	12,399	-4,940 -28.5%	0
4725 Capital Lease Program						
4725.2 Body Camera Lease	3,500	0	0	3,500	0 0.0%	
Total 4725 Capital Lease Program	3,500	0	0	3,500	0 0.0%	0
SUB-TOTAL ALL DEPT EXPENSE	3,485,250	3,544,580	115,919	3,722,717	237,467 6.8%	84,453
WARRANT ARTICLES						
2025-8 Capital Reserve Deposits	88,000	88,000				
2025-9 Gold Star Bond	35,874	35,874				
2025-10 Ballot Counting Device	7,000	7,000				
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			

2026 Budget DRAFT 1/5/26

Expense Item	2025 Budget	2025 YTD 11/26/25	2025 Offset	2026 Budget	Budget +/- Percent Change	Est. 2026 Offset
2025-16 Hazardous Waste Day	10,500	10,491				
2025-19 Sam Lake Trust Fund	15,000	15,000	15,000			
2026 Capital Reserve Deposits				143,000	55,000	
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 Waste Oil Burner				20,000		
2026 Copier				3,000		
2026 Replace Packer Truck				150,000		
2026 Police Cruiser				66,225		
Total WARRANT ARTICLES	328,874	219,371	59,314	750,225	421,351	128.1%
GRAND TOTAL with WARRANT ARTICLES	3,814,124	3,763,951	175,233	4,472,942	658,818	17.3%

5000 ENCUMBERENCES	2025 Encumbered	Actual 2025	2026 Encumbered
22-14E Vertical Baler Encumbrance			
4312.3E Road Tar	43,353		
4140.E Voting Machine			
4312.4E Road Improvements - Other			
2023-7E Highway Truck			
4611.8e Conservation - Land Mgmt	2,000		
4195.6e Cemetery Maintenance	2,572		
4210.91e Police Dept	34,582		
Total 5000 ENCUMBERED	82,507	0	0

New to 2026 budget	4% Goal:	\$ 139,410.00
To remove from 2026	Difference:	\$ 98,056.73
Issue to check on		
Placeholder number	Minus Bond	\$ 185,466.72
Matches 2024 Town Report	Diff Minus Bonc	\$ 46,056.73
Received Budget Proposal		