



ANNUAL BUDGET

Town of Salem,
New Hampshire

2026

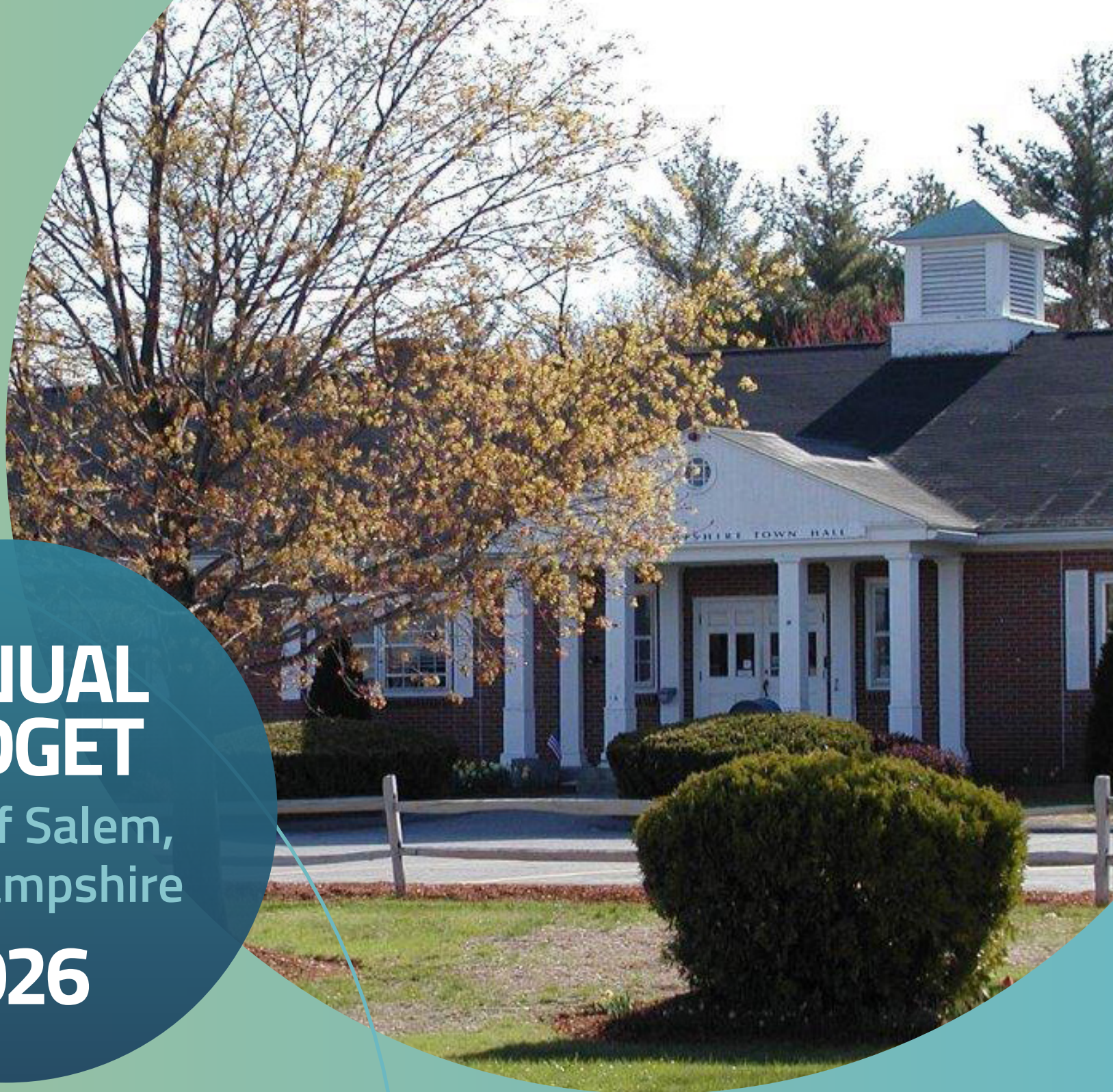


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Overview

2025/2026 Budget Comparison

Department	2025 Budget			2026 Budget			\$ Increase/(Decrease)			% Increase/(Decrease)		
	Salary/ Benefits	Other	Total	Salary/ Benefits	Other	Total	Salary/ Benefits	Other	Total	Salary/ Benefits	Other	Total
Town Council	31,837	47,650	79,487	31,848	50,650	82,498	11	3,000	3,011	0.03%	6.30%	3.79%
District Court	-	104,382	104,382	-	126,726	126,726	-	22,344	22,344	100.00%	21.41%	21.41%
Town Manager	596,791	9,325	606,116	666,767	18,175	684,942	69,976	8,850	78,826	11.73%	94.91%	13.01%
Legal	-	164,500	164,500	-	174,500	174,500	-	10,000	10,000	100.00%	6.08%	6.08%
Human Resources	354,555	70,128	424,683	365,025	50,128	415,153	10,470	(20,000)	(9,530)	2.95%	(28.52)%	(2.24)%
Employee Benefits	1,179,534	22,992	1,202,526	1,417,713	23,042	1,440,755	238,179	50	238,229	20.19%	0.22%	19.81%
Boards & Committees	6,043	20,563	26,606	6,008	22,903	28,911	(35)	2,340	2,305	(0.58)%	11.38%	8.66%
Town Buildings	-	264,743	264,743	508,558	438,426	946,984	508,558	173,683	682,241	100.00%	65.60%	257.70%
Finance	1,127,648	58,946	1,186,594	1,174,011	60,420	1,234,431	46,363	1,474	47,837	4.11%	2.50%	4.03%
Information Technology	152,362	955,508	1,107,870	198,979	1,275,880	1,474,859	46,617	320,372	366,989	30.60%	33.53%	33.13%
Assessing	432,146	130,088	562,234	468,240	44,196	512,437	36,094	(85,892)	(49,798)	8.35%	(66.03)%	(8.86)%
Town Clerk	236,141	11,600	247,741	208,380	11,890	220,270	(27,761)	290	(27,471)	(11.76)%	2.50%	(11.09)%
Elections	28,191	52,100	80,291	20,940	50,300	71,240	(7,251)	(1,800)	(9,051)	(25.72)%	(3.45)%	(11.27)%
Collections	379,240	-	379,240	483,170	-	483,170	103,930	-	103,930	27.40%	100.00%	27.40%
Tax Collector	192,990	22,170	215,160	199,824	22,950	222,774	6,834	780	7,614	3.54%	3.52%	3.54%
Debt Services	-	1,732,183	1,732,183	-	3,591,886	3,591,886	-	1,859,703	1,859,703	100.00%	107.36%	107.36%
Insurance	-	511,498	511,498	-	563,100	563,100	-	51,602	51,602	100.00%	10.09%	10.09%
Community Development	276,604	2,830	279,434	293,429	3,150	296,579	16,825	320	17,145	6.08%	11.31%	6.14%
Planning	297,307	2,730	300,037	317,196	2,730	319,926	19,889	-	19,889	6.69%	"-"%	6.63%
Police	14,038,399	787,032	14,825,431	14,517,073	866,104	15,383,177	478,674	79,071	557,746	3.41%	10.05%	3.76%
Fire	15,626,173	1,545,278	17,171,451	16,538,215	1,454,274	17,992,489	912,042	(91,004)	821,037	5.84%	(5.89)%	4.78%
Municipal Services	4,066,485	4,485,379	8,551,864	4,008,873	4,370,755	8,379,628	(57,612)	(114,624)	(172,236)	(1.42)%	(2.56)%	(2.01)%
Human Services	58,540	152,680	211,220	75,578	152,680	228,258	17,038	-	17,038	29.10%	"-"%	8.07%
Community Services	542,417	102,970	645,387	511,713	99,025	610,738	(30,704)	(3,945)	(34,648)	(5.66)%	(3.83)%	(5.37)%
Library	1,332,495	383,945	1,716,440	1,333,164	391,001	1,724,165	669	7,056	7,726	0.05%	1.84%	0.45%
Community Contributions	-	5,000	5,000	-	5,000	5,000	-	-	-	100.00%	"-"%	"-"%
Subtotal - General Fund	40,955,898	11,646,220	52,602,118	43,344,705	13,869,891	57,214,596	2,388,807	2,223,671	4,612,478	5.83%	19.09%	8.77%
Capital Improvements	-	10,767,030	10,767,030	-	6,598,212	6,598,212	-	(4,168,818)	(4,168,818)	100.00%	(38.72)%	(38.72)%
Separate Warrant Articles	-	3,640,583	3,640,583	-	-	-	-	(3,640,583)	(3,640,583)	100.00%	(100.00)%	(100.00)%
Total - General Fund	40,955,898	26,053,833	67,009,731	43,344,705	20,468,103	63,812,808	2,388,807	(5,585,730)	(3,196,923)	5.83%	(21.44)%	(4.77)%
Sewer Fund	396,993	4,526,646	4,923,639	431,087	3,915,853	4,346,940	34,094	(610,793)	(576,699)	8.59%	(13.49)%	(11.71)%
Water Fund	1,647,124	3,932,044	5,579,168	1,590,224	4,244,495	5,834,719	(56,900)	312,451	255,551	(3.45)%	7.95%	4.58%
Grand Total	43,000,015	34,512,523	77,512,538	45,366,015	28,628,451	73,994,466	2,366,000	(5,884,072)	(3,518,072)	5.50%	(17.05)%	(4.54)%



Revenue

2026 Revenue Report

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
TAXES	216,211	160,000	210,499	159,700	(300)	-0.19%
CHARGES FOR SERVICES	3,884,992	4,610,633	2,989,753	3,964,414	(646,219)	-14.02%
INTERGOVERNMENTAL REVENUES	4,249,933	8,470,000	1,326,038	7,896,207	(573,793)	-6.77%
LICENSES AND PERMITS	10,491,803	9,067,900	8,959,368	9,501,600	433,700	4.78%
MISCELLANEOUS REVENUES	1,049,731	321,000	987,403	566,000	245,000	76.32%
OTHER FINANCING SOURCES	1,663,867	6,479,925	1,439,605	3,250,632	(3,229,293)	-49.84%
Total General Fund	21,556,538	29,109,458	15,912,666	25,338,553	(3,770,905)	-12.95%
INCOME FROM SEWER FUND	5,122,032	4,923,639	9,240,543	4,346,940	(576,699)	-11.71%
Total Sewer Fund	5,122,032	4,923,639	9,240,543	4,346,940	(576,699)	-11.71%
INCOME FROM WATER FUND	5,548,060	5,579,168	4,835,393	5,834,719	255,551	4.58%
Total Water Fund	5,548,060	5,579,168	4,835,393	5,834,719	255,551	4.58%
Total Revenue	32,226,629	39,612,265	29,988,601	35,520,212	(4,092,053)	-10.33%

2026 Revenue Report

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
TAXES						
10000 - 3120 Yield Tax-Current Year	1,176	1,500	679	1,200	(300)	-20.00%
10000 - 3130 Boat Tax-Current Year	22,253	25,000	10,237	25,000	-	0%
INTEREST AND PENALTIES	192,782	133,500	199,583	133,500	-	0%
TOTAL TAXES	216,211	160,000	210,499	159,700	(300)	-0.19%

2026 Revenue Report

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
INTEREST AND PENALTIES						
10000 - 3159 Interest-Tax Deeded Property	26,236	60,000	110	-	(60,000)	-100.00%
10000 - 3160 Interest-Current Year Prop Tax	34,748	30,000	108,767	30,000	-	0%
10000 - 3161 Interest-Prior Yrs. Prop. Tax	-	-	-	60,000	60,000	100.00%
10000 - 3183 Tax Lien Interest	5,616	2,500	8,928	2,500	-	0%
10000 - 3184 Tax Lien Interest-2019 Levy	4,342	1,000	6,397	1,000	-	0%
10000 - 3185 Tax Lien Interest-2018 Levy	3,199	-	13,413	-	-	0%
10000 - 3186 Tax Lien Interest-2017 Levy	436	-	9,917	-	-	0%
10000 - 3187 Tax Lien Interest-2016 Levy	-	-	1,365	-	-	0%
10000 - 3188 Tax Lien Interest-2015 Levy	-	-	1,606	-	-	0%
10000 - 3189 Tax Lien Interest-2023 Levy	67,953	10,000	20,335	10,000	-	0%
10000 - 3190 Tax Lien Interest	22,785	20,000	24,972	20,000	-	0%
10000 - 3191 Tax Lien Interest-2021 Levy	27,467	10,000	3,187	10,000	-	0%
10000 - 3192 Tax Lien Interest-2014 Levy	-	-	585	-	-	0%
TOTAL INTEREST AND PENALTIES	192,782	133,500	199,583	133,500	-	0%

2026 Revenue Report

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
CHARGES FOR SERVICES						
10000 - 3305 Outside Detail-Police	148,974	125,000	-	145,000	20,000	16.00%
10000 - 3620 Rent of Town Property	16,951	15,400	10,425	16,100	700	4.55%
10000 - 3625 Income from School	363,746	249,045	197,406	420,000	170,955	68.64%
10000 - 3630 Court House Lease	437,038	449,633	370,740	450,234	601	0.13%
INCOME FROM DEPARTMENTS	2,918,283	3,771,555	2,411,182	2,933,080	(838,475)	-22.23%
TOTAL CHARGES FOR SERVICES	3,884,992	4,610,633	2,989,753	3,964,414	(646,219)	-14.02%

2026 Revenue Report

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
INCOME FROM DEPARTMENTS						
10000 - 3180 Miscellaneous Charges	1,225	500	28,949	500	-	0%
10000 - 3230 Elections & Registration	240	600	67	300	(300)	-50.00%
10000 - 3231 ZBA App/Public Hearings	11,090	8,000	8,007	8,000	-	0%
10000 - 3232 Maps, Copies, Etc.	374	400	392	400	-	0%
10000 - 3237 Planning Board	34,950	25,000	18,602	20,000	(5,000)	-20.00%
10000 - 3244 Civil Forfeiture	18,925	10,000	8,825	10,000	-	0%
10000 - 3245 UCC Filings & Other Liens	8,925	8,000	5,955	9,000	1,000	12.50%
10000 - 3246 Certified Copies	15,388	12,000	14,578	15,000	3,000	25.00%
10000 - 3247 Recording & Other	5,789	4,500	4,860	4,600	100	2.22%
10000 - 3248 Collection Fees	1,808	1,000	1,258	1,200	200	20.00%
10000 - 3249 Miscellaneous-Town Clerk	1,560	200	485	600	400	200.00%
10000 - 3300 Police Alarm Permits	1,475	1,500	925	1,500	-	0%
10000 - 3301 Pistol Permits	1,450	1,000	1,345	1,000	-	0%
10000 - 3302 Fingerprinting	180	300	135	300	-	0%
10000 - 3303 Pawn Shop Registrations	20,521	20,000	26,979	20,000	-	0%
10000 - 3304 Police Reports	4,277	2,000	3,277	2,000	-	0%
10000 - 3306 Police Alarms	9,250	15,000	8,025	15,000	-	0%
10000 - 3307 Parking Fines	1,970	300	1,690	300	-	0%
10000 - 3308 Other Police Dept. Income	1,665	2,000	7,591	2,000	-	0%
10000 - 3309 Witness Fees	68	-	150	-	-	0%
10000 - 3310 Police Evidence Proceeds	-	250	6,549	250	-	0%
10000 - 3330 Fire Permits	67,290	55,000	94,758	65,000	10,000	18.18%
10000 - 3331 Fire/Ambulance Reports	-	-	25	-	-	0%
10000 - 3332 Fire Alarm Fees	109,500	105,000	134,330	130,000	25,000	23.81%
10000 - 3333 Ambulance Fees	1,666,491	1,900,000	998,269	1,700,000	(200,000)	-10.53%
10000 - 3335 Other Fire Dept. Income	7,145	3,500	7,567	6,500	3,000	85.71%
10000 - 3336 CPR Training Education-Public	-	4,000	360	4,000	-	0%
10000 - 3360 Cemetery Lots	30,043	20,000	46,320	25,000	5,000	25.00%
10000 - 3361 Cemetery Openings	49,874	40,000	61,390	40,000	-	0%
10000 - 3364 Landfill-Revenue Sharing	27,337	30,000	9,468	16,700	(13,300)	-44.33%
10000 - 3368 Landfill - Tonnage Charges	152,341	100,000	175,309	200,000	100,000	100.00%
10000 - 3380 Welfare Charges	150	-	-	-	-	0%
10000 - 3382 Welfare Liens	1,381	1,000	-	600	(400)	-40.00%
10000 - 3400 Recreation Charges	-	-	2,900	-	-	0%

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
10000 - 3401 Library Revenue	18,672	10,000	7,441	10,000	-	0%
10000 - 3404 Senior Center Revenue	9,835	5,000	5,800	7,500	2,500	50.00%
10000 - 3450 Sewer Administration Charges	295,085	296,697	296,697	250,405	(46,292)	-15.60%
10000 - 3452 SCTV Administration Charge	7,500	7,500	7,500	7,500	-	0%
10000 - 3460 Water Administration Charges	323,915	345,308	345,308	351,925	6,617	1.92%
10000 - 3640 Court Fines	3,675	2,000	150	2,000	-	0%
10000 - 3780 Interfund Transfer	6,919	734,000	68,946	4,000	(730,000)	-99.46%
TOTAL INCOME FROM DEPARTMENTS	2,918,283	3,771,555	2,411,182	2,933,080	(838,475)	-22.23%

2026 Revenue Report

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
INTERGOVERNMENTAL REVENUES						
10000 - 3202 Highway Block Grant	675,627	600,000	489,261	600,000	-	0%
10000 - 3207 Rooms and Meals Tax	3,088,141	2,880,000	-	2,880,000	-	0%
10000 - 3215 Other Governmental Revenue	486,166	4,990,000	836,777	4,416,207	(573,793)	-11.50%
TOTAL INTERGOVERNMENTAL REVENUES	4,249,933	8,470,000	1,326,038	7,896,207	(573,793)	-6.77%

2026 Revenue Report

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
LICENSES AND PERMITS						
10000 - 3240 Auto Permits	7,881,563	7,450,000	6,712,686	7,700,000	250,000	3.36%
10000 - 3243 Dog Licenses	24,523	20,000	20,243	23,000	3,000	15.00%
BUSINESS LICENSES, PERMITS, FEES	2,585,717	1,597,900	2,226,439	1,778,600	180,700	11.31%
TOTAL LICENSES AND PERMITS	10,491,803	9,067,900	8,959,368	9,501,600	433,700	4.78%

2026 Revenue Report

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
BUSINESS LICENSES, PERMITS, FEES						
10000 - 3224 Other Business License & Permi	65	-	25	-	-	0%
10000 - 3239 Municipal Agent Fee	120,099	116,000	97,923	128,000	12,000	10.34%
10000 - 3241 Title Fes	15,958	15,000	12,732	16,000	1,000	6.67%
10000 - 3242 Marriage Licenses	2,268	1,700	1,834	1,900	200	11.76%
10000 - 3258 Street Damage Fee	-	-	1,015	-	-	0%
10000 - 3259 Street Opening-Engineering	1,350	1,000	2,100	1,000	-	0%
10000 - 3260 Building Permits	1,649,606	950,000	1,490,096	1,100,000	150,000	15.79%
10000 - 3261 Electrical Permits	240,475	115,000	171,245	115,000	-	0%
10000 - 3262 Plumbing Permits	99,990	70,000	61,749	70,000	-	0%
10000 - 3263 Gas Permits & Other	53,996	50,000	36,390	30,000	(20,000)	-40.00%
10000 - 3265 Food Service License	58,855	54,000	75,481	66,500	12,500	23.15%
10000 - 3266 Tattoo Parlor License	5,450	3,500	5,600	3,500	-	0%
10000 - 3268 Massage Licenses	900	950	1,000	950	-	0%
10000 - 3269 Other Health Dept. Licenses	250	250	500	250	-	0%
10000 - 3365 Landfill - Permits	309,630	200,000	245,525	225,000	25,000	12.50%
10000 - 3366 Animal Control Fees	950	500	325	500	-	0%
10000 - 3371 Septic Review Fees	25,875	20,000	22,900	20,000	-	0%
TOTAL BUSINESS LICENSES, PERMITS, FEES	2,585,717	1,597,900	2,226,439	1,778,600	180,700	11.31%

2026 Revenue Report

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
MISCELLANEOUS REVENUES						
10000 - 3600 Interest Earnings	749,027	300,000	724,783	500,000	200,000	66.67%
10000 - 3665 Prop.-Liab. Return of Prem.	3,414	-	-	-	-	0%
10000 - 3666 Health Ins. Return of Prem.	3	-	40	-	-	0%
10000 - 3710 Sale of Town Property	22,781	1,000	46,525	1,000	-	0%
10000 - 3740 Miscellaneous Revenues	274,505	20,000	216,055	65,000	45,000	225.00%
TOTAL MISCELLANEOUS REVENUES	1,049,731	321,000	987,403	566,000	245,000	76.32%

2026 Revenue Report

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
OTHER FINANCING SOURCES						
10000 - 3610 Interest Earnings-Trust Fund	37,510	20,000	-	25,000	5,000	25.00%
10000 - 3615 Bond & Note Proceeds	1,110,000	100,000	1,142,250	-	(100,000)	-100.00%
10000 - 3616 Amortized Bond Premium	8,678	-	-	-	-	0%
10000 - 3670 Other Financing Sources	415,689	336,925	297,355	640,632	303,707	90.14%
10000 - 3700 Pilot	91,989	70,000	-	85,000	15,000	21.43%
10000 - 3800 Use of Fund Balance	-	5,953,000	-	2,500,000	(3,453,000)	-58.00%
TOTAL OTHER FINANCING SOURCES	1,663,867	6,479,925	1,439,605	3,250,632	(3,229,293)	-49.84%



General Fund Operating Budget

Town Council/Court

2026 Budget Summary

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Town Council/Court						
Town Council	76,315	79,487	67,686	82,499	3,011	3.79%
District Court	121,137	104,382	98,277	126,726	22,344	21.41%
Total Town Council/Court	197,452	183,869	165,964	209,225	25,355	13.79%

2026 Budget

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Town Council						
10100 - 4090 Regular Pay	27,000	27,000	20,250	27,000	-	0%
10100 - 4092 Temporary Pay	2,675	2,500	1,845	2,500	-	0%
10100 - 4172 Workers' Compensation	93	74	68	86	12	15.61%
10100 - 4174 FICA-Social Security	2,271	2,257	1,691	2,257	-	-0.01%
10100 - 4177 Unemployment Compensation	10	6	10	6	-	-4.17%
10100 - 4200 Office Supplies	690	750	-	750	-	0%
10100 - 4202 Town Report	4,221	4,700	4,367	4,700	-	0%
10100 - 4400 Contracted Services	-	4,000	938	4,000	-	0%
10100 - 4405 Membership & Publications	30,451	30,000	31,552	33,000	3,000	10.00%
10100 - 4406 Printing and Binding	5,688	5,400	5,489	5,400	-	0%
10100 - 4410 Advertising	3,216	2,800	1,477	2,800	-	0%
Total Town Council	76,315	79,487	67,686	82,499	3,011	3.79%

2026 Personnel Worksheet

ACCOUNT	FTE Net Change	Budgeted Salary 2025	Budgeted Salary 2026
Town Council - 10100			
4090			
TOWN COUNCIL (9)	0	27,000	27,000
Total Town Council - 10100	0	27,000	27,000

2026 Budget Worksheet

Dept #10100

	Budget 2025	Budget 2026
Town Council		
4090 - Regular Pay	27,000	27,000
Regular Pay	27,000	27,000
4092 - Temporary Pay	2,500	2,500
Temporary Pay	2,500	2,500
4172 - Workers' Compensation	74	86
Workers' Compensation	74	86
4174 - FICA-Social Security	2,257	2,257
FICA-Social Security	2,257	2,257
4177 - Unemployment Compensation	6	6
Unemployment Compensation	6	6
4200 - Office Supplies	750	750
OFFICE SUPPLIES	750	-
Photocopies, Nameplates, steno pads, proclamation frames	-	750
4202 - Town Report	4,700	4,700
Printing of annual Town Report	-	4,700
TOWN REPORT/WARRANT	4,700	-
4400 - Contracted Services	4,000	4,000
CONTRACTED SERVICES	4,000	-
Outside contracted services to tow vehicles, equipment,, Town Branded Materials, public outreach including food and misc items to auction.	-	4,000
4405 - Membership & Publications	30,000	33,000
MEMBERSHIPS & PUBLICATIONS	30,000	-
NH Municipal Association	-	33,000
4406 - Printing and Binding	5,400	5,400
PRINTING & BINDING	5,400	-
Printing of voters guides	-	5,400
4410 - Advertising	2,800	2,800
ADVERTISING	2,800	-
Newspaper advertising for land auctions, public hearings, town meeting notices, and includes advertising for town wide bids.	-	2,800
Total Town Council	79,487	82,499

2026 Budget

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
District Court						
10200 - 4201 Maintenance Supplies	4,551	3,000	4,256	4,000	1,000	33.33%
10200 - 4450 Telephone	693	344	739	920	576	167.44%
10200 - 4452 Building Maintenance	40,531	22,070	46,696	40,070	18,000	81.56%
10200 - 4457 Grounds Maintenance	3,271	2,700	2,101	2,700	-	0%
10200 - 4470 General Liability	410	453	436	434	(19)	-4.19%
10200 - 4491 Property Insurance	5,481	5,531	5,712	5,971	440	7.96%
10200 - 4495 Heat	27,943	27,813	10,190	32,798	4,985	17.92%
10200 - 4496 Electricity	37,294	41,524	27,391	38,764	(2,760)	-6.65%
10200 - 4497 Other Utilities	964	948	757	1,069	121	12.80%
Total District Court	121,137	104,382	98,277	126,726	22,344	21.41%

2026 Budget Worksheet

Dept #10200

	Budget 2025	Budget 2026
District Court		
4201 - Maintenance Supplies	3,000	4,000
Paper towels, toilet tissue, soap, plastic trash liners, light bulbs, etc.	3,000	4,000
4450 - Telephone	344	920
Elevator telephone line charge	344	920
4452 - Building Maintenance	22,070	40,070
Alarm system monitoring	178	178
Building Fire Alarm Services	652	652
Elevator Maintenance \$146/mo.	150	150
Elevator maintenance costs	1,500	1,500
Elevator State Inspection	145	145
Fire Safety Equipment Maintenance	361	361
General maintenance to building	5,000	5,000
HVAC / Burner maintenance	3,892	3,892
HVAC monthly monitoring system	-	18,000
HVAC Technical Assistance	8,902	8,902
Pest control (59/mo.)	705	705
Window cleaning outside	585	585
4457 - Grounds Maintenance	2,700	2,700
Plantings, mulch, etc.	2,700	2,700
4470 - General Liability	453	434
Liability coverage (allocation based on percentage of overall expenditures) (estimated 5% increase over 2024/25 rates)	453	434
4491 - Property Insurance	5,531	5,971
Insurance for building	-	5,971
Insurance for building (estimated 5% increase over 2024/25 rates)	5,531	-
4495 - Heat	27,813	32,798
3 Year weighted average + 5%	27,813	-
Fuel Oil	-	32,798
4496 - Electricity	41,524	38,764
3 Year weighted average + 15%	41,524	-
Electricity	-	38,764

	Budget 2025	Budget 2026
4497 - Other Utilities	947	1,069
Sewer and Water	947	1,069
Total District Court	104,382	126,726

NOTE: Revenues from rent of the Court House - estimated at \$450,234 for 2026

Town Manager

2026 Budget Summary

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Town Manager						
Town Manager	502,739	606,116	417,440	684,942	78,826	13.01%
Legal	472,676	164,500	90,159	174,500	10,000	6.08%
Human Resources	345,731	424,683	307,431	415,154	(9,530)	-2.24%
Employee Benefits	1,443,096	1,202,526	1,219,259	1,440,755	238,229	19.81%
Boards & Committees	31,046	26,606	20,381	28,912	2,305	8.66%
Town Buildings	404,933	264,743	249,441	946,984	682,241	257.70%
Total Town Manager	3,200,221	2,689,174	2,304,112	3,691,247	1,002,071	37.26%

2026 Budget

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Town Manager						
10300 - 4090 Regular Pay	316,606	414,036	289,943	451,649	37,613	9.08%
10300 - 4092 Temporary Pay	3,319	-	-	-	-	0%
10300 - 4098 Overtime Pay	837	-	-	-	-	0%
10300 - 4170 Retirement	43,157	54,404	40,027	57,585	3,181	5.85%
10300 - 4171 Disability Insurance	2,571	2,851	2,467	2,986	135	4.72%
10300 - 4172 Workers' Compensation	1,263	1,035	942	1,310	275	26.55%
10300 - 4174 FICA-Social Security	24,133	31,673	22,894	34,551	2,878	9.09%
10300 - 4176 Health Insurance	100,521	88,499	54,601	114,846	26,347	29.77%
10300 - 4177 Unemployment Compensation	116	124	131	129	5	3.87%
10300 - 4178 Life Insurance	673	901	666	912	11	1.18%
10300 - 4179 Dental Insurance	2,233	3,268	1,508	2,799	(469)	-14.35%
10300 - 4200 Office Supplies	310	1,500	508	1,750	250	16.67%
10300 - 4405 Membership & Publications	2,349	1,900	1,818	3,000	1,100	57.89%
10300 - 4407 Vouchered Expense	-	525	98	525	-	0%
10300 - 4408 Vehicle Expense	-	400	-	400	-	0%
10300 - 4453 Meetings and Training	4,653	5,000	1,838	12,500	7,500	150.00%
Total Town Manager	502,739	606,116	417,440	684,942	78,826	13.01%

2026 Personnel Worksheet

ACCOUNT	FTE Net Change	Budgeted Salary 2025	Budgeted Salary 2026
Town Manager - 10300			
4090			
ASSISTANT TOWN MANAGER	0	99,710	131,885
EXECUTIVE ASSISTANT	0	81,195	84,436
RIGHT TO KNOW SPECIALIST	0	59,324	61,505
TOWN MANAGER	0	173,807	173,824
Total Town Manager - 10300	0	414,036	451,649

2026 Budget Worksheet

Dept #10300

	Budget 2025	Budget 2026
Town Manager		
4090 - Regular Pay	414,036	451,649
Regular Pay	414,036	451,649
4170 - Retirement	54,404	57,585
Retirement	54,404	57,585
4171 - Disability Insurance	2,851	2,986
Disability Insurance	2,851	2,986
4172 - Workers' Compensation	1,035	1,310
Workers' Compensation	1,035	1,310
4174 - FICA-Social Security	31,673	34,551
FICA-Social Security	31,673	34,551
4176 - Health Insurance	88,499	114,846
Health Insurance	88,499	114,846
4177 - Unemployment Compensation	124	129
Unemployment Compensation	124	129
4178 - Life Insurance	901	912
Life Insurance	901	912
4179 - Dental Insurance	3,268	2,799
Dental Insurance	3,268	2,799
4200 - Office Supplies	1,500	1,750
OFFICE SUPPLIES	1,500	-
Photocopies, envelopes, paper, file, folders, and other office supplies	-	1,750
4405 - Membership & Publications	1,900	3,000
MEMBERSHIPS & PUBLICATIONS	1,900	-
Misc publications including Union Leader	-	3,000
4407 - Vouchered Expense	525	525
Employee Recognition	-	525
VOUCHERED EXPENSE	525	-
4408 - Vehicle Expense	400	400
VEHICLE EXPENSE	400	400

	Budget 2025	Budget 2026
4453 - Meetings and Training	5,000	12,500
Conferences and meetings per TM contract, ATM Conferences and Trainings, Leadership NH	-	12,500
MEETINGS & TRAINING	5,000	-
Total Town Manager	606,116	684,942

2026 Budget

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Legal						
10310 - 4399 Legal Services	460,841	155,000	85,895	165,000	10,000	6.45%
10310 - 4400 Contracted Services	5,257	5,500	3,080	5,500	-	0%
10310 - 4405 Membership & Publications	6,579	4,000	1,183	4,000	-	0%
Total Legal	472,676	164,500	90,159	174,500	10,000	6.08%

2026 Budget Worksheet

Dept #10310

	Budget 2025	Budget 2026
Legal		
4399 - Legal Services	155,000	165,000
Outside legal services	-	165,000
Outside legal services (2020-2022, 3-year weighted average=220,597)	155,000	-
4400 - Contracted Services	5,500	5,500
Title searches for tax lien. The State requires Towns to notify mortgagees on tax accounts subject to possible deeding, requiring title searches. Amount reimbursed by property owners.	5,500	5,500
4405 - Membership & Publications	4,000	4,000
Memberships & Code updates, NH Statue Books	-	4,000
Memberships & Publications	4,000	-
Total Legal	164,500	174,500

2026 Budget

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Human Resources						
10320 - 4090 Regular Pay	168,109	205,165	159,909	217,598	12,433	6.06%
10320 - 4092 Temporary Pay	54,433	47,789	42,367	49,677	1,888	3.95%
10320 - 4170 Retirement	22,906	26,958	21,337	27,744	786	2.91%
10320 - 4171 Disability Insurance	1,848	1,493	1,591	1,533	40	2.67%
10320 - 4172 Workers' Compensation	712	632	559	775	143	22.64%
10320 - 4174 FICA-Social Security	17,226	19,352	15,404	20,446	1,094	5.66%
10320 - 4176 Health Insurance	14,730	50,789	35,020	44,730	(6,059)	-11.93%
10320 - 4177 Unemployment Compensation	97	93	97	97	4	3.87%
10320 - 4178 Life Insurance	456	457	430	473	16	3.54%
10320 - 4179 Dental Insurance	722	1,827	1,314	1,953	126	6.90%
10320 - 4200 Office Supplies	330	600	227	600	-	0%
10320 - 4400 Contracted Services	4,383	278	243	278	-	0%
10320 - 4405 Membership & Publications	339	350	374	350	-	0%
10320 - 4406 Printing and Binding	180	100	-	100	-	0%
10320 - 4407 Vouchered Expense	7,091	5,000	325	5,000	-	0%
10320 - 4410 Advertising	3,625	900	925	900	-	0%
10320 - 4423 Medical Exams/Hiring Expenses	22,741	20,000	21,538	20,000	-	0%
10320 - 4444 Mediation/Negotiation	24,958	40,000	5,327	20,000	(20,000)	-50.00%
10320 - 4453 Meetings and Training	844	2,400	443	2,400	-	0%
10320 - 4905 Joint Loss Safety Committee	-	500	-	500	-	0%
Total Human Resources	345,731	424,683	307,431	415,154	(9,530)	-2.24%

2026 Personnel Worksheet

ACCOUNT	FTE Net Change	Budgeted Salary 2025	Budgeted Salary 2026
Human Resources - 10320			
4090			
HUMAN RESOURCES DIRECTOR	0	131,811	136,626
HUMAN RESOURCES SPECIALIST	0	73,354	80,971
Total Human Resources - 10320	0	205,165	217,598

2026 Budget Worksheet

Dept #10320

	Budget 2025	Budget 2026
Human Resources		
4090 - Regular Pay	205,165	217,598
Regular Pay	205,165	217,598
4092 - Temporary Pay	47,789	49,677
Temporary Pay	47,789	49,677
4170 - Retirement	26,958	27,744
Retirement	26,958	27,744
4171 - Disability Insurance	1,493	1,533
Disability Insurance	1,493	1,533
4172 - Workers' Compensation	632	775
Workers' Compensation	632	775
4174 - FICA-Social Security	19,352	20,446
FICA-Social Security	19,352	20,446
4176 - Health Insurance	50,789	44,730
Health Insurance	50,789	44,730
4177 - Unemployment Compensation	93	97
Unemployment Compensation	93	97
4178 - Life Insurance	457	473
Life Insurance	457	473
4179 - Dental Insurance	1,827	1,953
Dental Insurance	1,827	1,953
4200 - Office Supplies	600	600
OFFICE SUPPLIES	600	-
Office supplies: paper, pens, pencils, binders, personnel file folders, paper clips, envelops, etc.	-	600
4400 - Contracted Services	278	278
CONTRACTED SERVICES	278	-
Flexible spending administration fee.	-	278
4405 - Membership & Publications	350	350
Greater Merrimack HR Association	75	75
Society for Human Resources (HR Director)	275	275

	Budget 2025	Budget 2026
4406 - Printing and Binding	100	100
PRINTING & BINDING	100	-
Printing: HR materials for employee recruitment, onboarding, and training.	-	100
4407 - Vouchered Expense	5,000	5,000
Employee Engagement events, activities, and employer branding items.	-	5,000
Vouchered expense	5,000	-
4410 - Advertising	900	900
ADVERTISING	900	-
Advertising for job vacancies.	-	900
4423 - Medical Exams/Hiring Expenses	20,000	20,000
MEDICAL EXAMS/HIRING	20,000	-
Pre-employment medical exams/post offer physicals, background checks, independent medical exams, random testing compliance, etc..	-	20,000
4444 - Mediation/Negotiation	40,000	20,000
Legal Consultation: relations to 5 union contracts, employee relation matters to also include: mediation, arbitration, and grievances.	-	20,000
MEDIATION/NEGOTIATION	40,000	-
4453 - Meetings and Training	2,400	2,400
MEETINGS & TRAINING	2,400	-
Professional Development, employee training, Annual Public Sector Labor and Employment Law Update, continuing education workshops and seminars.	-	2,400
4905 - Joint Loss Safety Committee	500	500
JOINT LOSS SAFETY COMMITTEE	500	-
Joint Loss Safety Committee per Dept. of Labor 603.02 which states the committee shall have control over a portion of the budget. Town wide safety training.	-	500
Total Human Resources	424,683	415,154

2026 Budget

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Employee Benefits						
10330 - 4090 Regular Pay	42,823	46,912	48,346	48,097	1,185	2.53%
10330 - 4109 Employee Retirement Benefits	448,960	341,238	355,080	417,732	76,494	22.42%
10330 - 4114 Annual Sick Leave Buy-Back	151,306	162,123	152,435	156,273	(5,850)	-3.61%
10330 - 4176 Health Insurance	756,412	629,261	640,334	795,611	166,350	26.44%
10330 - 4223 Academic Reimbursement	40,668	20,000	20,550	20,000	-	0%
10330 - 4400 Contracted Services	2,926	2,992	2,514	3,042	50	1.67%
Total Employee Benefits	1,443,096	1,202,526	1,219,259	1,440,755	238,229	19.81%

2026 Budget Worksheet

Dept #10330

	Budget 2025	Budget 2026
Employee Benefits		
4090 - Regular Pay	46,912	48,097
Regular Pay	46,912	48,097
4109 - Employee Retirement Benefits	341,238	417,732
Employee Retirement Benefits	341,238	417,732
4114 - Annual Sick Leave Buy-Back	162,123	156,273
Annual Sick Leave Buy-Back	162,123	156,273
4176 - Health Insurance	629,261	795,611
Health Insurance	629,261	795,611
4223 - Academic Reimbursement	20,000	20,000
ACADEMIC REIMBURSEMENT	20,000	-
Employee reimbursement for the cost of tuition and books for job related courses as required by SEA, SPAA, AFSCME, Police, Fire, and the non-affiliated benefit guide	-	20,000
4400 - Contracted Services	2,992	3,042
CONTRACTED SERVICES	2,992	-
Employee Assistance Program (EAP). \$1.37/employee/month @ 185	-	3,042
Total Employee Benefits	1,202,526	1,440,755

2026 Budget Summary

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Boards & Committees						
Planning Board	4,007	3,914	2,711	3,909	(5)	-0.12%
Board of Adjustment	2,182	1,761	1,272	1,761	-	0%
Budget Committee	1,742	1,941	521	1,982	40	2.08%
Conservation Commission	2,509	2,356	1,935	2,357	-	0.01%
Trustee of Trust Funds	20,067	16,634	13,943	18,903	2,269	13.64%
Communications Committee	539	-	-	-	-	0%
Total Boards & Committees	31,046	26,606	20,381	28,912	2,305	8.66%

2026 Budget

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Planning Board						
10341 - 4092 Temporary Pay	3,230	2,510	1,810	2,510	-	0%
10341 - 4172 Workers' Compensation	8	6	6	7	1	21.32%
10341 - 4174 FICA-Social Security	247	192	138	192	-	0.01%
10341 - 4177 Unemployment Compensation	11	6	4	-	(6)	-100.00%
10341 - 4210 Operating Supplies	7	500	-	500	-	0%
10341 - 4410 Advertising	504	600	753	600	-	0%
10341 - 4453 Meetings and Training	-	100	-	100	-	0%
Total Planning Board	4,007	3,914	2,711	3,909	(5)	-0.12%

2026 Budget Worksheet

Dept #10341

	Budget 2025	Budget 2026
Planning Board		
4092 - Temporary Pay	2,510	2,510
Temporary Pay	2,510	2,510
4172 - Workers' Compensation	6	7
Workers' Compensation	6	7
4174 - FICA-Social Security	192	192
FICA-Social Security	192	192
4177 - Unemployment Compensation	6	-
Unemployment Compensation	6	-
4210 - Operating Supplies	500	500
OPERATING SUPPLIES	500	-
Photocopying, envelopes & stationary	-	500
4410 - Advertising	600	600
ADVERTISING	600	-
Public notices	-	600
4453 - Meetings and Training	100	100
MEETINGS & TRAINING	100	-
NH Office of Planning & Development Training	-	100
Total Planning Board	3,914	3,909

*Note : Planning Board application fees offset these expenses. (GF 1-3237)

2026 Budget

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Board of Adjustment						
10342 - 4092 Temporary Pay	1,800	1,004	880	1,004	-	0%
10342 - 4172 Workers' Compensation	3	3	2	3	-	-2.95%
10342 - 4174 FICA-Social Security	138	77	67	77	-	-0.25%
10342 - 4177 Unemployment Compensation	2	2	2	2	-	15.46%
10342 - 4210 Operating Supplies	-	75	-	75	-	0%
10342 - 4410 Advertising	240	500	321	500	-	0%
10342 - 4453 Meetings and Training	-	100	-	100	-	0%
Total Board of Adjustment	2,182	1,761	1,272	1,761	-	0%

2026 Budget Worksheet

Dept #10342

	Budget 2025	Budget 2026
Board of Adjustment		
4092 - Temporary Pay	1,004	1,004
Temporary Pay	1,004	1,004
4172 - Workers' Compensation	3	3
Workers' Compensation	3	3
4174 - FICA-Social Security	77	77
FICA-Social Security	77	77
4177 - Unemployment Compensation	2	2
Unemployment Compensation	2	2
4210 - Operating Supplies	75	75
OPERATING SUPPLIES	75	-
Photocopying, envelopes & stationary, maps	-	75
4410 - Advertising	500	500
ADVERTISING	500	-
Public Notices	-	500
4453 - Meetings and Training	100	100
MEETINGS AND TRAINING	100	-
NH Office of Planning & Development training	-	100
Total Board of Adjustment	1,761	1,761

*Note : Zoning Board application fees offset these expenses. (GF 1-3231)

2026 Budget

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Budget Committee						
10343 - 4092 Temporary Pay	990	1,282	480	1,228	(54)	-4.21%
10343 - 4172 Workers' Compensation	4	3	3	4	1	18.71%
10343 - 4174 FICA-Social Security	76	98	37	94	(4)	-4.14%
10343 - 4177 Unemployment Compensation	2	3	1	3	-	-5.85%
10343 - 4210 Operating Supplies	670	555	-	653	98	17.66%
Total Budget Committee	1,742	1,941	521	1,982	40	2.08%

2026 Budget Worksheet

Dept #10343

	Budget 2025	Budget 2026
Budget Committee		
4092 - Temporary Pay	1,282	1,228
Temporary Pay	1,282	1,228
4172 - Workers' Compensation	3	4
Workers' Compensation	3	4
4174 - FICA-Social Security	98	94
FICA-Social Security	98	94
4177 - Unemployment Compensation	3	3
Unemployment Compensation	3	3
4210 - Operating Supplies	555	653
Copies and public notices	-	653
OPERATING SUPPLIES	555	-
Total Budget Committee	1,941	1,982

2026 Budget

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Conservation Commission						
10344 - 4092 Temporary Pay	1,130	653	700	653	-	0%
10344 - 4172 Workers' Compensation	2	2	2	2	-	-5.32%
10344 - 4174 FICA-Social Security	86	50	54	50	-	-0.09%
10344 - 4177 Unemployment Compensation	1	1	2	2	1	50.19%
10344 - 4210 Operating Supplies	-	100	103	100	-	0%
10344 - 4405 Membership & Publications	1,050	1,050	1,050	1,050	-	0%
10344 - 4453 Meetings and Training	240	500	25	500	-	0%
Total Conservation Commission	2,509	2,356	1,935	2,357	-	0.01%

2026 Budget Worksheet

Dept #10344

	Budget 2025	Budget 2026
Conservation Commission		
4092 - Temporary Pay	653	653
Temporary Pay	653	653
4172 - Workers' Compensation	2	2
Workers' Compensation	2	2
4174 - FICA-Social Security	50	50
FICA-Social Security	50	50
4177 - Unemployment Compensation	1	2
Unemployment Compensation	1	2
4210 - Operating Supplies	100	100
OPERATING SUPPLIES	100	-
Photo-copying, envelopes & stationery, maps, public notices, print Town Forest and Wetland brochures	-	100
4405 - Membership & Publications	1,050	1,050
MEMBERSHIPS & PUBLICATIONS	1,050	-
NH Association of Conservation Commissions membership, NHACC Publications	-	1,050
4453 - Meetings and Training	500	500
MEETINGS & TRAINING	500	-
NHACC Mtg., training workshops/seminars	-	500
Total Conservation Commission	2,356	2,357

2026 Budget

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Trustee of Trust Funds						
10348 - 4092 Temporary Pay	165	139	105	165	26	18.71%
10348 - 4172 Workers' Compensation	1	1	1	-	(1)	-52.15%
10348 - 4174 FICA-Social Security	13	11	8	13	2	14.75%
10348 - 4177 Unemployment Compensation	1	-	-	-	-	0%
10348 - 4403 Technical Services	19,888	16,483	13,828	18,725	2,242	13.60%
Total Trustee of Trust Funds	20,067	16,634	13,943	18,903	2,269	13.64%

2026 Budget Worksheet

Dept #10348

	Budget 2025	Budget 2026
Trustees of Trust Funds		
4092 - Temporary Pay	139	165
Temporary Pay	139	165
4172 - Workers' Compensation	1	-
Workers' Compensation	1	-
4174 - FICA-Social Security	11	13
FICA-Social Security	11	13
4403 - Technical Services	16,483	18,725
Management fees for non-expendable trusts. Fees are based on the income.	-	18,725
TECHNICAL SERVICES	16,483	-
Total Trustees of Trust Funds	16,634	18,903

2026 Budget

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Communications Committee						
10349 - 4400 Contracted Services	539	-	-	-	-	0%
Total Communications Committee	539	-	-	-	-	0%

2026 Budget Summary

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Town Buildings						
Town Hall	366,138	205,645	188,699	202,836	(2,809)	-1.37%
Old Town Hall	15,576	12,538	9,784	15,259	2,721	21.70%
Hose House	5,853	29,811	39,662	3,834	(25,977)	-87.14%
Old Library	2,890	3,320	2,232	3,809	489	14.72%
School House #5	3,482	1,553	1,331	2,036	483	31.07%
Depot Train Station	10,994	11,875	7,733	11,402	(473)	-3.99%
Town Facilities	-	-	-	707,808	707,808	100.00%
Total Town Buildings	404,933	264,743	249,441	946,984	682,241	257.70%

2026 Budget

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Town Hall						
10350 - 4201 Maintenance Supplies	6,608	5,000	6,848	6,608	1,608	32.16%
10350 - 4440 Equipment Rental	10,202	8,290	7,857	8,290	-	0%
10350 - 4450 Telephone	25,441	26,952	24,515	31,932	4,980	18.48%
10350 - 4451 Postage	62,339	59,922	53,418	59,922	-	0%
10350 - 4452 Building Maintenance	139,248	39,157	46,919	27,914	(11,243)	-28.71%
10350 - 4454 Elevator Maintenance	1,746	1,950	913	1,950	-	0%
10350 - 4457 Grounds Maintenance	5,088	5,000	2,575	5,000	-	0%
10350 - 4459 Equipment Maintenance	13,323	11,265	12,959	11,985	720	6.39%
10350 - 4495 Heat	12,029	15,766	9,466	15,746	(20)	-0.13%
10350 - 4496 Electricity	29,644	31,426	22,342	32,373	947	3.01%
10350 - 4497 Other Utilities	1,041	917	858	1,116	199	21.70%
10350 - 4498 Building Repairs	59,430	-	30	-	-	0%
Total Town Hall	366,138	205,645	188,699	202,836	(2,809)	-1.37%

2026 Budget Worksheet

Dept #10350

	Budget 2025	Budget 2026
Town Hall		
4201 - Maintenance Supplies	5,000	6,608
MAINTENANCE SUPPLIES	5,000	-
Paper products, cleaning supplies, light bulbs, water, etc.	-	6,608
4440 - Equipment Rental	8,290	8,290
Document disposal container-monthly service	-	8,290
EQUIPMENT RENTAL	8,290	-
4450 - Telephone	26,952	31,932
Cell phones (8)	-	2,760
Land line telephone services and fax lines.	-	29,172
TELEPHONE	26,952	-
4451 - Postage	59,922	59,922
Permit Fee	-	240
POSTAGE	59,922	-
POSTAGE Postage costs for all Town Hall operations, motor vehicle registration mailing, public hearing notices, certified mail, ink, sealer	-	50,682
Property Tax Bills (2 bulk mail)	-	9,000
4452 - Building Maintenance	39,157	27,914
Alarm system monitoring/cameras	-	3,016
Building Fire Alarm Services	-	749
BUILDING MAINTENANCE	39,157	-
Fire Safety Equipment Maintenance	-	1,545
HVAC/Burner maintenance	-	2,705
New Postage Machine	-	9,750
Normal upkeep of building (repairs, maintenance, painting, plumbing, electrical and carpentry including supplies for building, walkways, doors, etc.)	-	8,499
Pest control (57/mo.)	-	705
Window cleaning outside	-	945
4454 - Elevator Maintenance	1,950	1,950
Annual Maintenance \$146/mo.	-	1,805
ELEVATOR MAINTENANCE	1,950	-
State Inspection	-	145

	Budget 2025	Budget 2026
4457 - Grounds Maintenance	5,000	5,000
Fertilize, lime, seed, loam, bark mulch, shrubs, and general maint. of grounds at the Town Hall.	-	5,000
GROUNDS MAINTENANCE	5,000	-
4459 - Equipment Maintenance	11,265	11,985
Copier lease (2)	-	5,280
Copier maintenance contracts and services (3). Includes color copies and overages	-	2,860
EQUIPMENT MAINTENANCE	11,265	-
Folder/sealer maint contract	-	1,456
Generator Maintenance	-	469
Pitney Bowes Service Agreement	-	1,200
Postage meter maintenance contract	-	720
4495 - Heat	15,766	15,746
HEAT	15,766	-
Natural Gas	-	15,746
4496 - Electricity	31,426	32,373
ELECTRICITY	31,426	-
Electricity for Town Hall	-	32,373
4497 - Other Utilities	917	1,116
OTHER UTILITIES	917	-
Water and sewer charges	-	1,116
Total Town Hall	205,645	202,836

2026 Budget

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Old Town Hall						
10351 - 4210 Operating Supplies	36	100	-	100	-	0%
10351 - 4450 Telephone	2,611	2,226	2,096	2,532	306	13.76%
10351 - 4495 Heat	4,631	3,245	3,457	4,893	1,648	50.79%
10351 - 4496 Electricity	2,352	1,577	1,836	3,240	1,663	105.43%
10351 - 4497 Other Utilities	413	436	51	81	(355)	-81.42%
10351 - 4498 Building Repairs	5,533	4,954	2,343	4,413	(541)	-10.92%
Total Old Town Hall	15,576	12,538	9,784	15,259	2,721	21.70%

2026 Budget Worksheet

Dept #10351

	Budget 2025	Budget 2026
Old Town Hall		
4210 - Operating Supplies	100	100
OPERATING SUPPLIES	100	-
Paper products, cleaning supplies, light bulbs, water, etc.	-	100
4450 - Telephone	2,226	2,532
Internet (approx. \$131 per month)	-	1,572
TELEPHONE	2,226	-
Telephone line charge for alarm	-	960
4495 - Heat	3,245	4,893
Fuel Oil	-	4,893
HEAT	3,245	-
4496 - Electricity	1,577	3,240
ELECTRICITY	1,577	3,240
4497 - Other Utilities	436	81
OTHER UTILITIES	436	-
Water Charges	-	81
4498 - Building Repairs	4,954	4,413
Alarm Monitoring	-	179
Building Fire Alarm Services	-	280
BUILDING REPAIRS	4,954	-
Burner Maintenance Contract	-	284
Fire Safety Equipment Maintenance	-	114
Maintenance, repairs, electrical, etc.	-	3,000
Pest control (45/mo)	-	556
Total Old Town Hall	12,538	15,259

2026 Budget

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Hose House						
10353 - 4452 Building Maintenance	3,685	656	1,193	656	-	0%
10353 - 4495 Heat	1,106	2,218	1,524	1,859	(359)	-16.19%
10353 - 4496 Electricity	1,008	1,026	882	1,143	117	11.44%
10353 - 4497 Other Utilities	54	1,611	135	176	(1,435)	-89.08%
10353 - 4498 Building Repairs	-	24,300	35,928	-	(24,300)	-100.00%
Total Hose House	5,853	29,811	39,662	3,834	(25,977)	-87.14%

2026 Budget Worksheet

Dept #10353

	Budget 2025	Budget 2026
Hose House		
4452 - Building Maintenance	656	656
BUILDING MAINTENANCE	656	-
Minor repairs to building	-	100
Pest Control (45/mo)	-	556
4495 - Heat	2,218	1,859
HEAT	2,218	-
Propane	-	1,859
4496 - Electricity	1,026	1,143
ELECTRICITY	1,026	-
ELECTRICITY - Includes the cost of the lighting on Town Common	-	1,143
4497 - Other Utilities	1,611	176
OTHER UTILITIES	1,611	176
4498 - Building Repairs	24,300	-
Building Repairs	24,300	-
Total Hose House	29,811	3,834

2026 Budget

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Old Library						
10354 - 4452 Building Maintenance	927	1,518	545	1,518	-	0%
10354 - 4495 Heat	1,334	1,175	1,173	1,516	341	29.02%
10354 - 4496 Electricity	552	545	464	701	156	28.59%
10354 - 4497 Other Utilities	76	82	50	74	(8)	-9.76%
Total Old Library	2,890	3,320	2,232	3,809	489	14.72%

2026 Budget Worksheet

Dept #10354

	Budget 2025	Budget 2026
Old Library		
4452 - Building Maintenance	1,518	1,518
BUILDING MAINTENANCE	1,518	-
Burner Maintenance	-	235
Pest Control (48/mo)	-	593
Routine Maintenance	-	690
4495 - Heat	1,175	1,516
Fuel Oil	-	1,516
HEAT	1,175	-
4496 - Electricity	545	701
ELECTRICITY	545	701
4497 - Other Utilities	82	74
OTHER UTILITIES	82	-
Water charges	-	74
Total Old Library	3,320	3,809

2026 Budget

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
School House #5						
10355 - 4450 Telephone	768	548	777	1,042	494	90.15%
10355 - 4452 Building Maintenance	2,465	735	368	735	-	0%
10355 - 4496 Electricity	249	270	186	259	(11)	-4.19%
Total School House #5	3,482	1,553	1,331	2,036	483	31.07%

2026 Budget Worksheet

Dept #10355

	Budget 2025	Budget 2026
School House # 5		
4450 - Telephone	548	1,042
TELEPHONE	548	-
Telephone line for security system	-	1,042
4452 - Building Maintenance	735	735
Alarm Monitoring	-	195
BUILDING MAINTENANCE	735	-
Pest control (45/mo)	-	540
4496 - Electricity	270	259
ELECTRICITY	270	259
Total School House # 5	1,553	2,036

2026 Budget

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Depot Train Station						
10356 - 4452 Building Maintenance	7,652	6,915	4,964	6,915	-	0%
10356 - 4457 Grounds Maintenance	-	750	-	750	-	0%
10356 - 4495 Heat	1,174	2,201	1,288	1,566	(635)	-28.85%
10356 - 4496 Electricity	1,633	1,707	1,145	1,679	(28)	-1.64%
10356 - 4497 Other Utilities	535	302	336	492	190	62.66%
Total Depot Train Station	10,994	11,875	7,733	11,402	(473)	-3.99%

2026 Budget Worksheet

Dept #10356

	Budget 2025	Budget 2026
Depot Train Station		
4452 - Building Maintenance	6,915	6,915
Building Fire alarm services	-	262
BUILDING MAINTENANCE	6,915	4,435
Burner Maintenance Contract	-	352
Fire Safety Equipment Maintenance	-	321
HVAC Repairs	-	680
Pest control (72/mo.)	-	865
4457 - Grounds Maintenance	750	750
GROUNDS MAINTENANCE	750	750
4495 - Heat	2,201	1,566
HEAT	2,201	-
Propane	-	1,566
4496 - Electricity	1,707	1,679
ELECTRICITY	1,707	1,679
4497 - Other Utilities	302	492
OTHER UTILITIES	302	-
Water/sewer charges	-	492
Total Depot Train Station	11,875	11,402

2026 Budget

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Town Facilities						
10400 - 4090 Regular Pay	-	-	-	290,103	290,103	100.00%
10400 - 4092 Temporary Pay	-	-	-	23,999	23,999	100.00%
10400 - 4098 Overtime Pay	-	-	-	12,128	12,128	100.00%
10400 - 4170 Retirement	-	-	-	38,534	38,534	100.00%
10400 - 4171 Disability Insurance	-	-	-	2,482	2,482	100.00%
10400 - 4172 Workers' Compensation	-	-	-	12,460	12,460	100.00%
10400 - 4174 FICA-Social Security	-	-	-	24,957	24,957	100.00%
10400 - 4176 Health Insurance	-	-	-	99,150	99,150	100.00%
10400 - 4177 Unemployment Compensation	-	-	-	188	188	100.00%
10400 - 4178 Life Insurance	-	-	-	689	689	100.00%
10400 - 4179 Dental Insurance	-	-	-	3,868	3,868	100.00%
10400 - 4182 Clothing Allowance	-	-	-	2,250	2,250	100.00%
10400 - 4452 Building Maintenance	-	-	-	197,000	197,000	100.00%
Total Town Facilities	-	-	-	707,808	707,808	100.00%

2026 Personnel Worksheet

ACCOUNT	FTE Net Change	Budgeted Salary 2025	Budgeted Salary 2026
Town Facilities - 10400			
4090			
CUSTODIAN	3	-	120,356
FACILITIES SUPERINTENDENT	1	-	117,368
LIGHT EQUIPMENT OPERATOR	1	-	52,379
Total Town Facilities - 10400	5	-	290,103

2026 Budget Worksheet

Dept #10400

	Budget 2025	Budget 2026
Town Facilities		
4090 - Regular Pay	-	290,103
Regular Pay	-	290,103
4170 - Retirement	-	38,534
Retirement	-	38,534
4171 - Disability Insurance	-	2,482
Disability Insurance	-	2,482
4172 - Workers' Compensation	-	12,460
Workers' Compensation	-	12,460
4174 - FICA-Social Security	-	24,957
FICA-Social Security	-	24,957
4176 - Health Insurance	-	99,150
Health Insurance	-	99,150
4177 - Unemployment Compensation	-	188
Unemployment Compensation	-	188
4178 - Life Insurance	-	689
Life Insurance	-	689
4179 - Dental Insurance	-	3,868
Dental Insurance	-	3,868
4452 - Building Maintenance	-	197,000
Central Fire Station - Interconnect the smoke and carbon detectors	-	5,000
Depot Train Station - replace downstairs carpet	-	10,000
North Fire Station - Replace Roof	-	150,000
Pine Grove Cemetery Garage- replace front door and windows	-	6,000
Senior Center - guardrail along parking lot	-	5,000
Senior Center - repair front walkway	-	5,500
Town Hall - exterior paint	-	7,500
Transfer Station - Replace/fix one large garage door	-	8,000
Total Town Facilities	-	707,808

Financial Services

2026 Budget Summary

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Financial Services						
Finance	1,109,879	1,186,594	929,337	1,234,432	47,837	4.03%
Information Technology	812,559	1,107,870	915,811	1,474,857	366,989	33.13%
Assessing	391,144	562,234	300,336	512,436	(49,797)	-8.86%
Town Clerk	240,828	247,741	180,990	220,271	(27,471)	-11.09%
Elections	161,562	80,291	82,260	71,240	(9,051)	-11.27%
Collections	353,873	379,240	269,009	483,171	103,930	27.40%
Tax Collector	210,935	215,160	171,360	222,775	7,614	3.54%
Debt Services	719,252	1,732,183	1,964,884	3,591,886	1,859,703	107.36%
Insurance	449,551	511,498	540,790	563,100	51,602	10.09%
Total Financial Services	4,449,583	6,022,811	5,354,775	8,374,168	2,351,356	39.04%

2026 Budget

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Finance						
20100 - 4090 Regular Pay	651,290	689,988	526,857	708,287	18,299	2.65%
20100 - 4092 Temporary Pay	43,476	72,692	55,173	83,138	10,446	14.37%
20100 - 4111 Treasurer	2,875	3,000	2,250	3,000	-	0%
20100 - 4170 Retirement	88,070	90,664	69,617	90,307	(357)	-0.39%
20100 - 4171 Disability Insurance	5,888	5,337	4,995	5,405	68	1.27%
20100 - 4172 Workers' Compensation	2,233	1,916	1,729	2,304	388	20.24%
20100 - 4174 FICA-Social Security	51,420	58,574	43,154	60,774	2,200	3.76%
20100 - 4176 Health Insurance	194,863	196,336	160,877	210,820	14,484	7.38%
20100 - 4177 Unemployment Compensation	285	310	368	329	19	6.10%
20100 - 4178 Life Insurance	1,574	1,582	1,286	1,608	26	1.63%
20100 - 4179 Dental Insurance	6,440	7,249	5,491	8,040	791	10.91%
20100 - 4200 Office Supplies	1,593	1,101	752	1,500	399	36.24%
20100 - 4400 Contracted Services	6,203	4,000	5,120	5,000	1,000	25.00%
20100 - 4404 Audit	45,500	46,620	46,620	47,880	1,260	2.70%
20100 - 4405 Membership & Publications	383	510	345	375	(135)	-26.47%
20100 - 4406 Printing and Binding	932	2,665	1,577	2,665	-	0%
20100 - 4408 Vehicle Expense	158	200	153	200	-	0%
20100 - 4453 Meetings and Training	1,005	2,300	2,078	2,300	-	0%
20100 - 4600 Office Furniture & Equipment	5,689	1,550	895	500	(1,050)	-67.74%
Total Finance	1,109,879	1,186,594	929,337	1,234,432	47,837	4.03%

2026 Personnel Worksheet

ACCOUNT	FTE Net Change	Budgeted Salary 2025	Budgeted Salary 2026
Finance Department - 20100			
4090			
ACCOUNTING CLERK	0	66,903	57,988
ACCOUNTING MANAGER	0	99,056	83,984
ACCOUNTS PAYABLE	1	69,586	128,523
ASSISTANT FINANCE DIRECTOR	0	107,809	117,094
FINANCE DIRECTOR	0	149,656	165,708
PAYROLL COORDINATOR	0	92,647	96,403
UTILITY CLERK	(1)	104,331	58,587
Total Finance Department - 20100	0	689,988	708,287

2026 Budget Worksheet

Dept #20100

	Budget 2025	Budget 2026
Finance Department		
4090 - Regular Pay	689,988	708,287
Regular Pay	689,988	708,287
4092 - Temporary Pay	72,692	83,138
Temporary Pay	72,692	83,138
4111 - Treasurer	3,000	3,000
Treasurer	3,000	3,000
4170 - Retirement	90,664	90,307
Retirement	90,664	90,307
4171 - Disability Insurance	5,337	5,405
Disability Insurance	5,337	5,405
4172 - Workers' Compensation	1,916	2,304
Workers' Compensation	1,916	2,304
4174 - FICA-Social Security	58,574	60,774
FICA-Social Security	58,574	60,774
4176 - Health Insurance	196,336	210,820
Health Insurance	196,336	210,820
4177 - Unemployment Compensation	310	329
Unemployment Compensation	310	329
4178 - Life Insurance	1,582	1,608
Life Insurance	1,582	1,608
4179 - Dental Insurance	7,249	8,040
Dental Insurance	7,249	8,040
4200 - Office Supplies	1,101	1,500
Binders, envelopes, pens, pencils, receipt books, storage boxes, adding machine tape, file folders, copies, etc.	-	1,500
OFFICE SUPPLIES	1,101	-
4400 - Contracted Services	4,000	5,000
Actuarial services for valuation of OPEBs (full valuation)	-	5,000
CONTRACTED SERVICES	4,000	-
4404 - Audit	46,620	47,880
Annual financial statement audit (2025)	-	43,880

	Budget 2025	Budget 2026
AUDIT	46,620	-
Single Audit	-	4,000
4405 - Membership & Publications	510	375
MEMBERSHIPS & PUBLICATIONS	510	-
National GFOA (1 membership)	-	225
NH GFOA (3 memberships)	-	150
4406 - Printing and Binding	2,665	2,665
PRINTING & BINDING	2,665	-
W-2's, 1099's, 1095 forms, AP Checks, and Purchase Order paper	-	2,665
4408 - Vehicle Expense	200	200
Mileage reimbursement for finance personnel	-	200
VEHICLE EXPENSE	200	-
4453 - Meetings and Training	2,300	2,300
As need training for Finance Staff	-	500
Continued CPE for Finance Director (contractual)	-	1,500
MEETINGS & TRAINING	2,300	-
NHGFOA Annual Conference	-	300
4600 - Office Furniture & Equipment	1,550	500
OFFICE FURNITURE & EQUIP.	1,550	500
Total Finance Department	1,186,594	1,234,432

2026 Budget

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Information Technology						
20200 - 4090 Regular Pay	725	90,686	71,504	142,749	52,063	57.41%
20200 - 4170 Retirement	67	11,916	9,457	18,200	6,284	52.74%
20200 - 4171 Disability Insurance	-	716	725	1,183	467	65.29%
20200 - 4172 Workers' Compensation	-	3,836	3,510	414	(3,422)	-89.21%
20200 - 4174 FICA-Social Security	304	6,937	5,501	10,920	3,983	57.42%
20200 - 4176 Health Insurance	-	36,774	2,885	23,865	(12,909)	-35.10%
20200 - 4177 Unemployment Compensation	-	31	32	64	33	107.74%
20200 - 4178 Life Insurance	-	211	238	386	175	82.88%
20200 - 4179 Dental Insurance	-	1,255	334	1,196	(59)	-4.70%
20200 - 4200 Office Supplies	-	-	38	-	-	0%
20200 - 4210 Operating Supplies	18,075	13,429	16,364	13,000	(429)	-3.19%
20200 - 4400 Contracted Services	739,562	840,379	727,566	1,168,990	328,611	39.10%
20200 - 4459 Equipment Maintenance	9,984	9,700	9,866	9,700	-	0%
20200 - 4701 Computer Equipment Acquisition	43,842	92,000	67,793	84,190	(7,810)	-8.49%
Total Information Technology	812,559	1,107,870	915,811	1,474,857	366,989	33.13%

2026 Personnel Worksheet

ACCOUNT	FTE Net Change	Budgeted Salary 2025	Budgeted Salary 2026
Information Technology - 20200			
4090			
IT MANAGER	0	90,686	96,442
IT NETWORK SECURITY ENGINEER	1	-	46,306
Total Information Technology - 20200	1	90,686	142,748

2026 Budget Worksheet

Dept #20200

	Budget 2025	Budget 2026
Information Technology		
4090 - Regular Pay	90,686	142,749
Regular Pay	90,686	142,749
4170 - Retirement	11,916	18,200
Retirement	11,916	18,200
4171 - Disability Insurance	716	1,183
Disability Insurance	716	1,183
4172 - Workers' Compensation	3,836	414
Workers' Compensation	3,836	414
4174 - FICA-Social Security	6,937	10,920
FICA-Social Security	6,937	10,920
4176 - Health Insurance	36,774	23,865
Health Insurance	36,774	23,865
4177 - Unemployment Compensation	31	64
Unemployment Compensation	31	64
4178 - Life Insurance	211	386
Life Insurance	211	386
4179 - Dental Insurance	1,255	1,196
Dental Insurance	1,255	1,196
4210 - Operating Supplies	13,429	13,000
OPERATING SUPPLIES	13,429	13,000
4400 - Contracted Services	840,379	1,168,990
Assessing: Appraisal Software	-	14,528
CD: Affinity Publisher 2	-	75
CD: Canva	-	120
CD: ChatBot	-	4,725
CD: CIP Management	-	4,468
CD: GIS Software	-	14,820
CD: Mapping Software	-	7,300
CD: Town Hall Times	-	625
CD: Traffic Camera Streaming Services	-	3,600
CD: Viewworks Support	-	6,720

	Budget 2025	Budget 2026
CD: Website	-	8,298
CONTRACTED SERVICES	840,379	-
ENG:Autodesk	-	8,500
ENG: FleetFuel	-	7,100
FD: 911 Recorder	-	3,172
FD: Crewsense	-	8,007
FD: Docuware	-	19,920
FD: Fax Software (Kno2)	-	1,200
FD: Guardian Tracking	-	7,128
FD: Image Trend Validation	-	1,600
FD: Knox Connect	-	2,750
FD: OpenGov	-	48,136
FD: Power DMS	-	8,888
FD: Red Alert	-	28,813
FD: Sim-U-Share	-	500
FD: Target Solutions	-	8,500
FD: TEMSIS	-	1,967
FD: Transunion	-	1,080
Fin: Budget Software	-	38,588
Fin: Finance System	-	55,675
Fin: Time and Attendance	-	9,027
HR: Applicant Tracking System	-	12,000
IT: Adobe	-	14,000
IT: Antivirus	-	94,380
IT: Axcient Backups	-	13,500
IT: BlueBeam (5 licenses: ENG and FD)	-	1,650
IT: Contracted Other Projects (Copper, DPW, Fiber, etc.)	-	15,000
IT:Firewall	-	7,755
IT: Internet Access	-	27,500
IT: ITS backups	-	575
IT: Microsoft Apps and Exchange	-	157,000
IT: MS Defender	-	12,960
IT: MSP (includes backup/DR/Emergency calls)	-	262,370
IT: Multi-factor authentication (MFA)	-	10,000
IT: On-prem Backups	-	10,000
IT: Pole Licenses (Fiber)	-	500
IT: PW Vault	-	120

	Budget 2025	Budget 2026
IT: RMM and Ticketing Software	-	6,849
IT: Telephone/Voicemail/Internet/Network (Svc Calls)	-	6,000
IT: Upgrade MS365 to Government Cloud	-	73,000
IT:Wireless Services (Access Points)	-	3,150
IT: Wiring and Fiber Support	-	5,000
IT: Wiring and Support Services	-	3,000
IT: ZOOM	-	300
PD: 911 Recorder	-	2,187
PD: CAD	-	46,281
PD: Crew Sense	-	9,738
PD: Guardian Tracking	-	5,499
PD: Livestream for Drones	-	2,996
PD: Muni Smart Shot	-	500
PD: Power DMS Policy Software	-	21,385
PD: SPOTS	-	1,980
PD: TV	-	1,020
TC: Interware	-	6,805
TM: Box (15 Seats)	-	2,700
TM: DocuSign	-	5,460
4459 - Equipment Maintenance	9,700	9,700
Conway	-	2,700
EQUIPMENT MAINTENANCE	9,700	-
Printer Maintenance Contract	-	7,000
4701 - Computer Equipment Acquisition	92,000	84,190
COMPUTER EQUIP ACQUISITION	92,000	-
FD: MDT Replacement Cycle	-	7,900
IT:10 Monitors/new or replacement	-	4,000
IT:Server Warranty/Server Upgrades/ITS Cameras/Firewalls	-	65,000
IT:Switches and GBICS	-	7,290
Total Information Technology	1,107,870	1,474,857

2026 Budget

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Assessing						
20300 - 4090 Regular Pay	132,991	251,534	133,945	273,352	21,818	8.67%
20300 - 4092 Temporary Pay	32,001	33,876	37,763	35,975	2,099	6.20%
20300 - 4170 Retirement	19,586	33,051	17,634	34,852	1,801	5.45%
20300 - 4171 Disability Insurance	1,331	2,037	1,207	2,159	122	5.98%
20300 - 4172 Workers' Compensation	8,029	8,422	7,721	10,697	2,275	27.01%
20300 - 4174 FICA-Social Security	13,552	21,834	13,128	23,664	1,830	8.38%
20300 - 4176 Health Insurance	40,774	77,548	34,655	83,460	5,912	7.62%
20300 - 4177 Unemployment Compensation	88	124	137	129	5	3.87%
20300 - 4178 Life Insurance	331	638	298	658	20	3.21%
20300 - 4179 Dental Insurance	1,727	3,082	1,523	3,294	212	6.88%
20300 - 4200 Office Supplies	211	500	365	500	-	0%
20300 - 4237 Gas & Oil	1,191	317	872	317	-	0%
20300 - 4400 Contracted Services	137,560	125,492	49,622	39,600	(85,892)	-68.44%
20300 - 4405 Membership & Publications	679	601	370	601	-	0%
20300 - 4406 Printing and Binding	350	450	90	450	-	0%
20300 - 4408 Vehicle Expense	-	651	56	651	-	0%
20300 - 4453 Meetings and Training	731	1,790	947	1,790	-	0%
20300 - 4458 Vehicle Maintenance	12	287	4	287	-	0%
Total Assessing	391,144	562,234	300,336	512,436	(49,797)	-8.86%

2026 Personnel Worksheet

ACCOUNT	FTE Net Change	Budgeted Salary 2025	Budgeted Salary 2026
Assessing - 20300			
4090			
ASSESSING CLERK	0	57,853	62,143
CHIEF ASSESSOR	0	98,332	113,479
DEPUTY ASSESSOR	0	95,349	97,730
Total Assessing - 20300	0	251,534	273,352

2026 Budget Worksheet

Dept #20300

	Budget 2025	Budget 2026
Assessing		
4090 - Regular Pay	251,534	273,352
Regular Pay	251,534	273,352
4092 - Temporary Pay	33,876	35,975
Temporary Pay	33,876	35,975
4170 - Retirement	33,051	34,852
Retirement	33,051	34,852
4171 - Disability Insurance	2,037	2,159
Disability Insurance	2,037	2,159
4172 - Workers' Compensation	8,422	10,697
Workers' Compensation	8,422	10,697
4174 - FICA-Social Security	21,834	23,664
FICA-Social Security	21,834	23,664
4176 - Health Insurance	77,548	83,460
Health Insurance	77,548	83,460
4177 - Unemployment Compensation	124	129
Unemployment Compensation	124	129
4178 - Life Insurance	638	658
Life Insurance	638	658
4179 - Dental Insurance	3,082	3,294
Dental Insurance	3,082	3,294
4200 - Office Supplies	500	500
OFFICE SUPPLIES	500	500
4237 - Gas & Oil	317	317
GAS & OIL	317	317
4400 - Contracted Services	125,492	39,600
Commercial pick ups	-	10,000
CONTRACTED SERVICES	125,492	-
Registry of deeds recording fees	-	100
Utility Valuation Services	-	22,000
Vision Appraisal internet website hosting	-	7,500

	Budget 2025	Budget 2026
4405 - Membership & Publications	601	601
MEMBERSHIPS & PUBLICATIONS	601	-
MLS Access/Board Affiliate Member	-	401
NH Association of Assessing Officers (NHAAO) (Chief and Deputy)	-	120
Northeast Regional Association of Assessing Officers (NRAAO)	-	80
4406 - Printing and Binding	450	450
Forms	-	450
PRINTING & BINDING	450	-
4408 - Vehicle Expense	651	651
VEHICLE EXPENSE	651	651
4453 - Meetings and Training	1,790	1,790
Additional training/courses	-	800
MEETINGS & TRAINING	1,790	-
NHMA Conference (Chief and Deputy)	-	340
Northeast Regional Association of Assessing Officials Conference	-	650
4458 - Vehicle Maintenance	287	287
Repair and maintenance of car assigned to the Assessing Department	-	287
VEHICLE MAINTENANCE	287	-
Total Assessing	562,234	512,436

2026 Budget

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Town Clerk						
20400 - 4090 Regular Pay	171,433	177,709	120,853	103,255	(74,454)	-41.90%
20400 - 4092 Temporary Pay	385	-	3,894	17,752	17,752	100.00%
20400 - 4170 Retirement	23,177	23,351	16,041	13,167	(10,184)	-43.61%
20400 - 4171 Disability Insurance	1,618	1,413	1,090	916	(497)	-35.15%
20400 - 4172 Workers' Compensation	532	445	399	351	(94)	-21.14%
20400 - 4174 FICA-Social Security	13,295	13,595	9,406	9,257	(4,338)	-31.91%
20400 - 4176 Health Insurance	18,015	18,015	19,865	61,487	43,472	241.31%
20400 - 4177 Unemployment Compensation	30	31	55	32	1	3.55%
20400 - 4178 Life Insurance	431	437	286	280	(157)	-36.04%
20400 - 4179 Dental Insurance	1,083	1,145	895	1,884	739	64.54%
20400 - 4200 Office Supplies	6,809	7,640	4,635	7,640	-	0%
20400 - 4211 Dog Licenses	2,582	2,400	2,585	2,600	200	8.33%
20400 - 4400 Contracted Services	335	-	-	-	-	0%
20400 - 4453 Meetings and Training	1,104	1,200	987	1,290	90	7.50%
20400 - 4459 Equipment Maintenance	-	360	-	360	-	0%
Total Town Clerk	240,828	247,741	180,990	220,271	(27,471)	-11.09%

2026 Personnel Worksheet

ACCOUNT	FTE Net Change	Budgeted Salary 2025	Budgeted Salary 2026
Town Clerk - 20400			
4090			
DEPUTY TOWN CLERK	0	64,641	37,785
TOWN CLERK	0	113,068	65,470
Total Town Clerk - 20400	0	177,709	103,255

2026 Budget Worksheet

Dept #20400

	Budget 2025	Budget 2026
Town Clerk		
4090 - Regular Pay	177,709	103,255
Regular Pay	177,709	103,255
4092 - Temporary Pay	-	17,752
Temporary Pay	-	17,752
4170 - Retirement	23,351	13,167
Retirement	23,351	13,167
4171 - Disability Insurance	1,413	916
Disability Insurance	1,413	916
4172 - Workers' Compensation	445	351
Workers' Compensation	445	351
4174 - FICA-Social Security	13,595	9,257
FICA-Social Security	13,595	9,257
4176 - Health Insurance	18,015	61,487
Health Insurance	18,015	61,487
4177 - Unemployment Compensation	31	32
Unemployment Compensation	31	32
4178 - Life Insurance	437	280
Life Insurance	437	280
4179 - Dental Insurance	1,145	1,884
Dental Insurance	1,145	1,884
4200 - Office Supplies	7,640	7,640
EB2GOV DOG LOOKUP	-	600
GENERAL OFFICE SUPPLIES & COPIER FEES	-	5,000
OFFICE SUPPLIES	7,640	-
VEHICLE RED BOOK	-	2,040
4211 - Dog Licenses	2,400	2,600
DOG LICENSES	2,400	-
DOG TAGS	-	2,600
4453 - Meetings and Training	1,200	1,290
ANNUAL CLERKS ASSOCIATION MEETING	-	65

	Budget 2025	Budget 2026
ANNUAL TOWN CLERK ASSOCIATION DUES	-	20
CONFERENCE FEE (REQ'D PER RSA 31:8)	-	965
CONFERENCE MILEAGE (MT WASHINGTON, BARTLETT NH)	-	180
MEETINGS & TRAINING	1,200	-
MILEAGE TO ASSOCIATION MEETING	-	60
4459 - Equipment Maintenance	360	360
ANNUAL MAINTENANCE (6 SIGNATURE PADS)	-	360
EQUIPMENT MAINTENANCE	360	-
Total Town Clerk	247,741	220,271

2026 Budget

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Elections						
20500 - 4092 Temporary Pay	125,233	26,850	26,107	19,400	(7,450)	-27.75%
20500 - 4172 Workers' Compensation	299	49	45	56	7	14.82%
20500 - 4174 FICA-Social Security	2,726	1,292	832	1,484	192	14.87%
20500 - 4177 Unemployment Compensation	2	-	2	-	-	0%
20500 - 4210 Operating Supplies	26,012	48,350	54,266	46,550	(1,800)	-3.72%
20500 - 4408 Vehicle Expense	306	100	108	100	-	0%
20500 - 4459 Equipment Maintenance	2,100	1,950	-	1,950	-	0%
20500 - 4468 Voting Machine Set-Up	4,883	1,700	900	1,700	-	0%
Total Elections	161,562	80,291	82,260	71,240	(9,051)	-11.27%

2026 Budget Worksheet

Dept #20500

	Budget 2025	Budget 2026
Elections		
4092 - Temporary Pay	26,850	19,400
Temporary Pay	26,850	19,400
4172 - Workers' Compensation	49	56
Workers' Compensation	49	56
4174 - FICA-Social Security	1,292	1,484
FICA-Social Security	1,292	1,484
4210 - Operating Supplies	48,350	46,550
ELECTION SUPPORT (3 ELECTIONS @\$300 PER)	-	900
EQUIPMENT MAINTENANCE (7 MACHINES @\$350 PER)	-	2,450
LICENSING FEE FOR POLL PADS (\$300 X 36 PADS)	-	10,800
MARCH BALLOTS	-	5,400
OPERATING SUPPLIES	48,350	-
POLLSYNC WORKSTATION HUB PACKAGE AND INSTALLATION	-	16,000
PROGRAMMING VOTING MACHINES	-	6,000
SUPPLIES (ENDER CARDS, MARKERS, ETC..)	-	2,300
VEHICLE EXPENSE (STATE ELECTIONS - 2)	-	200
VOTER CHECKLIST (3 ELECTIONS)	-	2,500
4408 - Vehicle Expense	100	100
VEHICLE EXPENSE	100	100
4459 - Equipment Maintenance	1,950	1,950
EQUIPMENT MAINTENANCE	1,950	1,950
4468 - Voting Machine Set-Up	1,700	1,700
VOTING MACHINE SET-UP	1,700	1,700
Total Elections	80,291	71,240

2026 Budget

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Collections						
20550 - 4090 Regular Pay	148,974	157,735	111,338	212,632	54,897	34.80%
20550 - 4092 Temporary Pay	62,696	76,994	48,261	59,392	(17,602)	-22.86%
20550 - 4098 Overtime Pay	-	-	10	-	-	0%
20550 - 4170 Retirement	20,156	19,156	14,734	27,111	7,955	41.53%
20550 - 4171 Disability Insurance	1,396	1,190	1,120	2,189	999	83.97%
20550 - 4172 Workers' Compensation	701	587	538	789	202	34.39%
20550 - 4174 FICA-Social Security	15,261	17,957	11,608	20,810	2,853	15.89%
20550 - 4176 Health Insurance	101,030	101,745	78,541	154,612	52,867	51.96%
20550 - 4177 Unemployment Compensation	147	155	182	177	22	14.26%
20550 - 4178 Life Insurance	346	340	278	547	207	60.76%
20550 - 4179 Dental Insurance	3,166	3,381	2,399	4,912	1,531	45.27%
Total Collections	353,873	379,240	269,009	483,171	103,930	27.40%

2026 Personnel Worksheet

ACCOUNT	FTE Net Change	Budgeted Salary 2025	Budgeted Salary 2026
Collections - 20550			
4090			
COLLECTIONS CLERKS	1	157,735	180,473
COLLECTIONS SUPERVISOR	1	-	32,160
Total Collections - 20550	2	157,735	212,632

2026 Budget Worksheet

Dept #20550

	Budget 2025	Budget 2026
Collections		
4090 - Regular Pay	157,735	212,632
Regular Pay	157,735	212,632
4092 - Temporary Pay	76,994	59,392
Temporary Pay	76,994	59,392
4170 - Retirement	19,156	27,111
Retirement	19,156	27,111
4171 - Disability Insurance	1,190	2,189
Disability Insurance	1,190	2,189
4172 - Workers' Compensation	587	789
Workers' Compensation	587	789
4174 - FICA-Social Security	17,957	20,810
FICA-Social Security	17,957	20,810
4176 - Health Insurance	101,745	154,612
Health Insurance	101,745	154,612
4177 - Unemployment Compensation	155	177
Unemployment Compensation	155	177
4178 - Life Insurance	340	547
Life Insurance	340	547
4179 - Dental Insurance	3,381	4,912
Dental Insurance	3,381	4,912
Total Collections	379,240	483,171

2026 Budget

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Tax Collector						
20600 - 4090 Regular Pay	100,607	105,071	82,842	108,440	3,369	3.21%
20600 - 4092 Temporary Pay	33,474	33,031	26,087	33,822	791	2.39%
20600 - 4170 Retirement	13,595	13,806	10,956	13,826	20	0.15%
20600 - 4171 Disability Insurance	957	787	840	806	19	2.44%
20600 - 4172 Workers' Compensation	424	346	309	413	67	19.24%
20600 - 4174 FICA-Social Security	9,917	10,564	8,055	10,883	319	3.02%
20600 - 4176 Health Insurance	28,197	28,197	24,123	30,386	2,189	7.76%
20600 - 4177 Unemployment Compensation	29	31	32	32	1	3.87%
20600 - 4178 Life Insurance	283	286	236	286	-	-0.14%
20600 - 4179 Dental Insurance	824	871	726	931	60	6.89%
20600 - 4200 Office Supplies	190	850	301	850	-	0%
20600 - 4403 Technical Services	15,020	13,000	10,821	14,000	1,000	7.69%
20600 - 4406 Printing and Binding	5,787	6,000	5,254	6,100	100	1.67%
20600 - 4408 Vehicle Expense	265	250	30	200	(50)	-20.00%
20600 - 4453 Meetings and Training	340	570	80	500	(70)	-12.28%
20600 - 4587 Recording Fees	786	1,300	668	1,100	(200)	-15.38%
20600 - 4600 Office Furniture & Equipment	240	200	-	200	-	0%
Total Tax Collector	210,935	215,160	171,360	222,775	7,614	3.54%

2026 Personnel Worksheet

ACCOUNT	FTE Net Change	Budgeted Salary 2025	Budgeted Salary 2026
Tax Collector - 20600			
4090			
TAX COLLECTOR	0	105,071	108,440
Total Tax Collector - 20600	0	105,071	108,440

2026 Budget Worksheet

Dept #20600

	Budget 2025	Budget 2026
Tax Collector		
4090 - Regular Pay	105,071	108,440
Regular Pay	105,071	108,440
4092 - Temporary Pay	33,031	33,822
Temporary Pay	33,031	33,822
4170 - Retirement	13,806	13,826
Retirement	13,806	13,826
4171 - Disability Insurance	787	806
Disability Insurance	787	806
4172 - Workers' Compensation	346	413
Workers' Compensation	346	413
4174 - FICA-Social Security	10,564	10,883
FICA-Social Security	10,564	10,883
4176 - Health Insurance	28,197	30,386
Health Insurance	28,197	30,386
4177 - Unemployment Compensation	31	32
Unemployment Compensation	31	32
4178 - Life Insurance	286	286
Life Insurance	286	286
4179 - Dental Insurance	871	931
Dental Insurance	871	931
4200 - Office Supplies	850	850
OFFICE SUPPLIES	850	850
4403 - Technical Services	13,000	14,000
LOCKBOX PROCESSING	-	2,700
ON-LINE BILLING/ACH CHARGES	-	11,300
TECHNICAL SERVICES	13,000	-
4406 - Printing and Binding	6,000	6,100
MAILING EXPENSES/CERTIFIED CARDS	-	400
PRINTING & BINDING	6,000	-
PRINTING & MAILING OF TAX BILLS	-	5,700

	Budget 2025	Budget 2026
4408 - Vehicle Expense	250	200
VEHICLE EXPENSE	250	200
4453 - Meetings and Training	570	500
MEETINGS & TRAINING	570	500
4587 - Recording Fees	1,300	1,100
RECORDING FEES	1,300	1,100
4600 - Office Furniture & Equipment	200	200
OFFICE FURNITURE & EQUIP.	200	200
Total Tax Collector	215,160	222,775

2026 Budget

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Debt Services						
20700 - 4505 Bridge Const-Principal '14	140,000	-	-	-	-	0%
20700 - 4506 Depot Land Acquisition '19 Pri	285,000	285,000	285,000	280,000	(5,000)	-1.75%
20700 - 4507 Drinking Water Capacity '19	40,000	-	-	-	-	0%
20700 - 4509 Rte 28 Bridge Repl-Prin	66,019	66,020	66,019	66,020	-	0%
20700 - 4511 PD Station Principal 2025	-	460,000	460,000	460,000	-	0%
20700 - 4512 Police Station 2 & WWTF Soil Rem Principal	-	-	-	897,000	897,000	100.00%
20700 - 4519 Bridge & Const-Interest '14	4,200	-	-	-	-	0%
20700 - 4520 Depot Land-Int '19	66,175	51,925	51,925	37,800	(14,125)	-27.20%
20700 - 4521 Drinking Water Cap-Int '19	1,000	-	-	-	-	0%
20700 - 4568 Rte 28 Bridge Repl-Int	22,447	21,127	21,126	19,806	(1,321)	-6.25%
20700 - 4570 Police Station Int-1 2025	-	410,000	410,000	387,000	(23,000)	-5.61%
20700 - 4571 Interest-TANS	-	1	-	1	-	0%
20700 - 4572 Bond and Note Fees	59,116	50,250	66,504	50,250	-	0%
20700 - 4573 BAN Interest	35,295	53,360	53,360	-	(53,360)	-100.00%
20700 - 4575 Former WTF Soil Int 2025	-	27,000	38,013	58,234	31,234	115.68%
20700 - 4576 Police Station Int-2 2025	-	307,500	512,936	785,775	478,275	155.54%
20700 - 4577 Police Station Int-3 2025	-	-	-	550,000	550,000	100.00%
Total Debt Services	719,252	1,732,183	1,964,884	3,591,886	1,859,703	107.36%

2026 Budget Worksheet

Dept #20700

	Budget 2025	Budget 2026
Debt Services		
4506 - Depot Land Acquisition '19 Pri	285,000	280,000
DEPOT LAND-PRINCIPAL '19	285,000	-
DEPOT LAND-PRINCIPAL '19 (offset with Depot Trust Fund and Zone 2 Traffic Impact Fees)	-	280,000
4509 - Rte 28 Bridge Repl-Prin	66,020	66,020
RTE 28 BRIDGE RPLCMNT-PRIN	66,020	66,020
4511 - PD Station Principal 2025	460,000	460,000
Police station construction principal 2025	460,000	460,000
4512 - Police Station 2 & WWTF Soil Rem Principal	-	897,000
Police Station 2 & WWTF Soil Rem Principal	-	897,000
4520 - Depot Land-Int '19	51,925	37,800
DEPOT LAND-INTEREST '19	51,925	-
DEPOT LAND-INTEREST '19 (offset with Depot Trust Fund and Zone 2 Traffic Impact Fees)	-	37,800
4568 - Rte 28 Bridge Repl-Int	21,127	19,806
RTE 28 BRIDGE RPLCMNT-INT	21,127	19,806
4570 - Police Station Int-1 2025	410,000	387,000
Police Station 1 - Interest 2025	410,000	387,000
4571 - Interest-TANS	1	1
INTEREST-TANS	1	1
4572 - Bond and Note Fees	50,250	50,250
Annual Disclosure	-	250
BOND AND NOTE FEES	50,250	-
Bond Issuance Fees	-	50,000
4573 - BAN Interest	53,360	-
BOND ANTICIPATION NOTE INTEREST	53,360	-
4575 - Former WTF Soil Int 2025	27,000	58,234
Former WTF Soil - Interest 2025	27,000	58,234
4576 - Police Station Int-2 2025	307,500	785,775
Police Station 2 - Interest 2025	307,500	785,775
4577 - Police Station Int-3 2025	-	550,000
Estimate for Interest for Third PD Station Bond	-	550,000

	Budget 2025	Budget 2026
Total Debt Services	1,732,183	3,591,886

2026 Budget

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Insurance						
20800 - 4470 General Liability	227,726	237,029	249,299	270,724	33,695	14.22%
20800 - 4472 Police Liability	107,222	106,807	109,189	115,475	8,668	8.12%
20800 - 4474 Bonds	100	100	100	100	-	0%
20800 - 4475 Fleet Insurance	65,165	66,122	66,825	70,212	4,090	6.19%
20800 - 4491 Property Insurance	87,229	92,440	93,244	97,589	5,149	5.57%
20800 - 4493 Insurance Retention	(37,892)	9,000	22,133	9,000	-	0%
Total Insurance	449,551	511,498	540,790	563,100	51,602	10.09%

2026 Budget Worksheet

Dept #20800

	Budget 2025	Budget 2026
Insurance		
4470 - General Liability	237,029	270,724
GENERAL LIABILITY	237,029	270,724
4472 - Police Liability	106,807	115,475
POLICE LIABILITY	106,807	115,475
4474 - Bonds	100	100
BONDS	100	100
4475 - Fleet Insurance	66,122	70,212
FLEET INSURANCE	66,122	70,212
4491 - Property Insurance	92,440	97,589
PROPERTY INSURANCE	92,440	97,589
4493 - Insurance Retention	9,000	9,000
INSURANCE DEDUCTIBLES	9,000	9,000
Total Insurance	511,498	563,100

Community Development

2026 Budget Summary

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Community Development						
Community Development	268,570	279,434	223,084	296,578	17,145	6.14%
Planning	285,262	300,037	240,091	319,927	19,889	6.63%
Total Community Development	553,832	579,471	463,175	616,505	37,034	6.39%

2026 Budget

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Community Development						
30000 - 4090 Regular Pay	181,481	190,816	151,630	202,470	11,654	6.11%
30000 - 4170 Retirement	24,554	25,073	20,025	25,815	742	2.96%
30000 - 4171 Disability Insurance	1,677	1,478	1,482	1,540	62	4.22%
30000 - 4172 Workers' Compensation	575	477	437	587	110	23.10%
30000 - 4174 FICA-Social Security	13,188	14,598	11,049	15,489	891	6.10%
30000 - 4176 Health Insurance	42,212	42,212	36,114	45,487	3,275	7.76%
30000 - 4177 Unemployment Compensation	59	62	64	64	2	3.87%
30000 - 4178 Life Insurance	416	444	365	433	(11)	-2.46%
30000 - 4179 Dental Insurance	1,365	1,444	1,203	1,543	99	6.86%
30000 - 4200 Office Supplies	273	400	23	400	-	0%
30000 - 4405 Membership & Publications	812	280	280	280	-	0%
30000 - 4453 Meetings and Training	1,958	2,150	412	2,470	320	14.88%
Total Community Development	268,570	279,434	223,084	296,578	17,145	6.14%

2026 Personnel Worksheet

ACCOUNT	FTE Net Change	Budgeted Salary 2025	Budgeted Salary 2026
Community Development - 30000			
4090			
COMMUNITY DEVELOPMENT COORDINATOR	0	79,131	86,086
GIS MANAGER/PLANNING COORD	0	111,685	116,384
Total Community Development - 30000	0	190,816	202,470

2026 Budget Worksheet

Dept #30000

	Budget 2025	Budget 2026
Community Development		
4090 - Regular Pay	190,816	202,470
Regular Pay	190,816	202,470
4170 - Retirement	25,073	25,815
Retirement	25,073	25,815
4171 - Disability Insurance	1,478	1,540
Disability Insurance	1,478	1,540
4172 - Workers' Compensation	477	587
Workers' Compensation	477	587
4174 - FICA-Social Security	14,598	15,489
FICA-Social Security	14,598	15,489
4176 - Health Insurance	42,212	45,487
Health Insurance	42,212	45,487
4177 - Unemployment Compensation	62	64
Unemployment Compensation	62	64
4178 - Life Insurance	444	433
Life Insurance	444	433
4179 - Dental Insurance	1,444	1,543
Dental Insurance	1,444	1,543
4200 - Office Supplies	400	400
OFFICE SUPPLIES	400	-
Paper, pens, envelopes, file folders, hanging files, staplers, markers, business cards, picture hangers, plotter paper, vellum, GIS supplies	-	400
4405 - Membership & Publications	280	280
IMCA	-	200
MEMBERSHIPS & PUBLICATIONS	280	-
NNECAPA	-	80
4453 - Meetings and Training	2,150	2,470
GIS/Vueworks Training - GIS Manager	-	2,050
MEETINGS & TRAINING	2,150	-
NHPA Workshops - GIS Manager & Community Development Program Manager	-	100
NNECAPA Training - Community Development Program Manager	-	320

	Budget 2025	Budget 2026
Total Community Development	279,434	296,578

2026 Budget

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Planning						
30200 - 4090 Regular Pay	151,869	165,308	131,568	174,793	9,485	5.74%
30200 - 4092 Temporary Pay	32,714	39,645	31,579	44,033	4,388	11.07%
30200 - 4170 Retirement	20,548	21,722	17,378	22,286	564	2.60%
30200 - 4171 Disability Insurance	1,388	1,336	1,287	1,402	66	4.94%
30200 - 4172 Workers' Compensation	604	513	470	635	122	23.70%
30200 - 4174 FICA-Social Security	13,648	15,679	12,126	16,740	1,061	6.77%
30200 - 4176 Health Insurance	54,729	50,789	43,262	54,831	4,042	7.96%
30200 - 4177 Unemployment Compensation	122	93	97	97	4	3.87%
30200 - 4178 Life Insurance	416	395	346	427	32	8.07%
30200 - 4179 Dental Insurance	1,663	1,827	1,523	1,953	126	6.90%
30200 - 4200 Office Supplies	68	300	97	300	-	0%
30200 - 4237 Gas & Oil	145	222	100	222	-	0%
30200 - 4400 Contracted Services	7,200	-	-	-	-	0%
30200 - 4405 Membership & Publications	-	678	-	762	84	12.39%
30200 - 4406 Printing and Binding	90	320	90	236	(84)	-26.25%
30200 - 4453 Meetings and Training	55	1,010	160	1,010	-	0%
30200 - 4458 Vehicle Maintenance	4	200	8	200	-	0%
Total Planning	285,262	300,037	240,091	319,927	19,889	6.63%

2026 Personnel Worksheet

ACCOUNT	FTE Net Change	Budgeted Salary 2025	Budgeted Salary 2026
Planning - 30200			
4090			
ADMINISTRATIVE ASSISTANT	0	56,262	60,442
PLANNING AND ZONING DIRECTOR	0	109,046	114,351
Total Planning - 30200	0	165,308	174,793

2026 Budget Worksheet

Dept #30200

	Budget 2025	Budget 2026
Planning		
4090 - Regular Pay	165,308	174,793
Regular Pay	165,308	174,793
4092 - Temporary Pay	39,645	44,033
Temporary Pay	39,645	44,033
4170 - Retirement	21,722	22,286
Retirement	21,722	22,286
4171 - Disability Insurance	1,336	1,402
Disability Insurance	1,336	1,402
4172 - Workers' Compensation	513	635
Workers' Compensation	513	635
4174 - FICA-Social Security	15,679	16,740
FICA-Social Security	15,679	16,740
4176 - Health Insurance	50,789	54,831
Health Insurance	50,789	54,831
4177 - Unemployment Compensation	93	97
Unemployment Compensation	93	97
4178 - Life Insurance	395	427
Life Insurance	395	427
4179 - Dental Insurance	1,827	1,953
Dental Insurance	1,827	1,953
4200 - Office Supplies	300	300
OFFICE SUPPLIES	300	-
Paper, pens, post it notes, tape, binders, envelopes, photocopies	-	300
4237 - Gas & Oil	222	222
GAS & OIL	222	-
Gas & oil - 1 vehicle	-	222
4405 - Membership & Publications	678	762
American Planning Association - LaFontaine	-	662
MEMBERSHIPS & PUBLICATIONS	678	-
NH Planners Association	-	100

	Budget 2025	Budget 2026
4406 - Printing and Binding	320	236
Business Cards	-	70
PRINTING & BINDING	320	-
Zoning Ordinance	-	166
4453 - Meetings and Training	1,010	1,010
Additional training as needed for AICP certification - LaFontaine	-	490
MEETINGS & TRAINING	1,010	-
NHMA code enforcement training	-	65
NHPA Annual Meeting - LaFontaine	-	55
NNECAPA Training - LaFontaine	-	400
4458 - Vehicle Maintenance	200	200
Repairs to Town Vehicle #C-91. Vehicle is also used by inspections, CD & GIS	-	200
VEHICLE MAINTENANCE	200	-
Total Planning	300,037	319,927

Police Department

2026 Budget Summary

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Police Department						
Police Administration	798,744	810,618	701,734	848,023	37,405	4.61%
Support Services	2,779,338	3,004,324	2,245,101	2,903,533	(100,791)	-3.35%
Patrol	6,402,556	6,826,999	5,295,484	7,112,956	285,957	4.19%
Special Services	1,216,954	1,378,065	1,043,543	1,498,930	120,865	8.77%
Investigative Services	2,671,365	2,683,146	2,199,906	2,853,237	170,091	6.34%
Animal Control	13,046	-	-	-	-	0%
Station	135,145	122,280	135,955	166,498	44,218	36.16%
Total Police Department	14,017,147	14,825,431	11,621,722	15,383,177	557,746	3.76%

2026 Budget

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Police Administration						
40100 - 4090 Regular Pay	355,777	376,581	289,858	381,381	4,800	1.27%
40100 - 4092 Temporary Pay	2,850	-	-	-	-	0%
40100 - 4110 Holiday Pay	11,327	9,776	3,067	10,358	582	5.95%
40100 - 4170 Retirement	101,832	107,388	82,581	106,839	(549)	-0.51%
40100 - 4171 Disability Insurance	3,007	2,347	2,568	2,336	(11)	-0.47%
40100 - 4172 Workers' Compensation	9,803	8,304	7,478	9,701	1,397	16.82%
40100 - 4174 FICA-Social Security	9,765	10,633	7,079	10,587	(46)	-0.43%
40100 - 4176 Health Insurance	77,548	77,548	82,913	109,846	32,298	41.65%
40100 - 4177 Unemployment Compensation	89	93	85	97	4	3.87%
40100 - 4178 Life Insurance	723	724	598	731	7	0.97%
40100 - 4179 Dental Insurance	3,558	3,764	2,817	3,613	(151)	-4.01%
40100 - 4182 Clothing Allowance	113,491	104,000	112,671	105,768	1,768	1.70%
40100 - 4208 Equipment Repair	-	250	170	250	-	0%
40100 - 4400 Contracted Services	85,084	89,916	92,605	89,916	-	0%
40100 - 4406 Printing and Binding	2,150	3,500	1,540	3,500	-	0%
40100 - 4409 Test Services	7,068	4,000	4,812	2,100	(1,900)	-47.50%
40100 - 4410 Advertising	2,004	1,000	4,350	3,500	2,500	250.00%
40100 - 4424 Data Processing	-	794	-	-	(794)	-100.00%
40100 - 4440 Equipment Rental	3,320	2,000	5,761	2,000	-	0%
40100 - 4453 Meetings and Training	93	500	47	500	-	0%
40100 - 4600 Office Furniture & Equipment	9,255	7,500	734	5,000	(2,500)	-33.33%
Total Police Administration	798,744	810,618	701,734	848,023	37,405	4.61%

2026 Personnel Worksheet

ACCOUNT	FTE Net Change	Budgeted Salary 2025	Budgeted Salary 2026
Police Dept.-Administration - 40100			
4090			
ADMINISTRATIVE ASSISTANT	0	71,366	68,789
CHIEF OF POLICE	0	161,761	168,243
DEPUTY CHIEF	0	143,454	144,349
Total Police Dept.-Administration - 40100	0	376,581	381,381

2026 Budget Worksheet

Dept #40100

	Budget 2025	Budget 2026
Police Dept.-Administration		
4090 - Regular Pay	376,581	381,381
Regular Pay	376,581	381,381
4110 - Holiday Pay	9,776	10,358
Holiday Pay	9,776	10,358
4170 - Retirement	107,388	106,839
Retirement	107,388	106,839
4171 - Disability Insurance	2,347	2,336
Disability Insurance	2,347	2,336
4172 - Workers' Compensation	8,304	9,701
Workers' Compensation	8,304	9,701
4174 - FICA-Social Security	10,633	10,587
FICA-Social Security	10,633	10,587
4176 - Health Insurance	77,548	109,846
Health Insurance	77,548	109,846
4177 - Unemployment Compensation	93	97
Unemployment Compensation	93	97
4178 - Life Insurance	724	731
Life Insurance	724	731
4179 - Dental Insurance	3,764	3,613
Dental Insurance	3,764	3,613
4182 - Clothing Allowance	104,000	105,768
2 Prorated dispatchers	-	868
2 prorated FT Officers	-	1,700
7 FT dispatchers	-	5,600
Animal Control Officer	-	800
CLOTHING ALLOWANCE	104,000	-
CLOTHING ALLOWANCE 55 FT Officers	-	66,000
Crossing Guards	-	1,000
FT SPAA Officers and Chief of Police	-	8,800
Initial Uniform Issue (4,000 each)	-	16,000
Replacement/repair to damaged uniforms	-	5,000

	Budget 2025	Budget 2026
4208 - Equipment Repair	250	250
EQUIPMENT REPAIR	250	-
EQUIPMENT REPAIR - Misc repair and/or purchase of small equipment	-	250
4400 - Contracted Services	89,916	89,916
5th installment for BWC program (5 of 5)	-	68,569
CALEA continuation fee	-	4,600
CONTRACTED SERVICES	89,916	-
JPGR - Media and public relations	-	6,747
Wellness service for staff	-	10,000
4406 - Printing and Binding	3,500	3,500
PRINTING & BINDING	3,500	-
PRINTING & BINDING of all police department stationaries (letterhead, envelopes, forms)	-	3,500
4409 - Test Services	4,000	2,100
Polygraph examinations for police candidates	-	1,200
Psychological examinations for police candidates (6 @150)	-	900
TEST SERVICES	4,000	-
4410 - Advertising	1,000	3,500
ADVERTISING	1,000	-
Recruitment advertising. Costs associated with attending job fairs.	-	1,000
Recruitment Video Production	-	2,500
4424 - Data Processing	794	-
DATA PROCESSING	794	-
4440 - Equipment Rental	2,000	2,000
EQUIPMENT RENTAL	2,000	2,000
4453 - Meetings and Training	500	500
MEETINGS & TRAINING	500	500
4600 - Office Furniture & Equipment	7,500	5,000
Furniture and equipment needs while operating out of temporary police department.	-	5,000
OFFICE FURNITURE & EQUIP.	7,500	-
Total Police Dept.-Administration	810,618	848,023

2026 Budget

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Support Services						
40110 - 4090 Regular Pay	1,038,692	1,232,205	907,208	1,158,556	(73,649)	-5.98%
40110 - 4092 Temporary Pay	91,454	123,252	78,941	159,314	36,062	29.26%
40110 - 4093 Replacement Pay	177,935	118,976	138,509	118,976	-	0%
40110 - 4094 Shift Differential	13,594	16,640	11,556	16,640	-	0%
40110 - 4098 Overtime Pay	35,523	43,264	41,438	44,995	1,731	4.00%
40110 - 4101 Training	232,702	199,000	131,594	200,000	1,000	0.50%
40110 - 4110 Holiday Pay	12,854	16,343	3,470	16,997	654	4.00%
40110 - 4113 Court Time	19,527	22,000	27,568	25,000	3,000	13.64%
40110 - 4170 Retirement	277,327	247,969	219,791	231,369	(16,600)	-6.69%
40110 - 4171 Disability Insurance	9,724	10,748	8,726	9,773	(975)	-9.07%
40110 - 4172 Workers' Compensation	12,453	17,717	13,783	21,012	3,295	18.60%
40110 - 4174 FICA-Social Security	95,230	127,177	82,625	123,005	(4,172)	-3.28%
40110 - 4176 Health Insurance	313,681	397,887	245,260	314,402	(83,485)	-20.98%
40110 - 4177 Unemployment Compensation	652	620	804	515	(105)	-16.90%
40110 - 4178 Life Insurance	2,513	2,889	2,239	2,761	(128)	-4.45%
40110 - 4179 Dental Insurance	11,762	14,689	9,941	14,329	(360)	-2.45%
40110 - 4200 Office Supplies	12,187	10,000	9,154	10,000	-	0%
40110 - 4213 K-9 Supplies	12,747	18,500	8,583	19,000	500	2.70%
40110 - 4216 Prisoners Supplies	12	1,000	-	500	(500)	-50.00%
40110 - 4219 Intoxilyzer Supplies	644	500	-	500	-	0%
40110 - 4221 Ammunition	20,591	60,000	20,212	55,000	(5,000)	-8.33%
40110 - 4235 Small Tools & Equipment	917	1,000	371	1,000	-	0%
40110 - 4237 Gas & Oil	108,467	99,790	94,631	99,790	-	-0.00%
40110 - 4405 Membership & Publications	12,602	9,800	9,657	10,795	995	10.15%
40110 - 4412 Training Expense	72,978	77,500	48,004	77,500	-	0%
40110 - 4421 Car Wash	8,961	5,000	1,886	7,000	2,000	40.00%
40110 - 4456 Radio Maintenance	865	3,750	7,858	3,750	-	0%
40110 - 4458 Vehicle Maintenance	165,985	100,000	98,550	107,500	7,500	7.50%
40110 - 4601 Police Equipment	6,557	16,304	22,742	43,554	27,250	167.14%
40110 - 4606 Emergency Equipment	10,204	9,804	-	10,000	196	2.00%
Total Support Services	2,779,338	3,004,324	2,245,101	2,903,533	(100,791)	-3.35%

2026 Personnel Worksheet

ACCOUNT	FTE Net Change	Budgeted Salary 2025	Budgeted Salary 2026
Police-Support Services - 40110			
4090			
ASSISTANT PROSECUTOR	0	89,083	100,609
CAPTAIN	0	137,729	138,572
DISPATCHER	(1)	441,607	402,665
DISPATCHER SUPERVISOR	0	81,499	84,758
PROSECUTOR	0	103,517	103,387
SUPPORT SERVICES CLERK	(1)	244,463	188,972
SUPPORT SERVICES SUPERVISOR	0	79,515	81,495
VICTIM WITNESS ADVOCATE	0	54,792	58,099
Total Police-Support Services - 40110	(2)	1,232,205	1,158,556

2026 Budget Worksheet

Dept #40110

	Budget 2025	Budget 2026
Police-Support Services		
4090 - Regular Pay	1,232,205	1,158,556
Regular Pay	1,232,205	1,158,556
4092 - Temporary Pay	123,252	159,314
Temporary Pay	123,252	159,314
4093 - Replacement Pay	118,976	118,976
Replacement Pay	118,976	118,976
4094 - Shift Differential	16,640	16,640
Shift Differential	16,640	16,640
4098 - Overtime Pay	43,264	44,995
Overtime Pay	43,264	44,995
4101 - Training	199,000	200,000
Training	199,000	200,000
4110 - Holiday Pay	16,343	16,997
Holiday Pay	16,343	16,997
4113 - Court Time	22,000	25,000
Court Time	22,000	25,000
4170 - Retirement	247,969	231,369
Retirement	247,969	231,369
4171 - Disability Insurance	10,748	9,773
Disability Insurance	10,748	9,773
4172 - Workers' Compensation	17,717	21,012
Workers' Compensation	17,717	21,012
4174 - FICA-Social Security	127,177	123,005
FICA-Social Security	127,177	123,005
4176 - Health Insurance	397,887	314,402
Health Insurance	397,887	314,402
4177 - Unemployment Compensation	620	515
Unemployment Compensation	620	515
4178 - Life Insurance	2,889	2,761
Life Insurance	2,889	2,761

	Budget 2025	Budget 2026
4179 - Dental Insurance	14,689	14,329
Dental Insurance	14,689	14,329
4200 - Office Supplies	10,000	10,000
OFFICE SUPPLIES	10,000	-
Office Supplies - Essential supplies for needs of all units. Purchase award and recognition bars.	-	10,000
4213 - K-9 Supplies	18,500	19,000
K-9 SUPPLIES	18,500	-
K-9 supplies for 4 K9 teams.	-	19,000
4216 - Prisoners Supplies	1,000	500
PRISONERS SUPPLIES	1,000	-
Prisoner supplies - purchase of various supplies for the humane treatment of detainees.	-	500
4219 - Intoxilyzer Supplies	500	500
INTOXILYZER SUPPLIES	500	500
4221 - Ammunition	60,000	55,000
AMMUNITION	60,000	-
Ammunition - purchase of ammunition and all equipment associated with mandatory qualifications and training.	-	55,000
4235 - Small Tools & Equipment	1,000	1,000
Small tools and equipment - purchase of small miscellaneous items.	-	1,000
SMALL TOOLS & EQUIP.	1,000	-
4237 - Gas & Oil	99,790	99,790
GAS & OIL	99,790	99,790
4405 - Membership & Publications	9,800	10,795
ACOANH Renewal	-	40
APCO (dispatch)	-	375
FBI LEEDA (10)	-	500
FBI NAA (2)	-	250
IACP (2)	-	500
International Association of Directors in Law Enforcement	-	125
MA Bar Association	-	300
MEMBERSHIPS & PUBLICATIONS	9,800	-
National Animal Care and Control Associates	-	25
NESPIN	-	200
NH Associations of Chiefs of Police	-	200
NH Bar Association	-	1,330
NH Law Enforcement Administrative Professionals	-	125

	Budget 2025	Budget 2026
NH MV and Criminal Code Law books	-	375
PERF (4)	-	1,000
RAD license renewal (3)	-	300
SNHSOU	-	5,000
US Police K9 Association	-	150
4412 - Training Expense	77,500	77,500
TRAINING EXPENSE	77,500	77,500
4421 - Car Wash	5,000	7,000
CAR WASH	5,000	-
Car wash and deep annual clean of entire fleet	-	7,000
4456 - Radio Maintenance	3,750	3,750
RADIO MAINTENANCE	3,750	3,750
4458 - Vehicle Maintenance	100,000	107,500
Annual Maintenance of motor fleet	-	7,500
VEHICLE MAINTENANCE	100,000	-
Vehicle maintenance - costs associated with monthly service of vehicles and needed repairs.	-	100,000
4601 - Police Equipment	16,304	43,554
Drone hardware and parts	-	3,804
Equipment to maintain BWC/ICV systems program	-	2,000
POLICE EQUIPMENT	16,304	-
Portable radio purchase	-	9,000
Trunk equipment repair and replacement	-	3,000
Weapons upgrade (1st of 4 year replacement cycle)	-	25,750
4606 - Emergency Equipment	9,804	10,000
BALLISTIC ARMOR	9,804	-
Ballistic Armor - ballistic resistant armor for officers	-	10,000
Total Police-Support Services	3,004,324	2,903,533

2026 Budget

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Patrol						
40120 - 4090 Regular Pay	2,728,106	3,169,933	2,323,395	3,346,539	176,606	5.57%
40120 - 4093 Replacement Pay	1,014,272	795,000	765,358	800,000	5,000	0.63%
40120 - 4094 Shift Differential	64,969	71,000	52,438	71,000	-	0%
40120 - 4098 Overtime Pay	256,989	277,971	220,126	289,000	11,029	3.97%
40120 - 4110 Holiday Pay	18,347	23,000	11,144	23,920	920	4.00%
40120 - 4170 Retirement	1,273,338	1,348,896	1,056,418	1,402,177	53,281	3.95%
40120 - 4171 Disability Insurance	25,643	27,153	23,572	28,178	1,025	3.77%
40120 - 4172 Workers' Compensation	109,518	111,895	76,583	137,273	25,378	22.68%
40120 - 4174 FICA-Social Security	58,970	62,885	48,964	65,692	2,807	4.46%
40120 - 4176 Health Insurance	815,885	898,079	686,094	907,111	9,032	1.01%
40120 - 4177 Unemployment Compensation	1,203	1,306	1,236	1,309	3	0.26%
40120 - 4178 Life Insurance	6,529	7,649	5,901	7,876	227	2.96%
40120 - 4179 Dental Insurance	28,789	32,232	24,253	32,881	649	2.02%
Total Patrol	6,402,556	6,826,999	5,295,484	7,112,956	285,957	4.19%

2026 Personnel Worksheet

ACCOUNT	FTE Net Change	Budgeted Salary 2025	Budgeted Salary 2026
Police-Patrol - 40120			
4090			
CAPTAIN	0	142,683	138,572
LIEUTENANT	0	327,670	333,264
PATROL OFFICER	0	2,135,475	2,198,948
SERGEANT	0	652,814	675,755
Total Police-Patrol - 40120	0	3,258,642	3,346,539

2026 Budget Worksheet

Dept #40120

	Budget 2025	Budget 2026
Police-Patrol		
4090 - Regular Pay	3,169,933	3,346,539
Regular Pay	3,169,933	3,346,539
4093 - Replacement Pay	795,000	800,000
Replacement Pay	795,000	800,000
4094 - Shift Differential	71,000	71,000
Shift Differential	71,000	71,000
4098 - Overtime Pay	277,971	289,000
Overtime Pay	277,971	289,000
4110 - Holiday Pay	23,000	23,920
Holiday Pay	23,000	23,920
4170 - Retirement	1,348,896	1,402,177
Retirement	1,348,896	1,402,177
4171 - Disability Insurance	27,153	28,178
Disability Insurance	27,153	28,178
4172 - Workers' Compensation	111,895	137,273
Workers' Compensation	111,895	137,273
4174 - FICA-Social Security	62,885	65,692
FICA-Social Security	62,885	65,692
4176 - Health Insurance	898,079	907,111
Health Insurance	898,079	907,111
4177 - Unemployment Compensation	1,306	1,309
Unemployment Compensation	1,306	1,309
4178 - Life Insurance	7,649	7,876
Life Insurance	7,649	7,876
4179 - Dental Insurance	32,232	32,881
Dental Insurance	32,232	32,881
Total Police-Patrol	6,826,999	7,112,956

2026 Budget

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Special Services						
40125 - 4090 Regular Pay	658,199	745,498	529,253	775,914	30,416	4.08%
40125 - 4092 Temporary Pay	3,178	21,913	675	22,790	877	4.00%
40125 - 4094 Shift Differential	2,129	3,072	1,568	3,072	-	0%
40125 - 4097 Incentive Pay	600	-	-	-	-	0%
40125 - 4098 Overtime Pay	63,150	36,400	43,858	46,800	10,400	28.57%
40125 - 4110 Holiday Pay	4,789	5,200	6,108	5,408	208	4.00%
40125 - 4170 Retirement	211,766	248,537	176,523	247,843	(694)	-0.28%
40125 - 4171 Disability Insurance	5,861	6,046	5,759	6,221	175	2.90%
40125 - 4172 Workers' Compensation	21,726	20,750	19,023	25,343	4,593	22.14%
40125 - 4174 FICA-Social Security	14,649	14,985	10,288	17,002	2,017	13.46%
40125 - 4176 Health Insurance	213,954	245,535	225,747	314,253	68,718	27.99%
40125 - 4177 Unemployment Compensation	238	279	241	290	11	3.87%
40125 - 4178 Life Insurance	1,499	1,766	1,446	1,833	67	3.78%
40125 - 4179 Dental Insurance	6,708	7,634	7,066	9,919	2,285	29.93%
40125 - 4235 Small Tools & Equipment	-	500	-	500	-	0%
40125 - 4260 Crime Prevention	8,508	6,900	5,060	6,900	-	0%
40125 - 4429 Kennel Operations	-	2,500	3,403	2,000	(500)	-20.00%
40125 - 4430 Disposition of Animals	-	50	75	50	-	0%
40125 - 4431 Veterinarian Emergency Care	-	1,000	510	1,000	-	0%
40125 - 4496 Electricity	-	9,500	6,940	11,792	2,292	24.13%
Total Special Services	1,216,954	1,378,065	1,043,543	1,498,930	120,865	8.77%

2026 Personnel Worksheet

ACCOUNT	FTE Net Change	Budgeted Salary 2025	Budgeted Salary 2026
Police - Special Services - 40125			
4090			
ANIMAL CONTROL OFFICER	0	49,779	51,710
COMM PROB ORIENTED POLICING	0	162,954	171,880
COMMUNITY AFFAIRS	0	81,477	86,748
ELDER AFFAIRS OFFICER	0	79,491	82,664
LIEUTENANT	0	110,417	111,088
SCHEDULING OFFICER	0	84,716	88,104
SERGEANT	0	95,187	98,985
TRAINING OFFICER	0	81,477	84,736
Total Police - Special Services - 40125	0	745,498	775,914

2026 Budget Worksheet

Dept #40130

	Budget 2025	Budget 2026
Police - Special Services		
4090 - Regular Pay	745,498	775,914
Regular Pay	745,498	775,914
4092 - Temporary Pay	21,913	22,790
Temporary Pay	21,913	22,790
4094 - Shift Differential	3,072	3,072
Shift Differential	3,072	3,072
4098 - Overtime Pay	36,400	46,800
Overtime Pay	36,400	46,800
4110 - Holiday Pay	5,200	5,408
Holiday Pay	5,200	5,408
4170 - Retirement	248,537	247,843
Retirement	248,537	247,843
4171 - Disability Insurance	6,046	6,221
Disability Insurance	6,046	6,221
4172 - Workers' Compensation	20,750	25,343
Workers' Compensation	20,750	25,343
4174 - FICA-Social Security	14,985	17,002
FICA-Social Security	14,985	17,002
4176 - Health Insurance	245,535	314,253
Health Insurance	245,535	314,253
4177 - Unemployment Compensation	279	290
Unemployment Compensation	279	290
4178 - Life Insurance	1,766	1,833
Life Insurance	1,766	1,833
4179 - Dental Insurance	7,634	9,919
Dental Insurance	7,634	9,919
4235 - Small Tools & Equipment	500	500
Small Tools & Equipment	500	500
4260 - Crime Prevention	6,900	6,900
Community promotional items	-	4,500

	Budget 2025	Budget 2026
CRIME PREVENTION	6,900	-
National Night Out	-	2,400
4429 - Kennel Operations	2,500	2,000
Kennel Operations	2,500	-
Kennel Operations cost will be offset by move to new police department in 2026	-	2,000
4430 - Disposition of Animals	50	50
Disposition of Animals	50	50
4431 - Veterinarian Emergency Care	1,000	1,000
Veterinarian Emergency Care	1,000	1,000
4496 - Electricity	9,500	11,792
Electricity	9,500	11,792
Total Police - Special Services	1,378,065	1,498,930

2026 Budget

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Investigative Services						
40130 - 4090 Regular Pay	1,370,473	1,449,368	1,114,597	1,510,702	61,334	4.23%
40130 - 4094 Shift Differential	7,700	5,015	5,647	5,015	-	0%
40130 - 4097 Incentive Pay	7,900	7,800	8,500	7,800	-	0%
40130 - 4098 Overtime Pay	183,039	110,000	140,604	114,400	4,400	4.00%
40130 - 4110 Holiday Pay	21,088	18,200	8,582	18,928	728	4.00%
40130 - 4170 Retirement	490,868	494,846	411,860	512,794	17,948	3.63%
40130 - 4171 Disability Insurance	12,930	11,708	11,116	12,042	334	2.85%
40130 - 4172 Workers' Compensation	49,047	41,034	37,619	50,202	9,168	22.34%
40130 - 4174 FICA-Social Security	22,768	23,059	18,264	24,024	965	4.19%
40130 - 4176 Health Insurance	472,560	484,318	409,108	556,692	72,374	14.94%
40130 - 4177 Unemployment Compensation	484	527	383	547	20	3.87%
40130 - 4178 Life Insurance	3,261	3,351	2,765	3,544	193	5.77%
40130 - 4179 Dental Insurance	16,461	16,025	12,745	17,606	1,581	9.87%
40130 - 4235 Small Tools & Equipment	709	3,000	1,776	3,000	-	0%
40130 - 4400 Contracted Services	8,836	13,895	16,152	14,941	1,046	7.53%
40130 - 4460 Travel Expense	3,242	1,000	189	1,000	-	0%
Total Investigative Services	2,671,365	2,683,146	2,199,906	2,853,237	170,091	6.34%

2026 Personnel Worksheet

ACCOUNT	FTE Net Change	Budgeted Salary 2025	Budgeted Salary 2026
Police-Investigative Services - 40130			
4090			
DETECTIVE	0	814,816	855,965
EVIDENCE OFFICER	0	84,716	84,736
LIEUTENANT	0	110,417	111,088
SCHOOL RESOURCE OFFICER	0	249,045	260,944
SERGEANT	0	190,374	197,969
Total Police-Investigative Services - 40130	0	1,449,368	1,510,702

2026 Budget Worksheet

Dept #40130

	Budget 2025	Budget 2026
Police-Investigative Services		
4090 - Regular Pay	1,449,368	1,510,702
Regular Pay	1,449,368	1,510,702
4094 - Shift Differential	5,015	5,015
Shift Differential	5,015	5,015
4097 - Incentive Pay	7,800	7,800
Incentive Pay	7,800	7,800
4098 - Overtime Pay	110,000	114,400
Overtime Pay	110,000	114,400
4110 - Holiday Pay	18,200	18,928
Holiday Pay	18,200	18,928
4170 - Retirement	494,846	512,794
Retirement	494,846	512,794
4171 - Disability Insurance	11,708	12,042
Disability Insurance	11,708	12,042
4172 - Workers' Compensation	41,034	50,202
Workers' Compensation	41,034	50,202
4174 - FICA-Social Security	23,059	24,024
FICA-Social Security	23,059	24,024
4176 - Health Insurance	484,318	556,692
Health Insurance	484,318	556,692
4177 - Unemployment Compensation	527	547
Unemployment Compensation	527	547
4178 - Life Insurance	3,351	3,544
Life Insurance	3,351	3,544
4179 - Dental Insurance	16,025	17,606
Dental Insurance	16,025	17,606
4235 - Small Tools & Equipment	3,000	3,000
Small tools and equipment	-	3,000
SMALL TOOLS & EQUIP.	3,000	-

	Budget 2025	Budget 2026
4400 - Contracted Services	13,895	14,941
Callyo audio and video investigations	-	3,763
Cell phone investigations	-	1,000
CONTRACTED SERVICES-PAWN SHOPS	13,895	-
Electronic pawn registration service	-	6,453
Investigative equipment	-	1,500
Transunion (TLO) investigations	-	2,225
4460 - Travel Expense	1,000	1,000
TRAVEL EXPENSE	1,000	1,000
Total Police-Investigative Services	2,683,146	2,853,237

2026 Budget

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Animal Control						
40135 - 4235 Small Tools & Equipment	602	-	-	-	-	0%
40135 - 4429 Kennel Operations	658	-	-	-	-	0%
40135 - 4431 Veterinarian Emergency Care	139	-	-	-	-	0%
40135 - 4496 Electricity	11,647	-	-	-	-	0%
Total Animal Control	13,046	-	-	-	-	0%

2026 Budget

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Station						
40140 - 4234 Building Supplies	7,679	7,000	8,058	7,500	500	7.14%
40140 - 4400 Contracted Services	14,533	4,178	11,388	5,842	1,664	39.83%
40140 - 4450 Telephone	58,972	57,749	69,243	106,716	48,967	84.79%
40140 - 4451 Postage	1,427	1,500	428	1,500	-	0%
40140 - 4495 Heat	5,497	7,077	3,799	7,197	120	1.70%
40140 - 4496 Electricity	32,575	34,356	24,214	30,509	(3,847)	-11.20%
40140 - 4497 Other Utilities	353	420	2,297	2,234	1,814	431.90%
40140 - 4498 Building Repairs	14,110	10,000	16,529	5,000	(5,000)	-50.00%
Total Station	135,145	122,280	135,955	166,498	44,218	36.16%

2026 Budget Worksheet

Dept #40140

	Budget 2025	Budget 2026
Police-Station		
4234 - Building Supplies	7,000	7,500
BUILDING SUPPLIES	7,000	-
Building supplies - all janitorial supplies and paper products for PD	-	7,500
4400 - Contracted Services	4,178	5,842
CONTRACTED SERVICES	5,842	5,842
TM adjustment	(1,664)	-
4450 - Telephone	57,749	106,716
Cell phones	-	21,000
Internet	-	864
Modems	-	7,212
TELEPHONE	57,749	-
Telephone and fax	-	77,640
4451 - Postage	1,500	1,500
POSTAGE	1,500	1,500
4495 - Heat	7,077	7,197
HEAT	7,077	7,197
4496 - Electricity	34,356	30,509
ELECTRICITY	34,356	30,509
4497 - Other Utilities	420	2,234
OTHER UTILITIES	420	734
Septic Pumping	-	1,500
4498 - Building Repairs	10,000	5,000
Building repairs	-	5,000
BUILDING REPAIRS	10,000	-
Total Police-Station	122,280	166,498

Fire Department

2026 Budget Summary

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Fire Department						
Fire Administration	1,206,569	1,250,765	1,000,230	1,309,213	58,449	4.67%
Suppression	12,600,475	13,451,020	10,916,690	14,186,493	735,473	5.47%
Communications	818,502	898,361	724,058	971,739	73,378	8.17%
Stations	488,855	539,257	401,370	439,074	(100,183)	-18.58%
Inspectional Services	967,511	1,032,049	839,587	1,085,970	53,920	5.22%
Total Fire Department	16,081,912	17,171,451	13,881,935	17,992,489	821,038	4.78%

2026 Budget

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Fire Administration						
40200 - 4090 Regular Pay	443,213	480,036	374,873	498,427	18,391	3.83%
40200 - 4092 Temporary Pay	-	-	-	23,733	23,733	100.00%
40200 - 4170 Retirement	132,983	130,113	113,947	131,926	1,813	1.39%
40200 - 4171 Disability Insurance	3,958	3,098	3,517	3,263	165	5.34%
40200 - 4172 Workers' Compensation	45,412	59,140	53,674	64,182	5,042	8.53%
40200 - 4174 FICA-Social Security	11,129	11,701	9,537	14,095	2,394	20.46%
40200 - 4176 Health Insurance	134,769	138,519	117,933	149,576	11,057	7.98%
40200 - 4177 Unemployment Compensation	108	124	111	161	37	29.76%
40200 - 4178 Life Insurance	1,024	1,078	861	1,047	(31)	-2.90%
40200 - 4179 Dental Insurance	4,489	4,334	3,863	4,954	620	14.31%
40200 - 4182 Clothing Allowance	85,700	86,276	83,091	86,926	650	0.75%
40200 - 4200 Office Supplies	3,472	3,832	1,778	3,947	115	3.00%
40200 - 4208 Equipment Repair	848	-	590	-	-	0%
40200 - 4224 Hazardous Response	16,701	17,701	17,299	18,299	598	3.38%
40200 - 4227 Ambulance Billing	93,982	110,520	68,359	109,500	(1,020)	-0.92%
40200 - 4232 Ambulance Supplies	157,691	181,189	134,707	176,667	(4,522)	-2.50%
40200 - 4400 Contracted Services	17,429	-	-	-	-	0%
40200 - 4406 Printing and Binding	2,003	2,210	1,004	2,276	66	2.99%
40200 - 4409 Test Services	2,462	3,500	1,450	3,800	300	8.57%
40200 - 4410 Advertising	365	100	-	100	-	0%
40200 - 4412 Training Expense	1,509	-	996	-	-	0%
40200 - 4440 Equipment Rental	29,481	7,206	1,242	7,206	-	0%
40200 - 4451 Postage	121	378	1,376	378	-	0%
40200 - 4603 Emergency Management	14,453	4,710	9,049	3,750	(960)	-20.38%
40200 - 4609 Community Outreach	3,269	5,000	972	5,000	-	0%
Total Fire Administration	1,206,569	1,250,765	1,000,230	1,309,213	58,449	4.67%

2026 Personnel Worksheet

ACCOUNT	FTE Net Change	Budgeted Salary 2025	Budgeted Salary 2026
Fire Dept.-Admin./Prevention - 40200			
4090			
ADMINISTRATIVE ASSISTANT	0	76,452	81,495
ASSISTANT FIRE CHIEF	0	128,158	127,421
DEPUTY FIRE CHIEF, FIRE MARSHAL	0	119,091	122,262
FIRE CHIEF	0	156,335	167,249
Total Fire Dept.-Admin./Prevention - 40200	0	480,036	498,427

2026 Budget Worksheet

Dept #40200

	Budget 2025	Budget 2026
Fire Dept.-Admin./Prevention		
4090 - Regular Pay	480,036	498,427
Regular Pay	480,036	498,427
4170 - Retirement	130,113	131,926
Retirement	130,113	131,926
4171 - Disability Insurance	3,098	3,263
Disability Insurance	3,098	3,263
4172 - Workers' Compensation	59,140	64,182
Workers' Compensation	59,140	64,182
4174 - FICA-Social Security	11,701	14,095
FICA-Social Security	11,701	14,095
4176 - Health Insurance	138,519	149,576
Health Insurance	138,519	149,576
4177 - Unemployment Compensation	124	161
Unemployment Compensation	124	161
4178 - Life Insurance	1,078	1,047
Life Insurance	1,078	1,047
4179 - Dental Insurance	4,334	4,954
Dental Insurance	4,334	4,954
4182 - Clothing Allowance	86,276	86,926
1 FT Health Officer	-	250
1 PT Fire Inspector	-	150
3 FT employees at \$950	-	2,850
6 FT Dispatchers at \$725	-	4,350
71 FT employees at \$1000 per CBA	-	71,000
7 FT SEA employees	-	2,275
Anticipated Initial Issue/Promotions	-	2,576
Badges/Medals/Name Tags	-	1,975
CLOTHING ALLOWANCE	86,276	-
Damaged Uniforms	-	500
Employee Recognition	-	1,000

	Budget 2025	Budget 2026
4200 - Office Supplies	3,832	3,947
OFFICE SUPPLIES	3,832	-
OFFICE SUPPLIES (include Northeast CPI increase of 3%)	-	3,947
4224 - Hazardous Response	17,701	18,299
Expenses related to mitigating hazards (excavators/demolotion, etc)	-	1,000
HAZARDOUS RESPONSE	17,701	-
Membership fee for Southeastern NH Hazardous Materials Mutual Aid District	-	17,299
4227 - Ambulance Billing	110,520	109,500
AMBULANCE BILLING	110,520	-
AMBULANCE BILLING- Quick Med Claims Fees	-	104,500
Mailing costs (i.e. HIPAA privacy statements)	-	5,000
4232 - Ambulance Supplies	181,189	176,667
2 boxes of vent circuits	-	2,040
2 Lifepack 1000 AEDs	-	5,504
4 Cyanokits	-	6,400
6 boxes of IO needles	-	3,300
AMBULANCE SUPPLIES	181,189	-
AMBULANCE SUPPLIES, oxygen rental and usage, and needle disposal service	-	90,100
Hamilton T1 Vents maintenance	-	5,900
Infection control PPE	-	1,250
Misc. unanticipated equipment costs and repairs	-	5,000
Stryker Pro-Care Maintenance for all Cardiac Monitors, AEDs, and LUCAS Devices, Powerload and Power stretcher	-	53,448
Zoll Preventative Maintenance (4-year contract)	-	3,725
4406 - Printing and Binding	2,210	2,276
PRINTING & BINDING	2,210	-
PRINTING & BINDING (Includes Northeast CPI increase of 3%)	-	2,276
4409 - Test Services	3,500	3,800
TEST SERVICES	3,500	-
TEST SERVICES (Promotional exams, hiring processes, psychological testing, proctor and facility fees)	-	3,800
4410 - Advertising	100	100
ADVERTISING	100	100
4440 - Equipment Rental	7,206	7,206
Copier Lease and Service agreements for - Konica Station 1	-	3,777
Document disposal container rental	-	415
EQUIPMENT RENTAL	7,206	-

	Budget 2025	Budget 2026
Konica Station 2	-	1,287
Konica Station 3	-	1,287
Postage meter rental	-	440
4451 - Postage	378	378
POSTAGE	378	-
POSTAGE (Mailing, shipping, and packaging costs)	-	378
4603 - Emergency Management	4,710	3,750
EMERGENCY MANAGEMENT	4,710	-
EMERGENCY MANAGEMENT (EOC equipment)	-	500
Grant Writer assistance	-	1,750
IT equipment repair/replacement (Ipads, Status Boards, Cables, Chargers)	-	1,500
4609 - Community Outreach	5,000	5,000
COMMUNITY OUTREACH	5,000	-
COMMUNITY OUTREACH (supplies/programs such as CPR, AED, Stop the Bleed, Fire Prevention/EMS topics)	-	5,000
Total Fire Dept.-Admin./Prevention	1,250,765	1,309,213

2026 Budget

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Suppression						
40210 - 4090 Regular Pay	4,548,166	5,086,475	3,811,381	5,291,901	205,426	4.04%
40210 - 4092 Temporary Pay	-	-	1,388	-	-	0%
40210 - 4093 Replacement Pay	1,768,598	1,600,000	1,446,364	1,746,910	146,910	9.18%
40210 - 4096 Longevity	1,800	1,800	-	1,800	-	0%
40210 - 4097 Incentive Pay	688,275	718,032	723,038	746,753	28,721	4.00%
40210 - 4098 Overtime Pay	213,683	249,999	222,417	260,000	10,001	4.00%
40210 - 4110 Holiday Pay	42,513	77,245	20,364	56,829	(20,416)	-26.43%
40210 - 4170 Retirement	2,178,594	2,274,346	1,817,802	2,346,755	72,409	3.18%
40210 - 4171 Disability Insurance	840	2,051	1,934	543	(1,508)	-73.51%
40210 - 4172 Workers' Compensation	698,083	942,078	858,192	1,030,229	88,151	9.36%
40210 - 4174 FICA-Social Security	108,400	117,613	93,272	123,415	5,802	4.93%
40210 - 4176 Health Insurance	1,964,889	2,013,792	1,637,393	2,196,235	182,443	9.06%
40210 - 4177 Unemployment Compensation	2,124	2,201	2,307	2,286	85	3.87%
40210 - 4178 Life Insurance	13,334	14,634	11,519	15,151	517	3.53%
40210 - 4179 Dental Insurance	70,601	68,687	54,852	74,640	5,953	8.67%
40210 - 4225 Breathing Apparatus	17,446	19,898	9,222	33,453	13,555	68.12%
40210 - 4228 Fire Hose & Appliances	22,575	19,950	17,770	17,758	(2,192)	-10.99%
40210 - 4229 Water Supply Maintenance	-	1,000	117	1,000	-	0%
40210 - 4230 Firefighting PPE	142,418	110,246	113,393	120,591	10,345	9.38%
40210 - 4412 Training Expense	40,950	38,938	15,926	38,938	-	0%
40210 - 4602 Fire Equipment	61,135	52,335	47,340	48,606	(3,729)	-7.13%
40210 - 4611 EMS Recertification	12,652	25,700	7,500	25,700	-	0%
40210 - 4612 Paramedic & AEMT Tuition	3,400	14,000	3,200	7,000	(7,000)	-50.00%
Total Suppression	12,600,475	13,451,020	10,916,690	14,186,493	735,473	5.47%

2026 Personnel Worksheet

ACCOUNT	FTE Net Change	Budgeted Salary 2025	Budgeted Salary 2026
Fire-Suppression - 40210			
4090			
BATTALION CHIEF	0	373,859	400,410
CAPTAIN	0	273,384	287,459
DIRECTOR OF EMS	0	99,765	103,951
FIREFIGHTER	0	2,523,326	2,609,409
INSPECTOR (FIREFIGHTER)	0	78,465	57,532
LIEUTENANT	0	311,414	337,419
LIEUTENANT PARAMEDIC	0	337,628	365,878
LIEUTENANT TRAINING OFFICER	0	83,788	92,194
MECHANIC	0	88,602	95,228
PARAMEDIC	0	695,964	710,514
PARAMEDIC EMS COORDINATOR	0	148,943	157,572
PERS SAFETY & EQUIP OFF	0	71,337	74,335
Total Fire-Suppression - 40210	0	5,086,475	5,291,901

2026 Budget Worksheet

Dept #40210

	Budget 2025	Budget 2026
Fire-Suppression		
4090 - Regular Pay	5,086,475	5,291,901
Regular Pay	5,086,475	5,291,901
4093 - Replacement Pay	1,600,000	1,746,910
Replacement Pay	1,600,000	1,746,910
4096 - Longevity	1,800	1,800
Longevity	1,800	1,800
4097 - Incentive Pay	718,032	746,753
Incentive Pay	718,032	746,753
4098 - Overtime Pay	249,999	260,000
Overtime Pay	249,999	260,000
4110 - Holiday Pay	77,245	56,829
Holiday Pay	77,245	56,829
4170 - Retirement	2,274,346	2,346,755
Retirement	2,274,346	2,346,755
4171 - Disability Insurance	2,051	543
Disability Insurance	2,051	543
4172 - Workers' Compensation	942,078	1,030,229
Workers' Compensation	942,078	1,030,229
4174 - FICA-Social Security	117,613	123,415
FICA-Social Security	117,613	123,415
4176 - Health Insurance	2,013,792	2,196,235
Health Insurance	2,013,792	2,196,235
4177 - Unemployment Compensation	2,201	2,286
Unemployment Compensation	2,201	2,286
4178 - Life Insurance	14,634	15,151
Life Insurance	14,634	15,151
4179 - Dental Insurance	68,687	74,640
Dental Insurance	68,687	74,640
4225 - Breathing Apparatus	19,898	33,453
BREATHING APPARATUS	19,898	-

	Budget 2025	Budget 2026
BREATHING APPARATUS- SCBA supplies with an anticipated 10% cost increase from last year due to multiple economic factors. It also incorporates a 5-year SCBA purchase and testing cycle. Years 1-4 we will purchase a new SCBA and cylinder and in the 5th year we will hydrostatically test all our SCBA cylinders as is legally required. So, from 2023-2026 we will buy a new SCBA and cylinder each year and in 2027 we will hydrostatically test all our cylinders.	-	21,878
Replace existing fit testing equipment (current equipment is 10+ years and no longer supported by the manufacturer)	-	11,575
4228 - Fire Hose & Appliances	19,950	17,758
Annual appliance replacement	-	2,000
FIRE HOSE & APPLIANCES	19,950	-
FIRE HOSE & APPLIANCES (Annual cost for replacement of fire hose that reaches 20-year end of life combined with average of hose lengths that are removed from service annually due to damage.)	-	15,758
4229 - Water Supply Maintenance	1,000	1,000
WATER SUPPLY MAINTENANCE	1,000	-
WATER SUPPLY MAINTENANCE- maintain and repair our 8 cisterns and 1 dry hydrant (pipes, strainers, caps, signs).	-	1,000
4230 - Firefighting PPE	110,246	120,591
10 Gloves	-	1,190
10 Hoods	-	520
4 Helmets	-	1,520
4 Pair of Boots	-	2,220
6 Personal Flashlights	-	708
6 Vests	-	630
FIREFIGHTING PPE	110,246	-
FIREFIGHTING PPE- Our firefighting gear is on a 5-year rotation. Once a set of gear is bought it is used as a members primary set for 5-years it is then replaced with a new set but is kept for another 5-years as the members back up set. Once it reaches 10 years it is retired as required by the NFPA. To achieve this we buy 15 sets of gear (Coat/Pants/Boots/Gloves/ Hood). This request accounts for annual replacement (\$113,803 10% increase over last year due to an increase in materials), alterations, damaged gear being fixed.	-	113,803
4412 - Training Expense	38,938	38,938
Building Materials and Training Supplies	-	4,138
Dues and Subscriptions	-	4,300
EMS Continuing Education: Subject Matter Experts	-	18,000
EMS Continuing Education: True North Group	-	8,500
FIRE & EMS TRAINING	38,938	-
Outside Instructors	-	4,000
4602 - Fire Equipment	52,335	48,606
Ballistic gear annual replacement cycle	-	2,710
Battery Powered tool/equipment annual replacement cycle	-	260

	Budget 2025	Budget 2026
Class A Foam annual replacement (Non-PFAS)	-	3,000
FIRE EQUIPMENT	52,335	-
Fire extinguisher annual replacement cycle	-	200
Gas Meter Replacement Cycle Program	-	13,089
Hand tool annual replacement cycle	-	360
Ice Rescue Suit Replacement Cycle Program	-	3,980
Ladders annual replacement cycle to include testing, repairs, and maintenance	-	4,450
Life Jacket Replacement Cycle Program	-	345
Marine 2 Dock Space	-	2,400
Salvage cover annual replacement cycle	-	736
Saws/chains/blades annual replacement cycle	-	5,100
Sump Pump kit annual replacement cycle	-	500
Thermal Imaging Camera	-	9,476
Unanticipated costs / broken equipment	-	2,000
4611 - EMS Recertification	25,700	25,700
EMS RECERTIFICATION	25,700	-
EMS RECERTIFICATION- This cost covers ACLS, PALS, BCLS, Nation Registry refresher program, and Nation Registry licensing costs.	-	25,700
4612 - Paramedic & AEMT Tuition	14,000	7,000
PARAMEDIC & AEMT TUITION	14,000	7,000
Total Fire-Suppression	13,451,020	14,186,493

2026 Budget

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Communications						
40220 - 4090 Regular Pay	294,389	319,953	231,782	336,020	16,067	5.02%
40220 - 4093 Replacement Pay	86,118	125,000	97,341	117,950	(7,050)	-5.64%
40220 - 4097 Incentive Pay	3,313	6,137	14,946	16,007	9,870	160.83%
40220 - 4098 Overtime Pay	9,341	4,456	7,745	4,634	178	3.99%
40220 - 4110 Holiday Pay	218	10,287	-	2,593	(7,694)	-74.79%
40220 - 4170 Retirement	55,665	61,210	52,159	60,844	(366)	-0.60%
40220 - 4171 Disability Insurance	1,087	-	265	-	-	0%
40220 - 4172 Workers' Compensation	1,356	1,166	1,069	1,384	218	18.69%
40220 - 4174 FICA-Social Security	29,566	35,637	24,973	36,506	869	2.44%
40220 - 4176 Health Insurance	110,992	110,982	101,118	169,161	58,179	52.42%
40220 - 4177 Unemployment Compensation	176	186	208	193	7	3.87%
40220 - 4178 Life Insurance	843	922	690	971	49	5.32%
40220 - 4179 Dental Insurance	4,590	4,445	3,416	5,391	946	21.28%
40220 - 4233 Dispatch Center Maintenance	8,536	5,700	1,587	5,700	-	0%
40220 - 4412 Training Expense	1,203	1,855	1,075	1,855	-	0%
40220 - 4450 Telephone	47,757	42,505	33,981	44,100	1,595	3.75%
40220 - 4456 Radio Maintenance	163,353	167,920	151,704	168,430	510	0.30%
Total Communications	818,502	898,361	724,058	971,739	73,378	8.17%

2026 Personnel Worksheet

ACCOUNT	FTE Net Change	Budgeted Salary 2025	Budgeted Salary 2026
Fire-Communications - 40220			
4090			
COMMUNICATIONS SUPERVISOR	0	68,919	74,222
DISPATCHER	0	251,034	261,798
Total Fire-Communications - 40220	0	319,953	336,020

2026 Budget Worksheet

Dept #40220

	Budget 2025	Budget 2026
Fire-Communications		
4090 - Regular Pay	319,953	336,020
Regular Pay	319,953	336,020
4093 - Replacement Pay	125,000	117,950
Replacement Pay	125,000	117,950
4097 - Incentive Pay	6,137	16,007
Incentive Pay	6,137	16,007
4098 - Overtime Pay	4,456	4,634
Overtime Pay	4,456	4,634
4110 - Holiday Pay	10,287	2,593
Holiday Pay	10,287	2,593
4170 - Retirement	61,210	60,844
Retirement	61,210	60,844
4172 - Workers' Compensation	1,166	1,384
Workers' Compensation	1,166	1,384
4174 - FICA-Social Security	35,637	36,506
FICA-Social Security	35,637	36,506
4176 - Health Insurance	110,982	169,161
Health Insurance	110,982	169,161
4177 - Unemployment Compensation	186	193
Unemployment Compensation	186	193
4178 - Life Insurance	922	971
Life Insurance	922	971
4179 - Dental Insurance	4,445	5,391
Dental Insurance	4,445	5,391
4233 - Dispatch Center Maintenance	5,700	5,700
Alarm maintenance supplies	-	2,500
ALARM MAINTENANCE SUPPLIES	5,700	-
Radio Box system repairs	-	2,500
Traffic Light repairs	-	700

	Budget 2025	Budget 2026
4412 - Training Expense	1,855	1,855
APCO membership	-	375
Professional development	-	1,480
TRAINING EXPENSE	1,855	-
4450 - Telephone	42,505	44,100
Annual costs for all telephone services	-	44,100
TELEPHONE	42,505	-
4456 - Radio Maintenance	167,920	168,430
Knox Box system replacement cycle	-	1,500
Portable radio battery replacement cycle	-	1,000
RADIO MAINTENANCE	167,920	-
RADIO MAINTENANCE service agreement	-	153,430
Radio site generators maintenance	-	2,500
Repairs to radios/portable radios	-	10,000
Total Fire-Communications	898,361	971,739

2026 Budget Summary

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Stations						
Fire-Stations	278,438	275,337	169,243	289,331	13,994	5.08%
Central Station #1	103,942	188,453	174,690	63,309	(125,144)	-66.41%
South Station #3	46,274	34,043	27,820	39,556	5,513	16.19%
North Station #2	60,201	41,424	29,617	46,878	5,454	13.17%
Total Stations	488,855	539,257	401,370	439,074	(100,183)	-18.58%

2026 Budget

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Fire-Stations						
40230 - 4234 Building Supplies	12,040	12,500	10,241	12,875	375	3.00%
40230 - 4235 Small Tools & Equipment	11,842	10,098	4,727	10,098	-	0%
40230 - 4237 Gas & Oil	72,975	85,706	63,153	85,706	-	0%
40230 - 4452 Building Maintenance	361	375	-	375	-	0%
40230 - 4458 Vehicle Maintenance	175,521	161,493	90,073	175,112	13,619	8.43%
40230 - 4600 Office Furniture & Equipment	5,699	5,165	1,049	5,165	-	0%
Total Fire-Stations	278,438	275,337	169,243	289,331	13,994	5.08%

2026 Budget Worksheet

Dept #40230

	Budget 2025	Budget 2026
Fire-Stations		
4234 - Building Supplies	12,500	12,875
BUILDING SUPPLIES	12,500	-
BUILDING SUPPLIES- Used for purchasing cleaning supplies and rehab supplies	-	12,500
Increase for Northeast CPI of 3%	-	375
4235 - Small Tools & Equipment	10,098	10,098
SMALL TOOLS & EQUIP.	10,098	-
SMALL TOOLS & EQUIP. includes Identifix, Cummins, and Engine code reader which are all vehicle maintenance software. It also includes tools and specialized equipment used by the fleet mechanics.	-	10,098
4237 - Gas & Oil	85,706	85,706
GAS & OIL	85,706	85,706
4452 - Building Maintenance	375	375
BUILDING MAINTENANCE	375	-
BUILDING MAINTENANCE (flag replacement all 3 stations)	-	375
4458 - Vehicle Maintenance	161,493	175,112
VEHICLE MAINTENANCE	161,493	-
VEHICLE MAINTENANCE (3-year weighted average)	-	175,112
4600 - Office Furniture & Equipment	5,165	5,165
OFFICE FURNITURE & APPLIANCES	5,165	-
OFFICE FURNITURE & APPLIANCES- This is used to buy and replace office furniture, chairs, desks, etc.; and appliances for our stations.	-	5,165
Total Fire-Stations	275,337	289,331

2026 Budget

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Central Station #1						
40231 - 4452 Building Maintenance	69,799	152,448	148,164	25,644	(126,804)	-83.18%
40231 - 4495 Heat	5,474	7,648	4,535	7,454	(194)	-2.54%
40231 - 4496 Electricity	25,264	24,870	19,984	27,125	2,255	9.07%
40231 - 4497 Other Utilities	3,406	3,487	2,007	3,086	(401)	-11.50%
Total Central Station #1	103,942	188,453	174,690	63,309	(125,144)	-66.41%

2026 Budget Worksheet

Dept #40231

	Budget 2025	Budget 2026
Central Station #1		
4452 - Building Maintenance	152,448	25,644
BUILDING MAINTENANCE	152,448	-
Buildings and Grounds maintenance	-	8,934
Central Specific Cleaning Supplies	-	1,005
Electrical repairs	-	2,629
Exhaust system maintenance	-	3,448
Generator maintenance	-	800
HVAC maintenance	-	2,122
Overhead door repairs	-	3,956
Plumbing repairs	-	2,750
4495 - Heat	7,648	7,454
HEAT	7,648	-
Natural Gas	-	7,454
4496 - Electricity	24,870	27,125
ELECTRICITY	24,870	27,125
4497 - Other Utilities	3,487	3,086
OTHER UTILITIES	3,487	3,086
Total Central Station #1	188,453	63,309

2026 Budget

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
South Station #3						
40233 - 4452 Building Maintenance	25,815	13,100	10,040	15,700	2,600	19.85%
40233 - 4495 Heat	8,177	9,419	7,712	10,517	1,098	11.66%
40233 - 4496 Electricity	10,826	9,969	8,491	11,384	1,415	14.20%
40233 - 4497 Other Utilities	1,456	1,555	1,578	1,955	400	25.70%
Total South Station #3	46,274	34,043	27,820	39,556	5,513	16.19%

2026 Budget Worksheet

Dept #40233

	Budget 2025	Budget 2026
South Station #3		
4452 - Building Maintenance	13,100	15,700
Annual sprinkler inspection (5-year inspection- added cost as it is more in-depth)	-	3,100
Building decon and disinfecting	-	900
Building grounds and maintenance	-	3,000
BUILDING MAINTENANCE	13,100	-
Electrical repairs	-	1,000
Exhaust system maintenance	-	1,200
Fire alarm inspection	-	300
Generator maintenance	-	300
HVAC maintenance	-	2,700
Overhead door repairs	-	1,200
Pest control	-	900
Plumbing repairs	-	1,000
State of NH pressure vessel inspection	-	100
4495 - Heat	9,419	10,517
Fuel Oil	-	10,517
HEAT	9,419	-
4496 - Electricity	9,969	11,384
ELECTRICITY	9,969	11,384
4497 - Other Utilities	1,555	1,955
OTHER UTILITIES	1,555	1,955
Total South Station #3	34,043	39,556

2026 Budget

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
North Station #2						
40234 - 4452 Building Maintenance	36,569	18,300	11,713	17,400	(900)	-4.92%
40234 - 4495 Heat	13,747	13,987	7,334	15,694	1,707	12.20%
40234 - 4496 Electricity	9,352	8,597	9,974	13,164	4,567	53.13%
40234 - 4497 Other Utilities	533	540	596	620	80	14.80%
Total North Station #2	60,201	41,424	29,617	46,878	5,454	13.17%

2026 Budget Worksheet

Dept #40234

	Budget 2025	Budget 2026
North Station #2		
4452 - Building Maintenance	18,300	17,400
Building decon and disinfection	-	900
Building grounds and maintenance	-	3,600
BUILDING MAINTENANCE	18,300	-
Electrical repairs	-	1,000
Exhaust system maintenance	-	1,400
Fire alarm annual inspection	-	700
Generator maintenance	-	400
HVAC maintenance	-	3,000
Overhead door repair	-	2,400
Pest control	-	1,500
Plumbing repairs	-	1,000
Septic/Greywater	-	800
Sprinkler annual inspection	-	600
State of NH pressure vessel inspection	-	100
4495 - Heat	13,987	15,694
Fuel Oil	-	15,694
HEAT	13,987	-
4496 - Electricity	8,597	13,164
ELECTRICITY	8,597	13,164
4497 - Other Utilities	540	620
OTHER UTILITIES	540	620
Total North Station #2	41,424	46,878

2026 Budget

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Inspectional Services						
40240 - 4090 Regular Pay	462,255	505,635	401,442	527,384	21,749	4.30%
40240 - 4092 Temporary Pay	97,458	110,510	82,778	118,807	8,297	7.51%
40240 - 4170 Retirement	65,304	66,441	53,181	67,241	800	1.20%
40240 - 4171 Disability Insurance	4,385	4,089	3,932	4,221	132	3.23%
40240 - 4172 Workers' Compensation	18,995	21,162	19,401	25,748	4,586	21.67%
40240 - 4174 FICA-Social Security	37,919	47,137	33,395	49,434	2,297	4.87%
40240 - 4176 Health Insurance	167,192	186,336	159,030	201,004	14,668	7.87%
40240 - 4177 Unemployment Compensation	241	248	257	258	10	3.87%
40240 - 4178 Life Insurance	1,126	1,144	990	1,247	103	8.98%
40240 - 4179 Dental Insurance	4,902	5,994	4,995	6,406	412	6.87%
40240 - 4231 Fire Prevention Supplies	4,917	3,325	685	3,325	-	0%
40240 - 4400 Contracted Services	52,392	24,675	24,675	24,675	-	0%
40240 - 4405 Membership & Publications	3,645	2,800	2,213	2,800	-	0%
40240 - 4453 Meetings and Training	1,595	1,500	1,469	1,500	-	0%
40240 - 4587 Recording Fees	184	83	176	200	117	140.96%
40240 - 4810 Mosquito Control	45,000	50,970	50,970	51,720	750	1.47%
Total Inspectional Services	967,511	1,032,049	839,587	1,085,970	53,920	5.22%

2026 Personnel Worksheet

ACCOUNT	FTE Net Change	Budgeted Salary 2025	Budgeted Salary 2026
Fire-Inspectional Services - 40240			
4090			
ADMINISTRATIVE SECRETARY	0	123,116	131,661
BUILDING INSPECTOR	0	88,583	91,745
ELECTRICAL INSPECTOR	0	88,583	91,946
HEALTH OFFICER	0	113,667	114,363
PLUMBING INSPECTOR	0	91,686	97,668
Total Fire-Inspectional Services - 40240	0	505,635	527,384

2026 Budget Worksheet

Dept #40240

	Budget 2025	Budget 2026
Fire-Inspectional Services		
4090 - Regular Pay	505,635	527,384
Regular Pay	505,635	527,384
4092 - Temporary Pay	110,510	118,807
Temporary Pay	110,510	118,807
4170 - Retirement	66,441	67,241
Retirement	66,441	67,241
4171 - Disability Insurance	4,089	4,221
Disability Insurance	4,089	4,221
4172 - Workers' Compensation	21,162	25,748
Workers' Compensation	21,162	25,748
4174 - FICA-Social Security	47,137	49,434
FICA-Social Security	47,137	49,434
4176 - Health Insurance	186,336	201,004
Health Insurance	186,336	201,004
4177 - Unemployment Compensation	248	258
Unemployment Compensation	248	258
4178 - Life Insurance	1,144	1,247
Life Insurance	1,144	1,247
4179 - Dental Insurance	5,994	6,406
Dental Insurance	5,994	6,406
4231 - Fire Prevention Supplies	3,325	3,325
INSPECTIONAL SERVICES SUPPLIES	3,325	3,325
4400 - Contracted Services	24,675	24,675
CONTRACTED SERVICES	24,675	-
CONTRACTED SERVICES- Ted Hatem for Septic Inspections and review	-	24,675
4405 - Membership & Publications	2,800	2,800
MEMBERSHIPS & PUBLICATIONS	2,800	2,800
4453 - Meetings and Training	1,500	1,500
MEETINGS & TRAINING	1,500	1,500

	Budget 2025	Budget 2026
4587 - Recording Fees	83	200
RECORDING FEES	83	-
RECORDING FEES- deed addendums/ADU registration- offsetting revenue in GF-3260	-	200
4810 - Mosquito Control	50,970	51,720
MOSQUITO CONTROL	50,970	51,720
Total Fire-Inspectional Services	1,032,049	1,085,970

Municipal Services

2026 Budget Summary

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Municipal Services						
Engineering	764,942	987,744	604,095	774,613	(213,131)	-21.58%
Municipal Administration	580,193	579,921	431,808	696,948	117,026	20.18%
Garage	132,644	144,787	172,864	83,157	(61,630)	-42.57%
Fleet	591,819	698,247	501,152	766,471	68,224	9.77%
Streets/Shops	1,585,314	1,765,729	1,458,422	1,870,019	104,290	5.91%
Winter Weather	948,653	1,171,039	949,100	1,181,624	10,585	0.90%
Solid Waste	1,340,641	1,755,908	1,137,906	1,876,640	120,732	6.88%
Parks/Property	771,035	713,892	567,066	522,518	(191,374)	-26.81%
Lighting	608,252	734,596	464,215	607,638	(126,958)	-17.28%
Total Municipal Services	7,323,493	8,551,864	6,286,629	8,379,628	(172,236)	-2.01%

2026 Budget

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Engineering						
30100 - 4090 Regular Pay	447,018	532,521	370,191	465,332	(67,189)	-12.62%
30100 - 4170 Retirement	60,482	69,974	48,904	59,330	(10,644)	-15.21%
30100 - 4171 Disability Insurance	4,108	3,967	3,603	3,371	(596)	-15.01%
30100 - 4172 Workers' Compensation	29,816	22,525	20,650	22,941	416	1.85%
30100 - 4174 FICA-Social Security	33,423	40,739	27,590	35,598	(5,141)	-12.62%
30100 - 4176 Health Insurance	115,322	152,096	97,560	124,190	(27,906)	-18.35%
30100 - 4177 Unemployment Compensation	118	155	127	129	(26)	-16.90%
30100 - 4178 Life Insurance	1,142	1,346	952	1,142	(204)	-15.13%
30100 - 4179 Dental Insurance	4,382	5,890	3,614	4,635	(1,255)	-21.31%
30100 - 4182 Clothing Allowance	800	1,000	-	800	(200)	-20.00%
30100 - 4200 Office Supplies	343	186	-	300	114	61.29%
30100 - 4210 Operating Supplies	433	300	5	400	100	33.33%
30100 - 4237 Gas & Oil	537	513	543	513	-	0%
30100 - 4402 Engineering Services	65,236	150,000	29,192	50,000	(100,000)	-66.67%
30100 - 4405 Membership & Publications	818	1,621	301	1,621	-	0%
30100 - 4406 Printing and Binding	-	132	-	132	-	0%
30100 - 4408 Vehicle Expense	-	150	59	150	-	0%
30100 - 4450 Telephone	302	600	241	-	(600)	-100.00%
30100 - 4453 Meetings and Training	655	3,029	565	3,029	-	0%
30100 - 4458 Vehicle Maintenance	8	1,000	-	1,000	-	0%
Total Engineering	764,942	987,744	604,095	774,613	(213,131)	-21.58%

2026 Personnel Worksheet

ACCOUNT	FTE Net Change	Budgeted Salary 2025	Budgeted Salary 2026
Engineering - 30100			
4090			
CAPITAL PROJECTS ENGINEER	0	227,334	228,726
DEPUTY DIRECTOR MS-ENGINEERING	0	121,514	122,243
JUNIOR ENGINEER	(1)	70,006	-
SENIOR ENGINEER	0	113,667	114,363
Total Engineering - 30100	(1)	532,521	465,332

2026 Budget Worksheet

Dept #30100

	Budget 2025	Budget 2026
Engineering		
4090 - Regular Pay	532,521	465,332
Regular Pay	532,521	465,332
4170 - Retirement	69,974	59,330
Retirement	69,974	59,330
4171 - Disability Insurance	3,967	3,371
Disability Insurance	3,967	3,371
4172 - Workers' Compensation	22,525	22,941
Workers' Compensation	22,525	22,941
4174 - FICA-Social Security	40,739	35,598
FICA-Social Security	40,739	35,598
4176 - Health Insurance	152,096	124,190
Health Insurance	152,096	124,190
4177 - Unemployment Compensation	155	129
Unemployment Compensation	155	129
4178 - Life Insurance	1,346	1,142
Life Insurance	1,346	1,142
4179 - Dental Insurance	5,890	4,635
Dental Insurance	5,890	4,635
4182 - Clothing Allowance	1,000	800
Boot allowance per contract (4 employees x \$200)	-	800
CLOTHING ALLOWANCE	1,000	-
4200 - Office Supplies	186	300
Misc. paper, pends, clips, envelopes, folders, binders, etc.	-	300
OFFICE SUPPLIES	186	-
4210 - Operating Supplies	300	400
Marking paint, batteries, paint, field equipment	-	400
OPERATING SUPPLIES	300	-
4237 - Gas & Oil	513	513
2 vehicles	-	513
GAS & OIL	513	-

	Budget 2025	Budget 2026
4402 - Engineering Services	150,000	50,000
ENGINEERING SERVICES	150,000	-
Outside engineering services as required by various departments. Amount represents small scale schematic or feasibility work on potential projects, studies, minor wetlands assessments, limited easement assistance, survey work, or other general minor technical assistance to the Town.	-	50,000
4405 - Membership & Publications	1,621	1,621
AASHTO/ASCE/AutoCAD/ENR Technical Publications	-	80
American Public Works Association Annual Membership (Director)	-	253
American Society of Civil Engineers Annual Membership (Capital Projects Engineer and Projects Engineer)	-	540
MEMBERSHIPS & PUBLICATIONS	1,621	-
National Society of Professional Engineers Annual Membership (Sr Engineer & Director)	-	498
NH Professional Engineering License Renewal (Cap. Proj. Eng. & Director)	-	150
NH Public Works Association Annual Group Membership	-	100
4406 - Printing and Binding	132	132
Large format print paper (4 boxes @ \$33)	-	132
PRINTING & BINDING	132	-
4408 - Vehicle Expense	150	150
Use of Private Vehicles - mileage	-	150
VEHICLE EXPENSE	150	-
4450 - Telephone	600	-
TELEPHONE	600	-
4453 - Meetings and Training	3,029	3,029
American Public Works Association Seminar (Director) – 2 days	-	2,299
MEETINGS & TRAINING	3,029	-
NHMA Annual Conference	-	250
NH Public Works Assoc, UNH Technology Transfer, NH Society of Professional Engineers Trainings (Dir., Sr. Eng., Cap. Proj. Eng., Proj. Eng. – 2 ea) (8 @ \$ 60)	-	480
4458 - Vehicle Maintenance	1,000	1,000
P100 and E1	-	1,000
VEHICLE MAINTENANCE	1,000	-
Total Engineering	987,744	774,613

2026 Budget

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Municipal Administration						
50100 - 4090 Regular Pay	338,563	353,062	244,448	424,741	71,679	20.30%
50100 - 4092 Temporary Pay	-	-	1	-	-	0%
50100 - 4098 Overtime Pay	-	-	205	-	-	0%
50100 - 4170 Retirement	45,784	46,392	32,089	54,155	7,763	16.73%
50100 - 4171 Disability Insurance	2,942	2,355	2,206	2,970	615	26.11%
50100 - 4172 Workers' Compensation	8,046	8,800	8,068	10,616	1,816	20.64%
50100 - 4174 FICA-Social Security	26,367	27,010	19,864	32,493	5,483	20.30%
50100 - 4176 Health Insurance	68,971	68,971	37,377	78,116	9,145	13.26%
50100 - 4177 Unemployment Compensation	88	93	185	129	36	38.49%
50100 - 4178 Life Insurance	728	726	599	980	254	34.93%
50100 - 4179 Dental Insurance	2,551	2,698	1,460	2,884	186	6.89%
50100 - 4182 Clothing Allowance	21,693	25,000	26,450	24,900	(100)	-0.40%
50100 - 4200 Office Supplies	914	1,200	653	1,200	-	0%
50100 - 4239 Dam Repair and Maintenance	14,426	9,150	9,834	14,450	5,300	57.92%
50100 - 4240 Flood Control Management	11,400	9,400	11,900	11,900	2,500	26.60%
50100 - 4400 Contracted Services	14,433	5,000	5,050	5,000	-	0%
50100 - 4405 Membership & Publications	1,305	1,478	1,246	1,478	-	0%
50100 - 4406 Printing and Binding	158	500	95	500	-	0%
50100 - 4423 Medical Exams/Hiring Expenses	3,282	1,958	4,197	3,282	1,324	67.62%
50100 - 4450 Telephone	11,791	12,665	11,804	13,392	727	5.74%
50100 - 4453 Meetings and Training	4,210	1,455	12,910	11,754	10,299	707.84%
50100 - 4459 Equipment Maintenance	2,540	2,008	1,168	2,008	-	0%
Total Municipal Administration	580,193	579,921	431,808	696,948	117,026	20.18%

2026 Personnel Worksheet

ACCOUNT	FTE Net Change	Budgeted Salary 2025	Budgeted Salary 2026
Public Works-Administration - 50100			
4090			
ADMINISTRATIVE ASSISTANT	0	72,911	62,893
BUSINESS MANAGER	1	-	79,894
DEPUTY DIRECTOR MS-DPW	0	121,514	122,243
DIRECTOR OF MUNICIPAL SERVICES	0	158,637	159,712
Total Public Works-Administration - 50100	1	353,062	424,741

2026 Budget Worksheet

Dept #50100

	Budget 2025	Budget 2026
Public Works-Administration		
4090 - Regular Pay	353,062	424,741
Regular Pay	353,062	424,741
4170 - Retirement	46,392	54,155
Retirement	46,392	54,155
4171 - Disability Insurance	2,355	2,970
Disability Insurance	2,355	2,970
4172 - Workers' Compensation	8,800	10,616
Workers' Compensation	8,800	10,616
4174 - FICA-Social Security	27,010	32,493
FICA-Social Security	27,010	32,493
4176 - Health Insurance	68,971	78,116
Health Insurance	68,971	78,116
4177 - Unemployment Compensation	93	129
Unemployment Compensation	93	129
4178 - Life Insurance	726	980
Life Insurance	726	980
4179 - Dental Insurance	2,698	2,884
Dental Insurance	2,698	2,884
4182 - Clothing Allowance	25,000	24,900
CLOTHING ALLOWANCE	25,000	-
Clothing and Boot Allowance 2 employees at \$200 each	-	400
Contract Requirements (21 Employees)	-	21,000
New hires Boots and Startup and damage clothing replacement	-	3,500
4200 - Office Supplies	1,200	1,200
OFFICE SUPPLIES	1,200	-
Supplies for Public Works Division	-	1,200
4239 - Dam Repair and Maintenance	9,150	14,450
Annual State Dam Inspection FY2026 state increase of \$5300	-	9,450
DAM REPAIR & MAINTENANCE	9,150	-
Electronic gate system maintenance.	-	1,000
Yearly maintenance to 3 dams and 2 flumes	-	4,000

	Budget 2025	Budget 2026
4240 - Flood Control Management	9,400	11,900
FLOOD CONTROL MANAGEMENT	9,400	-
Maintenance of river gauge @ Cowbell Corners (North Salem) offset from USGS	-	11,900
4400 - Contracted Services	5,000	5,000
Advertisements and public notices	-	2,000
CONTRACTED SERVICES	5,000	-
Legal Notices (materials and service bids)	-	3,000
4405 - Membership & Publications	1,478	1,478
(5 scales @ 96 ea. & 5 operators @ 50 ea.) State scale license	-	180
APWA Memberships	-	238
ICMA	-	200
MEMBERSHIPS & PUBLICATIONS	1,478	-
NH Public Works Assn	-	100
NH Road Agents	-	30
Solid Waste Certifications	-	730
4406 - Printing and Binding	500	500
Handout notices for road detours, construction projects, etc. Stationary and envelopes	-	500
PRINTING & BINDING	500	-
4423 - Medical Exams/Hiring Expenses	1,958	3,282
MEDICAL EXAMINATIONS	1,958	-
Physicals for employees when requested by the Town	-	3,282
4450 - Telephone	12,665	13,392
Broadband communications- air cards-GIS tablets (4)	-	1,092
Cell phone service (5)	-	3,600
JAMF - IPAD management system - monthly subscription (1/2 Share)	-	338
TELEPHONE	12,665	-
Telephone lines, usage, and repairs	-	8,362
4453 - Meetings and Training	1,455	11,754
CDL Training at \$4,000 each employees	-	8,000
MEETINGS & TRAINING	1,455	3,754
4459 - Equipment Maintenance	2,008	2,008
Copier maintenance / copies Emergency repairs	-	2,008
EQUIPMENT MAINTENANCE	2,008	-
Total Public Works-Administration	579,921	696,948

2026 Budget

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Garage						
50110 - 4400 Contracted Services	45,865	-	14,317	-	-	0%
50110 - 4401 Cleaning Services	20,900	20,900	19,597	20,300	(600)	-2.87%
50110 - 4495 Heat	11,527	13,341	9,577	14,443	1,102	8.26%
50110 - 4496 Electricity	19,281	26,079	15,448	27,721	1,642	6.30%
50110 - 4497 Other Utilities	1,314	1,269	3,223	3,936	2,667	210.15%
50110 - 4498 Building Repairs	33,757	11,485	31,002	16,757	5,272	45.90%
50110 - 4607 Equipment	-	71,713	79,699	-	(71,713)	-100.00%
Total Garage	132,644	144,787	172,864	83,157	(61,630)	-42.57%

2026 Budget Worksheet

Dept #50110

	Budget 2025	Budget 2026
Public Works Garage		
4401 - Cleaning Services	20,900	20,300
Cleaning of building provided by outside contractor. Contractual decrease	-	20,300
CLEANING SERVICES	20,900	-
4495 - Heat	13,341	14,443
HEAT	13,341	-
Natural Gas	-	14,443
4496 - Electricity	26,079	27,721
Electrician to Temporary Police Station	-	2,800
ELECTRICITY	26,079	-
Electricity for Garage	-	24,921
4497 - Other Utilities	1,269	3,936
OTHER UTILITIES	1,269	-
Septic pumping	-	1,500
Town Water	-	2,436
4498 - Building Repairs	11,485	16,757
Alarm monitoring	-	174
Annual maintenance for overhead garage doors	-	1,250
BUILDING REPAIRS	11,485	-
Compressor Maintenance	-	275
Fire Safety Equipment Maintenance	-	135
Fuel System Compliance	-	1,500
Fuel System fire suppression testing twice annually (\$300 ea.)	-	600
General maintenance and repairs to DPW buildings and gas system	-	10,272
Generator Maintenance	-	530
HVAC maintenance contract (6 garage units)	-	323
Pest control (79/mo.)	-	948
Vehicle Lift Inspection	-	750
Total Public Works Garage	144,787	83,157

2026 Budget

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Fleet						
50120 - 4090 Regular Pay	115,308	183,579	110,584	199,030	15,451	8.42%
50120 - 4092 Temporary Pay	-	-	2,816	-	-	0%
50120 - 4098 Overtime Pay	14,588	15,000	16,526	15,525	525	3.50%
50120 - 4170 Retirement	17,575	26,093	16,777	27,356	1,263	4.84%
50120 - 4171 Disability Insurance	1,111	1,672	1,083	1,787	115	6.89%
50120 - 4172 Workers' Compensation	10,361	9,314	8,539	11,908	2,594	27.85%
50120 - 4174 FICA-Social Security	9,467	15,192	9,575	16,413	1,221	8.04%
50120 - 4176 Health Insurance	64,971	101,745	55,393	109,846	8,101	7.96%
50120 - 4177 Unemployment Compensation	59	93	58	97	4	3.87%
50120 - 4178 Life Insurance	339	529	329	571	42	7.98%
50120 - 4179 Dental Insurance	1,625	2,881	1,422	3,080	199	6.91%
50120 - 4235 Small Tools & Equipment	3,266	2,500	4,402	3,266	766	30.64%
50120 - 4237 Gas & Oil	126,579	92,649	76,590	116,000	23,351	25.20%
50120 - 4400 Contracted Services	4,535	5,000	-	39,592	34,592	691.84%
50120 - 4456 Radio Maintenance	206	2,000	395	2,000	-	0%
50120 - 4458 Vehicle Maintenance	221,828	240,000	196,663	220,000	(20,000)	-8.33%
Total Fleet	591,819	698,247	501,152	766,471	68,224	9.77%

2026 Personnel Worksheet

ACCOUNT	FTE Net Change	Budgeted Salary 2025	Budgeted Salary 2026
Fleet - 50120			
4090			
CHIEF MECHANIC	0	71,810	76,598
MECHANIC 1ST CLASS	0	55,668	59,793
MECHANIC 2ND CLASS	0	56,101	62,640
Total Fleet - 50120	0	183,579	199,030

2026 Budget Worksheet

Dept #50120

	Budget 2025	Budget 2026
Fleet		
4090 - Regular Pay	183,579	199,030
Regular Pay	183,579	199,030
4098 - Overtime Pay	15,000	15,525
Overtime Pay	15,000	15,525
4170 - Retirement	26,093	27,356
Retirement	26,093	27,356
4171 - Disability Insurance	1,672	1,787
Disability Insurance	1,672	1,787
4172 - Workers' Compensation	9,314	11,908
Workers' Compensation	9,314	11,908
4174 - FICA-Social Security	15,192	16,413
FICA-Social Security	15,192	16,413
4176 - Health Insurance	101,745	109,846
Health Insurance	101,745	109,846
4177 - Unemployment Compensation	93	97
Unemployment Compensation	93	97
4178 - Life Insurance	529	571
Life Insurance	529	571
4179 - Dental Insurance	2,881	3,080
Dental Insurance	2,881	3,080
4235 - Small Tools & Equipment	2,500	3,266
Purchase/repair of broken and/or damaged tools	-	3,266
SMALL TOOLS & EQUIPMENT	2,500	-
4237 - Gas & Oil	92,649	116,000
Fuel Estimate: diesel and gasoline	-	110,000
GAS & OIL	92,649	-
Oil, hydraulic fluid, other lubricants, including waste oil disposal	-	6,000
4400 - Contracted Services	5,000	39,592
CONTRACTED SERVICES	5,000	-
Replace Town Fleet Fueling Control Terminal System	-	34,592

	Budget 2025	Budget 2026
Welding/Fabricating Services	-	5,000
4456 - Radio Maintenance	2,000	2,000
Annual repairs/maintenance	-	2,000
RADIO MAINTENANCE	2,000	-
4458 - Vehicle Maintenance	240,000	220,000
VEHICLE MAINTENANCE	240,000	-
Vehicle parts for scheduled and emergency repairs to equipment.	-	220,000
Total Fleet	698,247	766,471

2026 Budget

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Streets/Shops						
50130 - 4090 Regular Pay	568,686	710,403	505,147	752,118	41,715	5.87%
50130 - 4092 Temporary Pay	44,803	39,680	47,361	39,680	-	0%
50130 - 4098 Overtime Pay	91,141	70,000	83,312	78,450	8,450	12.07%
50130 - 4112 Stand-By Pay	9,891	12,203	8,568	12,630	427	3.50%
50130 - 4170 Retirement	100,316	104,149	89,122	107,508	3,359	3.22%
50130 - 4171 Disability Insurance	5,537	6,527	4,935	6,836	309	4.73%
50130 - 4172 Workers' Compensation	46,023	39,033	35,785	49,000	9,967	25.53%
50130 - 4174 FICA-Social Security	51,269	63,672	45,773	67,540	3,868	6.08%
50130 - 4176 Health Insurance	231,250	280,977	224,142	334,425	53,448	19.02%
50130 - 4177 Unemployment Compensation	363	403	317	386	(17)	-4.12%
50130 - 4178 Life Insurance	1,688	2,049	1,507	2,171	122	5.93%
50130 - 4179 Dental Insurance	6,926	9,087	7,457	11,929	2,842	31.28%
50130 - 4201 Maintenance Supplies	1,514	1,274	850	1,274	-	0%
50130 - 4235 Small Tools & Equipment	4,425	4,760	4,315	4,760	-	0%
50130 - 4238 Traffic and Street Signs	12,651	17,000	12,121	17,000	-	0%
50130 - 4241 Bridge & Rail Supplies	3,625	7,000	3,220	7,000	-	0%
50130 - 4242 Street Lining Materials	97,520	95,000	111,167	105,000	10,000	10.53%
50130 - 4244 Gravel	25,975	15,000	11,591	15,000	-	0%
50130 - 4245 Bituminous Concrete	45,883	20,000	17,320	22,000	2,000	10.00%
50130 - 4248 Drainage Supplies	5,699	10,000	10,765	12,500	2,500	25.00%
50130 - 4262 Safety	1,180	2,700	2,449	2,900	200	7.41%
50130 - 4266 Cold Patch	1,425	2,552	1,184	2,552	-	0%
50130 - 4267 Calcium Chloride	-	2,500	-	2,500	-	0%
50130 - 4400 Contracted Services	139,335	138,360	132,695	138,360	-	0%
50130 - 4440 Equipment Rental	21,623	16,500	5,818	16,500	-	0%
50130 - 4462 Tree Removal	61,554	60,000	57,000	60,000	-	0%
50130 - 4607 Equipment	5,012	34,900	34,500	-	(34,900)	-100.00%
Total Streets/Shops	1,585,314	1,765,729	1,458,422	1,870,019	104,290	5.91%

2026 Personnel Worksheet

ACCOUNT	FTE Net Change	Budgeted Salary 2025	Budgeted Salary 2026
Streets/Shops - 50130			
4090			
FOREMAN	0	146,960	155,973
HEAVY EQUIPMENT OPERATOR	0	293,629	319,859
LIGHT EQUIPMENT OPERATOR	0	269,814	276,287
Total Streets/Shops - 50130	0	710,403	752,118

2026 Budget Worksheet

Dept #50130

	Budget 2025	Budget 2026
Streets/Shops		
4090 - Regular Pay	710,403	752,118
Regular Pay	710,403	752,118
4092 - Temporary Pay	39,680	39,680
Temporary Pay	39,680	39,680
4098 - Overtime Pay	70,000	78,450
Overtime Pay	70,000	78,450
4112 - Stand-By Pay	12,203	12,630
Stand-By Pay	12,203	12,630
4170 - Retirement	104,149	107,508
Retirement	104,149	107,508
4171 - Disability Insurance	6,527	6,836
Disability Insurance	6,527	6,836
4172 - Workers' Compensation	39,033	49,000
Workers' Compensation	39,033	49,000
4174 - FICA-Social Security	63,672	67,540
FICA-Social Security	63,672	67,540
4176 - Health Insurance	280,977	334,425
Health Insurance	280,977	334,425
4177 - Unemployment Compensation	403	386
Unemployment Compensation	403	386
4178 - Life Insurance	2,049	2,171
Life Insurance	2,049	2,171
4179 - Dental Insurance	9,087	11,929
Dental Insurance	9,087	11,929
4201 - Maintenance Supplies	1,274	1,274
Est. cost of maintenance materials (soap, paper products, bug sprays, bulbs, etc.).	-	1,274
MAINTENANCE SUPPLIES	1,274	-
4235 - Small Tools & Equipment	4,760	4,760
Replacement of small tools and equipment (shovels, picks, tree & brush cutting tools, saw blades, drills, etc.)	-	4,760
SMALL TOOLS & EQUIP.	4,760	-

	Budget 2025	Budget 2026
4238 - Traffic and Street Signs	17,000	17,000
Repair and clean existing signs. Replace signs due to damage, fading, theft and vandalism. Town of Salem Signature Sign(s)	-	17,000
TRAFFIC & STREET SIGNS	17,000	-
4241 - Bridge & Rail Supplies	7,000	7,000
BRIDGE & RAIL SUPPLIES	7,000	-
Guardrail repairs town wide	-	7,000
4242 - Street Lining Materials	95,000	105,000
Cost to paint and/or thermoplastic white and yellow lines, stop bars, zebra striped islands, crosswalks and lane arrows. Also includes in house supplies, paint and glass bead materials.	-	105,000
STREET LINING	95,000	-
4244 - Gravel	15,000	15,000
Construction projects, pipe installations, backfill drain structures. Maintenance of gravel roads twice yearly, construction projects, and drainage repairs.	-	9,000
GRAVEL/CRUSHED STONE	15,000	-
Road Construction Waste Disposal	-	6,000
4245 - Bituminous Concrete	20,000	22,000
BITUMINOUS CONCRETE	20,000	-
DPW hot top operations to repair sections of roads that require attention on a prioritized yearly basis (Asphalt)	-	22,000
4248 - Drainage Supplies	10,000	12,500
DRAINAGE SUPPLIES	10,000	-
Maintenance and emergency repairs to existing structures. Continue town wide drainage improvements as needed. Supplies required to repair system failures; culvert pipe, pre-cast concrete structures, frames and grates, etc.	-	12,500
4262 - Safety	2,700	2,900
SAFETY	2,700	-
To comply with NH Department of Labor work place safety requirements and our own safety manual, repair and replace safety equipment on an as needed basis. Barricades, flags, lights, vests, ear/eye protection, safety films, cones and barrels for traffic control. Training on Hazmat, confined space entry, trenching, and other job related requirements.	-	2,900
4266 - Cold Patch	2,552	2,552
COLD PATCH	2,552	-
Cost of materials to make emergency road repairs	-	2,552
4267 - Calcium Chloride	2,500	2,500
CALCIUM CHLORIDE	2,500	-
For stabilization and dust control of gravel roads during the summer.	-	2,500
4400 - Contracted Services	138,360	138,360
Annual catch basin cleaning program (no treat/dispose included)	-	92,000

	Budget 2025	Budget 2026
Beaver control where public safety is at risk	-	1,000
CONTRACTED SERVICES	138,360	-
Gravel Road Grading Services	-	20,000
Street Sweeping Services	-	3,000
Town wide Knotweed Control	-	8,652
Town wide sidewalk/island weed control	-	13,708
4440 - Equipment Rental	16,500	16,500
EQUIPMENT RENTAL	16,500	-
Large excavator, 10 wheel dump, etc.	-	8,000
Paving box etc. for in-house hot top operations	-	8,500
4462 - Tree Removal	60,000	60,000
Scheduled and emergency removal of trees.	-	60,000
TREE REMOVAL	60,000	-
Total Streets/Shops	1,765,729	1,870,019

2026 Budget

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Winter Weather						
50135 - 4090 Regular Pay	19,239	-	12,228	-	-	0%
50135 - 4092 Temporary Pay	35,672	10,000	2,911	10,000	-	0%
50135 - 4098 Overtime Pay	173,730	215,000	171,025	222,552	7,552	3.51%
50135 - 4170 Retirement	26,109	28,251	24,794	28,375	124	0.44%
50135 - 4172 Workers' Compensation	13,338	10,553	9,675	12,907	2,354	22.30%
50135 - 4174 FICA-Social Security	17,515	17,213	14,261	17,790	577	3.35%
50135 - 4177 Unemployment Compensation	72	22	250	-	(22)	-100.00%
50135 - 4400 Contracted Services	228,095	360,000	273,511	360,000	-	0%
50135 - 4983 Winter Weather Operations	434,884	530,000	440,445	530,000	-	0%
Total Winter Weather	948,653	1,171,039	949,100	1,181,624	10,585	0.90%

2026 Budget Worksheet

Dept #50135

	Budget 2025	Budget 2026
Winter Weather		
4092 - Temporary Pay	10,000	10,000
Temporary Pay	10,000	10,000
4098 - Overtime Pay	215,000	222,552
Overtime Pay	215,000	222,552
4170 - Retirement	28,251	28,375
Retirement	28,251	28,375
4172 - Workers' Compensation	10,553	12,907
Workers' Compensation	10,553	12,907
4174 - FICA-Social Security	17,213	17,790
FICA-Social Security	17,213	17,790
4177 - Unemployment Compensation	22	-
Unemployment Compensation	22	-
4400 - Contracted Services	360,000	360,000
Contracted labor for winter weather operations, e.g. plow operators, sanders, salters.	-	360,000
CONTRACTED SERVICES	360,000	-
4983 - Winter Weather Operations	530,000	530,000
Sand, salt, and other treatments for winter weather operations, as well as equipment, parts, repairs, and all other expenses related to winter weather equipment.	-	530,000
WINTER WEATHER OPERATIONS	530,000	-
Total Winter Weather	1,171,039	1,181,624

2026 Budget

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Solid Waste						
50200 - 4090 Regular Pay	83,750	80,600	61,123	78,786	(1,814)	-2.25%
50200 - 4098 Overtime Pay	21,113	17,366	28,628	17,974	608	3.50%
50200 - 4170 Retirement	30,869	12,873	11,859	12,337	(536)	-4.16%
50200 - 4171 Disability Insurance	647	665	579	658	(7)	-1.06%
50200 - 4172 Workers' Compensation	3,642	2,988	2,739	3,454	466	15.61%
50200 - 4174 FICA-Social Security	9,066	7,494	7,117	7,402	(92)	-1.23%
50200 - 4176 Health Insurance	13,536	14,346	3,000	4,000	(10,346)	-72.12%
50200 - 4177 Unemployment Compensation	30	31	24	32	1	3.87%
50200 - 4178 Life Insurance	198	232	177	226	(6)	-2.75%
50200 - 4179 Dental Insurance	460	531	443	568	37	6.97%
50200 - 4400 Contracted Services	1,054,167	1,482,064	917,281	1,568,198	86,134	5.81%
50200 - 4406 Printing and Binding	5,261	7,490	5,095	7,490	-	0%
50200 - 4440 Equipment Rental	-	500	-	500	-	0%
50200 - 4450 Telephone	150	244	132	168	(76)	-31.15%
50200 - 4452 Building Maintenance	4,646	8,254	11,670	11,034	2,780	33.68%
50200 - 4459 Equipment Maintenance	-	1,000	-	1,000	-	0%
50200 - 4466 Pest Control	1,405	2,100	2,621	4,200	2,100	100.00%
50200 - 4496 Electricity	1,444	2,709	1,918	2,414	(295)	-10.89%
50200 - 4633 Hazardous Waste Pick-Up	72,699	49,421	-	72,699	23,278	47.10%
50200 - 4648 Testing	37,558	65,000	83,500	83,500	18,500	28.46%
Total Solid Waste	1,340,641	1,755,908	1,137,906	1,876,640	120,732	6.88%

2026 Personnel Worksheet

ACCOUNT	FTE Net Change	Budgeted Salary 2025	Budgeted Salary 2026
Solid Waste - 50200			
4090			
FOREMAN	0	80,600	78,786
Total Solid Waste - 50200	0	80,600	78,786

2026 Budget Worksheet

Dept #50200

	Budget 2025	Budget 2026
Solid Waste		
4090 - Regular Pay	80,600	78,786
Regular Pay	80,600	78,786
4098 - Overtime Pay	17,366	17,974
Overtime Pay	17,366	17,974
4170 - Retirement	12,873	12,337
Retirement	12,873	12,337
4171 - Disability Insurance	665	658
Disability Insurance	665	658
4172 - Workers' Compensation	2,988	3,454
Workers' Compensation	2,988	3,454
4174 - FICA-Social Security	7,494	7,402
FICA-Social Security	7,494	7,402
4176 - Health Insurance	14,346	4,000
Health Insurance	14,346	4,000
4177 - Unemployment Compensation	31	32
Unemployment Compensation	31	32
4178 - Life Insurance	232	226
Life Insurance	232	226
4179 - Dental Insurance	531	568
Dental Insurance	531	568
4400 - Contracted Services	1,482,064	1,568,198
Brush Grinder Service	-	40,000
C&D (offset by permit fee GF 1-3365)	-	19,000
Consultant to Prepare Hauling and Disposal RFP	-	30,000
CONTRACTED SERVICES	1,482,064	-
Loading, hauling & disposal: Trash \$130/ton	-	1,192,100
Recyclables (2,029 tons): Processing/Disposal	-	157,268
Recyclables: Load/Haul \$51.00/ton	-	110,130
Scale certification	-	1,700
Video Devices \$1500/month avg.	-	18,000

	Budget 2025	Budget 2026
4406 - Printing and Binding	7,490	7,490
C&D tickets 2,000 cnt	-	1,300
Permit stickers 8,500 cnt.	-	3,740
PRINTING & BINDING	7,490	-
Regulations (hand outs)	-	1,500
Scale slips	-	950
4440 - Equipment Rental	500	500
Bull dozer, portable scale, etc.	-	500
EQUIPMENT RENTAL	500	-
4450 - Telephone	244	168
TELEPHONE	244	-
Telephone line charge	-	168
4452 - Building Maintenance	8,254	11,034
Alarm System Monitoring	-	179
BUILDING MAINTENANCE	8,254	-
Building Repairs	-	5,700
Paper products and soap	-	660
Portable Public Toilets	-	1,080
Scale House Restroom (now cleaned twice a month)	-	2,880
Water	-	535
4459 - Equipment Maintenance	1,000	1,000
EQUIPMENT MAINTENANCE	1,000	-
Normal maintenance of loader, scale, oil, filters, etc.	-	1,000
4466 - Pest Control	2,100	4,200
Contractual services (twice a month)	-	4,200
PEST CONTROL	2,100	-
4496 - Electricity	2,709	2,414
ELECTRICITY	2,709	-
Outside lighting. Scale house heat/cooling. Building electricity paid by Hauler under current contract.	-	2,414
4633 - Hazardous Waste Pick-Up	49,421	72,699
HAZARDOUS WASTE COLLECTION	49,421	-
One day collection, in the Fall, of household hazardous waste.	-	72,699
4648 - Testing	65,000	83,500
Additional NHDES sampling requirements	-	18,500

	Budget 2025	Budget 2026
Post closure groundwater and methane gas sampling and testing costs at the Shannon Rd site. Management/ Engineering Testing (gas, groundwater and storm water) 1,4-dioxane includes PFAS Residential Storm water monitoring	-	65,000
TESTING	65,000	-
Total Solid Waste	1,755,908	1,876,640

2026 Budget

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Parks/Property						
50300 - 4090 Regular Pay	301,001	351,300	235,313	212,786	(138,514)	-39.43%
50300 - 4092 Temporary Pay	36,605	19,200	29,059	23,700	4,500	23.44%
50300 - 4098 Overtime Pay	55,758	37,000	57,148	37,032	32	0.09%
50300 - 4112 Stand-By Pay	10,800	10,220	8,947	10,578	358	3.50%
50300 - 4170 Retirement	52,205	52,365	39,946	33,200	(19,165)	-36.60%
50300 - 4171 Disability Insurance	3,109	3,044	2,610	1,850	(1,194)	-39.21%
50300 - 4172 Workers' Compensation	21,224	17,596	16,132	15,598	(1,998)	-11.36%
50300 - 4174 FICA-Social Security	30,976	31,955	25,039	21,733	(10,222)	-31.99%
50300 - 4176 Health Insurance	90,176	86,986	85,484	60,588	(26,398)	-30.35%
50300 - 4177 Unemployment Compensation	161	186	169	97	(89)	-48.06%
50300 - 4178 Life Insurance	953	1,011	796	611	(400)	-39.55%
50300 - 4179 Dental Insurance	3,789	3,856	3,140	2,001	(1,855)	-48.11%
50300 - 4250 Memorial Plantings	3,292	3,500	3,475	3,500	-	0%
50300 - 4252 Grounds Maint. Supplies	28,602	24,500	15,438	24,500	-	0%
50300 - 4253 Park Improvements	12,997	6,500	4,056	6,500	-	0%
50300 - 4258 Lumber and Materials	617	500	222	500	-	0%
50300 - 4262 Safety	188	300	1,329	300	-	0%
50300 - 4380 Cemetery Maintenance	-	-	2,092	-	-	0%
50300 - 4400 Contracted Services	26,800	13,000	8,094	13,000	-	0%
50300 - 4402 Engineering Services	41,500	-	-	-	-	0%
50300 - 4450 Telephone	1,493	1,448	1,709	1,596	148	10.21%
50300 - 4452 Building Maintenance	2,847	5,051	6,019	5,051	-	0%
50300 - 4459 Equipment Maintenance	81	1,500	52	1,500	-	0%
50300 - 4465 Expansion & Development	750	4,000	2,267	4,000	-	0%
50300 - 4495 Heat	6,627	5,563	6,175	7,328	1,765	31.73%
50300 - 4496 Electricity	2,310	2,591	1,529	2,352	(239)	-9.23%
50300 - 4497 Other Utilities	10,101	11,622	7,552	10,617	(1,005)	-8.65%
50300 - 4607 Equipment	11,660	4,000	3,275	4,900	900	22.50%
50300 - 4994 Site Remediation	14,415	15,098	-	17,100	2,002	13.26%
Total Parks/Property	771,035	713,892	567,066	522,518	(191,374)	-26.81%

2026 Personnel Worksheet

ACCOUNT	FTE Net Change	Budgeted Salary 2025	Budgeted Salary 2026
Parks/Property - 50300			
4090			
CUSTODIAN	(1)	53,833	-
FOREMAN	(1)	158,086	84,888
HEAVY EQUIPMENT OPERATOR	0	72,032	58,181
LIGHT EQUIPMENT OPERATOR	0	67,349	69,717
Total Parks/Property - 50300	(2)	351,300	212,786

2026 Budget Worksheet

Dept #50300

	Budget 2025	Budget 2026
Parks/Property		
4090 - Regular Pay	351,300	212,786
Regular Pay	351,300	212,786
4092 - Temporary Pay	19,200	23,700
Temporary Pay	19,200	23,700
4098 - Overtime Pay	37,000	37,032
Overtime Pay	37,000	37,032
4112 - Stand-By Pay	10,220	10,578
Stand-By Pay	10,220	10,578
4170 - Retirement	52,365	33,200
Retirement	52,365	33,200
4171 - Disability Insurance	3,044	1,850
Disability Insurance	3,044	1,850
4172 - Workers' Compensation	17,596	15,598
Workers' Compensation	17,596	15,598
4174 - FICA-Social Security	31,955	21,733
FICA-Social Security	31,955	21,733
4176 - Health Insurance	86,986	60,588
Health Insurance	86,986	60,588
4177 - Unemployment Compensation	186	97
Unemployment Compensation	186	97
4178 - Life Insurance	1,011	611
Life Insurance	1,011	611
4179 - Dental Insurance	3,856	2,001
Dental Insurance	3,856	2,001
4250 - Memorial Plantings	3,500	3,500
Cost of flowers for the Town to place at Veterans' memorials, exclusive of cemetery.	-	3,500
MEMORIAL PLANTINGS	3,500	-
4252 - Grounds Maint. Supplies	24,500	24,500
GROUND MAINTENANCE	24,500	-
Hydro seeding Pine Grove Includes maintenance and repairs of irrigation components.	-	2,500

	Budget 2025	Budget 2026
Town wide turf management	-	17,500
Yearly costs to maintain parks and ball fields	-	4,500
4253 - Park Improvements	6,500	6,500
General improvements	-	2,500
PARK IMPROVEMENTS	6,500	-
Plantings, mulch, flags	-	4,000
4258 - Lumber and Materials	500	500
Building and remodeling projects, fence repairs, etc.	-	500
LUMBER & MATERIALS	500	-
4262 - Safety	300	300
Cones, barricades, safety glasses, vests, ear and eye protection.	-	300
SAFETY	300	-
4400 - Contracted Services	13,000	13,000
CONTRACTED SERVICES	13,000	-
General contractor work and labor as needed.	-	13,000
4450 - Telephone	1,448	1,596
Cell phone - Working Foreman (2)	-	444
TELEPHONE	1,448	-
Telephone line charge 2 lines (Cemetery and Parks Building)	-	1,152
4452 - Building Maintenance	5,051	5,051
Alarm monitoring (2)	-	358
BUILDING MAINTENANCE	5,051	-
HVAC/Burner maintenance. for two bldgs.	-	1,293
Normal building maintenance for Pine Grove Cemetery, parks building, and other properties. HVAC/Burner maintenance. for two bldgs.	-	3,400
4459 - Equipment Maintenance	1,500	1,500
EQUIPMENT MAINTENANCE	1,500	-
Repairs to equipment that require outside service.	-	1,500
4465 - Expansion & Development	4,000	4,000
Blasting in Pine Grove Cemetery Rear Expansion Exit Gate	-	500
EXPANSION & DEVELOPMENT	4,000	-
Section Signs	-	3,500
4495 - Heat	5,563	7,328
Fuel Oil	-	7,328
HEAT	5,563	-

	Budget 2025	Budget 2026
4496 - Electricity	2,591	2,352
ELECTRICITY	2,591	-
Electricity for Parks and Cemetery Buildings	-	2,352
4497 - Other Utilities	11,622	10,617
OTHER UTILITIES	11,622	-
Parks and Cemetery buildings Septic Pumping (4) Town Water Irrigation: Michelle Park, Pine Grove Cemetery	-	10,617
4607 - Equipment	4,000	4,900
EQUIPMENT	4,000	-
Vacuum, Power Washer, Leaf Blower, Misc. equipment	-	4,900
4994 - Site Remediation	15,098	17,100
Geotechnical Eng Consultant for: District Court	-	1,208
Geotechnical Eng Consultant for: DPW	-	2,940
Geotechnical Eng Consultant for: Monthly inspections (DPW & Court)	-	12,202
Parts and Repairs as needed	-	750
SITE REMEDIATION	15,098	-
Total Parks/Property	713,892	522,518

2026 Budget

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Lighting						
50400 - 4226 Traffic Light Maintenance	93,768	70,000	74,910	75,000	5,000	7.14%
50400 - 4400 Contracted Services	26,268	14,750	22,750	21,000	6,250	42.37%
50400 - 4496 Electricity	488,216	649,846	366,556	511,638	(138,208)	-21.27%
Total Lighting	608,252	734,596	464,215	607,638	(126,958)	-17.28%

2026 Budget Worksheet

Dept #50400

	Budget 2025	Budget 2026
Lighting		
4226 - Traffic Light Maintenance	70,000	75,000
Emergency repairs to 30 traffic control systems, 20 flashing lights, 15 school zone lights, and 1 cross walk light	-	61,000
ITS/ATMS maintenance	-	10,000
Repairs to the Opticom	-	4,000
TRAFFIC LIGHT MAINTENANCE	70,000	-
4400 - Contracted Services	14,750	21,000
CONTRACTED SERVICES	14,750	-
ITS/ATMS Monitoring (VHB) additional contractual costs	-	21,000
4496 - Electricity	649,846	511,638
2,574 street lights. 30 traffic control systems, 10 flashing lights, 8 school zone lights and 1 cross walk light.	-	511,638
ELECTRICITY	649,846	-
Total Lighting	734,596	607,638

Human Services

2026 Budget Summary

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Human Services						
Human Services Administration	43,127	59,020	46,704	76,058	17,038	28.87%
Direct Assistance	51,854	44,900	17,911	44,900	-	0%
Outside Human Services	106,300	107,300	53,650	107,300	-	0%
Total Human Services	201,280	211,220	118,265	228,258	17,038	8.07%

2026 Budget

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Human Services Administration						
60100 - 4090 Regular Pay	2,004	-	-	-	-	0%
60100 - 4092 Temporary Pay	34,070	54,225	42,884	69,989	15,764	29.07%
60100 - 4170 Retirement	271	-	-	-	-	0%
60100 - 4172 Workers' Compensation	281	136	125	203	67	49.24%
60100 - 4174 FICA-Social Security	2,748	4,148	3,281	5,354	1,206	29.08%
60100 - 4176 Health Insurance	2,887	-	-	-	-	0%
60100 - 4177 Unemployment Compensation	49	31	32	32	1	3.87%
60100 - 4179 Dental Insurance	69	-	-	-	-	0%
60100 - 4200 Office Supplies	288	250	12	250	-	0%
60100 - 4408 Vehicle Expense	89	-	-	-	-	0%
60100 - 4453 Meetings and Training	371	230	369	230	-	0%
Total Human Services Administration	43,127	59,020	46,704	76,058	17,038	28.87%

2026 Budget Worksheet

Dept #60100

	Budget 2025	Budget 2026
Human Services-Administration		
4092 - Temporary Pay	54,225	69,989
Temporary Pay	54,225	69,989
4172 - Workers' Compensation	136	203
Workers' Compensation	136	203
4174 - FICA-Social Security	4,148	5,354
FICA-Social Security	4,148	5,354
4177 - Unemployment Compensation	31	32
Unemployment Compensation	31	32
4200 - Office Supplies	250	250
OFFICE SUPPLIES	250	250
4453 - Meetings and Training	230	230
MEETINGS & TRAINING	230	230
Total Human Services-Administration	59,020	76,058

2026 Budget

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Direct Assistance						
60110 - 4433 Other Assistance	4,158	7,500	2,210	7,500	-	0%
60110 - 4434 Medical	-	400	-	400	-	0%
60110 - 4437 Food	-	4,000	-	4,000	-	0%
60110 - 4438 Rent	46,895	28,000	15,702	28,000	-	0%
60110 - 4439 Utilities	800	5,000	-	5,000	-	0%
Total Direct Assistance	51,854	44,900	17,911	44,900	-	0%

2026 Budget Worksheet

Dept #60110

	Budget 2025	Budget 2026
Direct Assistance		
4433 - Other Assistance	7,500	7,500
OTHER ASSISTANCE	7,500	7,500
4434 - Medical	400	400
MEDICAL	400	400
4437 - Food	4,000	4,000
FOOD	4,000	4,000
4438 - Rent	28,000	28,000
RENT	28,000	28,000
4439 - Utilities	5,000	5,000
UTILITIES	5,000	5,000
Total Direct Assistance	44,900	44,900

2026 Budget

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Outside Human Services						
60200 - 4814 Boys and Girls Club	15,500	15,500	7,750	15,500	-	0%
60200 - 4856 Bridges	-	1,000	500	1,000	-	0%
60200 - 4894 CART-Cooperative Alliance for	48,800	48,800	24,400	48,800	-	0%
60200 - 4920 Southern NH Services (RCCA)	10,000	10,000	5,000	10,000	-	0%
60200 - 4926 Greater Salem Caregivers	17,000	17,000	8,500	17,000	-	0%
60200 - 4937 Rockingham Ntr.-Meals on Wheel	15,000	15,000	7,500	15,000	-	0%
Total Outside Human Services	106,300	107,300	53,650	107,300	-	0%

2026 Budget Worksheet

Dept #60200

	Budget 2025	Budget 2026
Outside Human Services		
4814 - Boys and Girls Club	15,500	15,500
BOYS & GIRLS CLUB	15,500	15,500
4856 - Bridges	1,000	1,000
BRIDGES	1,000	1,000
4894 - CART-Cooperative Alliance for	48,800	48,800
CART (was MANCHESTER TRANSIT AUTHORITY)	48,800	48,800
4920 - Southern NH Services (RCCA)	10,000	10,000
SOUTHERN NH SERVICES (ROCK COMM ACT.)	10,000	10,000
4926 - Greater Salem Caregivers	17,000	17,000
GREATER SALEM CAREGIVERS	17,000	17,000
4937 - Rockingham Ntr.-Meals on Wheel	15,000	15,000
ROCKINGHAM NTR, MEALS ON WHEELS	15,000	15,000
Total Outside Human Services	107,300	107,300

Community Services

2026 Budget Summary

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Community Services						
Community Services Administration	546,425	576,246	421,594	545,280	(30,967)	-5.37%
Ingram Senior Center	55,552	64,914	54,300	61,651	(3,263)	-5.03%
Recreational Facilities	10,279	4,227	3,403	3,808	(419)	-9.91%
Total Community Services	612,256	645,387	479,296	610,739	(34,649)	-5.37%

2026 Budget

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Community Services Administration						
60400 - 4090 Regular Pay	324,487	347,173	257,162	293,052	(54,121)	-15.59%
60400 - 4092 Temporary Pay	36,715	41,980	12,659	44,218	2,238	5.33%
60400 - 4098 Overtime Pay	3,130	400	2,997	400	-	0%
60400 - 4170 Retirement	44,327	45,672	34,493	43,053	(2,619)	-5.73%
60400 - 4171 Disability Insurance	2,997	2,977	2,872	2,913	(64)	-2.16%
60400 - 4172 Workers' Compensation	7,826	5,689	5,216	4,593	(1,096)	-19.26%
60400 - 4174 FICA-Social Security	28,480	29,801	21,673	25,832	(3,969)	-13.32%
60400 - 4176 Health Insurance	63,642	63,789	54,166	92,460	28,671	44.95%
60400 - 4177 Unemployment Compensation	198	217	188	161	(56)	-25.81%
60400 - 4178 Life Insurance	806	917	752	807	(110)	-12.03%
60400 - 4179 Dental Insurance	3,427	3,802	3,121	4,225	423	11.13%
60400 - 4182 Clothing Allowance	1,766	1,000	1,078	-	(1,000)	-100.00%
60400 - 4200 Office Supplies	575	1,431	264	1,431	-	0%
60400 - 4210 Operating Supplies	7,295	10,540	9,758	10,540	-	0%
60400 - 4237 Gas & Oil	267	400	275	400	-	0%
60400 - 4400 Contracted Services	11,650	11,850	8,285	11,850	-	0%
60400 - 4405 Membership & Publications	380	450	255	450	-	0%
60400 - 4406 Printing and Binding	-	-	180	-	-	0%
60400 - 4408 Vehicle Expense	488	670	475	700	30	4.48%
60400 - 4410 Advertising	-	500	1,059	500	-	0%
60400 - 4450 Telephone	1,767	1,777	1,777	2,484	707	39.81%
60400 - 4453 Meetings and Training	2,854	3,140	1,279	3,140	-	0%
60400 - 4458 Vehicle Maintenance	-	250	-	250	-	0%
60400 - 4459 Equipment Maintenance	3,349	1,821	1,609	1,821	-	0%
Total Community Services Administration	546,425	576,246	421,594	545,280	(30,967)	-5.37%

2026 Personnel Worksheet

ACCOUNT	FTE Net Change	Budgeted Salary 2025	Budgeted Salary 2026
Community Serv-Admin - 60400			
4090			
COMMUNITY SERVICES CLERK	0	54,752	57,429
COMMUNITY SERVICES DIRECTOR	0	113,667	114,363
CUSTODIAN	(1)	48,111	-
SENIOR CENTER COORDINATOR	0	130,643	121,261
Total Community Serv-Admin - 60400	(1)	347,173	293,052

2026 Budget Worksheet

Dept #60400

	Budget 2025	Budget 2026
Community Serv-Admin		
4090 - Regular Pay	347,173	293,052
Regular Pay	347,173	293,052
4092 - Temporary Pay	41,980	44,218
Temporary Pay	41,980	44,218
4098 - Overtime Pay	400	400
Overtime Pay	400	400
4170 - Retirement	45,672	43,053
Retirement	45,672	43,053
4171 - Disability Insurance	2,977	2,913
Disability Insurance	2,977	2,913
4172 - Workers' Compensation	5,689	4,593
Workers' Compensation	5,689	4,593
4174 - FICA-Social Security	29,801	25,832
FICA-Social Security	29,801	25,832
4176 - Health Insurance	63,789	92,460
Health Insurance	63,789	92,460
4177 - Unemployment Compensation	217	161
Unemployment Compensation	217	161
4178 - Life Insurance	917	807
Life Insurance	917	807
4179 - Dental Insurance	3,802	4,225
Dental Insurance	3,802	4,225
4182 - Clothing Allowance	1,000	-
CLOTHING ALLOWANCE	1,000	-
4200 - Office Supplies	1,431	1,431
Miscellaneous office supplies - MyRec printer cartridge, pens, pencils, adding machine tape, paper, masking tape, poster board, staples, markers, clip boards, laminating, calendars	-	2,750
OFFICE SUPPLIES	1,431	-
TM reduction	-	(1,319)

	Budget 2025	Budget 2026
4210 - Operating Supplies	10,540	10,540
ASCAP (license to play music)	-	440
Equipment: First aid supplies, balls, writing materials, athletic equipment, craft materials, etc	-	750
Fishing Derby: Fish, ribbons, trophies, prizes	-	1,250
Halloween Party: Candy, prizes, games, entertainment	-	1,500
OPERATING SUPPLIES	10,540	-
Summer Staff T-Shirts	-	600
Volunteer Appreciation Lunch (150 volunteers)	-	6,000
4237 - Gas & Oil	400	400
Gas & oil	-	400
GAS & OIL	400	-
4400 - Contracted Services	11,850	11,850
CONTRACTED SERVICES	11,850	-
Portable Toilets: Michele Memorial Park Tennis Courts (2), DiBenedetto (Shannon) (2), Morse Soccer (2), Field of Dreams (3), Palmer (1), Wal-mart (1), Hedgehog (2)	-	11,850
4405 - Membership & Publications	450	450
MEMBERSHIPS & PUBLICATIONS	450	-
National Recreation & Park Association	-	170
New England Park Association	-	25
NH Assoc. of Senior Centers	-	40
NH Recreation Park Association (2)	-	150
US Tennis Association	-	65
4408 - Vehicle Expense	670	700
Mileage reimbursement @ .70/mile (includes custodian, director and program coordinator 1k miles)	-	700
VEHICLE EXPENSE	670	-
4410 - Advertising	500	500
ADVERTISING	500	500
4450 - Telephone	1,777	2,484
Cell phone for director	-	204
Hedgehog Park and Community Services Office	-	2,280
TELEPHONE	1,777	-
4453 - Meetings and Training	3,140	3,140
Certification for staff (CPRP) - Director	-	500
MEETINGS/TRAINING	3,140	-
New England Recreation Park Conference	-	600

	Budget 2025	Budget 2026
NH Association of Senior Centers - Coordinator	-	140
NRPA Conference, flight & hotel - Director	-	1,700
Training for summer staff	-	200
4458 - Vehicle Maintenance	250	250
Van - repairs and maintenance	-	250
VEHICLE MAINTENANCE	250	-
4459 - Equipment Maintenance	1,821	1,821
Annual piano tuning (2)	-	180
Copier maintenance & overages	-	1,641
EQUIPMENT MAINTENANCE	1,821	-
Total Community Serv-Admin	576,246	545,280

2026 Budget

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Ingram Senior Center						
60430 - 4201 Maintenance Supplies	4,667	8,621	7,775	8,621	-	0%
60430 - 4452 Building Maintenance	22,909	20,204	24,435	20,204	-	0%
60430 - 4457 Grounds Maintenance	595	1,300	450	1,300	-	0%
60430 - 4495 Heat	7,290	11,375	6,680	11,210	(165)	-1.45%
60430 - 4496 Electricity	18,597	21,886	12,872	19,123	(2,763)	-12.62%
60430 - 4497 Other Utilities	1,494	1,528	2,087	1,193	(335)	-21.94%
Total Ingram Senior Center	55,552	64,914	54,300	61,651	(3,263)	-5.03%

2026 Budget Worksheet

Dept #60430

	Budget 2025	Budget 2026
Comm Serv-Ingram Senior Center		
4201 - Maintenance Supplies	8,621	8,621
MAINTENANCE SUPPLIES	8,621	-
Maintenance Supplies - paper towels, toilet tissue, hand soap, deodorizers, trash bags, cleaning supplies, flood machine, etc	-	8,621
4452 - Building Maintenance	20,204	20,204
Alarm annual monitoring service	-	192
BUILDING MAINTENANCE	20,204	-
Building pressure washing	-	500
Elevator Annual Inspection (East Coast)	-	150
Elevator Annual State Test	-	50
Elevator Maintenance (monthly @ 140)	-	1,680
Fire Alarm Annual Inspection	-	1,300
Fire system / burglar alarm repairs	-	510
Generator Maintenance	-	500
HVAC Maintenance (monthly @ \$368)	-	4,416
HVAC Repairs	-	6,500
Kitchen Equipment Maintenance/Repairs	-	250
Misc Building Repairs and Supplies	-	2,000
Painting	-	350
Parking lot lights / Bulbs	-	250
Pest Control (JP Pest monthly @ \$88)	-	1,056
Tools	-	500
4457 - Grounds Maintenance	1,300	1,300
Fertilizer, lawn supplies, mulch, ice melt, parking lot paint	-	500
GROUND MAINTENANCE	1,300	-
Maintenance of grounds equipment (tune-ups for lawn mower and snow blower)	-	600
Sprinkler system fall drain, spring open	-	200
4495 - Heat	11,375	11,210
HEAT	11,375	-
Natural Gas	-	11,210
4496 - Electricity	21,886	19,123
ELECTRICITY	21,886	19,123

	Budget 2025	Budget 2026
4497 - Other Utilities	1,528	1,193
OTHER UTILITIES	1,528	-
Water, sewer, back-flow inspection	-	1,193
Total Comm Serv-Ingram Senior Center	64,914	61,651

2026 Budget

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Recreational Facilities						
60450 - 4452 Building Maintenance	8,957	2,700	2,716	2,700	-	0%
60450 - 4496 Electricity	1,322	1,527	687	1,108	(419)	-27.44%
Total Recreational Facilities	10,279	4,227	3,403	3,808	(419)	-9.91%

2026 Budget Worksheet

Dept #60450

	Budget 2025	Budget 2026
Community Serv-Rec. Facilities		
4452 - Building Maintenance	2,700	2,700
BUILDING MAINTENANCE	2,700	-
Supplies for Hedgehog Park (maintenance, repairs, signage)	-	2,700
4496 - Electricity	1,527	1,108
ELECTRICITY	1,527	-
Hedgehog, Millville & Palmer Field	-	1,108
Total Community Serv-Rec. Facilities	4,227	3,808

Library

2026 Budget Summary

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Library						
Library Administration	1,495,456	1,616,352	1,170,772	1,623,001	6,649	0.41%
Library Building	84,921	100,088	86,864	101,164	1,076	1.08%
Total Library	1,580,377	1,716,440	1,257,636	1,724,165	7,725	0.45%

2026 Budget

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Library Administration						
70100 - 4090 Regular Pay	701,641	746,388	524,669	734,641	(11,747)	-1.57%
70100 - 4092 Temporary Pay	129,979	177,875	108,480	181,188	3,313	1.86%
70100 - 4109 Employee Retirement Benefits	-	-	21,787	-	-	0%
70100 - 4114 Annual Sick Leave Buy-Back	1,662	2,186	1,636	1,575	(611)	-27.95%
70100 - 4170 Retirement	91,740	98,363	60,169	93,867	(4,496)	-4.57%
70100 - 4171 Disability Insurance	6,751	6,612	5,323	6,512	(100)	-1.51%
70100 - 4172 Workers' Compensation	2,923	3,871	3,549	4,534	663	17.12%
70100 - 4174 FICA-Social Security	62,683	70,874	49,240	70,181	(693)	-0.98%
70100 - 4176 Health Insurance	213,072	215,388	181,485	229,813	14,425	6.70%
70100 - 4177 Unemployment Compensation	621	372	660	32	(340)	-91.34%
70100 - 4178 Life Insurance	1,680	1,734	1,319	1,700	(34)	-1.96%
70100 - 4179 Dental Insurance	8,028	8,832	6,756	9,121	289	3.27%
70100 - 4200 Office Supplies	952	1,000	2,382	1,000	-	0%
70100 - 4210 Operating Supplies	14,329	10,997	12,535	11,782	785	7.14%
70100 - 4257 Materials of Trade	151,184	172,292	114,018	174,998	2,706	1.57%
70100 - 4400 Contracted Services	84,575	73,912	63,334	75,600	1,688	2.28%
70100 - 4404 Audit	1,080	1,080	1,100	1,080	-	0%
70100 - 4405 Membership & Publications	35	35	-	35	-	0%
70100 - 4406 Printing and Binding	-	250	530	250	-	0%
70100 - 4408 Vehicle Expense	477	439	310	447	8	1.82%
70100 - 4450 Telephone	4,362	4,260	3,191	4,260	-	0.01%
70100 - 4451 Postage	1,015	557	593	633	76	13.64%
70100 - 4453 Meetings and Training	466	750	216	750	-	0%
70100 - 4459 Equipment Maintenance	272	250	-	250	-	0%
70100 - 4600 Office Furniture & Equipment	6,483	7,453	-	7,653	200	2.68%
70100 - 4608 Public Furniture & Equip	1,717	3,582	2,670	3,599	17	0.47%
70100 - 4885 Program Resources	7,729	7,000	4,819	7,500	500	7.14%
Total Library Administration	1,495,456	1,616,352	1,170,772	1,623,001	6,649	0.41%

2026 Personnel Worksheet

ACCOUNT	FTE Net Change	Budgeted Salary 2025	Budgeted Salary 2026
Library-Administration - 70100			
4090			
ASSISTANT DIRECTOR	0	82,704	84,198
Assistant Youth Librarian (30 hrs)	0	60,205	53,633
DIRECTOR	0	104,931	107,159
HEAD OF INFORMATION SERVICES	(1)	71,573	-
Head of User Services	0	65,553	73,087
Head of Youth Services	1	-	61,477
Library Aide	0	180,525	182,568
SENIOR CUSTODIAN	0	57,109	58,174
SUPPLY CHAIN MANAGER	0	58,377	47,564
TECH SRVS LIBRARIAN	0	65,411	66,782
Total Library-Administration - 70100	0	746,388	734,641

2026 Budget Worksheet

Dept #70100

	Budget 2025	Budget 2026
Library-Administration		
4090 - Regular Pay	746,388	734,641
Regular Pay	746,388	734,641
4092 - Temporary Pay	177,875	181,188
Temporary Pay	177,875	181,188
4114 - Annual Sick Leave Buy-Back	2,186	1,575
Annual Sick Leave Buy-Back	2,186	1,575
4170 - Retirement	98,363	93,867
Retirement	98,363	93,867
4171 - Disability Insurance	6,612	6,512
Disability Insurance	6,612	6,512
4172 - Workers' Compensation	3,871	4,534
Workers' Compensation	3,871	4,534
4174 - FICA-Social Security	70,874	70,181
FICA-Social Security	70,874	70,181
4176 - Health Insurance	215,388	229,813
Health Insurance	215,388	229,813
4177 - Unemployment Compensation	372	32
Unemployment Compensation	372	32
4178 - Life Insurance	1,734	1,700
Life Insurance	1,734	1,700
4179 - Dental Insurance	8,832	9,121
Dental Insurance	8,832	9,121
4200 - Office Supplies	1,000	1,000
General office supplies	1,000	1,000
4210 - Operating Supplies	10,997	11,782
Library supplies such as barcodes, labels, plastic albums to circulate media.	10,997	11,782

	Budget 2025	Budget 2026
4257 - Materials of Trade	172,292	174,998
Collections of print & non-print materials. Includes \$2,218 increase in dues to participate in NHDB (Libby). Our dues represent 1.45% of total NHDB budget. The additional \$2699 increase along with the elimination of 3 online databases will help offset the continued increases of print material. \$1,650 worth of materials will be offset by restricted trusts, following the restrictions of the trusts Pursuant to RSA, these expenditures must be included in the operating budget.	172,292	-
Collections of print & non-print materials. Increase due to the cost of books, media and digital products and other Material of Trade. \$1,320 worth of materials will be offset by restricted trusts, following the restrictions of the trusts.	-	174,998
4400 - Contracted Services	73,912	75,600
Constant Contact/Wowbrary	899	899
Copier rental	9,252	9,756
Event calendar	1,219	1,219
GMILCS annual membership	45,968	47,105
Internet provider, webpage and email	3,318	3,318
IT Independent contract	9,247	9,247
Misc. licenses	1,198	1,225
Princh	699	699
Scheduling software	629	649
Stationary IP address	199	199
Time Management public PCs	425	425
Virus protection - PCs/firewall	859	859
4404 - Audit	1,080	1,080
Annual Financial Audit	1,080	1,080
4405 - Membership & Publications	35	35
Dues for library's membership in Merri-Hill-Rock Cooperative.	35	35
4406 - Printing and Binding	250	250
Printing Library forms, envelopes, and brochures.	250	250
4408 - Vehicle Expense	439	447
Custodian/Courier	212	215
GMILCS meetings and training	227	232
4450 - Telephone	4,260	4,260
TELEPHONE-Four voice lines and one fax line from Consolidated Communications.	-	4,260
TELEPHONE-Four voice lines and one fax line from Consolidated Communications. Additional line needed to bring up to code. Fax machine and elevator no longer share a line.	4,260	-
4451 - Postage	557	633
Postage costs for library operations: mailing notices (overdue and request), etc.	557	633

	Budget 2025	Budget 2026
4453 - Meetings and Training	750	750
Registrations and fees for workshops and work related training. Includes regional library association conferences and sub-conferences, management workshops.	750	750
4459 - Equipment Maintenance	250	250
Maintenance for library equipment including cash registers, microfilm reader and computers.	250	250
4600 - Office Furniture & Equipment	7,453	7,653
1 Task chairs are replacements for units that have been broken or for expanded need.	-	250
2 Barcode scanners are replacements for units that have been broken or for expanded need.	-	200
6 Workstations for staff are part of the library's ongoing phased purchases to keep some 50 computers usable.	6,703	-
7 Workstations (staff computers) are part of the library's ongoing phased purchases to keep some 50 computers usable.	-	6,703
Chairs are replacements for units that have been broken or for expanded need.	150	-
Replacement parts (wireless cards, modems, surge protectors, mice, monitors, etc.) are needed each year as parts fail.	200	200
Replacement receipt printer, wireless printers are needed each year as parts fail.	-	300
Replacement wireless printers are needed each year as parts fail.	300	-
The scanners are replacements for units that have been broken or for expanded need.	100	-
4608 - Public Furniture & Equip	3,582	3,599
10 replacement office desk chairs for the almost 50 computer stations and meeting room.	1,000	-
5 replacement office desk chairs for the almost 50 computer stations and meeting room.	-	599
AWE computer for elementary age students	2,582	-
Individual seating for teen room.	-	3,000
4885 - Program Resources	7,000	7,500
Expenditures are completely offset by Fees & Charges income which is included on the Revenue side of the budget.		
The income currently comes from : vending machine, copiers, printers, sale of non-resident cards, book sales, and miscellaneous charges.	7,000	7,500
Total Library-Administration	1,616,352	1,623,001

2026 Budget

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Library Building						
70110 - 4201 Maintenance Supplies	5,677	4,697	4,100	5,013	316	6.73%
70110 - 4452 Building Maintenance	25,026	24,901	27,342	26,872	1,971	7.92%
70110 - 4469 Building Improvements	3,173	3,501	-	13,950	10,449	298.46%
70110 - 4470 General Liability	6,835	7,122	7,004	7,129	7	0.10%
70110 - 4491 Property Insurance	7,239	7,305	7,544	7,885	580	7.94%
70110 - 4495 Heat	7,198	10,738	5,312	10,391	(347)	-3.23%
70110 - 4496 Electricity	28,632	20,584	19,632	28,819	8,235	40.01%
70110 - 4497 Other Utilities	1,142	1,265	859	1,105	(160)	-12.65%
70110 - 4607 Equipment	-	19,975	15,072	-	(19,975)	-100.00%
Total Library Building	84,921	100,088	86,864	101,164	1,076	1.08%

2026 Budget Worksheet

Dept #70110

	Budget 2025	Budget 2026
Building		
4201 - Maintenance Supplies	4,697	5,013
Basic janitorial supplies such as cleaning supplies, toilet paper & paper towels for bathrooms, etc.	4,697	5,013
4452 - Building Maintenance	24,901	26,872
Elevator contract	2,079	2,179
Fire and Security	1,034	1,085
General repairs and maintenance	16,159	17,979
HVAC contract	5,629	5,629
4469 - Building Improvements	3,501	13,950
Additional lighting for dark corner of Children's Room	1,800	-
Additional lighting in Large print Shelving	1,701	-
Electricity to the shed	-	3,850
Upgrade and expand security system to include exterior cameras	-	10,100
4470 - General Liability	7,122	7,129
GENERAL LIABILITY	7,122	7,129
4491 - Property Insurance	7,305	7,885
PROPERTY INSURANCE	7,305	7,885
4495 - Heat	10,738	10,391
Fuel Oil	-	10,391
HEAT	10,738	-
4496 - Electricity	20,584	28,819
ELECTRICITY	20,584	28,819
4497 - Other Utilities	1,265	1,105
OTHER UTILITIES	1,265	1,105
4607 - Equipment	19,975	-
Lawn & snow equipment	19,975	-
Total Building	100,088	101,164

Community Contributions

2026 Budget

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Community Contributions						
70200 - 4913 Veterans Day	5,000	5,000	5,000	5,000	-	0%
70200 - 4915 Independence Day	20,583	-	-	-	-	0%
Total Community Contributions	25,583	5,000	5,000	5,000	-	0%

2026 Budget Worksheet
Dept #70200

	Budget 2025	Budget 2026
Community Contributions		
4913 - Veterans Day	5,000	5,000
SALEM VETERANS' ASSOCIATION	5,000	5,000
Total Community Contributions	5,000	5,000



Capital

Capital

2026 Budget Summary

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Capital						
Capital	1,817,126	10,767,030	3,570,258	6,598,212	(4,168,818)	-38.72%
Warrant Articles	5,740,000	3,640,583	3,531,833	-	(3,640,583)	-100.00%
Total Capital	7,557,126	14,407,613	7,102,091	6,598,212	(7,809,401)	-54.20%

2026 Budget

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Capital						
80100 - 4239 Dam Repair and Maintenance	116,340	-	-	-	-	0%
80100 - 4268 Sidewalk Improvements	-	-	-	1,995,000	1,995,000	100.00%
80100 - 4402 Engineering Services	150,000	150,000	150,000	150,000	-	0%
80100 - 4601 Police Equipment	-	345,000	345,000	-	(345,000)	-100.00%
80100 - 4624 Bridge Reconstruction	-	6,200,000	-	-	(6,200,000)	-100.00%
80100 - 4727 Fire - Vehicles	394,234	3,065,880	2,355,133	-	(3,065,880)	-100.00%
80100 - 4729 PW - Equipment Replacement	227,331	202,300	204,685	235,000	32,700	16.16%
80100 - 4730 Fleet Replacement	581,318	603,850	515,440	633,538	29,688	4.92%
80100 - 4731 Rte 111 & Ermer Rd	-	-	-	3,194,674	3,194,674	100.00%
80100 - 4733 Utility Undergrounding	346,903	-	-	-	-	0%
80100 - 4823 Fire Facilities	-	-	-	390,000	390,000	100.00%
80100 - 4927 Fence	1,000	-	-	-	-	0%
80100 - 4932 Salem Revaluation Capital Rese	-	200,000	-	-	(200,000)	-100.00%
Total Capital	1,817,126	10,767,030	3,570,258	6,598,212	(4,168,818)	-38.72%

2026 Budget Worksheet

Dept #80100

	Budget 2025	Budget 2026
Capital Improvements		
4268 - Sidewalk Improvements	-	1,995,000
Cluff Rd Sidewalk Gap Connection (\$716,000 grant offset)	-	895,000
Lawrence Rd & Vets Memorial Sidewalk Gap Connection (\$880,000 grant offset)	-	1,100,000
4402 - Engineering Services	150,000	150,000
ENGINEERING SERVICES	150,000	-
MS4 Annual Report	-	150,000
4601 - Police Equipment	345,000	-
Council voted	277,144	-
POLICE EQUIPMENT	67,856	-
4629 - Bridge Engineering Program	6,200,000	-
BRIDGE/CULVERT RECONSTRUCTION	6,200,000	-
4727 - Fire - Vehicles	3,065,880	-
Council voted	2,600,000	-
FIRE DEPARTMENT VEHICLES	465,880	-
4729 - PW - Equipment Replacement	202,300	235,000
Large Six Wheeler -S22	-	235,000
MS-EQUIPMENT REPLACEMENT	202,300	-
4730 - Fleet Replacement	603,850	633,538
1 Electrical Inspector	-	29,940
1 Fire Asst./Deputy Chief Vehicle	-	61,460
1 Health Officer Vehicle	-	29,940
1 MS Engineering Vehicle	-	29,940
1 Police Community Services Vehicle	-	139,086
1 V-51 Vehicle	-	65,000
3 Police Patrol Vehicles	-	278,172
FLEET REPLACEMENT	603,850	-
4731 - Rte 111 & Ermer Rd	-	3,194,674
Rte 111 and Ermer Rd Highway Safety Improvement Program (note: \$2,785,207 Grant offset and \$127,832 impact fee offset). Net cost to taxpayer is \$281,635	-	3,194,674
4823 - Fire Facilities	-	390,000
South Station Design Development (\$217,403 Revenue Offset)	-	390,000

	Budget 2025	Budget 2026
4932 - Salem Revaluation Capital Rese	200,000	-
TOWN WIDE REVALUATION	200,000	-
Total Capital Improvements	10,767,030	6,598,212

2026 Budget

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Warrant Articles						
90110 - 4742 Millville Lake Dam Rehab	2,200,000	-	-	-	-	0%
90110 - 4812 Upper Room	-	7,500	3,750	-	(7,500)	-100.00%
90110 - 4912 Capital Reserve - Roads	3,400,000	3,400,000	3,400,000	-	(3,400,000)	-100.00%
90110 - 4928 Field of Dreams	-	10,000	10,000	-	(10,000)	-100.00%
90110 - 4929 Isaiah 58	-	10,000	5,000	-	(10,000)	-100.00%
90110 - 4938 Capital Reserve-Library Buildi	-	23,083	23,083	-	(23,083)	-100.00%
90110 - 4950 Stormwater Planning	100,000	100,000	-	-	(100,000)	-100.00%
90110 - 4968 OPEB Trust Fund	40,000	40,000	40,000	-	(40,000)	-100.00%
90110 - 4995 Facility Maint/Imp CRF	-	50,000	50,000	-	(50,000)	-100.00%
Total Warrant Articles	5,740,000	3,640,583	3,531,833	-	(3,640,583)	-100.00%

2026 Budget Worksheet

Dept #90110

	Budget 2025	Budget 2026
Special Articles-Current Year		
4912 - Capital Reserve - Roads	3,400,000	-
Capital Reserve - Roads	3,400,000	-
4928 - Field of Dreams	10,000	-
Field of Dreams	10,000	-
4938 - Capital Reserve-Library Buildi	23,083	-
Capital Reserve-Library Buildi	23,083	-
4950 - Stormwater Planning	100,000	-
Stormwater Planning	100,000	-
4968 - OPEB Trust Fund	40,000	-
OPEB Trust Fund	40,000	-
4995 - Facility Maint/Imp CRF	50,000	-
Facility Maint/Imp CRF	50,000	-
Total Special Articles-Current Year	3,640,583	-



Enterprise Funds

Sewer Fund

2026 Budget Summary

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Sewer Fund						
Sewer Administration	3,008,452	3,178,089	2,503,195	3,196,254	18,165	0.57%
Debt Services	588,851	765,550	813,038	900,686	135,136	17.65%
Capital Projects	974,327	975,000	262,678	250,000	(725,000)	-74.36%
Warrant Articles	5,000	5,000	5,000	-	(5,000)	-100.00%
Total Sewer Fund	4,576,630	4,923,639	3,583,912	4,346,940	(576,699)	-11.71%

2026 Budget

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Sewer Administration						
28100 - 4090 Regular Pay	190,847	205,490	165,396	223,427	17,937	8.73%
28100 - 4092 Temporary Pay	453	7,300	725	7,300	-	0%
28100 - 4098 Overtime Pay	81,057	60,000	52,769	66,100	6,100	10.17%
28100 - 4112 Stand-By Pay	5,282	6,317	4,003	6,538	221	3.50%
28100 - 4170 Retirement	37,645	35,716	29,607	37,748	2,032	5.69%
28100 - 4171 Disability Insurance	1,828	1,816	1,640	1,909	93	5.13%
28100 - 4172 Workers' Compensation	6,651	5,805	5,322	7,463	1,658	28.56%
28100 - 4174 FICA-Social Security	20,862	21,351	16,781	23,207	1,856	8.69%
28100 - 4176 Health Insurance	50,789	50,789	43,262	54,831	4,042	7.96%
28100 - 4177 Unemployment Compensation	88	109	78	97	(12)	-11.38%
28100 - 4178 Life Insurance	559	594	501	643	49	8.18%
28100 - 4179 Dental Insurance	1,613	1,706	1,422	1,824	118	6.92%
28100 - 4182 Clothing Allowance	3,000	3,750	3,000	3,750	-	0%
28100 - 4200 Office Supplies	28	300	-	300	-	0%
28100 - 4235 Small Tools & Equipment	2,512	2,000	566	2,000	-	0%
28100 - 4237 Gas & Oil	3,567	3,018	3,114	3,018	-	0%
28100 - 4262 Safety	-	230	446	230	-	0%
28100 - 4400 Contracted Services	115,006	187,154	191,234	143,384	(43,770)	-23.39%
28100 - 4404 Audit	3,780	3,780	3,885	3,885	105	2.78%
28100 - 4406 Printing and Binding	3,414	3,371	1,708	3,371	-	0%
28100 - 4423 Medical Exams/Hiring Expenses	-	187	-	187	-	0%
28100 - 4450 Telephone	1,347	1,572	1,378	1,572	-	0%
28100 - 4451 Postage	5,817	6,125	3,972	6,125	-	0%
28100 - 4452 Building Maintenance	472	5,000	2,158	5,000	-	0%
28100 - 4453 Meetings and Training	1,160	700	-	700	-	0%
28100 - 4456 Radio Maintenance	-	63	-	63	-	0%
28100 - 4458 Vehicle Maintenance	850	3,036	2,151	3,036	-	0%
28100 - 4459 Equipment Maintenance	1,307	2,000	1,200	2,000	-	0%
28100 - 4470 General Liability	27,441	19,932	19,844	20,448	516	2.59%
28100 - 4475 Fleet Insurance	1,358	1,378	1,383	1,463	85	6.17%
28100 - 4484 Meters/Replacement	-	-	1,981	2,220	2,220	100.00%
28100 - 4488 Administrative Service Charge	295,085	296,697	296,697	255,405	(41,292)	-13.92%
28100 - 4491 Property Insurance	4,826	5,009	5,004	5,339	330	6.59%
28100 - 4496 Electricity	36,236	41,947	26,917	40,928	(1,019)	-2.43%

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
28100 - 4497 Other Utilities	29,162	33,549	21,103	29,999	(3,550)	-10.58%
28100 - 4587 Recording Fees	156	450	149	450	-	0%
28100 - 4615 Sewer Department Equipment	3,276	16,000	-	16,000	-	0%
28100 - 4646 GLSD Operating Costs	2,070,979	2,143,848	1,593,804	2,214,294	70,446	3.29%
Total Sewer Administration	3,008,452	3,178,089	2,503,195	3,196,254	18,165	0.57%

2026 Personnel Worksheet

ACCOUNT	FTE Net Change	Budgeted Salary 2025	Budgeted Salary 2026
Sewer Administration - 28100			
4090			
HEO-WTP OPERATOR II	0	128,461	141,359
WORKING FOREMAN	0	77,029	82,068
Total Sewer Administration - 28100	0	205,490	223,427

2026 Budget Worksheet

Dept #28100

	Budget 2025	Budget 2026
Sewer Administration		
4090 - Regular Pay	205,490	223,427
Regular Pay	205,490	223,427
4092 - Temporary Pay	7,300	7,300
Temporary Pay	7,300	7,300
4098 - Overtime Pay	60,000	66,100
Overtime Pay	60,000	66,100
4112 - Stand-By Pay	6,317	6,538
Stand-By Pay	6,317	6,538
4170 - Retirement	35,716	37,748
Retirement	35,716	37,748
4171 - Disability Insurance	1,816	1,909
Disability Insurance	1,816	1,909
4172 - Workers' Compensation	5,805	7,463
Workers' Compensation	5,805	7,463
4174 - FICA-Social Security	21,351	23,207
FICA-Social Security	21,351	23,207
4176 - Health Insurance	50,789	54,831
Health Insurance	50,789	54,831
4177 - Unemployment Compensation	109	97
Unemployment Compensation	109	97
4178 - Life Insurance	594	643
Life Insurance	594	643
4179 - Dental Insurance	1,706	1,824
Dental Insurance	1,706	1,824
4182 - Clothing Allowance	3,750	3,750
CLOTHING ALLOWANCE	3,750	-
Initial issue of uniforms per CBA	-	3,750
4200 - Office Supplies	300	300
copy paper, pens, and other expendables.	-	300
OFFICE SUPPLIES	300	-

	Budget 2025	Budget 2026
4235 - Small Tools & Equipment	2,000	2,000
Ladders, shovels, pumps, hoses, dye tablets, etc.	-	2,000
SMALL TOOLS & EQUIP.	2,000	-
4237 - Gas & Oil	3,018	3,018
For vehicles, mowers and minor equipment. Fuel estimate: diesel and gasoline	-	3,018
GAS & OIL	3,018	-
4262 - Safety	230	230
Hard hats, safety vests traffic cones/barricades special equipment needed for handling of wastewater and confined space entry.	-	230
SAFETY	230	-
4400 - Contracted Services	187,154	143,384
Annual preventable maintenance contract for sewer lift stations	-	7,993
CONTRACTED SERVICES	187,154	-
Emergency repairs to sewer system and pumping stations	-	18,000
Fire extinguisher inspection	-	200
Groundwater Management Permit WWTP	-	68,530
Legal notices (materials and service bids)	-	2,000
Lift stations generator preventative maintenance	-	4,199
Manhole Reconstruction	-	10,000
Meter reading equipment	-	1,470
Mission controllers r/f for 10 Sewer Lift Stations	-	4,474
P.S. mission controllers maintenance	-	500
Pump station wet well cleaning	-	7,000
Sewer lift station pumps (10) preventative maintenance	-	12,000
Software maintenance (37%)	-	1,018
Video inspection-sewer mains	-	6,000
4404 - Audit	3,780	3,885
Annual Audit	-	3,885
AUDIT	3,780	-
4406 - Printing and Binding	3,371	3,371
Cert. mail cards	-	168
Delinquent notices N11Z)	-	71
PRINTING & BINDING	3,371	-
Printing service for billings	-	2,466
Sewer billing 37%/63% split S/W	-	666

	Budget 2025	Budget 2026
4423 - Medical Exams/Hiring Expenses	187	187
MEDICAL EXAMINATIONS	187	-
Required random drug and alcohol exams and physicals	-	187
4450 - Telephone	1,572	1,572
Broadband communications air card - GIS tablet	-	132
Cell Phone	-	204
Meter towers 37/63 split	-	1,236
TELEPHONE	1,572	-
4451 - Postage	6,125	6,125
POSTAGE	6,125	-
Postage for betterment & DBA Billings S/W 37-63% split	-	122
Postage for monthly and quarterly billings and delinquency notices	-	6,003
4452 - Building Maintenance	5,000	5,000
BUILDING MAINTENANCE	5,000	-
Exterior building repairs various stations	-	5,000
4453 - Meetings and Training	700	700
MEETINGS & TRAINING	700	700
4456 - Radio Maintenance	63	63
RADIO MAINTENANCE	63	63
4458 - Vehicle Maintenance	3,036	3,036
Normal maintenance and inspection	-	3,036
VEHICLE MAINTENANCE	3,036	-
4459 - Equipment Maintenance	2,000	2,000
EQUIPMENT MAINTENANCE	2,000	-
Replacement parts for equipment at lift stations. Maintain generators, breathing and ventilation equipment, propane for backup generators	-	2,000
4470 - General Liability	19,932	20,448
GENERAL LIABILITY	19,932	-
Liability coverage (rate based on percentage of overall expenditures)	-	20,448
4475 - Fleet Insurance	1,378	1,463
Coverage for sewer vehicles	-	1,463
FLEET INSURANCE	1,378	-
4488 - Administrative Service Charge	296,697	255,405
Administrative charge for services provided by General Fund (purchasing, payroll, billing, accounts payable, IT, personnel, collections, etc).	-	255,405

	Budget 2025	Budget 2026
ADMIN. SERVICE CHARGE	296,697	-
4491 - Property Insurance	5,009	5,339
Coverage for building and contents, plus lift stations and former treatment plant. (FY 26 5% increase)	-	5,339
PROPERTY INSURANCE	5,009	-
4496 - Electricity	41,947	40,928
ELECTRICITY	41,947	-
Electricity to operate lift stations and meter stations.	-	40,928
4497 - Other Utilities	33,549	29,999
OTHER UTILITIES	33,549	-
Water service at South Policy lift station Annual backflow test Silverbrook Development charges Methuen – offsetting revenue	-	29,999
4587 - Recording Fees	450	450
Charges for recording Demand and Benefit Assessment liens with Registry of Deeds.	-	450
RECORDING FEES	450	-
4615 - Sewer Department Equipment	16,000	16,000
Fittings & adapters Manhole rims, covers, raisers	-	16,000
SEWER EQUIPMENT	16,000	-
4646 - GLSD Operating Costs	2,143,848	2,214,294
GLSD OPERATING COSTS	2,143,848	-
January 1-June 30 (Fixed)	-	1,085,438
July 1 - December 31 (Estimate)	-	1,128,856
Total Sewer Administration	3,178,089	3,196,254

2026 Budget

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Debt Services						
28110 - 4509 Rte 28 Bridge Repl-Prin	264,077	264,078	264,077	264,078	-	0%
28110 - 4510 West Duston Principal	61,470	61,470	61,470	61,470	-	0%
28110 - 4512 Police Station 2 & WWTF Soil Rem Principal	-	-	-	248,000	248,000	100.00%
28110 - 4568 Rte 28 Bridge Repl-Int	89,786	84,505	84,505	79,224	(5,281)	-6.25%
28110 - 4569 West Duston-Int	21,130	18,057	18,057	14,984	(3,073)	-17.02%
28110 - 4572 Bond and Note Fees	11,206	16,000	19,437	-	(16,000)	-100.00%
28110 - 4573 BAN Interest	141,180	213,440	213,440	-	(213,440)	-100.00%
28110 - 4575 Former WTF Soil Int 2025	-	108,000	152,052	232,930	124,930	115.68%
Total Debt Services	588,851	765,550	813,038	900,686	135,136	17.65%

2026 Budget Worksheet

Dept #28110

	Budget 2025	Budget 2026
Sewer-Debt Services		
4509 - Rte 28 Bridge Repl-Prin	264,078	264,078
RTE 28 SEWER REPL-PRIN	264,078	264,078
4510 - West Duston Principal	61,470	61,470
WEST DUSTON SEWER-PRIN	61,470	61,470
4512 - Police Station 2 & WWTF Soil Rem Principal	-	248,000
Police Station 2 & WWTF Soil Rem Principal	-	248,000
4568 - Rte 28 Bridge Repl-Int	84,505	79,224
RTE 28 SEWER REPL-INT	84,505	79,224
4569 - West Duston-Int	126,057	14,984
FORMER WWTF SOIL REMEDITATION	108,000	-
WEST DUSTON SEWER-INT	18,057	14,984
4572 - Bond and Note Fees	16,000	-
BOND AND NOTE FEES	16,000	-
4573 - BAN Interest	213,440	-
BAN INTEREST	213,440	-
4575 - Former WTF Soil Int 2025	-	232,930
Former WTF Soil Int 2025	-	232,930
Total Sewer-Debt Services	765,550	900,686

* Offset by DBA

2026 Budget

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Capital Projects						
28120 - 4720 Vehicles	67,880	-	-	-	-	0%
28120 - 4723 Pump/Booster Station Improve	705,900	875,000	142,678	50,000	(825,000)	-94.29%
28120 - 4765 Improvements	-	-	120,000	-	-	0%
28120 - 4848 Sewer Inflow & Infiltration	200,547	100,000	-	200,000	100,000	100.00%
Total Capital Projects	974,327	975,000	262,678	250,000	(725,000)	-74.36%

2026 Budget Worksheet

Dept #28120

	Budget 2025	Budget 2026
Sewer-Capital Projects		
4723 - Pump/Booster Station Improve	875,000	50,000
Replace generator at Copper Beech Pump Station	-	50,000
WASTEWATER PUMP STATION	875,000	-
4848 - Sewer Inflow & Infiltration	100,000	200,000
SEWER INFLOW AND INFILTRATION	100,000	200,000
Total Sewer-Capital Projects	975,000	250,000

2026 Budget

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Warrant Articles						
28130 - 4968 OPEB Trust Fund	5,000	5,000	5,000	-	(5,000)	-100.00%
Total Warrant Articles	5,000	5,000	5,000	-	(5,000)	-100.00%

2026 Budget Worksheet

Dept #28130

	Budget 2025	Budget 2026
Sewer-Special Articles		
4968 - OPEB Trust Fund	5,000	-
OPEB Trust Fund	5,000	-
Total Sewer-Special Articles	5,000	-

Water Fund

2026 Budget Summary

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Water Fund						
Water Administration	1,974,165	2,158,194	1,727,523	2,127,963	(30,230)	-1.40%
Operations	2,242,650	2,490,391	1,460,626	2,588,325	97,934	3.93%
Buildings	119,070	78,946	66,415	64,605	(14,341)	-18.17%
Debt Services	1,056,503	656,237	654,035	536,575	(119,662)	-18.23%
Capital Projects	259,792	190,400	156,727	517,250	326,850	171.66%
Warrant Articles	5,000	5,000	5,000	-	(5,000)	-100.00%
Total Water Fund	5,657,180	5,579,168	4,070,325	5,834,718	255,551	4.58%

2026 Budget

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Water Administration						
38100 - 4090 Regular Pay	746,518	857,415	667,447	898,491	41,076	4.79%
38100 - 4092 Temporary Pay	71,303	87,160	60,397	45,560	(41,600)	-47.73%
38100 - 4095 Temp Alt Duty	(1,060)	-	-	-	-	0%
38100 - 4098 Overtime Pay	164,783	135,000	102,971	139,725	4,725	3.50%
38100 - 4109 Employee Retirement Benefits	1,530	-	1,631	-	-	0%
38100 - 4112 Stand-By Pay	16,677	19,011	14,882	19,677	666	3.50%
38100 - 4170 Retirement	127,694	132,900	104,784	134,881	1,981	1.49%
38100 - 4171 Disability Insurance	7,071	7,119	6,511	7,374	255	3.58%
38100 - 4172 Workers' Compensation	25,424	21,861	20,042	25,710	3,849	17.61%
38100 - 4174 FICA-Social Security	75,464	84,042	64,206	84,414	372	0.44%
38100 - 4176 Health Insurance	236,473	290,476	186,966	222,164	(68,312)	-23.52%
38100 - 4177 Unemployment Compensation	386	372	351	354	(18)	-4.78%
38100 - 4178 Life Insurance	2,154	2,403	1,953	2,516	113	4.71%
38100 - 4179 Dental Insurance	7,877	9,365	7,133	9,357	(8)	-0.09%
38100 - 4182 Clothing Allowance	11,500	10,150	11,000	13,400	3,250	32.02%
38100 - 4200 Office Supplies	2,782	1,400	909	1,400	-	0%
38100 - 4399 Legal Services	-	10,000	342	10,000	-	0%
38100 - 4404 Audit	3,780	3,780	3,885	3,885	105	2.78%
38100 - 4405 Membership & Publications	1,289	1,848	1,497	1,848	-	0%
38100 - 4406 Printing and Binding	10,092	11,492	7,197	11,492	-	0%
38100 - 4423 Medical Exams/Hiring Expenses	387	675	331	675	-	0%
38100 - 4440 Equipment Rental	22,293	-	-	-	-	0%
38100 - 4450 Telephone	27,866	25,352	38,198	50,064	24,712	97.48%
38100 - 4451 Postage	28,739	28,265	11,580	16,237	(12,028)	-42.55%
38100 - 4453 Meetings and Training	4,115	4,700	6,250	4,700	-	0%
38100 - 4456 Radio Maintenance	-	1,634	-	1,634	-	0%
38100 - 4458 Vehicle Maintenance	449	10,000	4,015	10,000	-	0%
38100 - 4470 General Liability	25,262	26,347	24,367	23,170	(3,177)	-12.06%
38100 - 4475 Fleet Insurance	6,788	6,888	7,144	7,314	426	6.18%
38100 - 4488 Administrative Service Charge	323,915	345,308	345,308	356,925	11,617	3.36%
38100 - 4491 Property Insurance	22,138	22,544	23,034	24,234	1,690	7.50%
38100 - 4587 Recording Fees	156	437	149	437	-	0%
38100 - 4600 Office Furniture & Equipment	319	250	3,044	325	75	30.00%
Total Water Administration	1,974,165	2,158,194	1,727,523	2,127,963	(30,230)	-1.40%

2026 Personnel Worksheet

ACCOUNT	FTE Net Change	Budgeted Salary 2025	Budgeted Salary 2026
Water Administration - 38100			
4090			
BACKFLOW INSP	0	73,545	78,407
CHEMIST	0	91,506	92,060
CONSTRUCTION MAINT REPAIR I	0	52,980	56,906
CONSTRUCTION MAINT REPAIR III	0	55,346	61,635
DEPUTY DIRECTOR UTILITIES	0	121,514	122,243
FOREMAN	0	82,379	86,561
HEAVY EQUIPMENT OPERATOR	0	150,888	156,313
METER REPAIR TECH	0	62,517	66,004
PRIMARY OPERATOR	0	88,183	93,851
WORKING FOREMAN	0	78,557	84,511
Total Water Administration - 38100	0	857,415	898,491

2026 Budget Worksheet

Dept #38100

	Budget 2025	Budget 2026
Water Administration		
4090 - Regular Pay	857,415	898,491
Regular Pay	857,415	898,491
4092 - Temporary Pay	87,160	45,560
Temporary Pay	87,160	45,560
4098 - Overtime Pay	135,000	139,725
Overtime Pay	135,000	139,725
4112 - Stand-By Pay	19,011	19,677
Stand-By Pay	19,011	19,677
4170 - Retirement	132,900	134,881
Retirement	132,900	134,881
4171 - Disability Insurance	7,119	7,374
Disability Insurance	7,119	7,374
4172 - Workers' Compensation	21,861	25,710
Workers' Compensation	21,861	25,710
4174 - FICA-Social Security	84,042	84,414
FICA-Social Security	84,042	84,414
4176 - Health Insurance	290,476	222,164
Health Insurance	290,476	222,164
4177 - Unemployment Compensation	372	354
Unemployment Compensation	372	354
4178 - Life Insurance	2,403	2,516
Life Insurance	2,403	2,516
4179 - Dental Insurance	9,365	9,357
Dental Insurance	9,365	9,357
4182 - Clothing Allowance	10,150	13,400
CLOTHING ALLOWANCE	10,150	-
Per Public Works/SPAA contract Boot Allowance (11) Initial Issue of uniforms per new CBA	-	13,400
4200 - Office Supplies	1,400	1,400
General office supplies.	-	1,400
OFFICE SUPPLIES	1,400	-

	Budget 2025	Budget 2026
4399 - Legal Services	10,000	10,000
LEGAL SERVICES	10,000	-
Outside legal services.	-	10,000
4404 - Audit	3,780	3,885
Annual audit.(actual FY2025 cost)	-	3,885
AUDIT	3,780	-
4405 - Membership & Publications	1,848	1,848
(APBA) (1) American Water Works Association	-	100
(AWWA) (2)	-	208
MEMBERSHIPS & PUBLICATIONS	1,848	-
NEWWA	-	440
NH DES	-	200
State Certification renewals: Treatment & Distribution Individual Memberships: American Backflow Prevention Assn	-	900
4406 - Printing and Binding	11,492	11,492
CCR-Data processing/labels	-	2,349
Cert. mail cards	-	282
Consumer Confidence Report	-	1,965
Delinquent notices (N11Z)	-	121
Invoices	-	337
Meter cards	-	282
PRINTING & BINDING	11,492	-
Printing service for billings	-	4,199
Public notices	-	823
Water billing 37/63% split S/W	-	1,134
4423 - Medical Exams/Hiring Expenses	675	675
MEDICAL EXAMINATIONS	675	-
Required random drug and alcohol exams and physicals.	-	675
4450 - Telephone	25,352	50,064
Broadband Communications- 5 air cards-GIS tablets	-	1,872
Cell phones	-	1,404
Comcast Internet Circuit for resiliency	-	2,604
JAMF - IPAD management system - monthly subscription (1/2 share)	-	338
Meter towers 63/37 split	-	2,004
TELEPHONE	25,352	-
Telephone/fax/circuits/internet	-	41,842

	Budget 2025	Budget 2026
4451 - Postage	28,265	16,237
Certified letters (Offsetting revenue-cost passed on to customers)	-	500
POSTAGE	28,265	-
Postage for Betterment & DBA billings S/W 37-63% split	-	223
Postage for monthly and quarterly billings and delinquency notices (N11Z)	-	14,239
" Violations notices, backflow letters, annual water quality report to users etc. "	-	1,275
4453 - Meetings and Training	4,700	4,700
MEETINGS & TRAINING	4,700	-
Safety training programs	-	300
Water industry training	-	4,400
4456 - Radio Maintenance	1,634	1,634
RADIO MAINTENANCE	1,634	-
Repairs/replacement of portable truck radios	-	1,634
4458 - Vehicle Maintenance	10,000	10,000
Scheduled and emergency repairs	-	10,000
VEHICLE MAINTENANCE	10,000	-
4470 - General Liability	26,347	23,170
GENERAL LIABILITY	26,347	-
Liability coverage (rate based on percentage of overall expenditures)	-	23,170
4475 - Fleet Insurance	6,888	7,314
Coverage for water vehicles	-	7,314
FLEET INSURANCE	6,888	-
4488 - Administrative Service Charge	345,308	356,925
Administrative charge for services provided by General Fund (purchasing, payroll, billing, accounts payable, IT, personnel, collections, etc).	-	356,925
ADMIN. SERVICE CHARGE	345,308	-
4491 - Property Insurance	22,544	24,234
Coverage for building and contents, 3 pumping stations, 2 PRV stations, and 3 water towers and Dams.	-	24,234
PROPERTY INSURANCE	22,544	-
4587 - Recording Fees	437	437
Charges for recording Demand and Benefit Assessment liens with Registry of Deeds.	-	437
RECORDING FEES	437	-
4600 - Office Furniture & Equipment	250	325
OFFICE FURNITURE & EQUIPMENT	250	-
Replacement office equipment.	-	325

	Budget 2025	Budget 2026
Total Water Administration	2,158,194	2,127,963

2026 Budget

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Operations						
38110 - 4235 Small Tools & Equipment	22,119	15,000	8,099	15,000	-	0%
38110 - 4237 Gas & Oil	31,780	35,000	26,899	35,000	-	0%
38110 - 4244 Gravel	9,829	5,000	3,517	5,000	-	0%
38110 - 4249 Resurfacing	16,849	25,000	4,519	25,000	-	0%
38110 - 4255 Chemicals	143,732	125,000	117,629	125,000	-	0%
38110 - 4256 Tubing and Parts	44,594	66,150	21,477	66,150	-	0%
38110 - 4262 Safety	809	750	1,030	750	-	0%
38110 - 4400 Contracted Services	254,384	244,274	240,987	200,592	(43,682)	-17.88%
38110 - 4440 Equipment Rental	-	40,000	10,600	40,000	-	0%
38110 - 4481 Water Samples/Lab Services	63,145	105,271	74,804	105,271	-	0%
38110 - 4482 Purchase of Water	946,506	933,762	546,436	1,106,023	172,261	18.45%
38110 - 4484 Meters/Replacement	54,391	135,500	88,826	135,500	-	0%
38110 - 4485 Hydrants	29,861	52,500	23,320	52,500	-	0%
38110 - 4489 Pipe Replacement	208,117	280,000	15,464	280,000	-	0%
38110 - 4496 Electricity	228,686	246,101	176,521	250,908	4,807	1.95%
38110 - 4497 Other Utilities	153,980	181,083	100,498	145,631	(35,452)	-19.58%
38110 - 4610 Water Department Equipment	33,868	-	-	-	-	0%
Total Operations	2,242,650	2,490,391	1,460,626	2,588,325	97,934	3.93%

2026 Budget Worksheet

Dept #38110

	Budget 2025	Budget 2026
Water Operational		
4235 - Small Tools & Equipment	15,000	15,000
SMALL TOOLS & EQUIP.	15,000	-
Tools & minor equipment and expendable supplies for water distribution and treatment.	-	15,000
4237 - Gas & Oil	35,000	35,000
For vehicles, mowers and minor equipment Fuel Estimate: diesel and gasoline	-	35,000
GAS & OIL	35,000	-
4244 - Gravel	5,000	5,000
GRAVEL/SAND	5,000	-
Gravel, Sand and other aggregate materials.	-	5,000
4249 - Resurfacing	25,000	25,000
Cost of hot bituminous asphalt to repair road surface after water breaks.	-	25,000
RESURFACING	25,000	-
4255 - Chemicals	125,000	125,000
Bulk Chemicals for Water Treatment	-	125,000
CHEMICALS	125,000	-
4256 - Tubing and Parts	66,150	66,150
Copper tubing, brass fittings and meter horn assemblies. (New Regional Customers) Partially offset by meter sales	-	66,150
TUBING & PARTS	66,150	-
4262 - Safety	750	750
Personal safety gear, traffic cones, signs, safety supplies etc.	-	750
SAFETY	750	-
4400 - Contracted Services	244,274	200,592
Altitude valve preventive maintenance	-	2,200
Backwash tank cleaning	-	6,180
Contracted Pump Services Installs	-	25,000
CONTRACTED SERVICES	244,274	-
Copier maintenance	-	350
Digsafe	-	6,396
Drinking water body invasive weed control	-	20,000
Electronics & Controls maintenance.	-	4,000
Fire Pump PM Services	-	10,874

	Budget 2025	Budget 2026
Generator P.M. (8 Sites)	-	3,258
GIS hosting/support/updates	-	9,200
Instrument calibration & preventative electrical maintenance	-	6,180
Legal Notices (materials and service bids)	-	2,800
LogMeln for SCADA (4)	-	1,000
Mechanical systems	-	12,000
Meter reading equipment maintenance contract (63%)	-	2,502
Mission Service for WTP	-	784
Neptune 360	-	33,000
On Call Engineering Services	-	5,000
PM on CO2 Storage & carbonic acid feed systems	-	4,500
SCADA Security Software (FY26 Contractual Increase of \$1,500)	-	15,000
Software Maintenance (63%)	-	1,733
SonicWall	-	2,350
Treatment technical assistance	-	5,000
Water Conservation	-	3,000
WaterSmart-Customer Access	-	18,285
4440 - Equipment Rental	40,000	40,000
Equipment Rental	40,000	-
Mill/Fill old trenches	-	25,000
Rental of heavy excavation equipment and special tools as needed for main breaks and other distribution system repairs as needed	-	15,000
4481 - Water Samples/Lab Services	105,271	105,271
Chemical waste disposal	-	2,000
Consumables	-	13,225
Cyanobacteria Testing	-	6,000
Glassware & minor equip.	-	13,225
Hach service maintenance	-	43,500
Lab equipment service maintenance.	-	2,500
Lead/Copper Testing	-	2,250
PFOA/PFOS testing (4)	-	3,500
QA/QC & certification	-	4,000
Routine SDWA compliance	-	9,500
UCMR5 Testing	-	5,571
WATER SAMPLES/LAB EXPENSES	105,271	-

	Budget 2025	Budget 2026
4482 - Purchase of Water	933,762	1,106,023
Manchester Water Works: HAWC	-	605,985
Manchester Water Works: Salem	-	333,292
Manchester Water Works: Windham & PEU	-	166,646
Methuen-emergency purchases	-	100
PURCHASE OF WATER	933,762	-
4484 - Meters/Replacement	135,500	135,500
METERS/REPLACEMENT	135,500	-
New Meters for development (partially offset by meter sales)	-	135,500
4485 - Hydrants	52,500	52,500
HYDRANTS	52,500	-
Replace hydrants (15 @2,200)	-	52,500
4489 - Pipe Replacement	280,000	280,000
PIPE REPLACEMENT	280,000	-
Scheduled and emergency repairs made to distribution system on pipes valves and fittings.	-	10,000
Water work associated with Road Program	-	270,000
4496 - Electricity	246,101	250,908
Cost of electricity for building and to pump water.	-	250,908
ELECTRICITY	246,101	-
4497 - Other Utilities	181,083	145,631
OTHER UTILITIES	181,083	-
Sewer discharge, from Canobie Water Treatment Plant.	-	145,631
Total Water Operational	2,490,391	2,588,325

2026 Budget

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Buildings						
38120 - 4401 Cleaning Services	13,500	13,500	10,758	10,500	(3,000)	-22.22%
38120 - 4452 Building Maintenance	78,150	20,532	30,544	20,532	-	0%
38120 - 4495 Heat	27,420	44,914	25,113	33,573	(11,341)	-25.25%
Total Buildings	119,070	78,946	66,415	64,605	(14,341)	-18.17%

2026 Budget Worksheet

Dept #38120

	Budget 2025	Budget 2026
Buildings		
4401 - Cleaning Services	13,500	10,500
CLEANING SERVICES	13,500	10,500
4452 - Building Maintenance	20,532	20,532
Alarm monitoring	-	174
Annual radio box testing/monitoring: Water Treatment Plant, Spicket, Manor Pkwy, Arlington & Nirvana Booster Stations.	-	1,250
BUILDING MAINTENANCE	20,532	-
Building repairs and expendable building supplies/cleaning products. Outdoor Lighting replacements	-	10,000
Fire Alarm Inspection - five (5) locations	-	1,237
Fire Safety Equipment Maintenance	-	595
Fuel for Generators	-	1,700
Grounds Maintenance, includes fertilization	-	2,500
HVAC Maintenance	-	1,176
Pest Control	-	1,500
Security gate annual maintenance	-	400
4495 - Heat	44,914	33,573
HEAT	44,914	-
Propane	-	33,573
Total Buildings	78,946	64,605

2026 Budget

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Debt Services						
38130 - 4507 Drinking Water Capacity '19	160,000	-	-	-	-	0%
38130 - 4509 Rte 28 Bridge Repl-Prin	288,313	288,313	288,313	288,313	-	0%
38130 - 4510 West Duston Principal	58,530	58,530	58,530	58,530	-	0%
38130 - 4521 Drinking Water Cap-Int '19	4,000	-	-	-	-	0%
38130 - 4568 Rte 28 Bridge Repl-Int	16,347	14,012	14,012	11,677	(2,335)	-16.66%
38130 - 4569 West Duston-Int	20,120	17,194	17,193	14,267	(2,927)	-17.02%
38130 - 4669 Water Const #15-Principal 2003	35,000	-	-	-	-	0%
38130 - 4672 Water Const #16-Principal	105,000	-	-	-	-	0%
38130 - 4673 Water Const #18-Principal	80,000	-	-	-	-	0%
38130 - 4674 Water Const #19	110,000	110,000	110,000	-	(110,000)	-100.00%
38130 - 4675 Water Const #20-Principal 2018	154,193	156,530	156,529	158,901	2,371	1.51%
38130 - 4689 Water Const #15-Interest 2003	1,057	-	-	-	-	0%
38130 - 4691 Water Const #17-Interest	3,150	-	-	-	-	0%
38130 - 4692 Water Const #18-Interest	2,400	-	-	-	-	0%
38130 - 4693 Water Const #19-Interest	8,800	4,400	2,200	-	(4,400)	-100.00%
38130 - 4694 Water Const #20-Interest 2018	9,593	7,258	7,257	4,887	(2,371)	-32.67%
Total Debt Services	1,056,503	656,237	654,035	536,575	(119,662)	-18.23%

2026 Budget Worksheet

Dept #38130

	Budget 2025	Budget 2026
Water-Debt Services		
4509 - Rte 28 Bridge Repl-Prin	288,313	288,313
RTE 28 WATER MAIN-PRIN	288,313	-
RTE 28 WATER MAIN-PRIN (offset by DBA)	-	288,313
4510 - West Duston Principal	58,530	58,530
WEST DUSTON WATER-PRIN	58,530	58,530
4568 - Rte 28 Bridge Repl-Int	14,012	11,677
RTE 28 WATER MAIN-INT	14,012	-
RTE 28 WATER MAIN-INT (offset by DBA)	-	11,677
4569 - West Duston-Int	17,194	14,267
WEST DUSTON WATER-INT	17,194	14,267
4674 - Water Const #19	110,000	-
WATER CON #19-PRINCIPAL '15	110,000	-
4675 - Water Const #20-Principal 2018	156,530	158,901
WATER CON #20-PRINCIPAL '18	156,530	-
Water Const #20-Principal 2018	-	158,901
4693 - Water Const #19-Interest	4,400	-
WATER CON #19-INTEREST '19	4,400	-
4694 - Water Const #20-Interest 2018	7,258	4,887
WATER CON #20-INTEREST '20	7,258	-
Water Const #20-Interest 2018	-	4,887
Total Water-Debt Services	656,237	536,575

2026 Budget

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Capital Projects						
38140 - 4402 Engineering Services	225,000	-	-	325,000	325,000	100.00%
38140 - 4607 Equipment	-	105,400	-	-	(105,400)	-100.00%
38140 - 4738 Water - Vehicles	34,792	85,000	156,727	120,000	35,000	41.18%
38140 - 4896 PC Technology Upgrade	-	-	-	72,250	72,250	100.00%
Total Capital Projects	259,792	190,400	156,727	517,250	326,850	171.66%

2026 Budget Worksheet

Dept #38140

	Budget 2025	Budget 2026
Water-Capital Projects		
4402 - Engineering Services	-	325,000
ENGINEERING SERVICES	650,000	-
Phase 2 of Water Treatment Plant Engineering	-	325,000
TM adjustment	(650,000)	-
4607 - Equipment	105,400	-
EQUIPMENT	105,400	-
4738 - Water - Vehicles	85,000	120,000
D69 Dump Truck	-	120,000
WATER - VEHICLES	85,000	-
4896 - PC Technology Upgrade	-	72,250
Replace Central Processing Units (CPU) for computers that control WTP	-	72,250
Total Water-Capital Projects	190,400	517,250

2026 Budget

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
Warrant Articles						
38150 - 4968 OPEB Trust Fund	5,000	5,000	5,000	-	(5,000)	-100.00%
Total Warrant Articles	5,000	5,000	5,000	-	(5,000)	-100.00%

2026 Budget Worksheet

Dept #38150

	Budget 2025	Budget 2026
Water - Special Articles		
4968 - OPEB Trust Fund	5,000	-
OPEB Trust Fund	5,000	-
Total Water - Special Articles	5,000	-

