

**Thursday, February 12, 2026 @ 6:00 PM**  
**Town of Dalton**  
**Budget Hearing**

Hearing called to order at 6:00pm by Jo Beth. Select Board members Jo Beth Dudley, Eric Moore, and Thomas Dubreuil were present. Hearing available for public viewing via Zoom.

Public attendees: Pam Kathan, Kurt Hall, Emily Thompson, Michael Carrier, Ron Sheltry, Michael Crosby, Nancy Crosby, Brian Parks, Paul Deveno, Doris Mitton, Carol Sheltry, Shirley Whitcomb, Christine Moore, Kyle MacBean, Warren Green, Terri Parks, Kris Ennis, and Jay Ennis. Via Zoom: Mandy Deveno

Jo Beth read through the spreadsheet layout for the audience. Items were read through line by line, mentioning changes, if applicable. The handout is included as part of these minutes.

Executive Advertising was discussed in regards to what is included in that budget. This is for providing notice for meetings, including FEMA funds hearings for acceptance of unanticipated revenue. Election notifications are included in the election budget.

The town clerk increase was discussed in unison with the tax collector wage line item. More hours are spent doing town clerk work than in doing tax collector work. The budget for town clerk and tax collector was adjusted to reflect this.

The town clerk election line was decreased because the town will no longer need to purchase the tablets required for the "All for One" voting requirement (ADA compliance). The election wage line item increased due to having 3 elections this year.

Financial Admin technical services increase was \$10k. This is for the computer software the town uses for managing the town's business. This also includes the computer consultant that handles all of the town's IT functions. Emily Thompson asked about the switchover from Quickbooks to MRI for accounting. This line item includes the fees for that software.

Pam Kathan asked why so much was budgeted in 2025 for legal. She asked if there were any suits that may have been included in the budget last year. Jo Beth stated there were not. The high budget was due to the heavy use of legal for right to know requests and things of that nature. Tom Dubreuil added that he wanted people to know that \$15k was for the hostile work environment investigation and special meeting.

Pam Kathan asked why the line item says P&Z for planning board. Jo Beth stated this is standard accounting titles for municipal accounting. Pam interrupted asking if it stands for zoning. Jo Beth stated it did. Pam stated that should not be on there because we don't have zoning. Jo Beth reiterated these are standard reporting categories that match states reporting requirements.

Emily Thompson asked about the lawncare costs for a total of \$12,500. Jo Beth agreed.

Pam Kathan asked why permanent positions for building maintenance were so high in 2025 and now they're down to \$350. Jo Beth explained that is where the lawncare was coded last year. Pam asked if permanent fulltime employees were doing lawncare. Jeanette stated that is just where it was coded last year because that's the code that existed. We have a new code for this year.

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Although we have the solar panels installed, we were conservative with the electricity number for this year. Pam Kathan stated the panels are fully covered with snow – that’s not helpful. Jo Beth agreed that they are fully covered. Pam asked if we had received reimbursement yet for the project. Jo Beth and Jeanette stated that the town has received 90% of our reimbursement and the 10% balance will come when the state consultant submits his final report to NH DES. Pam asked if the project was 100% covered. Jeanette stated no, that we have received 90% of what we are getting reimbursed; which is 95% of the project’s cost.

Jo Beth asked Brian Parks about the cemetery costs for technical services. Our surveyor quote came in less than what was anticipated last year to provide the \$3k decrease in that line item. Lawn care was added to the department’s budget. Pam Kathan thought the seasonal lawncare was in the building department. Jo Beth stated they are separate, split with cemeteries and buildings, and again confirmed Emily’s comment that the total is \$12,500 for the town.

Whitefield has kept our ambulance contract at \$20k. They provide this great deal because Dalton assists them on their calls free of charge.

Ron explained the increase in the temporary positions line-item increase. This is due to gaining 6 new EMT’s in 2025, as well as hopefully providing a small pay increase for the department since they haven’t seen anything since almost 2020.

Pam Kathan asked about the fire tools and equipment line item. Why raise the budget when you spent so much less in 2025. Ron modified the budget categories to better match what the town has for categories. A line item or two may were moved or combined. Pam stated a 67% increase doesn’t look great. Jeanette stated that there is another line with a 100% decrease, so it looks great. Ron stated it’s really the same thing – it’s just recategorized. Pam asked about the boat. Ron stated that there is no cost for the boat. Pam asked why there is cost in new equipment when there was no budget. Jeanette stated it should have been in tools & equipment. Pam asked if the documents could be revised. Jeanette stated they would not be because the year is already closed. Over all the fire department’s budget increased 6%. Ron made every effort to keep costs down for this year – it’s tough; the cost of everything has gone up big time.

Pam Kathan asked about the town admin cost of living increase budgeted at 3%. She stated that the town admin received a pretty substantial raise last year. Jo Beth stated that last year's increase was cost of living and merit. This budget is cost of living only. Pam asked if everyone else was getting that too. Jo Beth stated it is in their budgets, yes. Pam asked about the others who are trying to pay for it out of their tax money. Jo Beth stated it is a challenge to keep good employees in town. Pam stated she thinks it could be tightened up.

Highway repairs and maintenance had a significant increase of \$40k. Deferred maintenance and repairs are catching up to us. Pam Kathan asked about a grant for a new vehicle. Jo Beth stated that will be discussed in a little while. Pam asked about the DEF systems and the problems they have. Highway maintenance and repairs increased \$5k. The costs have gone up and we are trying to get the most life possible out of the aging vehicles. Highway’s budget is up 9%.

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Transfer station increase for wages is over \$8k. This is to accommodate the proposed structure change to have a transfer station manager. Recycling is in a state of flux right now. Kyle MacBean spoke with Lisbon who agreed to take some of our recycling for \$19k/year. They only want to take cardboard along with #1 and #2 plastics. Kyle stated based on what was delivered to Littleton last year, recycling will only cost us \$1600/year. Jeanette stated that's not even one dumpster full. Kyle agreed. Jo Beth asked if it would be a dumpster per month. Kyle stated it would be. The cost would then be about \$1600 per month, not per year. Kyle will report back. The transfer station total increase is 72%. Tom Dubreuil asked what Casella is charging per ton. They charge \$55/ton for trash. Kyle stated it would be \$176/ton if we gave them recycling. The agreement should be \$55/ton since it falls under acceptable waste. Tom stated that \$111k seems like a lot of money to run the transfer station. Jo Beth agreed.

Jeanette Charon asked about the main increase for the salary for the transfer station, and she understands that should the restructuring go through. She'd like to know how someone receives the raise without the restructuring even having been discussed and voted on in a public meeting of the select board. Tom stated that he doesn't know why Jeanette is complaining about a \$3/hour raise for Kyle when she gets a raise every year. Jeanette stated she was not complaining. She's asking how someone received a pay increase for a position that is in transition and has not been voted and approved on in a public session of the select board. Eric Moore stated they will handle it tonight. Eric stated the recycling is supposed to be \$32/ton per the contract. Jo Beth corrected him that was on the proposal. The town did not include that option because we didn't want to pay for recycling that was being processed for free with Littleton. Pam Kathan stated that Casella sorts the recycling. Jeanette stated that the recycling is going into the blue bag dumpster right now and they don't sort that. Jeanette stated that Casella quoted \$32/ton but now wants to charge \$175/ton, per Kyle. Pam stated that the town should've signed on to the \$32/ton when the contract was negotiated. Jeanette stated it wouldn't have made sense to do that when we weren't paying anything to have our recycling processed. She said it would've only been a year that we paid extra and now we don't know what we will pay. Jo Beth stated the board is still working through options for the recycling at this time.

Welfare direct assistance increased \$3k with the community action program increasing just under \$1k. Pam Kathan stated that raising taxes significantly means people may be suffering in the town.

Pam Kathan asked about the \$100 of the recreation dept. budget. She didn't think we had a rec department. Jo Beth stated this is just a placeholder in case we want to do something that would fall into that category.

The town doesn't anticipate needing a loan this year so there is a small amount in interest payments just in case, as a placeholder.

Pam Kathan asked if there is open discussion yet. Jo Beth stated we could go through revenues first. Emily Thompson stated she had some questions. Jo Beth asked her to go ahead. Emily asked to go back to the highway department liquid mag line item. We spent \$5300 this year and about the same last year. Why are we keeping the budget line at \$15k? Jo Beth stated that Adam could

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address the question better. It's difficult to know what winter is like ahead of time. Emily stated that it's not necessarily for winter. There are multiple items that could be looked at and possibly decreased. Jeanette stated it's used for winter and for laying stone roads. Jo Beth stated that when Adam came in, this was his best estimate for the highway. As Road Agent, it's his expertise that the board leans on for these items. Pam Kathan stated she thinks the whole budget could use some slimming. Pam Kathan stated there are 18+ line items that were overspent. Election workers is increasing 210%. Jeanette stated that we have three elections this year when we had one last year. She asked about 2024. There were four in 2024. Pam asked what we spent; Jeanette thought it was close to \$3000 but she wasn't sure since she's been working on 2025. Pam thinks there are some cuts that we should be making. Jeanette stated there are some items that maybe we aren't budgeting enough. Pam asked about financial admin technical services increase. Jo Beth stated these are contracted services the town needs. Tom stated that maybe it's time for the departments to come in with documents proving they need these funds. They should come in and show what they need. He stated he doesn't see documents proving what they need. What he keeps seeing is that the board guesses that costs are going up and then the budget just keeps going up. Jo Beth stated that the town was under the 2025 approved appropriations by about \$900. We did really well. The board sees all the documents on a monthly basis. The board views each invoice and documentation when they sign the checks, and they see the monthly reports that summarize budget and expenditures by department. She hoped that Adam would've been at the hearing to answer the questions for the Highway department budget. Tom stated that Jeanette came to a meeting and added to almost \$80k for capital reserve reimbursements; saying we were overbudgeted. The board agreed to approve the capital reserve requests because bills had to be paid and the expenses qualified for capital reserve fund reimbursement. Jo Beth stated that we cannot go over the bottom line – the municipalities can move the money within the budget.

Fire Chief, Ron Sheltry, stated that all his spending goes through the town administrator. They don't spend money the board doesn't know about. Jeanette ensures there is documentation for each check. The board sees and signs the checks. There is also a transaction report that goes to the board every month with the reconciliations. Jeanette added that the report does include the budget as well as the remaining budget. Jeanette has department heads provide approval for all invoices. That is backup for the checks when they are cut. The transaction reports are provided monthly, quarterly and annually. Everyone on the board sees it; if you're not understanding it, it's up to you to ask for more information. The department heads also receive a report showing what they've spent. Mike Carrier added that the liquid mag is used heavily on the roads to treat them for stability and binding. Emily believes the line item could be decreased. Jo Beth asked if any could've been coded to FEMA. Jeanette stated she would charge it there if Adam gave her that information.

Jay Ennis added that he would like to see some justification to some of these numbers. A large increase deserves the additional information. Are there anticipated failures for equipment? Do we know about a price increase? Jo Beth agrees that these are good points. There was a long conversation with Adam about repairs and maintenance. Jay asked about the road material costs and asked why we spent \$156k this past year but will only spend \$50k this year? Jeanette stated that a decision was made to top all the roads since they hadn't been done for so long. There

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shouldn't be additional capping this year but still need to be realistic with the budget. FEMA repairs were not coded to the department budget.

Pam Kathan asked if the town has received any FEMA funds that pay us back for the work completed. Jeanette stated that we will get to that shortly.

Kurt Hall agrees with Jay and thinks a lot of the line items need to be justified. He believes calls need to be made, professional journals need to be used, etc.

Moving on to revenues.

Jeanette explained why the dollar amounts for the tax accounts on the revenue report will not match what was actually received. Jeanette isn't sure why and she is working with our bookkeeper to find out why they use the warrant amount and not the revenue amount. She is 100% confident in the revenues in the highlighted boxes for tax accounts as it came from the tax collector's report.

Jay Ennis asked about the late payments from Ampersand Gilman and whether or not we are setting ourselves up for not getting the anticipated 2026 revenues from them on time. Jeanette stated they wanted to make the payments as cash flow was available. Pam Kathan provided insight as an employee of the entity, stating that they had loss of production with flooding last year that affected their cash flow. She stated that the town can still expect to receive their money, based on the contract. Jo Beth asked if they're paying interest. Jeanette confirmed they are.

The meals and rooms tax distribution is being left at zero at this time. It is unknown whether or not the towns will receive anything at this time and if so, what that amount may be. The Dept. of Revenue provides this information at year-end.

The town did receive \$73k in reimbursed funds from the state for the solar work completed at the highway garage. The \$8k anticipated for 2026 is for the hazard mitigation grant that will be completed this year.

Select Board charges for services went up and includes the canine trainer who rents the space and pays the town for its use.

Jay Ennis asked if there has been any discussion on raising the prices for the blue bags to offset the increase in the transfer station expenses. Jo Beth stated that is part of a bigger discussion on the transfer station. We recently pulled them from the Dalton Country Store to better ensure that only town residents are using the transfer station. Lancaster's bag price has increased. Tom stated for the record, he tried to increase the price but others didn't agree. Jo Beth would like a committee to work on the gathering information so we make solid decisions. Tom stated him and Kyle did a lot of work on this already. Jo Beth shared the information she gathered a few weeks ago, comparing our prices with those of surrounding towns. Jeanette stated that we can increase the cost of the bags or you can increase the taxes. Increasing the cost of the bags puts the cost on the user of the service more than taxes just being increased. Jay stated that user fees should be increased to at least cover its costs. Chris Moore stated the bags that we are using are garbage. These rip/break very easily. Jeanette confirmed the cost of the bags went up substantially – nearly 3x's the cost of

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the bags we have. Tom recalls the board spending \$5k on the bags; Jeanette stated that the board doesn't sign those checks as they are paid with the Pay-per-Bag revolving account funds. Tom stated he spoke with Rusty in Lancaster and found out there is a place in Illinois where you can get the bags for \$.30 each – with the logo and everything; he's unsure on the quality of the bag. Kris Ennis asked that we get back on track with the budget and talk about the actual bags another time. Jo Beth stated that there are a lot of things on the transfer station that need to be looked at. We really need to have a committee and look at it closely. Jeanette asked that they share the information they are collecting because they keep talking about but Jeanette has never gotten anything in writing. Tom stated he would bring it. Jo Beth asked if it made sense to increase the bag revenue back to what was collected in 2025, approx. \$30k.

The sale of municipal property is unknown. The Board prefers to keep people in their homes. If people address the Board about issues, they should seek assistance from the Board.

We did really well on interest last year. Right now, the interest on CD's is quite low. Nancy Crosby spoke about the interest we earned on the CEDAR account. We make 2% on our accounts so it's best to leave our funds where they are until we have a better opportunity at the appropriate time.

2025 FEMA repairs were reviewed in detail. (slides included in these minutes). Total flood costs to date were reviewed as were the funds reimbursed through 2025. FEMA reimburses the town at a rate of 75% of their costs expended. Over \$1m was received through December 2025. Pam Kathan asked about the 25% difference not reimbursed. That would be what the town is responsible for. Nancy Crosby stated 'great job on getting FEMA to pay up'. Jo Beth stated it is very difficult. She thanked Jeanette for stewarding that process.

The next discussion dealt with what the town wants to do with the FEMA reimbursement. \$377,500 was taken from the paving capital reserve fund. The board would like to replace those funds. There were grader repairs of \$11,400 paid out of the highway equipment capital reserve fund. The board would like to replenish those funds. The board proposes putting an additional \$100k into the fire dept. and highway dept. capital reserve funds to help offset the future costs for the funds needed when we replace equipment. There would then be \$400k +/- that would remain in the general funds account and potentially slide into our fund balance at the end of the year. If all goes as planned, these funds could then potentially be used for some tax relief for the 2026 rate setting.

The tax impact was shown for the appropriations being suggested for the capital reserve accounts. Kris Ennis asked what the change would be from last year to this year. It's estimated to be a 9% +/- increase.

The Cap X plans for the fire department and the highway department were then reviewed. Jo Beth went over the plans in detail. Ron stated that this would be a better way to approach the needs of the department's equipment. Adam's plan would be to have two 10-wheel trucks as opposed to 1. This allows for better efficiency due to larger capacity and less use of contractors. The plans also took into consideration possible grants as well as the proposed additional contribution to the equipment capital reserve accounts. Pam Kathan asked how much it is going to cost total. Jo Beth provided figures. Pam Kathan asked if the money had to be forked out first. Jo Beth confirmed. Pam

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asked if the town was aware of what the repair costs could be. Pam stated that the trucks are not what we want. Pam states there will be breakdowns and will cost us more than what we pay now to fix what we have. Jeanette states that we are getting to a point we can't get parts for the trucks we have so how are we going to fix them. Pam states she would rather have the old truck that can be worked on. New trucks will have warranties. All vehicles break down. Pam claims Adam would prefer to have the old truck that he can work on. Jeanette stated that the things with grants is that you apply for grants and if you're awarded, you're not required to use it. So there is no worry about using the grant isn't there until you actually get the award. Pam stated that the point is taken; and continues that with the solar panels, we got the money back but they're not doing anything. Jeanette stated that it's because it's winter. Pam stated the panels should've been cleaned off and could've been put somewhere they're more accessible. Jo Beth stated that is done. This plan allows us to plan going forward so we are prepared when the need arises. Pam asked about the newer truck that's been in the shop for two months. That is a smaller truck and we are looking at going from three to two of those. Ron added that the newer trucks are being programmed differently. Unfortunately, we are being forced into getting new trucks. We can't realistically keep putting thousands of dollars a year into these trucks to keep them on the road. The old trucks are great but they're outdated. It's worth it to get a new truck that has modern amenities and we will deal with the other things. These are just plans so that we can look at scenarios to better position the town for future needs and financial obligations.

Jo Beth asks if there are any questions.

Paul Deveno asked about the trade-in value or resale market for equipment. Jeanette stated that we usually sell them at auction. Paul is wondering how we can capture the costs for future use.

Pam Kathan asked if the old engines have to be destroyed. Jeanette confirmed the engine would have to be destroyed if it's called for in the grant.

Ron stated the new tanker would be a huge improvement for the department. They would go from 1000 gallons to 3000 gallons for the response of the department. Jeanette stated that Adam and the board as well as the town have to make the final decision for the grant and the highway truck.

Jay Ennis states that regardless of the plan, we have the expenses coming one way or another. If we can plan ahead, it's better than making balloon payments or making bond payments later. Ron said this is planning for the future. Carol Sheltry stated that the funds in these accounts could be used for another disaster should that happen. Jeanette stated at least the funds would be there. DRA has to approve additional town meetings and can deny those meetings should it be determined that the town knowingly under appropriated its budget. Pam Kathan isn't stating that budgeting isn't a bad idea. She's more concerned about what the town is spending the money on. She asked what DRA said after the 2025 over expenditure. Jeanette stated that we didn't spend over our budget in 2025. We are just about \$1k shy of spending our entire budget. Pam stated we didn't line by line. Jeanette stated that DRA looks at the total, not line items. Pam stated she understood. Jeanette stated she have confidence that Ron and Adam know what they're doing when they present their budgets. Carol Sheltry stated that Adam was trying to get all the roads properly ditched so that we didn't see

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damages like we did in 2024 again. Ron Sheltry stated that we can't project everything. We do the best we can. We have to sometimes flex and spend in other ways as a way to better the department or town. Jay Ennis stated that if there are higher expenditures, then the residents should get an explanation why. Pam Kathan stated that there are line items on the budget that can be looked at and cut.

Jo Beth motioned to adjourn the public hearing at 8:08pm. Eric provided a second with approval via roll call vote.

There will be a break and then the group will reconvene for the select board meeting.

Minutes Respectfully submitted by Jo Beth Dudley.

Minutes Approved On: 3/16/26 (date)

Jo Beth Dudley

Jo Beth Dudley

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Thomas Dubreuil

Eric Moore

Eric Moore



# Budget Hearing

THURSDAY, FEBRUARY 12, 2026

6:00PM

# PROPOSED APPROPRIATIONS

Account #	Account Title	(12/2025) 2025 Expenditures	2025 Budget	Proposed 2026 Budget	Budget Increase or Decrease	Percent of Change
01-4130-110	EXEC-WAGES - ADMIN ASSISTANT					
01-4130-130	EXEC-WAGES - ELECTED OFFICIALS	\$ 4,500	\$ 4,500	\$ 4,500	\$ -	0%
01-4130-370	EXEC-PROFESSIONAL/TECHNICAL SERVICES - ADVERTISING	\$ 2,449	\$ 1,500	\$ 2,084	\$ 584	39%
01-4130-550	EXEC-OTHER PURCHASED SERVICES - PRINTING SERVICES	\$ 1,717	\$ 1,000	\$ 1,200	\$ 200	20%
01-4130-560	EXEC-OTHER PURCHASED SERVICES - DUES AND SUBSCRIPTIONS	\$ 75	\$ 225	\$ 350	\$ 125	56%
01-4130-620	EXEC-SUPPLIES - OFFICE	\$ 263	\$ 100	\$ 150	\$ 50	50%
01-4130-810	EXEC-OTHER CHARGES AND EXPENSES	\$ 34	\$ 125	\$ 150	\$ 25	20%
	<b>SUBTOTAL EXECUTIVE</b>	<b>\$ 9,038</b>	<b>\$ 7,450</b>	<b>\$ 8,434</b>	<b>\$ 984</b>	<b>13%</b>
01-4140-110	TC-WAGES - PERMANENT POSITIONS	\$ 8,426	\$ 9,126	\$ 10,140	\$ 1,014	11%
01-4140-120	TC-WAGES - ELECTION WORKERS	\$ 1,028	\$ 1,000	\$ 3,100	\$ 2,100	210%
01-4140-370	TC-PROFESSIONAL/TECHNICAL SERVICES - ADVERTISING	\$ 216	\$ 200	\$ 850	\$ 650	325%
01-4140-560	TC-OTHER PURCHASED SERVICES - DUES AND SUBSCRIPTIONS	\$ -	\$ 50	\$ 50	\$ -	0%
01-4140-620	TC-SUPPLIES - OFFICE	\$ 1,102	\$ 750	\$ 750	\$ -	0%
01-4140-690	TC-SUPPLIES - OTHER	\$ 221	\$ 1,000	\$ 750	\$ (250)	-25%
01-4140-700	TC - ELECTION	\$ 901	\$ 3,500	\$ 1,500	\$ (2,000)	-57%
	<b>SUBTOTAL TOWN CLERK</b>	<b>\$ 11,894</b>	<b>\$ 15,626</b>	<b>\$ 17,140</b>	<b>\$ 1,514</b>	<b>10%</b>
01-4150-110	FNADM-COMP/ACCOUNTANT	\$ 28,898	\$ 25,000	\$ 29,000	\$ 4,000	16%
01-4150-111	FNADM-TAX COLLECTOR - FEES	\$ 2,534	\$ 3,000	\$ 3,000	\$ -	0%
01-4150-112	FNADM-TAX COLLECTOR - WAGES - PERMANENT POSITION	\$ 4,329	\$ 9,126	\$ 5,070	\$ (4,056)	-44%
01-4150-130	FNADM-WAGES - ELECTED OFFICIALS	\$ -	\$ -	\$ -	\$ -	
01-4150-140	FNADM - TOWN ADMINISTRATOR	\$ 70,835	\$ 74,310	\$ 76,539	\$ 2,229	3%
01-4150-150	FNADM - TREASURER	\$ 3,224	\$ 3,355	\$ 3,370	\$ 15	0%
01-4150-390	FNADM-PROFESSIONAL/TECHNICAL SERVICES - OTHER SERVICES	\$ 26,261	\$ 18,000	\$ 28,000	\$ 10,000	56%
01-4150-391	FNADM-REGISTRY FEES	\$ 210	\$ 325	\$ 275	\$ (50)	-15%
01-4150-560	FNADM-OTHER PURCHASED SERVICES - DUES AND SUBSCRIPTIONS	\$ 3,814	\$ 4,000	\$ 3,750	\$ (250)	-6%
01-4150-620	FNADM-OFFICE SUPPLIES/EQUIPMENT	\$ 1,149	\$ 2,000	\$ 2,000	\$ -	0%
01-4150-625	FNADM-SUPPLIES - POSTAGE	\$ 2,852	\$ 2,000	\$ 2,500	\$ 500	25%
01-4150-690	FNADM-SUPPLIES - OTHER	\$ 534	\$ 1,000	\$ 750	\$ (250)	-25%
	<b>SUBTOTAL FINANCIAL ADMIN</b>	<b>\$ 144,640</b>	<b>\$ 142,116</b>	<b>\$ 154,254</b>	<b>\$ 12,138</b>	<b>9%</b>

# PROPOSED APPROPRIATIONS

		(12/2025) 2025	2025	Proposed	Budget Increase or	Percent of
Account #	Account Title	Expenditures	Budget	2026 Budget	Decrease	Change
01-4152-312	RVAL-PROFESSIONAL/TECHNICAL SERVICES - ASSESSING	\$ 16,941	\$ 14,500	\$ 14,500	\$ -	0%
01-4152-390	RVAL-PROFESSIONAL/TECHNICAL SERVICES - OTHER SERVICES	\$ 15,350	\$ 18,000	\$ 18,000	\$ -	0%
	<b>SUBTOTAL ASSESSING</b>	\$ 32,291	\$ 32,500	\$ 32,500	\$ -	0%
01-4153-200	LGL-LEGAL SERVICES	\$ 35,486	\$ 38,500	\$ 25,000	\$ (13,500)	-35%
01-4153-320	LGL-PSNH TAX APPEAL	\$ 11,378	\$ -	\$ 15,000	\$ 15,000	
	<b>SUBTOTAL LEGAL</b>	\$ 46,864	\$ 38,500	\$ 40,000	\$ 1,500	4%
01-4155-210	PERADM-EMPLOYEE BENEFITS - GROUP INSURANCE - HEALTH	\$ 57,887	\$ 70,000	\$ 84,000	\$ 14,000	20%
01-4155-220	PERADM-EMPLOYEE BENEFITS - SOCIAL SECURITY	\$ 22,608	\$ 21,000	\$ 21,000	\$ -	0%
01-4155-225	PERADM-EMPLOYEE BENEFITS - MEDICARE	\$ 5,287	\$ 5,000	\$ 5,000	\$ -	0%
01-4155-260	PERADM-EMPLOYEE BENEFITS - WORKER'S COMPENSATION	\$ 13,252	\$ 13,252	\$ 14,842	\$ 1,590	12%
01-4155-290	[IA] PERADM-EMPLOYEE BENEFITS - OTHER EMPLOYEE BENEFITS	\$ -	\$ 8,000	\$ 2,700	\$ (5,300)	-66%
01-4155-300	PERADM-EMPLOYEE BENEFITS - NHRS EMPLOYER PORTION	\$ (19,408)	\$ 40,000	\$ 40,000	\$ -	0%
	<b>SUBTOTAL PERSONNEL ADMIN</b>	\$ 79,626	\$ 157,252	\$ 167,542	\$ 10,290	7%
01-4191-370	P&Z - PROFESSIONAL/TECHNICAL SERVICES - ADVERTISING	\$ 2,445	\$ 1,000	\$ 1,000	\$ -	0%
01-4191-690	P&Z-SUPPLIES - OTHER	\$ 280	\$ 250	\$ 250	\$ -	0%
	<b>SUBTOTAL PLANNING BOARD</b>	\$ 2,725	\$ 1,250	\$ 1,250	\$ -	0%
01-4194-110	BLDGM-WAGES - PERMANENT POSITIONS	\$ 7,117	\$ 350	\$ 350	\$ -	0%
01-4194-111	BLDGM-WAGES - SEASONAL/LAWNCARE			\$ 6,500		
01-4194-341	BLDGM- ELECTRICITY #1005	\$ 3,787	\$ 4,000	\$ 4,000	\$ -	0%
01-4194-390	BLDGM-PROPERTY SERVICES - OTHER SERVICES	\$ 94,022	\$ 12,000	\$ 12,000	\$ -	0%
01-4194-411	BLDGM-- HEAT AND OIL	\$ 11,777	\$ 12,000	\$ 12,000	\$ -	0%
01-4194-430	BLDGM- REPAIRS AND MAINTENANCE	\$ 7,375	\$ 10,000	\$ 10,000	\$ -	0%
	<b>SUBTOTAL GOV. BUILDINGS</b>	\$ 124,078	\$ 38,350	\$ 44,850	\$ 6,500	17%
01-4195-110	CEM-STIPED	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0%
01-4195-370	CEM-PROFESSIONAL/TECHNICAL SERVICES - ADVERTISING	\$ 148	\$ 6,150	\$ 3,150	\$ (3,000)	-49%
01-4195-430	CEM-PROPERTY SERVICES - REPAIRS AND MAINTENANCE	\$ 8,682	\$ 8,830	\$ 2,350	\$ (6,480)	-73%
01-4195-431	CEM - PROPERTY SERVICES - SEASONAL/LAWNCARE			\$ 6,000		
01-4195-690	CEM-SUPPLIES - OTHER - PATRIOTIC	\$ -	\$ 350	\$ 700	\$ 350	100%
	<b>SUBTOTAL CEMETERY</b>	\$ 9,830	\$ 16,330	\$ 13,200	\$ (3,130)	-19%

# PROPOSED APPROPRIATIONS

Account #	Account Title	(12/2025) 2025 Expenditures	2025 Budget	Proposed 2026 Budget	Budget Increase or Decrease	Percent of Change
01-4196-480	INS-PROPERTY SERVICES - PROPERTY INSURANCE	\$ 33,464	\$ 33,464	\$ 38,149	\$ 4,685	14%
	<b>SUBTOTAL INSURANCE</b>	\$ 33,464	\$ 33,464	\$ 38,149	\$ 4,685	14%
01-4210-110	POLICE-WAGES - PERMANENT POSITIONS	\$ 15,671	\$ 15,000	\$ 15,000	\$ -	0%
01-4210-390	POLICE-PROFESSIONAL/TECHNICAL SERVICES - OTHER SERVICES	\$ 2,737	\$ 2,500	\$ 3,000	\$ 500	20%
	<b>SUBTOTAL POLICE</b>	\$ 18,408	\$ 17,500	\$ 18,000	\$ 500	3%
01-4215-610	AMB-SUPPLIES - GENERAL	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0%
	<b>SUBTOTAL AMBULANCE</b>	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0%
01-4220-110	FIRE-WAGES - PERMANENT POSITIONS	\$ 18,720	\$ 18,720	\$ 20,800	\$ 2,080	11%
01-4220-120	FIRE-WAGES - TEMPORARY POSTIONS	\$ 24,640	\$ 22,000	\$ 28,000	\$ 6,000	27%
01-4220-341	FIRE - TELEPHONE/INTERNET	\$ 2,112	\$ 2,096	\$ 2,100	\$ 4	0%
01-4220-401	FIRE-PROPERTY SERVICES - ELECTRICITY	\$ 1,358	\$ 1,000	\$ 1,200	\$ 200	20%
01-4220-411	FIRE-PROPERTY SERVICES - HEAT AND OIL	\$ 2,759	\$ 2,500	\$ 2,500	\$ -	0%
01-4220-430	FIRE-PROPERTY SERVICES - EQUIPMENT MAINTENANCE - VEHICLES	\$ 6,017	\$ 4,500	\$ 5,000	\$ 500	11%
01-4220-560	FIRE-OTHER PURCHASED SERVICES - DUES AND SUBSCRIPTIONS	\$ 974	\$ 1,200	\$ 1,000	\$ (200)	-17%
01-4220-580	FIRE - TRAINING	\$ 632	\$ 3,000	\$ 1,000	\$ (2,000)	-67%
01-4220-610	FIRE-SUPPLIES - EMS	\$ 2,635	\$ 2,500	\$ 2,500	\$ -	0%
01-4220-620	FIRE-SUPPLIES - OFFICE	\$ -	\$ 500	\$ 500	\$ -	0%
01-4220-630	FIRE-SUPPLIES - MAINTENACE - EQUIPMENT	\$ 2,104	\$ 3,500		\$ (3,500)	-100%
01-4220-635	FIRE-SUPPLIES - GASOLINE	\$ 2,220	\$ 2,400	\$ 2,500	\$ 100	4%
01-4220-680	FIRE-TOOLS & EQUIPMENT	\$ 669	\$ 3,000	\$ 5,000	\$ 2,000	67%
01-4220-685	FIRE - GEAR	\$ 9,262	\$ 6,500	\$ 7,500	\$ 1,000	15%
01-4220-690	FIRE-SUPPLIES - REPORTING	\$ 1,663	\$ 1,800		\$ (1,800)	-100%
01-4220-740	FIRE-NEW EQUIPMENT - SHOULD BE TOOLS & EQUIPMENT	\$ 5,106	\$ -		\$ -	#DIV/0!
01-4220-741	FIRE - BOAT	\$ -	\$ -		\$ -	#DIV/0!
	<b>SUBTOTAL FIRE/EMS</b>	\$ 80,871	\$ 75,216	\$ 79,600	\$ 4,384	6%
01-4299-690	PSAFE-SUPPLIES - OTHER	\$ 4,200	\$ 11,333	\$ 7,133	\$ (4,200)	-37%
	<b>SUBTOTAL PUBLIC SAFETY</b>	\$ 4,200	\$ 11,333	\$ 7,133	\$ (4,200)	-37%
01-4309-810	AIR-OTHER CHARGES AND EXPENSES	\$ 250	\$ 250	\$ 223	\$ (27)	-11%
	<b>SUBTOTAL AIRPORTS</b>	\$ 250	\$ 250	\$ 223	\$ (27)	-11%

# PROPOSED APPROPRIATIONS

		(12/2025) 2025	2025	Proposed	Budget Increase or	Percent of
Account #	Account Title	Expenditures	Budget	2026 Budget	Decrease	Change
01-4312-110	HWY-WAGES - PERMANENT POSITIONS	\$ 190,758	\$ 208,440	\$ 183,920	\$ (24,520)	-12%
01-4312-341	HWY - TELEPHONE	\$ 1,022	\$ 1,200	\$ 1,200	\$ -	0%
01-4312-350	HWY-PROFESSIONAL/TECHNICAL SERVICES - MEDICAL SERVICES	\$ 508	\$ 350	\$ 350	\$ -	0%
01-4312-390	HWY-PROFESSIONAL/TECHNICAL SERVICES - RENTALS	\$ -	\$ 5,000	\$ 5,000	\$ -	0%
01-4312-401	HWY-PROPERTY SERVICES - ELECTRICITY	\$ 1,663	\$ 1,500	\$ 1,500	\$ -	0%
01-4312-411	HWY-PROPERTY SERVICES - HEAT AND OIL	\$ 1,379	\$ 2,500	\$ 2,500	\$ -	0%
01-4312-430	HWY-PROPERTY SERVICES - REPAIRS AND MAINTENANCE	\$ 69,938	\$ 20,000	\$ 60,000	\$ 40,000	200%
01-4312-490	HWY-PROPERTY SERVICES - OTHER SERVICES	\$ 18,260	\$ 10,000	\$ 10,000	\$ -	0%
01-4312-560	HWY-OTHER PURCHASED SERVICES - DUES AND SUBSCRIPTIONS	\$ 275	\$ 100	\$ 300	\$ 200	200%
01-4312-630	HWY-SUPPLIES - MAINTENACE AND REPAIRS	\$ 15,544	\$ 10,000	\$ 15,000	\$ 5,000	50%
01-4312-635	HWY-SUPPLIES - GASOLINE	\$ 45,048	\$ 30,000	\$ 35,000	\$ 5,000	17%
01-4312-650	HWY-SUPPLIES - GRAVEL	\$ -	\$ -	\$ -	\$ -	
01-4312-680	HWY-ROAD MATERIAL	\$ 156,132	\$ 38,000	\$ 50,000	\$ 12,000	32%
01-4312-681	HWY-SUPPLIES - DEPARTMENTAL-SALT	\$ 11,706	\$ 17,000	\$ 17,000	\$ -	0%
01-4312-682	HWY-SUPPLIES - DEPARTMENTAL-SAND	\$ 31,252	\$ 30,000	\$ 35,000	\$ 5,000	17%
01-4312-683	HWY-SUPPLIES - DEPARTMENTAL-SHOP	\$ 8,559	\$ 3,500	\$ 3,500	\$ -	0%
01-4312-684	HWY - SUPPLIES - LIQUID MAG	\$ 5,300	\$ 15,000	\$ 15,000	\$ -	0%
01-4312-687	HWY - SUPPLIES - PIPE AND PERMIT	\$ -	\$ -	\$ -	\$ -	#DIV/0!
01-4312-690	HWY-REPAIR PARTS	\$ 27,114	\$ 20,000	\$ 20,000	\$ -	0%
01-4312-691	HWY-SUPPLIES - OTHER-UNIFORMS	\$ 548	\$ 1,200	\$ 1,200	\$ -	0%
01-4312-740	HWY-CAPITAL OUTLAY - MACHINERY AND EQUIPMENT	\$ 39,496	\$ 52,000	\$ 52,000	\$ -	0%
	<b>SUBTOTAL HIGHWAY</b>	<b>\$ 624,502</b>	<b>\$ 465,790</b>	<b>\$ 508,470</b>	<b>\$ 42,680</b>	<b>9%</b>
01-4316-401	STREET LIGHTS - ELECTRICITY	\$ 1,729	\$ 1,700	\$ 1,700	\$ -	0%
	<b>SUBTOTAL STREET LIGHTS</b>	<b>\$ 1,729</b>	<b>\$ 1,700</b>	<b>\$ 1,700</b>	<b>\$ -</b>	<b>0%</b>

# PROPOSED APPROPRIATIONS

		(12/2025) 2025	2025	Proposed	Budget Increase or	Percent of
Account #	Account Title	Expenditures	Budget	2026 Budget	Decrease	Change
01-4321-110	TRANSFER STATION - WAGES - PERMANENT POSITIONS	\$ 16,225	\$ 18,720	\$ 27,500	\$ 8,780	47%
01-4321-390	TRANSFER STATION - PROFESSIONAL/TECHNICAL SERVICES - OTHER S	\$ 1,777	\$ 1,050	\$ 1,050	\$ -	0%
01-4321-401	TRANSFER STATION - ELECTRICITY #1098	\$ 447	\$ 500	\$ 500	\$ -	0%
01-4321-490	TRANSFER STATION - DISPOSAL FEES & TRANSPORTATION	\$ 40,583	\$ 40,000	\$ 75,000	\$ 35,000	88%
01-4321-580	TRANSFER STATION - TRAINING	\$ 275	\$ 200	\$ 500	\$ 300	150%
01-4321-680	TRANSFER STATION - SUPPLIES - MAINTENACE AND REPAIRS	\$ 2,965	\$ 2,500	\$ 5,000	\$ 2,500	100%
01-4321-690	TRANSFER STATION - SUPPLIES - OTHER	\$ -	\$ 2,000	\$ 2,000	\$ -	0%
	<b>SUBTOTAL TRANSFER STATION</b>	<b>\$ 62,272</b>	<b>\$ 64,970</b>	<b>\$ 111,550</b>	<b>\$ 46,580</b>	<b>72%</b>
01-4326-341	SWR - TELEPHONE	\$ 580	\$ 300	\$ 300	\$ -	0%
01-4326-390	SWR - PAYMENTS TO LUNENBURG SEW	\$ 19,488	\$ 23,500	\$ 19,500	\$ (4,000)	-17%
01-4326-391	SWR - DISPOSAL OTHER	\$ -	\$ 350	\$ 350	\$ -	0%
01-4326-401	SWR - ELECTRICITY # 1066	\$ 818	\$ 750	\$ 750	\$ -	0%
01-4326-411	SWR - HEAT	\$ 1,469	\$ 1,000	\$ 2,000	\$ 1,000	100%
	<b>SUBTOTAL SEWER/PUMP STATION</b>	<b>\$ 22,355</b>	<b>\$ 25,900</b>	<b>\$ 22,900</b>	<b>\$ (3,000)</b>	<b>-12%</b>
01-4414-680	DOG LICENSE FEES	\$ 176	\$ 575	\$ 575	\$ -	0%
	<b>SUBTOTAL PEST CONTROL</b>	<b>\$ 176</b>	<b>\$ 575</b>	<b>\$ 575</b>	<b>\$ -</b>	<b>0%</b>
01-4415-390	HTLH-PROFESSIONAL/TECHNICAL SERVICES - OTHER SERVICES	\$ 2,909	\$ 2,910	\$ 2,910	\$ -	0%
	<b>SUBTOTAL HEALTH</b>	<b>\$ 2,909</b>	<b>\$ 2,910</b>	<b>\$ 2,910</b>	<b>\$ -</b>	<b>0%</b>
01-4441-810	WLF-COMMUNITY ACTION PROGRAM	\$ 3,785	\$ 2,833	\$ 3,785	\$ 952	34%
01-4441-811	WLF-DIRECT ASSISTANCE	\$ 7,315	\$ 5,000	\$ 8,000	\$ 3,000	60%
01-4441-812	WLF-VENDOR PAYMENTS AND OTHER EXPENSES	\$ -	\$ -	\$ -	\$ -	
	<b>SUBTOTAL WELFARE</b>	<b>\$ 11,100</b>	<b>\$ 7,833</b>	<b>\$ 11,785</b>	<b>\$ 3,952</b>	<b>50%</b>
01-4520-680	REC-SUPPLIES - DEPARTMENTAL	\$ -	\$ 100	\$ 100	\$ -	0%
	<b>SUBTOTAL RECREATION &amp; PARKS</b>	<b>\$ -</b>	<b>\$ 100</b>	<b>\$ 100</b>	<b>\$ -</b>	<b>0%</b>
01-4550-680	LIBR - LIBRARY	\$ 15,012	\$ 15,971	\$ 16,271	\$ 300	2%
	<b>SUBTOTAL LIBRARY</b>	<b>\$ 15,012</b>	<b>\$ 15,971</b>	<b>\$ 16,271</b>	<b>\$ 300</b>	<b>2%</b>

# PROPOSED APPROPRIATIONS

Account #	Account Title	(12/2025) 2025 Expenditures	2025 Budget	Proposed 2026 Budget	Budget Increase or Decrease	Percent of Change
01-4619-201	CONSERVATION COMMISSION EXPENSE	\$ 560	\$ 2,000	\$ 2,000	\$ -	0%
	<b>SUBTOTAL CONSERVATION COMMISSION</b>	\$ 560	\$ 2,000	\$ 2,000	\$ -	0%
01-4711-980	DEBT-OTHER FINANCIAL USES - DEBIT SERVICE - PRINCIPAL		\$ 6,000	\$ 100	\$ (5,900)	-98%
01-4721-981	DEBT-OTHER FINANCIAL USES - DEBIT SERVICE - INTEREST	\$ 9,225	\$ -	\$ 100	\$ 100	
	<b>SUBTOTAL DEBT</b>	\$ 9,225	\$ 6,000	\$ 200	\$ (5,800)	-97%
01-4903-	CAPITAL OUTLAY - BUILDINGS			\$ -	\$ -	#DIV/0!
	<b>SUBTOTAL CAPITAL OUTLAY</b>	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	<b>GRAND TOTAL</b>	\$ 1,368,017	\$ 1,200,886	\$ 1,320,736	\$ 119,850	10%

# PROPOSED REVENUES

Account	Account Title	DRA Account	YTD thru 12/2025	Anticipated 2026
01-3110-001	TAX-PROPERTY TAXES-REVENUE	3110 - PROPERTY TAXES (not included in revenue reports)		
01-3120-001	TAX-LAND USE CHANGE TAX	3120 - LAND USE CHANGE TAX - GENERAL FUND	\$ 37,200.00	\$ 15,000.00
01-3185-002	TAX - TIMBER TAX REVENUES	3185 - YIELD TAXES	\$ 1,544.86	\$ 2,000.00
01-3186-001	TAX-PAYMENT IN LIEU OF TAXES	3186 - PAYMENT IN LIEU OF TAXES	\$ 69,138.00	\$ 207,500.00
01-3187-001	TAX-EXCAVATION TAX	3187 - EXCAVATION TAX	\$ 2,486.00	\$ 2,500.00
01-3189-001	TAX-OTHER TAXES-SEWER	3189 - OTHER TAXES	\$ 9,396.00	\$ 19,488.00
01-3189-002	TAXES - PENALTIES AND INTEREST	3189 - OTHER TAXES	\$ 24,255.00	\$ 20,000.00
01-3220-001	MOTOR VEHICLE PERMIT FEES	3220 - MV PERMIT FEES	\$ 254,348.90	\$ 225,000.00
01-3290-001	L&P- OTHER LICENSES-DOG FINES	3290 - OTHER LICENSES, PERMITS AND FEES	\$ -	\$ 100.00
01-3290-002	DOG LICENSE FEES - REVENUE	3290 - OTHER LICENSES, PERMITS AND FEES	\$ 1,601.75	\$ 1,350.00
01-3290-004	VITAL STATISTICS	3290 - OTHER LICENSES, PERMITS AND FEES	\$ 379.00	\$ 300.00
01-3290-006	L&P- OTHER FEES-UCCS	3290 - OTHER LICENSES, PERMITS AND FEES	\$ 2,998.76	\$ 2,000.00
01-3290-007	L&P OTHER PERMIT/LICENSE FEES	3290 - OTHER LICENSES, PERMITS AND FEES	\$ -	\$ -
01-3290-008	SUBDIVISION FEES	3290 - OTHER LICENSES, PERMITS AND FEES	\$ 3,565.75	\$ 500.00
01-3290-009	L&P - TC CREDITS	3290 - OTHER LICENSES, PERMITS AND FEES	\$ 273.00	\$ -
01-3319-002	from federal government - july 2024 floods		\$ 1,042,382.69	\$ 159,000.00
01-3352-001	ST- ROOMS & MEALS TAX	3352 - MEALS & ROOMS TAX DISTRIBUTION	\$ 94,437.65	\$ -
01-3353-001	HIGHWAY BLOCK GRANT	3353 - HIGHWAY BLOCK GRANT	\$ 83,438.65	\$ 80,000.00
01-3353-002	STATE - BRIDGE GRANT	3353 - HIGHWAY BLOCK GRANT	\$ -	\$ -
01-3356-001	ST-STATE AND FEDERAL FOREST LAND	3356 - STATE & FEDERAL FOREST LAND REIMBURSEMENT	\$ 171.44	\$ 170.00
01-3359-001	ST-OTHER-RAILROAD TAX	3359 - OTHER (INCLUDING RAILROAD TAX)	\$ 29.17	\$ 29.00
01-3359-003	STATE REVENUE - ARPA	3359 - OTHER (INCLUDING RAILROAD TAX)	\$ -	\$ -
01-3359-004	STATE REVENUE - DOS GRANT - EMT TRAINING	3359 - OTHER (INCLUDING RAILROAD TAX)	\$ 10,250.00	\$ -
01-3359-005	STATE REVENUE - DES GRANT - Solar Grant	3359 - OTHER (INCLUDING RAILROAD TAX)	\$ 73,650.60	\$ 8,184.00
01-3379-001	ST-FROM OTHER GOVERNMENTS	3379 - FROM OTHER GOVERNMENTS	\$ 2,198.69	\$ 8,400.00

# PROPOSED REVENUES

Account	Account Title	DRA Account	YTD thru 12/2025	Anticipated 2026
01-3401-001	DEP-MISC. INCOME FROM DEPARTMENTS	3401-3406 - INCOME FROM DEPARTMENTS	\$ 419.00	\$ 400.00
01-3401-002	DEP-COPIER FEES	3401-3406 - INCOME FROM DEPARTMENTS	\$ 11.00	
01-3401-003	DEP-PISTOL PERMITS	3401-3406 - INCOME FROM DEPARTMENTS	\$ 110.00	\$ 100.00
01-3401-004	DEPT-MISC. CHARGES FOR SERVICES	3401-3406 - INCOME FROM DEPARTMENTS	\$ -	\$ -
01-3401-005	DEPT-BOS- CHARGES FOR SERVICES	3401-3406 - INCOME FROM DEPARTMENTS	\$ 213.00	\$ 1,000.00
01-3401-006	ELECTION REVENUE	3401-3406 - INCOME FROM DEPARTMENTS	\$ 292.00	\$ 150.00
01-3409-001	TRANSFER STATION - REVENUE BAGS	3409 - OTHER CHARGES FOR SERVICES	\$ 30,046.00	\$ 25,000.00
01-3409-002	TRANSFER STATION - REVENUE DEMO DEBRIS	3409 - OTHER CHARGES FOR SERVICES	\$ 5,042.20	\$ 5,000.00
01-3409-003	TRANSFER STATION - REVENUE TIRES	3409 - OTHER CHARGES FOR SERVICES	\$ 932.50	\$ 250.00
01-3409-004	TRANSFER STATION - REVENUE BULBS	3409 - OTHER CHARGES FOR SERVICES	\$ 3.60	\$ 10.00
01-3409-005	TRANSFER STATION - REVENUE COMPUTER AN	3409 - OTHER CHARGES FOR SERVICES	\$ 410.00	\$ 200.00
01-3409-006	TRANSFER STATION - REVENUE SMALL APPLIAM	3409 - OTHER CHARGES FOR SERVICES	\$ 2,009.00	\$ 1,500.00
01-3409-007	TRANSFER STATION - REVENUE METAL RECYCL	3409 - OTHER CHARGES FOR SERVICES	\$ 1,376.12	\$ 1,500.00
01-3409-009	TRANSFER STATION - REVENUE FURNITURE	3409 - OTHER CHARGES FOR SERVICES	\$ 3,762.00	\$ 3,000.00
01-3409-010	TRANSFER STATION - REVENUE TELEVISIONS	3409 - OTHER CHARGES FOR SERVICES	\$ 875.00	\$ 500.00
01-3501-001	REVENUE - SALE OF TOWN PROPERTY	3501 - SALE OF MUNICIPAL PROPERTY	\$ 19,795.81	\$ -
01-3502-001	REV-INTEREST CHECKING ACCOUNT	3502 - INTEREST ON INVESTMENTS	\$ 11,695.17	\$ 5,000.00
01-3503-001	OTHER MISC.REVENUE	3503-3509 - OTHER MISCELLANEOUS REVENUES	\$ 200.00	\$ 200.00
01-3915-001	TRFR-TRANSFER FROM CAPITAL RESERVE	3915 - TRANSFER FROM CAPITAL RESERVE FUNDS	\$ 113,246.00	\$ -
		<b>Total Revenues Received</b>	<b>\$ 1,904,184.31</b>	<b>\$ 795,331.00</b>

## 2025 Repair & Mitigation Costs

Direct Labor	\$ 51,668.50
Material (installed)	\$133,100.44
Material (in storage)	\$ 3,248.30
Contractors (Smith Rd)	<u>\$615,795.73</u>
<b>Total</b>	<b>\$803,812.97</b>

# Total Flood Costs to Date

2024 Repair Expenses	\$ 539,448.00
2025 Repair & Mitigation	\$ <u>803,812.97</u>
<b>TOTAL not incl. equipment</b>	<b>\$1,343,260.97</b>
Billed to FEMA incl. allowable equipment costs	\$1,561,456.52
Due @ 75%	\$1,171,092.39
Received from FEMA (thru 12/2025)	\$ <u>1,042,382.69</u>
<b>=Balance Due @ 12/2025</b>	<b>\$ 128,709.70</b>

# Where can the FEMA Money Go?

Received from FEMA (thru 12/2025)	\$1,042,382.69
Replenish Paving CRF	\$ 377,500.00
Replenish Highway Equip CRF	\$ 11,400.00
Fund Fire Dept. Vehicle CRF	\$ 100,000.00
Fund Highway Dept. Vehicle CRF	<u>\$ 100,000.00</u>
<b>Stays in General Funds</b>	<b>\$ 453,482.69</b>
converts to fund balance at year end	

# What does that cost in my taxes?

**Assessed Property Value Total      \$152,177,958**

Description	Appropriation	Tax Impact per \$1k/value	Tax impact on \$200,000	Tax impact on \$300,000
Proposed Budget 2026	\$1,320,736	\$8.678	\$1,736	\$2,603
Town Building CRF	\$15,000	\$0.099	\$20	\$30
Sewer Pump CRF	\$2,000	\$0.013	\$3	\$4
Highway Dept. CRF	\$55,000	\$0.361	\$72	\$108
Paving CRF	\$75,000	\$0.493	\$99	\$148
Fire Dept Vehicle Equip	\$55,000	\$0.361	\$72	\$108
Fire/EMS Equip	\$10,000	\$0.066	\$13	\$20
Legal Fund	\$10,000	\$0.066	\$13	\$20