

Thursday, February 12, 2026 @ 8:00 PM
Regular Session
Dalton Select Board Meeting

Meeting called to order at 8:23pm by Jo Beth. Select Board members Jo Beth Dudley, Eric Moore and Thomas Dubreuil were present. Meeting available for public viewing via Zoom.

Public attendees: Mandy Deveno, Paul Deveno, Kyle MacBean, Pam Kathan, Emily Thompson, Michael Carrier, Warren Green, Kris Ennis, Ron Sheltry, and Carol Sheltry. Via Zoom: Amanda Deveno.

Jeanette presented the January 19, 2026, minutes without the DRAFT on them for signature by Eric and Jo Beth. The minutes were previously approved and signed on February 2, 2026.

Jo Beth signed the credit application for Fisher Auto Parts in Littleton.

The Knollwood Energy contract was sent to the board members after our last meeting. Jo Beth asked how they would get the data. Jo Beth motioned to approve and execute the contract allowing us to sell our renewable energy credits (REC's) generated from our new solar array. Eric provided a second with approval via roll call vote. Jeanette will email the contract to Jo Beth, as Knollwood is requesting it be signed electronically.

The meeting minutes from February 2, 2026, were presented. Neither Tom or Eric had a chance to review them so they will be discussed/approved at the next meeting.

Non-public meeting minutes #1, 2, and 3 were presented for board review. Tom stated the nonpublic minutes were not accurate. Jo Beth stated the minutes are accurate and what he claims was approved must be done in a public session; and that has not been done. The pay increase was approved in nonpublic. Tom asks how to discuss the topic when it was supposed to be in nonpublic. Jo Beth stated that changes being made for a department have to be done public session. Jo Beth motioned to approve each of the minutes from sessions 1, 2, and 3. Eric provided a second with approval via roll call vote.

Tom motioned to make a change in the transfer station for Kyle MacBean to be the manager. A position description has been developed regarding his duties. Jeanette asked if the offer letter has been drafted for him to review and sign to accept the position. Tom asked Jo Beth if she did the offer letter. Jo Beth stated that Tom was going to do that and that she will not have time to do it for him. Jo Beth stated the creation of the Manager position and appointing someone to the position are two different things. Tom will provide an offer letter for Kyle to sign. Eric provided a second with yay votes from Tom and Eric. Jo Beth voting 'nay' stating that she thinks the board needs to step back and look at the bigger picture. Motion carries 2-1.

Jeanette added, for the record, an email from Nancy Strand, the Board Chair from Bethlehem, requesting a meeting to discuss regional collaboration once their new transfer station is in operation. Kyle MacBean spoke to Bethlehem regarding the recycling. Jeanette will send an email suggesting a meeting in April. April 27th was agreed upon; Jeanette will contact Nancy to schedule.

Jo Beth asked Kyle if he had any other updates for the transfer station. Eric made a motion to have Kyle talk with Casella... Jo Beth interrupted and asked if there can be a discussion on these issues first. Eric agreed. Kyle MacBean spoke with Lisbon who agreed to take our cardboard and #1 and #2

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plastics. Lisbon would charge Dalton a \$250 annual fee as well as approximately \$10,000 for the year for the estimated 30 tons of recycling Kyle took to Littleton this past year. This is before adding in the cost of trucking. Twin Mountain's board stated they were not interested in working with Dalton for recycling. Jeanette asked where the weights came from since we don't have a scale and since Littleton was weighing our loads. Kyle stated he received these estimated weights from Lancaster a few years ago. Casella verbally quoted Kyle \$175/ton for taking recycling, plus dumpster and transportation fees. Kyle will approach Casella to see if they will add \$32/ton recycling to our contract with dumpster and transportation charges consistent with what's already in the contract. Eric motioned to allow Kyle to speak with Casella regarding this change. Jo Beth didn't know if a motion was necessary. Jeanette stated this was to amend the contract to add recycling. Jo Beth agreed. Tom provided a second with approval via roll call vote.

Meanwhile Jo Beth asked Kyle to check into selling recycling and possibly obtaining a compactor. It is unknown if a compactor can be used without 3-phase power. Tom stated that Groveton has a compactor and he was informed they change out their until about every 3 years or so. He stated it's just the piston that would need to be replaced. We may be able to get one second hand at a good price. Tom will check on availability, and get a price and specs for a compactor and will try to get a quote on what it would cost for 3-phase power from an electrician.

Discussion moved to the budget – see attached handout. Changes discussed were based on feedback from the Budget Hearing that preceded this meeting.

Disposal fees had been bumped up to cover disposal fees. Kyle thinks it could be dropped back. After working the numbers, it's estimated the recycling would be approximately \$10k a year for 30 tons. The \$75k for disposal and transportation was changed to \$55k.

Tom mentioned the liquid mag can be decreased by \$5 to \$10k. Jo Beth agreed. Eric asked about repairs and maintenance for highway. This was bumped up quite a bit. Jeanette stated this was for outsourced repairs and towing. Jo Beth confirmed that budget would stay as set by Adam. Kyle mentioned the transfer station doesn't have any equipment but it has a \$2000 budget for maintenance and repairs. Jeanette stated that was for everything, not just equipment. There was work that was going to be done at the station; Jo Beth stated it'd be a good idea to leave it since we may be adding 3-phase power. Carol Sheltry asked about the forklift and where it falls under. The forklift is covered under the transfer station. Kyle stated we should look into replacing it at some point. Emily Thompson stated that maybe we should hold off on making a bunch of changes to the transfer station until we see how we can work with Bethlehem. Jo Beth stated we are just gathering the data and discussing it at this point. This will better prepare us for the discussion with Bethlehem. Two changes were made to the budget: (1) disposal and transportation from \$75k to \$55k (transfer station); and (2) liquid mag from \$15k to \$10k (highway department). Total revised budget \$1,295,736.

The discussion turned towards revenues. Jo Beth asked about updating the price on bags. Asking if we want to increase the total by \$5k from \$25k to \$30k. Tom asked if the bag prices were going to

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increase. Jo Beth state that was up to the board. Jo Beth was comfortable increasing the revenue from \$25k to \$30k for blue bag sales. This increased the revenue total to \$800,331.

Jo Beth motioned to modify the proposed budget (1) disposal and transportation from \$75k to \$55k; and (2) liquid mag from \$15k to \$10k. Total revised budget \$1,295,736. On the revenue side, increasing the revenue from \$25k to \$30k for blue bag sales. This increased the revenue total to \$800,331. Eric provided a second with approval via roll call vote.

Discussion continued for the warrant articles. The budget amount on warrant article two was changed to \$1,295,736.00. Warrant articles were discussed individually, draft articles attached. Emily Thompson stated the warrant articles would be less confusing if the FEMA contributions were in separate articles. The regular annual contributions will be their own article with additional contributions, from FEMA funds received, having their own article. Jo Beth asked what others thought.

Jo Beth read aloud article #10 regarding the veteran's credit. Jeanette explained the house bill and approved legislation requiring the town to present the article to the town's people for approval. If it does not pass, 8-10 residents who have the veteran's credit and the total disabled veteran's credit will lose \$500 of their current credit.

Articles 11 and 12, for the replenishment of Pacing CRF and the Highway Equipment CRF with FEMA reimbursement funds, were read aloud and were added per the last board meeting where the topic was discussed in detail. It was noted that each of these would include a statement the this contribution to be made with said funds to come from the unassigned fund balance. The new warrant articles, for the additional \$100K to be added to the Highway Equip. CRF and the Fire Department Vehicle Equipment CRF would also contain this language. It was decided to break out the annual CRF contribution and the additional \$100K contribution from the FEMA reimbursement for the Highway Equip CRF and for the Fire Department Vehicle Equipment CRF, pending DRA approval.

Jo Beth motioned to accept the draft warrant with the changes to the warrant articles and the MS636, as noted. Eric provided a second with approval via roll call vote. Jo Beth reminded the members that each article will be voted on individually at town meeting. The warrant must be signed by a majority of the members. Jeanette will have the warrant available for each member's individual signature on Friday. Tom stated that he's not signing anything until what he wants is added to the book. Tom continues to want to add a statement that he was found innocent on the hostility claim and that the town spent \$15k on the investigation. Jeanette stated he was not found innocent. She stated that based on her being in a protected class, he was found innocent; it is not the same. Tom stated that either the statement is included or he doesn't sign. Jo Beth asked if Eric would sign; he asked if it was being signed Friday. Jeanette stated it will be done by noon Friday as long as DRA responds to it in time. Eric agrees to sign.

The annual report changes were called out in the draft Jeanette provided the board for review and approval. Jo Beth liked the cover photo and asked if there could be a caption added to the photos of the new EMT's the town added in 2025. Jeanette stated she could do that. Jo Beth motioned to

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approve the report and send it to the printer with the slight change of adding the caption if that can be done readily, and with the addition of the warrant and MS-636 as revised tonight. Eric provided a second. Approval via roll call vote with Tom abstaining. Motion carries. Jeanette will text the board members when the warrant is ready for signatures.

Eric motioned to have the attorney review the information being provided to Mandy Deveno's right to know request. Jeanette and Jo Beth questioned sending that information to the attorney since it would not receive conversations. She would only receive who, when and what was discussed. Jo Beth shared the log of legal conversations from last year. She suggests using that with the addition of any conversations from this year being added. This information can be shared once it is redacted since it is very general. Tom thought Mandy just wanted February's legal interactions. Jo Beth stated it was January 2025 through February 2026. Tom stated he thinks it should go to legal. Tom provided a second to Eric's motion which calls for legal review and redaction, as necessary, of the log for response to the RTK. Approval via roll call vote with Jo Beth voting 'nay'. Jo Beth stated she needs Tom's information from the January conversation. Tom stated in the email that "he spoke to the attorney for 3 minutes, that's all he had". Jo Beth asked him to include the date and topic. Tom stated they already know what the topic is but he will put it down. Jo Beth asked if Jeanette wanted to send it. Jeanette confirmed she could; but Jo Beth decided she would send it. Jeanette asked Tom to send both Jo Beth and her the email on his conversation with legal in February. He stated he would.

Public Comments:

Kris Ennis asked about the board going into a nonpublic meeting and had what should've been a public discussion, you had a quorum, and you even had a vote; was she wrong on this? Jo Beth stated there were two different issues that are getting intertwined. One is changing the structure of a department and the other is a personnel action. Kris understands, but there was a discussion and vote that should have been done in public. Is that section of the minutes going to be unsealed since that should have happened with residents present. Jo Beth thinks that the personal action was intertwined with the structural decision in the meeting notes. Kris asked for the public portion of the minutes to be unsealed. Jo Beth asked in a previous meeting to bring the topic forward and have the vote. Kris stated that the board needs to do better. Jo Beth agrees and stated that she kept stating it needed to be in a public meeting. Carol Sheltry asked if there is a job description. Jo Beth agreed there is now, but there is no offer letter. Kris stated that she recalls a conversation that there would be two positions and now there won't be two positions and that should happen in public so everyone understands.

Pam Kathan asked if she could put a sign on the lawn advertising Gilman Senior Centers' meals as well as a menu for people to take when they come in along with a donation box inside on the table. The Select Board didn't have any issue with that.

Jo Beth motioned to adjourn the meeting at 9:40pm. Eric provided a second with approval via roll call vote.

Minutes Respectfully submitted by Jeanette Charon.

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Minutes Approved On: 3/2/26 (date)

Jo Beth Dudley

Jo Beth Dudley

Thomas Dubreuil

Eric Moore

Eric Moore

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

Account #	Account Title	(12/2025) 2025		2025 Budget	Proposed 2026 Budget	Budget Increase or Decrease		Percent of Change
		Expenditures	Budget					
01-4152-312	RVAL-PROFESSIONAL/TECHNICAL SERVICES - ASSESSING	\$ 16,941	\$ 14,500	\$ 14,500	\$ 14,500	\$ -	\$ -	0%
01-4152-390	RVAL-PROFESSIONAL/TECHNICAL SERVICES - OTHER SERVICES	\$ 15,350	\$ 18,000	\$ 18,000	\$ 18,000	\$ -	\$ -	0%
	SUBTOTAL ASSESSING	\$ 32,291	\$ 32,500	\$ 32,500	\$ 32,500	\$ -	\$ -	0%
01-4153-200	LGL-LEGAL SERVICES	\$ 35,486	\$ 38,500	\$ 38,500	\$ 25,000	\$ (13,500)	\$ (13,500)	-35%
01-4153-320	LGL-PSNH TAX APPEAL	\$ 11,378	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	
	SUBTOTAL LEGAL	\$ 46,864	\$ 38,500	\$ 38,500	\$ 40,000	\$ 1,500	\$ 1,500	4%
01-4155-210	PERADM-EMPLOYEE BENEFITS - GROUP INSURANCE - HEALTH	\$ 57,887	\$ 70,000	\$ 70,000	\$ 84,000	\$ 14,000	\$ 14,000	20%
01-4155-220	PERADM-EMPLOYEE BENEFITS - SOCIAL SECURITY	\$ 22,608	\$ 21,000	\$ 21,000	\$ 21,000	\$ -	\$ -	0%
01-4155-225	PERADM-EMPLOYEE BENEFITS - MEDICARE	\$ 5,287	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ -	0%
01-4155-260	PERADM-EMPLOYEE BENEFITS - WORKER'S COMPENSATION	\$ 13,252	\$ 13,252	\$ 13,252	\$ 14,842	\$ 1,590	\$ 1,590	12%
01-4155-290	[IA] PERADM-EMPLOYEE BENEFITS - OTHER EMPLOYEE BENEFITS	\$ -	\$ 8,000	\$ 8,000	\$ 2,700	\$ (5,300)	\$ (5,300)	-66%
01-4155-300	PERADM-EMPLOYEE BENEFITS - NHRS EMPLOYER PORTION	\$ (19,408)	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	\$ -	0%
	SUBTOTAL PERSONNEL ADMIN	\$ 79,626	\$ 157,252	\$ 157,252	\$ 167,542	\$ 10,290	\$ 10,290	7%
01-4191-370	P&Z - PROFESSIONAL/TECHNICAL SERVICES - ADVERTISING	\$ 2,445	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ -	0%
01-4191-690	P&Z-SUPPLIES - OTHER	\$ 280	\$ 250	\$ 250	\$ 250	\$ -	\$ -	0%
	SUBTOTAL PLANNING BOARD	\$ 2,725	\$ 1,250	\$ 1,250	\$ 1,250	\$ -	\$ -	0%
01-4194-110	BLDGM-WAGES - PERMANENT POSITIONS	\$ 7,117	\$ 350	\$ 350	\$ 350	\$ -	\$ -	0%
01-4194-111	BLDGM-WAGES - SEASONAL/LAWNCARE				\$ 6,500			
01-4194-341	BLDGM- ELECTRICITY #1005	\$ 3,787	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	\$ -	0%
01-4194-390	BLDGM-PROPERTY SERVICES - OTHER SERVICES	\$ 94,022	\$ 12,000	\$ 12,000	\$ 12,000	\$ -	\$ -	0%
01-4194-411	BLDGM-- HEAT AND OIL	\$ 11,777	\$ 12,000	\$ 12,000	\$ 12,000	\$ -	\$ -	0%
01-4194-430	BLDGM- REPAIRS AND MAINTENANCE	\$ 7,375	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ -	0%
	SUBTOTAL GOV. BUILDINGS	\$ 124,078	\$ 38,350	\$ 38,350	\$ 44,850	\$ 6,500	\$ 6,500	17%
01-4195-110	CEM-STIPED	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ -	0%
01-4195-370	CEM-PROFESSIONAL/TECHNICAL SERVICES - ADVERTISING	\$ 148	\$ 6,150	\$ 6,150	\$ 3,150	\$ (3,000)	\$ (3,000)	-49%
01-4195-430	CEM-PROPERTY SERVICES - REPAIRS AND MAINTENANCE	\$ 8,682	\$ 8,830	\$ 8,830	\$ 2,350	\$ (6,480)	\$ (6,480)	-73%
01-4195-431	CEM - PROPERTY SERVICES - SEASONAL/LAWNCARE				\$ 6,000			
01-4195-690	CEM-SUPPLIES - OTHER - PATRIOTIC	\$ -	\$ 350	\$ 350	\$ 700	\$ 350	\$ 350	100%
	SUBTOTAL CEMETERY	\$ 9,830	\$ 16,330	\$ 16,330	\$ 13,200	\$ (3,130)	\$ (3,130)	-19%
01-4196-480	INS-PROPERTY SERVICES - PROPERTY INSURANCE	\$ 33,464	\$ 33,464	\$ 33,464	\$ 38,149	\$ 4,685	\$ 4,685	14%
	SUBTOTAL INSURANCE	\$ 33,464	\$ 33,464	\$ 33,464	\$ 38,149	\$ 4,685	\$ 4,685	14%
01-4210-110	POLICE-WAGES - PERMANENT POSITIONS	\$ 15,671	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	\$ -	0%
01-4210-390	POLICE-PROFESSIONAL/TECHNICAL SERVICES - OTHER SERVICES	\$ 2,737	\$ 2,500	\$ 2,500	\$ 3,000	\$ 500	\$ 500	20%
	SUBTOTAL POLICE	\$ 18,408	\$ 17,500	\$ 17,500	\$ 18,000	\$ 500	\$ 500	3%

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

Account #	Account Title	(12/2025) 2025		2025 Budget	Proposed 2026 Budget	Budget Increase or Decrease		Percent of Change
		Expenditures	Budget					
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 - MAINTENANCE 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%	
	SUBTOTAL HIGHWAY	\$ 624,502	\$ 465,790	\$ 508,470	\$ 42,680		9%	
01-4316-401	STREET LIGHTS - ELECTRICITY	\$ 1,729	\$ 1,700	\$ 1,700	\$ -		0%	
	SUBTOTAL STREET LIGHTS	\$ 1,729	\$ 1,700	\$ 1,700	\$ -		0%	
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 - MAINTENANCE AND REPAIRS	\$ 2,965	\$ 2,500	\$ 5,000	\$ 2,500		100%	
01-4321-690	TRANSFER STATION - SUPPLIES - OTHER	\$ -	\$ 2,000	\$ 2,000	\$ -		0%	
	SUBTOTAL TRANSFER STATION	\$ 62,272	\$ 64,970	\$ 111,550	\$ 46,580		72%	

Account #	Account Title	(12/2025) 2025		2025		Proposed 2026 Budget	Budget Increase or Decrease		Percent of Change
		Expenditures	Budget	Budget			Decrease	Change	
01-4326-341	SWR - TELEPHONE	\$ 580	\$ 300	\$ 300	\$ 300	\$ -	\$ -	0%	
01-4326-390	SWR - PAYMENTS TO LUNENBURG SEW	\$ 19,488	\$ 23,500	\$ 23,500	\$ 19,500	\$ (4,000)	\$ (4,000)	-17%	
01-4326-391	SWR - DISPOSAL OTHER	\$ -	\$ 350	\$ 350	\$ 350	\$ -	\$ -	0%	
01-4326-401	SWR - ELECTRICITY # 1066	\$ 818	\$ 750	\$ 750	\$ 750	\$ -	\$ -	0%	
01-4326-411	SWR - HEAT	\$ 1,469	\$ 1,000	\$ 1,000	\$ 2,000	\$ 1,000	\$ 1,000	100%	
	SUBTOTAL SEWER/PUMP STATION	\$ 22,355	\$ 25,900	\$ 25,900	\$ 22,900	\$ (3,000)	\$ (3,000)	-12%	
01-4414-680	DOG LICENSE FEES	\$ 176	\$ 575	\$ 575	\$ 575	\$ -	\$ -	0%	
	SUBTOTAL PEST CONTROL	\$ 176	\$ 575	\$ 575	\$ 575	\$ -	\$ -	0%	
01-4415-390	HTLH-PROFESSIONAL/TECHNICAL SERVICES - OTHER SERVICES	\$ 2,909	\$ 2,910	\$ 2,910	\$ 2,910	\$ -	\$ -	0%	
	SUBTOTAL HEALTH	\$ 2,909	\$ 2,910	\$ 2,910	\$ 2,910	\$ -	\$ -	0%	
01-4441-810	WLF-COMMUNITY ACTION PROGRAM	\$ 3,785	\$ 2,833	\$ 2,833	\$ 3,785	\$ 952	\$ 952	34%	
01-4441-811	WLF-DIRECT ASSISTANCE	\$ 7,315	\$ 5,000	\$ 5,000	\$ 8,000	\$ 3,000	\$ 3,000	60%	
01-4441-812	WLF-VENDOR PAYMENTS AND OTHER EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
	SUBTOTAL WELFARE	\$ 11,100	\$ 7,833	\$ 7,833	\$ 11,785	\$ 3,952	\$ 3,952	50%	
01-4520-680	REC-SUPPLIES - DEPARTMENTAL	\$ -	\$ 100	\$ 100	\$ 100	\$ -	\$ -	0%	
	SUBTOTAL RECREATION & PARKS	\$ -	\$ 100	\$ 100	\$ 100	\$ -	\$ -	0%	
01-4550-680	LIBR - LIBRARY	\$ 15,012	\$ 15,971	\$ 15,971	\$ 16,271	\$ 300	\$ 300	2%	
	SUBTOTAL LIBRARY	\$ 15,012	\$ 15,971	\$ 15,971	\$ 16,271	\$ 300	\$ 300	2%	
01-4619-201	CONSERVATION COMMISSION EXPENSE	\$ 560	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	\$ -	0%	
	SUBTOTAL CONSERVATION COMMISSION	\$ 560	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	\$ -	0%	
01-4711-980	DEBT-OTHER FINANCIAL USES - DEBIT SERVICE - PRINCIPAL	\$ 9,225	\$ -	\$ -	\$ 100	\$ (5,900)	\$ (5,900)	-98%	
01-4721-981	DEBT-OTHER FINANCIAL USES - DEBIT SERVICE - INTEREST	\$ 9,225	\$ 6,000	\$ 6,000	\$ 200	\$ (5,800)	\$ (5,800)	-97%	
	SUBTOTAL DEBT	\$ 9,225	\$ 6,000	\$ 6,000	\$ 200	\$ (5,800)	\$ (5,800)	-97%	
01-4903-	CAPITAL OUTLAY - BUILDINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
	SUBTOTAL CAPITAL OUTLAY	\$ -	\$ -	#DIV/0!					
	GRAND TOTAL	\$ 1,368,017	\$ 1,200,886	\$ 1,200,886	\$ 1,320,736	\$ 119,850	\$ 119,850	10%	

2026 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

2026 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 APPLIAN	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	\$ -
		Total Revenues Received	\$ 1,904,184.31	\$ 795,331.00



2026
WARRANT

Article 01 Election of officers

To elect all necessary officers for the year.

Yes No

Article 02 Operating budget

To see if the town will vote to raise and appropriate the sum of One Million, Three Hundred Twenty Thousand, Seven Hundred Thirty-six Dollars (\$1,320,736) for the General Town Operations.

Yes No

Article 03 Town Building CRF

To see if the Town of Dalton will vote to raise and appropriate the sum of Fifteen Thousand Dollars (\$15,000.00) to be added to the Town Owned Buildings Improvement, Expansion and Renovation Capital Reserve Fund.

Select Board recommends this article.

(Majority vote required.)

Yes No

Article 04 Sewer Pump CRF

To see if the town will vote to raise and appropriate the sum of Two Thousand Dollars (\$2,000) to be added to the Sewer Pump Renovation and Replacement Capital Reserve Fund.

Select Board recommends this article.

Majority vote required.

Yes No

Article 05 Highway Dept CRF

To see if the town will vote to raise and appropriate the sum of One Hundred Fifty-Five Thousand Dollars (\$155,000) to be added to the Highway Department Heavy Equipment Capital Reserve Fund. One Hundred Thousand dollars of this contribution will come from contributions received from FEMA for the July 2024 disaster work completed.

Select Board recommends this article.

Majority vote required.

Yes No

Article 06 Paving CRF

To see if the town will vote to raise and appropriate the sum of Seventy-Five Thousand Dollars (\$75,000) to be added to the Paving Capital Reserve Fund.

Select Board recommends this article.

Majority vote required.

Yes No



Article 07 Fire Dept Vehicle Equipment CRF

To see if the town will vote to raise and appropriate the sum of One Hundred Fifty-five Thousand Dollars (\$155,000) to be added to the Fire Department Vehicle Equipment Capital Reserve Fund. One Hundred Thousand dollars of this contribution will come from contributions received from FEMA for the July 2024 disaster work completed.

Select Board recommends this article.

Majority vote required.

Yes No

Article 08 Fire/EMS Equipment CRF

To see if the town will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000) to be added to the Fire/EMS Equipment Capital Reserve Fund.

The Select Board recommends this article.

Majority vote required.

Yes No

Article 09 Legal Fund CRF

To see if the Town of Dalton will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000) to be added to the Legal Fund CRF previously established.

The Select Board recommends this article.

Majority vote required.

Yes No

Article 10 Veterans Credit Adjustment per HB99

To see if the Town of Dalton is in favor of increasing the Veteran's Special Disabled Property Tax Credit to \$1,900 from \$1,400 under the provisions of RSA 72:35? The purpose of this increase is to replace the loss of the Veteran's Property Tax Credit (RSA 72:28) of \$500 that they are no longer eligible for due to a change in the State of New Hampshire legislative rules (HB99). (Majority Vote Required)

Recommended by the Board of Selectmen

Yes No

Article 11 Replenish capital reserve funds used to flood repairs

To see if the town will vote to appropriate the sum of Three Hundred Seventy-seven Thousand, Five Hundred dollars \$377,500 to be added to the Paving Capital Reserve Fund previously established. This represents funds received from FEMA for the July 2024 disaster.

The Selectboard Recommends this warrant.

Majority vote required.

Yes No



Article 12 **Replace funds taken from CRF for flood related repairs.**

To see if the town will vote to raise and appropriate the sum of Eleven Thousand, Four Hundred \$11,400 to be added to the Highway Dept. Equipment Capital Reserve Fund previously established. This contribution to be made with said funds to come from the unassigned fund balance. This represents funds received from FEMA for the July 2024 disaster.

Select Board recommends this article.

Majority vote required.

Article 99 **Other Business**

To transact any other business that may legally come before the meeting.

Distributed for Feb. 12, 2026 Budget Hearing