

2026 Deliberative Session
Town of Candia
January 31, 2026 @ 9 a.m.

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**TOWN OF CANDIA
SB2 EXPLANATION**

The Town of Candia follows the Senate Bill 2 (SB2) procedures for the annual town meetings. The first step, or session, of the SB2 process will consist of the Deliberative Session, which will be held on Saturday, January 31, 2026, at 9:00 am in the Moore School Auditorium. The second step, or session, of the SB2 process consists of Election Day which will be held on Tuesday, March 10, 2026, from 6 am to 7 pm at the Candia Youth Athletic Association.

At the January 31st Deliberative Session all warrant articles will be considered. There will be opportunities for the explanation, discussion, and amendment of each article. The conclusion of each article will result in voting to either:

- add the article to the ballot for voting on March 10th in its original form, or
- add the article to the ballot for voting as amended at this session.

When the Deliberative Session is adjourned, you will know the final language of each article, but will not have decided whether or not it passed.

On March 10th, Election Day, voters will mark “yes” or “no” on each warrant article in the voting booths with the final outcome of each article being decided.

Further Details:

- Articles can be amended at the Deliberative Session. For example, the dollar amount of an article can be amended.
- Zoning amendments are not amendable at the Deliberative Session.
- Any wordings of articles prescribed by statute are not amendable at the Deliberative Session.
- The town will be printing a sample ballot in the town report which will provide voters an outline of what you will be voting on. You are welcome to mark the sample ballot and bring it with you to the polls to make your final vote on the official ballot on March 10th.
- There will not be an opportunity to ask questions about the articles and amendments on Election Day.
- Voters who cannot cast their ballots in person due to schedule conflicts may request an absentee ballot. Please contact the Town Clerk to coordinate this process at 603 483-5573

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The Candia Filing Period begins
January 21st and ends January 30th, 2026
The following positions are open for candidates:

<u>Position</u>	<u>Length of Term</u>	<u>Incumbent</u>
Selectman	Three years	Patrick Moran
Road Agent	Three years	Jeff Wuebbolt
Town Clerk	Three years	Donna Hetzel
Smyth Public Library Trustees	Three years	Allyn “Lynn” Chivers
Cemetery Trustees	Three years	Shauna Kirkpatrick
Cemetery Trustees	Three years	Richard Snow
Planning Board	Three years	Kevin Coughlin
Planning Board	Three years	Linda Carroll
Trustees of Trust Funds	Three years	Paul LeBlond

<u>Position</u>	<u>Length of Term</u>	<u>Incumbent</u>
Supervisor of the Checklist	Six years	Audrey Stamatelos
Budget Committee	Three years	Katrina Niles
Budget Committee	Three years	Joshua Reap
Budget Committee	Three years	William Saffie

For further election information, please contact the Candia Town Clerk, Donna Hetzel at 483-5573.

2026 TOWN OF CANDIA WARRANT
State of New Hampshire

First Session:

To the Inhabitants of the Town of Candia, in the County of Rockingham, in the said State, qualified to vote on Town Affairs:

You are hereby notified to meet at Moore School in the said Candia, on Saturday, the 31st, of January 2026 at 9 a.m. This session shall consist of explanation, discussion and deliberation of the Warrant Articles numbered 1 through 32. The Warrant Articles may be amended subject to the following limitations: (a) Warrant Articles whose wording is prescribed by law shall not be amended, and (b) Warrant Articles that are amended shall be placed on the official ballot for a final vote on main motion as amended.

Second Session:

To the inhabitants of the Town of Candia, in the County of Rockingham, in said State, qualified to vote on Town Affairs:

You are hereby notified to meet at Candia Youth Athletic Association in said Candia on Tuesday the 10th of March 2026. This session shall be the Voting Session to act on all Warrant Articles, as amended, including the proposed budget, as a result of the action of the "First Session". The Polls will be open from 6:00 a.m. to 7:00 p.m.

2026 ZONING AMENDMENTS

Zoning Amendment #1

Are you in favor of the adoption of **Amendment No. 1** as proposed by the Planning Board for the Candia Zoning Ordinance to add a Solar Energy Systems section, to become Article XIII and succeeding section numbers increased by 1, as follows:

Creating a table of uses outlining the specific kind of solar energy system permitted for residential, mixed use, commercial, and light industrial building types; providing definitions and regulations for Free Standing and Roof Mounted Solar Energy Systems; providing generally applicable regulations for all Solar Energy Systems; and establishing guidelines and requirements for the abandonment and decommissioning of Solar Energy Systems.

Zoning Amendment #2

Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board for the Candia Zoning Ordinance to amend Article III Definitions to include a definition of a driveway as follows:

Driveway: Shall mean a vehicular entrance to public or private land built for direct access to a garage, residence, business, or off-street parking area serving not more than two (2) adjacent dwelling units. Maximum number of driveways (curb cuts) per lot shall be two.

Zoning Amendment #3

Are you in favor of the adoption of Amendment No. 3 as proposed by the Planning Board for the Candia Zoning Ordinance to add a Light Trespass section as follows: all public and private outdoor lighting shall be in compliance with the requirements to maintain the rural character of Candia, in part by the dark night-time skies, reducing light trespass and to minimize the impact of artificial lighting on nocturnal wildlife. This ordinance regulates lighting for safety and security while encouraging energy efficiency and promoting neighborly relations by preventing glare from outdoor lights from intruding on nearby properties or posing a hazard to pedestrians or drivers.

A copy of the full Light Trespass Section is on file with the Town Clerk, Land Use Coordinator and copies are available at the location of the First Session and Second Session of the Town Meeting.

2026 WARRANT ARTICLES

ARTICLE 1.

To choose the following Town Officers for the year ensuing:

Selectman	3 year term	Vote for One
Road Agent	3 year term	Vote for One
Supervisor of the Checklist	6 year term	Vote for One
Budget Committee	3 year term	Vote for Three
Cemetery Trustees	3 year term	Vote for Two
Planning Board	3 year term	Vote for Two
Trustee of the Trust Funds	3 year term	Vote for One
Town Clerk	3 year term	Vote for One
Smyth Public Library Trustees	3 year term	Vote for One

ARTICLE 2.

To see if the Town will vote to raise and appropriate as an Operating Budget, this operating budget warrant article does not include appropriations by special warrant articles and other appropriations vote separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling **\$4,455,552**. Should this article be defeated, the default budget shall be **\$4,306,623** which is the same as last year, with certain adjustments required by previous action of the Town of Candia or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

(Recommended by the Board of Selectmen by a vote of 4-0-0)

(Recommended by the Budget Committee by a vote of 9-0-0)

ARTICLE 3.

To see if the town will vote to raise and appropriate the sum of Twenty-Eight Thousand, Six Hundred Fifteen Dollars (**\$28,615**) to the **Candia Youth Athletic Association** for the specific expenses of providing youth recreation programs to the children of Candia. Said expenses to be expended under the direction of the Candia Youth Athletic Association Board of Directors in accordance with the approved budgets. *(the increase over the previous year's appropriation is \$3,615.00. The estimated impact on the tax rate resulting from approval of this warrant article will be a \$0.03 increase in the tax rate per thousand assessed valuation)*

(Recommended by the Board of Selectmen by a vote of 5-0-0)

(Recommended by the Budget Committee by a vote of 8-1-0)

ARTICLE 4.

To see if the Town will vote to raise and appropriate the sum of One Hundred Thirteen Thousand Sixty Four Dollars (**\$113,064**) to be added to the Future Capital Improvements Capital Reserve Fund previously established. This sum to come from the undesignated fund balance. (No amount to be raised from taxation; no impact on the tax rate)

(Recommended by the Board of Selectmen by a vote of 4-0-0)

(Recommended by the Budget Committee by a vote of 9-0-0)

ARTICLE 5.

To see if the Town will vote to raise and appropriate the sum of One Hundred Seventy Thousand, One Hundred Fifty Dollars (**\$170,150**) for the operating expenses of the **Smyth Public Library**. Funds are to be expended under the direction of the Smyth Public Library Association. (The increase over the previous year's appropriation is \$5,000. The estimated impact on the tax rate resulting from approval of this warrant article will be a \$0.053 increase in the tax rate per thousand valuation.)

(Recommended by the Board of Selectmen by a vote of 5-0-0)

(Recommended by the Budget Committee by a vote of 9-0-0)

ARTICLE 6.

To see if the Town will vote to raise and appropriate the sum of Thirty Thousand Dollars (**\$30,000**) to be deposited into the existing **Recycle Center Equipment and Capital Improvement Capital Reserve Fund** (This is the same amount appropriated in the previous year. There will be no additional impact on the tax rate per thousand assessed valuation.)

(Recommended by the Board of Selectmen by a vote of 5-0-0)

(Recommended by the Budget Committee by a vote of 9-0-0)

ARTICLE 7.

To see if the Town will vote to raise and appropriate the sum of One Hundred Fifty Thousand Dollars (**\$150,000**) for **Excess Winter Road Maintenance**, these funds will not be used unless the winter maintenance funds in the budget are exhausted. (This is the same amount appropriated in the previous year. There will be no additional impact on the tax rate per thousand assessed valuation.)

(Recommended by the Board of Selectmen by a vote of 5-0-0)

(Recommended by the Budget Committee by a vote of 9-0-0)

ARTICLE 8.

To see if the town will vote to raise and appropriate the sum of Two Hundred Fifty Thousand Dollars **(\$250,000)** for the reconstruction of **North Road** starting at the point of 2025 completion and heading towards Healey Road. Said funds to be expended under the direction of the Board of Selectmen. This is another phase of the same project approved in 2024. (This is the same amount appropriated in the previous year. There will be no additional impact on the tax rate per thousand assessed valuation.)

(Recommended by the Board of Selectmen by a vote of 5-0-0)

(Recommended by the Budget Committee by a vote of 9-0-0)

ARTICLE 9.

To see if the town will vote to raise and appropriate the sum of Seventy-Five Thousand Dollars **(\$75,000)** for the installation of the wear course layer of pavement on **North Road** from Route 43 to 2026 point of completion. Said funds to be expended under the direction of the Board of Selectmen. (This is an increase in the previous year's appropriation of \$75,000; the estimated tax rate impact increase is \$0.79 per thousand assessed valuation)

(Recommended by the Board of Selectmen by a vote of 5-0-0)

(Recommended by the Budget Committee by a vote of 8-1-0)

ARTICLE 10.

To see if the town will raise and appropriate the sum of Twenty-Five Thousand Dollars **(\$25,000)** for the assessment and removal of dead and hazardous trees in the Town of Candia. Said funds to be expended under the direction of the Board of Selectmen. (This is an increase of \$25,000 over the previous year's appropriation. The estimated tax rate impact increase is \$0.26 per thousand assessed valuation).

(Recommended by the Board of Selectmen by a vote of 5-0-0)

(Recommended by the Budget Committee by a vote of (8-1-0)

ARTICLE 11.

To see if the Town will vote to raise and appropriate the sum of One Hundred Twenty-Five Thousand Dollars **(\$125,000)** to be deposited in the **Fire Apparatus Capital Reserve Fund**, established under RSA 35:1 at the March 1991 Town Meeting, for the future purchase of the fire apparatus and equipment. (This is an increase of \$50,000 over the previous year's appropriation. The estimated tax rate impact increase is \$0.53 per thousand assessed valuation.)

(Recommended by the Board of Selectmen by a vote of 5-0-0)

(Recommended by the Budget Committee by a vote of 9-0-0)

ARTICLE 12.

To see if the Town will vote to raise and appropriate the sum of Twenty-Five Thousand Dollars **(\$25,000)** to be deposited in the **Fire Station Infrastructure and Grounds Capital Reserve Fund** established under the provisions of RSA 35:1 at the March 2017 Town Meeting, for the purpose of providing for major capital investments in the fire station building infrastructure and grounds to keep the building and property sound, functional and safe well into the future. (This is a \$50,000 reduction from the previous year's appropriation; the estimated tax rate impact is \$0.53 less per thousand assessed valuation.)

(Recommended by the Board of Selectmen by a vote of 5-0-0)

(Recommended by the Budget Committee by a vote of 9-0-0)

ARTICLE 13.

To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 to be known as the Ambulance Service Capital Reserve Fund for the purpose of purchasing and replacing capital assets used by the Candia Fire and Rescue Department for the benefit of the Town's Ambulance Service, including but not limited to ambulances, medical equipment, communication systems, and related apparatus. Further, to designate the Board of Selectmen as agents to expend from said fund, in accordance with RSA 35:15
(Recommended by the Board of Selectmen by a vote of 5-0-0)

ARTICLE 13 IS CONTINGENT ON APPROVAL OF ARTICLE 14. IF ARTICLE 14 DOES NOT PASS, THEN THIS WILL BE NULL AND VOID.

ARTICLE 14.

To see if the town will vote to rescind the Ambulance Revolving Fund established in 2022 pursuant to RSA 31:95-h for the purpose of the Candia Fire and Rescue Department providing ambulance services. The balance of funds on deposit in said Revolving Fund, which is \$216,692.32, shall be transferred to the Ambulance Service Capital Reserve Fund established as Article 12 above.
(Recommended by the Board of Selectmen by a vote of 5-0-0)
(Recommended by the Board of Selectmen by a vote of 9-0-0)

ARTICLE 14 IS CONTINGENT ON APPROVAL OF ARTICLE 13. IF ARTICLE 13 DOES NOT PASS, THEN THIS WILL BE NULL AND VOID.

ARTICLE 15.

To see if the Town will vote to raise and appropriate the sum of Twenty Thousand Dollars (**\$20,000**) to be placed in the existing **Revaluation Capital Reserve Fund** for the Future Revaluation of the municipality previously established. Said funds to be expended under the direction of the Board of Selectmen. (This is the same amount appropriated in the previous year. There will be no increased impact on the tax rate per thousand assessed valuation.)
(Recommended by the Board of Selectmen by a vote of 5-0-0)
(Recommended by the Budget Committee by a vote of 7-2-0)

ARTICLE 16.

To see if the Town will vote to raise and appropriate the sum of Four Thousand Dollars (**\$4,000**) for the operation and maintenance of the **Fitts Museum**. Said funds to be expended under the direction of the Trustees of the Fitts Museum. (By request of the Trustees of the Fitts Museum). (This is the same amount appropriated in the previous year. There will be no increased impact on the tax rate per thousand assessed valuation.)
(Recommended by the Board of Selectmen by a vote of 5-0-0)
(Recommended by the Budget Committee by a vote of 9-0-0)

ARTICLE 17.

To see if the town will vote to raise and appropriate the sum of Ten Thousand Dollars (**\$10,000**) to be placed in the existing **Town Office Building Maintenance Expendable Trust Fund**. Said funds to be expended under the direction of the Board of Selectmen. (This is a reduction of \$5,000 from the amount appropriated in the previous year. The estimated tax rate impact will be \$0.05 less per thousand assessed valuation.)
(Recommended by the Board of Selectmen by a vote of 5-0-0)
(Recommended by the Budget Committee by a vote of 9-0-1)

ARTICLE 18.

To see if the Town will vote to raise and appropriate the sum of Four Thousand Five Hundred Dollars **(\$4,500)** to be added to the **Smyth Memorial Building Expendable Trust Fund** previously established. Said funds to be expended under the direction of the Board of Selectmen. (This is the same amount appropriated in the previous year. There will be no additional impact on the tax rate per thousand assessed valuation.)

(Recommended by the Board of Selectmen by a vote of 5-0-0)

(Recommended by the Budget Committee by a vote of 9-0-1)

ARTICLE 19.

Shall the town modify the provisions of RSA 72:39-a for Elderly Exemption from property tax in the town of Candia, based on assessed value, for qualified taxpayers, to be as follows: for a person 65 years of age up to 75 years, \$99,000; for a person 75 years of age up to 80 years, \$144,500; for a person 80 years of age or older \$180,500. To qualify, the person must have been a New Hampshire resident for at least 3 consecutive years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married to each other for at least 5 consecutive years. In addition, the taxpayer must have a net income of not more than \$60,000 for single, or, if married, a combined net income of less than \$300,000; and own net assets not in excess of \$300,000, excluding the value of the person's residence. (No appropriation and no impact on the tax rate)

(Recommended by the Board of Selectmen by a vote of 5-0-0)

(Recommended by the Budget Committee by a vote of 9-0-0)

ARTICLE 20.

Shall the town modify the provisions of RSA 72:37-b, Exemption for the Disabled from property tax, based on assessed value for qualified taxpayers to be \$63,000. To qualify the person must have been a New Hampshire resident for at least 5 years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married for at least 5 consecutive years. In addition, the taxpayer must have a net income of not more than \$60,000 or, if married, a combined net income of not more than \$300,000, and own net assets not in excess of \$300,000 excluding the value of the person's residence. (No appropriation and no impact on the tax rate)

(Recommended by the Board of Selectmen by a vote of 5-0-0)

(Recommended by the Budget Committee by a vote of 9-0-0)

ARTICLE 21.

Shall the Town modify the optional tax credit for a Service-Connected Total Disability on residential property in accordance with RSA 72:35 from its current value of \$2,000 to \$2,750. (No appropriation and no impact on the tax rate)

(Recommended by the Board of Selectmen by a vote of 5-0-0)

(Recommended by the Budget Committee by a vote of 9-0-0)

ARTICLE 22.

To see if the Town will vote to appropriate the sum of Fifty Thousand Dollars (\$50,000) to pay for professional imaging, indexing, and digital conversion of its land use records to both enhance the security and accessibility of said records. *(The estimated impact on the tax rate resulting from approval of this warrant article will be a \$0.053 increase in the tax rate per thousand assessed valuation.)*

(Recommended by the Board of Selectmen by a vote of 5-0-0)

(Recommended by the Budget Committee by a vote of 9-0-0)

ARTICLE 23.

To see if the town will vote to establish a Cemetery Expendable Trust Fund pursuant to RSA 31:19-a and RSA 289:2-a, allowing all future proceeds received from the sale of cemetery lots in Town of Candia cemeteries and any interest gained thereon, for the maintenance of cemeteries; and, further to name the Cemetery Trustees as agents to expend from this fund. (Recommended by the selectmen). (Majority vote required).

(Recommended by the Board of Selectmen by a vote of 4-0-0)

ARTICLE 24.

To see if the Town will vote to raise and appropriate the sum of One Thousand Dollars (**\$1,000**) in continuation of its support of the **CASA (Court Appointed Special Advocates for Children)**. (This is the same amount appropriated in the previous year. There will be no additional impact on the tax rate per thousand assessed valuation.)

(Recommended by the Board of Selectmen by a vote of 5-0-0)

(Not Recommended by the Budget Committee by a vote of 8-1-0)

ARTICLE 25.

To see if the Town will vote to raise and appropriate the sum of One Thousand Dollars (**\$1,000**) in support of **Home Health and Hospice Care**. (This is the same amount appropriated in the previous year. There will be no additional impact on the tax rate per thousand assessed valuation.)

(Recommended by the Board of Selectmen by a vote of 5-0-0)

(Not Recommended by the Budget Committee by a vote of 8-1-0)

ARTICLE 26.

To see if the Town will vote to raise and appropriate the sum of Six Thousand Eight Hundred Seven Dollars (**\$6,807**) in support of the **Rockingham County Community Action**. (This is the same amount appropriated in the previous year. There will be no additional impact on the tax rate per thousand assessed valuation.)

(Recommended by the Board of Selectmen by a vote of 5-0-0)

(Not Recommended by the Budget Committee by a vote of 8-1-0)

ARTICLE 27.

To see if the Town will vote to raise and appropriate the sum of Three Thousand Two Hundred Fifty Dollars (**\$3,250**) in continuation of its support of the **American Red Cross**. (This is the same amount appropriated in the previous year. There will be no additional impact on the tax rate per thousand assessed valuation.)

(Recommended by the Board of Selectmen by a vote of 5-0-0)

(Not Recommended by the Budget Committee by a vote of 8-1-0)

ARTICLE 28.

To see if the Town will vote to raise and appropriate the sum of One Thousand Four Hundred Dollars **(\$1,400)** in continuation of its support of **Waypoint (formally Child and Family Services)**. (This is the same amount appropriated in the previous year. There will be no additional impact on the tax rate per thousand assessed valuation.)

(Recommended by the Board of Selectmen by a vote of 5-0-0)

(Not Recommended by the Budget Committee by a vote of 8-1-0)

ARTICLE 29.

To see if the Town will vote to raise and appropriate the sum of Two Thousand One Hundred Dollars **(\$2,100)** in continuation of its support of the **Rockingham County Nutrition and Meals on Wheels Program**. (This is the same amount appropriated in the previous year. There will be no additional impact on the tax rate per thousand assessed valuation.)

(Recommended by the Board of Selectmen by a vote of 5-0-0)

(Not Recommended by the Budget Committee by a vote of 8-1-0)

ARTICLE 30.

To see if the Town will vote to designate Currier Road in Candia from North Road to the Candia Town line at Deerfield as a scenic road in accordance with the provisions of RSA 231:157 and RSA 231:158.

ARTICLE 31.

Shall we prohibit the operation of Keno Games within the Town?

ARTICLE 32.

Shall we prohibit the operation of Games of Chance within the Town?

DEPARTMENT	2025 Budget	2025 Expenditures	2025 Budget Balance	2026 Proposed Budget - BOS	Budget Variance 2025/2026	2026 Proposed - Budget Committee	2026 Default Budget
AMBULANCE							
Administrative/Compliance Officer	\$15,375.00	\$15,120.21	\$254.79	\$17,973.00	\$2,598.00	\$17,973.00	\$15,375.00
Department Wages	\$305,450.00	\$312,701.62	(\$7,251.62)	\$333,775.00	\$28,325.00	\$308,772.00	\$305,450.00
Field Training/Special Details	\$10,250.00	\$8,876.67	\$1,373.33	\$15,405.00	\$5,155.00	\$15,405.00	\$10,250.00
FICA & Medicare	\$25,327.00	\$25,891.25	(\$564.25)	\$28,088.00	\$2,761.00	\$28,088.00	\$25,327.00
Equipment (Medical) Maintenance	\$1.00	\$0.00	\$1.00	\$7,500.00	\$7,499.00	\$1.00	\$1.00
Fuel	\$1.00	\$0.00	\$1.00	\$5,000.00	\$4,999.00	\$5,000.00	\$1.00
Gases (Oxygen)	\$1.00	\$0.00	\$1.00	\$1,750.00	\$1,749.00	\$1,750.00	\$1.00
Medical Supplies	\$1.00	\$0.00	\$1.00	\$8,000.00	\$7,999.00	\$1.00	\$1.00
Minor Equipment	\$1.00	\$0.00	\$1.00	\$5,000.00	\$4,999.00	\$1.00	\$1.00
Telephone (Cell)	\$1,000.00	\$885.98	\$114.02	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00
Third Party Billing Contractor	\$1.00	\$0.00	\$1.00	\$1.00	\$0.00	\$1.00	\$1.00
Vehicle Maintenance & Repairs	\$1.00	\$0.00	\$1.00	\$5,000.00	\$4,999.00	\$5,000.00	\$1.00
Total Ambulance	\$357,409.00	\$363,475.73	(\$6,066.73)	\$428,492.00	\$71,083.00	\$382,992.00	\$357,409.00
ANIMAL CONTROL							
ACO - Gasoline	\$450.00	\$0.00	\$450.00	\$1.00	(\$449.00)	\$1.00	\$450.00
Kennel Costs	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	\$500.00	\$500.00
Maintenance & Repair	\$500.00	\$172.34	\$327.66	\$1.00	(\$499.00)	\$1.00	\$500.00
Mileage	\$1.00	\$0.00	\$1.00	\$1.00	\$0.00	\$1.00	\$1.00
Printed Materials	\$150.00	\$128.49	\$21.51	\$150.00	\$0.00	\$150.00	\$150.00
Rabies Prevention	\$300.00	\$0.00	\$300.00	\$300.00	\$0.00	\$300.00	\$300.00
Seminars and Training	\$200.00	\$0.00	\$200.00	\$1.00	(\$199.00)	\$1.00	\$200.00
Software & Computer	\$300.00	\$300.00	\$0.00	\$300.00	\$0.00	\$300.00	\$300.00
Supplies & Equipment	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	\$100.00	\$100.00
Uniforms	\$150.00	\$0.00	\$150.00	\$1.00	(\$149.00)	\$1.00	\$150.00
Wages	\$1.00	\$0.00	\$1.00	\$1.00	\$0.00	\$1.00	\$1.00
FICA and Medicare	\$1.00	\$0.00	\$1.00	\$1.00	\$0.00	\$1.00	\$1.00
Total Animal Control	\$2,653.00	\$600.83	\$2,052.17	\$1,357.00	(\$1,296.00)	\$1,357.00	\$2,653.00
AUDITING SERVICES - FINANCIAL ADMINISTRATION							
Auditing Services	\$21,850.00	\$22,100.00	(\$250.00)	\$22,750.00	\$900.00	\$22,750.00	\$22,750.00
Total Auditing Services	\$21,850.00	\$22,100.00	(\$250.00)	\$22,750.00	\$900.00	\$22,750.00	\$22,750.00
BUDGET COMMITTEE - FINANCIAL ADMINISTRATION							
Budget Committee Secretary Payroll	\$1,106.00	\$1,452.32	(\$346.32)	\$1,106.00	\$0.00	\$1,106.00	\$1,106.00
FICA and Medicare	\$85.00	\$111.11	(\$26.11)	\$85.00	(\$0.00)	\$85.00	\$85.00
Conferences	\$200.00	\$115.00	\$85.00	\$200.00	\$0.00	\$200.00	\$200.00
Legal Notices	\$50.00	\$0.00	\$50.00	\$1.00	(\$49.00)	\$1.00	\$50.00
Printing/Publications	\$100.00	\$80.00	\$20.00	\$100.00	\$0.00	\$100.00	\$100.00
Supplies	\$50.00	\$0.00	\$50.00	\$1.00	(\$49.00)	\$1.00	\$50.00
New Line for 2026 - AI	\$0.00	\$0.00	\$0.00	\$168.00	\$168.00	\$168.00	\$0.00
Total Budget Committee	\$1,591.00	\$1,758.43	(\$167.43)	\$1,661.00	\$70.00	\$1,661.00	\$1,591.00

DEPARTMENT	2025 Budget	2025 Expenditures	2025 Budget Balance	2026 Proposed Budget - BOS	Budget Variance 2025/2026	2026 Proposed - Budget Committee	2026 Default Budget
BUILDING INSPECTION							
Administrative Assistant Wages	\$47,584.00	\$42,212.59	\$5,371.41	\$52,890.00	\$5,306.00	\$52,890.00	\$47,584.00
Bldg Inspection & Code Enforcement	\$58,105.00	\$35,564.87	\$22,540.13	\$61,398.00	\$3,293.00	\$61,398.00	\$58,105.00
FICA and Medicare	\$8,085.00	\$5,970.43	\$2,114.57	\$8,744.00	\$659.00	\$8,744.00	\$8,085.00
Retirement	\$2,642.00	\$2,604.57	\$37.43	\$14,572.00	\$11,930.00	\$14,572.00	\$12,155.00
Books	\$1,000.00	\$153.00	\$847.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00
Cell Phone - Building Department	\$600.00	\$496.14	\$103.86	\$600.00	\$0.00	\$600.00	\$600.00
Clothing Allowance	\$150.00	\$48.00	\$102.00	\$150.00	\$0.00	\$150.00	\$150.00
Conference/Schools/Training	\$1,200.00	\$785.50	\$414.50	\$1,500.00	\$300.00	\$1,500.00	\$1,200.00
Dues, Fees & Certification	\$1,500.00	\$535.00	\$965.00	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00
Land Use Project Management	\$2,500.00	\$2,549.68	(\$49.68)	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00
Office Supplies	\$1,500.00	\$1,921.86	(\$421.86)	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00
Software Support	\$1.00	\$0.00	\$1.00	\$55.00	\$54.00	\$55.00	\$1.00
Vehicle: Fuel, Repairs, Maintenance	\$3,600.00	\$1,015.30	\$2,584.70	\$3,600.00	\$0.00	\$3,600.00	\$3,600.00
Total Building Inspection	\$0.00	\$93,856.94	\$34,610.06	\$150,009.00	\$21,542.00	\$150,009.00	\$137,980.00
CEMETERIES							
Cemetery Wages	\$38,654.00	\$40,350.00	(\$1,696.00)	\$39,698.00	\$1,044.00	\$39,698.00	\$38,654.00
Secretarial Wages	\$945.00	\$95.01	\$849.99	\$945.00	\$0.00	\$945.00	\$945.00
Sexton Stipend	\$5,910.00	\$6,153.70	(\$243.70)	\$6,070.00	\$160.00	\$6,070.00	\$5,910.00
FICA and Medicare	\$3,481.00	\$3,013.47	\$467.53	\$3,574.00	\$93.00	\$3,574.00	\$3,481.00
Administration	\$472.00	\$0.00	\$472.00	\$472.00	\$0.00	\$472.00	\$472.00
Computer Tech Services	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00
Equipment Maintenance	\$1,000.00	\$1,147.00	(\$147.00)	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00
Equipment/Software	\$1,000.00	\$199.00	\$801.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00
Facility Improvements/Maintenance	\$16,000.00	\$20,744.12	(\$4,744.12)	\$16,000.00	\$0.00	\$16,000.00	\$16,000.00
Fuel/Oil	\$2,000.00	\$932.06	\$1,067.94	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00
Gravesite Corner Markers	\$1,000.00	\$1,475.00	(\$475.00)	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00
Installation of Corner Markers	\$1.00	\$400.00	(\$399.00)	\$1.00	\$0.00	\$1.00	\$1.00
Storm Repair	\$1.00	\$0.00	\$1.00	\$1.00	\$0.00	\$1.00	\$1.00
Supplies	\$300.00	\$103.97	\$196.03	\$300.00	\$0.00	\$300.00	\$300.00
Total Cemeteries	\$71,764.00	\$75,613.33	(\$3,849.33)	\$73,061.00	\$1,297.00	\$73,061.00	\$71,764.00
CONSERVATION: ADMINISTRATION							
Secretarial Wages	\$1,219.00	\$1,100.06	\$118.94	\$1,252.00	\$33.00	\$1,252.00	\$1,219.00
FICA and Medicare	\$93.00	\$83.74	\$9.26	\$96.00	\$3.00	\$96.00	\$93.00
Administration	\$200.00	\$5.58	\$194.42	\$200.00	\$0.00	\$200.00	\$200.00
Education	\$875.00	\$311.93	\$563.07	\$875.00	\$0.00	\$875.00	\$875.00
Materials	\$375.00	\$0.00	\$375.00	\$375.00	\$0.00	\$375.00	\$375.00
Professional Memberships	\$650.00	\$350.00	\$300.00	\$500.00	(\$150.00)	\$500.00	\$650.00
Property Management	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	\$500.00	\$500.00
Web Master	\$350.00	\$86.32	\$263.68	\$350.00	\$0.00	\$350.00	\$350.00
Total Conservation	\$4,262.00	\$1,937.63	\$2,324.37	\$4,148.00	(\$114.00)	\$4,148.00	\$4,262.00

DEPARTMENT	2025 Budget	2025 Expenditures	2025 Budget Balance	2026 Proposed Budget - BOS	Budget Variance 2025/2026	2026 Proposed - Budget Committee	2026 Default Budget
OTHER CONSERVATION							
Heritage Commission	\$1.00	\$0.00	\$1.00	\$1.00	\$0.00	\$1.00	\$1.00
Total Heritage Commission	\$1.00	\$0.00	\$1.00	\$1.00	\$0.00	\$1.00	\$1.00
ELECTION/VOTER REGISTRATION							
Supervisors of the Checklist	\$7,110.00	\$3,219.15	\$3,890.85	\$7,302.00	\$192.00	\$7,302.00	\$7,110.00
FICA and Medicare	\$544.00	\$423.38	\$120.62	\$559.00	\$15.00	\$559.00	\$544.00
Miscellaneous	\$100.00	\$55.00	\$45.00	\$100.00	\$0.00	\$100.00	\$100.00
Total Election/Voter Registration	\$7,754.00	\$3,697.53	\$4,056.47	\$7,961.00	\$207.00	\$7,961.00	\$7,754.00
ELECTION ADMINISTRATION							
Election Administration Wages	\$5,125.00	\$2,719.32	\$2,405.68	\$9,400.00	\$4,275.00	\$9,400.00	\$5,125.00
FICA and Medicare	\$392.00	\$208.04	\$183.96	\$720.00	\$328.00	\$720.00	\$392.00
Election Furniture Purchase	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00
Meals	\$700.00	\$389.48	\$310.52	\$1,500.00	\$800.00	\$1,500.00	\$700.00
Misc Supplies/Maintenance	\$9,000.00	\$7,080.90	\$1,919.10	\$500.00	(\$8,500.00)	\$500.00	\$500.00
Voting Machine Coding & Booth Repair	\$1,600.00	\$7,775.00	(\$6,175.00)	\$4,800.00	\$3,200.00	\$4,800.00	\$1,600.00
Voting Booth Setup	\$500.00	\$350.00	\$150.00	\$1,300.00	\$800.00	\$1,300.00	\$500.00
Total Election Administration	\$18,317.00	\$18,522.74	(\$205.74)	\$19,220.00	\$903.00	\$19,220.00	\$9,817.00
ELECTION, REG, VITAL STATS - TOWN CLERK							
Deputy Town Clerk	\$23,368.00	\$18,291.85	\$5,076.15	\$24,500.00	\$1,132.00	\$24,500.00	\$23,368.00
Muni. Agent/Vitals/Title Fees	\$29,000.00	\$29,222.00	(\$222.00)	\$31,000.00	\$2,000.00	\$31,000.00	\$29,000.00
Town Clerk Fees	\$22,500.00	\$20,576.00	\$1,924.00	\$24,000.00	\$1,500.00	\$24,000.00	\$22,500.00
Town Clerk Stipend	\$1,419.00	\$1,466.13	(\$47.13)	\$1,458.00	\$39.00	\$1,458.00	\$1,419.00
FICA and Medicare	\$5,844.00	\$5,329.19	\$514.81	\$6,400.00	\$556.00	\$6,400.00	\$5,844.00
Computer Software & Supplies	\$4,500.00	\$3,703.25	\$796.75	\$5,000.00	\$500.00	\$5,000.00	\$4,500.00
Computer/Printer Purchase, Supplies	\$900.00	\$900.00	\$0.00	\$1,800.00	\$900.00	\$1,800.00	\$900.00
Conferences, Mileage, Dues	\$1,000.00	\$278.20	\$721.80	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00
Cr Card Process-Purch/Maint/Support	\$1.00	\$0.00	\$1.00	\$1.00	\$0.00	\$1.00	\$1.00
Dog License Supplies	\$500.00	\$441.30	\$58.70	\$500.00	\$0.00	\$500.00	\$500.00
Office Supplies	\$1,200.00	\$450.10	\$749.90	\$600.00	(\$600.00)	\$600.00	\$1,200.00
Restoration of Official Documents	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00
Town Election Ballot/Materials	\$4,000.00	\$3,770.95	\$229.05	\$6,800.00	\$2,800.00	\$6,800.00	\$4,000.00
Vital Statistics - Stipend	\$100.00	\$100.00	\$0.00	\$100.00	\$0.00	\$100.00	\$100.00
Total Town Clerk	\$95,832.00	\$84,528.97	\$11,303.03	\$104,659.00	\$8,827.00	\$104,659.00	\$95,832.00
EMERGENCY MANAGEMENT							
Communications	\$200.00	\$0.00	\$200.00	\$200.00	\$0.00	\$200.00	\$200.00
EOC & Shelter Operations	\$700.00	\$0.00	\$700.00	\$700.00	\$0.00	\$700.00	\$700.00
FIT Testing	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	\$100.00	\$100.00
Infection Control	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	\$500.00	\$500.00
Mileage	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	\$100.00	\$100.00
Office Supplies	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	\$100.00	\$100.00
Photo ID Supplies	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	\$100.00	\$100.00
Training and Education	\$200.00	\$136.00	\$64.00	\$200.00	\$0.00	\$200.00	\$200.00
Total Emergency Management	\$2,000.00	\$136.00	\$1,864.00	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00

DEPARTMENT	2025 Budget	2025 Expenditures	2025 Budget Balance	2026 Proposed Budget - BOS	Budget Variance 2025/2026	2026 Proposed - Budget Committee	2026 Default Budget
FIRE DEPARTMENT/FORESTRY							
Fire Department Compensation	\$83,333.00	\$72,395.20	\$10,937.80	\$85,583.00	\$2,250.00	\$85,583.00	\$83,333.00
FICA and Medicare	\$6,375.00	\$5,537.52	\$837.48	\$6,548.00	\$173.00	\$6,548.00	\$6,375.00
Forest Fires	\$2,100.00	\$4,539.69	(\$2,439.69)	\$2,100.00	\$0.00	\$2,100.00	\$2,100.00
FICA and Medicare - Forest Fire	\$1.00	\$0.00	\$1.00	\$1.00	\$0.00	\$1.00	\$1.00
Building Fuel	\$7,000.00	\$5,832.24	\$1,167.76	\$7,000.00	\$0.00	\$7,000.00	\$7,000.00
Building Maintenance	\$4,000.00	\$7,434.30	(\$3,434.30)	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00
Communication Equipment	\$12,000.00	\$19,868.66	(\$7,868.66)	\$25,000.00	\$13,000.00	\$25,000.00	\$12,000.00
Communication Maintenance	\$20,000.00	\$22,513.27	(\$2,513.27)	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00
Dispatch	\$30,000.00	\$0.00	\$30,000.00	\$1.00	(\$29,999.00)	\$1.00	\$30,000.00
Dues	\$3,700.00	\$896.00	\$2,804.00	\$3,700.00	\$0.00	\$3,700.00	\$3,700.00
Electricity	\$5,800.00	\$5,425.34	\$374.66	\$5,800.00	\$0.00	\$5,800.00	\$5,800.00
EMS Equipment	\$1.00	\$0.00	\$1.00	\$1.00	\$0.00	\$1.00	\$1.00
EMS Equipment Maintenance	\$1.00	\$0.00	\$1.00	\$1.00	\$0.00	\$1.00	\$1.00
Fire Department Miscellaneous	\$1.00	\$138.26	(\$137.26)	\$1.00	\$0.00	\$1.00	\$1.00
Fire Department Supplies	\$1,000.00	\$4,162.98	(\$3,162.98)	\$4,000.00	\$3,000.00	\$4,000.00	\$1,000.00
Fire Equipment	\$5,500.00	\$4,460.25	\$1,039.75	\$5,500.00	\$0.00	\$5,500.00	\$5,500.00
Fire Equipment Maintenance	\$5,000.00	\$9,799.13	(\$4,799.13)	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00
Fire Prevention	\$2,500.00	\$936.46	\$1,563.54	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00
Internet Access	\$6,600.00	\$7,195.01	(\$595.01)	\$6,600.00	\$0.00	\$6,600.00	\$6,600.00
Medical Evaluations	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	\$500.00	\$500.00
Office Supplies	\$1,000.00	\$2,362.67	(\$1,362.67)	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00
Protective Clothing	\$20,000.00	\$10,587.48	\$9,412.52	\$32,000.00	\$12,000.00	\$32,000.00	\$20,000.00
SE NH Hazmat	\$7,400.00	\$7,044.49	\$355.51	\$7,400.00	\$0.00	\$7,400.00	\$7,400.00
Telephone, Pager, Tablet	\$3,900.00	\$7,088.67	(\$3,188.67)	\$4,900.00	\$1,000.00	\$4,900.00	\$3,900.00
Training	\$12,500.00	\$10,608.62	\$1,891.38	\$12,500.00	\$0.00	\$12,500.00	\$12,500.00
Truck Fuel	\$4,500.00	\$3,381.46	\$1,118.54	\$4,500.00	\$0.00	\$4,500.00	\$4,500.00
Truck Maintenance	\$12,500.00	\$13,989.77	(\$1,489.77)	\$12,500.00	\$0.00	\$12,500.00	\$12,500.00
Water Supply	\$1.00	\$0.00	\$1.00	\$1.00	\$0.00	\$1.00	\$1.00
Website	\$350.00	\$0.00	\$350.00	\$350.00	\$0.00	\$350.00	\$350.00
Total Fire/Forestry	\$257,563.00	\$226,197.47	\$31,365.53	\$258,987.00	1,424.00	\$258,987.00	\$257,563.00
HEALTH - ADMINISTRATION							
Dues, Training, Conferences, Fuel	\$200.00	\$0.00	\$200.00	\$300.00	\$100.00	\$300.00	\$200.00
Lab Fees	\$200.00	\$0.00	\$200.00	\$200.00	\$0.00	\$200.00	\$200.00
Protective Clothing	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	\$100.00	\$100.00
Spraying Application Fees	\$1.00	\$0.00	\$1.00	\$1.00	\$0.00	\$1.00	\$1.00
Total Health - Administration	\$501.00	\$0.00	\$501.00	\$601.00	\$100.00	\$601.00	\$501.00

DEPARTMENT	2025 Budget	2025 Expenditures	2025 Budget Balance	2026 Proposed Budget - BOS	Budget Variance 2025/2026	2026 Proposed - Budget Committee	2026 Default Budget
Highways & Streets							
Road Agent Wages	\$2,954.00	\$2,954.00	\$0.00	\$3,034.00	\$80.00	\$3,034.00	\$2,954.00
FICA and Medicare	\$226.00	\$225.98	\$0.02	\$233.00	\$7.00	\$233.00	\$226.00
Asphalt Maintenance/Rehabilitation	\$265,611.00	\$269,172.58	(\$3,561.58)	\$283,815.00	\$18,204.00	\$283,815.00	\$265,611.00
Brush Cutting	\$6,000.00	\$3,653.00	\$2,347.00	\$8,000.00	\$2,000.00	\$8,000.00	\$6,000.00
Culverts	\$10,000.00	\$8,780.98	\$1,219.02	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00
Ditching	\$5,500.00	\$8,155.00	(\$2,655.00)	\$8,000.00	\$2,500.00	\$8,000.00	\$5,500.00
Equipment Purchase	\$1.00	\$0.00	\$1.00	\$1.00	\$0.00	\$1.00	\$1.00
Grading	\$17,820.00	\$14,292.00	\$3,528.00	\$17,820.00	\$0.00	\$17,820.00	\$17,820.00
Gravel	\$24,610.00	\$22,146.56	\$2,463.44	\$24,610.00	\$0.00	\$24,610.00	\$24,610.00
Highway Grant	\$1.00	\$55.00	(\$54.00)	\$1.00	\$0.00	\$1.00	\$1.00
Invasive Plant Spraying	\$1.00	\$0.00	\$1.00	\$1.00	\$0.00	\$1.00	\$1.00
Maintenance & Repair	\$2,500.00	\$1,216.00	\$1,284.00	\$2,500.00	\$0.00	\$1,500.00	\$2,500.00
Mowing	\$10,000.00	\$13,460.00	(\$3,460.00)	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00
Patching	\$13,000.00	\$18,218.32	(\$5,218.32)	\$16,000.00	\$3,000.00	\$16,000.00	\$13,000.00
Rain Storm Repair	\$1.00	\$0.00	\$1.00	\$1.00	\$0.00	\$1.00	\$1.00
Road Research	\$1.00	\$0.00	\$1.00	\$1.00	\$0.00	\$1.00	\$1.00
Safety Improvement	\$3,300.00	\$8,649.90	(\$5,349.90)	\$3,300.00	\$0.00	\$3,300.00	\$3,300.00
Salt Applicator Certification	\$1.00	\$0.00	\$1.00	\$1.00	\$0.00	\$1.00	\$1.00
Sand Stockpile	\$1.00	\$0.00	\$1.00	\$1.00	\$0.00	\$1.00	\$1.00
Shoulder Work	\$11,000.00	\$13,137.97	(\$2,137.97)	\$11,000.00	\$0.00	\$11,000.00	\$11,000.00
Signs	\$1,500.00	\$3,461.25	(\$1,961.25)	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00
Sweeping	\$1,850.00	\$0.00	\$1,850.00	\$1,850.00	\$0.00	\$1,850.00	\$1,850.00
Tree Canopy Trimming	\$16,500.00	\$14,755.00	\$1,745.00	\$16,500.00	\$0.00	\$16,500.00	\$16,500.00
Tree Removal	\$18,000.00	\$14,154.80	\$3,845.20	\$18,000.00	\$0.00	\$18,000.00	\$18,000.00
Wildlife Management	\$10,000.00	\$10,950.00	(\$950.00)	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00
Winter Maintenance & Repair	\$7,500.00	\$7,951.18	(\$451.18)	\$7,500.00	\$0.00	\$7,500.00	\$7,500.00
Winter Payrolls	\$281,000.00	\$287,473.00	(\$6,473.00)	\$281,000.00	\$0.00	\$281,000.00	\$281,000.00
Winter Salt	\$108,000.00	\$105,275.69	\$2,724.31	\$114,566.00	\$6,566.00	\$114,566.00	\$108,000.00
Winter Sand	\$32,000.00	\$20,212.30	\$11,787.70	\$32,000.00	\$0.00	\$32,000.00	\$32,000.00
Winter Storm Repair	\$1.00	\$495.00	(\$494.00)	\$1.00	\$0.00	\$1.00	\$1.00
Total Highways & Streets	\$848,879.00	\$848,845.51	\$33.49	\$881,236.00	\$32,357.00	\$880,236.00	\$848,879.00
INSURANCE							
Group Dental Insurance	\$6,948.00	\$7,121.04	(\$173.04)	\$7,254.00	\$306.00	\$7,254.00	\$7,254.00
Group Disability Insurance	\$9,124.00	\$10,116.21	(\$992.21)	\$10,535.00	\$1,411.00	\$10,535.00	\$10,535.00
Group Health Insurance	\$164,007.00	\$146,657.58	\$17,349.42	\$172,117.00	\$8,110.00	\$172,117.00	\$172,117.00
Life Insurance	\$250.00	\$249.60	\$0.40	\$250.00	\$0.00	\$250.00	\$250.00
Property Liability	\$43,682.00	\$43,682.00	\$0.00	\$64,645.00	\$20,963.00	\$64,645.00	\$64,645.00
Unemployment Compensation	\$3,135.00	\$3,135.00	\$0.00	\$3,445.00	\$310.00	\$3,445.00	\$3,445.00
Workers Compensation	\$26,023.00	\$26,023.00	\$0.00	\$35,869.00	\$9,846.00	\$35,869.00	\$35,869.00
FICA and Medicare: Insurance Buy-out	\$1,301.00	\$431.60	\$869.40	\$1,367.00	\$66.00	\$1,367.00	\$1,367.00
Total Insurance	\$254,470.00	\$237,416.03	\$17,053.97	\$295,482.00	\$41,012.00	\$295,482.00	\$295,482.00

DEPARTMENT	2025 Budget	2025 Expenditures	2025 Budget Balance	2026 Proposed Budget - BOS	Budget Variance 2025/2026	2026 Proposed - Budget Committee	2026 Default Budget
LEGAL EXPENSES							
Legal Expenses - General	\$55,000.00	\$28,280.40	\$26,719.60	\$59,800.00	\$4,800.00	\$55,000.00	\$55,000.00
Legal Expense - Bldg Insp/Code Enforce	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Legal Expense - Planning/Zoning	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Legal Expense - Police/Fire	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Legal Expense - Selectmen	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Legal Expenses	\$55,000.00	\$28,280.40	\$26,719.60	\$59,800.00	\$4,800.00	\$55,000.00	\$55,000.00
OTHER CULTURE & RECREATION							
Field Trips & Events	\$1.00	\$0.00	\$1.00	\$1.00	\$0.00	\$1.00	\$1.00
Ski Program	\$1.00	\$0.00	\$1.00	\$1.00	\$0.00	\$1.00	\$1.00
Summer Recreation - Supplies	\$1.00	\$0.00	\$1.00	\$1.00	\$0.00	\$1.00	\$1.00
Total Other Culture & Recreation	\$3.00	\$0.00	\$3.00	\$3.00	\$0.00	\$3.00	\$3.00
PARKS AND RECREATION							
Electricity - Moore & Pond Parks	\$1,000.00	\$1,281.84	(\$281.84)	\$1,300.00	\$300.00	\$1,300.00	\$1,000.00
Field House	\$1,000.00	\$0.00	\$1,000.00	\$2,000.00	\$1,000.00	\$2,000.00	\$1,000.00
Mowing & Trimming	\$1,500.00	\$2,815.00	(\$1,315.00)	\$1,700.00	\$200.00	\$1,700.00	\$1,500.00
Opening/Closing Park Bathrooms	\$1,200.00	\$1,280.00	(\$80.00)	\$2,000.00	\$800.00	\$2,000.00	\$1,200.00
Park Maintenance - Clean/Trash	\$6,200.00	\$4,153.97	\$2,046.03	\$3,400.00	(\$2,800.00)	\$3,400.00	\$6,200.00
Park Paving	\$1.00	\$0.00	\$1.00	\$1.00	\$0.00	\$1.00	\$1.00
Park, Field, Bathroom Supply/Repairs	\$2,000.00	\$212.91	\$1,787.09	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00
Parks & Recreation Grant	\$1.00	\$0.00	\$1.00	\$1.00	\$0.00	\$1.00	\$1.00
Park/Playground - Maintenance, Supply & Repair	\$2,000.00	\$20.98	\$1,979.02	\$2,500.00	\$500.00	\$2,500.00	\$2,000.00
Pond Park - Maintenance, Mowing, Trimming	\$2,000.00	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00
Security Equipment	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00
Special Event Preparation	\$200.00	\$246.92	(\$46.92)	\$198.00	(\$2.00)	\$198.00	\$200.00
New Line for 2026 - Skateboard Park	\$0.00	\$0.00	\$0.00	\$1.00	\$1.00	\$1.00	\$0.00
New Line for 2026 - Basketball Court	\$0.00	\$0.00	\$0.00	\$1.00	\$1.00	\$1.00	\$0.00
Total Parks and Recreation	\$18,102.00	\$12,011.62	\$6,090.38	\$18,102.00	\$0.00	\$18,102.00	\$18,102.00
PLANNING							
Books, Periodicals & Documents	\$175.00	\$192.00	(\$17.00)	\$200.00	\$25.00	\$200.00	\$175.00
Conference/Seminars	\$1,000.00	\$115.00	\$885.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00
GIS System Annual Licensing/Update	\$1,700.00	\$1,700.00	\$0.00	\$1,700.00	\$0.00	\$1,700.00	\$1,700.00
Law Lectures	\$150.00	\$0.00	\$150.00	\$150.00	\$0.00	\$150.00	\$150.00
Legal Notices	\$400.00	\$400.00	\$0.00	\$100.00	(\$300.00)	\$100.00	\$400.00
Master Plan Implement/Plan	\$5,000.00	\$2,500.00	\$2,500.00	\$5,000.00	\$0.00	\$2,500.00	\$5,000.00
Mileage	\$150.00	\$35.00	\$115.00	\$150.00	\$0.00	\$150.00	\$150.00
Southern NH Planning Commission	\$2,900.00	\$2,900.00	\$0.00	\$2,900.00	\$0.00	\$2,900.00	\$2,900.00
Total Planning	\$11,475.00	\$7,842.00	\$3,633.00	\$11,200.00	(\$275.00)	\$8,700.00	\$11,475.00
POLICE DEPARTMENT							
Chief's Wages	\$108,897.00	\$128,515.96	(\$19,618.96)	\$116,335.00	\$7,438.00	\$116,335.00	\$108,897.00
Secretarial Wages	\$57,062.00	\$46,948.26	\$10,113.74	\$49,905.00	(\$7,157.00)	\$49,905.00	\$57,062.00
Chief/Secretary FICA and Medicare	\$5,944.00	\$6,150.87	(\$206.87)	\$5,505.00	(\$439.00)	\$5,505.00	\$5,944.00

DEPARTMENT	2025 Budget	2025 Expenditures	2025 Budget Balance	2026 Proposed Budget - BOS	Budget Variance 2025/2026	2026 Proposed - Budget Committee	2026 Default Budget
POLICE DEPARTMENT <i>Continued</i>							
Retirement	\$180,945.00	\$162,789.08	\$18,155.92	\$173,033.00	(\$7,912.00)	\$173,033.00	\$180,945.00
Full-time Officer Wages	\$428,054.00	\$395,645.63	\$32,408.37	\$422,178.00	(\$5,876.00)	\$422,178.00	\$428,054.00
Special Police Officer Wages (PT)	\$35,875.00	\$40,998.94	(\$5,123.94)	\$30,000.00	(\$5,875.00)	\$30,000.00	\$35,875.00
Overtime	\$40,000.00	\$29,202.08	\$10,797.92	\$30,000.00	(\$10,000.00)	\$30,000.00	\$40,000.00
FICA and Medicare (FT/PT/OT)	\$9,531.00	\$7,304.43	\$2,226.57	\$8,785.00	(\$746.00)	\$8,785.00	\$9,531.00
Special Detail Wages - Town	\$2,295.00	\$852.50	\$1,442.50	\$3,500.00	\$1,205.00	\$3,500.00	\$2,295.00
FICA and Medicare (Sp Detail)	\$176.00	\$42.04	\$133.96	\$176.00	\$0.00	\$176.00	\$176.00
Ammunition	\$4,000.00	\$3,943.30	\$56.70	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00
Booking Area Improvements	\$1.00	\$0.00	\$1.00	\$1.00	\$0.00	\$1.00	\$1.00
Books & Printed Materials	\$500.00	\$254.67	\$245.33	\$500.00	\$0.00	\$500.00	\$500.00
Child Advocacy Program	\$1,250.00	\$1,250.00	\$0.00	\$1,250.00	\$0.00	\$1,250.00	\$1,250.00
Community Relations	\$200.00	\$250.83	(\$50.83)	\$200.00	\$0.00	\$200.00	\$200.00
Computer Expenses	\$8,000.00	\$6,677.57	\$1,322.43	\$7,000.00	(\$1,000.00)	\$7,000.00	\$8,000.00
Copier Purchase, Maintenance, Supplies	\$700.00	\$752.03	(\$52.03)	\$900.00	\$200.00	\$900.00	\$700.00
Cruiser Maintenance	\$7,000.00	\$5,370.09	\$1,629.91	\$7,000.00	\$0.00	\$7,000.00	\$7,000.00
Dues & Subscriptions	\$3,000.00	\$6,184.00	(\$3,184.00)	\$6,000.00	\$3,000.00	\$6,000.00	\$3,000.00
Equipment Maintenance	\$3,000.00	\$2,855.48	\$144.52	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00
Gasoline	\$18,500.00	\$12,427.98	\$6,072.02	\$15,500.00	(\$3,000.00)	\$15,500.00	\$18,500.00
Health/Safety - Exams	\$2,680.00	\$0.00	\$2,680.00	\$1,500.00	(\$1,180.00)	\$1,500.00	\$2,680.00
Juvenile Supplies	\$1.00	\$0.00	\$1.00	\$1.00	\$0.00	\$1.00	\$1.00
Mileage	\$1.00	\$0.00	\$1.00	\$1.00	\$0.00	\$1.00	\$1.00
Miscellaneous	\$350.00	\$465.58	(\$115.58)	\$350.00	\$0.00	\$350.00	\$350.00
New Cruiser	\$1.00	\$0.00	\$1.00	\$1.00	\$0.00	\$1.00	\$1.00
Office Supplies	\$850.00	\$1,656.75	(\$806.75)	\$1,500.00	\$650.00	\$1,500.00	\$850.00
OHRV Maintenance	\$350.00	\$0.00	\$350.00	\$350.00	\$0.00	\$350.00	\$350.00
PD Grant	\$1.00	\$0.00	\$1.00	\$1.00	\$0.00	\$1.00	\$1.00
Photography	\$1.00	\$0.00	\$1.00	\$1.00	\$0.00	\$1.00	\$1.00
Police Equipment	\$7,000.00	\$9,560.92	(\$2,560.92)	\$7,000.00	\$0.00	\$7,000.00	\$7,000.00
Prosecution Services	\$17,510.00	\$17,510.00	\$0.00	\$18,036.00	\$526.00	\$18,036.00	\$17,510.00
Telephone	\$3,800.00	\$4,849.19	(\$1,049.19)	\$3,800.00	\$0.00	\$3,800.00	\$3,800.00
Testing/Hiring	\$3,400.00	\$400.00	\$3,000.00	\$1,000.00	(\$2,400.00)	\$1,000.00	\$3,400.00
Tires	\$1,740.00	\$3,153.00	(\$1,413.00)	\$4,000.00	\$2,260.00	\$4,000.00	\$1,740.00
Training	\$8,000.00	\$8,632.64	(\$632.64)	\$8,500.00	\$500.00	\$8,500.00	\$8,000.00
Uniforms	\$10,000.00	\$11,955.54	(\$1,955.54)	\$7,000.00	(\$3,000.00)	\$7,000.00	\$10,000.00
New Line for 2026 - Sign-On Bonus FT Patrol	\$0.00	\$0.00	\$0.00	\$17,000.00	\$17,000.00	\$17,000.00	\$0.00
Total Police Department	\$970,615.00	\$916,599.36	\$54,015.64	954,809.00	(15,806.00)	954,809.00	970,615.00
REVALUATION OF PROPERTY							
Property Appraisal	\$33,000.00	\$29,025.00	\$3,975.00	\$33,000.00	\$0.00	\$33,000.00	\$33,000.00
Total Revaluation of Property	\$33,000.00	\$29,025.00	\$3,975.00	\$33,000.00	\$0.00	\$33,000.00	\$33,000.00

DEPARTMENT	2025 Budget	2025 Expenditures	2025 Budget Balance	2026 Proposed Budget - BOS	Budget Variance 2025/2026	2026 Proposed - Budget Committee	2026 Default Budget
SOLID WASTE DISPOSAL							
Full-time Wages	\$166,202.00	\$176,244.16	(\$10,042.16)	\$196,904.00	\$30,702.00	\$196,904.00	\$166,202.00
Part-time Wages	\$10,857.00	\$11,181.91	(\$324.91)	\$22,589.00	\$11,732.00	\$22,589.00	\$10,857.00
FICA and Medicare	\$13,545.00	\$14,211.42	(\$666.42)	\$16,792.00	\$3,247.00	\$16,792.00	\$13,545.00
Retirement	\$2,396.00	\$9,069.71	(\$6,673.71)	\$25,106.00	\$22,710.00	\$25,106.00	\$19,114.00
Certs, Dues, Training, Mileage	\$2,200.00	\$1,331.84	\$868.16	\$2,200.00	\$0.00	\$2,200.00	\$2,200.00
CFC Removal	\$2,000.00	\$2,224.00	(\$224.00)	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00
Clothing Allowance	\$1,850.00	\$1,676.30	\$173.70	\$2,000.00	\$150.00	\$2,000.00	\$1,850.00
Communications	\$2,860.00	\$3,993.07	(\$1,133.07)	\$3,000.00	\$140.00	\$3,000.00	\$2,860.00
Disposal of Recyclables	\$2,500.00	\$588.00	\$1,912.00	\$3,500.00	\$1,000.00	\$3,500.00	\$2,500.00
Electronics Recycling	\$8,500.00	\$3,563.78	\$4,936.22	\$6,500.00	(\$2,000.00)	\$6,500.00	\$8,500.00
Equipment Purchase	\$4,000.00	\$0.00	\$4,000.00	\$1.00	(\$3,999.00)	\$1.00	\$4,000.00
Facility O & M and Electricity	\$31,000.00	\$33,392.21	(\$2,392.21)	\$32,000.00	\$1,000.00	\$32,000.00	\$31,000.00
Fluorescent Bulb Disposal	\$2,000.00	\$237.34	\$1,762.66	\$1,500.00	(\$500.00)	\$1,500.00	\$2,000.00
Glass Disposal	\$2,000.00	\$3,892.15	(\$1,892.15)	\$3,000.00	\$1,000.00	\$3,000.00	\$2,000.00
Household Hazardous Waste Day	\$25,000.00	\$17,548.00	\$7,452.00	\$25,000.00	\$0.00	\$25,000.00	\$25,000.00
Hydraulic Equipment O & M	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00
Landfill Disposal (MSW, C & D)	\$203,560.00	\$188,841.61	\$14,718.39	\$216,686.00	\$13,126.00	\$216,686.00	\$216,686.00
Loader O & M	\$16,000.00	\$14,102.17	\$1,897.83	\$20,000.00	\$4,000.00	\$20,000.00	\$16,000.00
New Boston Rd. Landfill Maintenance	\$600.00	\$0.00	\$600.00	\$600.00	\$0.00	\$600.00	\$600.00
Printing Costs	\$500.00	\$638.00	(\$138.00)	\$750.00	\$250.00	\$750.00	\$500.00
Propane Tank Disposal	\$500.00	\$309.00	\$191.00	\$500.00	\$0.00	\$500.00	\$500.00
Recycling Supplies	\$2,000.00	\$1,946.81	\$53.19	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00
Special Projects - Repair & Improvements	\$4,000.00	\$4,484.42	(\$484.42)	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00
Supplies & Tools - General	\$1,500.00	\$1,413.56	\$86.44	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00
Swap Shop Propane	\$650.00	\$421.19	\$228.81	\$650.00	\$0.00	\$650.00	\$650.00
Testing	\$500.00	\$340.22	\$159.78	\$6,900.00	\$6,400.00	\$6,900.00	\$6,900.00
Tires	\$2,500.00	\$2,154.50	\$345.50	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00
Transportation of Recyclables	\$9,000.00	\$4,410.50	\$4,589.50	\$6,000.00	(\$3,000.00)	\$6,000.00	\$9,000.00
Total Solid Waste Disposal	\$523,220.00	\$498,215.87	\$25,004.13	\$609,178.00	\$85,958.00	\$609,178.00	\$559,464.00
STREET LIGHTING							
Street Lighting	\$2,900.00	\$2,436.88	\$463.12	\$2,958.00	\$58.00	\$2,958.00	\$2,900.00
Total Street Lighting	\$2,900.00	\$2,436.88	\$463.12	\$2,958.00	\$58.00	\$2,958.00	\$2,900.00
TAX COLLECTOR - FINANCIAL ADMINISTRATION							
Deputy Tax Collector Wages	\$12,422.00	\$9,138.62	\$3,283.38	\$12,848.00	\$426.00	\$12,848.00	\$12,422.00
Tax Collector Fees	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00
Tax Collector Stipend	\$15,591.00	\$12,111.15	\$3,479.85	\$16,012.00	\$421.00	\$16,012.00	\$15,591.00
FICA and Medicare	\$2,334.00	\$1,448.84	\$885.16	\$2,208.00	(\$126.00)	\$2,208.00	\$2,334.00
Computers, Software & Support	\$1.00	\$0.00	\$1.00	\$1.00	\$0.00	\$1.00	\$1.00
Cr Card Process-Purchase/Maint/Support	\$60.00	\$60.00	\$0.00	\$60.00	\$0.00	\$60.00	\$60.00
Identifying Mortgagees - Search Fees	\$1,870.00	\$1,100.32	\$769.68	\$1,990.00	\$120.00	\$1,990.00	\$1,870.00
Meetings, Dues, Fees, Certs, Mileage	\$1,000.00	\$40.00	\$960.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00

DEPARTMENT	2025 Budget	2025 Expenditures	2025 Budget Balance	2026 Proposed Budget - BOS	Budget Variance 2025/2026	2026 Proposed - Budget Committee	2026 Default Budget
TAX COLLECTOR - FINANCIAL ADMINISTRATION <i>Continued</i>							
Office Supplies	\$720.00	\$302.78	\$417.22	\$720.00	\$0.00	\$720.00	\$720.00
Tax Bills	\$1,900.00	\$3,210.50	(\$1,310.50)	\$3,750.00	\$1,850.00	\$3,750.00	\$1,900.00
Total Tax Collector	\$38,398.00	\$27,412.21	\$10,985.79	\$41,089.00	\$2,691.00	\$41,089.00	\$38,398.00
TOWN BUILDINGS - GENERAL GOV'T BLDGS							
Building Maintenance Person	\$2,500.00	\$2,324.00	\$176.00	\$2,575.00	\$75.00	\$2,575.00	\$2,500.00
Alarm Monitoring - Fire & Security	\$800.00	\$1,515.42	(\$715.42)	\$824.00	\$24.00	\$824.00	\$824.00
Building Maintenance	\$6,250.00	\$8,484.83	(\$2,234.83)	\$6,250.00	\$0.00	\$6,250.00	\$6,250.00
Carpet Cleaning/Tile Floor	\$1,000.00	\$240.00	\$760.00	\$1,030.00	\$30.00	\$1,030.00	\$1,000.00
Custodial	\$6,500.00	\$6,514.98	(\$14.98)	\$6,695.00	\$195.00	\$6,695.00	\$6,500.00
Electricity	\$15,000.00	\$16,356.08	(\$1,356.08)	\$15,450.00	\$450.00	\$15,450.00	\$15,000.00
Groundskeeping	\$2,500.00	\$2,375.00	\$125.00	\$2,575.00	\$75.00	\$2,575.00	\$2,500.00
Heat	\$4,500.00	\$4,449.21	\$50.79	\$4,635.00	\$135.00	\$4,635.00	\$4,500.00
Smyth Building Maintenance	\$33,495.00	\$30,063.32	\$3,431.68	\$28,930.00	(\$4,565.00)	\$25,930.00	\$33,495.00
Sprinkler System Maintenance	\$2,000.00	\$607.60	\$1,392.40	\$2,060.00	\$60.00	\$2,060.00	\$2,000.00
Total Town Buildings	\$74,545.00	\$72,930.44	\$1,614.56	\$71,024.00	(\$3,521.00)	\$68,024.00	\$74,569.00
TOWN OFFICERS - EXECUTIVE							
Town Officials' Stipends	\$15,980.00	\$15,980.24	(\$0.24)	\$16,412.00	\$432.00	\$16,412.00	\$15,980.00
FICA and Medicare (Tn Officials)	\$1,223.00	\$1,222.44	\$0.56	\$1,256.00	\$33.00	\$1,256.00	\$1,223.00
Office Wages	\$113,385.00	\$117,588.01	(\$4,203.01)	\$132,886.00	\$19,501.00	\$132,886.00	\$113,385.00
Town Administrator Wages	\$93,351.00	\$91,101.25	\$2,249.75	\$93,351.00	\$0.00	\$93,351.00	\$93,351.00
FICA and Medicare (Office)	\$15,815.00	\$15,529.02	\$285.98	\$17,308.00	\$1,493.00	\$17,308.00	\$15,815.00
Office Retirement	\$2,334.00	\$9,354.22	(\$7,020.22)	\$24,859.00	\$22,525.00	\$24,859.00	\$23,775.00
Trustee of Trust Funds Clerical	\$3,000.00	\$2,500.00	\$500.00	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00
Trustees Admin Expense	\$550.00	\$322.53	\$227.47	\$550.00	\$0.00	\$550.00	\$550.00
FICA and Medicare (Webmaster, Longevity)	\$567.00	\$412.38	\$154.62	\$567.00	\$0.00	\$567.00	\$567.00
Longevity Compensation	\$2,500.00	\$2,500.00	\$0.00	\$1,500.00	(\$1,000.00)	\$1,500.00	\$2,500.00
Computer Training	\$1.00	\$0.00	\$1.00	\$1.00	\$0.00	\$1.00	\$1.00
Copier Maintenance & Toner Purchase	\$2,500.00	\$2,899.11	(\$399.11)	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00
COVID Supplies	\$1.00	\$0.00	\$1.00	\$1.00	\$0.00	\$1.00	\$1.00
Deliberative Session Mailing	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	\$500.00	\$500.00
Document Disposal/Shredding	\$700.00	\$530.00	\$170.00	\$700.00	\$0.00	\$700.00	\$700.00
Dues, Seminars & Subscriptions	\$4,740.00	\$5,612.64	(\$872.64)	\$6,000.00	\$1,260.00	\$6,000.00	\$4,740.00
Equipment Maintenance	\$350.00	\$0.00	\$350.00	\$350.00	\$0.00	\$350.00	\$350.00
Internet/E-mail Service	\$4,713.00	\$4,863.45	(\$150.45)	\$4,713.00	\$0.00	\$4,713.00	\$4,713.00
Legal Notices & Advertising	\$451.00	\$1,161.00	(\$710.00)	\$451.00	\$0.00	\$451.00	\$451.00
Microfilming	\$1.00	\$0.00	\$1.00	\$1.00	\$0.00	\$1.00	\$1.00
Mileage	\$1.00	\$0.00	\$1.00	\$1.00	\$0.00	\$1.00	\$1.00
Office Expenses	\$1,200.00	\$980.43	\$219.57	\$1,200.00	\$0.00	\$1,200.00	\$1,200.00
Postage & Base Rental	\$9,000.00	\$11,840.73	(\$2,840.73)	\$10,000.00	\$1,000.00	\$10,000.00	\$9,000.00
Potential ADA Requirements	\$1.00	\$15.50	(\$14.50)	\$1.00	\$0.00	\$1.00	\$1.00
Registry of Deeds	\$350.00	\$388.25	(\$38.25)	\$500.00	\$150.00	\$500.00	\$350.00

DEPARTMENT	2025 Budget	2025 Expenditures	2025 Budget Balance	2026 Proposed Budget - BOS	Budget Variance 2025/2026	2026 Proposed - Budget Committee	2026 Default Budget
TOWN OFFICERS - EXECUTIVE <i>Continued</i>							
RSA's	\$400.00	\$171.75	\$228.25	\$400.00	\$0.00	\$400.00	\$400.00
Software Support & License Fees	\$75,835.00	\$84,421.48	(\$8,586.48)	\$75,835.00	\$0.00	\$75,835.00	\$75,835.00
Supplies - Office & General	\$4,500.00	\$4,871.04	(\$371.04)	\$6,000.00	\$1,500.00	\$6,000.00	\$4,500.00
Tax Map Maintenance	\$2,450.00	\$2,300.00	\$150.00	\$2,450.00	\$0.00	\$2,450.00	\$2,450.00
Telephone	\$6,935.00	\$7,347.43	(\$412.43)	\$6,935.00	\$0.00	\$6,935.00	\$6,935.00
Town Report	\$2,050.00	\$7,257.00	(\$5,207.00)	\$7,232.00	\$5,182.00	\$7,232.00	\$2,050.00
Town Report Distribution	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	\$500.00	\$500.00
Web Hosting Fee & Domain Name	\$200.00	\$252.20	(\$52.20)	\$339.00	\$139.00	\$339.00	\$200.00
Web Master Stipend	\$4,917.00	\$4,916.96	\$0.04	\$5,050.00	\$133.00	\$5,050.00	\$4,917.00
Total Town Officers Expense	\$371,001.00	\$396,339.06	(\$25,338.06)	\$423,349.00	\$52,348.00	\$423,349.00	\$392,442.00
TREASURER - FINANCIAL ADMINISTRATION							
Deputy Treasurer Wages	\$618.00	\$700.00	(\$82.00)	\$618.00	\$0.00	\$618.00	\$618.00
Treasurer Stipend	\$12,669.00	\$12,675.00	(\$6.00)	\$13,020.00	\$351.00	\$13,020.00	\$12,669.00
FICA and Medicare	\$1,017.00	\$1,022.76	(\$5.76)	\$1,044.00	\$27.00	\$1,044.00	\$1,017.00
Mileage	\$1,000.00	\$1,025.10	(\$25.10)	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00
Office Supplies	\$50.00	\$0.00	\$50.00	\$50.00	\$0.00	\$50.00	\$50.00
Seminars & Computer Training	\$50.00	\$0.00	\$50.00	\$50.00	\$0.00	\$50.00	\$50.00
Total Treasurer	\$15,404.00	\$15,422.86	(\$18.86)	\$15,782.00	\$378.00	\$15,782.00	\$15,404.00
WELFARE - ADMINISTRATION							
Books, Meetings, Seminars, Training	\$100.00	\$200.00	(\$100.00)	\$100.00	\$0.00	\$100.00	\$100.00
Dues	\$75.00	\$0.00	\$75.00	\$75.00	\$0.00	\$75.00	\$75.00
Mileage	\$50.00	\$0.00	\$50.00	\$50.00	\$0.00	\$50.00	\$50.00
Miscellaneous/Office Supplies	\$400.00	\$162.99	\$237.01	\$400.00	\$0.00	\$400.00	\$400.00
Protective Clothing	\$1.00	\$0.00	\$1.00	\$1.00	\$0.00	\$1.00	\$1.00
Telephone	\$500.00	\$496.14	\$3.86	\$500.00	\$0.00	\$500.00	\$500.00
Welfare Director Stipend	\$6,034.00	\$6,275.37	(\$241.37)	\$7,353.00	\$1,319.00	\$7,353.00	\$6,034.00
FICA and Medicare	\$462.00	\$480.07	(\$18.07)	\$563.00	\$101.00	\$563.00	\$462.00
Total Welfare Administration	\$7,622.00	\$7,614.57	\$7.43	\$9,042.00	\$1,420.00	\$9,042.00	\$7,622.00
WELFARE - DIRECT ASSISTANCE							
Direct Assistance	\$10,000.00	\$1,100.00	\$8,900.00	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00
Total Welfare Direct Assistance	\$10,000.00	\$1,100.00	\$8,900.00	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00
ZONING BOARD OF ADJUSTMENT							
Conference/Schools/Reference	\$350.00	\$350.00	\$0.00	\$350.00	\$0.00	\$350.00	\$350.00
Legal Notices	\$1,000.00	\$200.00	\$800.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00
Microfilming	\$1.00	\$0.00	\$1.00	\$1.00	\$0.00	\$1.00	\$1.00
Office Supplies	\$40.00	\$45.88	(\$5.88)	\$40.00	\$0.00	\$40.00	\$40.00
Total Zoning Board of Adjustment	\$1,391.00	\$595.88	\$795.12	\$1,391.00	\$0.00	\$1,391.00	\$1,391.00
Total	\$4,205,989.00	\$3,994,513.29	\$211,475.71	\$4,512,352.00	\$306,363.00	\$4,455,552.00	\$4,306,623.00

<i>DIFFERENTIAL BETWEEN 2025 Proposed Budget and the 2025 Default Budget</i>		
	<i>\$148,929.01</i>	<i>3.46%</i>
<i>Difference: 2026 Proposed Budget v. 2025 Budget</i>		<i>5.93%</i>
<i>Estimated tax impact per \$1000/assessed home value</i>	<i>\$</i>	<i>0.26</i>
<i>Difference: 2026 Default Budget v. 2025 Budget</i>		<i>2.39%</i>
<i>Estimated tax impact per \$1000/assessed home value</i>	<i>\$</i>	<i>0.11</i>
<i>Town of Candia 2025 Net Valuation</i>	<i>\$942,097,252.00</i>	

REPORT OF THE TRUST FUNDS OF THE TOWN OF CANDIA, NH as of Year End December, 31, 2025

DATE OF CREATION	NAME OF TRUST FUND	PURPOSE OF TRUST FUND	HOW INVESTED	PRINCIPAL					INCOME				GRAND TOTAL OF PRINCIPAL & INCOME	MARKET VALUE
				BALANCE BEGINNING YEAR	NEW FUNDS CREATED	CAPITAL ADDITIONS	PRINCIPAL WITHDRAWALS	BALANCE YTD	BALANCE BEGINNING YEAR	DURING YEAR AMOUNT	EXPENDED DURING YEAR	BALANCE YTD		
1890	Cemetery Common Trust	Cemetery	Common Trust	223,966	-			223,966	92,874	25,127		118,001	341,967	\$ 904,721
1927	Moore, Henry W. Highway	Highway	Common Trust	489,461	-			489,461	128,244	40,328	(29,125)	139,447	628,908	\$ 1,430,346
1986	Candia Grange Scholarship Trust	Students	TD Bank	10,000	-			10,000	767	270	(750)	287	10,287	
1990	Mitchell, H&D Scholarship	Students	TD Bank	10,000	-			10,000	1,237	288		1,525	11,525	
1995	Verizon Patten Hill Tower Removal	Land Use	TD Bank	7,500	-			7,500	6,274	353		6,627	14,127	
1996	Verizon Tower Hill Tower Removal	Land Use	TD Bank	7,500	-			7,500	5,447	332		5,779	13,279	
1997	Omnipoint Patten Hill Tower Removal	Land Use	TD Bank	7,500	-			7,500	4,856	317		5,173	12,673	
1998	Telecorp PCS Tower Removal	Land Use	TD Bank	7,500	-			7,500	4,430	306		4,736	12,236	
1992	Cellular One Tower Removal	Land Use	TD Bank	7,500	-			7,500	7,771	391		8,162	15,662	
1997	HN Sander Health Assistance	Students	TD Bank	1,000	-			1,000	700	44		743	1,743	
2014	Debra Bell Levesque Scholarship	Students	TD Bank	-				-	0			0	0	
2019	Ingrid and Kim Byrd Fitts Museum Trust	Maintenance	TD Bank	50,000				50,000	4,129	1,387		5,516	55,516	
2018	Ingrid & Kim Byrd Smyth Memorial Library Build'g Trust	Repairs	TD Bank	130,000				130,000	21,646	6,349	(2,481)	25,514	155,514	\$ 226,114
Subtotal - Non-Expendable Trusts				\$ 951,927				\$ 951,927	\$ 278,374	\$ 75,491	\$ (32,356)	\$ 321,509	\$ 1,273,436	
1990	Candia School Gym Construction	Building	TD Bank	19,839	-			19,839	24,729	1,142		25,871	45,710	
1991	Incinerator Site Decommissioning	Recycle	TD Bank	-	-			-	0			0	0	
1991	Fire Apparatus Capital Reserve	Cap Rsv	TD Bank	204,624	-	75,000		279,624	23,235	7,162		30,397	310,021	
1992	Candia School Bldg Maintenance	Repairs	TD Bank	8,994	-			8,994	638	247		885	9,879	
1993	Future Solid Waste Disposal	Cap Rsv	TD Bank	-	-			-	-			-	-	
2002	Future Revaluation Capital Reserve	Cap Rsv	TD Bank	74,777	-	20,000	(25,200)	69,577	14,870	2,279		17,149	86,726	
2003	School SPED Expendable Trust ³	SPED	TD Bank	187,000	-			187,000	37,939	5,765		43,704	230,704	
2006	Candia School District (CSD) Facility Needs CR	Cap Rsv	TD Bank	178	-			178	12	5		17	196	
2006	Fire Suppression Water Supply CR	Cap Rsv	TD Bank	5,129	-	3,600		8,729	626	148		774	9,503	
2007	CSD Tech Expendable Trust	Technology	TD Bank	-	-			-	1	0		1	1	
2007	Town Office Maintenance	Repairs	TD Bank	27,483	-	15,000	(5,037)	37,446	3,930	1,054		4,984	42,430	
2011	CSD Playground Expendable Trust	Repairs	TD Bank	0	-			0	0			0	0	
2016	Smyth Memorial Building Fund	Building	TD Bank	10,515	-	4,500	(11,725)	3,290	1,007	246		1,253	4,543	
2016	General Cemetary Maintenance Fund	Maintenance	TD Bank	11,550				11,550	839	318		1,157	12,707	
2019	Ron Thomas Heritage Commission Fund	Maintenance	TD Bank	2,384				2,384	350	70		420	2,804	
2017	Fire Station Infrastructure and Grounds CR	Cap Rsv	TD Bank	419,585	-	75,000	(58,342)	436,243	30,354	12,158		42,512	478,756	
2019	Fitts Museum Fund	Maintenance	TD Bank	73,967				73,967	24,197	2,642		26,839	100,807	\$ 136,286
2020	Future Capital Improvements	Cap Rsv	TD Bank	386,951				386,951	25,817	10,579		36,396	423,347	
2022	Recycle Center Equipment & Capital Improvement CRF	Cap Rsv	TD Bank	121,393		30,000	(23,188)	128,206	16,462	3,722		20,184	148,390	
Subtotal - Expendable Trusts				\$ 1,554,371		\$ 223,100	\$ (123,491)	\$ 1,653,980	\$ 205,006	\$ 47,539	\$ -	\$ 252,545	\$ 1,906,524	
FUND TOTALS				\$ 2,506,298		\$ 223,100	\$ (123,491)	\$ 2,605,907	\$ 483,380	\$ 123,030	\$ (32,356)	\$ 574,054	\$ 3,179,961	



New Hampshire
Department of
Revenue Administration

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Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2025	Appropriations for period ending 12/31/2025	Selectmen's Appropriations for period ending 12/31/2026 (Recommended)	Selectmen's Appropriations for period ending 12/31/2026 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2026 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2026 (Not Recommended)
General Government								
4130	Executive	02	\$396,339	\$371,001	\$423,349	\$0	\$423,349	\$0
4140	Election, Registration, and Vital Statistics	02	\$106,749	\$121,903	\$131,840	\$0	\$131,840	\$0
4150	Financial Administration	02	\$66,694	\$77,243	\$81,282	\$0	\$81,282	\$0
4152	Property Assessment	02	\$29,025	\$33,000	\$33,000	\$0	\$33,000	\$0
4153	Legal Expense	02	\$28,280	\$55,000	\$59,800	\$0	\$55,000	\$0
4155	Personnel Administration		\$0	\$0	\$0	\$0	\$0	\$0
4191	Planning and Zoning	02	\$4,838	\$12,866	\$12,591	\$0	\$10,091	\$0
4194	General Government Buildings	02	\$72,930	\$74,545	\$71,024	\$0	\$68,024	\$0
4195	Cemeteries	02	\$75,613	\$71,764	\$73,061	\$0	\$73,061	\$0
4196	Insurance Not Otherwise Allocated	02	\$237,416	\$254,470	\$295,482	\$0	\$295,482	\$0
4197	Advertising and Regional Associations		\$0	\$0	\$0	\$0	\$0	\$0
4198	Contingency		\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government		\$0	\$0	\$0	\$0	\$0	\$0
General Government Subtotal			\$1,017,884	\$1,071,792	\$1,181,429	\$0	\$1,171,129	\$0
Public Safety								
4210	Police	02	\$916,600	\$970,615	\$954,809	\$0	\$954,809	\$0
4215	Ambulances	02	\$363,476	\$357,409	\$428,492	\$0	\$382,992	\$0
4220	Fire	02	\$226,197	\$257,563	\$258,987	\$0	\$258,987	\$0
4240	Building Inspection	02	\$93,857	\$128,467	\$150,009	\$0	\$150,009	\$0
4290	Emergency Management	02	\$136	\$2,000	\$2,000	\$0	\$2,000	\$0
4299	Other Public Safety		\$0	\$0	\$0	\$0	\$0	\$0
Public Safety Subtotal			\$1,600,266	\$1,716,054	\$1,794,297	\$0	\$1,748,797	\$0



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Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2025	Appropriations for period ending 12/31/2025	Selectmen's Appropriations for period ending 12/31/2026 (Recommended)	Selectmen's Appropriations for period ending 12/31/2026 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2026 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2026 (Not Recommended)
Airport/Aviation Center								
4301	Airport Administration		\$0	\$0	\$0	\$0	\$0	\$0
4302	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
4309	Other Airport		\$0	\$0	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets								
4311	Highway Administration		\$3,180	\$3,181	\$0	\$0	\$0	\$0
4312	Highways and Streets	02	\$845,666	\$1,198,879	\$880,236	\$0	\$880,236	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	02	\$2,437	\$2,900	\$2,958	\$0	\$2,958	\$0
4319	Other Highway, Streets, and Bridges		\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets Subtotal			\$851,283	\$1,204,960	\$883,194	\$0	\$883,194	\$0
Sanitation								
4321	Sanitation Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	02	\$498,216	\$523,220	\$609,178	\$0	\$609,178	\$0
4325	Solid Waste Facilities Clean-Up		\$0	\$0	\$0	\$0	\$0	\$0
4326	Sewage Collection and Disposal		\$0	\$0	\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0	\$0	\$0
Sanitation Subtotal			\$498,216	\$523,220	\$609,178	\$0	\$609,178	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2025	Appropriations for period ending 12/31/2025	Selectmen's	Selectmen's	Budget	Budget
					Appropriations for period ending 12/31/2026 (Recommended)	Appropriations for period ending 12/31/2026 (Not Recommended)	Committee's Appropriations for period ending 12/31/2026 (Recommended)	Committee's Appropriations for period ending 12/31/2026 (Not Recommended)
Water Distribution and Treatment								
4331	Water Administration		\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0
4335	Water Treatment		\$0	\$0	\$0	\$0	\$0	\$0
4338	Water Conservation		\$0	\$0	\$0	\$0	\$0	\$0
4339	Other Water		\$0	\$0	\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Electric								
4351	Electric Administration		\$0	\$0	\$0	\$0	\$0	\$0
4352	Generation		\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0
Electric Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Health								
4411	Health Administration	02	\$0	\$501	\$601	\$0	\$601	\$0
4414	Pest Control	02	\$601	\$2,653	\$1,357	\$0	\$1,357	\$0
4415	Health Agencies and Hospitals		\$7,500	\$11,750	\$0	\$0	\$0	\$0
4419	Other Health		\$0	\$0	\$0	\$0	\$0	\$0
Health Subtotal			\$8,101	\$14,904	\$1,958	\$0	\$1,958	\$0



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Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2025	Appropriations for period ending 12/31/2025	Selectmen's	Selectmen's	Budget	Budget
					Appropriations for period ending 12/31/2026 (Recommended)	Appropriations for period ending 12/31/2026 (Not Recommended)	Committee's Appropriations for period ending 12/31/2026 (Recommended)	Committee's Appropriations for period ending 12/31/2026 (Not Recommended)
Welfare								
4441	Welfare Administration	02	\$7,615	\$7,622	\$9,042	\$0	\$9,042	\$0
4442	Direct Assistance	02	\$1,100	\$10,000	\$10,000	\$0	\$10,000	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445	Vendor Payments		\$0	\$0	\$0	\$0	\$0	\$0
4449	Other Welfare		\$6,807	\$9,032	\$0	\$0	\$0	\$0
Welfare Subtotal			\$15,522	\$26,654	\$19,042	\$0	\$19,042	\$0
Culture and Recreation								
4520	Parks and Recreation	02	\$12,012	\$18,102	\$18,102	\$0	\$18,102	\$0
4550	Library		\$165,150	\$165,150	\$0	\$0	\$0	\$0
4583	Patriotic Purposes		\$0	\$0	\$0	\$0	\$0	\$0
4589	Other Culture and Recreation	02	\$4,000	\$4,001	\$3	\$0	\$3	\$0
Culture and Recreation Subtotal			\$181,162	\$187,253	\$18,105	\$0	\$18,105	\$0
Conservation and Development								
4611	Conservation Administration	02	\$1,938	\$4,262	\$4,148	\$0	\$4,148	\$0
4612	Purchase of Natural Resources		\$0	\$0	\$0	\$0	\$0	\$0
4619	Other Conservation	02	\$0	\$1	\$1	\$0	\$1	\$0
4631	Redevelopment and Housing Administration		\$0	\$0	\$0	\$0	\$0	\$0
4632	Other Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651	Economic Development Administration		\$0	\$0	\$0	\$0	\$0	\$0
4652	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
4659	Other Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
Conservation and Development Subtotal			\$1,938	\$4,263	\$4,149	\$0	\$4,149	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2025	Appropriations for period ending 12/31/2025	Selectmen's Appropriations for period ending 12/31/2026 (Recommended)	Selectmen's Appropriations for period ending 12/31/2026 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2026 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2026 (Not Recommended)
Debt Service								
4711	Principal - Long Term Bonds, Notes, and Other Debt		\$0	\$0	\$0	\$0	\$0	\$0
4721	Interest - Long Term Bonds, Notes, and Other Debt		\$0	\$0	\$0	\$0	\$0	\$0
4723	Interest on Tax and Revenue Anticipation Notes		\$0	\$0	\$0	\$0	\$0	\$0
4790	Other Debt Service Charges		\$0	\$0	\$0	\$0	\$0	\$0
Debt Service Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$0	\$0	\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Operating Transfers Out								
4911	To Revolving Funds		\$0	\$0	\$0	\$0	\$0	\$0
4912	To Special Revenue Funds		\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Funds		\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Airport Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Electric Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914O	To Other Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Sewer Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914W	To Water Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Total Operating Budget Appropriations					\$4,511,352	\$0	\$4,455,552	\$0



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Special Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2026 (Recommended)	Selectmen's Appropriations for period ending 12/31/2026 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2026 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2026 (Not Recommended)
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0
4915	To Capital Reserve Funds	04	\$113,064	\$0	\$113,064	\$0
		<i>Purpose: Future Capital Improvements</i>				
4915	To Capital Reserve Funds	06	\$30,000	\$0	\$30,000	\$0
		<i>Purpose: Recycle Center Equipment and Capital Improvement Capital Reserve Fund</i>				
4915	To Capital Reserve Funds	11	\$125,000	\$0	\$125,000	\$0
		<i>Purpose: Fire Apparatus Capital Reserve Fund</i>				
4915	To Capital Reserve Funds	12	\$25,000	\$0	\$25,000	\$0
		<i>Purpose: Appropriate to Fire Station Infrastructure and Grounds CRF</i>				
4915	To Capital Reserve Funds	15	\$20,000	\$0	\$20,000	\$0
		<i>Purpose: Add Funds to Revaluation CRF</i>				
4916	To Expendable Trusts	17	\$10,000	\$0	\$10,000	\$0
		<i>Purpose: Place funds in Town Office Bldg Maint Trust Fund</i>				
4916	To Expendable Trusts	18	\$4,500	\$0	\$4,500	\$0
		<i>Purpose: Smyth Memorial Building Fund</i>				
Total Proposed Special Articles			\$327,564	\$0	\$327,564	\$0



Individual Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2026 (Recommended)	Selectmen's Appropriations for period ending 12/31/2026 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2026 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2026 (Not Recommended)
4191	Planning and Zoning	22	\$50,000	\$0	\$50,000	\$0
		<i>Purpose: To appropriate money for professional imaging, indexing, and digital conversion of its land use records.</i>				
4312	Highways and Streets	10	\$25,000	\$0	\$25,000	\$0
		<i>Purpose: Removal of dead and hazardous trees.</i>				
4312	Highways and Streets	07	\$150,000	\$0	\$150,000	\$0
		<i>Purpose: Excess Winter Road Maintenance</i>				
4312	Highways and Streets	08	\$250,000	\$0	\$250,000	\$0
		<i>Purpose: Road reconstruction - North Road</i>				
4415	Health Agencies and Hospitals	25	\$1,000	\$0	\$0	\$1,000
		<i>Purpose: Home Health and Hospice Care</i>				
4415	Health Agencies and Hospitals	27	\$3,250	\$0	\$0	\$3,250
		<i>Purpose: American Red Cross</i>				
4415	Health Agencies and Hospitals	29	\$2,100	\$0	\$0	\$2,100
		<i>Purpose: Rockingham County Nutrition and Meals on Wheels</i>				
4415	Health Agencies and Hospitals	28	\$1,400	\$0	\$0	\$1,400
		<i>Purpose: Waypoint</i>				
4449	Other Welfare	24	\$1,000	\$0	\$0	\$1,000
		<i>Purpose: CASA</i>				
4449	Other Welfare	26	\$6,807	\$0	\$0	\$6,807
		<i>Purpose: Rockingham County Community Action</i>				
4520	Parks and Recreation	03	\$28,615	\$0	\$28,615	\$0
		<i>Purpose: Candia Youth Athletic Association</i>				
4550	Library	05	\$170,150	\$0	\$170,150	\$0
		<i>Purpose: Smyth Public Library</i>				
4589	Other Culture and Recreation	16	\$4,000	\$0	\$4,000	\$0
		<i>Purpose: Fitts Museum</i>				
4915	To Capital Reserve Funds	09	\$75,000	\$0	\$75,000	\$0
		<i>Purpose: Road Construction</i>				



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Individual Warrant Articles

Total Proposed Individual Articles	\$768,322	\$0	\$752,765	\$15,557
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Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2025	Selectmen's Estimated Revenues for period ending 12/31/2026	Budget Committee's Estimated Revenues for period ending 12/31/2026
Taxes					
3120	Land Use Change Taxes for General Fund		\$0	\$0	\$0
3180	Resident Taxes		\$0	\$0	\$0
3185	Yield Taxes	02	\$2,977	\$2,000	\$2,000
3186	Payment in Lieu of Taxes		\$0	\$0	\$0
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	02	\$22,590	\$22,590	\$20,000
Taxes Subtotal			\$25,567	\$24,590	\$22,000
Licenses, Permits, and Fees					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees	02	\$1,350,866	\$1,300,000	\$1,300,000
3230	Building Permits	02	\$108,354	\$100,000	\$100,000
3290	Other Licenses, Permits, and Fees		\$8,568	\$0	\$0
Licenses, Permits, and Fees Subtotal			\$1,467,788	\$1,400,000	\$1,400,000
From Federal Government					
3311	Housing and Urban Development		\$0	\$0	\$0
3312	Environmental Protection		\$0	\$0	\$0
3313	Federal Emergency		\$0	\$0	\$0
3314	Federal Drug Enforcement		\$0	\$0	\$0
3319	Other Federal Grants and Reimbursements		\$0	\$0	\$0
From Federal Government Subtotal			\$0	\$0	\$0
State Sources					
3351	Shared Revenues - Block Grant		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	02	\$419,216	\$419,216	\$419,216
3353	Highway Block Grant	02	\$37,354	\$37,354	\$37,354
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement	02	\$115	\$115	\$115



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Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2025	Selectmen's Estimated Revenues for period ending 12/31/2026	Budget Committee's Estimated Revenues for period ending 12/31/2026
State Sources					
3357	Flood Control Reimbursement		\$17,891	\$0	\$0
3359	Railroad Tax Distribution		\$0	\$0	\$0
3360	Water Filtration Grants		\$0	\$0	\$0
3361	Landfill Closure Grants		\$0	\$0	\$0
3369	Other Intergovernmental Revenue from State of NH		\$2,006	\$0	\$0
3379	Intergovernmental Revenues - Other		\$0	\$0	\$0
State Sources Subtotal			\$476,582	\$456,685	\$456,685
Charges for Services					
3401	Income from Departments	02	\$0	\$73,077	\$73,077
3402	Water Supply System Charges		\$0	\$0	\$0
3403	Sewer User Charges		\$0	\$0	\$0
3404	Garbage-Refuse Charges		\$64,721	\$0	\$0
3405	Electric User Charges		\$0	\$0	\$0
3406	Airport Fees		\$0	\$0	\$0
3409	Other Charges		\$0	\$0	\$0
Charges for Services Subtotal			\$64,721	\$73,077	\$73,077
Miscellaneous Revenues					
3500	Special Assessments		\$0	\$0	\$0
3501	Sale of Municipal Property		\$3,200	\$0	\$0
3502	Interest on Investments	02	\$0	\$40,000	\$40,000
3503	Rents of Property		\$0	\$0	\$0
3504	Fines and Forfeits		\$0	\$0	\$0
3506	Insurance Dividends and Reimbursements		\$0	\$0	\$0
3508	Contributions and Donations		\$0	\$0	\$0
3509	Revenue from Misc Sources Not Otherwise Classified	02	\$0	\$52,000	\$52,000
Miscellaneous Revenues Subtotal			\$3,200	\$92,000	\$92,000
Interfund Operating Transfers In					
3911	From Revolving Funds		\$0	\$0	\$0



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Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2025	Selectmen's Estimated Revenues for period ending 12/31/2026	Budget Committee's Estimated Revenues for period ending 12/31/2026
Interfund Operating Transfers In					
3912	From Special Revenue Funds		\$0	\$0	\$0
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Airport Proprietary Fund		\$0	\$0	\$0
3914E	From Electric Proprietary Fund		\$0	\$0	\$0
3914O	From Other Proprietary Fund		\$0	\$0	\$0
3914S	From Sewer Proprietary Fund		\$0	\$0	\$0
3914W	From Water Proprietary Fund		\$0	\$0	\$0
3915	From Capital Reserve Funds		\$0	\$0	\$0
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
Interfund Operating Transfers In Subtotal			\$0	\$0	\$0
Other Financing Sources					
3934	Proceeds from Long-Term Notes/Bonds/Other Sources		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	04	\$0	\$113,064	\$113,064
9999	Fund Balance to Reduce Taxes		\$500,000	\$0	\$0
Other Financing Sources Subtotal			\$500,000	\$113,064	\$113,064
Total Estimated Revenues and Credits			\$2,537,858	\$2,159,416	\$2,156,826



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Budget Summary

Item	Selectmen's Period ending 12/31/2026 (Recommended)	Budget Committee's Period ending 12/31/2026 (Recommended)
Operating Budget Appropriations	\$4,511,352	\$4,455,552
Special Warrant Articles	\$327,564	\$327,564
Individual Warrant Articles	\$768,322	\$752,765
Total Appropriations	\$5,607,238	\$5,535,881
Less Amount of Estimated Revenues & Credits	\$2,159,416	\$2,156,826
Estimated Amount of Taxes to be Raised	\$3,447,822	\$3,379,055



Supplemental Schedule

1. Total Recommended by Budget Committee	\$5,535,881
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$0
3. Interest: Long-Term Bonds & Notes	\$0
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (<i>Sum of Lines 2 through 5 above</i>)	\$0
7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)	\$5,535,881
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$553,588
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$0
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting: (<i>Line 1 + Line 8 + Line 11 + Line 12</i>)	\$6,089,469