

MEREDITH SELECT BOARD

MEETING AGENDA

Meredith Community Center - 1 Circle Drive

January 26, 2026 at 5pm

CALL TO ORDER AT ____{time}____ / ROLL CALL

PLEDGE OF ALLEGIANCE

AGENDA ITEM 1. MINUTES – page 1

AGENDA ITEM 2. WORKSHOPS - page 7

- A. Space Needs/Conceptual Design Presentation (Manager Milner/SMP Architects) – page 7
- B. 2025 Year End Unexpended Appropriations/Unanticipated Revenue Discussion (Director Carpenter) – page 8
- C. 2026 Warrant Article Discussion (Director Carpenter) – page 36

AGENDA ITEM 3. TOWN MANAGER'S REPORT – page 44

AGENDA ITEM 4. VISITOR AND RESIDENT COMMENTS – page 50

AGENDA ITEM 5. SELECT BOARD REPORTS AND COMMENTS – page 51

ADJOURNMENT AT ____{time}____

Next meeting: February 9, 2026

The Selectboard of the Town of Meredith reserves the right to enter into nonpublic session when necessary, according to the provisions of RSA 91-A.

This location is accessible to the disabled. Those wishing to attend who are hearing or vision impaired may make their needs known by calling 603-279-4538 (voice), or through "Relay New Hampshire" 1-800-735-2964 (T.D./TRY)



**Town of Meredith, New Hampshire
Selectboard Agenda Report
For the Meeting of January 26, 2026**

From: Kerri Parker, Recording Clerk

Subject: Selectboard to consider approving meeting minutes

Suggested Motions:

- 1) Selectboard member moves, "*I move that the Selectboard approve the minutes of the January 12, 2026 Selectboard meeting.*".

Selectboard Chair calls for a second, discussion and vote.

- 2) Selectboard member moves, "*I move that the Selectboard approve the minutes of the October 27, 2025, December 8, 2025, December 22, 2025 beginning of public meeting, December 22, 2025 end of public meeting, December 30, 2025 and January 12, 2026 nonpublic sessions.*".

Selectboard Chair calls for a second, discussion and vote.

Attachments/Exhibits:

Applicable public minutes

1 **Town of Meredith – Select Board Meeting Minutes January 12, 2026**

2 Chairperson Mike Pelczar opened the meeting at 4:30 pm with members present Selectperson Jim
3 Gregoire, Selectperson Jeanie Forrester, Selectperson Lynn Leighton, Vice Chairperson Steve Aiken,
4 Chairperson Mike Pelczar, Town Manager, Judie Milner, Recording Clerk Kerri Parker.

5 Selectperson Lynn Leighton led the pledge.

6 Town Manager Judie Milner introduced two department directors for the Public Meet and Greet

7 **Craig Hale – Director of Public Works (DPW)** Mr. Hale has over 25 years of management
8 experience, including eight years in Meredith. His leadership was noted during recent budget
9 presentations and in advocating for best-practice stormwater management, even when not required by
10 the state.

11 **Krystal Alpers – Director of Parks & Recreation**

12 Ms. Alpers, a Meredith native, returns after serving 17 years as Parks & Recreation Director for the
13 City of Franklin. Her experience in program development, grants, project management, and community
14 event planning will support Meredith's long-term recreation needs.

15 The Board recessed for an informal meet-and-greet with refreshments available. The Board re-
16 convened at 4:51pm.

17 **Water Filtration Bond**

18 Chairperson Mike Pelczar opened the Public Hearing at 4:52pm pursuant to RSA 33:8-a regarding a
19 bond exceeding \$100,000.

20 **Presentation – Superintendent Bordeau**

21 Superintendent Jason Bordeau provided an overview of the filtration system upgrade:

22 The existing filtration system is approximately 40 years old, and the filter media along with associated
23 components have not been replaced as recommended, resulting in diminished efficiency and occasional
24 breakthrough. The proposed project includes removal of the existing media, sandblasting of piping and
25 structural elements to an SP-10 finish, recoating, and installation of new internal components. The total
26 estimated cost is \$900,000. Funding through DES may include principal forgiveness of 30–50%, with
27 the application period opening in May and award notifications expected in August.

28 Selectperson Jeanie Forrester asked what would happen if one of the filters went down, Superintendent
29 Bordeau explained that the plant could still function. Selectperson Jim Gregoire asked about the
30 maintenance and what that process looks like. Superintendent Bordeau reported that the plant's
31 40-year-old filters have not received the full 15-year maintenance cycle, with only the top media layer
32 replaced over time, leading to reduced performance and harder backwashing. Filter run times have
33 since improved from 6 to 20 hours, significantly reducing wasted water. The upcoming project will

34 fully clean and recoat the filter tanks, and future media replacements will be staggered to limit
35 operational disruption.

36 Ed Twadell asked if the Maintenance is something that should be considered to add to the budget so
37 that it would be able to be continued when necessary. Superintendent Bordeau explained that it is
38 already budgeted yearly in part.

39 Chairperson Mike Pelczar closed the public hearing at 4:58 p.m.

40 Minutes

41 Selectperson Lynn Leighton motioned to approve the minutes from the November 18, December 22
42 and December 30 Selectboard meetings as amended, seconded by Selectperson Jeanie Forrester, all in
43 favor.

44 Strategic Planning Grant – Water Department

45 Town Manager Judie Milner explained to the board about the \$30,000 NHDES planning study grant
46 that will fund a study on removing organic carbon from the Town's raw water and on options to recycle
47 wastewater from the backwash process. The grant requires a \$15,000 in-kind match already included in
48 the Water Department's budget bringing the total project cost to \$45,000. Selectperson Jeanie
49 Forrester asked for clarification on the amount of the grant being \$30,000 and the town needs to fund
50 \$15,000 to cover the cost of the complete project. Town Manager Judie Milner confirmed that it was
51 correct and the money was already budgeted for.

52 Selectperson Lynn Leighton move that the Meredith Selectboard accept the \$30,000 strategic planning
53 grant from the State Department of Environmental Services for a study on the removal of organic
54 carbon from Meredith's raw water and recycling A portion of wastewater generated from Meredith's
55 backwash process and authorize our Town Manager, Judie Milner, to sign all paperwork necessary for
56 the grant, seconded by Selectperson Jim Gregoire, all in favor

57

58 Vision, Mission & Strategic Goals.

59 The Selectboard previously reviewed the updated version of the Town's vision, mission, and strategic
60 goals report previously presented by Rick Alpers from Primex, with corrections requested at the prior
61 meeting completed on page 25, where the first goal now aligns with the language used under
62 "Employee Experience and Engagement." Additional corrections were noted, including updating the
63 date on Strategic Objective #2 from 2025 to 2026. The Selectboard also discussed Strategic Objective
64 #3 and agreed that the Selectboard should be included in the budgeting and review process for that
65 item. Town Manager Judie Milner outlined the process for tracking progress, noting that department
66 heads will provide quarterly updates, and Town Manager Judie Milner will report to the Board twice a
67 year, in April and October.

68 Selectperson Jim Gregoire motioned the Selectboard to adopt the Town of Meredith Goal Setting
69 Summary dated September 9, 2025—including the vision and mission statements and the goals and
70 objectives for the next 18–24 months—as amended seconded by Vice Chairperson Steve Aiken, all in
71 favor.

72 Town Manager's Report

73 Town Manager Judie Milner gave the following updates.

74 Snow and ice removal will occur Tuesday night into Wednesday morning to address sidewalk icing
75 issues. An audio amplification upgrade for the meeting room has been contracted with Shanahan Sound
76 and is expected to be installed within four to six weeks. A question was raised regarding
77 accommodations for individuals who are hard of hearing; the Town Manager Judie Milner will follow
78 up to ensure appropriate equipment is available. She also noted that upcoming website updates will
79 include ADA-compliant accessibility features by 2027, including meeting transcript capabilities.

80 Town offices will be closed Monday, January 19, in observance of Martin Luther King Jr. / Civil
81 Rights Day. Town Manager Judie Milner recognized the Water Department for being featured in
82 Granite State Rural Water, and thanked Gary Chapman for providing Dunkin' gift cards to Town Hall
83 staff.

84 Shout out and congratulations to Call Firefighter Jared Wyatt for completing Firefighter I & II training
85 within eight months, and shout out and congratulations to Career Firefighter Honeycutt for recently
86 earning EMT certification.

87 Appreciation is extended to Scott Mitchell for offering the use of his parking lot for the Fishing Derby
88 and Pond Hockey events.

89 The Town Manager reported that the Planning and Development reorganization is progressing as
90 scheduled, with herself and Chris Janosa scheduled to move to the Town Hall Annex on Friday, the
91 16th. The New administrative assistant begins **January 26**.

92 **Budget Process**

- 93 • Budget hearing scheduled for **February 9** with **February 10** as the inclement weather date.
- 94 • Architectural presentation for the Space Needs Study scheduled for January 26.
- 95 • CIP and Main Street project funding discussions pending grant updates.

96 **Short-Term Rental Licensing** The online licensing system is active.

97 Meeting with DES Commissioner Scott scheduled for **January 22 at 6:30 p.m.** in Laconia.

98 **Coalition 2.0** Next meeting scheduled for **January 21**.

99 **Unauthorized Water Extraction from the Lake**

100 Commercial companies have been observed extracting large volumes of water from Lake Waukewan.
101 Concerns include:

- 102 • Lack of backflow prevention
- 103 • Possible contamination risk
- 104 • Lack of regulatory oversight

105 The Town is working with DES to address permissible controls and next steps.

106 **Planning Board adopted the Community Master Plan**, now available on the website.

107 **Upcoming Events**

108 • Prescott Park playground construction planned for spring.
109 • Space Needs presentation: January 26.

110 Visitors and Residents Comments

111 **Frank Murphy from the Waukewan Watershed Committee**

112 Concerns were identified regarding commercial water extraction practices, the absence of backflow
113 prevention on tanker trucks, potential risks to the Town's drinking water supply, and the need for
114 enhanced regulation, monitoring, and possible relocation of filling activities to DPW facilities.

115 **Select Board Comments**

116 Vice Chairperson Steve Aiken Rotary Fishing Derby (February 8–9)

117 Selectperson Jeanie Forrester attended the first Inter-Lakes Hall of Fame Induction Ceremony which
118 inducted former Selectperson Nate Torr, and she really enjoyed taking part of it. She recognized Matt
119 Coker our Meredith State Representative for voting to defeat many bills that seem to try to put NHMA
120 out of business. She also further stated that should would like to see the Selectboard meetings take
121 place at different departments around the town.

122 Selectperson Lynn Leighton stated she would be remote in February and to remember the GMP Annual
123 meeting which will feature Town Manager Judie Milner as Guest Speaker.

124 Chairperson Mike Pelczar motioned to enter into Non-Public per RSA 91-A:3, dismissal, promotion, or
125 compensation of any public employee or discipline of such employee or the investigation of any
126 charges against him or her unless the employee affected, one, has a right to a public meeting and two,
127 request that the meeting be open, in which case they should all be granted seconded by Vice-
128 Chairperson Steve Aiken, all in favor

129 Roll Call Vote

130 Selectperson Jim Gregoire Yes
131 Selectperson Jeanie Forrester Yes
132 Selectperson Lynn Leighton Yes
133 Vice Chairperson Steve Aiken Yes
134 Chairperson Mike Pelczar Yes

135 Meeting entered Non Public Session at 5:49pm

136 Motion made by Chairperson Mike Pelczar, seconded by Vice-Chairperson Steve Aiken to exit
137 nonpublic session, all in favor.

138

139 The board moved out of nonpublic session at 6:39 pm.

140

141 Meeting Adjourned at 6:39pm.

DRAFT



**Town of Meredith, New Hampshire
Selectboard Agenda Report
For the Meeting of January 26, 2026**

From: Judie Milner, Town Manager

Subject: SMP Architecture Presentation of Space Needs & Conceptual Drawings

Suggested Motion:

N/A – Workshop only.

Background/Discussion:

In 2025, the Town sent out an RFP for an architectural firm to conduct a space needs analysis of administrative offices and make recommendations on housing these offices in one space to better serve the public and increase efficiency between departments. The Town hired SMP Architects in Concord.

The kickoff meeting with SMP Architecture and town hall/annex departments occurred on November 6th. The firm took measurements of the existing spaces and we discussed needs, constraints and pros/cons possible solutions. There were meetings with each employee in November 2025 and a few follow up meetings with the departments in December 2025 and January 2026.

Jason LaCombe and Anthony Mento from SMP Architecture are here tonight to present initial findings and conceptual designs.



smp
ARCHITECTURE



Existing Building Assessment





Existing Building Assessment Town Hall



- Two Stories with basement
- Usable SF: 3,924 (1,750 basement)
- Masonry
- Fire Protection: None
- Elevator: None
- Use Group: B
- Deficiencies: Emergency Egress, Accessibility, Fire Separation, Energy Efficiency (shell), ADA, and Plumbing Code



Existing Building Assessment Town Hall Annex



- Three Stories, Rubble Foundation
- Usable Square Footage: 3,860
- Wood Framed
- Fire Protection: None
- Elevator: None
- Use Group: B. Proposed A3 (Assembly)
- Deficiencies: Emergency Egress, Accessibility, Fire Separation, Energy Efficiency (shell), ADA, and Plumbing Code



Existing Building Assessment Town Hall Annex



While the Town Hall Annex appears to be serviceable for the foreseeable future, it would require significant upgrades to continue its current use as a public facility. This building was not conceived of as a public meeting space; retrofitting for public assembly space would present challenges under the building code for egress and access, ADA, NFPA regulations, and security.

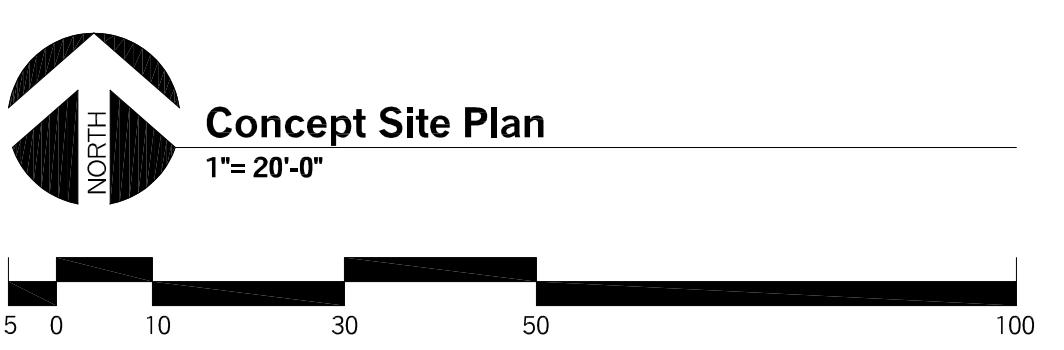
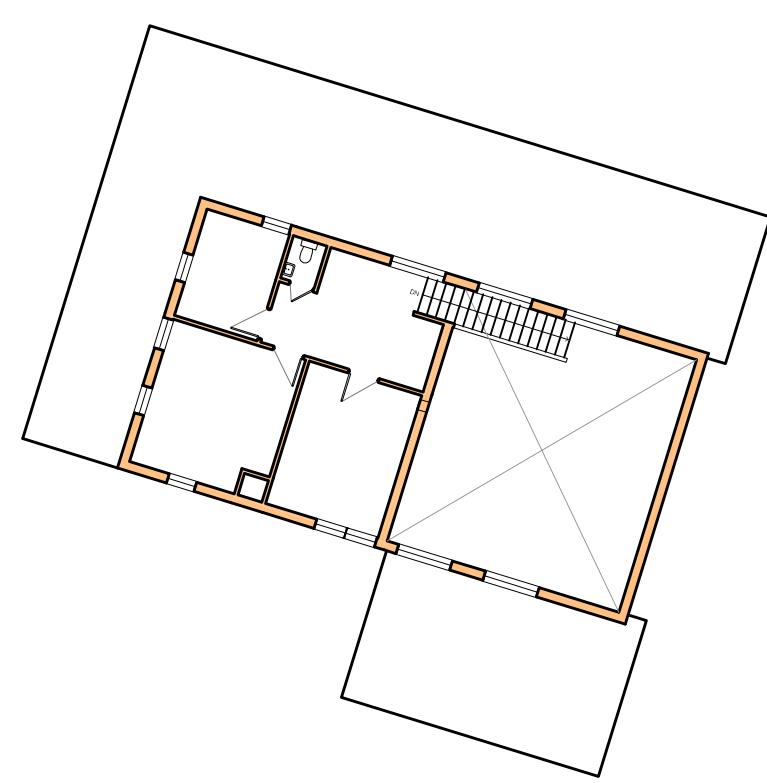
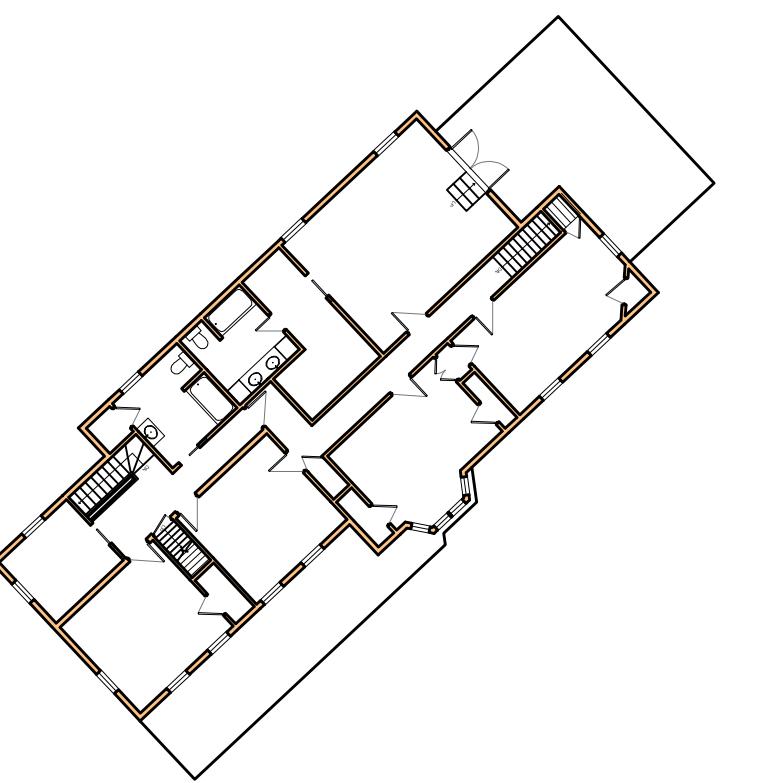
A proper renovation would trigger significant upgrades to building systems, thermal envelope (and therefore possibly structure) that would likely rival the residual value of the shell of the building. Reported moisture and mold problems add to poor prospects for re-use without a wholesale overhaul.



Concept 1

Renovation and Addition





20 ft



CONCEPT PLAN 1: LOWER LEVEL



 **Concept Site Plan**
1"=20'-0"
5 10 30 50 100



CONCEPT PLAN 1: MAIN LEVEL





CONCEPT PLAN 1: UPPER LEVEL



 Concept Site Plan
1" = 20'-0"

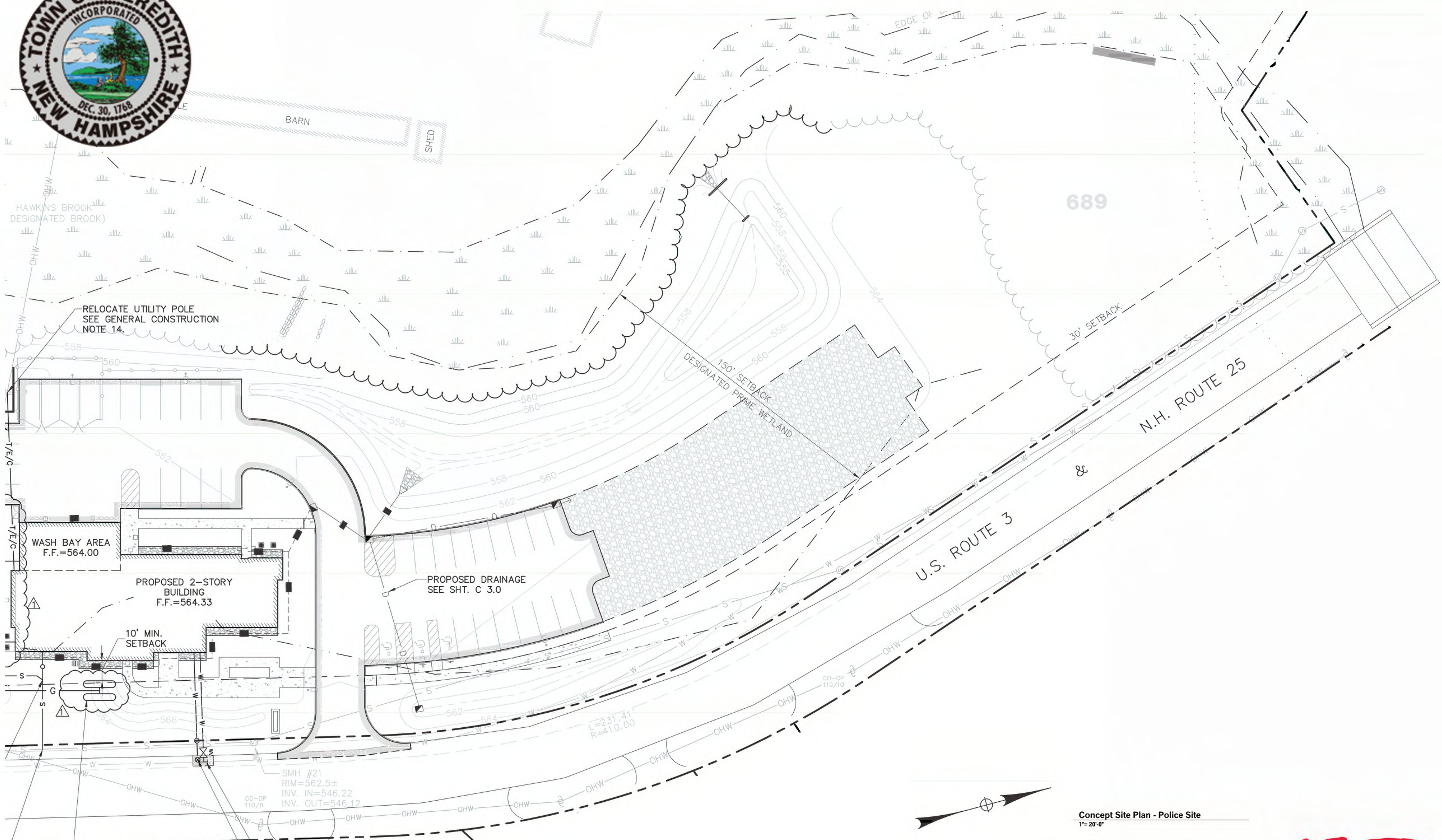
5 0 10 30 50 100



Concept A

New Building: PD Site





Concept Site Plan - Police Site
1' = 20'-0"

5 0 10 30 50 100



TOWN OF MEREDITH

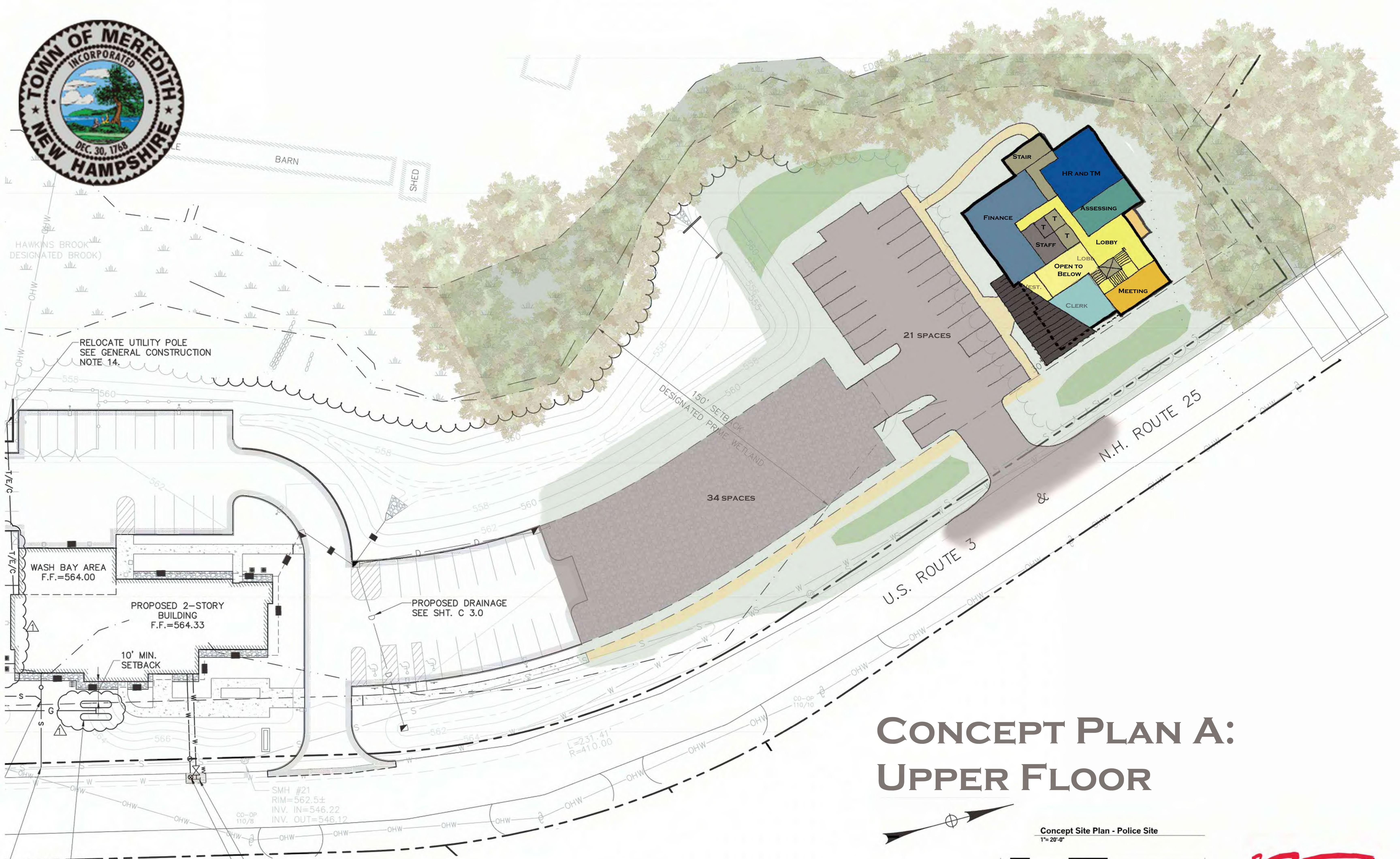
TOWN HALL STUDY

12.19.2025

CONCEPT PLAN A: MAIN FLOOR

Concept Site Plan - Police Site





CONCEPT PLAN A: UPPER FLOOR

Concept Site Plan - Police Site

TOWN OF MEREDITH

TOWN HALL STUDY

12.19.2025





Concept comparison

Concept 1

Renovate current Town Hall

Remove Annex, build addition with parking garage

Maintains Downtown Location

Requires move-out and

Concept A

New Building at Police Site
Potential wetland buffer impact

Expanded surface parking

Allows for sale of existing building(s)

Fewer moves with improved operations



Concept comparison

Concept 1

Renovate current Town Hall

Remove Annex, build addition with parking garage

Maintains Downtown Location

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Concept A

New Building at Police Site
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Expanded surface parking

Allows for sale of existing building(s)

Fewer moves with improved operations



Questions?





**Town of Meredith, New Hampshire
Selectboard Agenda Report
For the Meeting of January 26, 2026**

From: Robert Carpenter, Director of Administrative Services

Subject: 2025 Unexpended Appropriations

Suggested Motion:

Selectboard member moves, *"I move that we create a warrant article to put \$960,000 into the Community Infrastructure Expendable Trust Fund. There is no additional tax impact as these funds will come from unexpended appropriations and one time revenue from the sale of tax deeded properties."*

Selectboard Chair calls for a second, discussion and vote.

Recommendation:

To create a warrant article for Town Meeting that will put \$960,000 of unassigned fund balance into the Community Infrastructure Expendable Trust Fund with the intent to use up to \$360,000 for the final engineering for the Main Street Project and up to \$600,000 for the engineering for the Town Hall project.

Background/Discussion:

In 2025 there is approximately \$500,000 of unexpended appropriations from various parts of the organization. Some of this is due to unfilled positions and variances in insurance and benefits for those positions. Some of this is due to a spending freeze pending Union arbitration. There was also a net of approximately \$460,000 from the sale of deeded properties.

The total funds expected to go to unassigned fund balance is approximately \$960,000. It is recommended that these funds be used to further the Select Board Infrastructure goals for the Main Street Project and the Town Hall project, both which have been identified as project goals since 2023.

Town of Meredith Selectboard Agenda Report

There is currently a grant application pending review that may provide the funds necessary for the engineering for Main Street, but there is no timeline in which we can expect an answer for this grant. By putting the funding into the Community Infrastructure ETF, it provides enough financial flexibility for other priorities should the grant funding be realized.

Fiscal Impact:

No additional tax impact

Concurrences:

Alternatives:

If we separate the funding between the ETF's [\$360K for Main Street and \$600K for Community Infrastructure] it doesn't provide flexibility if/when grant funding is received.

Attachments/Exhibits:

2025 Budget Expenditures

CIP Recommendations

	LTD C	LTD A	LTD P	TOTAL REQUESTS	ETF REC	TOTAL REC	AVAIL	VARIANCE
2025	\$ 1,217,769	\$ -	\$ -	\$ -	\$ 1,106,000	\$ 2,323,769	\$ (123,769)	\$ -
2026	\$ 1,001,548	\$ -	\$ -	\$ 3,398,863	\$ 1,479,000	\$ 2,480,548	\$ (280,548)	\$ 1,919,863
2027	\$ 972,068	\$ -	\$ -	\$ 1,528,463	\$ -	\$ 972,068	\$ 1,227,932	\$ 1,528,463
2028	\$ 849,870	\$ -	\$ -	\$ 1,583,464	\$ -	\$ 849,870	\$ 1,350,130	\$ 1,583,464
2029	\$ 816,210	\$ -	\$ -	\$ 4,268,000	\$ -	\$ 816,210	\$ 1,383,790	\$ 4,268,000
2030	\$ 782,550	\$ -	\$ -	\$ 1,653,000	\$ -	\$ 782,550	\$ 1,417,450	\$ 1,653,000
2031	\$ 748,890	\$ -	\$ -	\$ 883,000	\$ -	\$ 748,890	\$ 1,451,110	\$ 883,000
2032	\$ 721,830	\$ -	\$ -	\$ -	\$ -	\$ 721,830	\$ 1,478,170	\$ -

2026 Requests			Rating Scheme							Funding Year		
Page	Expendable Trust Fund	Project/Equipment	Untouchable	Committed	High	Medium	Low	On the Radar	Total Request	ETF Balance	Required Funding	2026
1	Municipal Technology	Parcel Mapping				x			\$ 600,000	\$ 10,629	\$ 589,371	\$ -
3	Main Street Improvements	Main Street Project			x				\$ 432,936	\$ 37,510	\$ 395,426	\$ 75,000
9	Building & Facility Maintenance	DPW - Highway Garage							\$ 50,000	\$ 110,551.00	\$ (60,551)	\$ -
26	Waterfront Infrastructure	Waterfront Infrastructure							\$ 75,000	\$ 1,083,542.00	\$ (1,008,542)	\$ 75,000
29	FD Vehicle	14E1		x					\$ 1,300,000	\$ 637,973.64	\$ 662,026	\$ 535,000
35		14B1		x					\$ 658,000	\$ (662,026)	\$ 1,320,026	\$ -
40	FD Equipment	Turnout Gear	x						\$ 260,400	\$ 78,669.63	\$ 181,730	\$ 182,000
44	Prescott Park	Prescott Park		x					\$ 395,000	\$ 45,977.80	\$ 349,022	\$ 200,000
47	Solid Waste & Recycling Eqp.	Skid Steer		x					\$ 90,000	\$ 34,068.45	\$ 55,932	\$ -
63	DPW Equipment	Excavator	x						\$ 105,463	\$ 308,752.45	\$ (203,289)	\$ -
61		Ford F-350		x					\$ 90,000	\$ 203,289.45	\$ (113,289)	
62		Ford F-600		x					\$ 225,000	\$ 113,289.45	\$ 111,711	
64		Dresser Loader		x					\$ 225,000	\$ (111,710.55)	\$ 336,711	\$ 337,000
										2026	Totals	\$ 4,506,799
												\$ 3,172,286
												\$ 1,404,000

Year	Actuals	2026	2027	2028	2029	2030	2031	2032+	20	TOTAL	average per year
	2025	1	2	3	4	5	6	7-20			
ETF Requests Totals	\$ 1,106,000	\$ 3,398,863	\$ 1,901,463	\$ 2,136,464	\$ 4,641,000	\$ 2,116,000	\$ 1,706,000	\$ 24,765,000	\$ 40,664,790	\$ 2,033,240	
Long Term Debt Totals	\$ 1,217,769	\$ 1,001,548	\$ 972,068	\$ 849,870	\$ 816,210	\$ 782,550	\$ 748,890	\$ 2,774,465	\$ 7,945,601	\$ 397,280	
Road Request Totals	\$ 1,095,000	\$ 1,557,400	\$ 1,553,200	\$ 1,562,700	\$ 1,541,300	\$ 1,573,300	\$ 1,500,000	\$ 21,000,000	\$ 30,287,900	\$ 1,514,395	

Doesn't account for:

o Prioritization of projects

o Additional long term debt

o Alternate funding mechanisms [grants, economic development strategies, public/private partnerships, etc.]

o Full cost of projects

Main Street \$ 3.3M +

Prescott Park \$ 7.95M +

Rte 3/Rte 25 utility project \$???

o Unidentified projects

Town Hall Site Needs RFP

Waterfront Infrastructure improvements

o Operating budget vs ETF funding

Average Investment per year \$ 3,944,915

Year	2026	2027	2028	2029	2030	2031
	1	2	3	4	5	6
Average ETF per year	\$ 2,033,240	\$ 2,033,240	\$ 2,033,240	\$ 2,033,240	\$ 2,033,240	\$ 2,033,240
LTD per year	\$ 1,001,548	\$ 972,068	\$ 849,870	\$ 816,210	\$ 782,550	\$ 748,890
Funding per year	\$ 3,034,788	\$ 3,005,308	\$ 2,883,110	\$ 2,849,450	\$ 2,815,790	\$ 2,782,130

TOWN OPERATING BUDGET

Department	2025 Appropriations		2025 Expenditures		2025 Encumbrances		2025 Unexpended		2026 Select Board Recommendation		
	Approved Appropriations		Actual at 12/31/2025				Estimated Unexpended/ (Over Expended) Appropriations		Budget Request	Dollar Variance	Percent Variance
Executive Administration	\$ 251,430.92		\$ 240,349.88		\$ -		\$ 11,081.04		\$ 358,159.85		
Town Clerk/Supervisors	\$ 164,938.91		\$ 160,651.32		\$ -		\$ 4,287.59		\$ 176,475.10	\$ 11,536.19	7.0%
Administrative Services/Gen. Asst.	\$ 376,174.40		\$ 399,302.55		\$ -		\$ (23,128.15)		\$ 418,082.60	\$ 41,908.20	11.1%
Assessor's Office	\$ 296,742.60		\$ 300,751.07		\$ -		\$ (4,008.47)		\$ 307,195.20	\$ 10,452.60	3.5%
Tax Collection	\$ 76,273.20		\$ 75,110.23		\$ -		\$ 1,162.97		\$ 84,662.00	\$ 8,388.80	11.0%
Community Development	\$ 393,128.32		\$ 322,283.07		\$ 40,000.00		\$ 30,845.25		\$ 437,102.40	\$ 43,974.08	11.2%
Police Department	\$ 2,072,412.91		\$ 2,014,234.38		\$ 40,941.00		\$ 17,237.53		\$ 2,052,054.76	\$ (20,358.15)	-1.0%
Fire Department	\$ 1,209,616.25		\$ 1,079,023.92		\$ 34,963.20		\$ 95,629.13		\$ 1,159,469.45	\$ (50,146.80)	-4.1%
Solid Waste Facility	\$ 891,437.20		\$ 838,748.46		\$ 5,000.00		\$ 47,688.74		\$ 900,487.70	\$ 9,050.50	1.0%
Building & Grounds	\$ 362,225.60		\$ 338,045.25		\$ -		\$ 24,180.35		\$ 385,121.60	\$ 22,896.00	6.3%
Cemeteries	\$ 104,847.60		\$ 63,246.97		\$ 30,500.00		\$ 11,100.63		\$ 115,878.00	\$ 11,030.40	10.5%
Highway Department	\$ 3,112,447.20		\$ 3,034,489.43		\$ 38,381.02		\$ 39,576.75		\$ 3,477,908.20	\$ 365,461.00	11.7%
Parks & Recreation	\$ 1,148,494.00		\$ 1,170,483.99		\$ 2,185.37		\$ (24,175.36)		\$ 1,207,497.10	\$ 59,003.10	5.1%
Meredith Public Library (Trustee's Budget)	\$ 650,839.52		\$ 627,940.45		\$ 13,966.00		\$ 8,933.07		\$ 681,496.02	\$ 30,656.50	4.7%
Municipal Administration	\$ 2,595,880.00		\$ 2,306,744.72		\$ 46,166.00		\$ 242,969.28		\$ 2,789,398.17	\$ 193,518.17	7.5%
Personnel Administration	\$ 3,665,151.51		\$ 3,518,472.43		\$ -		\$ 146,679.08		\$ 3,859,442.22	\$ 194,290.71	5.3%
Debt Service - Principal & Interest	\$ 1,227,769.00		\$ 1,217,769.00		\$ -		\$ 10,000.00		\$ 1,011,548.00	\$ (216,221.00)	-17.6%
General Fund Operating Sub-Total:	\$ 18,599,809.14		\$ 17,707,647.12		\$ 252,102.59		\$ 640,059.43		\$ 19,421,978.37		4.4%
Meredith Water Department	\$ 780,500.84		\$ 703,938.15		\$ -		\$ 76,562.69		\$ 818,301.00	\$ 37,800.16	4.8%
Meredith Sewer Department	\$ 1,414,208.12		\$ 988,645.11		\$ 11,632.00		\$ 413,931.01		\$ 1,448,553.00	\$ 34,344.88	2.4%
Water & Sewer Funds Operating Sub-Total:	\$ 2,194,708.96		\$ 1,692,583.26		\$ 11,632.00		\$ 490,493.70		\$ 2,266,853.99		3.3%

REGIONAL ASSOCIATIONS & CONSERVATION COMMISSION

Department	2025 Appropriations		2025 Expenditures		2025 Unexpended		2026 Select Board Recommendation			
	Approved Appropriations		Actual at 12/31/2025			Estimated Unexpended Appropriations		Budget Request	Dollar Variance	Percent Variance
Conservation Commission	\$ 33,000.00		\$ 32,168.01		\$ 831.99		\$ 33,000.00	\$ -		0.0%
Outside Associations	\$ 238,630.00		\$ 238,630.00		\$ -		\$ 270,054.00	\$ 31,424.00		13.2%
Other Miscellaneous Sub-Total:	\$ 271,630.00		\$ 270,798.01		\$ 831.99		\$ 303,054.00			11.6%

CAPITAL PROJECTS/EXPENDABLE TRUST TRANSFERS

Department	2025 Appropriations		2025 Expenditures		2025 Unexpended		2026 Select Board Recommendation			
	Approved Appropriations		Actual at 12/31/2025			Estimated Unexpended Appropriations		Budget Request	Dollar Variance	Percent Variance
Transfer to Expendable Trusts	\$ 1,106,000.00		\$ 1,106,000.00		\$ -		\$ 1,404,000.00	\$ -		0.0%
Capital Projects	\$ -		\$ -		\$ -		\$ -			0.0%
Cap Projects/Debt/CIP Sub-Total:	\$ 1,106,000.00		\$ 1,106,000.00		\$ -		\$ 1,404,000.00			0.0%
TOTAL BUDGET REQUEST:	\$ 22,172,148.10		\$ 20,777,028.39		\$ 263,734.59		\$ 23,395,886			5.5%

Appropriations (As Proposed)	\$ 23,395,886
General Fund	\$ 18,410,430
Water/Sewer	\$ 2,266,854
Conservation Commission	\$ 33,000
Regional Associations	\$ 270,054
Debt Service	\$ 1,011,548
Capital Projects/ETF's	\$ 1,404,000
Less: Revenues	\$ (7,361,078)
General Fund	\$ 5,094,224
Water/Sewer	\$ 2,266,854
Less: Use of Fund Balance	\$ -
Add: Overlay	\$ 47,500
War Service Credits	\$ 312,125

Summary of 2025 Tax Rate Calculation

Proof of Rate	Valuation	Tax Rate	Tax Effort
State Education Taxes (No utilities)	\$ 3,920,634,017	\$ 1.20	\$ 4,700,502
All Other Taxes	\$ 3,941,626,417	\$ 9.42	\$ 37,134,380
2025 Total Tax Rate:	\$	10.62	\$ 41,834,882

Summary of 2025 Tax Rate Breakdown			
Jurisdiction	Tax Effort	Tax Rate	
Municipal	\$ 13,577,175	\$ 3.44	
County	\$ 4,044,415	\$ 1.03	
Local Education	\$ 19,512,790	\$ 4.95	
State Education	\$ 4,700,502	\$ 1.20	
Total Tax Rate:	\$ 41,834,882	\$ 10.62	

Net Town Appr.	\$ 16,394,433
Estimated 2026 Tax Rate:	\$ 4.16
2025 Municipal Tax Rate	\$ 3.44
\$ Incr/(\$ Decr)	\$ 0.72
% Incr/(% Decr)	20.9%

		2025 Appropriations				2026 Select Board Recommendation		
<u>Account Number</u>	<u>Account Description</u>	2025 Appropriations	Expended 12/31/2025	2025 Encumbrances	Variance Budget/Actual	Budget Recommendation	Dollar Variance	Percent Variance
PERSONNEL SERVICES								
0100-01-010	Full-time Employees	\$ 207,154.40	\$ 200,937	\$ -	\$ 6,217.06	\$ 331,936.85	\$ 124,782.45	60.2%
0111-01-011	Longevity	\$ 500.00	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ -	0.0%
0150-01-015	Part Time Employees	\$ 12,503.52	\$ 13,680.54	\$ -	\$ (1,177.02)	\$ -	\$ (12,503.52)	-100.0%
0155-01-015	Seasonal/Temporary Employees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
0160-01-016	Elected Officials - Selectmen	\$ 13,000.00	\$ 13,000.00	\$ -	\$ -	\$ 13,000.00	\$ -	0.0%
TOTAL PERSONNEL SERVICES:		\$ 233,157.92	\$ 228,117.88	\$ -	\$ 5,040.04	\$ 345,436.85	\$ 112,278.93	48.2%
OPERATIONS & MAINTENANCE								
0210-01-020	Cell Phones	\$ 1,100.00	\$ 360.00	\$ -	\$ 740.00	\$ 550.00	\$ (550.00)	-50.0%
0220-01-020	Dues - Memberships	\$ 500.00	\$ 449.00	\$ -	\$ 51.00	\$ 500.00	\$ -	0.0%
0223-01-020	NHMA Dues	\$ 11,423.00	\$ 11,423.00	\$ -	\$ -	\$ 11,423.00	\$ -	0.0%
0708-01-070	Vehicle Reimbursement	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ -	\$ (5,000.00)	-100.0%
4395-01-043	Office Supplies	\$ 250.00	\$ -	\$ -	\$ 250.00	\$ 250.00	\$ -	0.0%
TOTAL OPERATIONS & MAINTENANCE:		\$ 18,273.00	\$ 12,232.00	\$ -	\$ 6,041.00	\$ 12,723.00	\$ (5,550.00)	-30.4%
CAPITAL OUTLAY								
TOTAL CAPITAL OUTLAY:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
DEPARTMENT TOTAL:		\$ 251,430.92	\$ 240,349.88	\$ -	\$ 11,081.04	\$ 358,159.85	\$ 106,728.93	42.4%

2025 Appropriations						2026 Select Board Recommendation		
<u>Account Number</u>	<u>Account Description</u>	2025 Appropriations	Expended 12/31/2025	2025 Encumbrances	Variance Budget/Actual	Budget Recommendation	Dollar Variance	Percent Variance
PERSONNEL SERVICES - ELECTED OFFICIAL - TOWN CLERK								
0160-01-016	Elected Official	\$ 76,594.51	\$ 76,787.79	\$ -	\$ (193.28)	\$ 79,380.70	\$ 2,786.19	3.6%
	TOTAL ELECTED OFFICIAL:	\$ 76,594.51	\$ 76,787.79	\$ -	\$ (193.28)	\$ 79,380.70	\$ 2,786.19	3.6%
PERSONNEL SERVICES - TOWN EMPLOYEE (DEPUTY TOWN CLERK)								
0100-01-010	Full-time Employees	\$ 67,944.40	\$ 67,505.83	\$ -	\$ 438.57	\$ 69,844.40	\$ 1,900.00	2.8%
0109-01-010	Overtime	\$ -	\$ 930.28	\$ -	\$ (930.28)	\$ 1,000.00	\$ 1,000.00	0.0%
0111-01-011	Longevity	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	\$ (1,000.00)	-100.0%
	TOTAL PERSONNEL SERVICES:	\$ 68,944.40	\$ 68,436.11	\$ -	\$ 508.29	\$ 70,844.40	\$ 1,900.00	2.8%
OPERATIONS & MAINTENANCE - OFFICE OF THE TOWN CLERK								
0201-01-020	Advertising	\$ 500.00	\$ 549.00	\$ -	\$ (49.00)	\$ 700.00	\$ 200.00	40.0%
0215-01-020	Dog Fees - State	\$ 2,500.00	\$ 2,587.50	\$ -	\$ (87.50)	\$ 2,700.00	\$ 200.00	8.0%
0216-01-020	Dog License Supplies	\$ 500.00	\$ 506.95	\$ -	\$ (6.95)	\$ 550.00	\$ 50.00	10.0%
0220-01-020	Dues - Memberships	\$ 400.00	\$ 1,165.00	\$ -	\$ (765.00)	\$ 2,500.00	\$ 2,100.00	525.0%
0245-01-020	Marriage Licenses - State	\$ 2,500.00	\$ 2,279.00	\$ -	\$ 221.00	\$ 2,500.00	\$ -	0.0%
0259-01-020	Publications	\$ 200.00	\$ -	\$ -	\$ 200.00	\$ 500.00	\$ 300.00	150.0%
0295-01-020	Vital Records / New RSA's	\$ 5,000.00	\$ 3,508.00	\$ -	\$ 1,492.00	\$ 5,000.00	\$ -	0.0%
0297-01-020	Polls - All Day Expenses	\$ 1,500.00	\$ 628.65	\$ -	\$ 871.35	\$ 2,500.00	\$ 1,000.00	66.7%
4220-01-045	Optech Maintenance Contract	\$ 1,000.00	\$ 300.00	\$ -	\$ 700.00	\$ 1,000.00	\$ -	0.0%
4471-01-043	Voting Supplies	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ 1,000.00	\$ 500.00	100.0%
4650-01-048	Binding & Restoration of Records	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	\$ -	0.0%
4670-01-048	Voting Machine Programs	\$ 1,500.00	\$ 3,500.20	\$ -	\$ (2,000.20)	\$ 3,000.00	\$ 1,500.00	100.0%
	TOTAL OPERATIONS & MAINTENANCE:	\$ 18,100.00	\$ 15,024.30	\$ -	\$ 3,075.70	\$ 23,950.00	\$ 5,850.00	32.3%
	TOTAL OFFICE OF THE TOWN CLERK:	\$ 163,638.91	\$ 160,248.20	\$ -	\$ 3,390.71	\$ 174,175.10	\$ 10,536.19	6.4%
SUPERVISORS OF THE CHECKLIST (ELECTED)								
0170-01-017	Supervisors of Checklist	\$ 1,000.00	\$ 295.12	\$ -	\$ 704.88	\$ 2,000.00	\$ 1,000.00	100.0%
	TOTAL - SUPERVISORS OF THE CHECKLIST:	\$ 1,000.00	\$ 295.12	\$ -	\$ 704.88	\$ 2,000.00	\$ 1,000.00	100.0%
SUPERVISORS OF THE CHECKLIST - OPERATIONS & MAINTENANCE								
0201-01-020	Advertising	\$ 200.00	\$ 108.00	\$ -	\$ 92.00	\$ 200.00	\$ -	0.0%
4471-01-043	Voting Supplies	\$ 100.00	\$ -	\$ -	\$ 100.00	\$ 100.00	\$ -	0.0%
	TOTAL OPERATIONS & MAINTENANCE:	\$ 300.00	\$ 108.00	\$ -	\$ 192.00	\$ 300.00	\$ -	0.0%
	TOTAL SUPERVISORS OF THE CHECKLIST:	\$ 1,300.00	\$ 403.12	\$ -	\$ 896.88	\$ 2,300.00	\$ 1,000.00	76.9%
	DEPARTMENT TOTAL:	\$ 164,938.91	\$ 160,651.32	\$ -	\$ 4,287.59	\$ 176,475.10	\$ 11,536.19	7.0%

2025 Appropriations							2026 Select Board Recommendation		
Account Number	Account Description	2025 Appropriations	Expended 12/31/2025	2025 Encumbrances	Variance Budget/Actual		Budget Recommendation	Dollar Variance	Percent Variance
PERSONNEL SERVICES									
0100-01-010	Full-time Employees	\$ 264,274.40	\$ 267,785.59	\$ -	\$ (3,511.19)		\$ 287,707.60	\$ 23,433.20	8.9%
0109-01-010	Overtime	\$ 1,500.00	\$ 233.77	\$ -	\$ 1,266.23		\$ 1,500.00	\$ -	0.0%
0111-01-011	Longevity	\$ 500.00	\$ 500.00	\$ -	\$ -		\$ 500.00	\$ -	0.0%
0160-01-016	Elected Officials - Treasurer	\$ 850.00	\$ 850.00	\$ -	\$ -		\$ 850.00	\$ -	0.0%
TOTAL PERSONNEL SERVICES:		\$ 267,124.40	\$ 269,369.36	\$ -	\$ (2,244.96)		\$ 290,557.60	\$ 23,433.20	8.8%
OPERATIONS & MAINTENANCE									
0220-01-020	Dues - Memberships	\$ 1,250.00	\$ 686.25	\$ -	\$ 563.75		\$ 1,250.00	\$ -	0.0%
0259-01-020	Publications	\$ 500.00	\$ 284.00	\$ -	\$ 216.00		\$ 500.00	\$ -	0.0%
0287-01-020	Town Reports	\$ 4,500.00	\$ 3,944.14	\$ -	\$ 555.86		\$ 6,000.00	\$ 1,500.00	33.3%
4620-01-048	Independent Auditor	\$ 52,800.00	\$ 50,390.00	\$ -	\$ 2,410.00		\$ 49,775.00	\$ (3,025.00)	-5.7%
TOTAL OPERATIONS & MAINTENANCE:		\$ 59,050.00	\$ 55,304.39	\$ -	\$ 3,745.61		\$ 57,525.00	\$ (1,525.00)	-2.6%
CAPITAL OUTLAY									
		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	0.0%
TOTAL CAPITAL OUTLAY:		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	0.0%
ADMINISTRATIVE SERVICES TOTAL:		\$ 326,174.40	\$ 324,673.75	\$ -	\$ 1,500.65		\$ 348,082.60	\$ 21,908.20	6.7%
GENERAL ASSISTANCE [413]									
0230-01-020	General Assistance	\$ 50,000.00	\$ 74,628.80	\$ -	\$ (24,628.80)	<input type="checkbox"/>	\$ 70,000.00	\$ 20,000.00	40.0%
TOTAL GENERAL ASSISTANCE:		\$ 50,000.00	\$ 74,628.80	\$ -	\$ (24,628.80)	<input type="checkbox"/>	\$ 70,000.00	\$ 20,000.00	40.0%
DEPARTMENT TOTAL:		\$ 376,174.40	\$ 399,302.55	\$ -	\$ (23,128.15)		\$ 418,082.60	\$ 41,908.20	11.1%

Account Number	Account Description	2025 Appropriations				2026 Select Board Recommendation		
		2025 Appropriations	Expended 12/31/2025	2025 Encumbrances	Variance Budget/Actual	Budget Recommendation	Dollar Variance	Percent Variance
<u>PERSONNEL SERVICES</u>								
0100-01-010	Full-time Employees	\$ 253,605.60	\$ 258,847.38	\$ -	\$ (5,241.78)	\$ 263,187.20	\$ 9,581.60	3.8%
0111-01-011	Longevity	\$ 2,000.00	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	0.0%
0150-01-015	Part-time Employees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL PERSONNEL SERVICES:		\$ 255,605.60	\$ 260,847.38	\$ -	\$ (5,241.78)	\$ 265,187.20	\$ 9,581.60	3.7%
<u>OPERATIONS & MAINTENANCE</u>								
0205-01-020	Boot Allowance	\$ 250.00	\$ 250.00	\$ -	\$ -	\$ 500.00	\$ 250.00	100.0%
0210-01-020	Cell Phone	\$ 1,100.00	\$ 1,087.22	\$ -	\$ 12.78	\$ 1,200.00	\$ 100.00	9.1%
0220-01-020	Dues - Memberships	\$ 1,075.00	\$ 1,047.00	\$ -	\$ 28.00	\$ 902.00	\$ (173.00)	-16.1%
0285-01-020	Tax Maps	\$ 11,000.00	\$ 10,664.15	\$ -	\$ 335.85	\$ 8,000.00	\$ (3,000.00)	-27.3%
4125-01-045	Software Maint. Contract	\$ 26,712.00	\$ 26,701.00	\$ -	\$ 11.00	\$ 30,406.00	\$ 3,694.00	13.8%
4288-01-045	Vehicle Maintenance	\$ 850.00	\$ 30.78	\$ -	\$ 819.22	\$ 850.00	\$ -	0.0%
4395-01-043	Supplies - Miscellaneous	\$ 150.00	\$ 123.54	\$ -	\$ 26.46	\$ 150.00	\$ -	0.0%
TOTAL OPERATIONS & MAINTENANCE:		\$ 41,137.00	\$ 39,903.69	\$ -	\$ 1,233.31	\$ 42,008.00	\$ 871.00	2.1%
<u>CAPITAL OUTLAY</u>								
						\$ -		
						\$ -		
TOTAL CAPITAL OUTLAY:		\$ -	\$ -	\$ -	\$ -	\$ -		
DEPARTMENT TOTAL:		\$ 296,742.60	\$ 300,751.07	\$ -	\$ (4,008.47)	\$ 307,195.20	\$ 10,452.60	3.5%

Department: Tax Collection [418]

		2025 Appropriations				2026 Select Board Recommendation		
Account Number	Account Description	2025 Appropriations	Expended 12/31/2025	2025 Encumbrances	Variance Budget/Actual	Budget Recommendation	Dollar Variance	Percent Variance
PERSONNEL SERVICES								
0100-01-010	Full-time Employees	\$ 62,223.20	\$ 63,025.03	\$ -	\$ (801.83)	\$ 67,112.00	\$ 4,888.80	7.9%
0109-01-010	Overtime	\$ 2,500.00	\$ 1,338.91	\$ -	\$ 1,161.09	\$ 2,500.00	\$ -	0.0%
0111-01-011	Longevity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL PERSONNEL SERVICES:		\$ 64,723.20	\$ 64,363.94	\$ -	\$ 359.26	\$ 69,612.00	\$ 4,888.80	7.6%
OPERATIONS & MAINTENANCE								
0224-01-020	Dues -Memberships	\$ 50.00	\$ 115.00	\$ -	\$ (65.00)	\$ 50.00	\$ -	0.0%
4238-01-048	Mortgage Search Service	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	\$ -	0.0%
4634-01-048	Bill Processing Service	\$ 6,500.00	\$ 10,631.29	\$ -	\$ (4,131.29)	\$ 10,000.00	\$ 3,500.00	53.8%
TOTAL OPERATIONS & MAINTENANCE:		\$ 11,550.00	\$ 10,746.29	\$ -	\$ 803.71	\$ 15,050.00	\$ 3,500.00	30.3%
CAPITAL OUTLAY								
TOTAL CAPITAL OUTLAY:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
DEPARTMENT TOTAL:		\$ 76,273.20	\$ 75,110.23	\$ -	\$ 1,162.97	\$ 84,662.00	\$ 8,388.80	11.0%

<u>Account Number</u>	<u>Account Description</u>	2025 Appropriations				2026 Select Board Recommendation		
		2025 Appropriations	Expended 12/31/2025	2025 Encumbrances	Variance Budget/Actual	Budget Recommendation	Dollar Variance	Percent Variance
<u>PERSONNEL SERVICES</u>								
0100-01-010	Full-time Employees	\$ 295,226.00	\$ 286,313.09	\$ -	\$ 8,912.91	\$ 336,752.40	\$ 41,526.40	14.1%
0109-01-010	Overtime	\$ -	\$ 1,180.17	\$ -	\$ (1,180.17)	\$ 2,500.00	\$ 2,500.00	
0111-01-011	Longevity	\$ 1,500.00	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	\$ -	0.0%
0150-01-015	Part-time Employees	\$ 34,552.32	\$ 19,804.16	\$ -	\$ 14,748.16	\$ -	\$ (34,552.32)	-100.0%
TOTAL PERSONNEL SERVICES:		\$ 331,278.32	\$ 308,797.42	\$ -	\$ 22,480.90	\$ 340,752.40	\$ 9,474.08	2.9%
<u>OPERATIONS & MAINTENANCE</u>								
0201-01-020	Advertising	\$ 5,000.00	\$ 3,921.75	\$ -	\$ 1,078.25	\$ 4,000.00	\$ (1,000.00)	-20.0%
0205-01-020	Boot Allowance	\$ 250.00	\$ 250.00	\$ -	\$ -	\$ 250.00	\$ -	0.0%
0210-01-020	Cell Phone	\$ 500.00	\$ 961.41	\$ -	\$ (461.41)	\$ 1,000.00	\$ 500.00	100.0%
0220-01-020	Dues - Memberships	\$ 1,700.00	\$ 1,408.00	\$ -	\$ 292.00	\$ 1,700.00	\$ -	0.0%
0258-01-020	Printing	\$ 200.00	\$ -	\$ -	\$ 200.00	\$ 200.00	\$ -	0.0%
0259-01-020	Publications	\$ 200.00	\$ -	\$ -	\$ 200.00	\$ 200.00	\$ -	0.0%
4207-01-020	Misc Service Contracts	\$ 40,000.00	\$ -	\$ 40,000.00	\$ -	\$ 75,000.00	\$ 35,000.00	87.5%
4288-01-045	Vehicle Maintenance	\$ 1,500.00	\$ 1,349.90	\$ -	\$ 150.10	\$ 1,500.00	\$ -	0.0%
4395-01-043	Supplies - Miscellaneous	\$ 500.00	\$ 404.52	\$ -	\$ 95.48	\$ 500.00	\$ -	0.0%
4617-01-048	Inspection Services	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00	\$ 4,000.00	\$ -	0.0%
4648-01-048	Professional GIS Services	\$ 8,000.00	\$ 5,190.07	\$ -	\$ 2,809.93	\$ 8,000.00	\$ -	0.0%
TOTAL OPERATIONS & MAINTENANCE:		\$ 61,850.00	\$ 13,485.65	\$ 40,000.00	\$ 8,364.35	\$ 96,350.00	\$ 34,500.00	55.8%
<u>CAPITAL OUTLAY</u>								
						\$ -	\$ -	
						\$ -	\$ -	
TOTAL CAPITAL OUTLAY:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
DEPARTMENT TOTAL:		\$ 393,128.32	\$ 322,283.07	\$ 40,000.00	\$ 30,845.25	\$ 437,102.40	\$ 43,974.08	11.2%

2025 Appropriations							2026 Select Board Recommendation		
<u>Account Number</u>	<u>Account Description</u>	2025 Appropriations	Expended 12/31/2025	2025 Encumbrances	Variance Budget/Actual	Budget Recommendation	Dollar Variance	Percent Variance	
PERSONNEL SERVICES									
0100-01-010	Full-time Employees	\$ 1,416,250.80	\$ 1,385,391.07	\$ -	\$ 30,859.73	\$ 1,510,254.80	\$ 94,004.00	6.6%	
0109-01-010	Overtime	\$ 96,000.00	\$ 135,170.77	\$ -	\$ (39,170.77)	\$ 96,000.00	\$ -	0.0%	
0111-01-011	Longevity	\$ 4,000.00	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00	\$ -	0.0%	
0113-01-010	Training	\$ 10,000.00	\$ 9,868.03	\$ -	\$ 131.97	\$ 10,000.00	\$ -	0.0%	
0116-01-015	Cadets/Parking Enforcement	\$ 44,672.00	\$ 21,528.96	\$ -	\$ 23,143.04	\$ 46,105.60	\$ 1,433.60	3.2%	
0117-01-015	Prosecutor	\$ 54,000.00	\$ 54,043.00	\$ -	\$ (43.00)	\$ 54,000.00	\$ -	0.0%	
0121-01-015	Special Officers	\$ 90,585.04	\$ 86,632.42	\$ -	\$ 3,952.62	\$ 93,479.36	\$ 2,894.32	3.2%	
0150-01-015	Part-time Employees	\$ 4,500.00	\$ 4,975.81	\$ -	\$ (475.81)	\$ 4,500.00	\$ -	0.0%	
0182-01-010	Pedestrian Grant	\$ 3,000.00	\$ 3,411.72	\$ -	\$ (411.72)	\$ 3,000.00	\$ -	0.0%	
0181-01-010	Distracted Driver Grant	\$ 1,200.00	\$ 1,418.24	\$ -	\$ (218.24)	\$ 1,200.00	\$ -	0.0%	
0185-01-010	Speed Grant	\$ 1,200.00	\$ 1,270.83	\$ -	\$ (70.83)	\$ 1,200.00	\$ -	0.0%	
0186-01-010	Mobilizations Grant	\$ 3,400.00	\$ 690.12	\$ -	\$ 2,709.88	\$ 3,400.00	\$ -	0.0%	
0188-01-010	DWI	\$ 1,200.00	\$ 2,596.34	\$ -	\$ (1,396.34)	\$ 1,200.00	\$ -	0.0%	
TOTAL PERSONNEL SERVICES:		\$ 1,730,007.84	\$ 1,710,997.31	\$ -	\$ 19,010.53	\$ 1,828,339.76	\$ 98,331.92	5.7%	
OPERATIONS & MAINTENANCE									
0201-01-020	Advertising	\$ 150.00	\$ -	\$ -	\$ 150.00	\$ 150.00	\$ -	0.0%	
0205-01-020	Boot Allowance	\$ -	\$ 2,750.00	\$ -	\$ (2,750.00)	\$ 2,750.00	\$ 2,750.00	100.0%	
0210-01-020	Cell Phones	\$ 5,550.00	\$ 12,191.04	\$ -	\$ (6,641.04)	\$ 12,500.00	\$ 6,950.00	125.2%	
0220-01-020	Dues - Memberships	\$ 650.00	\$ 740.00	\$ -	\$ (90.00)	\$ 650.00	\$ -	0.0%	
0240-01-020	Law Book Updates	\$ 400.00	\$ 723.60	\$ -	\$ (323.60)	\$ 400.00	\$ -	0.0%	
0290-01-020	Uniforms	\$ 17,000.00	\$ 16,869.01	\$ -	\$ 130.99	\$ 17,000.00	\$ -	0.0%	
0355-01-030	Minor Equipment	\$ 48,525.00	\$ 35,388.36	\$ -	\$ 13,136.64	\$ 24,000.00	\$ (24,525.00)	-50.5%	
0370-01-030	Portable Radios	\$ 6,000.00	\$ 8,393.24	\$ -	\$ (2,393.24)	\$ 3,000.00	\$ (3,000.00)	-50.0%	
4113-01-045	Boat Maintenance	\$ 2,500.00	\$ 1,487.38	\$ -	\$ 1,012.62	\$ 2,500.00	\$ -	0.0%	
4115-01-045	Building Repairs & Maintenance	\$ 38,890.00	\$ 18,401.61	\$ 17,890.00	\$ 2,598.39	\$ 10,000.00	\$ (28,890.00)	-74.3%	
4125-01-045	Software Maintenance Contract	\$ 19,000.00	\$ 20,757.10	\$ -	\$ (1,757.10)	\$ 20,000.00	\$ 1,000.00	5.3%	
4155-01-045	Fire Extinguisher Maintenance	\$ 550.00	\$ 336.84	\$ -	\$ 213.16	\$ 550.00	\$ -	0.0%	
4240-01-045	Radar Maintenance	\$ 1,000.00	\$ 871.00	\$ -	\$ 129.00	\$ 1,000.00	\$ -	0.0%	
4241-01-045	Radio Maintenance	\$ 28,433.00	\$ 3,205.83	\$ 23,051.00	\$ 2,176.17	\$ 15,000.00	\$ (13,433.00)	-47.2%	
4252-01-045	Alarm Maintenance	\$ 1,000.00	\$ 770.00	\$ -	\$ 230.00	\$ 1,000.00	\$ -	0.0%	
4288-01-045	Vehicle Maintenance	\$ 8,000.00	\$ 13,410.26	\$ -	\$ (5,410.26)	\$ 10,000.00	\$ 2,000.00	25.0%	
4300-01-043	Ammunition	\$ 6,000.00	\$ 5,838.90	\$ -	\$ 161.10	\$ 6,000.00	\$ -	0.0%	
4301-01-043	Animal Control Supplies	\$ 15.00	\$ -	\$ -	\$ 15.00	\$ 15.00	\$ -	0.0%	
4370-01-043	Intoxilyzer Supplies	\$ 250.00	\$ -	\$ -	\$ 250.00	\$ 250.00	\$ -	0.0%	
4395-01-043	Office Supplies	\$ 3,000.00	\$ 3,973.31	\$ -	\$ (973.31)	\$ 5,000.00	\$ 2,000.00	66.7%	
4450-01-043	Tires - Auto	\$ 5,500.00	\$ 5,113.00	\$ -	\$ 387.00	\$ 5,500.00	\$ -	0.0%	
4514-01-047	Blood/Alcohol Exams	\$ 500.00	\$ 200.00	\$ -	\$ 300.00	\$ 500.00	\$ -	0.0%	
4829-01-022	Motorcycle Lease	\$ 1,950.00	\$ 325.00	\$ -	\$ 1,625.00	\$ 1,950.00	\$ -	0.0%	
TOTAL OPERATIONS & MAINTENANCE:		\$ 194,863.00	\$ 151,745.48	\$ 40,941.00	\$ 2,176.52	\$ 139,715.00	\$ (55,148.00)	-28.3%	
CAPITAL OUTLAY									
0365-01-030	Police Vehicles	\$ 147,542.07	\$ 151,491.59	\$ -	\$ (3,949.52)	\$ 84,000.00	\$ (63,542.07)	-43.1%	
TOTAL CAPITAL OUTLAY:		\$ 147,542.07	\$ 151,491.59	\$ -	\$ (3,949.52)	\$ 84,000.00	\$ (63,542.07)	-43.1%	
DEPARTMENT TOTAL:		\$ 2,072,412.91	\$ 2,014,234.38	\$ 40,941.00	\$ 17,237.53	\$ 2,052,054.76	\$ (20,358.15)	-1.0%	

2025 Appropriations					2026 Select Board Recommendation			
Account Number	Account Description	2025 Appropriations	Expended 12/31/2025	2025 Encumbrances	Variance Budget/Actual	Budget Recommendation	Dollar Variance	Percent Variance
<u>PERSONNEL SERVICES</u>								
0100-01-010	Full-Time Employees	\$ 508,686.08	\$ 494,058.56	\$ -	\$ 14,627.52	\$ 511,021.28	\$ 2,335.20	0.5%
0109-01-010	Overtime	\$ 46,240.87	\$ 9,365.03	\$ -	\$ 36,875.84	\$ 46,240.87	\$ -	0.0%
0113-01-010	Training					\$ 19,500.00		
0150-01-015	Part-Time Employees	\$ 93,412.80	\$ 79,970.27	\$ -	\$ 13,442.53	\$ 96,357.30	\$ 2,944.50	3.2%
0111-01-011	Longevity	\$ 1,500.00	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	\$ -	0.0%
0122-01-015	Firefighters	\$ 262,500.00	\$ 169,721.38	\$ -	\$ 92,778.62	\$ 262,500.00	\$ -	0.0%
TOTAL PERSONNEL SERVICES:		\$ 912,339.75	\$ 754,615.24	\$ -	\$ 157,724.51	\$ 937,119.45	\$ 5,279.70	2.7%
<u>OPERATIONS & MAINTENANCE</u>								
0201-01-020	Advertising	\$ 350.00	\$ -	\$ -	\$ 350.00	\$ 450.00	\$ 100.00	28.6%
0201-01-020	Advertising & Printing (Forest Fires)	\$ 100.00	\$ -	\$ -	\$ 100.00	\$ 100.00	\$ -	0.0%
0205-01-020	Boot Allowance	\$ -	\$ 1,750.00	\$ -	\$ (1,750.00)	\$ 1,750.00	\$ -	100.0%
0210-01-020	Cell Phones - Chief	\$ 5,550.00	\$ 6,069.84	\$ -	\$ (519.84)	\$ 7,000.00	\$ 1,450.00	26.1%
0220-01-020	Dues - Memberships	\$ 1,900.00	\$ 2,793.31	\$ -	\$ (893.31)	\$ 12,000.00	\$ 6,450.00	116.2%
0222-01-020	NH State Firemen's Assoc. Dues	\$ 1,800.00	\$ 1,204.00	\$ -	\$ 596.00	\$ 1,600.00	\$ (300.00)	-15.8%
0259-01-020	Publications	\$ 1,000.00	\$ 60.00	\$ -	\$ 940.00	\$ 1,000.00	\$ (800.00)	-44.4%
0290-01-020	Uniforms	\$ 7,500.00	\$ 7,485.97	\$ -	\$ 14.03	\$ 12,000.00	\$ 11,000.00	1100.0%
0293-01-020	Awards, Badges, and Insignia					\$ 5,500.00	\$ (2,000.00)	-26.7%
0327-01-020	Forestry Equipment (Forest Fires)	\$ 100.00	\$ -	\$ -	\$ 100.00	\$ 100.00	\$ -	0.0%
0355-01-030	Minor Equipment	\$ 106,926.50	\$ 133,096.47	\$ -	\$ (26,169.97)	\$ 30,000.00	\$ (76,926.50)	-71.9%
0372-01-030	Safety Equipment	\$ 3,000.00	\$ 3,424.34	\$ 11,975.00	\$ (12,399.34)	\$ 3,000.00	\$ -	0.0%
4113-01-045	Boat Maintenance	\$ 3,000.00	\$ 3,781.59	\$ -	\$ (781.59)	\$ 3,000.00	\$ -	0.0%
4115-01-045	Building Maintenance	\$ 30,000.00	\$ 20,899.58	\$ 22,988.20	\$ (13,887.78)	\$ 60,000.00	\$ 30,000.00	100.0%
4125-01-045	Computer Software Maintenance	\$ 4,500.00	\$ 3,700.03	\$ -	\$ 799.97	\$ 4,000.00	\$ (500.00)	-11.1%
4143-01-045	Equipment Maintenance	\$ 3,500.00	\$ 6,214.31	\$ -	\$ (2,714.31)	\$ 3,500.00	\$ -	0.0%
4154-01-045	Fire Alarm Maintenance	\$ 2,000.00	\$ 2,186.75	\$ -	\$ (186.75)	\$ 2,200.00	\$ 200.00	10.0%
4155-01-045	Fire Extinguisher Maintenance	\$ 1,300.00	\$ 1,065.00	\$ -	\$ 235.00	\$ 1,400.00	\$ 100.00	7.7%
4241-01-045	Radio Maintenance	\$ 1,500.00	\$ 1,575.07	\$ -	\$ (75.07)	\$ 1,500.00	\$ -	0.0%
4251-01-045	SCBA Maintenance	\$ 3,500.00	\$ 3,913.98	\$ -	\$ (413.98)	\$ 4,000.00	\$ 500.00	14.3%
4288-01-045	Vehicle Maintenance	\$ 16,000.00	\$ 10,682.99	\$ -	\$ 5,317.01	\$ 16,000.00	\$ -	0.0%
4351-01-043	Fire Prevention Materials	\$ 1,000.00	\$ 1,533.53	\$ -	\$ (533.53)	\$ 1,000.00	\$ -	0.0%
4352-01-043	Fittings & Couplings	\$ 1,800.00	\$ -	\$ -	\$ 1,800.00	\$ 1,800.00	\$ -	0.0%
4361-01-043	Hose & Accessories	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	\$ 4,500.00	\$ 2,000.00	80.0%
4395-01-043	Office Supplies	\$ 2,000.00	\$ 2,346.22	\$ -	\$ (346.22)	\$ 3,500.00	\$ 1,500.00	75.0%
4431-01-043	Safety Supplies	\$ 40,000.00	\$ 52,293.70	\$ -	\$ (12,293.70)	\$ 40,000.00	\$ -	0.0%
4460-01-043	Training Supplies	\$ 800.00	\$ -	\$ -	\$ 800.00	\$ 800.00	\$ -	0.0%
4538-01-047	Issuance of Fire Permits	\$ 150.00	\$ -	\$ -	\$ 150.00	\$ 150.00	\$ -	0.0%
4840-01-022	Tower Rental (Forest Fires)	\$ 500.00	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ -	0.0%
TOTAL OPERATIONS & MAINTENANCE:		\$ 242,276.50	\$ 266,576.68	\$ 34,963.20	\$ (59,263.38)	\$ 222,350.00	\$ (19,926.50)	-8.2%
<u>CAPITAL OUTLAY</u>								
0399-01-030	Inspector Vehicle Replacement	\$ 55,000.00	\$ 57,832.00	\$ -	\$ (2,832.00)	\$ -	\$ -	
TOTAL CAPITAL OUTLAY:		\$ 55,000.00	\$ 57,832.00	\$ -	\$ (2,832.00)	\$ -	\$ -	
Transfer from Expendable Trust Fund (ETF)		\$ -	\$ -	\$ -	\$ -	\$ -		
DEPARTMENT TOTAL:		\$ 1,209,616.25	\$ 1,079,023.92	\$ 34,963.20	\$ 95,629.13	\$ 1,159,469.45	\$ (50,146.80)	-4.1%

<u>Account Number</u>	<u>Account Description</u>	2025 Appropriations				2026 Select Board Recommendation		
		2025 Appropriations	Expended 12/31/2025	2025 Encumbrances	Variance Budget/Actual	Budget Recommendation	Dollar Variance	Percent Variance
PERSONNEL SERVICES								
0100-01-010	Full-Time Employees	\$ 252,938.00	\$ 256,905.34	\$ -	\$ (3,967.34)	\$ 334,837.60	\$ 81,899.60	32.4%
0109-01-010	Overtime	\$ 15,000.00	\$ 14,100.02	\$ -	\$ 899.98	\$ 15,000.00	\$ -	0.0%
0111-01-011	Longevity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
0150-01-015	Part Time Employees	\$ 28,774.20	\$ 3,923.70	\$ -	\$ 24,850.50	\$ 29,675.10	\$ 900.90	3.1%
0155-01-015	Seasonal/Temporary Employees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL PERSONNEL SERVICES:		\$ 296,712.20	\$ 274,929.06	\$ -	\$ 21,783.14	\$ 379,512.70	\$ 82,800.50	27.9%
OPERATIONS & MAINTENANCE								
0201-01-020	Advertising	\$ 100.00	\$ 88.00	\$ -	\$ 12.00	\$ 100.00	\$ -	0.0%
0205-01-020	Boot Allowance	\$ 1,500.00	\$ 1,250.00	\$ -	\$ 250.00	\$ 1,750.00	\$ 250.00	16.7%
0220-01-020	Dues - Memberships	\$ 1,000.00	\$ 1,008.16	\$ -	\$ (8.16)	\$ 1,000.00	\$ -	0.0%
0259-01-020	Publications	\$ 25.00	\$ -	\$ -	\$ 25.00	\$ 25.00	\$ -	0.0%
0290-01-020	Uniforms	\$ 3,000.00	\$ 3,476.06	\$ -	\$ (476.06)	\$ 3,000.00	\$ -	0.0%
0355-01-030	Minor Equipment	\$ 750.00	\$ -	\$ -	\$ 750.00	\$ 750.00	\$ -	0.0%
0395-01-022	Kenworth					\$ 48,000.00	\$ 48,000.00	100.0%
4115-01-045	Building Maintenance	\$ 5,000.00	\$ 1,403.03	\$ -	\$ 3,596.97	\$ 3,500.00	\$ (1,500.00)	-30.0%
4143-01-045	Equipment Maintenance	\$ 3,500.00	\$ 2,993.26	\$ -	\$ 506.74	\$ 3,500.00	\$ -	0.0%
4155-01-045	Fire Extinguisher Maintenance	\$ 250.00	\$ -	\$ -	\$ 250.00	\$ 250.00	\$ -	0.0%
4171-01-045	Grinder/Chipper Maint.	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00	\$ -	0.0%
4250-01-045	Scales/Computer Maint.	\$ 4,000.00	\$ 5,353.90	\$ -	\$ (1,353.90)	\$ 4,000.00	\$ -	0.0%
4288-01-045	Vehicle Maintenance	\$ 12,000.00	\$ 14,392.13	\$ -	\$ (2,392.13)	\$ 40,000.00	\$ 28,000.00	233.3%
4298-01-045	Yard Maintenance	\$ 25,000.00	\$ 5,378.82	\$ 5,000.00	\$ 14,621.18	\$ 25,000.00	\$ -	0.0%
4304-01-043	Baling Wire	\$ 3,500.00	\$ 4,176.46	\$ -	\$ (676.46)	\$ 3,500.00	\$ -	0.0%
4395-01-043	Office Supplies	\$ 500.00	\$ 145.32	\$ -	\$ 354.68	\$ 500.00	\$ -	0.0%
4431-01-043	Safety Equipment	\$ 350.00	\$ 16.18	\$ -	\$ 333.82	\$ 350.00	\$ -	0.0%
4451-01-043	Trailer Tires	\$ 12,000.00	\$ 2,510.00	\$ -	\$ 9,490.00	\$ 12,000.00	\$ -	0.0%
4520-01-047	Construct Debris/Asphalt Shingle	\$ 110,000.00	\$ 97,677.33	\$ -	\$ 12,322.67	\$ 110,000.00	\$ -	0.0%
4530-01-047	Trans - Demolition Disposal	\$ 75,000.00	\$ 61,400.00	\$ -	\$ 13,600.00	\$ 5,000.00	\$ (70,000.00)	-93.3%
4535-01-047	Trans - Woodchip Disposal	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ -	0.0%
4540-01-047	Hazardous Waste Collection	\$ 12,500.00	\$ 11,584.00	\$ -	\$ 916.00	\$ 12,500.00	\$ -	0.0%
4550-01-047	Propane Tank Disposal	\$ 250.00	\$ 541.75	\$ -	\$ (291.75)	\$ 250.00	\$ -	0.0%
4551-01-047	AVRRDD	\$ 200,000.00	\$ 209,672.25	\$ -	\$ (9,672.25)	\$ 215,000.00	\$ 15,000.00	7.5%
4560-01-047	Scrap Metal	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ -	0.0%
4581-01-047	Trans - Trash Disposal	\$ 100,000.00	\$ 126,490.95	\$ -	\$ (26,490.95)	\$ 5,000.00	\$ (95,000.00)	-95.0%
4611-01-048	Landfill Monitoring	\$ 13,500.00	\$ 14,261.80	\$ -	\$ (761.80)	\$ 15,000.00	\$ 1,500.00	11.1%
TOTAL OPERATIONS & MAINTENANCE:		\$ 594,725.00	\$ 563,819.40	\$ 5,000.00	\$ 25,905.60	\$ 520,975.00	\$ (73,750.00)	-12.4%
CAPITAL OUTLAY								
Volvo Skid Steer		\$ -	\$ -	\$ -	\$ -	\$ 90,000.00	\$ -	0.0%
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL CAPITAL OUTLAY:		\$ -	\$ -	\$ -	\$ -	\$ 90,000.00	\$ -	0.0%
Transfer from Expendable Trust Fund (ETF)		\$ -	\$ -	\$ -	\$ -	\$ 90,000.00	\$ -	0.0%
DEPARTMENT TOTAL:		\$ 891,437.20	\$ 838,748.46	\$ 5,000.00	\$ 47,688.74	\$ 900,487.70	\$ 9,050.50	1.0%

Account Number	Account Description	2025 Appropriations				2026 Select Board Recommendation		
		2025 Appropriations	Expended 12/31/2025	2025 Encumbrances	Variance Budget/Actual	Budget Recommendation	Dollar Variance	Percent Variance
<u>PERSONNEL SERVICES</u>								
0100-01-010	Full-Time Employees	\$ 210,175.60	\$ 242,284.61	\$ -	\$ (32,109.01)	\$ 266,471.60	\$ 56,296.00	26.8%
0109-01-010	Overtime	\$ 10,000.00	\$ 5,727.71	\$ -	\$ 4,272.29	\$ 10,000.00	\$ -	0.0%
0111-01-011	Longevity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
0155-01-015	Seasonal/Temporary Employees	\$ 15,000.00	\$ 865.92	\$ -	\$ 14,134.08	\$ 15,000.00	\$ -	0.0%
TOTAL PERSONNEL SERVICES:		\$ 235,175.60	\$ 248,878.24	\$ -	\$ (13,702.64)	\$ 291,471.60	\$ 56,296.00	23.9%
<u>OPERATIONS & MAINTENANCE</u>								
0201-01-020	Advertising	\$ 100.00	\$ -	\$ -	\$ 100.00	\$ 100.00	\$ -	0.0%
0205-01-020	Boots	\$ 1,200.00	\$ 1,250.00	\$ -	\$ (50.00)	\$ 1,500.00	\$ 300.00	25.0%
0210-01-020	Cell Phones	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ -	0.0%
0290-01-020	Uniforms	\$ 2,500.00	\$ 3,145.97	\$ -	\$ (645.97)	\$ 2,500.00	\$ -	0.0%
0333-01-030	Garbage Containers	\$ 250.00	\$ -	\$ -	\$ 250.00	\$ 250.00	\$ -	0.0%
0355-01-030	Minor Equipment	\$ 5,000.00	\$ 1,427.73	\$ -	\$ 3,572.27	\$ 5,000.00	\$ -	0.0%
4115-01-045	Building Maintenance	\$ 35,000.00	\$ 11,821.58	\$ -	\$ 23,178.42	\$ 35,000.00	\$ -	0.0%
4143-01-045	Equipment Maintenance	\$ 3,000.00	\$ 2,976.21	\$ -	\$ 23.79	\$ 3,000.00	\$ -	0.0%
4172-01-045	Grounds Maint - General	\$ 15,000.00	\$ 12,283.13	\$ -	\$ 2,716.87	\$ 15,000.00	\$ -	0.0%
4173-01-045	GM - Flowers & Wreaths	\$ 15,000.00	\$ 14,068.44	\$ -	\$ 931.56	\$ 15,000.00	\$ -	0.0%
4285-01-045	Vandalism	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ -	0.0%
4288-01-045	Vehicle Maintenance	\$ 7,500.00	\$ 8,288.78	\$ -	\$ (788.78)	\$ 8,500.00	\$ 1,000.00	13.3%
4292-01-045	Irrigation Maintenance	\$ 1,500.00	\$ 130.14	\$ -	\$ 1,369.86	\$ 2,500.00	\$ 1,000.00	66.7%
4395-01-043	Office Supplies	\$ 500.00	\$ 955.03	\$ -	\$ (455.03)	\$ 300.00	\$ (200.00)	-40.0%
4810-01-022	Chemical Toilets	\$ 4,500.00	\$ 1,666.00	\$ -	\$ 2,834.00	\$ 4,000.00	\$ (500.00)	-11.1%
TOTAL OPERATIONS & MAINTENANCE:		\$ 92,050.00	\$ 58,013.01	\$ -	\$ 34,036.99	\$ 93,650.00	\$ 1,600.00	1.7%
<u>CAPITAL OUTLAY</u>								
Maverick		\$ 35,000.00	\$ 31,154.00	\$ -	\$ 3,846.00	\$ -		
TOTAL CAPITAL OUTLAY:		\$ 35,000.00	\$ 31,154.00	\$ -	\$ 3,846.00	\$ -		
DEPARTMENT TOTAL:		\$ 362,225.60	\$ 338,045.25	\$ -	\$ 24,180.35	\$ 385,121.60	\$ 22,896.00	6.3%

<u>Account Number</u>	<u>Account Description</u>	2025 Appropriations				2026 Select Board Recommendation		
		2025 Appropriations	Expended 12/31/2025	2025 Encumbrances	Variance Budget/Actual	Budget Recommendation	Dollar Variance	Percent Variance
<u>PERSONNEL SERVICES</u>								
0100-01-010	Full-Time Employees	\$ 56,797.60	\$ 57,484.58	\$ -	\$ (686.98)	\$ 60,028.00	\$ 3,230.40	5.7%
0109-01-010	Overtime	\$ 3,500.00	\$ 1,131.79	\$ -	\$ 2,368.21	\$ 3,500.00	\$ -	0.0%
0111-01-011	Longevity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL PERSONNEL SERVICES:		\$ 60,297.60	\$ 58,616.37	\$ -	\$ 1,681.23	\$ 63,528.00	\$ 3,230.40	5.4%
<u>OPERATIONS & MAINTENANCE</u>								
0205-01-020	Boots	\$ 300.00	\$ 250.00	\$ -	\$ 50.00	\$ 300.00	\$ -	0.0%
0220-01-020	Dues - Memberships	\$ 100.00	\$ 20.00	\$ -	\$ 80.00	\$ 100.00	\$ -	0.0%
0290-01-020	Uniforms	\$ 750.00	\$ 757.15	\$ -	\$ (7.15)	\$ 750.00	\$ -	0.0%
0355-01-030	Misc. Equipment	\$ 500.00	\$ 188.97	\$ -	\$ 311.03	\$ 500.00	\$ -	0.0%
4115-01-045	Building Maintenance	\$ 31,500.00	\$ 737.83	\$ 30,500.00	\$ 262.17	\$ 1,500.00	\$ (30,000.00)	-95.2%
4143-01-045	Equipment Maintenance	\$ 2,500.00	\$ 661.76	\$ -	\$ 1,838.24	\$ 2,500.00	\$ -	0.0%
4243-01-045	Road Maintenance	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	\$ 2,500.00	\$ -	0.0%
4274-01-045	Tree Maintenance	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ 3,000.00	\$ -	0.0%
4280-01-045	Outlying Cemetery Maintenance	\$ 250.00	\$ 73.04	\$ -	\$ 176.96	\$ 250.00	\$ -	0.0%
4288-01-045	Vehicle Maintenance	\$ 1,200.00	\$ 579.37	\$ -	\$ 620.63	\$ 1,500.00	\$ 300.00	25.0%
4292-01-045	Water Line Maintenance	\$ 100.00	\$ 833.76	\$ -	\$ (733.76)	\$ 100.00	\$ -	0.0%
4295-01-045	Winter Maintenance	\$ 100.00	\$ -	\$ -	\$ 100.00	\$ 100.00	\$ -	0.0%
4350-01-043	Fertilizer	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ -	0.0%
4395-01-043	Office Supplies	\$ 250.00	\$ 241.95	\$ -	\$ 8.05	\$ 250.00	\$ -	0.0%
4397-01-043	Miscellaneous Supplies	\$ 500.00	\$ 286.77	\$ -	\$ 213.23	\$ 500.00	\$ -	0.0%
TOTAL OPERATIONS & MAINTENANCE:		\$ 44,550.00	\$ 4,630.60	\$ 30,500.00	\$ 9,419.40	\$ 14,850.00	\$ (29,700.00)	-66.7%
<u>CAPITAL OUTLAY</u>								
Columbarium		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Replace 438-22 (F350) with Maverick		\$ -	\$ -	\$ -	\$ -	\$ 37,500.00	\$ 37,500.00	
TOTAL CAPITAL OUTLAY:		\$ -	\$ -	\$ -	\$ -	\$ 37,500.00	\$ 37,500.00	
DEPARTMENT TOTAL:		\$ 104,847.60	\$ 63,246.97	\$ 30,500.00	\$ 11,100.63	\$ 115,878.00	\$ 11,030.40	10.5%

Account Number	Account Description	2025 Appropriations			2026 Select Board Recommendation			
		2025 Appropriations	Expended 12/31/2025	2025 Encumbrances	Variance Budget/Actual	Budget Recommendation	Dollar Variance	Percent Variance
PERSONNEL SERVICES								
0100-01-010	Full-time Employees	\$ 1,109,320.00	\$ 1,087,027.29	\$ -	\$ 22,292.71	\$ 1,074,874.80	\$ (34,445.20)	-3.1%
0109-01-010	Overtime	\$ 125,000.00	\$ 117,497.81	\$ -	\$ 7,502.19	\$ 125,000.00	\$ -	0.0%
0111-01-011	Longevity	\$ 2,500.00	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	\$ -	0.0%
0150-01-015	Part-time Employees	\$ 31,777.20	\$ 52,226.54	\$ -	\$ (20,449.34)	\$ 32,783.40	\$ 1,006.20	100.0%
0155-01-015	Seasonal/Temporary Employees	\$ 20,000.00	\$ 13,034.11	\$ -	\$ 6,965.89	\$ 20,000.00	\$ -	100.0%
TOTAL PERSONNEL SERVICES:		\$ 1,288,597.20	\$ 1,272,285.75	\$ -	\$ 16,311.45	\$ 1,255,158.20	\$ (33,439.00)	-2.6%
OPERATIONS & MAINTENANCE								
0201-01-020	Advertising	\$ 250.00	\$ 191.50	\$ -	\$ 58.50	\$ 250.00	\$ -	0.0%
0205-01-020	Boots	\$ 3,500.00	\$ 3,250.00	\$ -	\$ 250.00	\$ 3,500.00	\$ -	0.0%
0210-01-020	Cell Phones	\$ 1,600.00	\$ 2,560.88	\$ -	\$ (960.88)	\$ 3,000.00	\$ 1,400.00	87.5%
0220-01-020	Dues - Memberships	\$ 400.00	\$ 235.00	\$ -	\$ 165.00	\$ 400.00	\$ -	0.0%
0290-01-020	Uniforms	\$ 10,000.00	\$ 9,427.18	\$ -	\$ 572.82	\$ 12,000.00	\$ 2,000.00	20.0%
0560-01-040	Highway Block Grant	\$ 220,000.00	\$ 220,003.62	\$ -	\$ (3.62)	\$ 220,000.00	\$ -	0.0%
4105-01-045	Backhoe Maintenance	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ 3,000.00	\$ -	0.0%
4115-01-045	Building Maintenance	\$ 40,000.00	\$ 27,716.89	\$ -	\$ 12,283.11	\$ 40,000.00	\$ -	0.0%
4148-01-045	Excavator Maintenance	\$ 3,500.00	\$ 1,209.22	\$ -	\$ 2,290.78	\$ 3,500.00	\$ -	0.0%
4155-01-045	Fire Ext. Maintenance	\$ 2,000.00	\$ 2,318.32	\$ -	\$ (318.32)	\$ 2,000.00	\$ -	0.0%
4168-01-045	Grader Maintenance	\$ 10,000.00	\$ 4,377.10	\$ -	\$ 5,622.90	\$ 10,000.00	\$ -	0.0%
4198-01-045	Loader Maintenance	\$ 5,000.00	\$ 12,564.46	\$ -	\$ (7,564.46)	\$ 5,000.00	\$ -	0.0%
4225-01-045	Outside Vehicle Repairs	\$ 25,000.00	\$ 8,718.50	\$ -	\$ 16,281.50	\$ 25,000.00	\$ -	0.0%
4241-01-045	Radio Repairs	\$ 3,500.00	\$ 1,633.40	\$ 15,640.00	\$ (13,773.40)	\$ 3,500.00	\$ -	0.0%
4288-01-045	Vehicle Maintenance	\$ 125,000.00	\$ 128,345.58	\$ -	\$ (3,345.58)	\$ 125,000.00	\$ -	0.0%
4327-01-043	Cold Patch Material	\$ 3,500.00	\$ 1,204.06	\$ -	\$ 2,295.94	\$ 3,500.00	\$ -	0.0%
4335-01-043	Drainage Supplies	\$ 45,000.00	\$ 11,543.50	\$ -	\$ 33,456.50	\$ 50,000.00	\$ 5,000.00	11.1%
4346-01-043	Equipment Maintenance Supplies	\$ 7,500.00	\$ 4,491.91	\$ 21,500.00	\$ (18,491.91)	\$ 7,500.00	\$ -	0.0%
4360-01-043	Hand Tools	\$ 1,500.00	\$ 1,573.69	\$ -	\$ (73.69)	\$ 1,500.00	\$ -	0.0%
4385-01-043	Loam	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	\$ 2,500.00	\$ -	0.0%
4391-01-043	Mechanic Tools	\$ 3,000.00	\$ 2,099.93	\$ -	\$ 900.07	\$ 3,000.00	\$ -	0.0%
4395-01-043	Office Supplies	\$ 1,500.00	\$ 1,255.97	\$ -	\$ 244.03	\$ 1,500.00	\$ -	0.0%
4413-01-043	PW Maintenance Supplies	\$ 20,000.00	\$ 11,568.64	\$ -	\$ 8,431.36	\$ 20,000.00	\$ -	0.0%
4420-01-043	Road Surface Materials	\$ 300,000.00	\$ 396,049.80	\$ -	\$ (96,049.80)	\$ 425,000.00	\$ 125,000.00	41.7%
4432-01-043	Winter Salt	\$ 225,000.00	\$ 245,424.43	\$ 1,241.02	\$ (21,665.45)	\$ 225,000.00	\$ -	0.0%
4434-01-043	Winter Sand	\$ 75,000.00	\$ 62,437.50	\$ -	\$ 12,562.50	\$ 80,000.00	\$ 5,000.00	6.7%
4437-01-043	Safety Equipment	\$ 1,000.00	\$ 738.29	\$ -	\$ 261.71	\$ 1,000.00	\$ -	0.0%
4445-01-043	Street Sign Material	\$ 21,500.00	\$ 10,168.95	\$ -	\$ 11,331.05	\$ 21,500.00	\$ -	0.0%
4452-01-043	Tires - Truck	\$ 25,000.00	\$ 7,585.30	\$ -	\$ 17,414.70	\$ 25,000.00	\$ -	0.0%
4482-01-043	Welding Tools	\$ 500.00	\$ 420.98	\$ -	\$ 79.02	\$ 500.00	\$ -	0.0%
4483-01-043	Winter Maintenance Supplies	\$ 32,000.00	\$ 17,070.28	\$ -	\$ 14,929.72	\$ 32,000.00	\$ -	0.0%
4490-01-043	1 1/2 CBR	\$ 70,000.00	\$ 62,415.60	\$ -	\$ 7,584.40	\$ 125,000.00	\$ 55,000.00	78.6%
4491-01-043	1 1/2 Stone	\$ 25,000.00	\$ 16,250.00	\$ -	\$ 8,750.00	\$ 25,000.00	\$ -	0.0%
4500-01-047	Asphalt Paving	\$ 325,000.00	\$ 332,599.03	\$ -	\$ (7,599.03)	\$ 500,000.00	\$ 175,000.00	53.8%
4511-01-047	Beaver Trapping	\$ 100.00	\$ -	\$ -	\$ 100.00	\$ 100.00	\$ -	0.0%
4512-01-047	Blasting	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	\$ 2,500.00	\$ -	0.0%
4521-01-047	Catch Basin Cleaner	\$ 30,000.00	\$ 22,893.00	\$ -	\$ 7,107.00	\$ 30,000.00	\$ -	0.0%
4531-01-047	Dust Control Program	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ -	0.0%
4533-01-048	Exotic Weed Control	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00	\$ -	0.0%
4549-01-045	Mowing - Roads	\$ 30,000.00	\$ 34,750.00	\$ -	\$ (4,750.00)	\$ 30,000.00	\$ -	0.0%
4568-01-047	Snow Removal/Transport	\$ 15,000.00	\$ 3,270.00	\$ -	\$ 11,730.00	\$ 15,000.00	\$ -	0.0%
4573-01-047	Street Sweeping	\$ 35,000.00	\$ 27,200.00	\$ -	\$ 7,800.00	\$ 37,500.00	\$ 2,500.00	7.1%
4574-01-047	Striping - Streets	\$ 25,000.00	\$ 26,829.00	\$ -	\$ (1,829.00)	\$ 30,000.00	\$ 5,000.00	20.0%
4582-01-047	Tree Removal	\$ 20,000.00	\$ 13,900.00	\$ -	\$ 6,100.00	\$ 20,000.00	\$ -	0.0%
4815-01-022	Equipment Rental	\$ 27,000.00	\$ 25,000.00	\$ -	\$ 2,000.00	\$ 30,000.00	\$ 3,000.00	11.1%
	Oxygen Cylinder Rental	\$ 1,000.00	\$ 912.17	\$ -	\$ 87.83	\$ 1,000.00	\$ -	0.0%
TOTAL OPERATIONS & MAINTENANCE:		\$ 1,823,850.00	\$ 1,762,203.68	\$ 38,381.02	\$ 23,265.30	\$ 2,222,750.00	\$ 398,900.00	21.9%
CAPITAL OUTLAY								
	Excavator (6 yr lease)	\$ 105,460.00	\$ 105,460.00	\$ -	\$ -	\$ 105,460.00	\$ -	0.0%
	Dresser Loader					\$ 225,000.00	\$ -	0.0%
	Mechanics Truck 439-21					\$ 90,000.00	\$ -	0.0%
	F600 w/plow & sander					\$ 225,000.00	\$ -	0.0%
TOTAL CAPITAL OUTLAY:		\$ 105,460.00	\$ 105,460.00	\$ -	\$ -	\$ 645,460.00	\$ -	0.0%
Transfer from Expendable Trust Fund (ETF)		\$ 105,460.00	\$ 105,460.00	\$ -	\$ -	\$ 645,460.00	\$ -	0.0%
DEPARTMENT TOTAL:		\$ 3,112,447.20	\$ 3,034,489.43	\$ 38,381.02	\$ 39,576.75	\$ 3,477,908.20	\$ 365,461.00	11.7%



Department: **Public Works Highway Department - 2026 Road Project Summary**

Road Description	# of Feet	DPW EST. depth/tonnage	Cost Breakdown by Category												
			\$90/ton Paving	3-6" Gravel	1 1/2" CBR	1 1/2" Stone	Drainage	Reclaim/Coldplane	\$ Road Surface	\$9.75/LF Curb	Tree Removal	Driveways/Loam	Blasting	Totals	
Maintenance - Overlays:															
Arbutus Hill rd	634 x 18	2.5"/178	\$ 16,020.00		\$ 1,000.00			\$ 2,540.00	Reclaim					\$ 19,560.00	
Circle Drive	2,270 x 21	1"/297	\$ 26,730.00		\$ 1,500.00				overlay					\$ 28,230.00	
Highland St.	1,003 x 22	1"/132	\$ 11,880.00		\$ 1,000.00			\$ 8,912.00	coldplane					\$ 21,792.00	
Jenness Hill rd.	3,379 x 23	2.5"/1214	\$ 109,260.00		\$ 20,000.00			\$ 17,270.00	Reclaim	\$ 1,950.00				\$ 150,480.00	
Lower Ladd Hill rd	1,214 x 22	1"/167	\$ 15,030.00		\$ 2,000.00				overlay					\$ 17,030.00	
Lovejoy Sands	1,689 x 23	1"/243	\$ 21,870.00		\$ 2,500.00				overlay					\$ 24,370.00	
Oak St.	897 x 22	1"/123	\$ 11,070.00		\$ 1,000.00				overlay					\$ 12,070.00	
Quarry Rd.	2,217 x 22	1"/305	\$ 27,450.00		\$ 2,000.00				overlay					\$ 29,450.00	
Sacham Cove rd.	2,059 x 22	1"/283	\$ 25,470.00		\$ 3,000.00				overlay					\$ 28,470.00	
Terrace Ct.	158 x 19	2.5"/48	\$ 4,320.00		\$ 500.00			\$ -	Reclaim					\$ 4,820.00	
Greemore	475 x 20	1"/59	\$ 5,310.00		\$ 250.00				overlay					\$ 5,560.00	
Saint James st.	739 x 22	1"/102	\$ 9,180.00		\$ 1,000.00			\$ 6,900.00	coldplane					\$ 17,080.00	
Caverly st.	422 x 22	1"/58	\$ 5,220.00		\$ 750.00			\$ 3,940.00	coldplane					\$ 9,910.00	
Happy Homes	2,315 x 21	1"/303	\$ 27,270.00		\$ 2,500.00				overlay					\$ 29,770.00	
Upper Ladd Hill rd.	2,534 x 21	1"/333	\$ 29,970.00		\$ 2,500.00				overlay					\$ 32,470.00	
Northview	850 x 22	1"/125	\$ 11,250.00		\$ 2,000.00				overlay					\$ 13,250.00	
Pollard Shores	425 x 20	1.5"/80	\$ 7,200.00		\$ 1,000.00				overlay					\$ 8,200.00	
Birch Hill and Piper	840 x 21	1.5"/165	\$ 14,850.00		\$ 1,000.00				overlay					\$ 15,850.00	
Total:	-		\$ 379,350.00	\$ -	\$ 45,500.00	\$ -	\$ -	\$ 39,562.00	\$ -	\$ 1,950.00	\$ -	\$ 2,000.00	\$ -	\$ 468,362.00	
Maintenance - Rubber Chip Seal:															
Blueberry Hill rd	5,185 x 20	Length x width	\$/Yard	Sq yard											
Chemung Rd	10,048 x 22		\$ 6.00	\$ 11,550	\$ 69,000.00										\$ 69,300.00
Camp Waldron rd	7,721 x 22		\$ 6.00	\$ 24,600	\$ 147,600.00										\$ 147,600.00
Batchelder Hill rd	5,450 x 22		\$ 6.00	\$ 18,900	\$ 113,400.00										\$ 113,400.00
Roxbury rd	1,600 x 22		\$ 6.00	\$ 13,350	\$ 80,100.00										\$ 80,100.00
Hatch Corner	5300 x 21		\$ 6.00	\$ 3,950	\$ 23,700.00										\$ 23,700.00
Corliss Hill	5265 x 22		\$ 6.00	\$ 12,367	\$ 74,202.00										\$ 74,202.00
				\$ 12,870	\$ 77,220.00										\$ 77,220.00
								\$ -							\$ -
Total:	-			\$ 97587	\$ 585,222.00										
Maintenance Sub-Total:															\$ 585,522.00
Roads - Major Maintenance:															
Gravel						\$ 80,000.00									\$ 80,000.00
Wagon Wheel Trail	3,901 x 22	2.5"/1340	\$ 120,600.00		\$ 20,000.00										\$ 140,600.00
Shimming for chip seal					\$ 75,000.00										\$ 75,000.00
Total:				\$ 195,600.00	\$ -	\$ 100,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 295,600.00
Summary of 2025 Tax Rate Calculation															
Total:															
Total 2026 Road Projects:															\$ 1,349,484.00
General Ledger Description															
GL #															
Highway Block Grant	01-439-0560-01-040					\$ 220,000.00									
Drainage Supplies	01-439-4335-01-043					\$ 50,000.00									
Loam	01-439-4385-01-043					\$ 2,500.00									
Road Surface Materials	01-439-4420-01-043					\$ 425,000.00									
1 1/2" CBR	01-439-4490-01-043					\$ 125,000.00									
1 1/2" Stone	01-439-4491-01-043					\$ 25,000.00									
Asphalt Paving	01-439-4500-01-047					\$ 500,000.00									
Blasting	01-439-4511-01-047					\$ 2,500.00									
Totals:							\$ 1,350,000.00								

2025 Appropriations							2026 Select Board Recommendation		
Account Number	Account Description	2025 Appropriations	Expended 12/31/2025	2025 Encumbrances	Variance Budget/Actual	Budget Recommendation	Dollar Variance	Percent Variance	
PERSONNEL SERVICES									
0100-01-010	Full-time Employees	\$ 359,292.00	\$ 394,279.52	\$ -	\$ (34,987.52)	\$ 364,854.00	\$ 5,562.00	1.5%	
0109-01-010	Overtime	\$ 27,540.00	\$ 27,150.36	\$ -	\$ 389.64	\$ 27,540.00	\$ -	0.0%	
0111-01-011	Longevity	\$ 2,000.00	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	0.0%	
0150-01-015	Part-time Wages	\$ 198,822.00	\$ 209,843.03	\$ -	\$ (11,021.03)	\$ 208,763.10	\$ 9,941.10	5.0%	
TOTAL PERSONNEL SERVICES:		\$ 587,654.00	\$ 633,272.91	\$ -	\$ (45,618.91)	\$ 603,157.10	\$ 15,503.10	2.6%	
OPERATIONS & MAINTENANCE									
0201-01-020	Advertising	\$ 400.00	\$ 446.00	\$ -	\$ (46.00)	\$ 400.00	\$ -	0.0%	
0205-01-020	Boot Allowance	\$ -	\$ 750.00	\$ -	\$ (750.00)	\$ 1,000.00	\$ 1,000.00	100.0%	
0210-01-020	Cell Phones	\$ 2,000.00	\$ 1,925.16	\$ -	\$ 74.84	\$ 2,000.00	\$ -	0.0%	
0220-01-020	Dues - Memberships	\$ 1,100.00	\$ 310.00	\$ -	\$ 790.00	\$ 1,100.00	\$ -	0.0%	
0258-01-020	Printing	\$ 400.00	\$ -	\$ -	\$ 400.00	\$ 400.00	\$ -	0.0%	
0290-01-020	Uniforms	\$ 1,200.00	\$ 1,899.25	\$ -	\$ (699.25)	\$ 1,200.00	\$ -	0.0%	
0343-01-030	Ice Rink Equipment	\$ 2,300.00	\$ 491.84	\$ -	\$ 1,808.16	\$ 2,300.00	\$ -	0.0%	
0355-01-030	Equipment	\$ 45,000.00	\$ 43,186.10	\$ -	\$ 1,813.90	\$ 10,000.00	\$ (35,000.00)	-77.8%	
0451-01-020	Babysitting Course	\$ 700.00	\$ -	\$ -	\$ 700.00	\$ 700.00	\$ -	0.0%	
0453-01-020	Community Events	\$ 30,000.00	\$ 37,903.88	\$ -	\$ (7,903.88)	\$ 33,000.00	\$ 3,000.00	10.0%	
0457-01-020	Summer Camp Trip Admission	\$ 13,000.00	\$ 9,729.50	\$ -	\$ 3,270.50	\$ 13,000.00	\$ -	0.0%	
0458-01-020	Summer Camp Trip Transportation	\$ 11,000.00	\$ 7,076.68	\$ -	\$ 3,923.32	\$ 11,000.00	\$ -	0.0%	
0470-01-020	Soccer	\$ 800.00	\$ 992.09	\$ -	\$ (192.09)	\$ 800.00	\$ -	0.0%	
0473-01-020	Swim Programs	\$ 1,200.00	\$ 1,514.20	\$ -	\$ (314.20)	\$ 1,200.00	\$ -	0.0%	
0475-01-020	Summer Camp Supplies	\$ 6,500.00	\$ 7,193.14	\$ -	\$ (693.14)	\$ 6,500.00	\$ -	0.0%	
0478-01-020	T-Ball Program	\$ 500.00	\$ 163.75	\$ -	\$ 336.25	\$ 500.00	\$ -	0.0%	
4115-01-045	Com. Ctr Building Maintenance	\$ 139,500.00	\$ 151,770.20	\$ 2,185.37	\$ (14,455.57)	\$ 204,000.00	\$ 64,500.00	46.2%	
4153-01-045	Turf Repairs & Field Maint.	\$ 49,600.00	\$ 28,271.37	\$ -	\$ 21,328.63	\$ 49,600.00	\$ -	0.0%	
4252-01-045	Alarm Maintenance	\$ 1,500.00	\$ 710.00	\$ -	\$ 790.00	\$ 1,500.00	\$ -	0.0%	
4288-01-045	Vehicle Maintenance	\$ 2,500.00	\$ 7,240.46	\$ -	\$ (4,740.46)	\$ 5,000.00	\$ 2,500.00	100.0%	
4293-01-045	Water Tests	\$ 600.00	\$ 360.00	\$ -	\$ 240.00	\$ 600.00	\$ -	0.0%	
4395-01-043	Office Supplies	\$ 2,300.00	\$ 2,529.30	\$ -	\$ (229.30)	\$ 2,300.00	\$ -	0.0%	
4399-01-043	Materials, Supplies, & Repairs	\$ 211,940.00	\$ 203,523.78	\$ -	\$ 8,416.22	\$ 247,440.00	\$ 35,500.00	16.8%	
4431-01-043	First Aid Supplies	\$ 1,800.00	\$ 1,057.93	\$ -	\$ 742.07	\$ 1,800.00	\$ -	0.0%	
4445-01-045	Signs	\$ 1,000.00	\$ 275.22	\$ -	\$ 724.78	\$ 1,000.00	\$ -	0.0%	
4475-01-043	Vending Supplies	\$ 5,000.00	\$ 5,105.29	\$ -	\$ (105.29)	\$ 5,000.00	\$ -	0.0%	
4476-01-043	After School Program Supplies	\$ 1,000.00	\$ 392.27	\$ -	\$ 607.73	\$ 1,000.00	\$ -	0.0%	
TOTAL OPERATIONS & MAINTENANCE:		\$ 532,840.00	\$ 514,817.41	\$ 2,185.37	\$ 15,837.22	\$ 604,340.00	\$ 71,500.00	13.4%	
CAPITAL OUTLAY									
F-350 Plow w/ sander [lease/purch]		\$ 28,000.00	\$ 22,393.67	\$ -	\$ 5,606.33	\$ -	\$ -	-100.0%	
TOTAL CAPITAL OUTLAY:		\$ 28,000.00	\$ 22,393.67	\$ -	\$ 5,606.33	\$ -	\$ -	-100.0%	
DEPARTMENT TOTAL:		\$ 1,148,494.00	\$ 1,170,483.99	\$ 2,185.37	\$ (24,175.36)	\$ 1,207,497.10	\$ 59,003.10	5.1%	

2025 Appropriations						2026 Select Board Recommendation		
<u>Account Number</u>	<u>Account Description</u>	2025 Appropriations	Expended 12/31/2025	2025 Encumbrances	Variance Budget/Actual	Budget Recommendation	Dollar Variance	Percent Variance
0100-01-010	Full-time Employees	\$ 354,486.00	\$ 366,084.43	\$ -	\$ (11,598.43)	\$ 371,856.00	\$ 17,370.00	4.9%
0111-01-011	Longevity	\$ 3,000.00	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ -	0.0%
0150-01-015	Part-time Wages	\$ 128,613.52	\$ 116,214.13	\$ -	\$ 12,399.39	\$ 141,900.02	\$ 13,286.50	10.3%
TOTAL PERSONNEL SERVICES:		\$ 486,099.52	\$ 485,298.56	\$ -	\$ 800.96	\$ 516,756.02	\$ 30,656.50	6.3%
<u>OPERATIONS & MAINTENANCE</u>								
0201-01-020	Advertising	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ -	0.0%
0257-01-020	Postage	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00	\$ -	0.0%
0286-01-020	Telephone	\$ 1,200.00	\$ 1,897.71	\$ -	\$ (697.71)	\$ 1,200.00	\$ -	0.0%
0358-01-030	Computer Hardware/Software	\$ 5,000.00	\$ 2,432.28	\$ -	\$ 2,567.72	\$ 5,000.00	\$ -	0.0%
0404-01-043	AV - Recorded Books	\$ 3,000.00	\$ 1,793.86	\$ -	\$ 1,206.14	\$ -	\$ (3,000.00)	-100.0%
0405-01-043	AV - (Adult)	\$ 4,000.00	\$ 1,585.16	\$ -	\$ 2,414.84	\$ 4,000.00	\$ -	0.0%
0406-01-043	AV - (Children)	\$ 500.00	\$ 75.93	\$ -	\$ 424.07	\$ 500.00	\$ -	0.0%
0410-01-043	Books - Adult	\$ 12,000.00	\$ 9,564.55	\$ -	\$ 2,435.45	\$ 12,000.00	\$ -	0.0%
0412-01-043	Books - Large Print	\$ 2,700.00	\$ 2,139.57	\$ -	\$ 560.43	\$ 2,700.00	\$ -	0.0%
0414-01-043	Books - Young Adults	\$ 6,000.00	\$ 2,513.50	\$ -	\$ 3,486.50	\$ 6,000.00	\$ -	0.0%
0415-01-043	Books-Easy	\$ 3,000.00	\$ 1,811.77	\$ -	\$ 1,188.23	\$ 3,000.00	\$ -	0.0%
0430-01-043	Allocation	\$ 8,500.00	\$ 8,500.00	\$ -	\$ -	\$ 8,500.00	\$ -	0.0%
0437-01-043	Newspapers	\$ 750.00	\$ 399.60	\$ -	\$ 350.40	\$ 750.00	\$ -	0.0%
0439-01-043	Digital Collection	\$ -	\$ -	\$ -	\$ -	\$ 12,000.00		
0440-01-043	Summer Reading Program	\$ 1,600.00	\$ 939.88	\$ -	\$ 660.12	\$ 1,600.00	\$ -	0.0%
0445-01-043	Reference/Databases	\$ 13,000.00	\$ 13,229.67	\$ 8,000.00	\$ (8,229.67)	\$ 2,000.00	\$ (11,000.00)	-84.6%
4025-01-047	Archiving Materials	\$ 300.00	\$ -	\$ -	\$ 300.00	\$ 300.00	\$ -	0.0%
4100-01-045	HVAC	\$ 12,000.00	\$ 13,798.50	\$ 5,966.00	\$ (7,764.50)	\$ 15,000.00	\$ 3,000.00	25.0%
4115-01-045	Building Maintenance - Repairs	\$ 13,500.00	\$ 15,100.22	\$ -	\$ (1,600.22)	\$ 17,000.00	\$ 3,500.00	25.9%
4121-01-045	Elevator Repairs/Inspection	\$ 3,240.00	\$ 2,868.90	\$ -	\$ 371.10	\$ -	\$ (3,240.00)	-100.0%
4154-01-045	Alarm System	\$ 2,500.00	\$ 1,459.00	\$ -	\$ 1,041.00	\$ 2,500.00	\$ -	0.0%
4155-01-045	Fire Extinguishers	\$ 300.00	\$ -	\$ -	\$ 300.00	\$ 300.00	\$ -	0.0%
4156-01-045	Furnace/Fireplaces	\$ 1,500.00	\$ 1,149.00	\$ -	\$ 351.00	\$ -	\$ (1,500.00)	-100.0%
4381-01-043	Children's Supplies	\$ 1,350.00	\$ 1,307.90	\$ -	\$ 42.10	\$ 1,350.00	\$ -	0.0%
4395-01-043	Office - Supplies	\$ 8,800.00	\$ 7,348.90	\$ -	\$ 1,451.10	\$ 8,800.00	\$ -	0.0%
4515-01-048	Professional Carpet Cleaning	\$ 4,000.00	\$ 3,879.53	\$ -	\$ 120.47	\$ 4,000.00	\$ -	0.0%
4618-01-048	Janitorial Service	\$ 50,000.00	\$ 45,435.68	\$ -	\$ 4,564.32	\$ 50,240.00	\$ 240.00	0.5%
4628-01-048	Software Support	\$ 4,000.00	\$ 3,410.78	\$ -	\$ 589.22	\$ 4,000.00	\$ -	0.0%
TOTAL OPERATIONS & MAINTENANCE:		\$ 164,740.00	\$ 142,641.89	\$ 13,966.00	\$ 8,132.11	\$ 164,740.00	\$ -	0.0%
<u>CAPITAL OUTLAY</u>								
						\$ -	\$ -	
TOTAL CAPITAL OUTLAY:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
DEPARTMENT TOTAL:		\$ 650,839.52	\$ 627,940.45	\$ 13,966.00	\$ 8,933.07	\$ 681,496.02	\$ 30,656.50	4.7%

Account Number	Account Description	2025 Appropriations				2026 Select Board Recommendation		
		2025 Appropriations	Expended 12/31/2025	2025 Encumbrances	Variance Budget/Actual	Budget Recommendation	Dollar Variance	Percent Variance
OPERATIONS & MAINTENANCE								
0201-01-020	Advertising	\$ 3,000.00	\$ 2,825.00	\$ -	\$ 175.00	\$ 3,000.00	\$ -	0.0%
0204-01-020	Bank Fees	\$ 1,500.00	\$ 2,114.01	\$ -	\$ (614.01)	\$ 1,500.00	\$ -	0.0%
0210-01-020	Cell Phones	\$ 5,450.00	\$ 1,840.46	\$ -	\$ 3,609.54	\$ 5,450.00	\$ -	0.0%
0220-01-020	Dues	\$ 580.00	\$ 120.00	\$ -	\$ 460.00	\$ 580.00	\$ -	0.0%
0257-01-020	Postage	\$ 27,500.00	\$ 18,080.14	\$ -	\$ 9,419.86	\$ 31,500.00	\$ 4,000.00	14.5%
0270-01-020	RSA Updates	\$ 100.00	\$ -	\$ -	\$ 100.00	\$ 100.00	\$ -	0.0%
0286-01-020	Telephone/Internet	\$ 84,600.00	\$ 95,684.26	\$ -	\$ (11,084.26)	\$ 108,600.00	\$ 24,000.00	28.4%
0358-01-030	Computer Hardware/Software	\$ 246,425.00	\$ 277,771.33	\$ 2,228.00	\$ (33,574.33)	\$ 255,846.00	\$ 9,421.00	3.8%
0500-01-023	Electricity	\$ 315,600.00	\$ 238,034.28	\$ -	\$ 77,565.72	\$ 315,600.00	\$ -	0.0%
0505-01-023	Heating Oil	\$ 43,890.00	\$ 40,033.89	\$ -	\$ 3,856.11	\$ 49,890.00	\$ 6,000.00	13.7%
0510-01-023	Propane	\$ 67,185.00	\$ 48,599.42	\$ -	\$ 18,585.58	\$ 101,185.00	\$ 34,000.00	50.6%
0515-01-023	Water & Sewer	\$ 30,000.00	\$ 28,288.14	\$ -	\$ 1,711.86	\$ 32,700.00	\$ 2,700.00	9.0%
0651-01-024	Property/Liability Insurance	\$ 173,291.00	\$ 173,291.00	\$ -	\$ -	\$ 231,293.00	\$ 58,002.00	33.5%
0655-01-024	Workers Compensation	\$ 219,705.00	\$ 219,705.00	\$ -	\$ -	\$ 243,074.00	\$ 23,369.00	10.6%
0703-01-043	Boat Gas	\$ 800.00	\$ 134.95	\$ -	\$ 665.05	\$ 800.00	\$ -	0.0%
0705-01-070	Mileage	\$ 4,500.00	\$ 5,186.37	\$ -	\$ (686.37)	\$ 4,500.00	\$ -	0.0%
4103-01-045	Aquatherm Maintenance	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ -	0.0%
4115-01-045	Building Repairs & Maintenance	\$ 14,000.00	\$ 13,834.87	\$ -	\$ 165.13	\$ 14,000.00	\$ -	0.0%
4155-01-045	Fire Extinguisher Maintenance	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ -	0.0%
4207-01-045	Miscellaneous Service Contracts	\$ 94,580.00	\$ 50,369.27	\$ -	\$ 44,210.73	\$ 85,848.00	\$ (8,732.00)	-9.2%
4232-01-045	Copier Contract	\$ 30,000.00	\$ 16,122.12	\$ -	\$ 13,877.88	\$ 25,000.00	\$ (5,000.00)	-16.7%
4236-01-045	Postage Meter Lease	\$ 3,750.00	\$ 3,428.40	\$ -	\$ 321.60	\$ 3,750.00	\$ -	0.0%
4252-01-045	Alarm Maintenance	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00	\$ -	0.0%
4253-01-045	Septic System Emergency Repairs	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00	\$ -	0.0%
4265-01-045	Accounting Software Maintenance/Support	\$ 152,731.00	\$ 142,210.95	\$ -	\$ 10,520.05	\$ 125,000.00	\$ (27,731.00)	-18.2%
4319-01-043	Unleaded Gas	\$ 59,118.00	\$ 44,607.86	\$ -	\$ 14,510.14	\$ 59,118.00	\$ -	0.0%
4320-01-043	Diesel	\$ 132,158.00	\$ 140,283.02	\$ -	\$ (8,125.02)	\$ 190,000.00	\$ 57,842.00	43.8%
4395-01-043	Supplies - Miscellaneous	\$ 33,000.00	\$ 16,566.71	\$ -	\$ 16,433.29	\$ 33,000.00	\$ -	0.0%
4533-01-048	Exotic Weed Control (Milfoil)	\$ 34,626.00	\$ 23,694.55	\$ -	\$ 10,931.45	\$ 73,541.00	\$ 38,915.00	112.4%
4611-01-048	Engineering/Engineer	\$ 76,000.00	\$ 45,912.00	\$ 43,938.00	\$ (13,850.00)	\$ 1,000.00	\$ (75,000.00)	-98.7%
4612-01-048	Economic Development	\$ 25,000.00	\$ 25,000.00	\$ -	\$ -	\$ 45,000.00	\$ 20,000.00	80.0%
4627-01-048	Legal/Professional Services	\$ 100,000.00	\$ 75,934.53	\$ -	\$ 24,065.47	\$ 100,000.00	\$ -	0.0%
4632-01-048	Records Microfiche Service	\$ 3,550.00	\$ 621.50	\$ -	\$ 2,928.50	\$ -	\$ (3,550.00)	-100.0%
4635-01-048	Registry of Deeds	\$ 1,700.00	\$ 657.76	\$ -	\$ 1,042.24	\$ 1,700.00	\$ -	0.0%
4640-01-048	Surveyor/Surveying	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ 10,500.00	\$ 10,000.00	2000.0%
4662-01-048	Pathways - Nature Trail	\$ 3,000.00	\$ 2,760.97	\$ -	\$ 239.03	\$ 3,000.00	\$ -	0.0%
4667-01-020	Waukeewan Water Shed	\$ 12,000.00	\$ 13,611.42	\$ -	\$ (1,611.42)	\$ 23,520.00	\$ 11,520.00	96.0%
4668-01-020	WICWAS	\$ 4,500.00	\$ 4,500.00	\$ -	\$ -	\$ 4,500.00	\$ -	0.0%
4825-01-022	Hydrant Rental	\$ 69,000.00	\$ 69,000.00	\$ -	\$ -	\$ 69,000.00	\$ -	0.0%
TOTAL OPERATIONS & MAINTENANCE:		\$ 2,085,839.00	\$ 1,840,824.18	\$ 46,166.00	\$ 198,848.82	\$ 2,265,595.00	\$ 179,756.00	8.6%
CAPITAL OUTLAY								
4600-01-048	Ambulance Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4602-01-048	Lakes Region Mutual Fire Aid (LRMFA)	\$ 393,753.00	\$ 349,633.15	\$ -	\$ 44,119.85	\$ 406,805.00	\$ 13,052.00	3.3%
		\$ 116,288.00	\$ 116,287.39	\$ -	\$ 0.61	\$ 116,998.17	\$ 710.17	0.6%
TOTAL OUTSIDE SERVICES:		\$ 510,041.00	\$ 465,920.54	\$ -	\$ 44,120.46	\$ 523,803.17	\$ 13,762.17	2.7%
DEPARTMENT TOTAL:		\$ 2,595,880.00	\$ 2,306,744.72	\$ 46,166.00	\$ 242,969.28	\$ 2,789,398.17	\$ 193,518.17	7.5%

2025 Appropriations						2026 Select Board Recommendation		
<u>Account Number</u>	<u>Account Description</u>	2025 Appropriations	Expended 12/31/2025	2025 Encumbrances	Variance Budget/Actual	Budget Recommendation	Dollar Variance	Percent Variance
OPERATIONS & MAINTENANCE								
0248-01-020	Meetings and Trainings	\$ 26,000.00	\$ 31,583.29	\$ -	\$ (5,583.29)	\$ 26,000.00	\$ -	0.0%
0600-01-060	Health Insurance	\$ 1,765,684.00	\$ 1,718,696.56	\$ -	\$ 46,987.44	\$ 1,873,665.32	\$ 107,981.32	6.1%
0600-02-060	Health Ins - Opt Out	\$ 96,000.00	\$ 87,292.08	\$ -	\$ 8,707.92	\$ 93,000.00	\$ (3,000.00)	-3.1%
0601-01-060	Dental Insurance	\$ 97,036.80	\$ 96,604.67	\$ -	\$ 432.13	\$ 99,822.96	\$ 2,786.16	2.9%
0602-01-060	Life Insurance	\$ 30,925.19	\$ 48,819.38	\$ -	\$ (17,894.19)	\$ 32,868.28	\$ 1,943.09	6.3%
0603-01-060	FICA	\$ 335,615.19	\$ 283,176.04	\$ -	\$ 52,439.15	\$ 346,918.34	\$ 11,303.15	3.4%
0604-01-060	MEDICARE	\$ 99,237.45	\$ 93,087.22	\$ -	\$ 6,150.23	\$ 104,465.58	\$ 5,228.13	5.3%
0605-01-060	NHRS Group I	\$ 551,808.33	\$ 552,152.47	\$ -	\$ (344.14)	\$ 594,161.06	\$ 42,352.73	7.7%
0606-01-060	NHRS Group II-P	\$ 391,630.35	\$ 403,652.72	\$ -	\$ (12,022.37)	\$ 413,972.34	\$ 22,341.99	5.7%
0607-01-060	NHRS Group II-F	\$ 165,090.77	\$ 132,011.24	\$ -	\$ 33,079.53	\$ 162,441.92	\$ (2,648.85)	-1.6%
0610-01-060	Short Term/Long Term Disability Ins.	\$ 76,163.43	\$ 62,286.47	\$ -	\$ 13,876.96	\$ 82,326.42	\$ 6,162.98	8.1%
0611-01-060	Insurance Deductible	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ -	0.0%
0614-01-060	Physicals - Department Required	\$ 22,000.00	\$ 2,714.29	\$ -	\$ 19,285.71	\$ 22,000.00	\$ -	0.0%
0615-01-060	Hep B Shots	\$ 100.00	\$ -	\$ -	\$ 100.00	\$ 100.00	\$ -	0.0%
0616-01-060	Drug/Alcohol Testing	\$ 2,000.00	\$ 2,994.50	\$ -	\$ (994.50)	\$ 2,000.00	\$ -	0.0%
0617-01-060	Section 125 Expenses	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ -	0.0%
0618-01-060	Background Checks	\$ 1,500.00	\$ 1,241.50	\$ -	\$ 258.50	\$ 1,500.00	\$ -	0.0%
0623-01-060	ACA Self-Insured Fee	\$ 160.00	\$ -	\$ -	\$ 160.00	\$ -	\$ (160.00)	-100.0%
0630-01-060	Wellness Program (Fire Dept.)	\$ 2,200.00	\$ 2,160.00	\$ -	\$ 40.00	\$ 2,200.00	\$ -	0.0%
TOTAL OPERATIONS & MAINTENANCE:						\$ 3,859,442.22	\$ 194,290.71	5.3%
DEPARTMENT TOTAL:						\$ 3,859,442.22	\$ 194,290.71	5.3%

Department: Capital Projects/Trust Funds

<u>Account Number</u>	<u>Account Description</u>	2025 Appropriations				2026 Select Board Recommendation		
		2025 Appropriations	Expended 12/31/2025	2025 Encumbrances	Variance Budget/Actual	Budget Recommendation	Dollar Variance	Percent Variance
<u>Expendable Trust Funds</u>								
0817-01-080	FD Communications Replacement	\$ -	\$ -	\$ -	\$ -			
4708-01-083	Meredith Municipal Parking	\$ -	\$ -	\$ -	\$ -			
0819-01-080	FD Equipment Replacement	\$ 50,000.00	\$ 50,000.00	\$ -	\$ -	\$ 182,000.00		
0820-01-080	Fire Vehicle Replacement Trust	\$ 300,000.00	\$ 300,000.00	\$ -	\$ -	\$ 535,000.00	\$ -	
0826-01-080	Main Street Rehab Trust	\$ 50,000.00	\$ 50,000.00	\$ -	\$ -	\$ 75,000.00	\$ 25,000.00	
0832-01-080	Bldg & Facilities Maint ETF	\$ 60,000.00	\$ 60,000.00	\$ -	\$ -	\$ -	\$ (60,000.00)	
0835-01-080	Open Space/Conservation Trust	\$ -	\$ -	\$ -	\$ -	\$ -		
0843-01-080	Recreation Facility Improvement Trust	\$ 25,000.00	\$ 25,000.00	\$ -	\$ -	\$ 200,000.00	\$ 175,000.00	
0844-01-080	DPW Equipment Replacement Trust	\$ 241,000.00	\$ 241,000.00	\$ -	\$ -	\$ 337,000.00	\$ 96,000.00	
0845-01-080	Solid Waste Trailer Replacement Trust	\$ -	\$ -	\$ -	\$ -	\$ -		
0847-01-080	Waterfront Infrastructure Trust	\$ 152,500.00	\$ 152,500.00	\$ -	\$ -	\$ 75,000.00	\$ (77,500.00)	
0848-01-080	Water System Improvements Trust	\$ -	\$ -	\$ -	\$ -	\$ -		
0850-01-080	Groundwater Source Study Trust	\$ -	\$ -	\$ -	\$ -	\$ -		
0823-01-080	Library Building Project	\$ -	\$ -	\$ -	\$ -	\$ -		
0824-01-080	Library Relocation ETF	\$ -	\$ -	\$ -	\$ -	\$ -		
tbd	Lake Waukewan Water Quality Protection	\$ -	\$ -	\$ -	\$ -	\$ -		
tbd	Town Wide Infrastructure ETF	\$ 127,500.00	\$ 127,500.00	\$ -	\$ -	\$ -		
tbd	Ambulance ETF	\$ 100,000.00	\$ 100,000.00	\$ -	\$ -	\$ -		
Transfer from Unassigned Fund Balance								
TOTAL TRUST FUND TRANSFERS:		\$ 1,106,000.00	\$ 1,106,000.00	\$ -	\$ -	\$ 1,404,000.00	\$ 298,000.00	26.9%

Department: Debt Service - Principal & Interest

Account Number	Account Description	2025 Appropriations				2026 Select Board Recommendation		
		2025 Appropriations	Expended 12/31/2025	2025 Encumbrances	Variance Budget/Actual	Budget Recommendation	Dollar Variance	Percent Variance
<u>OPERATIONS & MAINTENANCE</u>								
0962-01-094	Community Center	\$ 175,000.00	\$ 175,000.00	\$ -	\$ -	\$ -	\$ (175,000.00)	-100.0%
0964-01-094	Bundled Project	\$ 79,000.00	\$ 79,000.00	\$ -	\$ -	\$ 83,000.00	\$ 4,000.00	5.1%
0986-10-094	DPW Facility	\$ 430,000.00	\$ 430,000.00	\$ -	\$ -	\$ 430,000.00	\$ -	0.0%
0987-01-094	Library Expansion	\$ 230,000.00	\$ 230,000.00	\$ -	\$ -	\$ 230,000.00	\$ -	0.0%
TOTAL PRINCIPAL:		\$ 914,000.00	\$ 914,000.00	\$ -	\$ -	\$ 743,000.00	\$ (171,000.00)	-18.7%
0978-01-096	TAN - Interest	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00	\$ -	0.0%
0982-01-096	Community Center	\$ 7,350.00	\$ 7,350.00	\$ -	\$ -	\$ -	\$ (7,350.00)	-100.0%
0984-01-096	Bundled Project	\$ 5,569.00	\$ 5,569.00	\$ -	\$ -	\$ 1,358.00	\$ (4,211.00)	-75.6%
0986-10-096	DPW Facility	\$ 189,420.00	\$ 189,420.00	\$ -	\$ -	\$ 167,490.00	\$ (21,930.00)	-11.6%
0987-01-096	Library Expansion	\$ 101,430.00	\$ 101,430.00	\$ -	\$ -	\$ 89,700.00	\$ (11,730.00)	-11.6%
TOTAL INTEREST:		\$ 313,769.00	\$ 303,769.00	\$ -	\$ 10,000.00	\$ 268,548.00	\$ (45,221.00)	-14.4%
DEPARTMENT TOTAL:		\$ 1,227,769.00	\$ 1,217,769.00	\$ -	\$ 10,000.00	\$ 1,011,548.00	\$ (216,221.00)	-17.6%

Account Number	Account Description	2025 Appropriations				2026 Select Board Recommendation		
		2025 Appropriations	Expended 12/31/2025	2025 Encumbrances	Variance Budget/Actual	Budget Recommendation	Dollar Variance	Percent Variance
PERSONNEL SERVICES								
0100-01-010	Full-time Employees	\$ 142,258.80	\$ 137,613.75	\$ -	\$ 4,645.05	\$ 161,130.45	\$ 18,871.65	13.3%
0109-01-010	Overtime	\$ 6,500.00	\$ 3,373.62	\$ -	\$ 3,126.38	\$ 6,500.00	\$ -	0.0%
0111-01-011	Longevity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
0150-01-010	Part-Time Employees	\$ -	\$ 7,213.74	\$ -	\$ (7,213.74)	\$ -	\$ -	0.0%
0600-01-060	Health Insurance	\$ 47,037.72	\$ 47,037.72	\$ -	\$ -	\$ 20,223.22	\$ (26,814.50)	-57.0%
0600-02-060	Health Insurance Opt-out	\$ -	\$ 7,644.49	\$ -	\$ (7,644.49)	\$ 12,000.00	\$ 12,000.00	0.0%
0601-01-060	Dental Insurance	\$ 2,242.74	\$ -	\$ -	\$ 2,242.74	\$ 1,321.80	\$ (920.94)	-41.1%
0602-01-060	Life Insurance	\$ 180.00	\$ 180.00	\$ -	\$ -	\$ 180.00	\$ -	0.0%
0603-01-060	FICA	\$ 9,223.05	\$ 9,222.91	\$ -	\$ 0.14	\$ 10,393.09	\$ 1,170.04	12.7%
0604-01-060	Medicare	\$ 2,157.00	\$ 2,156.54	\$ -	\$ 0.46	\$ 2,430.64	\$ 273.64	12.7%
0605-01-060	Retirement	\$ 10,063.53	\$ 10,063.15	\$ -	\$ 0.38	\$ 19,443.80	\$ 9,380.27	93.2%
TOTAL PERSONNEL SERVICES:		\$ 219,662.84	\$ 224,505.92	\$ -	\$ (4,843.08)	\$ 233,623.00	\$ 13,960.16	6.4%
OPERATIONS & MAINTENANCE								
0205-01-020	Boot Allowance	\$ -	\$ 375.00	\$ -	\$ (375.00)	\$ 750.00	\$ 750.00	100.0%
0201-01-020	Advertising	\$ 500.00	\$ 216.00	\$ -	\$ 284.00	\$ 500.00	\$ -	0.0%
0210-01-020	Cell Phones	\$ 1,500.00	\$ 1,441.55	\$ -	\$ 58.45	\$ 1,500.00	\$ -	0.0%
0213-01-020	Dam Registration Fees	\$ 1,600.00	\$ 1,600.00	\$ -	\$ -	\$ 1,600.00	\$ -	0.0%
0220-01-020	Dues - Memberships	\$ 1,500.00	\$ 1,168.00	\$ -	\$ 332.00	\$ 1,500.00	\$ -	0.0%
0241-01-020	Licenses	\$ 1,500.00	\$ 358.00	\$ -	\$ 1,142.00	\$ 1,500.00	\$ -	0.0%
0258-01-020	Printing	\$ 2,000.00	\$ 4,065.84	\$ -	\$ (2,065.84)	\$ 5,000.00	\$ 3,000.00	150.0%
0286-01-020	Telephone	\$ 2,300.00	\$ 2,300.00	\$ -	\$ -	\$ 2,300.00	\$ -	0.0%
0290-01-020	Uniforms	\$ 800.00	\$ -	\$ -	\$ 800.00	\$ 800.00	\$ -	0.0%
0319-01-030	Equipment - Miscellaneous	\$ 5,000.00	\$ 4,461.81	\$ -	\$ 538.19	\$ 5,000.00	\$ -	0.0%
0344-01-030	IT/GIS Mapping Equipment	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ -	0.0%
0500-01-023	Electricity	\$ 43,000.00	\$ 43,000.00	\$ -	\$ -	\$ 43,000.00	\$ -	0.0%
0505-01-023	Heating Oil	\$ 7,000.00	\$ 7,000.00	\$ -	\$ -	\$ 7,000.00	\$ -	0.0%
0700-01-070	Unleaded Fuel	\$ 4,600.00	\$ 4,600.00	\$ -	\$ -	\$ 4,600.00	\$ -	0.0%
0701-01-070	Diesel Fuel	\$ 11,400.00	\$ 11,400.00	\$ -	\$ -	\$ 11,400.00	\$ -	0.0%
0898-01-092	Capital Recovery	\$ 100,000.00	\$ -	\$ -	\$ 100,000.00	\$ 100,000.00	\$ -	0.0%
0964-01-094	Bundled Project Debt Payment	\$ 26,838.00	\$ 25,370.00	\$ -	\$ 1,468.00	\$ 26,928.00	\$ 90.00	0.3%
4181-01-045	Hydrant Replacement Program	\$ 10,000.00	\$ 11,487.66	\$ -	\$ (1,487.66)	\$ 15,000.00	\$ 5,000.00	50.0%
4200-01-045	Meter Repair	\$ 5,000.00	\$ 5,805.72	\$ -	\$ (805.72)	\$ 7,000.00	\$ 2,000.00	40.0%
4205-01-045	Misc. Repairs & Maintenance	\$ 7,000.00	\$ 1,036.76	\$ -	\$ 5,963.24	\$ 7,000.00	\$ -	0.0%
4252-01-045	Alarm Maintenance	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00	\$ -	0.0%
4288-01-045	Vehicle Maintenance	\$ 5,000.00	\$ 2,088.60	\$ -	\$ 2,911.40	\$ 5,000.00	\$ -	0.0%
4290-01-045	Water Intake	\$ 800.00	\$ 875.00	\$ -	\$ (75.00)	\$ 800.00	\$ -	0.0%
4293-01-045	Water Testing	\$ 9,500.00	\$ 7,514.59	\$ -	\$ 1,985.41	\$ 9,500.00	\$ -	0.0%
4325-01-043	Chemicals	\$ 15,500.00	\$ 16,310.51	\$ -	\$ (810.51)	\$ 15,500.00	\$ -	0.0%
4380-01-043	Laboratory	\$ 18,000.00	\$ 9,504.66	\$ -	\$ 8,495.34	\$ 20,000.00	\$ 2,000.00	11.1%
4394-01-043	Meters	\$ 25,000.00	\$ 28,984.42	\$ -	\$ (3,984.42)	\$ 25,000.00	\$ -	0.0%
4395-01-043	Office Supplies	\$ 1,500.00	\$ 3,532.49	\$ -	\$ (2,032.49)	\$ 2,500.00	\$ 1,000.00	66.7%
4431-01-043	Safety Supplies	\$ 3,000.00	\$ 175.93	\$ -	\$ 2,824.07	\$ 3,000.00	\$ -	0.0%
4500-01-047	Asphalt Paving	\$ 12,000.00	\$ 15,286.50	\$ -	\$ (3,286.50)	\$ 12,000.00	\$ -	0.0%
4510-01-047	Backflow Testing	\$ 15,000.00	\$ 12,250.00	\$ -	\$ 2,750.00	\$ 15,000.00	\$ -	0.0%
4570-01-047	State Certification (WRBP)	\$ 1,500.00	\$ 480.52	\$ -	\$ 1,019.48	\$ 1,500.00	\$ -	0.0%
4608-01-048	Consulting Services	\$ 10,000.00	\$ 4,125.00	\$ -	\$ 5,875.00	\$ 10,000.00	\$ -	0.0%
5000-01-045	Distribution Maintenance	\$ 55,000.00	\$ 131,630.34	\$ -	\$ (76,630.34)	\$ 65,000.00	\$ 10,000.00	18.2%
5001-01-045	Water Treatment Plant Equip. Maintenance	\$ 65,000.00	\$ 55,475.86	\$ -	\$ 9,524.14	\$ 65,000.00	\$ -	0.0%
5002-01-045	Booster Pumping Stations	\$ 50,000.00	\$ 7,479.28	\$ -	\$ 42,520.72	\$ 50,000.00	\$ -	0.0%
5003-01-045	Instrumentation/Alarms/Scada/@WTP	\$ 30,000.00	\$ 13,379.19	\$ -	\$ 16,620.81	\$ 30,000.00	\$ -	0.0%
	Building Maintenance	\$ 10,000.00	\$ 5,553.00	\$ -	\$ 4,447.00	\$ 10,000.00	\$ -	0.0%
TOTAL OPERATIONS & MAINTENANCE:		\$ 560,838.00	\$ 440,332.23	\$ -	\$ 120,505.77	\$ 584,678.00	\$ 23,840.00	4.3%
CAPITAL OUTLAY								
Treatment Plant Roof		\$ 62,500	\$ -	\$ -	\$ -	\$ 60,000.00	\$ (2,500.00)	100.0%
Boat Replacement		\$ 37,500	\$ 39,100.00	\$ -	\$ -	\$ -	\$ (37,500.00)	100.0%
TOTAL CAPITAL OUTLAY:		\$ 100,000.00	\$ 39,100.00	\$ -	\$ 60,900.00	\$ 60,000.00	\$ (40,000.00)	100%
Funds from Reserve		\$ 100,000.00			\$ -	\$ 60,000.00	\$ (40,000.00)	
DEPARTMENT TOTAL:		\$ 780,500.84	\$ 703,938.15	\$ -	\$ 76,562.69	\$ 818,301.00	\$ 37,800.16	4.8%

		2025 Appropriations				2026 Select Board Recommendation		
Account Number	Account Description	2025 Appropriations	Expended 12/31/2025	2025 Encumbrances	Variance Budget/Actual	Budget Recommendation	Dollar Variance	Percent Variance
0100-01-010	Full-time Employees	\$ 142,258.80	\$ 137,614.94	\$ -	\$ 4,643.86	\$ 161,130.45	\$ 18,871.65	13.3%
0109-01-010	Overtime	\$ 6,500.00	\$ 3,373.63	\$ -	\$ 3,126.37	\$ 6,500.00	\$ -	0.0%
0111-01-011	Longevity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
0600-01-060	Health Insurance	\$ 47,038.00	\$ 47,037.72	\$ -	\$ 0.28	\$ 20,223.22	\$ (26,814.78)	-57.0%
0600-02-060	Health Insurance - Opt Out	\$ -	\$ 7,644.36	\$ -	\$ (7,644.36)	\$ 12,000.00	\$ 12,000.00	100.0%
0601-01-060	Dental Insurance	\$ 2,242.74	\$ -	\$ -	\$ 2,242.74	\$ 1,321.80	\$ (920.94)	-41.1%
0602-01-060	Life Insurance	\$ 12.00	\$ 12.00	\$ -	\$ -	\$ 12.00	\$ -	0.0%
0603-01-060	FICA	\$ 9,223.05	\$ 922.90	\$ -	\$ 8,300.15	\$ 10,393.09	\$ 1,170.04	12.7%
0604-01-060	Medicare	\$ 2,157.00	\$ 2,156.55	\$ -	\$ 0.45	\$ 2,430.64	\$ 273.64	12.7%
0605-01-060	Retirement	\$ 10,063.53	\$ 10,063.13	\$ -	\$ 0.40	\$ 19,443.80	\$ 9,380.27	93.2%
TOTAL PERSONNEL SERVICES:		\$ 219,495.12	\$ 208,825.23	\$ -	\$ 10,669.89	\$ 233,455.00	\$ 13,959.88	6.4%
OPERATIONS & MAINTENANCE								
0205-01-020	Boot Allowance	\$ -	\$ 375.00	\$ -	\$ (375.00)	\$ 750.00	\$ 750.00	100.0%
0210-01-020	Cell Phones	\$ 1,500.00	\$ 1,441.55	\$ -	\$ 58.45	\$ 1,500.00	\$ -	0.0%
0286-01-020	Telephone	\$ 500.00	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ -	0.0%
0290-01-020	Uniforms	\$ 800.00	\$ 1,619.77	\$ -	\$ (819.77)	\$ 800.00	\$ -	0.0%
0319-01-030	Equipment - Miscellaneous	\$ 3,000.00	\$ 77.97	\$ -	\$ 2,922.03	\$ 3,000.00	\$ -	0.0%
0500-01-023	Electricity	\$ 38,000.00	\$ 38,000.00	\$ -	\$ -	\$ 38,000.00	\$ -	0.0%
0505-01-023	Heating Oil	\$ 3,500.00	\$ 3,500.00	\$ -	\$ -	\$ 3,500.00	\$ -	0.0%
0510-01-023	Propane	\$ 3,600.00	\$ 3,600.00	\$ -	\$ -	\$ 3,600.00	\$ -	0.0%
0550-01-040	WRBP - Adm Fees	\$ 79,500.00	\$ 68,834.00	\$ -	\$ 10,666.00	\$ 79,500.00	\$ -	0.0%
0551-01-040	WRBP - Cap Recovery	\$ 78,500.00	\$ 36,958.00	\$ -	\$ 41,542.00	\$ 78,500.00	\$ -	0.0%
0552-01-040	WRBP - Capital Replacement	\$ 140,506.00	\$ 39,890.00	\$ -	\$ 100,616.00	\$ 140,506.00	\$ -	0.0%
0553-01-040	WRBP - Operation & Maintenance	\$ 580,000.00	\$ 359,892.00	\$ -	\$ 220,108.00	\$ 580,000.00	\$ -	0.0%
0554-01-040	WRBP - Industrial Discharge Permit	\$ 1,200.00	\$ 1,200.00	\$ -	\$ -	\$ 1,200.00	\$ -	0.0%
0701-01-070	Diesel	\$ 3,750.00	\$ 3,750.00	\$ -	\$ -	\$ 3,750.00	\$ -	0.0%
0899-01-092	Sewer Capital Recovery	\$ 50,000.00	\$ 50,000.00	\$ -	\$ -	\$ 50,000.00	\$ -	0.0%
0964-01-094	Bundled Project Debt Payment	\$ 40,257.00	\$ 38,056.00	\$ -	\$ 2,201.00	\$ 40,392.00	\$ 135.00	0.3%
4126-01-045	Collection System Maintenance	\$ 50,000.00	\$ 67,905.44	\$ -	\$ (17,905.44)	\$ 65,000.00	\$ 15,000.00	30.0%
4130-01-045	Dock Pump Repairs	\$ 2,000.00	\$ 1,015.02	\$ -	\$ 984.98	\$ 2,000.00	\$ -	0.0%
4143-01-045	Equipment Maintenance	\$ 5,000.00	\$ 3,501.97	\$ -	\$ 1,498.03	\$ 5,000.00	\$ -	0.0%
4155-01-045	Fire Extinguisher Maintenance	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ -	0.0%
4170-01-045	Generator Maintenance Agreement	\$ 3,500.00	\$ 5,257.90	\$ -	\$ (1,757.90)	\$ 3,500.00	\$ -	0.0%
4205-01-045	Misc. Repairs & Maintenance	\$ 4,000.00	\$ 946.22	\$ -	\$ 3,053.78	\$ 4,000.00	\$ -	0.0%
4241-01-045	Radio Maintenance	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ -	0.0%
4256-01-045	Sewer Pump Station Maintenance	\$ 30,000.00	\$ 14,357.15	\$ 11,632.00	\$ 4,010.85	\$ 35,000.00	\$ 5,000.00	16.7%
4288-01-045	Vehicle Maintenance	\$ 4,000.00	\$ 529.04	\$ -	\$ 3,470.96	\$ 4,000.00	\$ -	0.0%
4325-01-043	Chemicals & Degreaser	\$ 7,500.00	\$ 1,997.60	\$ -	\$ 5,502.40	\$ 5,000.00	\$ (2,500.00)	-33.3%
4326-01-043	Cleaning Supplies	\$ 400.00	\$ 398.69	\$ -	\$ 1.31	\$ 400.00	\$ -	0.0%
4380-01-043	Laboratory Supplies	\$ 500.00	\$ 368.08	\$ -	\$ 131.92	\$ 500.00	\$ -	0.0%
4390-01-043	Manhole/Line Repair Supplies	\$ 3,000.00	\$ 449.97	\$ -	\$ 2,550.03	\$ 3,000.00	\$ -	0.0%
4393-01-043	Meters	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00	\$ -	0.0%
4395-01-043	Office Supplies	\$ 1,500.00	\$ 15.41	\$ -	\$ 1,484.59	\$ 2,500.00	\$ 1,000.00	66.7%
4431-01-043	Safety Supplies	\$ 3,500.00	\$ 1,165.79	\$ -	\$ 2,334.21	\$ 3,500.00	\$ -	0.0%
4440-01-043	Small Tools	\$ 4,000.00	\$ 6,643.25	\$ -	\$ (2,643.25)	\$ 5,000.00	\$ 1,000.00	25.0%
4500-01-047	Asphalt Paving	\$ 6,000.00	\$ 108.00	\$ -	\$ 5,892.00	\$ 6,000.00	\$ -	0.0%
4561-01-047	Septic Pumping	\$ 5,000.00	\$ 4,450.00	\$ -	\$ 550.00	\$ 5,000.00	\$ -	0.0%
4800-01-022	Water Dept. Building Rental	\$ 7,200.00	\$ 7,200.00	\$ -	\$ -	\$ 7,200.00	\$ -	0.0%
5003-01-045	Instrumentation/Alarms/Scada/@WTP	\$ 30,000.00	\$ 16,191.06	\$ -	\$ 13,808.94	\$ 30,000.00	\$ -	0.0%
TOTAL OPERATIONS & MAINTENANCE:		\$ 1,194,713.00	\$ 779,819.88	\$ 11,632.00	\$ 403,261.12	\$ 1,215,098.00	\$ 20,385.00	0.0%
CAPITAL OUTLAY								
VFD Installation/Electrical upgrades Rte 3 station		\$ 62,500.00	\$ -	\$ -	\$ 62,500.00	\$ 35,000.00	\$ (27,500.00)	100.0%
F350 2021		\$ 37,500.00	\$ -	\$ -	\$ 37,500.00	\$ 80,000.00	\$ 42,500.00	100.0%
TOTAL CAPITAL OUTLAY:		\$ 100,000.00	\$ -	\$ -	\$ 100,000.00	\$ 115,000.00	\$ 15,000.00	\$ 100.00
Funds from Reserve		\$ 100,000.00				\$ 115,000.00	\$ 15,000.00	\$ 100.00
DEPARTMENT TOTAL:		\$ 1,414,208.12	\$ 988,645.11	\$ 11,632.00	\$ 513,931.01	\$ 1,448,553.00	\$ 34,344.88	2.4%

Department: Conservation Commission

2025 Appropriations							2026 Selectboard Request		
<u>Account Number</u>	<u>Account Description</u>	2025 Appropriations	Expended 12/31/2025	2025 Encumbrances	Variance Budget/Actual	Budget Recommendation	Dollar Variance	Percent Variance	
OPERATIONS & MAINTENANCE									
0220-01-020	Dues - Memberships	\$ 700.00	\$ 600.00	\$ -	\$ 100.00	\$ 700.00	\$ -	0.0%	
0248-01-020	Meetings & Training	\$ 300.00	\$ 85.00	\$ -	\$ 215.00	\$ 300.00	\$ -	0.0%	
0258-01-020	Printing	\$ 250.00	\$ 71.76	\$ -	\$ 178.24	\$ 250.00	\$ -	0.0%	
4395-01-043	Office Supplies	\$ 50.00	\$ -	\$ -	\$ 50.00	\$ 50.00	\$ -	0.0%	
4545-01-043	Plans & Maps	\$ 900.00	\$ -	\$ -	\$ 900.00	\$ 200.00	\$ (700.00)	-77.8%	
4665-01-048	Professional Services	\$ 25,300.00	\$ 18,416.76	\$ -	\$ 6,883.24	\$ 26,000.00	\$ 700.00	2.8%	
4680-01-048	Trail Improvements/Maintenance	\$ 5,500.00	\$ 12,994.49	\$ -	\$ (7,494.49)	\$ 5,500.00	\$ -	0.0%	
TOTAL OPERATIONS & MAINTENANCE:		\$ 33,000.00	\$ 32,168.01	\$ -	\$ 831.99	\$ 33,000.00	\$ -	0.0%	
CAPITAL OUTLAY									
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
TOTAL CAPITAL OUTLAY:		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Transfer from Reserve									
DEPARTMENT TOTAL:		\$ 33,000.00	\$ 32,168.01	\$ -	\$ 831.99	\$ 33,000.00	\$ -	0.0%	

Department: Regional (Outside) Agencies

Account Number	Account Description	2025 Appropriations				2026 Selectboard Request		
		2025 Appropriations	Expended	2025 Encumbrances	Variance Budget/Actual	Budget Recommendation	Dollar Variance	Percent Variance
OPERATIONS & MAINTENANCE								
0900-01-090	American Legion Post 33	\$ 3,000.00	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ -	0.0%
0902-01-090	Court Appointed Special Advocates (CASA)	\$ 1,000.00	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	0.0%
0905-01-090	Community Action Program (CAP)	\$ 36,600.00	\$ 36,600.00	\$ -	\$ -	\$ 36,600.00	\$ -	0.0%
0906-01-090	Granite VNA and Hospice	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00	100.0%
0910-01-090	Interlakes Day Care Center	\$ 23,027.00	\$ 23,027.00	\$ -	\$ -	\$ 26,251.00	\$ 3,224.00	14.0%
0911-01-090	Kidworks Learning Center	\$ 10,000.00	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	\$ -	0.0%
0912-01-090	Interlakes Community Caregivers	\$ 3,800.00	\$ 3,800.00	\$ -	\$ -	\$ 5,900.00	\$ 2,100.00	55.3%
0913-01-090	Lakes Region Mental Health	\$ 13,500.00	\$ 13,500.00	\$ -	\$ -	\$ 18,377.00	\$ 4,877.00	36.1%
0914-01-090	Greater Meredith Program	\$ 15,000.00	\$ 15,000.00	\$ -	\$ -	\$ 20,000.00	\$ 5,000.00	33.3%
0915-01-090	Lakes Region Tourism	\$ 2,500.00	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	\$ -	0.0%
0917-01-090	Waypoint (formerly Child & Family Services)	\$ 1,500.00	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	\$ -	0.0%
0918-01-090	Lakes Region Planning Commission	\$ 11,304.00	\$ 11,304.00	\$ -	\$ -	\$ 12,327.00	\$ 1,023.00	9.0%
0925-01-090	Meredith Chamber of Commerce	\$ 7,000.00	\$ 7,000.00	\$ -	\$ -	\$ 7,000.00	\$ -	0.0%
0926-01-090	Meredith Historical Society	\$ 4,300.00	\$ 4,300.00	\$ -	\$ -	\$ 4,500.00	\$ 200.00	4.7%
0927-01-090	Lakes Region VNA and Hospice	\$ 85,000.00	\$ 85,000.00	\$ -	\$ -	\$ 85,000.00	\$ -	0.0%
0930-01-090	Motorcycle Week Rally Dues	\$ 5,000.00	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ -	0.0%
0935-01-090	New Beginnings	\$ 1,836.00	\$ 1,836.00	\$ -	\$ -	\$ 1,836.00	\$ -	0.0%
0936-01-090	NH Humane Society	\$ 10,763.00	\$ 10,763.00	\$ -	\$ -	\$ 10,763.00	\$ -	0.0%
0946-01-090	Winnipesaukee Wellness Center	\$ 3,500.00	\$ 3,500.00	\$ -	\$ -	\$ 3,500.00	\$ -	0.0%
NEW	Family Promise of the Lakes Region	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	100.0%
TOTAL REGIONAL AGENCIES:		\$ 238,630.00	\$ 238,630.00	\$ -	\$ -	\$ 270,054.00	\$ 31,424.00	13.2%

Revenue Projections

<u>Account Description</u>	2025 Revenues		2026 Revenue Projections		
	2025 Revenues	2025 MS-434R	2026 Revenues	Dollar Variance	Percent Variance
<u>General Fund</u>					
Property Taxes	\$ 30,900,918	\$ -			
Other Taxes & Penalties	\$ 300,000	\$ 268,707	\$ 260,000	\$ (8,707)	-3.2%
Licenses, Permits, and Fees	\$ 2,231,624	\$ 2,274,950	\$ 2,400,000	\$ 125,050	5.5%
State Sources	\$ 849,567	\$ 909,224	\$ 909,224	\$ -	0.0%
Charges for Services	\$ 875,000	\$ 900,000	\$ 1,100,000	\$ 200,000	22.2%
Miscellaneous Revenues	\$ 235,000	\$ 604,460	\$ 425,000	\$ (179,460)	-29.7%
Total Revenues - General Fund	\$ 4,491,191	\$ 4,957,341	\$ 5,094,224	\$ 136,883	2.8%
<u>Enterprise Funds</u>					
Water Funds	\$ 780,501	\$ 780,501	\$ 818,301	\$ 37,800	4.8%
Sewer Funds	\$ 1,414,208	\$ 1,414,208	\$ 1,448,553	\$ 34,345	2.4%
Total Revenues - Enterprise Funds	\$ 2,194,709	\$ 2,194,709	\$ 2,266,854	\$ 72,145	0.0%
TOTAL REVENUES:	\$ 6,685,900	\$ 7,152,050	\$ 7,361,078	\$ 209,028	2.9%



**Town of Meredith, New Hampshire
Selectboard Agenda Report
For the Meeting of January 26, 2026**

From: Robert Carpenter, Director of Administrative Services

Subject: Warrant Articles

Suggested Motion:

No Motion at this time. Recommendations will be made at the Public Hearing

Recommendation:

Background/Discussion:

The following warrant articles are what we expect to see on the warrant for Town Meeting.

- Drinking Water State Revolving Loan Fund	\$ 900,000
- Operating Budget	\$ 21,991,887
- Main Street Expendable Trust Fund (ETF)	\$ 75,000
- Waterfront Infrastructure ETF	\$ 75,000
- FD Equipment Replacement ETF	\$ 182,000
- FD Vehicle ETF	\$ 535,000
- Parks & Recreation ETF	\$ 200,000
- DPW Equipment ETF	\$ 337,000
- <i>Community Infrastructure (placeholder)</i>	\$960,000
- Games of Chance	\$ 0
- Veterans Service-Disabled Credit	
- Land Use Change Tax – Modification	
- Ycas Property addition to Town Forest	

Town of Meredith Selectboard Agenda Report

Fiscal Impact:

2026 Budget for Operations and Maintenance as well as Capital Project funding

Concurrences:

Alternatives:

Attachments/Exhibits:

Drinking Water State Revolving Loan Fund

Games of Chance

Veterans Service-Disabled Credit Warrant

Land Use Change Tax – Modification

Town Forest Addition

Proposed 2026 Town Meeting Warrant Article –

Water Plant Treatment Filter Upgrades

To see if the town will vote to raise and appropriate the sum of \$900,000 for the purpose of Water Plant Treatment Filter upgrades and to authorize the issuance of not more than \$900,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33); and, further to authorize the Select Board to issue and negotiate such bonds or notes and to determine the conditions and rate of interests thereon; and, to further authorize the Select Board to offset a portion of said appropriation by applying for the Drinking Water State Revolving Funds (DWSRF). (Requires a 3/5 ballot vote)

NARRATIVE: The four filters at the Water Treatment Plant are at the end of their useful life and need major rehabilitation. Filter breakthroughs are beginning to be noticed which will lead to reduced water quality and shorter filter run times. This process will involve the removal and replacement of the existing filter media, as well as sandblasting the steel back to an SP-10 finish, then recoating it with a potable water epoxy coating. The upgrades are recommended and supported by the just completed Water Asset Management Study. This project is expected to last through the end of 2027.

Proposed 2026 Town Meeting Warrant Article –

Games of Chance

Shall we prohibit the operation of games of chance within the town? Majority Vote Required

NARRATIVE: NH law requires a municipality to opt out of Keno by June 1, 2027, otherwise it becomes automatically permitted.

NH RSA 287-D:32 Local Option; Games of Chance outlines the requirements and process for voting for Games of Chance.

287-D:32 Local Option; Games of Chance. –

I. The lottery commission shall not grant a game operator employer license to operate games of chance in a municipality if that municipality has voted to prohibit games of chance to be held within its boundaries, or if there is a pending question on the municipality's warrant or official ballot for the next regular municipal election. Such vote shall be held in the following manner:

(a) In a town, the question shall be placed on the warrant of an annual town meeting under the procedures set out in RSA 39:3, and shall be voted on a ballot.

In a city, the legislative body may vote to place the question on the official ballot for any regular municipal election, or, in the alternative, shall place the question on the official ballot for any regular municipal election upon submission to the legislative body of a petition signed by 5 percent of the registered voters.

(b) The selectmen, aldermen, or city council shall hold a public hearing on the question at least 15 days, but not more than 30 days before the question is to be voted on. Notice of the hearing shall be posted in at least 2 public places in the municipality, on the website of the municipality, and by publication in a newspaper of general circulation at least 14 days before the hearing.

(c) In municipalities where games of chance are not currently in operation, the wording of the question shall be substantially as follows: "Shall we prohibit the operation of games of chance within the town or city?"

(d) In municipalities where games of chance are currently operating, the wording of the question shall be substantially as follows: "Shall we prohibit additional games of chance operations with a physical facility within the town or city?"

II. If a majority of those voting on the question vote "Yes," new games of chance may not be operated within the town or city.

III. If the question is not approved, the question may later be voted upon according to the provisions of paragraph I as early as the next annual town meeting or regular municipal election.

IV. A city or town may rescind its disapproval for operation of games of chance under RSA 287-D by following procedures in paragraph I in this section.

V. An unincorporated place may disallow the operation of games of chance by majority vote of the county delegation, after a public hearing is held, and may be rescinded in a similar fashion.

VI. The lottery commission shall maintain a list of municipalities where games of chance have been prohibited pursuant to this section.

VII. If the town, city, or unincorporated place has voted within this section to prohibit games of chance, that municipality may pass an ordinance allowing only a specified number of charitable gaming events per year, or a certain number of dates per year to be determined by the town, hosted by local charitable organizations pursuant to RSA 287-D:4, and specifying how the municipality shall determine how charitable organizations register for a gaming event.

VIII. Notwithstanding any other provision of law, including paragraphs I and II, any vote by a municipality to prohibit games of chance within its boundaries shall not apply to any games of chance operator licensed by the lottery commission, or any applicant who has applied for a games of chance operator license prior to the date of the petition in subparagraph I(a) or the notice date in subparagraph I(b), except that any operator who ceases operation for a period exceeding 4 years, or an applicant who fails to commence operation within 6 years of application approval, shall be subject to any intervening vote by the municipality.

Source. 2025, 288:1, eff. July 1, 2025.

Veteran Tax Credit Adjustment	\$4,500
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Shall the Town of Meredith vote in accordance with RSA 72:27-a to modify the provisions of RSA 72:35, previously adopted, for an optional tax credit of Four thousand Five Hundred dollars (\$4,500) for a Service-Connected Total and Permanent Disability on residential property? If approved, this article shall take effect for the 2026 property tax year.

Background: This proposal seeks to increase the Service-Connected Total and Permanent Disabled Veterans Tax Credit. The current property tax credit amount is \$4,000 and that was last set by Town voters in March of 2020. There are 31 property owners receiving this credit currently. The urgency of increasing this tax credit, effective for the 2026 property tax year, is due to the passage of recent legislation by state legislators. That legislative action removed the requirement that municipalities were under to combine the \$500.00 Optional Veterans Tax Credit with the Service-Connected Total and Permanent Disabled Veterans Tax Credit. This legislation now bars municipalities from combining them both on a disabled veterans property tax bill. The warrant article requests that voters approve an increase to the Service-Connected Total and Permanent Disabled Veterans Tax Credit, from \$4,000 to \$4,500. The reason for this is to make-up for the loss of the Optional Veterans Tax Credit for disabled veterans.

Proposed 2026 Town Meeting Warrant Article

To see if the town will vote to change the previously approved amount of \$50,000.00 of the Land Use Change Tax collected pursuant to RSA 79-A:25, II to \$100,000 to be deposited into the existing Conservation Fund in accordance with RSA 36-A:5, III, as authorized by RSA 79-A:25, II and IV. If adopted this article shall take effect April 1, 2026 and shall remain in effect until altered or rescinded by a future vote of the town meeting. (Majority vote required)

NARRATIVE: The Current Use Program, created in 1972, provides a tax incentive to qualifying landowners who maintain their land as undeveloped forest, farm, or open space. When the use of the land changes to a non-qualifying use (e.g., the land is developed), a one-time land use change tax (LUCT) is assessed based on the current market value. Money collected through the LUCT represents the loss of farmland, forestland, or open space to development. Using these funds to protect important open space, conserve natural resources, and retain rural character is a logical reinvestment and supports the goals of the ***Imagine Meredith 2035*** master plan adopted in December 2025. The \$50,000 amount was established over 40 years ago. Increasing the amount to \$100,000 will increase the capacity to partially offset the impacts of development. There is no tax impact for Meredith residents if this warrant article passes. If the above article does not pass, the percentage of LUCT revenues deposited in the conservation fund shall remain at the first \$50,000 received.

Proposed 2026 Town Meeting Warrant Article

To see if the town will vote to designate a certain parcel of land as Town Forest pursuant to RSA 31:110 as follows: Parcel formerly owned by the Ycas Family Trust, identified in Town's records as Tax Map S05 lot 1C, located off Meredith Neck Road, comprising 37.7 +/- acres. Said parcel to be included as part of the Page Pond Town Forest. Furthermore, to see if the Town will vote to authorize the Conservation Commission to manage the Town Forest as provided in RSA 31:112.

Approved by the Conservation Commission



**Town of Meredith, New Hampshire
Selectboard Agenda Report
For the Meeting of January 26, 2026**

From: Judie Milner, Town Manager

Subject: Town Manager Report

Retirement:

Bettina Ford – 18 ½ years of service in Assessing – congratulations!

Shout outs:

Planning & Development Roll Out -

2026 Budget Process – 2/9 Public Hearing

Selectboard Email Addresses – checking in, are you all set up.

Coalition 2.0 – I attended my first board meeting as an alternate. The meeting was very productive as we discussed at length how to come up with solutions for the legislature as opposed to just saying “no” to every bill introduced on education funding. There will be a committee of the board, which I volunteered for, to discuss options to bring forward to donor communities to approve. I will keep you updated. 2026 Legislative priorities have been identified – I shared the document with the board at our 12/22 meeting. 1/21 meeting of the board, we went through a

Town of Meredith Selectboard Agenda Report

prioritized legislation; discussed legislation we could get behind this session; will be putting forward legislation for next state biennial budget.

Flood Map Update – public comment period is over; FEMA has indicated that it could take up to a year to get to the adoption phase of Meredith's new flood plain maps.

Winnipesaukee River Basin Program Update – the advisory group is still working on mitigating the huge cost increases specifically in the replacement fund. Reminder, the State sets the numbers in the budget and the communities are expected to pay. The letter attached to my 10/27 TM update was finalized and is being circulated to the member groups for signatures. I signed the letter and will keep you informed of the process. Meeting with the Commissioner of DES, Robert Scott, is scheduled for 1/22 at 6:30PM in the Belknap Mill at 45 Beacon St, Laconia. Commissioner Scott has asked for representation (appointed and elected) from all 10 communities. Superintendent Bordeau and I are attending.

State DOT cuts to 10 yr Plan – it appears that our CMAQ grant project on route 25 is off the chopping block since they asked us to sign paperwork (see 12/8 agenda item). We will keep you informed regarding the fate of the other project set for elimination. Thank the board and the public for sending in your comments and support for our NHDOT projects.

Private Companies taking Water out of Waukewan – Last summer many private companies were filling up their tank trucks with the lake water at Waukewan. Superintendent Bordeau is starting conversations with DES on what we can do to limit or regulate this as Waukewan is our water supply. We have several concerns including level of water and contamination.

Superintendent Bordeau received this response from DES:

Hi Jason,

We checked with our Watershed Management Bureau and our Aquatic Sciences. Since there are no rules for backflow or other protection, we created the fact sheet you mentioned. I do not believe there was a big enough concern to create rules in the past. However, with the contamination of invasive species into Winnipesaukee, maybe this is something that should be revisited? Thank you for bringing your concern to our attention. I am sorry I cannot offer you anything at this time but will open the discussion here at NHDES.

Town of Meredith Selectboard Agenda Report

Randal A. Suozzo, P.E.
Department of Environmental Services
Drinking Water and Groundwater Bureau
603-271-1746

Not what we were looking for but we'll continue to pursue this with them. In the meantime, we are exploring other measures we can take with the ramp and beach to limit our exposure. We'll bring the ideas to the board.

Upcoming Events on Town Property:

DPW FACILITY USE PERMITS APPROVED					UPDATED 1/21/2026	
NAME OF APPLICANT	PROPERTY	Event Date	TIME	EVENT	APPROVED	Denied
2026						
Meredith Rotary Club	Solid Waste Facility	January 10th	8am to 3pm	Styrofoam collection	x	
ILHS Future Business Leaders	Solid Waste Facility	January 18th	8am to 3pm	Fundraiser	x	
Rick Loader, Guitar Army	Hesky Park	Every Tues night (May-Sept)	5:30 to 8:30 pm	guitar concert	x	
Meredith Fishing Derby	Hesky Park	Feb 6,7,8	4 pm Fri to 5 pm Sunday	Annual Ice Fishing Derby	x	
Meredith Rotary Club	Solid Waste Facility	March 28	8am to 3pm	Styrofoam collection	x	

As we discussed, I will be speaking with DPW about the frequency of fundraising activities at the transfer station in 2026. Director Hale and I discussed the board's concerns about the fundraisers at the transfer station on 1/5/26. Director Hale is going to come up with some suggestions which I will share with the board at a public meeting so we can come to a consensus. Stay tuned.

Waterfront infrastructure – Part of the CIP presentation & I'm working through the 2019 study completed by Weston & Sampson. After the review, I'll add a workshop to discuss board's direction and next steps.

Parking PILOT Program –

Main Street Project – The engineer was at our 12/8 meeting to discuss the plan in light of our recent parking study. Funding discussed earlier tonight.

Town of Meredith Selectboard Agenda Report

Upcoming Meetings:

Town of Meredith				
Selectboard Meeting Schedule - 2026				
Date	Time	Meeting	Location	Notes
1/12/2026	4:30pm	Selectboard Regular Meeting	Community Center	
			Iber Holmes Gove Middle School, 1 Stephen K. Batchelder Pkwy, Raymond	
1/14/2026	6:30pm	NH Statewide Town Hall	Belknap Mill, 45 Beason Street, Laconia	maintain local control
1/22/2026	6:30pm	meeting with DES Commissioner Scott		
1/26/2026	4:30pm	Selectboard Regular Meeting	Community Center	SpaceNeeds Presentation; YE funding; Warrant Article Discussion
2/9/2026	4:30pm	Selectboard Regular Meeting	Community Center	
2/23/2026	4:30pm	Selectboard Regular Meeting	Community Center	
3/2/2026	8am	Park & Rec Director Alpers first day	Community Center	
3/9/2026	4:30pm	Selectboard Regular Meeting	Community Center	
3/10/2026		Election Day	Community Center	
3/11/2026	7pm	Town Meeting	High School	
3/23/2026	4:30pm	Selectboard Regular Meeting	Community Center	organizational meeting

State Zoning/Housing Mandate Dialog –

Status DPW Bldg/Hutter – Attorney Sullivan working on resolution as discussed in nonpublic session on 10/6. More to come when this is public.

Next Department Head Meeting – January:

Town of Meredith Selectboard Agenda Report

Personnel Policy Review

Waukewan Dam & Canal project – The FEMA grant for the project in the amount of \$5,073,634.95 to be obligated by 9/26/27 was approved by Governor & Council on 9/17/25; Meredith has already accepted and appropriated the pass through grant for the project; next steps will include a request for extension to 9/26/28 (one year extensions are the max that we can request). The engineer is working on several pieces of the request; Director Carpenter is handling the town portion of the request and will submit the completed request. The engineering firm has redesigned the project to avoid the need to disrupt Dover Street and having minimal disruption of main street and water/sewer. They may be able to expend the grant funds in the allotted time period without relying on future extension request approval with the new design. I expect there will be another meeting with FEMA folks shortly to get approval for the new approach.

Route 3/25 assessment(underground) – Superintendent Bordeau, Crew Chief Sausville, Director Faller, Asst Director Hale and I met with representatives of NH DOT and Bay District (Center Harbor) representatives on October 28th to discuss the sewer force lines which go through a storm water basin by the docks. We have documentation that the force mains were put in after and through the storm water basin. Next steps are a flow analysis and meeting with Center Harbor on the calculation of community payment for the project. We met with Center Harbor in November, we are waiting for the results of the Bay District Board meeting so we can move forward with discussions. In the meantime this has been added to the 2028 WRBP projects to be completed.

Route 25 Pedestrian Crossing – We have still not heard back from NHDOT, we will follow up.

Sewer Storm Water Asset grant- this project is in progress but taking longer than originally planned, we will continue to update on expected completion date.

Prescott Park Renovation – playground placement has been determined with the engineers for the greater project; site preparation will occur this fall with a spring construction. – the committee is going to re-open the discussion of the placement of the playground at their 12/16 meeting. We are putting the groundwork on hold until after the

Town of Meredith Selectboard Agenda Report

meeting, likely until spring if the ground is frozen. The playground has not moved. We will move forward with groundwork in the Spring. The playground will remain where it was originally placed. The ground work will begin in the Spring.

Fire Department Study – stay tuned, I will be working on this one in 2026.

Engine 3 Build – We took delivery January 16th. You'll see it being driven around town for training and testing purposes.

Space Needs Project –The kickoff meeting with SMP Architecture and town hall/annex departments occurred on November 6th. The firm took measurements of the existing spaces and we discussed needs, constraints and pros/cons possible solutions. There were meetings with each employee in November and a few follow up meetings with the departments in December & January. The firm presented at tonight's (1/26) meeting.

Projects working on – Stay Tuned for Future Update

PFAS Settlements



**Town of Meredith, New Hampshire
Selectboard Agenda Report
For the Meeting of January 26, 2026**

Subject: Visitor and Resident Comments

Board Chair opens the meeting to public for comment.



**Town of Meredith, New Hampshire
Selectboard Agenda Report
For the Meeting of January 26, 2026**

Subject: Select Board Reports and Comments

Board Chair recognizes Board Members for reports and comments.