

Sub-Department Summary

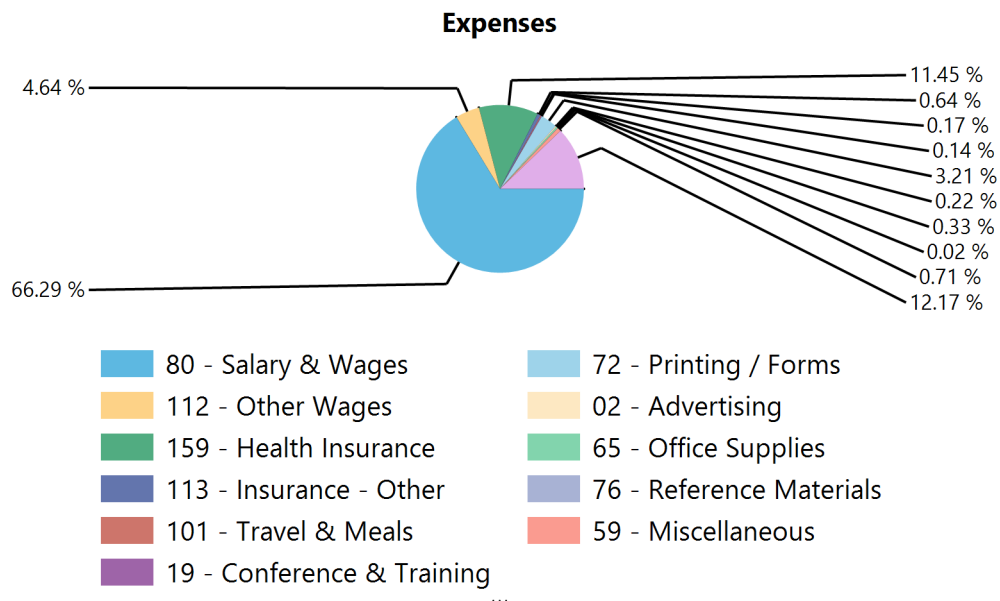
4130-100 - Executive - Gen Gov

Account	Changes	Percent Change	2026 Amount	2027 Amount
Expenses				
110 - Department Head Salary	New this year		-	130,437
110 - Department Head Salary	Not used this year		136,470	-
115 - F/T Wages	New this year		-	112,679
115 - F/T Wages	Not used this year		115,415	-
120 - P/T Wages	New this year		-	6,185
120 - P/T Wages	Not used this year		6,185	-
124 - Trustee of Trust Funds	Unchanged	0.00 %	500	500
132 - Moderator Salary	Unchanged	0.00 %	5,000	5,000
136 - Board of Selectmen	Unchanged	0.00 %	15,000	15,000
140 - Overtime Wages	New this year		-	206
140 - Overtime Wages	Not used this year		206	-
210 - Health & Dental Insurance	New this year		-	51,752
210 - Health & Dental Insurance	Not used this year		68,218	-
215 - Life & Disability Insurance	New this year		-	2,905
215 - Life & Disability Insurance	Not used this year		2,599	-
220 - Employer FICA & Medicare	New this year		-	19,087
220 - Employer FICA & Medicare	Not used this year		19,742	-
230 - NH Retirement	New this year		-	30,997
230 - NH Retirement	Not used this year		34,080	-
260 - Worker's Compensation Insurance	Increased	10.11 %	445	490
530 - Travel & Meals	Unchanged	0.00 %	750	750
540 - Conferences & Training	Unchanged	0.00 %	625	625
550 - Printing & Forms	Unchanged	0.00 %	14,500	14,500
570 - Advertising	Unchanged	0.00 %	1,000	1,000
606 - Town Meeting Expense	Increased	11.11 %	2,700	3,000
620 - Office Supplies	Unchanged	0.00 %	1,500	1,500
670 - Referennce Materials	Unchanged	0.00 %	100	100
690 - Miscellaneous	Unchanged	0.00 %	225	225
691 - Selectmen's Discretionary Acct	Increased	175.00 %	20,000	55,000
Total Expenses		1.50 %	445,260	451,938

Budget Pie Charts

Sub-Department Summary

4130-100 - Executive - Gen Gov



EXECUTIVE

4130 - Executive - Gen Gov

\$130,436.80

Department Head Salary

110 - Department Head Salary

4130 - Executive - Gen Gov

\$112,678.80

Full-Time Wages

115 - F/T Wages

4130 - Executive - Gen Gov

\$6,185.00

Part-Time Wages

120 - P/T Wages

4130 - Executive - Gen Gov

\$ 500.00

Stipend to Chair

124 - Trustee of Trust Funds

4130 - Executive - Gen Gov

\$5,000.00

Annual stipend

132 - Moderator Salary

4130 - Executive - Gen Gov

\$15,000.00

\$5,000 per Selectman per year

136 - Board of Selectmen

4130 - Executive - Gen Gov

\$ 206.00

Overtime Wages

140 - Overtime Wages

4130 - Executive - Gen Gov

\$51,751.68

Health & Dental Insurance

210 - Health & Dental Insurance

4130 - Executive - Gen Gov

\$2,905.30

Life & Disability Insurance

215 - Life & Disability Insurance

4130 - Executive - Gen Gov

\$19,087.25

Employer FICA

220 - Employer FICA & Medicare

4130 - Executive - Gen Gov

\$30,997.24

NH Retirement

230 - NH Retirement

4130 - Executive - Gen Gov

\$ 490.00

I have increased this by the CAP of 10% but should have the Primex invoice in November. I will adjust at that time.

260 - Worker's Compensation Insurance

4130 - Executive - Gen Gov

\$ 750.00

Primarily mileage reimbursement for TA & Selectmen's office staff

530 - Travel & Meals

4130 - Executive - Gen Gov

\$ 625.00

Training for TA & Selectmen's office staff.

540 - Conferences & Training

4130 - Executive - Gen Gov

\$14,500.00

Primarily town reports

550 - Printing & Forms

4130 - Executive - Gen Gov

\$1,000.00

Paid ads for special events, help wanted, etc

570 - Advertising

4130 - Executive - Gen Gov

\$3,000.00

AV services, chair rentals, etc.

606 - Town Meeting Expense

4130 - Executive - Gen Gov

\$1,500.00

Office supplies

620 - Office Supplies

4130 - Executive - Gen Gov

\$ 100.00

Reference Materials

670 - Reference Materials

4130 - Executive - Gen Gov

\$ 225.00

Miscellaneous items

690 - Miscellaneous

4130 - Executive - Gen Gov

691 - Selectmen's Discretionary Acct

\$55,000.00

Staff holiday party, Selectmen's initiatives not otherwise budgeted

Sub-Department Summary

4140-200 - T/CLERK

Previous Sub-Department	4140-200 - T/CLERK	Budget Year	2027
Department Category	10 - General Government	Accounting Reference	4140-200
Department	4140 - Town Clerk	Approved	No
Stage	Budget Review	Manager	

Comments

Description

Justification

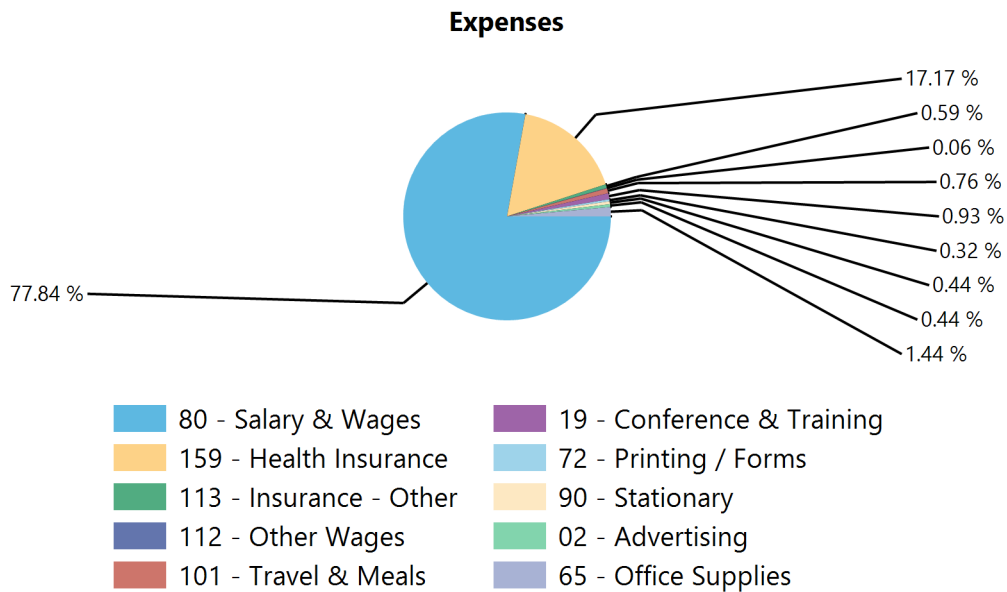
Budget Prior Year Comparison

Account	Changes	Percent Change	2026 Amount	2027 Amount
Expenses				
110 - Department Head Salary	New this year		-	42,293
110 - Department Head Salary	Not used this year		40,164	-
115 - F/T Wages	New this year		-	30,077
115 - F/T Wages	Not used this year		29,367	-
120 - P/T Wages	New this year		-	24,383
120 - P/T Wages	Not used this year		25,745	-
140 - Overtime Wages	New this year		-	400
140 - Overtime Wages	Not used this year		400	-
210 - Health & Dental Insurance	New this year		-	12,551
210 - Health & Dental Insurance	Decreased	42.50 %	21,828	12,551
215 - Life & Disability Insurance	New this year		-	866
215 - Life & Disability Insurance	Not used this year		649	-
220 - Employer FICA & Medicare	New this year		-	7,432
220 - Employer FICA & Medicare	Not used this year		7,319	-
230 - NH Retirement	New this year		-	9,227
230 - NH Retirement	Not used this year		9,462	-
260 - Worker's Compensation Insurance	Unchanged	0.00 %	93	93
530 - Travel & Meals	Increased	39.38 %	800	1,115
540 - Conferences & Training	Increased	42.63 %	950	1,355
550 - Printing & Forms	Increased	18.75 %	400	475
551 - Stationary	Unchanged	0.00 %	650	650
570 - Advertising	Increased	8.33 %	600	650
620 - Office Supplies	Increased	16.67 %	1,800	2,100
Total Expenses		4.27 %	140,227	146,218

Sub-Department Summary

4140-200 - T/CLERK

Budget Pie Charts



TOWN CLERK

4140 - Town Clerk

\$42,293.33

Department Head Salary

110 - Department Head Salary

4140 - Town Clerk

\$30,076.80

Full-Time Wages

115 - F/T Wages

4140 - Town Clerk

\$24,382.80

Part-Time Wages

120 - P/T Wages

4140 - Town Clerk

\$ 400.00

Overtime Wages

140 - Overtime Wages

4140 - Town Clerk

\$25,101.72

Health & Dental Insurance

210 - Health & Dental Insurance

4140 - Town Clerk

\$ 866.32

Life & Disability Insurance

215 - Life & Disability Insurance

4140 - Town Clerk

\$7,432.20

Employer FICA

220 - Employer FICA & Medicare

4140 - Town Clerk

230 - NH Retirement

\$9,227.19

NH Retirement

4140 - Town Clerk

260 - Worker's Compensation Insurance

\$ 93.00

I have increased this by the CAP of 10% but should have the Primex invoice in November. I will adjust at that time.

4140 - Town Clerk

530 - Travel & Meals

\$1,115.00

This is mostly hotel rooms and meals for the annual conference. After not submitting receipts for my first 5 years in office, this year I'm including mileage to trainings and conferences that have been split between the Town Clerk and Tax Collector budgets.

4140 - Town Clerk

540 - Conferences & Training

\$1,355.00

This is for the annual Town Clerk Association Conference, spring workshop, and yearly Association dues. New this year are the NHTCA/NHCTCA Joint Certification Program costs, which have been split between my Town Clerk and Tax Collector Budgets. This is a 1-week per year, 4-year certification program for Town Clerk / Tax Collectors. I feel our office will greatly benefit from the knowledge gained here.

4140 - Town Clerk

550 - Printing & Forms

\$ 475.00

This includes labels, specialty envelopes, dog tags, and specialty paper. The increase this year is that we need to order more dog tags, as our dog population is growing.

4140 - Town Clerk

551 - Stationery

\$ 650.00

These are our standard envelopes and business cards.

4140 - Town Clerk

570 - Advertising

\$ 650.00

These are ads in local publications for dog licenses, office closures, etc. The increase is due to the increased cost of the ads.

4140 - Town Clerk

620 - Office Supplies

\$2,100.00

This is the office supplies for our office. It also includes our \$600 yearly subscription to Price Digests, which we use to source car information for car registrations. This year, there's a \$300 increase for the purchase of a chair, as the one I'm currently using needs replacement.

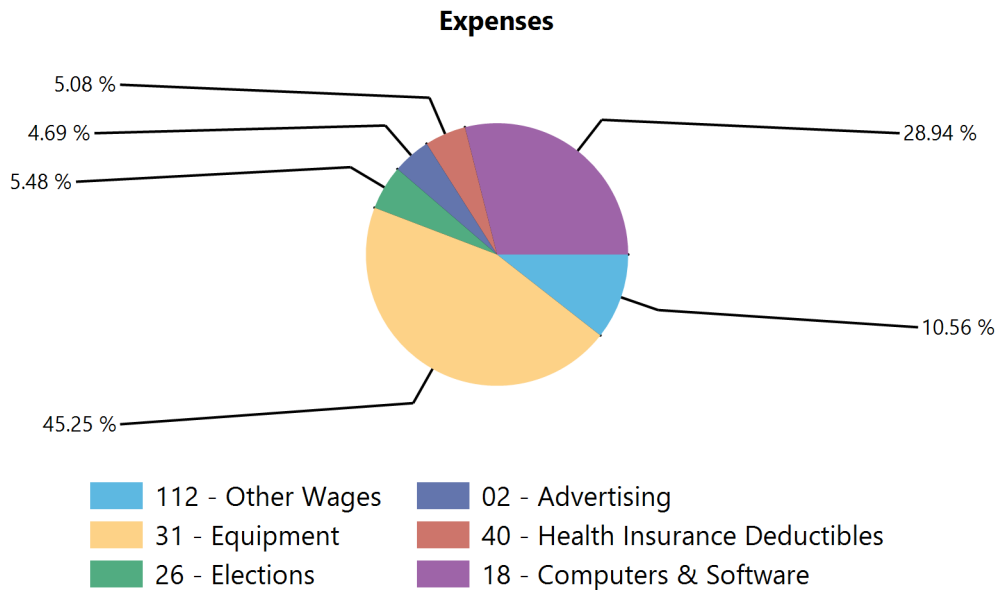
Sub-Department Summary

4141-250 - Election, Regis & Vital Stats - Election

Budget Prior Year Comparison

Account	Changes	Percent Change	2026 Amount	2027 Amount
Expenses				
121 - Ballot Clerk Wages	Increased	50.00 %	200	300
130 - Supervisors Wages	Unchanged	0.00 %	2,400	2,400
441 - Election Equipment	Increased	12.88 %	10,250	11,570
442 - Election Programming & Support	Increased	17.46 %	6,300	7,400
553 - Printing Ballots	Increased	7.69 %	1,300	1,400
570 - Advertising	Increased	20.00 %	1,000	1,200
696 - Misc Elect. Food & Supplies	Increased	18.18 %	1,100	1,300
Total Expenses		13.39 %	22,550	25,570

Budget Pie Charts



ELECTIONS

4141 - Election, Regis & Vital Stats

121 - Ballot Clerk Wages

\$ 300.00

If election workers choose, they can be paid \$25 for the 3-hour shift. While I believe that in time this number will need to go up, for now, we are fortunate to have as many volunteers as we do who have chosen not to be paid. The \$100 increase is due to us having 3 times as many elections this fiscal year as in the last year.

4141 - Election, Regis & Vital Stats

130 - Supervisors Wages

\$2,400.00

This represents the stipend for three Supervisors of the Checklist.

4141 - Election, Regis & Vital Stats

441 - Election Equipment

\$11,570.00

As promised, this is the figure to replace our current voting booths with four-station Franklin voting booths. Our current voting booths are beyond their useful life, very heavy, and need to be set up by Public Works. The newer booths are much lighter and can be set up by Elections Volunteers. I won't be hearing from the Secretary of State's office until our Town Clerks' conference at the end of October, so there could always be more news that relates to this line item then.

4141 - Election, Regis & Vital Stats

442 - Election Programming & Support

\$7,400.00

This is per election programming fees for the Poll Pads, VotingWorks Voting System, and AVS Tablet, as well as the yearly support plans for all. This line item could also potentially change based on what SOS says at the conference.

4141 - Election, Regis & Vital Stats

553 - Printing Ballots

\$1,400.00

This is the cost of printing the ballots for Town Elections.

4141 - Election, Regis & Vital Stats

570 - Advertising

\$1,200.00

This is for printing various required election notices. The increase relates to the rise in Supervisors of the Checklist meetings, which must be noticed, in addition to the overall increase in advertising costs.

4141 - Election, Regis & Vital Stats

696 - Misc Elect. Food & Supplies

\$1,300.00

This covers a wide range of election supplies such as signage, crowd control items, pens, paper, printer ink, packing tape, and other office supplies needed for elections. It also includes items for the Voting System and Poll Pads, such as paper, power strips, extension cords, and more. Additionally, there is some money allocated for snack foods and water for our volunteers during elections. New this year is a one-time \$200 fund for sealed plastic containers for absentee ballots.

FY27 Notes on the Election Budget

I want to mention a couple of things as they relate to the Elections portion of my budget. The first is that I don't have my Town Clerk conference until Oct 29-31, and that is historically when we get our updates from the Secretary of State's office relative to upcoming changes in elections. What they say could impact my budget request for FY27.

The other thing to note is that I did not put any money in my budget for anything to do with SB2. I would recommend to the Selectmen that if there were a warrant article to change our form of government to SB2, they add an article to cover the costs of the change to SB2.

Sub-Department Summary

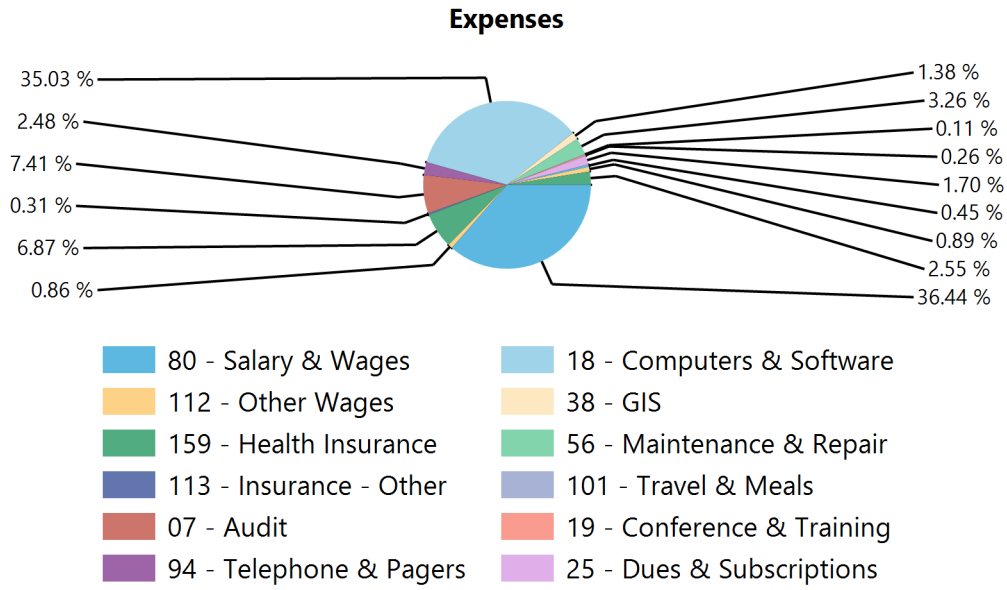
4150-100 - Finance - Gen Gov

Account	Changes	Percent Change	2026 Amount	2027 Amount
Expenses				
110 - Department Head Salary	New this year		-	100,610
110 - Department Head Salary	Not used this year		98,089	-
120 - P/T Wages	New this year		-	19,994
120 - P/T Wages	Not used this year		17,127	-
133 - Deputy Treasurer	Unchanged	0.00 %	250	250
134 - Treasurer	Unchanged	0.00 %	3,000	3,000
210 - Health & Dental Insurance	New this year		-	26,877
210 - Health & Dental Insurance	Not used this year		23,372	-
215 - Life & Disability Insurance	New this year		-	1,199
215 - Life & Disability Insurance	Not used this year		1,034	-
220 - Employer FICA & Medicare	New this year		-	9,226
220 - Employer FICA & Medicare	Not used this year		8,814	-
230 - NH Retirement	New this year		-	12,828
230 - NH Retirement	Not used this year		13,271	-
260 - Worker's Compensation Insurance	Unchanged	0.00 %	132	132
301 - Audit	Increased	4.32 %	27,800	29,000
341 - Telephone & Pagers	Increased	2.11 %	9,500	9,700
342 - Computer License & Fees	Increased	22.16 %	64,094	78,300
343 - Computer Support	Increased	4.58 %	56,250	58,826
345 - GIS	Unchanged	0.00 %	5,400	5,400
440 - Equipment Lease & Maintenance	Unchanged	0.00 %	12,756	12,756
530 - Travel & Meals	Decreased	10.00 %	500	450
540 - Conferences & Training	Unchanged	0.00 %	1,000	1,000
560 - Dues & Subscriptions	Unchanged	0.00 %	6,650	6,650
570 - Advertising	Unchanged	0.00 %	1,750	1,750
620 - Office Supplies	Increased	16.67 %	3,000	3,500
625 - Postage	Decreased	16.67 %	12,000	10,000
Total Expenses		7.01 %	365,789	391,448

Budget Pie Charts

Sub-Department Summary

4150-100 - Finance - Gen Gov



FINANCE

4150 - Finance

100,609.60

Department Head Salary

110 - Department Head Salary

4150 - Finance

\$19,994.35

Part-Time Wages

120 - P/T Wages

4150 - Finance

\$ 250.00

Deputy treasurer

133 - Deputy Treasurer

4150 - Finance

\$3,000.00

Treasurer

134 - Treasurer

4150 - Finance

\$26,877.24

Health & Dental Insurance

210 - Health & Dental Insurance

4150 - Finance

\$1,198.98

Life & Disability Insurance

215 - Life & Disability Insurance

4150 - Finance

220 - Employer FICA & Medicare

\$9,226.20

4150 - Finance

230 – NH Retirement Insurance

\$12827.724

NH Retirement

Employer FICA

4150 - Finance

260 - Worker's Compensation Insurance

\$132.00

I have increased this by the CAP of 10% but should have the Primex invoice in November. I will adjust at that time.

4150 - Finance

301 - Audit

\$29,000.00

This covers our main auditors and the rollover actuarial audit

4150 - Finance

341 - Telephone & Pagers

\$9,700.00

This covers phones for the town offices

4150 - Finance

342 - Computer License & Fees

\$78,300.00

This includes Munismart, Questica, Interware, and Adobe, as well as monthly charges for our website platform. We have also moved some items, such as Zoom, from other categories into this one.

4150 - Finance

343 - Computer Support

\$58,825.51

This is for ongoing support costs from VC3 and other software vendors

4150 - Finance

345 - GIS

\$5,400.00

This is for our GIS mapping. It covers updates and such.

4150 - Finance

440 - Equipment Lease & Maintenance

\$12,756.00

Copier & Postage Meter 525+538 x 12 = 12,756

4150 - Finance

530 - Travel & Meals

\$450.00

I have lowered this line as I find virtual training to be less expensive.

4150 - Finance

540 - Conferences & Training

\$1,000.00

This is for various conferences throughout the year

4150 - Finance

560 - Dues & Subscriptions

\$6,650.00

The bulk of this line is for NHMA

4150 - Finance

570 - Advertising

\$1,750.00

This is for help-wanted advertising and other departments that do not have their own line item.

4150 - Finance

620 - Office Supplies

\$3,500.00

This is for various office supplies. I have raised this slightly as prices are increasing.

4150 - Finance

\$10,000.00

This line covers all postage for the town.

625 - Postage

Sub-Department Summary

4151-220 - Tax Collector - Tax Collector

Previous Sub-Department	4151-220 - Tax Collector - Tax Collector	Budget Year	2027
Department Category	10 - General Government	Accounting Reference	4151-220
Department	4151 - Tax Collector	Approved	No
Stage	Budget Review	Manager	

Comments

Description

Justification

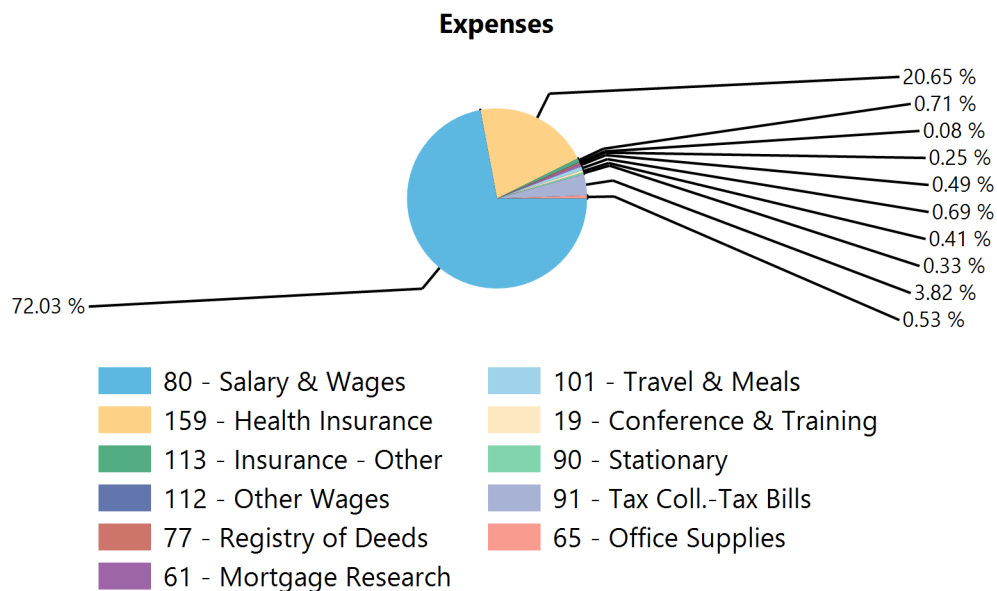
Budget Prior Year Comparison

Account	Changes	<u>Percent Change</u>	<u>2026 Amount</u>	<u>2027 Amount</u>
Expenses				
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110 - Department Head Salary	Not used this year		40,164	-
115 - F/T Wages	New this year		-	30,077
115 - F/T Wages	Not used this year		29,367	-
140 - Overtime Wages	New this year		-	400
140 - Overtime Wages	Not used this year		400	-
210 - Health & Dental Insurance	New this year		-	12,551
210 - Health & Dental Insurance	Decreased	42.50 %	21,828	12,551
215 - Life & Disability Insurance	New this year		-	866
215 - Life & Disability Insurance	Not used this year		649	-
220 - Employer FICA & Medicare	New this year		-	5,567
220 - Employer FICA & Medicare	Not used this year		5,350	-
230 - NH Retirement	New this year		-	9,227
230 - NH Retirement	Not used this year		9,462	-
260 - Worker's Compensation Insurance	Increased	9.68 %	93	102
344 - Registry of Deeds	Unchanged	0.00 %	300	300
390 - Mortgage Research	Unchanged	0.00 %	600	600
530 - Travel & Meals	Increased	52.36 %	550	838
540 - Conferences & Training	Unchanged	0.00 %	500	500
551 - Stationary	Unchanged	0.00 %	400	400
552 - Tax Bills	Increased	3.33 %	4,500	4,650
620 - Office Supplies	Increased	4.00 %	625	650
Total Expenses		5.91 %	114,788	121,572

Sub-Department Summary

4151-220 - Tax Collector - Tax Collector

Budget Pie Charts



TAX COLLECTOR

4151 - Tax Collector

42,293.33

Department Head Salary

110 - Department Head Salary

4151 - Tax Collector

\$30,076.80

Full-Time Wages

115 - F/T Wages

4151 - Tax Collector

\$ 400.00

Overtime Wages

140 - Overtime Wages

4151 - Tax Collector

\$25,101.72

Health & Dental Insurance

210 - Health & Dental Insurance

4151 - Tax Collector

\$ 866.32

Life & Disability Insurance

215 - Life & Disability Insurance

4151 - Tax Collector

\$5,566.92

Employer FICA

220 - Employer FICA & Medicare

4151 - Tax Collector

\$9,227.19

NH Retirement

230 - NH Retirement

4151 - Tax Collector

260 – Worker’s Compensation Insurance

\$102.00

I have increased this by the CAP of 10% but should have the Primex invoice in November. I will adjust at that time.

4151 - Tax Collector

344 - Registry of Deeds

300.00

These are fees for uploading documents such as liens, lien redemptions, current use, deeds, and the like to the Merrimack County Registry of Deeds.

4151 - Tax Collector

390 - Mortgage Research

\$ 600.00

This is what we pay our third-party mortgage researcher for mortgagee lien and deed notices

4151 - Tax Collector

530 - Travel & Meals

\$ 838.00

This covers the hotel and meals for our annual conference, as well as mileage, which is divided with the Town Clerk Budget.

4151 - Tax Collector

540 - Conferences & Training

\$ 500.00

This is for attending both our annual conference and our spring training workshop, paying annual Association dues, and covering half of the NHTCA/NHCTCA Joint Certification Program costs.

4151 - Tax Collector

551 - Stationery

\$ 400.00

This is specialty paper and envelopes.

4151 - Tax Collector

552 - Tax Bills

\$4,650.00

This is the cost for designing, printing, and mailing our property tax bills. The increase this year is to keep pace with the mailing costs from USPS.

4151 - Tax Collector

620 - Office Supplies

\$ 650.00

This includes all the standard office supplies plus paper, toner, labels, printers, and scanners.

REASSESSMENT OF PROPERTY

4152 - Reassessment of Property

312 - Assessor Services

\$0.00

New London joined the towns of Sunapee and Newbury to provide assessing services for the three towns. The budget for assessing services is approved by the Tri-town Assessing Board, made up of the managers of each town, and rotating representation of selectmen and residents from the three towns. The three towns pay a percentage of the Assessing budget based on the number of parcels each town has. New London's share of the tri-town budget is 32.45%, based on the number of parcels it has. Given that the tri-town budget is based on the calendar year (Jan-Dec) and we are on the fiscal year (July-June), we must estimate 6 months of the budget, Jan-June 2026.

4152 - Reassessment of Property

314 - Tax Map Update

\$3,500.00

This is the amount to have the tax maps and street numbering assigned and updated on all the towns' maps.

LEGAL

4153 - Legal

320 - Legal

\$35,000.00

This appropriation includes legal work for the various town departments, boards & committees. Much of the legal expense is for contract review, employment issues, and planning/zoning issues. This number is expected to increase with Kim not here.

4153 - Legal

351 - Animal Rescue Fees

\$ 500.00

When complaints about stray animals (typically dogs) are called in, the police bring the animal to a local kennel. If the dog is unclaimed, the town must pay for 7 days in the kennel.

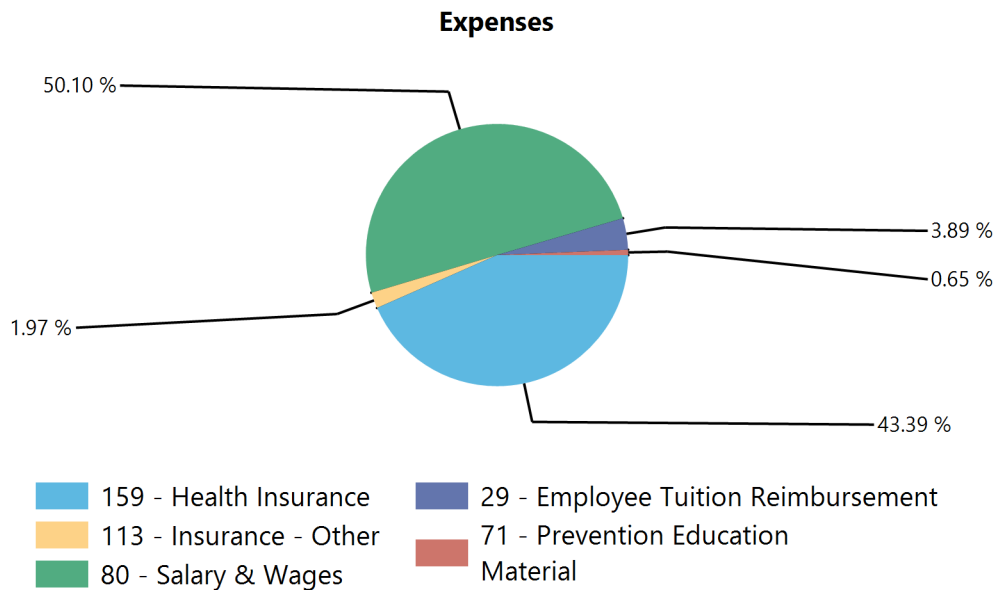
Sub-Department Summary

4155-100 - Personnel Administration - Gen Gov

Budget Prior Year Comparison

Account	Changes	Percent Change	2026 Amount	2027 Amount
Expenses				
210 - Health & Dental Insurance	Increased	15.00 %	58,274	67,015
215 - Life & Disability Insurance	Unchanged	0.00 %	3,046	3,046
220 - Employer FICA & Medicare	Unchanged	0.00 %	37,349	37,349
230 - NH Retirement	Unchanged	0.00 %	40,023	40,023
692 - Health Insurance Deductibles	Unchanged	0.00 %	6,000	6,000
697 - Tuition	Decreased	33.33 %	1,500	1,000
Total Expenses		5.64 %	146,192	154,433

Budget Pie Charts



PERSONNEL ADMINISTRATION

4155 - Personnel Administration

\$67,014.98

Health and dental insurance for FT Library staff

210 - Health & Dental Insurance

4155 - Personnel Administration

\$3,046.00

Life & Disability Insurance

215 - Life & Disability Insurance

4155 - Personnel Administration

\$37,349.00

Employer FICA

220 - Employer FICA & Medicare

4155 - Personnel Administration

\$40,023.00

NH Retirement

230 - NH Retirement

4155 - Personnel Administration

\$0

This line item shows the amount the town must pay for unused vacation, along with employment and retirement expenses. It is recommended that the town stop including funds for this purpose in the operating budget and instead create an expendable trust fund. This way, the appropriated funds will not lapse, and no additional funds will be allocated unless necessary.

677 - Leave Time Buyout

4155 - Personnel Administration

692 - Health Insurance Deductibles

\$6,000.00

This line item allows for the payment, by the Town, of up to \$1,000 per town-issued health plan in medical expenses, subject to the \$1,000 deductible. The town went to a larger deductible plan several years ago as a way to reduce health insurance costs. Paying up to \$1,000 in deductibles per plan was a way to lessen the impact on employees with 2-person and family plans (they are subject to a maximum of \$2,000 or \$3,000, respectively). The employees very much appreciate this benefit.

4155 - Personnel Administration

697 - Tuition

\$1,000.00

This line item supports the stated benefit in the employee personnel policy that provides partial tuition reimbursement for qualified employees. This line item has steadily decreased from \$10,000 in 2009 to zero in the FY2020 budget. Although no employees have taken advantage of this benefit in some time, I believe it is important to fund it to demonstrate the town's support of employees seeking additional education.

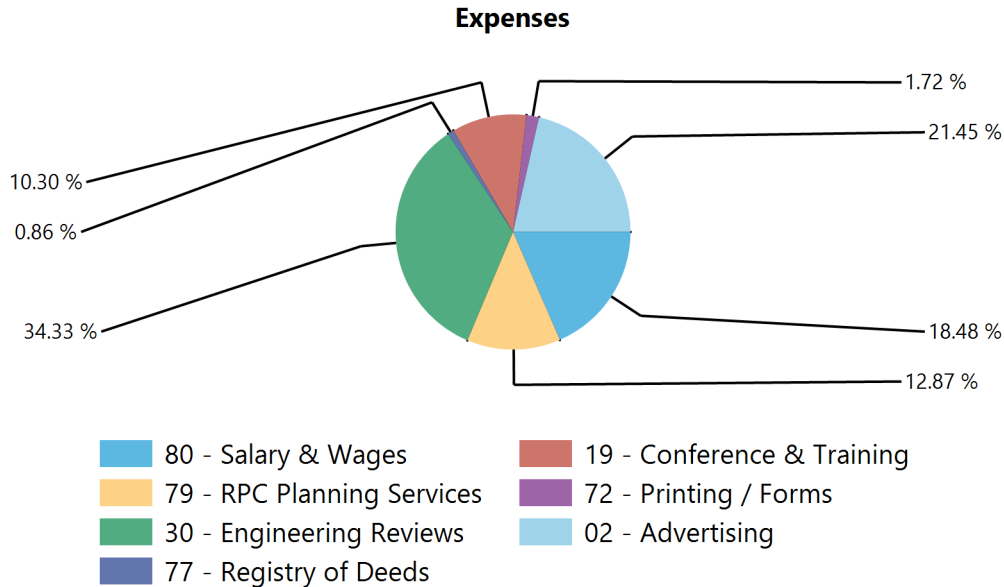
Sub-Department Summary

4191-300 - Planning - Planning Board

Budget Prior Year Comparison

Account	Changes	Percent Change	2026 Amount	2027 Amount
Expenses				
129 - Secretary	Decreased	9.58 %	2,212	2,000
220 - Employer FICA & Medicare	Decreased	9.47 %	169	153
260 - Worker's Compensation Insurance	Not used this year		3	-
311 - RPC Planning Services	Unchanged	0.00 %	1,500	1,500
313 - Engineering Reviews	Unchanged	0.00 %	4,000	4,000
344 - Registry of Deeds	Unchanged	0.00 %	100	100
540 - Conferences & Training	Unchanged	0.00 %	1,200	1,200
550 - Printing & Forms	Unchanged	0.00 %	200	200
570 - Advertising	Increased	8.70 %	2,300	2,500
Total Expenses		0.27 %	11,684	11,653

Budget Pie Charts



PLANNING

4191 - Planning

129 - Secretary

\$2,000.00

Recording secretary to write minutes of Planning Board Meetings. Budget amount based on several years of actuals. FY 25 did show a decrease, presumably due to the Recording Secretary's use of AI, and as such, I reduced the amount slightly.

4191 - Planning

260 - Worker's Compensation Insurance

\$0

This is included with the Zoning amount

4191 - Planning

311 - RPC Planning Services

\$1,500.00

This line item is utilized for services from the RPC, such as mapping or technical assistance as needed.

4191 - Planning

313 - Engineering Reviews

\$4,000.00

This line item is recommended to stay \$4,000. The line item is for the Planning Board to hire independent consultants to review materials from applications before them. The cost is passed on to the applicants, and the amount is shown on the revenue side.

4191 - Planning

344 - Registry of Deeds

\$ 100.00

This line includes expenses of registering plans at the Merrimack County Registry of Deeds. The fees associated with registering approved plans are reimbursed by the property owner.

4191 - Planning

540 - Conferences & Training

\$1,200.00

This line item is recommended to be maintained at \$1,200 to be utilized by the Town Planner and Planning Board members for conferences and training. Trainings typically range from \$50 to \$150 per attendee.

4191 - Planning

550 - Printing & Forms

\$ 200.00

This line covers the annual cost of printing and binding the meeting minutes.

4191 - Planning

570 - Advertising

\$2,500.00

This line covers the expense of advertising hearings for the Planning Board. Individual advertisements typically range from \$80 - \$130. The amount has increased slightly due to the rise in advertising costs from local newspapers.

4191 - Planning

620 - Office Supplies

\$0

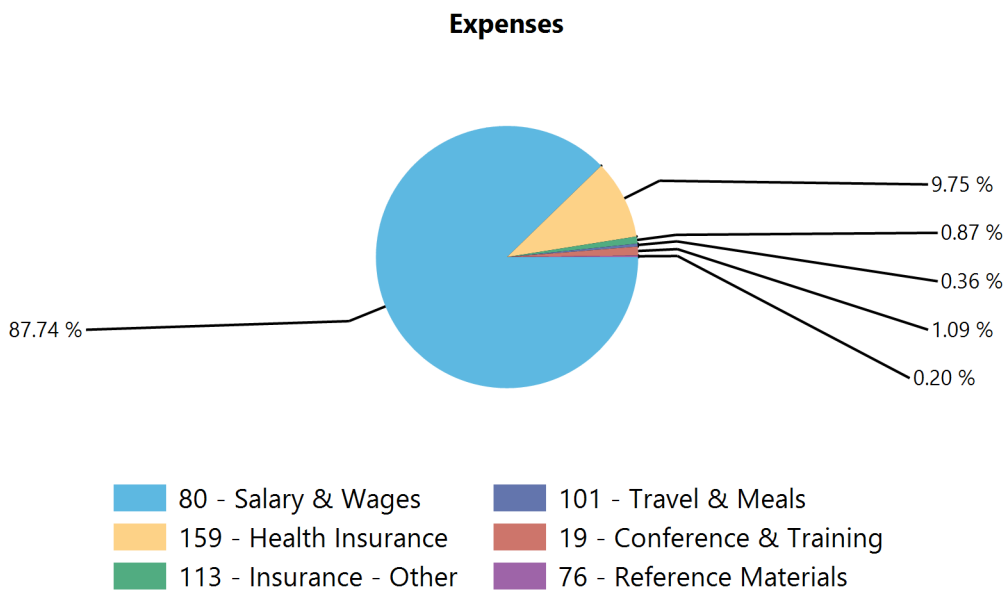
Sub-Department Summary

4192-310 - Panning & Zoning - Planning & Zoning Administrator

Budget Prior Year Comparison

Account	Changes	Percent Change	2026 Amount	2027 Amount
Expenses				
110 - Department Head Salary	New this year		-	100,610
110 - Department Head Salary	Not used this year		97,996	-
210 - Health & Dental Insurance	New this year		-	13,455
210 - Health & Dental Insurance	Not used this year		11,660	-
215 - Life & Disability Insurance	New this year		-	1,199
215 - Life & Disability Insurance	Not used this year		998	-
220 - Employer FICA & Medicare	New this year		-	7,697
220 - Employer FICA & Medicare	Not used this year		7,497	-
230 - NH Retirement	New this year		-	12,828
230 - NH Retirement	Not used this year		13,259	-
530 - Travel & Meals	Unchanged	0.00 %	500	500
540 - Conferences & Training	Unchanged	0.00 %	1,500	1,500
670 - Reference Materials	Increased	20.00 %	230	276
Total Expenses		3.31 %	133,640	138,064

Budget Pie Charts



PLANNING & ZONING

4192 - Planning & Zoning

\$100,609.60

Department Head Salary

110 - Department Head Salary

4192 - Planning & Zoning

\$13,455.12

Health & Dental Insurance

210 - Health & Dental Insurance

4192 - Planning & Zoning

\$1,198.98

Life & Disability Insurance

215 - Life & Disability Insurance

4192 - Planning & Zoning

\$7,696.63

Employer FICA

220 - Employer FICA & Medicare

4192 - Planning & Zoning

\$12,827.72

NH Retirement

230 - NH Retirement

4192 - Planning & Zoning

\$ 500.00

530 - Travel & Meals

It is recommended that the funding be maintained at \$500. These line items cover mileage reimbursement at IRS-standard rates for the Zoning Administrator to use his/her personal vehicle to drive to sites for inspections, meetings, trainings, etc.

4192 - Planning & Zoning

540 - Conferences & Training

\$1,500.00

This line covers training and conferences for the Planning & Zoning Administrator. The Annual Conference of the Northern New England Chapter of the American Planning Association typically costs about \$1,000 to attend.

4192 - Planning & Zoning

670 – Reference Materials

\$276.00

This covers the cost of the 2027 Planning & Land Use RSA Books for staff and all board members. Books retail for \$12 each and we order 23 books.

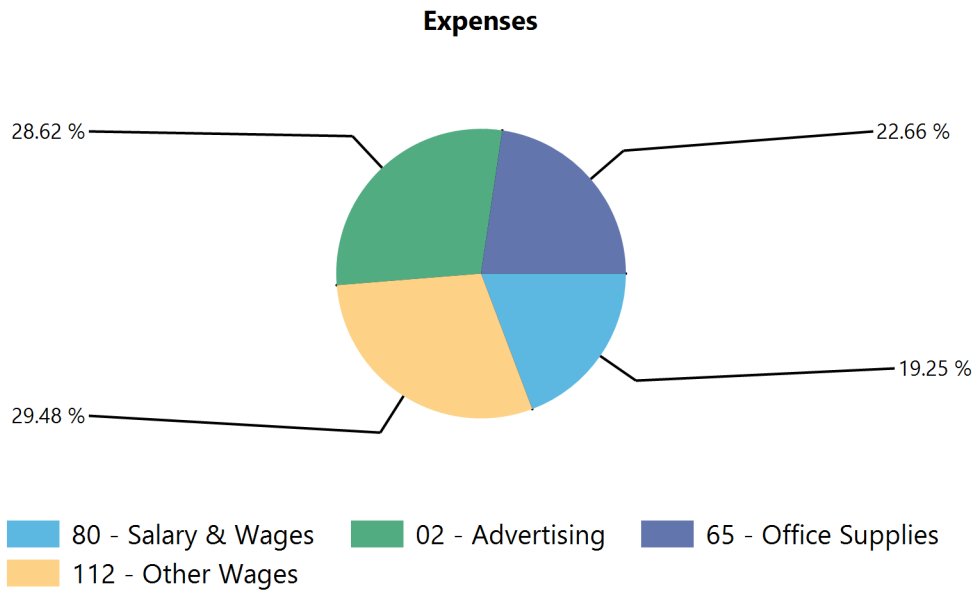
Sub-Department Summary

4193-350 - ZBA - Zoning Board

Budget Prior Year Comparison

Account	Changes	Percent Change	2026 Amount	2027 Amount
Expenses				
129 - Secretary	Unchanged	0.00 %	750	750
220 - Employer FICA & Medicare	Unchanged	0.00 %	57	57
260 - Worker's Compensation Insurance	Increased	9.96 %	1,124	1,236
570 - Advertising	Increased	20.00 %	1,000	1,200
620 - Office Supplies	Unchanged	0.00 %	950	950
Total Expenses		8.04 %	3,881	4,193

Budget Pie Charts



ZONING BOARD

4193 - ZBA

129 - Secretary

\$ 750.00

Recording secretary for Zoning Board of Adjustment meetings. The ZBA meets on an as-needed basis, so it can be difficult to predict the number of meetings. FY 25 saw an increase in the number of meetings, but the Recording Secretaries' use of AI allowed us to stay within the budget.

4193 - ZBA

260 - Worker's Compensation

Insurance

\$1,236.00

I have increased this by the CAP of 10% but should have the Primex invoice in November. I will adjust at that time.

4193 - ZBA

570 - Advertising

\$1,200.00

This line covers the cost of advertising for Zoning Board applications. Advertisements typically range from \$80-\$120 each. Advertising costs in local media have increased, and as such, I have increased the line by \$200.

4193 - ZBA

620 - Office Supplies

\$ 950.00

This does not include hardware such as computers, laptops, or cell phones, and it does not include general supplies used by the whole building, including paper, pens, writing pads, and folders.

Sub-Department Summary

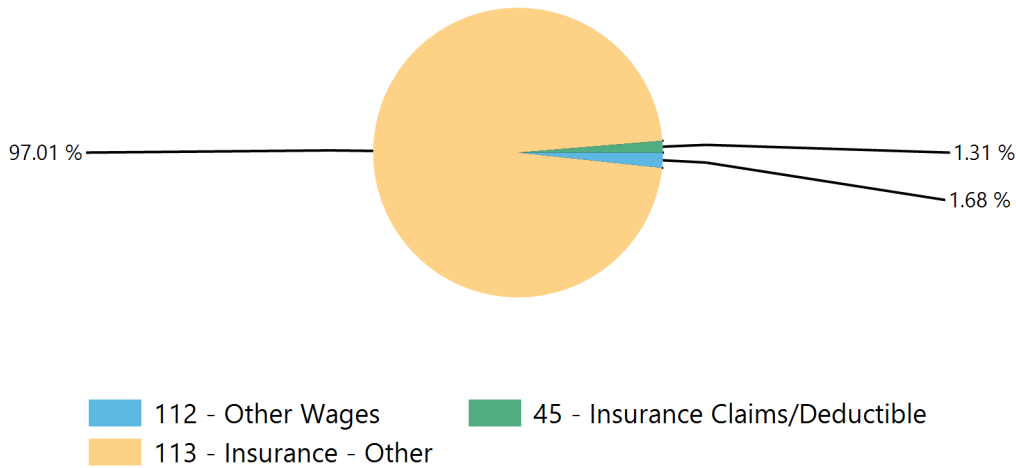
4196-100 - Insurance - Gen Gov

Budget Prior Year Comparison

Account	Changes	Percent Change	2026 Amount	2027 Amount
Expenses				
250 - Unemployment Compensation	Unchanged	0.00 %	2,000	2,000
260 - Worker's Compensation Insurance	Increased	10.06 %	517	569
520 - Insurance-Prop, Liability, Vehi	Unchanged	0.00 %	148,119	148,119
521 - Insurance Claims Deductible	Unchanged	0.00 %	2,000	2,000
Total Expenses		0.03 %	152,636	152,688

Budget Pie Charts

Expenses



INSURANCE

4196 - Insurance

\$2,000.00

This covers our unemployment compensation

250 - Unemployment Compensation

4196 - Insurance

\$ 569.00

I have increased this by the CAP of 10% but should have the Primex invoice in November. I will adjust at that time.

260 - Worker's Compensation Insurance

4196 - Insurance

\$148,119.00

520 - Insurance-Prop, Liability, Vehi

4196 - Insurance

\$2,000.00

Covers deductibles for claims

521 - Insurance Claims Deductible