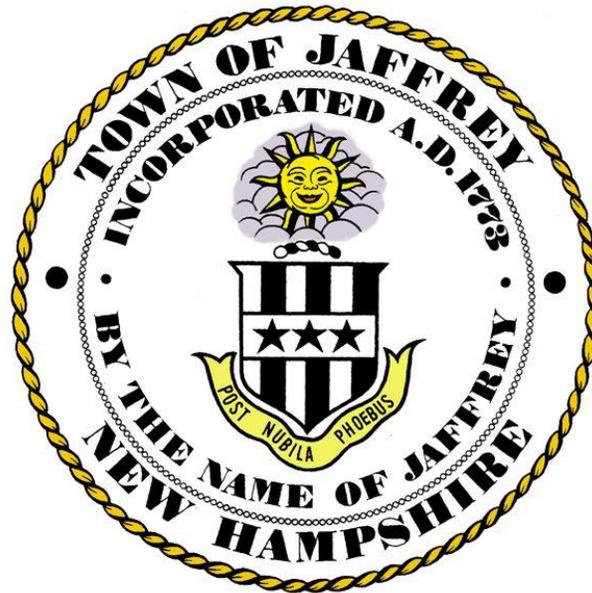


2026 ANNUAL BUDGET

FOR THE TOWN OF JAFFREY, NH



Select Board Review December 23, 2025
Town Manager Submitted January 10, 2026
Budget Committee Public Hearing February 7, 2026



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To: Jaffrey Budget Committee
Jaffrey Select Board
From: Jon R. Frederick, Town Manager
Date: January 10, 2026

Re: 2026 Town Manager's Proposed Annual Budget

In accordance with the RSA 32 Municipal Budget Law, and RSA 37 Town or Village District Managers, I hereby submit to you the Town Manager's proposed budget for the Town of Jaffrey. Budget review with the Select Board took place on December 23, 2024 and their recommendations are included herein. The enclosed document provides a detailed explanation of every budgeted line item and highlights changes from the previous year. The budget document and accompanying spreadsheets will be posted on the town's web site following our first budget review.

Budget Highlights and Overview

The proposed total operating budget of \$8,076,229 is a \$443,014 (5.8%) increase over 2025's adopted budget. Police collective bargaining pay increases are reflected as warrant articles and not in the budget. The 2025 budget maintains capital reserve funding at necessary levels, with a \$20,000 increase to the Fire Equipment CRF and \$13,000 increase to the Retirement Buyout ETF. The overall impact of the total budget and warrant articles is a 5.3% increase with a \$.33 increase in taxes.

The \$443,014 increase in the proposed budget can be attributed to the following areas: \$133,499 health/dental/workers compensation insurance; \$54,155 for law enforcement (police and prosecution); \$45,980 for IT services and personnel; \$33,139 for fire mutual aid dispatch; \$31,117 for public safety (fire salaries); \$22,460 for insurance; \$18,970 library; and \$103,694 for salaries and other operational needs. Of the increases, \$195,696 are non-discretionary, such as insurances and contracted services.

Our statutory fund balance is \$2,062,145 as determined by NH DRA in October, and represents 9.61% of operating expenses. DRA recommends maintaining between 5% and 17%. We utilized \$435,000 from UFB in 2025 and set a tax rate of \$6.24 for the municipal operation, following the revaluation. The overall tax rate was \$18.95.

The tax impact of the recommended budget compared to the adopted tax rate for 2025 is below:

Tax Impact of the Recommended Budget					
		2026	2025	Variance	%
		Estimated	Adopted		
Operating Budget		\$8,076,229	\$7,633,215	\$443,014	5.80%
Water Department		\$1,785,913	\$1,297,819	\$488,094	37.61%
Sewer Department		\$2,279,238	\$2,295,058	(\$15,820)	-0.69%
Downtown TIF District		\$205,381	\$193,148	\$12,233	6.33%
Stone Arch TIF District		\$77,969	\$74,298	\$3,671	4.94%
Warrant Articles		\$4,694,484	\$3,625,613	\$1,068,871	29.48%
Total Appropriation		\$17,119,214	\$15,119,151	\$2,000,063	13.23%
Less Estimated Revenues		(\$10,414,209)	(\$8,774,704)	\$1,639,505	18.68%
Net to be Raised		\$6,705,005	\$6,344,447	\$360,558	5.68%
Add Veterans Credits	2025	\$145,250	\$145,250	\$0	0.00%
Add Estimated Overlay	2025	\$35,000	\$71,140	(\$36,140)	-50.80%
Less Use of UFB	2025	(\$435,000)	(\$435,000)	\$0	0.00%
Total to be Raised in Taxes		\$6,450,255	\$6,125,837	\$324,418	5.30%
Town Valuation	2025	\$982,007,982	\$982,007,982	\$0	0.00%
Tax Rate		\$6.57	\$6.24	\$0.33	5.30%

The Select Board and I are pleased to present this budget to the Budget Committee for presentation to our taxpayers at Town Meeting.

“The budget is not just a collection of numbers, but an expression of our values and aspirations.” -Jack Lew

Respectfully submitted,

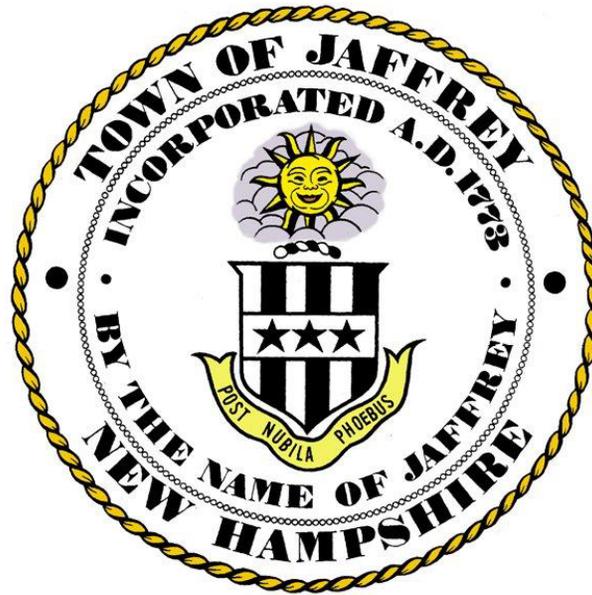


Jon R. Frederick

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General Fund Accounts



General Fund Accounts Summary

TOWN OF JAFFREY, NEW HAMPSHIRE PROPOSED BUDGET FOR THE YEAR: 2026												
Town Function		2025 Adopted	2025 Actual	2026 Dept Req	Amount Increase (Decrease)	% Increase (Decrease)	2026 Town Manager	Amount Increase (Decrease)	% Increase (Decrease)	2026 BC	Amount Increase (Decrease)	% Increase (Decrease)
EXECUTIVE	4130	260,069	275,403	273,022	12,953	5.0%	272,022	11,953	4.6%	272,022	11,953	4.6%
ELECTION & REGISTRATION	4140	101,178	98,868	111,198	10,020	9.9%	111,198	10,020	9.9%	111,198	10,020	9.9%
FINANCE ADMINISTRATION	4150	329,916	300,784	356,441	26,525	8.0%	383,226	53,310	16.2%	383,226	53,310	16.2%
PROPERTY RECORDS	4152	95,215	94,317	100,284	5,069	5.3%	97,272	2,057	2.2%	97,272	2,057	2.2%
JUDICIAL & LEGAL	4153	20,000	15,597	20,000	0	0.0%	20,000	0	0.0%	20,000	0	0.0%
PERSONNEL ADMINISTRATION	4155	752,135	800,784	912,839	160,704	21.4%	885,634	133,499	17.7%	885,634	133,499	17.7%
PLANNING & ZONING	4191	123,222	121,710	145,886	22,664	18.4%	143,386	20,164	16.4%	143,386	20,164	16.4%
GENERAL GOVERNMENT BLDGS	4194	40,900	41,616	49,280	8,380	20.5%	49,280	8,380	20.5%	49,280	8,380	20.5%
CEMETERIES	4195	56,446	50,095	58,993	2,547	4.5%	58,993	2,547	4.5%	58,993	2,547	4.5%
INSURANCE-PROPERTY & LIAB	4196	76,446	76,446	98,906	22,460	29.4%	98,906	22,460	29.4%	98,906	22,460	29.4%
POLICE	4210	1,648,940	1,580,970	1,749,971	101,031	6.1%	1,676,896	27,956	1.7%	1,676,896	27,956	1.7%
AMBULANCE	4215	85,000	85,000	85,000	0	0.0%	85,000	0	0.0%	85,000	0	0.0%
FIRE	4220	556,726	508,595	591,619	34,893	6.3%	587,843	31,117	5.6%	587,843	31,117	5.6%
BUILDING INSPECTION	4240	128,397	126,620	136,483	8,086	6.3%	136,483	8,086	6.3%	136,483	8,086	6.3%
EMERGENCY MANAGEMENT	4290	73,640	73,695	105,006	31,366	42.6%	104,997	31,357	42.6%	104,997	31,357	42.6%
PROSECUTION	4299	142,771	147,770	168,970	26,199	18.4%	168,970	26,199	18.4%	168,970	26,199	18.4%
HIGHWAY	4311-4312	1,181,614	1,160,529	1,239,926	58,312	4.9%	1,239,926	58,312	4.9%	1,239,926	58,312	4.9%
BRIDGES	4313	7,001	0	7,001	0	0.0%	7,001	0	0.0%	7,001	0	0.0%
STREET LIGHTING	4316	12,000	11,456	12,000	0	0.0%	12,000	0	0.0%	12,000	0	0.0%
PARKS & COMMONS	4317	33,716	31,249	35,125	1,409	4.2%	35,125	1,409	4.2%	35,125	1,409	4.2%
RECYCLING/TRANSFER STATION	4321	380,463	351,146	405,217	24,754	6.5%	405,217	24,754	6.5%	405,217	24,754	6.5%
HEALTH	4411	2,563	2,487	2,597	34	1.3%	2,597	34	1.3%	2,597	34	1.3%
ANIMAL CONTROL	4414	625	0	625	0	0.0%	625	0	0.0%	625	0	0.0%
SOCIAL SERVICE AGENCIES	4415	68,992	68,992	66,126	(2,866)	-4.2%	66,151	(2,841)	-4.1%	66,151	(2,841)	-4.1%
WELFARE	4441	120,250	89,682	121,173	923	0.8%	123,326	3,076	2.6%	123,326	3,076	2.6%
RECREATION	4520	248,929	195,825	245,371	(3,558)	-1.4%	245,371	(3,558)	-1.4%	245,371	(3,558)	-1.4%
LIBRARY	4550	380,140	380,140	399,110	18,970	5.0%	399,110	18,970	5.0%	399,110	18,970	5.0%
PATRIOTIC PURPOSES	4583	4,000	3,563	4,000	0	0.0%	4,000	0	0.0%	4,000	0	0.0%
OTHER BOARDS & COMMISSIONS	4619	750	100	1,000	250	33.3%	1,000	250	33.3%	1,000	250	33.3%
ECONOMIC DEVELOPMENT	4652	30,630	31,279	10,850	(19,780)	-64.6%	10,850	(19,780)	-64.6%	10,850	(19,780)	-64.6%
DEBT SERVICE	4711-4721	645,541	645,484	618,824	(26,717)	-4.1%	618,824	(26,717)	-4.1%	618,824	(26,717)	-4.1%
CAPITAL OUTLAY	4901-4909	25,000	0	40,000	15,000	60.0%	25,000	0	0.0%	25,000	0	0.0%
TOTAL OPERATING BUDGET		7,633,215	7,370,202	8,172,843	539,628	7.1%	8,076,229	443,014	5.8%	8,076,229	443,014	5.8%
TOTAL WATER BUDGET		1,297,819	1,177,186	1,774,183	476,364	36.7%	1,785,913	488,094	37.6%	1,785,913	488,094	37.6%
TOTAL SEWER BUDGET		2,295,058	1,988,245	2,247,452	(47,606)	-2.1%	2,279,238	(15,820)	-0.7%	2,279,238	(15,820)	-0.7%
TOTAL DT TIF BUDGET		193,148	128,022	215,381	22,233	11.5%	205,617	12,469	6.5%	205,617	12,469	6.5%
TOTAL SB TIF BUDGET		74,298	62,842	77,969	3,671	4.9%	78,126	3,828	5.2%	78,126	3,828	5.2%
TOWN WARRANT ARTICLES		3,625,613	4,007,029	4,914,500	1,288,887	35.5%	5,443,834	1,818,221	50.1%	5,443,834	1,818,221	50.1%
TOTAL APPROPRIATIONS		15,119,151	14,733,525	17,402,328	2,283,177	15.1%	17,868,957	2,749,806	18.2%	17,868,957	2,749,806	18.2%

Executive

		2025	2025	2026	Amount	%	2026	Amount	%		Amount	%
Acct No.	Town Function	Adopted	Actual	Dept	Increase	Increase	Town Mgr	Increase	Increase	2026	Increase	Increase
				Request	(Decrease)	(Decrease)	Request	(Decrease)	(Decrease)	BC	(Decrease)	(Decrease)
	Total Executive	260,069	275,403	273,022	12,953	5.0%	272,022	11,953	4.6%	272,022	11,953	4.6%

Purpose – The Executive Department and associated accounts fund the activities and services provided by the executive portion of the Town Office. Executive staff and officials include the Select Board, Town Manager, Administrative Assistant and Property Clerk.

Goals:

- Create 4-year succession plan.
- Maintain 10-year paving and debt funding plan.
- Maintain the sidewalk paving plan.
- Maintain ICMA credentialing.
- Make vacant properties productive for the tax rolls.
 - WW Cross
 - 118 Mountain Road

2026 Changes:

- Executive increased \$11,953 (4.6%) due to salaries and retirement.

Executive - Salaries

Acct No.	Town Function	2025	2025	2026	Amount	%	2026	Amount	%	2026	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4130-1-110	Town Manager Salary	78,000	77,801	79,625	1,625	2.1%	79,625	1,625	2.1%	79,625	1,625	2.1%
01-4130-1-115	Staff Salaries	83,039	84,115	87,185	4,146	5.0%	87,185	4,146	5.0%	87,185	4,146	5.0%
01-4130-1-130	Selectmen Salaries	9,000	9,000	9,000	0	0.0%	9,000	0	0.0%	9,000	0	0.0%
01-4130-1-140	Administration Overtime	2,079	1,719	2,183	104	5.0%	2,183	104	5.0%	2,183	104	5.0%

Line Item Function:

- Town Manager Salary funds 65% of the annual wages for the manager. Salary distributed 65% in General Fund, 25% in Water and 10% in Sewer.
- Staff Salaries include funding for 100% of the Administrative Assistant and 50% of the Property Clerk.
- Selectmen Salaries fund the three Selectmen at \$3,000 each per year.
- Administrative Overtime is for Select Board meeting attendance by the Administrative Assistant. The amount is based on 52 hours of overtime worked per year.

2026 Changes:

- Town Manager Salary increased 2.1%, base salary of \$125,000, with a new three-year contract.
- Staff Salaries increased 5.0% due to previous year's merit increase.
- Administrative Overtime increased \$104 with increased salary. Budget Committee time comes from Finance Administration.

Executive – Employee Benefits

		2025	2025	2026	Amount	%	2026	Amount	%		Amount	%
Acct No.	Town Function	Adopted	Actual	Dept	Increase	Increase	Town Mgr	Increase	Increase	2026	Increase	Increase
				Request	(Decrease)	(Decrease)	Request	(Decrease)	(Decrease)	BC	(Decrease)	(Decrease)
01-4130-1-220	Social Security/Medicare	13,143	13,838	13,584	441	3.4%	13,584	441	3.4%	13,584	441	3.4%
01-4130-1-230	Retirement	21,408	38,503	27,515	6,107	28.5%	27,515	6,107	28.5%	27,515	6,107	28.5%
01-4130-1-240	Education/Training	5,000	4,877	5,000	0	0.0%	5,000	0	0.0%	5,000	0	0.0%
01-4130-1-280	Travel/Mileage	1,200	1,165	1,200	0	0.0%	1,200	0	0.0%	1,200	0	0.0%

Line Item Function:

- Social Security is 6.2% and Medicare is 1.45% of salaries.
- Retirement is the employer contribution to the NH Retirement System of 12.75% through June 30, 2027. Additional funding provided for contractual contributions to the Town Manager’s 457 account.
- Education/Training funds the professional development for the Select Board, Town Manager and Administrative Assistant.
- Travel/Mileage funds the use of employees’ personal vehicles for business purposes at the current IRS rate (\$.725 per mile).

2026 Changes:

- Social Security, Medicare correspond to changes in salaries.
- Retirement increased \$6,107 due to contractual contributions of \$1,000 per month to the Town Manager’s 457 account beginning July 1.

Executive – Professional & Technical Services

Acct No.	Town Function	2025	2025	2026	Amount	%	2026	Amount	%	2026	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4130-1-341	Cellphone	600	494	600	0	0.0%	600	0	0.0%	600	0	0.0%
01-4130-2-330	Consulting	1,000	777	1,000	0	0.0%	1,000	0	0.0%	1,000	0	0.0%
01-4130-2-341	Telephone	5,000	7,730	5,000	0	0.0%	5,000	0	0.0%	5,000	0	0.0%
01-4130-2-390	Advertising/Legal Notices	3,500	793	3,500	0	0.0%	2,500	(1,000)	-28.6%	2,500	(1,000)	-28.6%

Line Item Function:

- Cellphone funds the Town Manager cellular phone bills, repair and replacement. Service provided by US Cellular.
- Consulting funds hired training or other professional services for the Executive Department.
- Telephone covers the costs associated with the phone lines for the town office phone system. Service provided by Comcast.
- Advertising/Legal Notices fund the statutory notices in the papers of local circulation.

2026 Changes:

- Advertising/Legal Notices decreased \$1,000 due to spending trends.

Executive – Purchased Property Services & Other Services

Acct No.	Town Function	2025	2025	2026	Amount	%	2026	Amount	%	2026	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4130-2-440	Misc Rental/Leases	10,000	9,051	10,204	204	2.0%	10,204	204	2.0%	10,204	204	2.0%
01-4130-2-550	Town Report	4,000	3,778	4,000	0	0.0%	4,000	0	0.0%	4,000	0	0.0%
01-4130-2-560	Dues & Memberships	6,000	6,565	6,326	326	5.4%	6,326	326	5.4%	6,326	326	5.4%

Line Item Function:

- Misc Rental/Leases funds the four copiers (main copier, Tax Collector, Town Clerk, Planning, Assessing) (\$234, \$55, \$55,\$75, \$135/month), postage meter (\$517/quarter), folding machine (\$936/year) and shredder service (\$55.50/month).
- Town Report funds the composition, printing and binding of the town’s annual report.
- Dues & Memberships cover the town’s memberships with the NH Municipal Association (NHMA), the Jaffrey Chamber of Commerce, NH Assessing Officials (for Selectmen) and the Contoocook Lake Preservation Association. The account also covers the Town Manager’s memberships with the Municipal Managers Association of NH (MMANH) and the International City Managers Association (ICMA). MMANH provides networking and professional guidance on a regional level while the ICMA provides educational and professional certification opportunities on a national level. Both organizations promote ethical and professional management for municipalities.

2026 Changes:

- Misc Rental/Leases increased \$204 to reflect anticipated costs.
- Dues & Memberships increased \$326 to reflect anticipated costs of membership:
 - NHMA \$5,143
 - Jaffrey Chamber of Commerce \$283
 - NHAO \$20
 - CLAPA \$55
 - MMANH \$200, ICMA \$625

Executive – Supplies & Other Expenses

Acct No.	Town Function	2025	2025	2026	Amount	%	2026	Amount	%	2026	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4130-2-610	Gen Supplies & Oper Exp	3,500	3,316	3,500	0	0.0%	3,500	0	0.0%	3,500	0	0.0%
01-4130-2-620	Office Supplies	6,000	6,690	6,000	0	0.0%	6,000	0	0.0%	6,000	0	0.0%
01-4130-2-625	Postage	5,000	3,449	5,000	0	0.0%	5,000	0	0.0%	5,000	0	0.0%
01-4130-2-630	Office/Misc Equip & Maint	500	443	500	0	0.0%	500	0	0.0%	500	0	0.0%
01-4130-2-670	Books/Publications	100	0	100	0	0.0%	100	0	0.0%	100	0	0.0%
01-4130-2-810	Volunteer Dinner	2,000	1,300	2,000	0	0.0%	2,000	0	0.0%	2,000	0	0.0%

Line Item Function:

- Gen Supplies & Oper Exp fund town office water, background checks and miscellaneous gifts/awards.
- Office Supplies cover the costs of office related products (paper, pens, etc.) and various printing (letterhead, business cards).
- Postage is the cost for mailing town correspondence.
- Office/Misc Equip & Maint funds town office furniture replacement and repairs.
- Books/Publications funds the cost of publications that may be required to conduct town business.
- Volunteer Dinner funds the annual dinner to honor Jaffrey’s volunteer service.

2026 Changes:

- Level funded.

Elections & Registration

		2025	2025	2026	Amount	%	2026	Amount	%		Amount	%
Acct No.	Town Function	Adopted	Actual	Dept	Increase	Increase	Town Mgr	Increase	Increase	2026	Increase	Increase
				Request	(Decrease)	(Decrease)	Request	(Decrease)	(Decrease)	BC	(Decrease)	(Decrease)
	Total Election & Registration	101,178	98,868	111,198	10,020	9.9%	111,198	10,020	9.9%	111,198	10,020	9.9%

Purpose – The Elections & Registration Department and associated accounts fund the services provided by the Town Clerk as a registrations agent and all activities involved with conducting elections.

Goals:

- Continue conducting elections with the usual highest levels of transparency and integrity.
- Maintain high level of customer service.

2026 Changes:

- Elections & Registration increased \$10,020 (9.9%) due to three elections in 2026.

Elections & Registration - Salaries

Acct No.	Town Function	2025	2025	2026	Amount	%	2026	Amount	%	2026	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4140-1-120	Deputy Town Clerk	500	500	500	0	0.0%	500	0	0.0%	500	0	0.0%
01-4140-1-130	Town Clerk	71,453	71,863	75,026	3,573	5.0%	75,026	3,573	5.0%	75,026	3,573	5.0%
01-4140-1-131	Supervisors Salaries	3,200	3,200	3,200	0	0.0%	3,200	0	0.0%	3,200	0	0.0%
01-4140-1-132	Vital Statistics	100	100	100	0	0.0%	100	0	0.0%	100	0	0.0%

Line Item Function:

- Deputy Town Clerk funds the \$500 stipend for the Deputy Town Clerk (currently the Tax Collector).
- Town Clerk funds the annual wage for the Town Clerk.
- Supervisors Salaries funds the annual wages for the Supervisors of the Checklist. The chair receives \$1,200 and the other two Supervisors receive \$1,000 each.
- Vital Statistics funds the annual stipend to the Town Clerk for maintaining vitals services.

2026 Changes:

- Town Clerk salary increased 5.0% due to COLA and merit increases.

Elections & Registration – Employee Benefits & Supplies

Acct No.	Town Function	2025	2025	2026	Amount	%	2026	Amount	%	2026	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4140-1-220	Social Security/Medicare	5,757	5,629	6,030	273	4.7%	6,030	273	4.7%	6,030	273	4.7%
01-4140-1-230	Retirement	9,468	9,469	9,642	174	1.8%	9,642	174	1.8%	9,642	174	1.8%
01-4140-1-240	Education/Training	1,000	291	1,000	0	0.0%	1,000	0	0.0%	1,000	0	0.0%
01-4140-1-280	Travel/Mileage	100	70	100	0	0.0%	100	0	0.0%	100	0	0.0%
01-4140-1-560	Dues/Membership	100	40	100	0	0.0%	100	0	0.0%	100	0	0.0%
01-4140-1-610	Gen Supplies/Operating Exp	2,500	1,452	2,500	0	0.0%	2,500	0	0.0%	2,500	0	0.0%
01-4140-1-625	Postage	4,000	3,147	4,000	0	0.0%	4,000	0	0.0%	4,000	0	0.0%

Line Item Function:

- Social Security is 6.2% and Medicare is 1.45% of salaries.
- Retirement is the employer contribution to the NH Retirement System of 12.75% through June 30, 2027.
- Education/Training funds the professional development for the Town Clerk and clerk related training for the Tax Collector.
- Travel/Mileage funds the use of employees’ personal vehicles for business purposes at the current IRS rate (\$.725 per mile).
- Dues/Membership funds membership in the Town Clerks’ Association.
- Gen Supplies & Oper Exp fund various office supplies for the Clerk’s office.
- Postage is the cost for mailing town correspondence.

2026 Changes:

- Social Security/Medicare and Retirement correspond to changes in salaries.

Elections & Registration – Elections

		2025	2025	2026	Amount	%	2026	Amount	%		Amount	%
Acct No.	Town Function	Adopted	Actual	Dept	Increase	Increase	Town Mgr	Increase	Increase	2026	Increase	Increase
				Request	(Decrease)	(Decrease)	Request	(Decrease)	(Decrease)	BC	(Decrease)	(Decrease)
01-4140-2-301	Election Workers	1,000	390	3,000	2,000	200.0%	3,000	2,000	200.0%	3,000	2,000	200.0%
01-4140-2-390	Election Ad/Legal Notices	500	103	1,500	1,000	200.0%	1,500	1,000	200.0%	1,500	1,000	200.0%
01-4140-2-610	Election Supplies/Expenses	1,500	2,616	4,500	3,000	200.0%	4,500	3,000	200.0%	4,500	3,000	200.0%

Line Item Function:

- Election Workers provides the wages necessary for personnel to run the town’s elections (\$10/hour; \$1,000 per election).
- Election Ad/Legal Notices funds the required notices for elections in printed newspapers (\$500 per election).
- Election Supplies/Expenses covers the costs of supplies and equipment necessary to run the town’s elections (\$1,500 per election).

2026 Changes:

- Increases due to three elections –Town Meeting, State, General.

Finance

		2025	2025	2026	Amount	%	2026	Amount	%		Amount	%
Acct No.	Town Function	Adopted	Actual	Dept	Increase	Increase	Town Mgr	Increase	Increase	2026	Increase	Increase
				Request	(Decrease)	(Decrease)	Request	(Decrease)	(Decrease)	BC	(Decrease)	(Decrease)
	Total Finance	329,916	300,784	356,441	26,525	8.0%	383,226	53,310	16.2%	383,226	53,310	16.2%

Purpose – The Finance Department and associated accounts fund the activities and services provided by the Finance Director, Finance Assistant, Tax Collector, Treasurer and town-wide IT services and equipment.

Goals:

- Maintain computer replacement schedule as established by Twin Bridge Services.
- Continue cyber security training and vigilance by Town staff and Water Department.
- Transition budget documents to MTS.

2026 Changes:

- Finance increased \$53,310 (16.2%) due to salaries, IT costs and the addition an IT/Web/GIS manager.

Finance - Salaries

Acct No.	Town Function	2025	2025	2026	Amount	%	2026	Amount	%	2026	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4150-1-110	Staff Salaries	122,922	119,880	128,641	5,719	4.7%	155,041	32,119	26.1%	155,041	32,119	26.1%
01-4150-1-121	Deputy Tax Collector	500	500	500	0	0.0%	500	0	0.0%	500	0	0.0%
01-4150-1-130	Treasurer/Deputy Stipend	4,099	4,099	4,216	117	2.9%	4,216	117	2.9%	4,216	117	2.9%
01-4150-1-132	Budget Clerk	1,100	468	1,100	0	0.0%	1,100	0	0.0%	1,100	0	0.0%

Line Item Function:

- Staff Salaries funds 80% of the Finance Director’s salary, 80% of the Finance Assistant’s salary, 50% of the Tax Collector’s salary and 30% of the IT/Web/GIS Manager. The Finance Director and Finance Assistant are funded 80% in Finance, 10% Water and 10% Sewer. The Tax Collector is funded 50% in Finance, 30% in Water and 20% in Sewer. The IT/Web/GIS Manager is funded 30% in Finance, 40% in Water and 30% in Sewer.
- Deputy Tax Collector funds the stipend for the appointed deputy – currently the Town Clerk.
- Treasurer Stipend funds the annual stipend for the elected Treasurer and the stipend for the Deputy Treasurer.
- Budget Clerk funds the overtime necessary to for Administrative Assistant coverage of Budget Committee meetings (assumes 30 hours per year).

2026 Changes:

- Staff Salaries increased 26.1% with COLA and merit increases and the addition of an IT/Web/GIS Manager.
- Treasurer stipend increased 3%.

Finance – Employee Benefits

		2025	2025	2026	Amount	%	2026	Amount	%		Amount	%
Acct No.	Town Function	Adopted	Actual	Dept	Increase	Increase	Town Mgr	Increase	Increase	2026	Increase	Increase
				Request	(Decrease)	(Decrease)	Request	(Decrease)	(Decrease)	BC	(Decrease)	(Decrease)
01-4150-1-220	Social Security/Medicare	9,668	9,110	10,252	584	6.0%	12,271	2,603	26.9%	12,271	2,603	26.9%
01-4150-1-230	Retirement	13,537	13,161	13,781	244	1.8%	17,147	3,610	26.7%	17,147	3,610	26.7%
01-4150-1-240	Education/Training	2,000	314	2,000	0	0.0%	2,000	0	0.0%	2,000	0	0.0%
01-4150-1-280	Travel/Mileage	600	469	600	0	0.0%	600	0	0.0%	600	0	0.0%

Line Item Function:

- Social Security is 6.2% and Medicare is 1.45% of salaries.
- Retirement is the employer contribution to the NH Retirement System of 12.75% through June 30, 2027.
- Education/Training funds the professional development for the Finance Department staff.
- Travel/Mileage funds the use of employees' personal vehicles for business purposes at the current IRS rate (\$.725 per mile).

2026 Changes:

- Social Security, Medicare and Retirement correspond to changes in salaries and positions.

Finance – Professional & Technical Services, Other Purchased Services

		2025	2025	2026	Amount	%	2026	Amount	%		Amount	%
Acct No.	Town Function	Adopted	Actual	Dept	Increase	Increase	Town Mgr	Increase	Increase	2026	Increase	Increase
				Request	(Decrease)	(Decrease)	Request	(Decrease)	(Decrease)	BC	(Decrease)	(Decrease)
01-4150-1-340	Bank Services/Fees	200	0	200	0	0.0%	200	0	0.0%	200	0	0.0%
01-4150-2-301	Auditing Services	26,650	26,650	28,100	1,450	5.4%	28,100	1,450	5.4%	28,100	1,450	5.4%
01-4150-2-330	Flex Plan Admin/Consulting	450	0	0	(450)	-100.0%	0	(450)	-100.0%	0	(450)	-100.0%
01-4150-2-342	Registry Fees/Tax Billing	7,500	6,189	7,500	0	0.0%	7,500	0	0.0%	7,500	0	0.0%
01-4150-2-560	Dues/Memberships	250	155	250	0	0.0%	250	0	0.0%	250	0	0.0%

Line Item Function:

- Bank Services/Fees funds the account fees paid to the bank for the town’s checking account.
- Auditing Services covers the required annual audit service contract. Services provided by Plodzick & Sanderson.
- Flex Plan Admin/Consulting funds the Flexible Spending Account administrative fees.
- Registry Fees/Tax Billing funds the required fees for deed filing and the costs for tax billing services.
- Dues/Memberships covers the memberships in the Government Finance Officers Association for the Finance Director and Treasurer and the Tax Collectors Association.

2026 Changes:

- Auditing Services increased \$1,450 due to changes with contractual costs.
- Flex Plan Admin decreased \$450 due to no longer utilizing the service.

Finance – Information Technology

Acct No.	Town Function	2025	2025	2026	Amount	%	2026	Amount	%	2026	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4150-6-330	IT Contracted Services	54,534	54,534	59,606	5,072	9.3%	59,606	5,072	9.3%	59,606	5,072	9.3%
01-4150-6-341	IT Internet/Web Services	35,000	26,834	34,585	(415)	-1.2%	34,585	(415)	-1.2%	34,585	(415)	-1.2%
01-4150-6-342	IT S/Ware Support/Upgr/License	30,406	32,293	45,110	14,704	48.4%	45,110	14,704	48.4%	45,110	14,704	48.4%
01-4150-6-610	IT General Supplies/Expenses	500	11	0	(500)	-100.0%	0	(500)	-100.0%	0	(500)	-100.0%
01-4150-6-615	IT Hardware Purchase	20,000	6,116	20,000	0	0.0%	15,000	(5,000)	-25.0%	15,000	(5,000)	-25.0%

Line Item Function:

- IT Contracted Services funds the annual service contract with Twin Bridge Services.
- IT Internet/Web Services covers the town’s internet coverage with Comcast and web services from Civic Plus.
- IT S/Ware Support/Upgr/License funds the annual licenses for MRI (municipal finance program), Adobe Pro (for electronic meeting packets and other information presentation), In Design, Town Hall Streams, Zoom and other town-wide software licenses.
- IT General Supplies/Expenses cover miscellaneous computer related purchases, including battery backup systems, discs and other memory devices, etc.
- IT Hardware Purchase funds the purchase of computer systems and accessories.

2026 Changes:

- IT Contracted Services increased \$5,072 (9.3%) with the contract cost with Twin Bridge Services. Increases are due to current computer and server inventory.
- IT Internet/Web Services decreased \$415 due to anticipated costs with annual contracts (Comcast \$18,000) and web site (\$16,584).
- IT S/Ware Support/Upgrade/License increased \$14,704 due to anticipated costs with finance software (\$32,061), BMSI (\$5,224), Town Hall Streams (\$6,000), Adobe and InDesign (\$1,462), Zoom (\$360).
- IT Hardware Purchase decreased \$5,000 due to budget constraints.

Property Records

				2026	Amount	%	2026	Amount	%		Amount	%
Acct No.	Town Function	2025	2025	Dept	Increase	Increase	Town Mgr	Increase	Increase	2026	Increase	Increase
		Adopted	Actual	Request	(Decrease)	(Decrease)	Request	(Decrease)	(Decrease)	BC	(Decrease)	(Decrease)
	Total Property Records	95,215	94,317	100,284	5,069	5.3%	97,272	2,057	2.2%	97,272	2,057	2.2%

Purpose – The Property Records Department and associated accounts fund the assessing and property records maintenance activities for the town. Staff includes the Property Clerk and contracted services provided by Municipal Resources, Inc.

Goals:

- Conduct assessing pickups organically to keep cyclical costs (\$18,000 per year) out of the contract.
- Maintain efficient day-to-day operations in the new location and continue improving public and internal access to property records.

2026 Changes:

- Property Records increased \$2,057 (2.2%) due to salaries and higher software support costs for the Town’s property records systems (ESRI and Vision).

Property Records – Salaries & Employee Benefits

				2026	Amount	%	2026	Amount	%		Amount	%
		2025	2025	2026	Increase	Increase	Town Mgr	Increase	Increase	2026	Increase	Increase
Acct No.	Town Function	Adopted	Actual	Dept Request	(Decrease)	(Decrease)	Request	(Decrease)	(Decrease)	BC	(Decrease)	(Decrease)
01-4152-1-120	Property Records Clerk	13,797	13,846	14,488	691	5.0%	14,488	691	5.0%	14,488	691	5.0%
01-4152-1-220	Social Security/Medicare	1,055	982	1,108	53	5.0%	1,108	53	5.0%	1,108	53	5.0%
01-4152-1-230	Retirement	1,813	1,809	1,847	34	1.9%	1,847	34	1.9%	1,847	34	1.9%
01-4152-1-240	Education/Training	200	186	200	0	0.0%	200	0	0.0%	200	0	0.0%

Line Item Function:

- Property Records Clerk funds 25% of the annual wages for the Clerk. The Property Records Clerk is paid 50% from Executive, 25% from Property Records and 25% from Planning & Zoning.
- Social Security is 6.2% and Medicare is 1.45% of salaries.
- Retirement is the employer contribution to the NH Retirement System of 12.75% through June 30, 2027.
- Education/Training funds the professional development for the Property Clerk.

2026 Changes:

- Salaries increased 5.0% due to merit increases and COLA.
- Social Security/Medicare and Retirement increases are commensurate with salaries.

Property Records – Professional & Technical Services and Supplies

Acct No.	Town Function	2025			2026			2026			2026		
		Adopted	Actual	Request	Dept	Town Mgr	Request	Town Mgr	Request	BC	Amount	%	
					Increase	Increase		Increase	Increase		Increase	Increase	
					(Decrease)	(Decrease)		(Decrease)	(Decrease)		(Decrease)	(Decrease)	
01-4152-2-314	Assessing Services	60,232	61,076	63,244	3,012	5.0%	60,232	0	0.0%	60,232	0	0.0%	
01-4152-2-342	S/Ware Support/Upgr/License	14,868	14,168	16,147	1,279	8.6%	16,147	1,279	8.6%	16,147	1,279	8.6%	
01-4152-2-391	Map Maintenance	3,000	2,250	3,000	0	0.0%	3,000	0	0.0%	3,000	0	0.0%	
01-4152-2-610	General Supplies/Oper Expense	250	0	250	0	0.0%	250	0	0.0%	250	0	0.0%	

Line Item Function:

- Assessing Services funds the contracted assessing provided by Municipal Resources Inc.
- S/Ware Support/Upgrade/License funds the Vision and GIS programs utilized for the town's property records.
- Map Maintenance funds the zoning and other map services provided by CAI Technologies.
- General Supplies/Oper Expenses funds various office products such as paper, toner, property cards, etc.

2026 Changes:

- Assessing Services level funded with the new annual contract. Cyclical pickups increased to \$18,000 per year and will not be included in the next contract. 300-350 properties will be evaluated through sales and permits on an annual basis and will be picked up organically.
- Software Support increased \$1,279. Esri \$700 and Vision \$15,447.

Judicial and Legal

JUDICIAL AND LEGAL												
				2026	Amount	%	2026	Amount	%		Amount	%
Acct No.	Town Function	2025	2025	2026	Increase	Increase	Town Mgr	Increase	Increase	2026	Increase	Increase
		Adopted	Actual	Dept	(Decrease)	(Decrease)	Request	(Decrease)	(Decrease)	BC	(Decrease)	(Decrease)
01-4153-5-320	Legal Services	20,000	15,597	20,000	0	0.0%	20,000	0	0.0%	20,000	0	0.0%
	Total Judicial & Legal	20,000	15,597	20,000	0	0.0%	20,000	0	0.0%	20,000	0	0.0%

Purpose – Judicial and Legal funds all legal services and court fees associated with any litigation for/against the town. Given the unpredictability and litigious nature of our society, past spending trends are not accurate forecasts for future years’ spending. Therefore, it is difficult to manipulate the Legal Services line item in favor of budget cuts without placing the town’s general fund in jeopardy to fund over expenditures. The majority of legal services for the municipality are provided by Attorney Kelly Dowd.

Anticipated legal assistance for 2026:

- W.W. Cross building

2026 Changes:

- Level funded.

Personnel Administration

PERSONNEL ADMINISTRATION												
Acct No.	Town Function	2025		2026	Amount	%	2026	Amount	%	2026	Amount	%
		Adopted	Actual	Dept	Increase	Increase	Town Mgr	Increase	Increase		BC	Increase
				Request	(Decrease)	(Decrease)	Request	(Decrease)	(Decrease)		(Decrease)	(Decrease)
01-4155-2-210	Health Insurance	584,499	638,983	739,954	155,455	26.6%	714,427	129,928	22.2%	714,427	129,928	22.2%
01-4155-2-211	Dental Insurance	29,081	28,242	33,229	4,148	14.3%	31,551	2,470	8.5%	31,551	2,470	8.5%
01-4155-2-215	Life Insurance	3,349	2,844	4,140	791	23.6%	4,140	791	23.6%	4,140	791	23.6%
01-4155-2-216	Short-term Disability	8,031	8,031	8,031	0	0.0%	8,031	0	0.0%	8,031	0	0.0%
01-4155-2-217	Workers Compensation	99,759	99,757	100,271	512	0.5%	100,271	512	0.5%	100,271	512	0.5%
01-4155-2-218	Unemployment Compensation	2,416	2,415	2,214	(202)	-8.4%	2,214	(202)	-8.4%	2,214	(202)	-8.4%
01-4155-2-290	Merit Compensation	25,000	20,511	25,000	0	0.0%	25,000	0	0.0%	25,000	0	0.0%
	Total Personnel Admin	752,135	800,784	912,839	160,704	21.4%	885,634	133,499	17.7%	885,634	133,499	17.7%

Purpose – Personnel Administration accounts fund general fund employee insurances and are separated from their respective departments for privacy purposes.

Line Item Function:

- Health Insurance is funded on an 80%/20%, employer/employee contribution basis.
- Dental Insurance is funded by the town at 100% for employee and 50% for dependents.
- Life Insurance is funded 100% by the town at \$7.50 per full-time employee per month.
- Short-term Disability covers firefighters and is paid 100% by the town.
- Unemployment and Workers' Compensation insurance covers employees in the event of job loss or injury.
- Merit Compensation covers salary increases for non-represented employees due to removal of the step system.

2026 Changes:

- Health increased 22.2% due to employee plan changes and a 17.3% rate increase.
- Dental increased 8.5% due to employee plan changes and a 4.4% rate increase.
- Life Insurance increased \$791. Short-term Disability is level.
- Workers Compensation increased \$512.
- Unemployment Compensation decreased \$202.
- Merit Compensation is a valuable tool to reward good work and maintain staffing stability.

Planning and Zoning

				2026	Amount	%	2026	Amount	%		Amount	%
Acct No.	Town Function	2025	2025	Dept	Increase	Increase	Town Mgr	Increase	Increase	2026	Increase	Increase
		Adopted	Actual	Request	(Decrease)	(Decrease)	Request	(Decrease)	(Decrease)	BC	(Decrease)	(Decrease)
	Total Planning & Zoning	123,222	121,710	145,886	22,664	18.4%	143,386	20,164	16.4%	143,386	20,164	16.4%

Purpose – The Planning and Zoning Department and associated accounts fund the planning functions of the town, including coordination of the Planning Board, maintenance of the Land Use Ordinance and development of the town’s Master Plan.

Goals:

- Process and review subdivision, site plan, and zoning applications, and assist applicants through the review process.
- Conduct compliance reviews of approved subdivisions and site plans to ensure projects are built in accordance with their plans and conditions.
- Prepare and advance zoning amendments identified through the Master Plan, Housing work, and ongoing Board/Staff review.
- Implement and update planning and development comprehensive plans, including follow-up actions from recent Master Plan and zoning projects.
- Maintain and improve the Town’s GIS system and planning maps, in coordination with regional planning and consulting partners.
- Coordinate with the Southwest Region Planning Commission (SWRPC) on regional planning, housing, transportation, and mapping initiatives supported by the Town’s membership.

2026 Changes:

- Planning and Zoning increased \$20,164 (16.4%) due to staffing and salaries.

Planning and Zoning – Salaries & Employee Benefits

Acct No.	Town Function	2025	2025	2026	Amount	%	2026	Amount	%	2026	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4191-1-110	Planning Admin & Zoning Salary	78,589	79,666	96,888	18,299	23.3%	96,888	18,299	23.3%	96,888	18,299	23.3%
01-4191-1-140	Overtime	1,592	1,674	1,672	80	5.0%	1,672	80	5.0%	1,672	80	5.0%
01-4191-1-220	Social Security/Medicare	6,134	6,330	7,540	1,406	22.9%	7,540	1,406	22.9%	7,540	1,406	22.9%
01-4191-1-230	Retirement	10,536	10,574	12,566	2,030	19.3%	12,566	2,030	19.3%	12,566	2,030	19.3%
01-4191-1-240	Education/Training	700	877	1,500	800	114.3%	1,500	800	114.3%	1,500	800	114.3%

Line Item Function:

- Planning Admin & Zoning Salary funds 100% of the annual wages for the Planning Director and 25% of the annual wages for the Property Clerk.
- Overtime funds the Property Clerk’s administrative duties for Planning Board and Zoning Board meetings.
- Social Security is 6.2% and Medicare is 1.45% of salaries.
- Retirement is the employer contribution to the NH Retirement System of 12.75% through June 30, 2027.
- Education/Training funds the professional development for the Planning Board and staff.

2026 Changes:

- Planning Admin & Zoning Salary increased \$18,299 (23.3%) due to 100% funding of the Planning Director, merit and COLA.
- Overtime increased \$80.
- SS/Medicare and Retirement are commensurate with salary changes.
- Education/Training increased \$800 for training of the new Planning Director.

Planning and Zoning – Professional & Technical Services and Supplies

Acct No.	Town Function	2025	2025	2026	Amount	%	2026	Amount	%		Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	2026 BC	Increase (Decrease)	Increase (Decrease)
01-4191-1-330	Consulting Fees	5,000	5,000	5,000	0	0.0%	2,500	(2,500)	-50.0%	2,500	(2,500)	-50.0%
01-4191-1-331	Plan Update	10,000	5,316	5,000	(5,000)	-50.0%	5,000	(5,000)	-50.0%	5,000	(5,000)	-50.0%
01-4191-1-332	Mapping Project	700	750	1,000	300	42.9%	1,000	300	42.9%	1,000	300	42.9%
01-4191-1-342	Filing Fees	250	378	550	300	120.0%	550	300	120.0%	550	300	120.0%
01-4191-1-390	AD/Legal Notices	2,000	2,591	3,500	1,500	75.0%	3,500	1,500	75.0%	3,500	1,500	75.0%

Line Item Function:

- Consulting Fees funds the contracted services provided for various planning consult services and master plan update overruns.
- Plan Update funds the contracted services for master plan chapter updates.
- Mapping Project funds the updates for various town planning maps such as web-based GIS, zoning, wetlands, conservation land, etc.
- Filing Fees covers the cost of registry filings and as a pass through for Planning Board and ZBA application fees.
- AD/Legal Notices funds the required notices published in newspapers. Notices associated with meetings are covered through fees, others are covered through the budget.

2026 Changes:

- Consulting Fees decreased \$2,500 and Plan Update decreased \$5,000. These funds are reallocated to under-funded lines within Professional & Technical Services, Office Supplies, Education and Training, Filing Fees, and AD/Legal Notices, to better reflect recent spending patterns and anticipated work on zoning implementation.
- Mapping Project increased \$300, Filing Fees increased \$300 and Ad/Legal Notices increased \$1,500 to reflect actual costs.

Planning and Zoning – Other Services and Supplies

Acct No.	Town Function	2025		2026	Amount	%	2026	Amount	%	2026	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4191-1-550	Printing	100	473	100	0	0.0%	100	0	0.0%	100	0	0.0%
01-4191-1-560	RPC Membership	5,921	5,921	6,770	849	14.3%	6,770	849	14.3%	6,770	849	14.3%
01-4191-1-620	Office Supplies	400	906	1,000	600	150.0%	1,000	600	150.0%	1,000	600	150.0%
01-4191-1-625	Postage	1,000	1,200	2,500	1,500	150.0%	2,500	1,500	150.0%	2,500	1,500	150.0%
01-4191-1-670	Books/Publications	300	53	300	0	0.0%	300	0	0.0%	300	0	0.0%

Line Item Function:

- Printing funds printing of the master plan and other planning related documents.
- RPC Membership covers the cost of annual membership to the Southwest Region Planning Commission.
- Office Supplies cover the costs of office related products (paper, pens, toner, etc.).
- Postage is the cost for mailing town correspondence.
- Books/Publications funds the cost of publications that may be required to conduct planning related business.

2026 Changes:

- RPC Membership increased \$849 because everyone else is raising prices.
- Office Supplies increased \$600 and Postage increased \$1,500 to reflect actual costs.

General Government Buildings

		2025	2025	2026	Amount	%	2026	Amount	%		Amount	%
Acct No.	Town Function	Adopted	Actual	Dept	Increase	Increase	Town Mgr	Increase	Increase	2026	Increase	Increase
				Request	(Decrease)	(Decrease)	Request	(Decrease)	(Decrease)	BC	(Decrease)	(Decrease)
	Total Gen Govt Buildings	40,900	41,616	49,280	8,380	20.5%	49,280	8,380	20.5%	49,280	8,380	20.5%

Purpose – General Government Buildings and associated accounts fund the operation, maintenance and cleaning of the Town Hall, Town Office and the Meetinghouse.

Goals:

- Complete punch list items for the Town Hall.
- HVAC system training and control.
- Town Office transition to Jaffrey Historical Society.

2026 Changes:

- Increased \$8,380 (20.5%) due to the anticipated costs for Town Hall.

General Government Buildings – Town Hall

Acct No.	Town Function	2025	2025	2026	Amount	%	2026	Amount	%	2026	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4194-0-360	T.H. Cleaning Contract	0		13,520	13,520	#DIV/0!	13,520	13,520	#DIV/0!	13,520	13,520	#DIV/0!
01-4194-0-410	T.H. Electricity	0		12,000	12,000	#DIV/0!	12,000	12,000	#DIV/0!	12,000	12,000	#DIV/0!
01-4194-0-411	T.H. Heating	0		12,000	12,000	#DIV/0!	12,000	12,000	#DIV/0!	12,000	12,000	#DIV/0!
01-4194-0-412	T.H. Water and Sewer	0		1,560	1,560	#DIV/0!	1,560	1,560	#DIV/0!	1,560	1,560	#DIV/0!
01-4194-0-430	T.H. Repairs/Maintenance	0		2,500	2,500	#DIV/0!	2,500	2,500	#DIV/0!	2,500	2,500	#DIV/0!
01-4194-0-431	T.H. Elevator	0		1,200	1,200	#DIV/0!	1,200	1,200	#DIV/0!	1,200	1,200	#DIV/0!

Line Item Function:

- T.H. Cleaning Contract funds the Town Hall cleaning contract. Services provided by Dust to Shine.
- T.H. Electricity and Heating funds the power and heat for the Town Hall.
- T.H. Water and Sewer funds water and wastewater for the Town Hall. All water and sewer used throughout the town’s facilities must be accounted for and billed accordingly.
- T.H. Repairs/Maintenance funds the minor repairs and general maintenance of the Town Hall building.
- T.H. Elevator funds the annual maintenance and inspection contract for the Town Hall elevator.

2026 Changes:

- All accounts are new and have only experienced full usage since August 2025.
- T.H. Cleaning Contract \$13,520.
- T.H. Electricity anticipated to be \$12,000.
- T.H. Heating anticipated to be \$12,000.
- T.H. Water and Sewer anticipated to be \$1,560.
- T.H. Repairs/Maintenance anticipated to be \$2,500.
- T.H. Elevator annual contract is \$1,200.

General Government Buildings – Town Office

				2026	Amount	%	2026	Amount	%		Amount	%
		2025	2025	Dept	Increase	Increase	Town Mgr	Increase	Increase	2026	Increase	Increase
Acct No.	Town Function	Adopted	Actual	Request	(Decrease)	(Decrease)	Request	(Decrease)	(Decrease)	BC	(Decrease)	(Decrease)
01-4194-1-360	T.O. Cleaning Contract	15,000	11,130	0	(15,000)	-100.0%	0	(15,000)	-100.0%	0	(15,000)	-100.0%
01-4194-1-410	T.O. Electricity	10,000	12,206	1,740	(8,260)	-82.6%	1,740	(8,260)	-82.6%	1,740	(8,260)	-82.6%
01-4194-1-411	T.O. Heating	9,000	11,742	1,000	(8,000)	-88.9%	1,000	(8,000)	-88.9%	1,000	(8,000)	-88.9%
01-4194-1-412	T.O. Water and Sewer	1,500	1,581	360	(1,140)	-76.0%	360	(1,140)	-76.0%	360	(1,140)	-76.0%
01-4194-1-430	T.O. Repairs/Maintenance	2,500	3,025	0	(2,500)	-100.0%	0	(2,500)	-100.0%	0	(2,500)	-100.0%

Line Item Function:

- T.O. Cleaning Contract funds the Town Office cleaning contract. Services provided by Dust to Shine.
- T.O. Electricity and Heating funds the power and heat for the Town Office.
- T.O. Water and Sewer funds water and wastewater for the Town Office. All water and sewer used throughout the town’s facilities must be accounted for and billed accordingly.
- T.O. Repairs/Maintenance funds the minor repairs and general maintenance of the Town Office building.

2026 Changes:

- T.O. Cleaning Contract not funded.
- T.O. Electricity decreased to \$1,740 with anticipated usage.
- T.O. Heating decreased to \$1,000 with anticipated usage.
- T.O. Water and Sewer decreased to \$360 anticipated usage.
- T.O. Repairs/Maintenance not funded.

General Government Buildings – Meetinghouse

		2025	2025	2026	Amount	%	2026	Amount	%		Amount	%
Acct No.	Town Function	Adopted	Actual	Dept	Increase	Increase	Town Mgr	Increase	Increase	2026	Increase	Increase
				Request	(Decrease)	(Decrease)	Request	(Decrease)	(Decrease)	BC	(Decrease)	(Decrease)
01-4194-7-341	M.H. Telephone/Alarm	350	0	350	0	0.0%	350	0	0.0%	350	0	0.0%
01-4194-7-360	M.H. Post-Event Cleaning	1,250	1,136	1,750	500	40.0%	1,750	500	40.0%	1,750	500	40.0%
01-4194-7-410	M.H. Electricity	500	438	500	0	0.0%	500	0	0.0%	500	0	0.0%
01-4194-7-412	M.H. Water and Sewer	300	238	300	0	0.0%	300	0	0.0%	300	0	0.0%
01-4194-7-430	M.H. Repairs/Maintenance	500	119	500	0	0.0%	500	0	0.0%	500	0	0.0%

Line Item Function:

- M.H. Telephone/Alarm funds the alarm system phonenumber and security alarm testing at the Meetinghouse.
- M.H. Post-Event Cleaning covers the cost of cleaning the facility following an event such as a wedding or reading of the Declaration of Independence.
- M.H. Electricity funds the power to the Meetinghouse.
- M.H. Water and Sewer funds water and wastewater for the Meetinghouse. All water and sewer used throughout the town’s facilities must be accounted for and billed accordingly.
- M.H. Repairs/Maintenance funds the minor repairs and general maintenance of the Meetinghouse.

2026 Changes:

- M.H. Post Event Cleaning increased \$500 with contract costs.

Cemeteries – Department of Highways & Facilities

Acct No.	Town Function	2025	2025	2026	Amount	%	2026	Amount	%	2026	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4195-1-412	Water & Sewer	160	316	160	0	0.0%	160	0	0.0%	160	0	0.0%
01-4195-1-430	Building Repair/Maintenance	250	0	250	0	0.0%	250	0	0.0%	250	0	0.0%
01-4195-1-435	Contract Svcs-Grounds Maint	50,936	49,682	53,483	2,547	5.0%	53,483	2,547	5.0%	53,483	2,547	5.0%
01-4195-1-650	Tools/Equipment/Supplies	100	0	100	0	0.0%	100	0	0.0%	100	0	0.0%
01-4195-1-730	Reconstruction	5,000	98	5,000	0	0.0%	5,000	0	0.0%	5,000	0	0.0%
	Total Cemeteries	56,446	50,095	58,993	2,547	4.5%	58,993	2,547	4.5%	58,993	2,547	4.5%

Purpose – Cemeteries, in the Department of Highways & Facilities, funds the maintenance and upkeep of all town cemeteries.

Goals:

- Work with the Cemetery Committee to maintain town cemeteries.
- Maintain responsibility for placement of veterans’ grave flags.

Line Item Function:

- Water & Sewer funds the town water utilized in Conant Cemetery.
- Building Repair/Maintenance covers the upkeep of town buildings or structures in the cemeteries.
- Contract Svcs-Grounds Maint funds the cemeteries landscaping services provided by Griffin Property Management.
- Tools/Equipment/Supplies funds various tools and supplies utilized for cemetery work.
- Reconstruction funds cemetery grounds expansion.

2026 Changes:

- Increased \$2,547 due to anticipated increases in contracted services.

Insurance

Acct No.	Town Function	2025	2025	2026	Amount	%	2026	Amount	%	2026	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4196-4-520	General Liability Insurance	55,016	55,016	71,180	16,164	29.4%	71,180	16,164	29.4%	71,180	16,164	29.4%
01-4196-4-521	Property/Vehicle Insurance	21,430	21,430	27,726	6,296	29.4%	27,726	6,296	29.4%	27,726	6,296	29.4%
	Total Insurance	76,446	76,446	98,906	22,460	29.4%	98,906	22,460	29.4%	98,906	22,460	29.4%

Purpose – Insurance funds the entire town’s Property and Liability Program through Primex.

Goals:

- Maintain the Primex³ program standards.

Line Item Function:

- General Liability Insurance from the General Fund is 43.9% of the total bill, Water is 3.1% and Sewer is 4.1%.
- Property/Vehicle Insurance from the General Fund is 17.1% of the total bill, Water is 2.9% and Sewer is 28.9%
 - Percentages are based on the payroll for employees and police officers, property values and vehicle values associated with each fund.

2026 Changes:

- The total insurance bill is \$162,142 for 2026, an increase of \$36,821 (29.4%). The General Fund increase is \$22,460.

Police Department

		2025	2025	2026	Amount	%	2026	Amount	%		Amount	%
Acct No.	Town Function	Adopted	Actual	Dept	Increase	Increase	Town Mgr	Increase	Increase	2026	Increase	Increase
				Request	(Decrease)	(Decrease)	Request	(Decrease)	(Decrease)	BC	(Decrease)	(Decrease)
	Total Police Department	1,648,940	1,580,970	1,749,971	101,031	6.1%	1,676,896	27,956	1.7%	1,676,896	27,956	1.7%

Purpose – The department’s associated accounts fund the activities and services provided by the Jaffrey Police Department.

Goals:

- Prevent crime and disorder.
- Respond promptly to calls for service.
- Enforce laws and ordinances in a professional and equitable manner.
- Investigate crimes thoroughly, accurately, and promptly.
- Develop safer neighborhoods through community partnerships and participation.
- Enhance traffic safety.
- Maintain the integrity, quality, efficiency, and effectiveness of policing services.

2026 Changes:

- Police Department increased \$27,956 (1.7%) due to salaries. Warrant article for the Police Union CBA is \$99,334, not reflected in this account. The actual increase for the police budget is \$127,290.

Police Department – Salaries

Acct No.	Town Function	2025	2025	2026	Amount	%	2026	Amount	%	2026	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4210-1-110	Administration	290,245	287,276	301,673	11,428	3.9%	301,718	11,473	4.0%	301,718	11,473	4.0%
01-4210-1-115	Full-Time Police Officers	676,815	617,915	730,475	53,660	7.9%	701,813	24,998	3.7%	701,813	24,998	3.7%
01-4210-1-116	Part-Time Police Officers	28,280	41,384	26,179	(2,101)	-7.4%	25,418	(2,862)	-10.1%	25,418	(2,862)	-10.1%
01-4210-1-121	Traffic Control/Xing Guards	7,868	7,516	8,089	221	2.8%	8,106	238	3.0%	8,106	238	3.0%
01-4210-1-140	Officer Overtime	105,000	134,223	105,000	0	0.0%	105,035	35	0.0%	105,035	35	0.0%
01-4210-1-150	Officer Holiday	41,845	24,737	44,605	2,760	6.6%	44,605	2,760	6.6%	44,605	2,760	6.6%

Line Item Function:

- Administration funds the annual wages for the Police Chief, Lieutenant Administrative Assistant and part-time Administrative Assistant.
- Full-Time Police Officers funds the wages for the Sergeants, Detective and Officers.
- Part-Time Police Officers funds the part-time wages for the two part-time officers.
- Traffic Control/Xing Guards funds the wages for the three Crossing Guards.
- Officer Overtime funds the police wages for work beyond the normal 40-hour work week at time and one-half.
- Officer Holiday funds police wages worked on holidays, paid at double time and one half. Only time and one half is paid from this line, with the base time coming from the Police Officers salary line.

2026 Changes:

- Administration increased \$11,473 (4.0%).
- Full-Time Police Officers' salaries increased \$24,998 (3.7%) due to contracted step increases.
- Part-Time Police Officers' salaries decreased \$2,862 (-10.1%) due to one officer moving to full-time status.
- Traffic Control/Xing Guards increased \$238 due to COLA.
- Officer Holiday increased \$2,760 (6.6%) due to COLA and step increases.

Police Department – Employee Benefits

Acct No.	Town Function	2025	2025	2026	Amount	%	2026	Amount	%	2026	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4210-1-220	Social Security/Medicare	23,761	23,464	25,431	1,670	7.0%	24,341	580	2.4%	24,341	580	2.4%
01-4210-1-230	Retirement	332,521	309,197	350,914	18,393	5.5%	342,055	9,534	2.9%	342,055	9,534	2.9%
01-4210-1-240	Education/Training	6,000	1,831	12,000	6,000	100.0%	9,000	3,000	50.0%	9,000	3,000	50.0%
01-4210-1-241	Fitness/Education Incentive	27,500	21,265	27,500	0	0.0%	0	(27,500)	-100.0%	0	(27,500)	-100.0%
01-4210-1-280	Travel/Mileage	1,500	2,443	1,500	0	0.0%	1,500	0	0.0%	1,500	0	0.0%
01-4210-1-281	PD Towing Fees	300	0	300	0	0.0%	300	0	0.0%	300	0	0.0%
01-4210-1-290	Uniforms/Cleaning	7,000	10,036	8,000	1,000	14.3%	8,000	1,000	14.3%	8,000	1,000	14.3%

Line Item Function:

- Social Security is 6.2% and Medicare is 1.45% of applicable salaries. Full-time Police Officers do not participate in Social Security.
- Retirement is the employer contribution to the NH Retirement System of 30.95% through June 30, 2027.
- Education/Training funds the professional development for the department.
- Fitness/Education Incentive funds the contractual incentive for physical fitness testing. Education incentive and gym membership was removed in the 2026 contract with the Police union. The fitness incentive is \$2,000 per year if passing the exam twice in the year.
- Travel/Mileage covers the cost of personal vehicle travel for training or other business-related activities.
- PD Towing Fees covers the expense associated with vehicle towing for evidence and impoundment.
- Uniforms/Cleaning funds the contractual terms of two professional uniform cleanings per week.

2026 Changes:

- Social Security, Medicare and Retirement correspond to changes in applicable salaries.
- Education/Training increased \$3,000. Chief requested a \$6,000 increase to assist with recruitment and retention. Town Manager reduced to \$3,000 due to the number of incentives in the department.
- Fitness/Education Incentive \$0 as the \$22,000 is part of the CBA warrant article.
- Uniforms/Cleaning increased \$1,000 in anticipation of recruiting new officers.

Police Department – Professional & Technical Services

		2025	2025	2026	Amount	%	2026	Amount	%		Amount	%
Acct No.	Town Function	Adopted	Actual	Dept	Increase	Increase	Town Mgr	Increase	Increase	2026	Increase	Increase
				Request	(Decrease)	(Decrease)	Request	(Decrease)	(Decrease)	BC	(Decrease)	(Decrease)
01-4210-1-341	Telephone	7,300	8,539	9,000	1,700	23.3%	9,000	1,700	23.3%	9,000	1,700	23.3%
01-4210-1-342	S/Ware Support/Upgr/License	15,700	15,673	17,700	2,000	12.7%	17,700	2,000	12.7%	17,700	2,000	12.7%
01-4210-1-350	Defendant Testing	250	0	250	0	0.0%	250	0	0.0%	250	0	0.0%
01-4210-1-355	Consulting Fees/Recruiting	1,500	2,852	2,000	500	33.3%	2,000	500	33.3%	2,000	500	33.3%
01-4210-1-360	Cleaning Contract	12,480	11,840	12,480	0	0.0%	12,480	0	0.0%	12,480	0	0.0%

Line Item Function:

- Telephone covers the costs associated with the three phone lines and one fax line for the police station phone system. Service provided by Comcast.
- S/Ware Supp/Upgr/License funds the police software program IMC.
- Defendant Testing covers the costs of DNA tests, polygraphs and other required case prosecution testing.
- Consulting Fees/Recruiting funds newspaper ads and other advertising methods for recruiting new hires.
- Cleaning Contract covers the cleaning contract with Dust to Shine.

2026 Changes:

- Telephone increased \$1,700 to reflect anticipated costs.
- Software increased \$2,000 with increases in IMC annual fees.
- Consulting Fees/Recruiting increased \$500 to reflect anticipated costs associated with recruiting.

Police Department – Purchased Property and Other Purchased Services

Acct No.	Town Function	2025	2025	2026	Amount	%	2026	Amount	%	2026	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4210-1-410	Building Electricity	5,500	5,586	5,500	0	0.0%	5,500	0	0.0%	5,500	0	0.0%
01-4210-1-411	Heating	5,000	5,855	5,500	500	10.0%	5,500	500	10.0%	5,500	500	10.0%
01-4210-1-412	Water and Sewer	1,400	2,570	2,400	1,000	71.4%	2,400	1,000	71.4%	2,400	1,000	71.4%
01-4210-1-430	Building Repairs/Maintenance	4,275	3,401	4,275	0	0.0%	4,275	0	0.0%	4,275	0	0.0%
01-4210-1-440	Misc Rental/Leases	1,800	2,092	700	(1,100)	-61.1%	700	(1,100)	-61.1%	700	(1,100)	-61.1%
01-4210-1-550	Printing	500	256	500	0	0.0%	500	0	0.0%	500	0	0.0%
01-4210-1-560	Dues/Memberships	1,500	2,086	4,800	3,300	220.0%	1,500	0	0.0%	1,500	0	0.0%

Line Item Function:

- Building Electricity and Heating funds the power and heating fuel for the Police Station.
- Water and Sewer funds water and wastewater for the Police Station. All water and sewer used throughout the town's facilities must be accounted for and billed accordingly.
- Building Repairs/Maintenance funds the minor repairs and general maintenance of the Police Station.
- Misc Rental/Leases covers the cost of the Hallmark copier.
- Printing funds the creation of local police forms.
- Dues/Memberships cover the memberships for the International Association of Chiefs of Police, NH Chiefs of Police and the NH State Police Information Network.

2026 Changes:

- Heating increased \$500 to reflect anticipated cost increases.
- Water and Sewer increased \$1,000.
- Misc Rentals/Leases decreased \$1,100 with the move of storage to the Town Hall building.

Police Department – Supplies

Acct No.	Town Function	2025	2025	2026	Amount	%	2026	Amount	%	2026	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4210-1-610	General Supplies/Oper Exp	3,000	2,472	3,000	0	0.0%	3,000	0	0.0%	3,000	0	0.0%
01-4210-1-620	Office Supplies	5,300	5,653	5,300	0	0.0%	5,300	0	0.0%	5,300	0	0.0%
01-4210-1-625	Postage	1,000	903	1,000	0	0.0%	1,000	0	0.0%	1,000	0	0.0%
01-4210-1-630	Office/Misc Equip/Maintenance	3,000	3,998	3,000	0	0.0%	3,000	0	0.0%	3,000	0	0.0%
01-4210-1-631	Weapons/Ammo/Accessories	4,000	9,590	4,000	0	0.0%	4,000	0	0.0%	4,000	0	0.0%
01-4210-1-635	Gas/Oil	17,100	10,994	17,100	0	0.0%	17,100	0	0.0%	17,100	0	0.0%
01-4210-1-640	Cleaning Supplies	500	500	500	0	0.0%	500	0	0.0%	500	0	0.0%
01-4210-1-660	Vehicle Maintenance	9,000	3,840	9,000	0	0.0%	9,000	0	0.0%	9,000	0	0.0%
01-4210-1-670	Books/Periodicals	200	983	300	100	50.0%	300	100	50.0%	300	100	50.0%

Line Item Function:

- General Supplies/Oper Exp funds the various supplies required in the office not related to stationary or office specific items.
- Office Supplies cover the costs of office related products (paper, pens, etc.) and toner for the Police Station.
- Postage funds mailing and the postage meter lease.
- Office/Misc Equip/Maintenance covers radar calibration, medical supplies, and cruiser equipment.
- Weapons/Ammo/Accessories funds bullets, guns and associated equipment
- Gas/Oil funds the cost of gas and lubricants for the police cruisers.
- Cleaning Supplies is for cleaning products.
- Vehicle Maintenance covers routine maintenance costs for all vehicles and equipment.
- Books/Periodicals funds law books and updates required for prosecution research.

2026 Changes:

- Books/Periodicals increased \$100 to reflect anticipated costs.

Ambulance

		2025	2025	2026	Amount	%	2026	Amount	%		Amount	%
Acct No.	Town Function	Adopted	Actual	Dept	Increase	Increase	Town Mgr	Increase	Increase	2026	Increase	Increase
				Request	(Decrease)	(Decrease)	Request	(Decrease)	(Decrease)	BC	(Decrease)	(Decrease)
01-4215-1-350	JRMA Ambulance Services	85,000	85,000	85,000	0	0.0%	85,000	0	0.0%	85,000	0	0.0%
	Total Ambulance	85,000	85,000	85,000	0	0.0%	85,000	0	0.0%	85,000	0	0.0%

Purpose – Contracted ambulance services provided to Jaffrey and Rindge through the Jaffrey-Rindge Memorial Ambulance. Contract executed in 2015.

2026 Changes:

- Level funded.

Options available to Jaffrey:

- Contract with Peterborough ambulance for an annual cost of \$558,000. Peterborough currently provides response services to Jaffrey on a contract basis when JRMA is not properly staffed. The town is charged \$1,000 per response and JRMA pays those charges due to contractual obligations to Jaffrey.
- Contract with Cheshire County ambulance for an annual cost of \$43 per capita (\$236,500). Response times from the county would be on order of 30 minutes.

Fire Department

				2026	Amount	%	2026	Amount	%		Amount	%
		2025	2025	Dept	Increase	Increase	Town Mgr	Increase	Increase	2026	Increase	Increase
Acct No.	Town Function	Adopted	Actual	Request	(Decrease)	(Decrease)	Request	(Decrease)	(Decrease)	BC	(Decrease)	(Decrease)
	Total Fire Department	556,726	508,595	591,619	34,893	6.3%	587,843	31,117	5.6%	587,843	31,117	5.6%

Purpose – The department’s associated accounts fund the activities and services provided by the Jaffrey Fire Department.

Goals: Ensure the protection of human life, the environment and property through safe operations, emergency response, fire prevention and education.

- Continue the per diem firefighter system.
- Recruit and train future call firefighters.
- Adequately train and outfit current firefighters.
- Maintain equipment to sustain the Fire Equipment Replacement Schedule.
- Provide berthing, decontamination stations and additional bay space through Fire Station addition.

2026 Changes:

- Fire Department increased \$31,117 (5.6%) due to salaries, protective clothing and physicals.

Fire Department – Salaries & Employee Benefits

Acct No.	Town Function	2025	2025	2026	Amount	%	2026	Amount	%	2026	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4220-1-110	Fire Chief Salary	109,202	109,827	112,478	3,276	3.0%	114,662	5,460	5.0%	114,662	5,460	5.0%
01-4220-1-115	Fire Per Diem	139,776	121,549	144,568	4,792	3.4%	144,568	4,792	3.4%	144,568	4,792	3.4%
01-4220-1-120	Fire Call Wages	110,000	101,377	113,300	3,300	3.0%	113,300	3,300	3.0%	113,300	3,300	3.0%
01-4220-1-220	Social Security/Medicare	20,691	18,425	21,311	620	3.0%	21,389	698	3.4%	21,389	698	3.4%
01-4220-1-230	Retirement	32,487	32,636	33,462	975	3.0%	33,424	937	2.9%	33,424	937	2.9%
01-4220-1-240	Education/Training	9,000	7,338	9,000	0	0.0%	9,000	0	0.0%	9,000	0	0.0%

Line Item Function:

- Fire Chief Salary funds the annual wages for the chief.
- Fire Per Diem pays the wages for fire fighters working per diem shifts.
- Fire Call Wages pays the hourly wages for response by the call firefighters, paid on a 1-hour minimum, training, work details and equipment checks.
- Social Security is 6.2% and Medicare is 1.45% of call salaries. The Fire Chief is exempt from Social Security.
- Retirement is the employer contribution to the NH Retirement System of 29.15% through June 30, 2027.
- Education/Training funds the professional development for department, training and certification for new firefighters, contracted services for certified instructors and fire prevention education materials.

2026 Changes:

- Fire Chief salary increased 5.0% due to merit and COLA.
- Fire Per Diem increased \$4,792 (3.4%) assuming increased staffing (\$28/hour, 8 hours per day, five days a week with two people on shift; plus one person on shift Saturday and Sunday).
- Fire Call Wages increased \$3,300 (3.0%) due to COLA.
- Social Security, Medicare and Retirement correspond to changes in salaries.

Fire Department – Professional Services

				2026	Amount	%	2026	Amount	%		Amount	%
		2025	2025	Dept	Increase	Increase	Town Mgr	Increase	Increase	2026	Increase	Increase
Acct No.	Town Function	Adopted	Actual	Request	(Decrease)	(Decrease)	Request	(Decrease)	(Decrease)	BC	(Decrease)	(Decrease)
01-4220-1-290	Protective Clothing	27,000	8,415	36,500	9,500	35.2%	36,500	9,500	35.2%	36,500	9,500	35.2%
01-4220-1-350	Firefighter Physicals	7,700	300	13,000	5,300	68.8%	13,000	5,300	68.8%	13,000	5,300	68.8%

Line Item Function:

- Protective Clothing funds the safety gear for all firefighters that typically has a 10-year lifespan and costs \$2,300 per set.
- Firefighter Physicals funds the annual firefighter medical physicals, new firefighter physicals and annual SCBA fit testing. Annual physicals are required for firefighters over 40 years of age, every two years for 30-40 yoa, and every three years for those under 30 yoa.

2026 Changes:

- Protective Clothing increased \$9,500 due to turnouts reaching end of life and bringing on more staff.
- Firefighter Physicals increased \$5,300 due to more staff and age of staff.

Fire Department – Technical Services

Acct No.	Town Function	2025	2025	2026	Amount	%	2026	Amount	%	2026	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4220-2-341	Telephone	6,000	6,379	6,000	0	0.0%	6,000	0	0.0%	6,000	0	0.0%
01-4220-2-342	S/Ware Supp/Upgr/License	8,070	6,576	9,200	1,130	14.0%	9,200	1,130	14.0%	9,200	1,130	14.0%
01-4220-2-410	Electricity	10,500	9,336	10,500	0	0.0%	10,500	0	0.0%	10,500	0	0.0%
01-4220-2-411	Heating	6,500	6,594	6,500	0	0.0%	6,500	0	0.0%	6,500	0	0.0%
01-4220-2-412	Water and Sewer	2,000	1,383	2,000	0	0.0%	2,000	0	0.0%	2,000	0	0.0%
01-4220-2-430	Bldg Repairs/Maintenance	6,000	6,988	6,000	0	0.0%	6,000	0	0.0%	6,000	0	0.0%

Line Item Function:

- Telephone covers the costs associated with the two phone/fax lines for the fire station phone system. Service provided by Comcast.
- S/Ware Supp/Upgr/License funds the computer software programs used at the fire station, fire alarm monitoring and the NFPA Fire Code subscription program.
- Electricity and Heating funds the power and oil/LP gas for the Fire Station.
- Water and Sewer funds water and wastewater for the Fire Station. All water and sewer used throughout the town's facilities must be accounted for and billed accordingly.
- Bldg Repairs/Maintenance funds the minor repairs and general maintenance of the Fire Station.

2026 Changes:

- Software Supplies increased \$1,130 due to anticipated costs.

Fire Department – Supplies

		2025	2025	2026	Amount	%	2026	Amount	%		Amount	%
Acct No.	Town Function	Adopted	Actual	Dept	Increase	Increase	Town Mgr	Increase	Increase	2026	Increase	Increase
				Request	(Decrease)	(Decrease)	Request	(Decrease)	(Decrease)	BC	(Decrease)	(Decrease)
01-4220-2-620	Office Supplies	1,000	13	1,000	0	0.0%	1,000	0	0.0%	1,000	0	0.0%
01-4220-2-630	Radio Eq/Communications	15,000	14,572	15,000	0	0.0%	15,000	0	0.0%	15,000	0	0.0%
01-4220-2-635	Gas/Oil	7,500	8,136	7,500	0	0.0%	7,500	0	0.0%	7,500	0	0.0%
01-4220-2-640	Cleaning Supplies	1,000	919	1,000	0	0.0%	1,000	0	0.0%	1,000	0	0.0%
01-4220-2-660	Vehicle Maintenance	19,800	28,927	25,800	6,000	30.3%	19,800	0	0.0%	19,800	0	0.0%
01-4220-2-665	Misc Eq Replacement	17,500	18,905	17,500	0	0.0%	17,500	0	0.0%	17,500	0	0.0%

Line Item Function:

- Office Supplies cover the costs of office related products (paper, pens, etc.) for the station and the Chief’s office.
- Radio Eq/Communications funds the maintenance of communications equipment and replacement of pagers, batteries, etc.
- Gas/Oil funds the cost of gas, diesel fuel and lubricants for the fire apparatus, equipment and command truck.
- Cleaning Supplies fund the fire station bathroom supplies, trash bags, cleaning products, etc.
- Vehicle Maintenance covers routine maintenance costs for all vehicles and equipment.
- Misc Eq Replacement funds the cost of replacing equipment, hazmat booms, medical supplies, speedy dry and provides additional funds for SCBA annual testing and maintenance.

2026 Changes:

- Vehicle Maintenance level funded. Chief requested \$6,000 for new tires. Town Manager moved the funding to the Fire Equipment CRF.

Building Inspection

				2026	Amount	%	2026	Amount	%		Amount	%
Acct No.	Town Function	2025	2025	Dept	Increase	Increase	Town Mgr	Increase	Increase	2026	Increase	Increase
		Adopted	Actual	Request	(Decrease)	(Decrease)	Request	(Decrease)	(Decrease)	BC	(Decrease)	(Decrease)
	Total Building Inspection	128,397	126,620	136,483	8,086	6.3%	136,483	8,086	6.3%	136,483	8,086	6.3%

Purpose – Building Inspection funds the activities associated with building inspection and code enforcement services.

Goals:

- Electronic permitting.
- Utilize part-time Building Inspector to free up time for Code Enforcement issues.

2026 Changes:

- Building Inspection increased \$8,086 (6.3%) overall due to salaries, training and mileage.

Building Inspection – Salaries and Employee Benefits

Acct No.	Town Function	2025	2025	2026	Amount	%	2026	Amount	%	2026	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4240-1-110	Building Inspector Salary	71,770	72,588	75,370	3,600	5.0%	75,370	3,600	5.0%	75,370	3,600	5.0%
01-4240-1-110	Building Inspector Assistant Salary	32,448	29,938	34,707	2,259	7.0%	34,707	2,259	7.0%	34,707	2,259	7.0%
01-4240-1-220	Social Security/Medicare	7,973	7,560	8,421	448	5.6%	8,421	448	5.6%	8,421	448	5.6%
01-4240-1-230	Retirement	9,431	9,435	9,610	179	1.9%	9,610	179	1.9%	9,610	179	1.9%
01-4240-1-240	Education/Training	2,400	2,597	2,850	450	18.8%	2,850	450	18.8%	2,850	450	18.8%
01-4240-1-280	Travel/Mileage	2,600	2,782	3,200	600	23.1%	3,200	600	23.1%	3,200	600	23.1%
01-4240-1-290	Uniforms	150	150	150	0	0.0%	150	0	0.0%	150	0	0.0%

Line Item Function:

- Building Inspector Salary funds the annual wages for the inspector.
- Building Inspector Assistant Salary funds the wages for the part-time building inspector.
- Social Security is 6.2% and Medicare is 1.45% of salaries.
- Retirement is the employer contribution to the NH Retirement System of 12.75% through June 30, 2027.
- Education/Training funds the professional development and certification programs for building inspection and code enforcement.
- Travel/Mileage is new and funds local work travel for the Code Enforcement Officer/Building Inspector.
- Uniforms fund clothing with identification for the Building Inspector.

2026 Changes:

- Building Inspector salary increased 5.0% due to merit and COLA increases.
- Part-time Building Inspector salary increased \$2,259 (7.0%) due to certification and COLA.
- Social Security, Medicare and Retirement correspond to changes in salaries.
- Education/Training increased \$450 due to anticipated certification classes.
- Travel/Mileage increased \$600 to reflect actual costs associated with two staff members.

Building Inspection – Other Purchased Services and Supplies

Acct No.	Town Function	2025	2025	2026	Amount	%	2026	Amount	%	2026	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4240-1-550	Printing	100	15	100	0	0.0%	100	0	0.0%	100	0	0.0%
01-4240-1-560	Dues/Membership	725	790	800	75	10.3%	800	75	10.3%	800	75	10.3%
01-4240-1-610	Gen Supplies/Oper Expenses	250	327	275	25	10.0%	275	25	10.0%	275	25	10.0%
01-4240-1-670	Books/Periodicals	550	438	1,000	450	81.8%	1,000	450	81.8%	1,000	450	81.8%

Line Item Function:

- Printing funds the creation of permit forms and business cards.
- Dues/Membership provides membership in the National Fire Protection Association, International Code Council, Eastern States Building Officials and the NH Building Association.
- Gen Supplies/Oper Expenses funds general safety gear, testers, tape measures and other tools necessary to conduct building inspection and code enforcement services.
- Book/Periodicals covers required technical manuals for the services provided.

2025 Changes:

- Dues/Membership increased \$75. NFPA \$225, ICC \$170, ESBO \$10, NHBA \$395.
- General Supplies increased \$25.
- Books/Periodicals increased \$450 due to updated books with a new code cycle.

Emergency Management

Acct No.	Town Function	2025	2025	2026	Amount	%	2026	Amount	%	2026	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4290-1-120	Director/Assistant Stipend	2,500	2,500	2,500	0	0.0%	2,500	0	0.0%	2,500	0	0.0%
01-4290-1-220	Social Security/Medicare	98	96	98	0	0.0%	98	0	0.0%	98	0	0.0%
01-4290-1-230	Retirement	446	487	446	0	0.0%	437	(9)	-2.0%	437	(9)	-2.0%
01-4290-1-340	Fire Mutal Aid Dispatch	68,773	68,774	101,912	33,139	48.2%	101,912	33,139	48.2%	101,912	33,139	48.2%
01-4290-1-341	Telephone/Code Red	1,773	1,838	0	(1,773)	-100.0%	0	(1,773)	-100.0%	0	(1,773)	-100.0%
01-4290-1-610	Gen Supplies/Oper Expenses	50		50	0	0.0%	50	0	0.0%	50	0	0.0%
	Total Emerg. Management	73,640	73,695	105,006	31,366	42.6%	104,997	31,357	42.6%	104,997	31,357	42.6%

Purpose – Emergency Management funds the administration of large-scale events that require supplemental emergency operations, day-to-day fire dispatching services and the town wide emergency notification system. The current director is Chief Chamberlain.

Line Item Function:

- Director Stipend funds the annual stipend paid to the appointed Emergency Management Director.
- Social Security is 6.2% and Medicare is 1.45% of salaries.
- Retirement is the employer contribution to the NH Retirement System of 29.15% through June 30, 2027.
- Fire Mutual Aid Dispatch funds the dispatching contract with Fire Mutual Aid in Keene.
- Telephone/Code Red funds the town’s Code Red service contract. 33% is funded in Emergency Management, 33% in Water and 33% in Sewer.
- Gen Supplies/Oper Expenses covers miscellaneous supplies necessary to conduct EM operations.

2026 Changes:

- Retirement decreased \$9 due to NHRS rate change.
- Fire Mutual Aid Dispatch contract increased \$33,139 (48.2%) due to past cost miscalculations by the agency.
- Telephone/Code Red not funded with switch to the State’s Genasys system.

Prosecution

				2026	Amount	%	2026	Amount	%		Amount	%
Acct No.	Town Function	2025	2025	Dept	Increase	Increase	Town Mgr	Increase	Increase	2026	Increase	Increase
		Adopted	Actual	Request	(Decrease)	(Decrease)	Request	(Decrease)	(Decrease)	BC	(Decrease)	(Decrease)
	Total Prosecution	142,771	147,770	168,970	26,199	18.4%	168,970	26,199	18.4%	168,970	26,199	18.4%

Purpose – The Prosecution Department and associated accounts fund the judicial services performed on behalf of the Jaffrey Police Department’s enforcement activities.

Goals:

- Implement and adapt to new law changes.
- Work with Police Department on court training exercises and ALS (Administrative License Suspension).

2026 Changes:

- Prosecution increased \$26,199 (18.4%) due to salaries, retirement and software.

Prosecution – Salaries & Employee Benefits

				2026	Amount	%	2026	Amount	%		Amount	%
		2025	2025	Dept	Increase	Increase	Town Mgr	Increase	Increase	2026	Increase	Increase
Acct No.	Town Function	Adopted	Actual	Request	(Decrease)	(Decrease)	Request	(Decrease)	(Decrease)	BC	(Decrease)	(Decrease)
01-4299-1-110	Salaries	119,213	121,237	131,080	11,867	10.0%	131,080	11,867	10.0%	131,080	11,867	10.0%
01-4299-1-220	Social Security/Medicare	9,120	8,810	10,028	908	10.0%	10,028	908	10.0%	10,028	908	10.0%
01-4299-1-230	Retirement	0	5,927	11,819	11,819	#DIV/0!	11,819	11,819	#DIV/0!	11,819	11,819	#DIV/0!
01-4299-1-240	Education/Training	700	155	535	(165)	-23.6%	535	(165)	-23.6%	535	(165)	-23.6%
01-4299-1-280	Travel/Mileage	350	157	350	0	0.0%	350	0	0.0%	350	0	0.0%

Line Item Function:

- Salaries funds the annual wages for the full-time Prosecutor and the Assistant Prosecutor for 27 hours per week.
- Social Security is 6.2% and Medicare is 1.45% of salaries.
- Retirement is the employer contribution to the NH Retirement System of 12.75% through June 30, 2027.
- Education/Training funds the professional development and legal training for the Prosecutor.
- Travel/Mileage funds the travel associated with training or other work-related travel at the IRS rate of \$.725 per mile.

2026 Changes:

- Salaries increased \$11,867 due hiring of a full-time attorney.
- Social Security/Medicare and Retirement increased with the above changes.
- Education/Training decreased \$165.

Prosecution – Professional and Technical Services, Property Services and Other Purchased Services

Acct No.	Town Function	2025		2026	Amount	%	2026	Amount	%	2026	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4299-2-330	Contracted Services	1,070	0	200	(870)	-81.3%	200	(870)	-81.3%	200	(870)	-81.3%
01-4299-2-341	Telephone	1,700	2,005	1,700	0	0.0%	1,700	0	0.0%	1,700	0	0.0%
01-4299-2-342	S/Ware Support/Upgr/License	400	0	3,740	3,340	835.0%	3,740	3,340	835.0%	3,740	3,340	835.0%
01-4299-2-440	Rent	4,298	4,298	4,368	70	1.6%	4,368	70	1.6%	4,368	70	1.6%
01-4299-2-560	Dues/Membership	900	270	840	(60)	-6.7%	840	(60)	-6.7%	840	(60)	-6.7%

Line Item Function:

- Contracted Services funds shredding services, the Juvenile Diversion program and expert witnesses.
- Telephone covers the Prosecutors office phone system.
- S/Ware Support/Upgr/License funds any software packages and upgrades necessary for conducting legal business.
- Rent is the annual contract paid to the State for the use of office space in the Jaffrey Courthouse.
- Dues/Membership funds membership in the New Hampshire Bar Association and the National District Attorney’s Association.

2026 Changes:

- Contracted Services decreased \$870 due to anticipated costs. \$200 shredding.
- Software increased \$3,340 with the Karpel prosecution program.
- Rent increased \$70.
- Dues/Membership decreased \$60. \$715 NHBA and \$125 NHDAA.

Prosecution – Supplies

		2025	2025	2026	Amount	%	2026	Amount	%		Amount	%
Acct No.	Town Function	Adopted	Actual	Dept	Increase	Increase	Town Mgr	Increase	Increase	2026	Increase	Increase
				Request	(Decrease)	(Decrease)	Request	(Decrease)	(Decrease)	BC	(Decrease)	(Decrease)
01-4299-2-610	Gen Supplies/Oper Expenses	620	601	620	0	0.0%	620	0	0.0%	620	0	0.0%
01-4299-2-620	Office Supplies	850	777	850	0	0.0%	850	0	0.0%	850	0	0.0%
01-4299-2-625	Postage	1,400	742	1,400	0	0.0%	1,400	0	0.0%	1,400	0	0.0%
01-4299-2-630	Office/Misc Eq/Maintenance	750	0	750	0	0.0%	750	0	0.0%	750	0	0.0%
01-4299-2-670	Books/Publications	1,400	2,791	690	(710)	-50.7%	690	(710)	-50.7%	690	(710)	-50.7%

Line Item Function:

- Gen Supplies/Oper Expenses funds the copier maintenance contract with Hallmark.
- Office Supplies cover the costs of office related products (paper, pens, etc.).
- Postage is the cost for mailing town correspondence through the leased machine and stamps.
- Office/Misc Equip & Maint funds office furniture replacement and repairs.
- Books/Publications funds the cost of publications containing legal history necessary for case prosecution.

2026 Changes:

- Books/Publications decreased \$710 due to anticipated costs.

Highway – Department of Public Works

Acct No.	Town Function	2025	2025	2026	Amount	%	2026	Amount	%	2026	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
TOTAL HIGHWAY AND STREETS		1,181,614	1,160,529	1,239,926	58,312	4.9%	1,239,926	58,312	4.9%	1,239,926	58,312	4.9%

Purpose - Highway funds the portion of the Department of Highways & Facilities responsible for road and sidewalk maintenance.

Goals:

- Maintain 10-year pavement management plan for roads.
- Maintain a 10-year plan pavement management plan for sidewalks.
- Continue maintenance of gravel roads through the utilization of best management practices.
- Develop a guardrail, culverts & drainage and dams capital improvement programs.

2026 Changes:

- Highways and Streets increased \$58,312 (4.9%) due to salaries.

Highway Administration – Salaries

Acct No.	Town Function	2025	2025	2026	Amount	%	2026	Amount	%	2026	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4311-1-110	Administration Salaries	122,210	123,034	128,322	6,112	5.0%	128,322	6,112	5.0%	128,322	6,112	5.0%
01-4311-1-115	Crew Wages	440,918	444,082	493,230	52,312	11.9%	493,230	52,312	11.9%	493,230	52,312	11.9%
01-4311-1-140	Crew Overtime	45,000	93,904	45,000	0	0.0%	45,000	0	0.0%	45,000	0	0.0%
01-4311-1-190	Duty Pay	5,200	5,300	5,362	162	3.1%	5,362	162	3.1%	5,362	162	3.1%

Line Item Function:

- Administration Salaries fund 100% of the Superintendent of Highways & Facilities and 34% of the Administrative Assistant.
- Crew Wages funds the base salaries for the Highway crew.
- Crew Overtime covers the cost of overtime, typically associated with snow removal operations.
- Duty Pay is dictated by contract and covers the employee in “on call” status at \$103.10 per week.

2026 Changes:

- Administration Salaries increased 5%. Due to merit and COLA.
- Crew Wages increased \$52,312 with the addition of the 2025 CBA warrant article.
- Duty Pay increased \$162 due to contractual obligations.

Highway Administration – Employee Benefits

Acct No.	Town Function	2025	2025	2026	Amount	%	2026	Amount	%	2026	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4311-1-220	Social Security/Medicare	46,920	49,114	51,401	4,481	9.6%	51,401	4,481	9.6%	51,401	4,481	9.6%
01-4311-1-230	Retirement	80,591	88,044	85,699	5,108	6.3%	85,699	5,108	6.3%	85,699	5,108	6.3%
01-4311-1-240	Education/Training	2,500	4,686	2,500	0	0.0%	2,500	0	0.0%	2,500	0	0.0%
01-4311-1-280	Travel/Mileage	200	88	200	0	0.0%	200	0	0.0%	200	0	0.0%
01-4311-1-290	Clothing Allowance	4,400	5,802	4,537	137	3.1%	4,537	137	3.1%	4,537	137	3.1%

Line Item Function:

- Social Security is 6.2% and Medicare is 1.45% of salaries.
- Retirement is the employer contribution to the NH Retirement System of 12.75% through June 30, 2027.
- Education/Training funds the professional development for Highway employees.
- Travel/Mileage funds the use of employees' personal vehicles for business purposes at the current IRS rate (\$.725 per mile).
- Clothing Allowance is dictated by contract and town safety policy, and funds required safety clothing for each employee.

2026 Changes:

- Social Security, Medicare and Retirement correspond to changes in salaries.
- Clothing Allowance increased 3.1% with the CPI 10-year rolling average.

Highway Administration – Professional & Technical Services

Acct No.	Town Function	2025	2025	2026	Amount	%	2026	Amount	%	2026	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4311-1-341	Telephone	5,000	4,609	5,000	0	0.0%	5,000	0	0.0%	5,000	0	0.0%
01-4311-1-355	Drug/Alcohol Testing	1,500	893	1,500	0	0.0%	1,500	0	0.0%	1,500	0	0.0%
01-4311-1-390	Advertising	500	0	500	0	0.0%	500	0	0.0%	500	0	0.0%

Line Item Function:

- Telephone covers the costs associated with the DPW office phone system and the issued cell phones (US Cellular).
- Drug/Alcohol Testing funds the mandatory testing of the CDL license holders. Service provided by Dotcom in Rindge.
- Advertising funds the various notices published in the papers of local circulation.

2026 Changes:

- Level funded.

Highway Administration – Purchased Property Services & Other Services

Acct No.	Town Function	2025	2025	2026	Amount	%	2026	Amount	%	2026	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4311-1-410	Electricity	8,000	5,787	8,000	0	0.0%	8,000	0	0.0%	8,000	0	0.0%
01-4311-1-411	Heating	10,000	8,726	10,000	0	0.0%	10,000	0	0.0%	10,000	0	0.0%
01-4311-1-412	Water and Sewer	2,700	1,893	2,700	0	0.0%	2,700	0	0.0%	2,700	0	0.0%
01-4311-1-430	Bldg Repairs/Maintenance	6,500	7,809	6,500	0	0.0%	6,500	0	0.0%	6,500	0	0.0%
01-4311-1-560	Dues/Membership	375	100	375	0	0.0%	375	0	0.0%	375	0	0.0%

Line Item Function:

- Electricity funds the power and Heating funds the heating fuel for the DPW building.
- Water and Sewer funds water and wastewater for the DPW building and operations. All water and sewer used throughout the town’s facilities must be accounted for and billed accordingly.
- Bldg Repairs/Maintenance funds the minor repairs and general maintenance of the DPW building and miscellaneous general building maintenance items for town wide building.
- Dues/Memberships funds the memberships in the American Public Works Association, New Hampshire Highway Association, and mutual aid.

2026 Changes:

- Level funded.

Highway Administration– Supplies

Acct No.	Town Function	2025	2025	2026	Amount	%	2026	Amount	%	2026	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4311-1-610	Operating Expenses	3,500	3,833	3,500	0	0.0%	3,500	0	0.0%	3,500	0	0.0%
01-4311-1-620	Office Supplies	1,500	776	1,500	0	0.0%	1,500	0	0.0%	1,500	0	0.0%
01-4311-1-625	Postage	100	0	100	0	0.0%	100	0	0.0%	100	0	0.0%
01-4311-1-630	Office/Misc Equip/Maintenance	1,500	585	1,500	0	0.0%	1,500	0	0.0%	1,500	0	0.0%

Line Item Function:

- Operating Expenses funds miscellaneous supplies related to the operation including water, breakroom supplies, cleaning supplies used in-house, first aid, work gloves, etc.
- Office Supplies cover the costs of office related products (paper, pens, etc.).
- Postage is the cost for mailing town correspondence. Utilize Town Office postage meter.
- Office/Misc Equip/Maintenance funds copier lease and office equipment repairs and replacements.

2026 Changes:

- Level funded.

Highway Operations– Purchased Property Services

Acct No.	Town Function	2025	2025	2026	Amount	%	2026	Amount	%	2026	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4312-2-490	Contr Svcs - Tree Removal	6,000	6,000	6,000	0	0.0%	6,000	0	0.0%	6,000	0	0.0%
01-4312-2-492	Contr Svcs - Winter Maint	16,000	10,808	16,000	0	0.0%	16,000	0	0.0%	16,000	0	0.0%
01-4312-2-493	Contr Svcs - Shim/Seal	30,000	0	20,000	(10,000)	-33.3%	20,000	(10,000)	-33.3%	20,000	(10,000)	-33.3%
01-4312-2-495	Contr Svcs - Gen/Misc	5,000	5,989	5,000	0	0.0%	5,000	0	0.0%	5,000	0	0.0%

Line Item Function:

- Contracted Tree Removal funds roadside tree removal unable to be handled by the Highway crew.
- Winter Maint funds contracted snow plowing and removal services.
- Shim/Seal funds crack sealing and thin resurfacing to extend road life and improve rideability.
- Gen/Misc funds the GIS system and PubWorks, both public works related programs vital to the operation.

2026 Changes:

- Contr Svcs – Shim/Seal decreased \$10,000 to reflect anticipated costs.

Highway Operations– Supplies

Acct No.	Town Function	2025	2025	2026	Amount	%	2026	Amount	%	2026	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4312-2-630	Tools/Equipment	3,500	1,495	3,500	0	0.0%	3,500	0	0.0%	3,500	0	0.0%
01-4312-2-635	Gas/Oil	72,000	60,880	72,000	0	0.0%	72,000	0	0.0%	72,000	0	0.0%
01-4312-2-660	Vehicle Maintenance	70,000	91,801	70,000	0	0.0%	70,000	0	0.0%	70,000	0	0.0%
01-4312-2-680	Road Salt	100,000	82,477	100,000	0	0.0%	100,000	0	0.0%	100,000	0	0.0%
01-4312-2-681	Winter Sand	25,000	13,749	25,000	0	0.0%	25,000	0	0.0%	25,000	0	0.0%
01-4312-2-682	Cold Patch	9,000	6,454	9,000	0	0.0%	9,000	0	0.0%	9,000	0	0.0%
01-4312-2-683	Street Signs/Paint	6,000	4,577	6,000	0	0.0%	6,000	0	0.0%	6,000	0	0.0%
01-4312-2-684	Sidewalk Repairs		263		0	#DIV/0!		0	#DIV/0!		0	#DIV/0!
01-4312-2-685	Gravel	25,000	9,895	25,000	0	0.0%	25,000	0	0.0%	25,000	0	0.0%
01-4312-2-686	Culvert Repair	25,000	17,077	25,000	0	0.0%	25,000	0	0.0%	25,000	0	0.0%

Line Item Function:

- Tools/Equipment funds the Highway field tools and equipment necessary for roadside operations.
- Gas/Oil covers fuel and lubricants for all department vehicles.
- Vehicle Maintenance funds the parts and materials for maintenance of DPW vehicles. Other department vehicles are paid from this account, then billed to individual departments.
- Road Salt and Winter Sand fund road materials for winter operations.
- Cold Patch funds temporary pavement material for potholes when hot mix is not available.
- Street Signs/Paint funds roadway signs and street paint for crosswalks and parking spaces.
- Gravel funds reinforcement for gravel roads.
- Culvert Repair funds drainage systems repairs for roads.

2026 Changes:

- Level funded.

Bridges – Department of Highways & Facilities

Acct No.	Town Function	2025	2025	2026	Amount	%	2026	Amount	%	2026	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4313-1-495	Bridge Inspection/Repairs	5,000	0	5,000	0	0.0%	5,000	0	0.0%	5,000	0	0.0%
01-4313-2-310	Dam Engineering Contract	1	0	1	0	0.0%	1	0	0.0%	1	0	0.0%
01-4313-2-495	Dam Inspection/Permit	2,000	0	2,000	0	0.0%	2,000	0	0.0%	2,000	0	0.0%
	Total Bridges	7,001	0	7,001	0	0.0%	7,001	0	0%	7,001	0	0%

Purpose – Bridges funds the Department of Highways & Facilities monitoring and maintenance of town dams and bridges.

Goals:

- Continue funding Bridge Capital Reserve fund to address the town’s bridges. Appropriated through warrant article to a capital reserve fund.
- Maintain bridges in good standing to prevent red list conditions.
- Update bridge capital improvement plan.

Line Item Function:

- Bridge Inspection/Repairs covers periodic inspections by NHDOT and minor repairs of the structures.
- Dam Engineering Contract is a placeholder in the event expenditures are needed based on NHDES inspections.
- Dam/Inspection Permit funds the mandatory annual permits issued by NHDES. Town dams are the Contoocook Lake (Red Dam), Main Street, Mountain Brook Reservoir, Poole Reservoir and the Sewage Lagoon.

2026 Changes:

- Level funded.

Street Lighting – Department of Highways & Facilities

		2025	2025	2026	Amount	%	2026	Amount	%		Amount	%
Acct No.	Town Function	Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	2026 BC	Increase (Decrease)	Increase (Decrease)
01-4316-3-410	Street Light Electricity	12,000	11,456	12,000	0	0.0%	12,000	0	0%	12,000	0	0%
	Total Street Lighting	12,000	11,456	12,000	0	0.0%	12,000	0	0%	12,000	0	0%

Purpose – Account funds the electrical power for the town’s street lights.

Goals:

- Monitor usage with increased electricity costs.

2026 Changes:

- Level funded.

Parks & Commons – Department of Highways & Facilities

Acct No.	Town Function	2025	2025	2026	Amount	%	2026	Amount	%	2026	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	(Decrease)	Increase (Decrease)	BC	(Decrease)	(Decrease)
01-4317-1-410	Electricity	600	601	600	0	0.0%	600	0	0.0%	600	0	0.0%
01-4317-1-411	Heating	3,500	2,527	3,500	0	0.0%	3,500	0	0.0%	3,500	0	0.0%
01-4317-1-412	Water and Sewer	200	0	200	0	0.0%	200	0	0.0%	200	0	0.0%
01-4317-1-430	Bldg Repair/Maintenance	1,000	728	1,000	0	0.0%	1,000	0	0.0%	1,000	0	0.0%
01-4317-1-435	Contr Svcs-Grounds Maint	28,166	27,393	29,575	1,409	5.0%	29,575	1,409	5.0%	29,575	1,409	5.0%
01-4317-1-730	Reconstruction	250	0	250	0	0.0%	250	0	0.0%	250	0	0.0%
			0									
	Total Parks & Commons	33,716	31,249	35,125	1,409	4.2%	35,125	1,409	4.2%	35,125	1,409	4.2%

Purpose – Parks & Commons, in the Department of Highways & Facilities, funds the maintenance and upkeep of the town common areas and the Jaffrey Center Station.

Line Item Function:

- Electricity and Heating provide power and heat to the Jaffrey Center Station.
- Water and Sewer funds the water usage at Jaffrey Center Station (sprinkler service).
- Bldg Repair/Maintenance funds the Jaffrey Center Station building upkeep, sprinkler system inspection and maintenance.
- Contract Svcs-Grounds Maint funds the commons landscaping services provided by Griffin Property Management. Services include the Library grounds.
- Reconstruction funds the common areas improvements and repairs.

2026 Changes:

- Increased \$1,409 due to contract services for mowing and landscaping.

Recycling Center/Transfer Station – Department of Highways & Facilities

				2026	Amount	%	2026	Amount	%		Amount	%
Acct No.	Town Function	2025	2025	Dept	Increase	Increase	Town Mgr	Increase	Increase	2026	Increase	Increase
		Adopted	Actual	Request	(Decrease)	(Decrease)	Request	(Decrease)	(Decrease)	BC	(Decrease)	(Decrease)
Total Recycling Center/Transfer Station		380,463	351,146	405,217	24,754	6.51%	405,217	24,754	6.51%	405,217	24,754	6.51%

Purpose: Recycling Center/Transfer Station funds the Department of Highways & Facilities activities association with the Transfer Station, waste disposal and landfill closure.

Goals:

- Recruit and train part-time Transfer Station staff.
- Install septic system for toilet and hot water in the facility.

2026 Changes:

- Recycling Center/Transfer Station increased \$24,754 (6.51%) due to salaries.

Recycling Center/Transfer Station – Salaries & Benefits

Acct No.	Town Function	2025	2025	2026	Amount	%	2026	Amount	%	2026	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4321-1-110	Wages	124,907	107,116	133,596	8,689	6.96%	133,596	8,689	6.96%	133,596	8,689	6.96%
01-4321-1-140	Overtime	6,000	14,767	6,000	0	0.00%	6,000	0	0.00%	6,000	0	0.00%
01-4321-1-220	Social Security/Medicare	10,014	8,962	10,679	665	6.64%	10,679	665	6.64%	10,679	665	6.64%
01-4321-1-230	Retirement	13,654	12,250	14,008	354	2.59%	14,008	354	2.59%	14,008	354	2.59%
01-4321-1-240	Education/Training	300	127	300	0	0.00%	300	0	0.00%	300	0	0.00%
01-4321-1-290	Clothing Allowance	1,463	197	1,509	46	3.14%	1,509	46	3.14%	1,509	46	3.14%

Line Item Function:

- Wages funds the two full-time Transfer Station staff and one part-time employee at the Station.
- Overtime covers the cost of overtime, typically associated with higher volume operations and vacation coverage when assistance is required from Highway personnel.
- Social Security is 6.2% and Medicare is 1.45% of salaries.
- Retirement is the employer contribution to the NH Retirement System of 12.75% through June 30, 2027.
- Education/Training funds the professional development for Transfer Station employees.
- Clothing Allowance is dictated by contract and funds required safety clothing for each employee.

2026 Changes:

- Wages increased \$8,689 (6.96%) due to union contract and new Transfer Station Manager.
- Social Security/Medicare and Retirement commensurate with changes in salaries.
- Clothing Allowance increased 3.1% with CPI 10-year rolling as contracted.

Recycling Center/Transfer Station – Professional & Technical Services and Purchase Property Services

Acct No.	Town Function	2025	2025	2026	Amount	%	2026	Amount	%		Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	2026 BC	Increase (Decrease)	Increase (Decrease)
01-4321-2-341	Telephone	600	396	600	0	0.00%	600	0	0.00%	600	0	0.00%
01-4321-2-410	Electricity	4,000	3,272	4,000	0	0.00%	4,000	0	0.00%	4,000	0	0.00%
01-4321-2-412	Water and Sewer	425	0	425	0	0.00%	425	0	0.00%	425	0	0.00%
01-4321-2-430	Bldg Repair/Maintenance	2,500	522	2,500	0	0.00%	2,500	0	0.00%	2,500	0	0.00%
01-4321-2-435	Grounds Maintenance	1,500	0	1,500	0	0.00%	1,500	0	0.00%	1,500	0	0.00%
01-4321-2-440	Misc. Rentals/Leases	1,000	2,077	1,000	0	0.00%	1,000	0	0.00%	1,000	0	0.00%

Line Item Function:

- Telephone covers the costs associated with the station’s phone system.
- Electricity funds the power the Transfer Station.
- Water and Sewer funds the water hookup fee for the Transfer Station. Currently, water is not supplied to the Transfer Station.
- Bldg Repairs/Maintenance funds the minor repairs and general maintenance of the Transfer Station.
- Grounds Maintenance funds mowing at the landfill.
- Misc. Rentals/Leases funds the recycling storage trailers and porta potties when the Transfer Station’s makeshift toilet is not operational.

2026 Changes:

- Level funded.

Recycling Center/Transfer Station – Supplies and Capital Outlay

		2025	2025	2026	Amount	%	2026	Amount	%		Amount	%
Acct No.	Town Function	Adopted	Actual	Dept	Increase	Increase	Town Mgr	Increase	Increase	2026	Increase	Increase
				Request	(Decrease)	(Decrease)	Request	(Decrease)	(Decrease)	BC	(Decrease)	(Decrease)
01-4321-2-610	Gen Supplies/Oper Expenses	3,600	2,475	3,600	0	0.00%	3,600	0	0.00%	3,600	0	0.00%
01-4321-2-630	Equip Purchase/Maintenance	2,500	256	2,500	0	0.00%	2,500	0	0.00%	2,500	0	0.00%
01-4321-2-635	Gas/Oil/Propane	3,000	985	3,000	0	0.00%	3,000	0	0.00%	3,000	0	0.00%
01-4321-2-720	Building Construction	3,000	2,705	3,000	0	0.00%	3,000	0	0.00%	3,000	0	0.00%

Line Item Function:

- Gen Supplies/Oper Expenses funds miscellaneous supplies related to the operation including trash bags used throughout town, vehicle stickers, baling wire, etc.
- Equip Purchase/Maintenance covers the cost of maintaining balers and other equipment used for the operation.
- Gas/Oil/Propane funds the costs of equipment fuels and lubricants.
- Building Construction funds the Transfer Station building repairs.

2026 Changes:

- Level funded.

Recycling Center/Transfer Station - Solid Waste Disposal

				2026	Amount	%	2026	Amount	%		Amount	%
		2025	2025	Dept	Increase	Increase	Town Mgr	Increase	Increase	2026	Increase	Increase
Acct No.	Town Function	Adopted	Actual	Request	(Decrease)	(Decrease)	Request	(Decrease)	(Decrease)	BC	(Decrease)	(Decrease)
01-4324-1-490	Transportation/Disposal	150,000	162,464	170,000	20,000	13.33%	170,000	20,000	13.33%	170,000	20,000	13.33%
01-4324-3-490	Miscellaneous Contracts	7,000		7,000	0	0.00%	7,000	0	0.00%	7,000	0	0.00%
	Total Solid Waste Disposal	157,000	162,464	177,000	20,000	12.74%	177,000	20,000	12.74%	177,000	20,000	12.74%

Line Item Function:

- Transportation Disposal funds the transport of all trash and recyclables. Monadnock Disposal Services is contracted through 2030 for trash disposal.
- Miscellaneous Contracts funds the membership to the Northeast Resource Recovery Association (NRRA), the State scale and hazardous collection day.

2026 Changes:

- Disposal increased \$20,000. \$140/ton MSW and \$150/ton demolition, plus \$3.50 per ton to the State of NH DES.

Recycling Center/Transfer Station – Landfill Closure/Clean Up

		2025	2025	2026	Amount	%	2026	Amount	%		Amount	%
Acct No.	Town Function	Adopted	Actual	Dept	Increase	Increase	Town Mgr	Increase	Increase	2026	Increase	Increase
				Request	(Decrease)	(Decrease)	Request	(Decrease)	(Decrease)	BC	(Decrease)	(Decrease)
01-4325-1-310	Closure/Clean Up	45,000	32,576	40,000	(5,000)	-11.11%	40,000	(5,000)	-11.11%	40,000	(5,000)	-11.11%
	Total Landfill Closure	45,000	32,576	40,000	(5,000)	-11.11%	40,000	(5,000)	-11.11%	40,000	(5,000)	-11.11%

Line Item Function:

- Closure/Clean Up funds the mandated air testing, ground water testing and inspections associated with the landfill closure, provided by contractual services.

2026 Changes:

- Closure/Clean Up decreased \$5,000 with contract costs.

Health

Acct No.	Town Function	2025	2025	2026	Amount	%	2026	Amount	%	2026	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4411-1-120	Health Officer Stipend	1,700	1,700	1,700	0	0.0%	1,700	0	0.0%	1,700	0	0.0%
01-4411-1-220	Social Security/Medicare	130	126	130	0	0.0%	130	0	0.0%	130	0	0.0%
01-4411-1-230	Retirement	223	217	217	(6)	-2.7%	217	(6)	-2.7%	217	(6)	-2.7%
01-4411-1-240	Education/Training	200	155	225	25	12.5%	225	25	12.5%	225	25	12.5%
01-4411-1-280	Travel/Mileage	160	204	175	15	9.4%	175	15	9.4%	175	15	9.4%
01-4411-1-610	Gen Supplies/Expenses	150	85	150	0	0.0%	150	0	0.0%	150	0	0.0%
	Total Health	2,563	2,487	2,597	34	1.3%	2,597	34	1.3%	2,597	34	1.3%

Purpose – Health funds the health inspection services provided by the Building Inspector and the Deputy Health Inspector.

Line Item Function:

- Health Officer Stipend funds the Building Inspector an annual stipend for health and sewer inspection services.
- Social Security is 6.2% and Medicare is 1.45% of salaries.
- Retirement is the employer contribution to the NH Retirement System of 12.75% through June 30, 2027.
- Education/Training funds professional development for health services.
- Travel/Mileage funds the use of personal vehicles to conduct town business at the IRS per mile rate of \$.725.
- Gen Supplies/ Expenses covers miscellaneous supplies as necessary for health services.

2026 Changes:

- Retirement decreased \$6 with NHRS rate changes.
- Education/Training increased \$25 with dues increase.
- Travel/Mileage increased \$15 to reflect anticipated costs.

Animal Control

Acct No.	Town Function	2025 Adopted	2025 Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	2026 BC	Increase (Decrease)	Increase (Decrease)
01-4414-2-392	Dogs at Large/Transport	500	0	500	0	0.0%	500	0	0.0%	500	0	0.0%
01-4414-2-550	Printing	25	0	25	0	0.0%	25	0	0.0%	25	0	0.0%
01-4414-2-610	Gen Supplies/Oper Expenses	100	0	100	0	0.0%	100	0	0.0%	100	0	0.0%
	Total Animal Control	625	0	625	0	0.0%	625	0	0.0%	625	0	0.0%

Purpose – Animal Control funds the Police Department’s animal control functions.

Line Item Function:

- Dogs at Large/Transport funds the placement of animals in shelters. The Human Society in Swanzey is \$100 per animal and Rindge is \$16 per day.
- Printing funds the creation of violation forms and other forms necessary for enforcing animal control ordinances and laws.
- Gen Supplies/Oper Expenses covers miscellaneous supplies such as animal carriers, snares, food, etc.

2026 Changes:

- Level funded.

Social Service Agencies

Acct No.	Town Function	2025	2025	2026	Amount	%	2026	Amount	%	2026	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4415-2-801	Home Health Care & Hospice	17,000	17,000	21,000	4,000	23.5%	17,525	525	3.1%	17,525	525	3.1%
01-4415-2-802	Monadnock Early Learning Center	8,000	8,000	0	(8,000)	-100.0%	0	(8,000)	-100.0%	0	(8,000)	-100.0%
01-4415-2-803	The Community Kitchen	2,633	2,633	3,334	701	26.6%	3,334	701	26.6%	3,334	701	26.6%
01-4415-2-804	Monadnock Family Services	6,650	6,650	7,083	433	6.5%	7,083	433	6.5%	7,083	433	6.5%
01-4415-2-805	Southwest Community Services	8,209	8,209	8,209	0	0.0%	8,209	0	0.0%	8,209	0	0.0%
01-4415-2-806	Jaffrey Civic Center	4,000	4,000	4,000	0	0.0%	4,000	0	0.0%	4,000	0	0.0%
01-4415-2-807	Contocook Valley Transportation	5,000	5,000	5,000	0	0.0%	5,000	0	0.0%	5,000	0	0.0%
01-4415-2-808	The River Center	2,500	2,500	2,500	0	0.0%	2,500	0	0.0%	2,500	0	0.0%
01-4415-2-809	Hundred Nights	2,500	2,500	2,500	0	0.0%	2,500	0	0.0%	2,500	0	0.0%
01-4415-2-810	Reality Check	10,000	10,000	10,000	0	0.0%	10,000	0	0.0%	10,000	0	0.0%
01-4415-2-811	Monadnock Region Child Advocacy Center	2,500	2,500	2,500	0	0.0%	2,500	0	0.0%	2,500	0	0.0%
01-4415-2-811	Jaffrey Food Pantry	0	0	0	0	#DIV/0!	3,500	3,500	#DIV/0!	3,500	3,500	#DIV/0!
Total Social Service Agencies		68,992	68,992	66,126	(2,866)	-4.2%	66,151	(2,841)	-4.1%	66,151	(2,841)	-4.1%

Purpose – Social Service Agencies funds the requests formerly submitted by petition from various organization throughout the region. In 2022, the Select Board formed a subcommittee to hear requests from each agency and submit their recommended funding levels to the Town Manager for consideration in the 2023 budget. The new process continues.

2026 Changes:

- The Social Service Agencies Subcommittee recommended 100% funding for all requests, with the exception of one: Home Health Care & Hospice requested \$21,000. The subcommittee recommended funding at \$17,525 due to lack of justification for full funding by the agency.
- Monadnock Early Learning Center withheld their request due to the lack of a recent audit.
- The Community Kitchen requested \$701 more than 2024 and the subcommittee approved.
- Monadnock Family Services requested \$433 more than 2024 and the subcommittee approved.
- The subcommittee voted to fund the Jaffrey Food Pantry with \$3,500 due to reduction in federal funding for food resources.

Welfare

		2025	2025	2026	Amount	%	2026	Amount	%		Amount	%
Acct No.	Town Function	Adopted	Actual	Dept	Increase	Increase	Town Mgr	Increase	Increase	2026	Increase	Increase
				Request	(Decrease)	(Decrease)	Request	(Decrease)	(Decrease)	BC	(Decrease)	(Decrease)
	TOTAL WELFARE	120,250	89,682	121,173	923	0.8%	123,326	3,076	2.6%	123,326	3,076	2.6%

Purpose: Account funds the statutorily required Aid to Assisted Persons as dictated in RSA 165.

Goals:

- Provide aid while maintaining integrity of the distribution to applicants.

2026 Changes:

- Increased \$3,076 due to salaries.

Welfare – Administration

		2025	2025	2026	Amount	%	2026	Amount	%		Amount	%
Acct No.	Town Function	Adopted	Actual	Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	2026 BC	Increase (Decrease)	Increase (Decrease)
01-4441-1-120	Administration	17,139	17,139	17,996	857	5.0%	19,996	2,857	16.7%	19,996	2,857	16.7%
01-4441-1-220	Social Security/Medicare	1,311	1,312	1,377	66	5.0%	1,530	219	16.7%	1,530	219	16.7%
01-4441-1-240	Education/Training	100	55	100	0	0.0%	100	0	0.0%	100	0	0.0%
01-4441-1-280	Travel/Mileage	100	0	100	0	0.0%	100	0	0.0%	100	0	0.0%
01-4441-1-341	Cell Phone	500	494	500	0	0.0%	500	0	0.0%	500	0	0.0%
01-4441-1-620	Supplies	100	15	100	0	0.0%	100	0	0.0%	100	0	0.0%

Line Item Function:

- Administration Stipend pays the annual wages for the Welfare Director.
- Social Security is 6.2% and Medicare is 1.45% of salaries.
- Education/Training funds required training and professional development for the director.
- Mileage funds the Welfare Director’s travel for training and other welfare program related travel.
- Cell Phone funds the Welfare Director’s cell phone.
- Supplies covers town office related supplies such as paper, pens, etc.

2026 Changes:

- Salary increased \$2,857 and Social Security/Medicare increased \$219 to retain staffing.

Welfare – Direct Assistance

		2025	2025	2026	Amount	%	2026	Amount	%		Amount	%
Acct No.	Town Function	Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	2026 BC	Increase (Decrease)	Increase (Decrease)
01-4442-1-680	General Assistance	95,000	69,021	95,000	0	0.0%	95,000	0	0.0%	95,000	0	0.0%
01-4442-1-690	Heating Assistance	6,000	1,647	6,000	0	0.0%	6,000	0	0.0%	6,000	0	0.0%

Line Item Function:

- General Assistance funds the housing, food, and other expense assistance provided to qualified applicants.
- Heating Assistance funds heating assistance to qualified applicants.

2026 Changes:

- Level funded.

Recreation

				2026	Amount	%	2026	Amount	%		Amount	%
Acct No.	Town Function	2025	2025	Dept	Increase	Increase	Town Mgr	Increase	Increase	2026	Increase	Increase
		Adopted	Actual	Request	(Decrease)	(Decrease)	Request	(Decrease)	(Decrease)	BC	(Decrease)	(Decrease)
	Total Recreation	248,929	195,825	245,371	(3,558)	-1.4%	245,371	(3,558)	-1.4%	245,371	(3,558)	-1.4%

Purpose – The Recreation Department and associated accounts fund the activities, staff, grounds and facilities that support formal recreation for the Town of Jaffrey.

Goals:

- Provide safe and quality recreational properties, facilities and programs.
- Continue improvements to Humiston Field facilities and parking.

2026 Changes:

- Recreation decreased \$3,558 (-1.4%).

Recreation – Salaries & Employee Benefits

Acct No.	Town Function	2025	2025	2026	Amount	%	2026	Amount	%	2026	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4520-1-110	Administration Salaries	137,920	127,506	134,387	(3,533)	-2.6%	134,387	(3,533)	-2.6%	134,387	(3,533)	-2.6%
01-4520-1-120	Lifeguard Wages	13,800	6,651	9,000	(4,800)	-34.8%	9,000	(4,800)	-34.8%	9,000	(4,800)	-34.8%
01-4520-1-190	Retirement/Stipends	4,242	4,294	4,897	655	15.4%	4,897	655	15.4%	4,897	655	15.4%
01-4520-1-220	Social Security/Medicare	11,931	10,949	11,344	(587)	-4.9%	11,344	(587)	-4.9%	11,344	(587)	-4.9%
01-4520-1-230	Retirement	12,874	12,431	12,681	(193)	-1.5%	12,681	(193)	-1.5%	12,681	(193)	-1.5%
01-4520-1-240	Education/Training	6,200	3,064	4,500	(1,700)	-27.4%	4,500	(1,700)	-27.4%	4,500	(1,700)	-27.4%
01-4520-1-280	Travel/Mileage	1,000	93	1,000	0	0.0%	1,000	0	0.0%	1,000	0	0.0%

Line Item Function:

- Administration Salaries fund the full-time Director, Program Coordinator (30% from the recreation revolving fund and 70% from the general fund), part-time Administrative Assistant (29 hrs per week) (30% from the recreation revolving fund and 70% from the general fund), and part-time Janitorial Maintenance (year-round, 416 hrs total).
- Lifeguard Wages funds beach attendants at Contoocook Beach from Memorial Day through Labor Day, seven days per week.
- Retirement/Stipends funds the stipend in lieu of retirement for one employee.
- Social Security is 6.2% and Medicare is 1.45% of salaries.
- Retirement is the employer contribution to the NH Retirement System of 12.75% through June 30, 2027.
- Education/Training funds the professional development for recreation staff.
- Travel/Mileage funds the use of employees’ personal vehicles for business purposes at the current IRS rate (\$.725 per mile).

2026 Changes:

- Administration Salaries decreased \$3,533 (-2.6%) due to allocating 30% of part-time Coordinator to revolving fund.
- Lifeguard Wages decreased \$4,800 to reflect actual costs for beach attendants.
- Social Security, Medicare and Retirement correspond to changes in salaries.
- Education/Training decreased \$1,700 due to anticipated costs.

Recreation – Professional & Technical Services

Acct No.	Town Function	2025		2026	Amount	%	2026	Amount	%	2026	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4520-1-341	Telephone	2,065	1,225	2,600	535	25.9%	2,600	535	25.9%	2,600	535	25.9%
01-4520-1-342	Software/Licenses	3,800	3,780	4,000	200	5.3%	4,000	200	5.3%	4,000	200	5.3%
01-4520-1-350	Lab Water Testing	800	100	800	0	0.0%	800	0	0.0%	800	0	0.0%
01-4520-1-355	Recruiting	1,412	895	1,500	88	6.2%	1,500	88	6.2%	1,500	88	6.2%
01-4520-1-390	Advertising	825	745	3,000	2,175	263.6%	3,000	2,175	263.6%	3,000	2,175	263.6%

Line Item Function:

- Telephone covers the costs associated with the two phone lines for the Recreation Department building, Contoocook Beach, and one cell phone utilized for field trips. Phone service provided by Comcast.
- Software/Licenses funds the Rec Desk program that facilitates programming and registration.
- Lab Water Testing funds the private lab fees for testing Contoocook Beach and Thorndike Pond. Five tests per month are conducted between the two beaches. The State of NH removed us from the Beach Monitoring Program because our tests were consistently below bacteria levels. Therefore, we must use a private lab.
- Recruiting covers the costs associated with recruiting and vetting recreational staff.
- Advertising funds the Constant Contact e-newsletter software and Canva Digital Marketing subscription.

2026 Changes:

- Telephone increased \$535 to reflect anticipated costs.
- Software/Licenses increased \$200 due to increases with the RecDesk subscription.
- Recruiting increased \$88 due to volunteer numbers increasing.
- Advertising increased \$2,175 Chat GPT Ai writing software to enhance marketing.

Recreation – Purchased Property Services and Other Services

Acct No.	Town Function	2025	2025	2026	Amount	%	2026	Amount	%	2026	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4520-1-410	Electricity	4,250	2,891	5,250	1,000	23.5%	5,250	1,000	23.5%	5,250	1,000	23.5%
01-4520-1-411	Heating	4,500	4,453	4,500	0	0.0%	4,500	0	0.0%	4,500	0	0.0%
01-4520-1-412	Water and Sewer	2,200	1,792	2,200	0	0.0%	2,200	0	0.0%	2,200	0	0.0%
01-4520-1-430	Facilities Repair/Maintenance	11,000	3,290	11,000	0	0.0%	11,000	0	0.0%	11,000	0	0.0%
01-4520-1-440	Misc Rentals/Leases	6,200	4,972	4,000	(2,200)	-35.5%	4,000	(2,200)	-35.5%	4,000	(2,200)	-35.5%
01-4520-1-560	Dues/Memberships	360	150	360	0	0.0%	360	0	0.0%	360	0	0.0%

Line Item Function:

- Electricity & Heating provide power, heating and air conditioning to the department’s facilities.
- Water and Sewer funds water and wastewater for the department. All water and sewer used throughout the town’s facilities must be accounted for and billed accordingly.
- Facilities Repairs/Maintenance funds routine building maintenance and repairs required for facility upkeep.
- Misc Rentals/Leases funds the copier contract and porta potties at Shattuck Park and Contoocook Beach.
- Dues/Memberships covers the memberships in the National Recreation and Park Association, NH Recreation and Parks Association, and the US Tennis Association.

2026 Changes:

- Electricity increased \$1,000 to reflect anticipated costs.
- Misc Rentals/Leases decreased \$2,200 due to removal of copier lease.

Recreation – Supplies

Acct No.	Town Function	2025	2025	2026	Amount	%	2026	Amount	%	2026	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4520-1-610	Program Equip/Supplies	2,500	310	5,827	3,327	133.1%	5,827	3,327	133.1%	5,827	3,327	133.1%
01-4520-1-620	Office Supplies	1,250	963	1,250	0	0.0%	1,250	0	0.0%	1,250	0	0.0%
01-4520-1-625	Postage	50	0	75	25	50.0%	75	25	50.0%	75	25	50.0%
01-4520-1-630	Office/Misc Equip/Maintenance	2,250	477	5,200	2,950	131.1%	5,200	2,950	131.1%	5,200	2,950	131.1%
01-4520-1-635	Gas/Oil	3,000	767	1,500	(1,500)	-50.0%	1,500	(1,500)	-50.0%	1,500	(1,500)	-50.0%
01-4520-1-650	Grounds Maintenance	12,000	4,004	12,000	0	0.0%	12,000	0	0.0%	12,000	0	0.0%
01-4520-1-660	Vehicle Maintenance	2,500	24	2,500	0	0.0%	2,500	0	0.0%	2,500	0	0.0%

Line Item Function:

- Program Equip/Supplies funds staff and lifeguard uniforms and program related equipment.
- Office supplies cover paper, pens, and other office specific supplies.
- Postage funds the cost of departmental mailing.
- Office/Misc Equip/Maintenance funds maintenance of the department’s office equipment and newspaper subscription.
- Gas/Oil funds the fuel and lubricants for recreation vehicles and equipment.
- Grounds Maintenance funds routine maintenance of all departmental grounds including Humiston Field, Contocook Beach, Rails to Trails, Shattuck Park and Community Field, and provides permits for the beach and beach sand.
- Vehicle Maintenance funds routine maintenance of recreational vehicles.

2026 Changes:

- Program Equip/Supplies increased \$3,327 due to equipment needs for various programming.
- Postage increased \$25 due to Santa letters.
- Office Equipment increased \$2,950 for cameras at Contocook Beach and Humiston Field.
- Gas/Oil decreased \$1,500 to reflect anticipated costs.

Library

Acct No.	Town Function	2025	2025	2026	Amount	%	2026	Amount	%	2026	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
	Total Library	380,140	380,140	399,110	18,970	5.0%	399,110	18,970	5.0%	399,110	18,970	5.0%

Purpose – The Library Department and associated accounts fund the library in accordance with RSA 202-A:4 – Any city or town having a public library shall annually raise and appropriate a sum of money sufficient to provide and maintain adequate public library service therein or to supplement funds otherwise provided. In accordance with RSA 202-A:6 – The library trustees shall have the entire custody and management of the public library and of all property of the town relating thereto, including appropriations held pursuant to RSA 202-A:11 (annual budget, trust funds).

2025 Goals: We achieved all of the stated goals for 2025. The Trustees continued their commitment to stewardship of our historic building and used available trust funds to assist with library operating and building expenditures, including cleaning salaries, landscaping, and repairs. The Library Director procured grants for all library programming as well as building upgrades and received significant outside funds for the collection and additional library services. We:

- Continued to supplement our tax-funded budget with grants, private donations and use of trust funds, as permitted by law.
- Increased professional development for staff to further their skillsets and provide upward mobility.
- Continued our present course of focused literacy efforts for all ages in our community.
- Continued our present collaborations with the school district and town organizations.

2026 Goals: We will continue to work on the ongoing goals stated above. The Trustees will, in accordance with established policy, continue to commit available trust funds to assist with library operating expenditures and the Library Director will continue to pursue outside funding to support program operations.

2026 Changes:

- Library increased \$18,970 (5.0%). This increase includes a 3% COLA for staff, an additional 1.6% salary increase to support the Youth Services Librarian position (finally filled after 3+ years) and addresses rising costs for utilities beyond our control. We will level fund and absorb rising costs for many standard library services, and again rely on outside funding as much as possible. We have also reorganized staff positions to keep our request as low as possible.

Library - Salaries

Acct No.	Town Function	2025	2025	2026	Amount	%	2026	Amount	%	2026	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4550-1-110	Salaries	259,941	267,219	271,968	12,027	4.6%	271,968	12,027	4.6%	271,968	12,027	4.6%

Line Item Function:

- Salaries are determined by the Library Trustees in accordance with RSA 202-A:11 (V) – Library trustees shall... Appoint a librarian who shall not be a trustee and, in consultation with the librarian, all other employees of the library and determine their compensation and other terms of employment...

2026 Changes:

- Salaries increased \$12,027 and includes a 3% COLA for all eligible staff, and an additional 1.6% salary line increase to support the professional Youth Services Librarian position (finally filled after 3+ years). In order to limit the increase in this line, this budget also cuts 25 hours of support staff time and reflects reorganization efforts to keep personnel costs low.

Library – Employee Benefits

		2025	2025	2026	Amount	%	2026	Amount	%		Amount	%
Acct No.	Town Function	Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	2026 BC	Increase (Decrease)	Increase (Decrease)
01-4550-1-220	Social Security/Medicare	19,885	20,099	20,806	921	4.6%	20,806	921	4.6%	20,806	921	4.6%
01-4550-1-230	Retirement	26,920	28,584	28,337	1,417	5.3%	28,337	1,417	5.3%	28,337	1,417	5.3%
01-4550-1-240	Education, Dues, Profess	1,700	741	1,700	0	0.0%	1,700	0	0.0%	1,700	0	0.0%
01-4550-1-280	Mileage	230	0	230	0	0.0%	230	0	0.0%	230	0	0.0%

Line Item Function:

- Social Security is 6.2% and Medicare is 1.45% of salaries.
- Retirement is the employer contribution to the NH Retirement System of 12.75% through June 30,2027.
- Education, Dues, Professional Expenses funds the professional development and association memberships for library staff.
- Travel/Mileage funds the use of employees’ personal vehicles for business purposes at the current IRS rate (\$.725 per mile).

2026 Changes:

- Social Security, Medicare and Retirement correspond to changes in salaries and staff positions.
- Other lines are level funded.

Library – Professional & Technical Services

Acct No.	Town Function	2025	2025	2026	Amount	%	2026	Amount	%	2026	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4550-2-300	Programming	500	281	500	0	0.0%	500	0	0.0%	500	0	0.0%
01-4550-2-341	Telephone	2,520	4,204	3,875	1,355	53.8%	3,875	1,355	53.8%	3,875	1,355	53.8%
01-4550-2-342	Tec (ILS, Hardware, Soft)	5,150	3,828	5,150	0	0.0%	5,150	0	0.0%	5,150	0	0.0%
01-4550-2-360	Cleaning Contract	2,400	1,633	2,400	0	0.0%	2,400	0	0.0%	2,400	0	0.0%

Line Item Function:

- Programming would normally fund the hired external program presenters such as Monadnock Falconry, various speakers and the motion picture licenses required to show movies. The library has procured sufficient grants for 2025 programming to keep this line at \$500 for movie licenses only.
- Telephone covers the costs associated with the two phone lines and one elevator line for the library phone system.
- Tec (ILS, Hardware, Soft) funds the Integrated Library System databases.
- Cleaning Contract contributes to annual carpet cleaning and floor stripping/waxing. Outside vendor costs for these services have increased dramatically. The Library Trustees are fully funding regular cleaning staff 100% out of available trust funds.

2026 Changes:

- Telephone reflect actual costs we incurred in 2025 and absorbed without adequate funding in 2025. We are in a three-year contract with Consolidated, which has dramatically increased its POTS service costs as it transitions away from the infrastructure that supports copper lines. It is our understanding that we must keep POTS as we have an elevator, unless we have a generator and backup power source.
- All other lines are level funded.

Library – Purchased Property Services

Acct No.	Town Function	2025		2026			2026			2026		
		Adopted	Actual	Dept Request	Amount Increase (Decrease)	% Increase (Decrease)	Town Mgr Request	Amount Increase (Decrease)	% Increase (Decrease)	BC	Amount Increase (Decrease)	% Increase (Decrease)
01-4550-2-410	Electricity	15,000	18,433	17,200	2,200	14.7%	17,200	2,200	14.7%	17,200	2,200	14.7%
01-4550-2-411	Heating	5,044	4,444	5,044	0	0.0%	5,044	0	0.0%	5,044	0	0.0%
01-4550-2-412	Water and Sewer	1,300	1,244	1,350	50	3.8%	1,350	50	3.8%	1,350	50	3.8%
01-4550-2-430	Bldg Repairs/Maintenance	10,500	12,388	11,500	1,000	9.5%	11,500	1,000	9.5%	11,500	1,000	9.5%

Line Item Function:

- Electricity & Heating provide power, heating and air conditioning to the library.
- Water and Sewer funds water and wastewater for the library. All water and sewer used throughout the town’s facilities must be accounted for and billed accordingly.
- Bldg Repairs/Maintenance funds routine building maintenance and repairs required for library upkeep.

2026 Changes:

- Water and Sewer increase reflects actual 2025 costs.
- Electricity reflects actual 2025 costs.
- Bldg Repairs/Maintenance have increased to reflect actual increases in service agreements for the library facility. The Trustees will, in accordance with policy, commit available trust funds to assist with library operating expenditures and building repairs not covered by this line.
- Heating is level funded.

Library – Supplies & Other Expenses

Acct No.	Town Function	2025	2025	2026	Amount	%	2026	Amount	%	2026	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
01-4550-2-561	Marketing	150	0	150	0	0.0%	150	0	0.0%	150	0	0.0%
01-4550-2-610	Gen Supplies/Oper Expenses	5,500	4,733	5,500	0	0.0%	5,500	0	0.0%	5,500	0	0.0%
01-4550-2-625	Postage	200	83	200	0	0.0%	200	0	0.0%	200	0	0.0%
01-4550-2-630	Office/Misc Equip/Maintenance	1,200	386	1,200	0	0.0%	1,200	0	0.0%	1,200	0	0.0%
01-4550-2-670	Print & Digital Collection	22,000	19,604	22,000	0	0.0%	22,000	0	0.0%	22,000	0	0.0%
	Library reimbursement		(7,764)									

Line Item Function:

- Marketing funds various publicity efforts including social media boosts, banners and advertisements.
- Gen Supplies/Oper Expenses fund library drinking water, background checks, office supplies, book processing materials, cleaning supplies and facility paper products (toilet paper, paper towels).
- Postage is the cost for mailing library correspondence, such as overdue notices.
- Office/Misc Equip/Maintenance funds maintenance of the library’s disc cleaning machine, scanners and slip printers.
- Print & Digital Collection funds all the library’s books, audios, films, research databases, downloadable services, and other items for public circulation.

2026 Changes:

- All lines are level funded, even as costs have increased, in order to minimize our request. The Library Director will continue to seek out grants and donations to support gaps in this funding.

Patriotic Purposes

		2025	2025	2026	Amount	%	2026	Amount	%		Amount	%
Acct No.	Town Function	Adopted	Actual	Dept	Increase	Increase	Town Mgr	Increase	Increase	2026	Increase	Increase
				Request	(Decrease)	(Decrease)	Request	(Decrease)	(Decrease)	BC	(Decrease)	(Decrease)
01-4583-1-610	Events/Supplies/Expenses	4,000	3,563	4,000	0	0.0%	4,000	0	0.0%	4,000	0	0.0%
	Total Patriotic Purposes	4,000	3,563	4,000	0	0.0%	4,000	0	0.0%	4,000	0	0.0%

Purpose – Patriotic Purposes funds town support for events related to national observances such as Memorial Day and Veterans Day, sidewalk flags and bunting.

2026 Changes:

- Level.

Other Boards & Commissions

		2025	2025	2026	Amount	%	2026	Amount	%		Amount	%
Acct No.	Town Function	Adopted	Actual	Dept	Increase	Increase	Town Mgr	Increase	Increase	2026	Increase	Increase
				Request	(Decrease)	(Decrease)	Request	(Decrease)	(Decrease)	BC	(Decrease)	(Decrease)
01-4619-1-560	Conservation	750	0	750	0	0.0%	750	0	0.0%	750	0	0.0%
01-4619-1-690	Historical District		100	250	250	#DIV/0!	250	250	#DIV/0!	250	250	#DIV/0!
	Total Conservation	750	100	1,000	250	33.3%	1000	250	33.3%	1,000	250	33.3%

Purpose:

- Conservation funds administrative expenses for the Conservation Commission.
- Historic District funds administration and mailing expenses for the Historic District Commission.

2026Changes:

- Added Historic District to fund mailing and notice costs associated with the Historic District Commission.

Economic Development

				2026	Amount	%	2026	Amount	%		Amount	%
Acct No.	Town Function	2025	2025	Dept	Increase	Increase	Town Mgr	Increase	Increase	2026	Increase	Increase
		Adopted	Actual	Request	(Decrease)	(Decrease)	Request	(Decrease)	(Decrease)	BC	(Decrease)	(Decrease)
	Total Economic Development	30,630	31,279	10,850	(19,780)	-64.6%	10,850	(19,780)	-64.6%	10,850	(19,780)	-64.6%

Purpose – The Economic Development Department and associated accounts fund the marketing and business recruitment efforts by town staff for the town.

Goals:

- Redevelopment of the Webster Street and Rite Aid sites.
- Continue sidewalk improvements and repairs.
 - Link Peterborough Street and Main Street.
 - Coordinate with DPW on contracted service for sidewalk repairs.
 - Incorporate pedestrian planning in downtown traffic project.
 - Liaison with NH DOT on Downtown traffic improvements.
- Continue outreach to businesses, e.g. those in the ERZ designated areas.
 - Coordinate with NH Business and Economic Affairs for business visits.
 - Seek assistance for marketing and outreach to real estate community.

2026 Changes:

- Economic Development decreased \$19,780 (-64.6%) due to salaries.
- Director wages no longer funded
- Admin costs reduced to zero

Economic Development – Salaries & Employee Benefits

		2025	2025	2026	Amount	%	2026	Amount	%		Amount	%
Acct No.	Town Function	Adopted	Actual	Dept	Increase	Increase	Town Mgr	Increase	Increase	2026	Increase	Increase
				Request	(Decrease)	(Decrease)	Request	(Decrease)	(Decrease)	BC	(Decrease)	(Decrease)
01-4652-1-120	Director Wages	16,375	16,573	0	(16,375)	-100.0%	0	(16,375)	-100.0%	0	(16,375)	-100.0%
01-4652-1-220	Social Security/Medicare	1,253	1,247	0	(1,253)	-100.0%	0	(1,253)	-100.0%	0	(1,253)	-100.0%
01-4652-1-230	Retirement	2,152	2,203	0	(2,152)	-100.0%	0	(2,152)	-100.0%	0	(2,152)	-100.0%
01-4652-1-240	Education/Training	400	635	400	0	0.0%	400	0	0.0%	400	0	0.0%

Line Item Function:

- Director Wages no longer funded.
- Education/Training funds the professional development for the Development Project Coordinator.

2026 Changes:

- Wages no longer funded.

Economic Development – Professional & Technical Services, Other Services and Supplies

		2025	2025	2026	Amount	%	2026	Amount	%		Amount	%
Acct No.	Town Function	Adopted	Actual	Dept	Increase	Increase	Town Mgr	Increase	Increase	2026	Increase	Increase
				Request	(Decrease)	(Decrease)	Request	(Decrease)	(Decrease)	BC	(Decrease)	(Decrease)
01-4652-1-330	Economic Dev/Marketing	10,000	10,621	10,000	0	0.0%	10,000	0	0.0%	10,000	0	0.0%
01-4652-1-560	Dues/Membership	350	0	350	0	0.0%	350	0	0.0%	350	0	0.0%
01-4652-1-620	Office Supplies	100	0	100	0	0.0%	100	0	0.0%	100	0	0.0%

Line Item Function:

- Economic Dev/Marketing funds various marketing efforts for the town including tourist maps and signs.
- Dues/Membership funds memberships to the Peterborough Area Chamber of Commerce and the NH Economic Development Association.
- Office Supplies covers various office products such as paper, toner, pens, etc.

2026 Changes:

- Level funded.

Debt Service

Acct No.	Town Function	2025	2025	2026	Amount	%	2026	Amount	%	2026	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
PRINCIPAL - LONG TERM NOTES												
01-4711-1-982	Broadband Bond	115,000	115,000	120,000	5,000	4.3%	120,000	5,000	4.3%	120,000	5,000	4.3%
01-4711-1-983	Road Bond	142,857	142,857	142,858	1	0.0%	142,858	1	0.0%	142,858	1	0.0%
01-4711-1-984	Principal Water Bonds	59,212	59,212	60,307	1,095	1.8%	60,307	1,095	1.8%	60,307	1,095	1.8%
01-4711-1-985	Principal Sewer Bonds	187,602	187,602	169,017	(18,585)	-9.9%	169,017	(18,585)	-9.9%	169,017	(18,585)	-9.9%
01-4711-3-981	Principal Capital Leases	34,234	34,234	35,691	1,457	4.3%	35,691	1,457	4.3%	35,691	1,457	4.3%
	Total Principal LTN	538,905	538,905	527,873	(11,032)	-2.0%	527,873	(11,032)	-2.0%	527,873	(11,032)	-2.0%
INTEREST & ADMIN FEES - LONG TERM NOTE:												
01-4721-1-982	Broadband Bond	20,250	20,250	16,685	(3,565)	-17.6%	16,685	(3,565)	-17.6%	16,685	(3,565)	-17.6%
01-4721-1-983	Road Bond	5,714	5,659	2,857	(2,857)	-50.0%	2,857	(2,857)	-50.0%	2,857	(2,857)	-50.0%
01-4721-1-984	Interest Water Bonds	1,852	1,852	1,729	(123)	-6.6%	1,729	(123)	-6.6%	1,729	(123)	-6.6%
01-4721-1-985	Interest Sewer Bonds	39,288	39,288	34,196	(5,092)	-13.0%	34,196	(5,092)	-13.0%	34,196	(5,092)	-13.0%
01-4721-1-986	Water Admin Fee	15,651	15,651	14,680	(971)	-6.2%	14,680	(971)	-6.2%	14,680	(971)	-6.2%
01-4721-1-987	Sewer Admin Fee	10,333	10,333	8,715	(1,618)	-15.7%	8,715	(1,618)	-15.7%	8,715	(1,618)	-15.7%
01-4721-3-981	Interest Capital Leases	13,548	13,546	12,089	(1,459)	-10.8%	12,089	(1,459)	-10.8%	12,089	(1,459)	-10.8%
	Total Interest LTN	106,636	106,579	90,951	(15,685)	-14.7%	90,951	(15,685)	-14.7%	90,951	(15,685)	-14.7%
	Total Debt Services	645,541	645,484	618,824	(26,717)	-4.1%	618,824	(26,717)	-4.1%	618,824	(26,717)	-4.1%

Purpose: Debt Service funds the required annual payment for outstanding bonds, loans and leases. Various water and sewer bonds and loans are funded on a 2/3 – 1/3 basis, with 2/3 funded from the respective enterprise fund and 1/3 from the general fund. Others are funded 100% from their respective fund. The next three pages have the statements of bonded debt for each department.

2026 Changes and Schedules:

- Broadband Bond to be paid in full by Consolidated Communications through user fees.
- Road Loan last payment in 2026.
- Capital Lease funds the Engine One lease purchase.

TOWN OF JAFFREY							2026 PAYMENT SCHEDULE				
BOND NAME - WARR.ART. -NOTES	YEAR ISSUED	ORIGINAL AMOUNT	INTEREST RATE %	TERM	DATE OF MATURITY	Beginning BALANCE	PRINCIPAL 2026	INTEREST 2026	ADMIN FEE 2026	TOTAL 2026	
GENERAL FUND BONDED DEBT											
BROADBAND	2021	\$ 1,229,020	1.85	10 years	8/15/2031	760,000.00	120,000.00	16,685.00		136,685.00	
2021 WA #3 \$1,229,020, Principal Forgiveness: \$20,475	Reduce Loan	\$ (20,475)									
100% General Fund - Paid by Consolidated											
Funding Source: NHMBB Last payment: 2031											
ROAD BOND	2020	\$ 1,000,000	2.00	7 years	9/17/2027	142,858.00	142,858.00	2,857.16		145,715.16	
2020 WA #4 \$1M											
100 % General Fund											
Funding Source: TDBank Last payment 2027											
FIRE TRUCK - LEASE	2022	\$ 336,468	4.26	9 years	9/10/2032	284,089.48	35,690.52	12,089.40		47,779.92	
2022 WA #3 \$713,013, disc \$26,545											
100% General Fund											
Funding Sources: DP \$350,000 (Fire Truck CRF) Republic First National - \$336,468											
TOTAL GENERAL FUND						1,186,947.48	298,548.52	31,631.56	-	330,180.08	
WATER BONDED DEBT											
MOUNTAIN RD & MAIN ST WATER MAIN	2017	\$ 2,628,137	4.24	20	2/1/2037	1,223,166.16	89,045.37	5,186.22	24,463.32	118,694.91	
SFR 1221010-05 2017 WA	Debt Forgiveness	\$ (788,441)									
1/3 General Fund - 2/3 Water											
Funding Source: DES											
STRATTON, SQUANTUM, SCHOOL PH2	2020	\$ 2,840,000	1.70%	20	5/1/2039	1,510,437.06	91,874.17		19,575.26	111,449.43	
SFR 1221010-06 2019 WA	Debt Forgiveness	\$ (778,658)									
1/3 General Fund - 2/3 Water											
Funding Source: DES											
VACUUM TRUCK											
SRF 1221010-10 2025 WA	2025	\$ 423,076	0.96%	10	7/1/2035	142,575.62	11,604.40	3,655.37		15,259.77	
100% Water	Debt Forgiveness	\$ (280,500)									
Funding Source: DES											
TOTAL WATER						2,876,178.84	192,523.94	8,841.59	44,038.58	245,404.11	

TOWN OF JAFFREY							2026 PAYMENT SCHEDULE				
BOND NAME - WARR.ART. -NOTES	YEAR ISSUED	ORIGINAL AMOUNT	INTEREST RATE %	TERM	DATE OF MATURITY	Beginning BALANCE	PRINCIPAL 2026	INTEREST 2026	ADMIN FEE 2026	TOTAL 2026	
SEWER BONDED DEBT											
AWWTF CONSTRUCTION 2012 \$7,278,000 - Refinanced 2016 6,170,000 1/3 General Fund - 2/3 Sewer Funding Source: NHMBB	2016	\$ 6,170,000	2.82	19 years	8/15/2035	3,700,000.00	335,000.00	93,175.00		428,175.00	
SEWER TERTIARY TREATMENT/WOOD PELLET BOILER Proj. # C-333238-08 1/3 General Fund - 2/3 Sewer Funding Source: DES	2013	\$ 2,749,140	2.72	20 years	7/1/2032	588,248.82	77,423.47	4,235.39	11,764.98	93,423.84	
SEWER TREATMENT PLANT IMPROVEMENTS & PUMP STATION UPGRADE Proj. # CS-330238-07 1/3 General Fund - 2/3 Sewer Funding Source: DES	2013	\$ 1,743,561	2.72	20 years	2/1/2032	718,952.68	94,626.36	5,176.46	14,379.05	114,181.87	
SEPTAGE FACILITY 2016 Warrant Article 100% Sewer Funding Source: USRD	2019	\$ 1,000,000	2.75	29	7/26/2048	793,096.00	34,484.00	21,573.00		56,057.00	
TOTAL SEWER						5,800,297.50	541,533.83	124,159.85	26,144.03	691,837.71	
STONE BRIDGE TIFD BONDED DEBT											
WATER MAIN EXTENSION STONE BRIDGE TIFD 100% Stone Bridge TIFD Funding Source: NHMBB	2012	\$ 739,500		20 years	8/15/2032	280,000.00	35,000.00	12,380.00		47,380.00	
TOTAL STONE BRIDGE TIFD						280,000.00	35,000.00	12,380.00	-	47,380.00	

Capital Outlay

Acct No.	Town Function	2025	2025	2026	Amount	%	2026	Amount	%	2026	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
C.O. IMPROVEMENTS OTHER THAN BUILDINGS												
01-4909-1-730	Road Reconstruction	25,000	0	25,000	0	0.0%	25,000	0	0.0%	25,000	0	0.0%
01-4909-3-730	Bridges & Dams	0	0	0	0	#DIV/0!	0	0	#DIV/0!	0	0	#DIV/0!
01-4909-9-720	Other	0	0	15,000	15,000	#DIV/0!	0	0	#DIV/0!	0	0	#DIV/0!
	Total Improv Other Bldgs	25,000	0	40,000	15,000	60.0%	25,000	0	0.0%	25,000	0	0.0%
	Total Capital Outlay	25,000	0	40,000	15,000	60.0%	25,000	0	0.0%	25,000	0	0.0%

Purpose - The Capital Outlay account funds one-time, large-scale capital purchases and projects anticipated in the next fiscal year.

Goals:

- Maintain disciplined investments into the capital reserve funds.
- Adhere to the 10-year paving plan established in 2021.

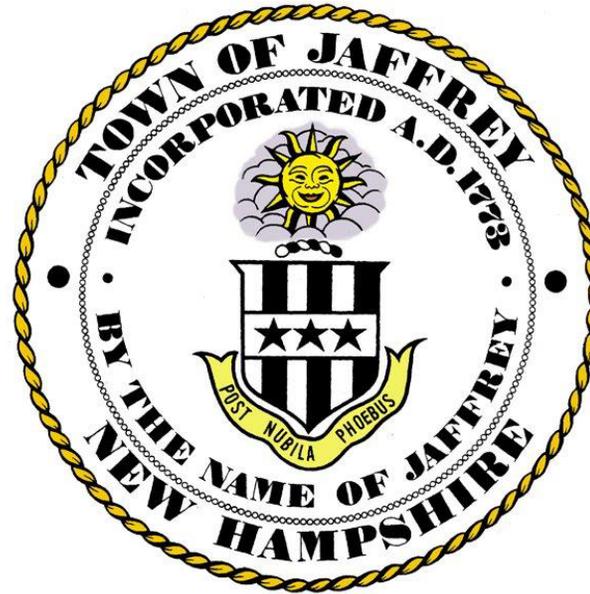
Line Item Function:

- Road Reconstruction funds the annual town road paving project. Utilized for paid off debt added to the paving plan.
- Bridges & Dams funds the rehabilitation and maintenance of town bridges and dams. The Bridge Rehabilitation Capital Reserve fund was created in 2017 to set money aside on an annual basis for the purpose of addressing the town's red list bridges.
- Other is a placeholder for any future large-scale project.

2026 Changes:

- In accordance with the 10-year paving plan, \$25,000 was added to Road Reconstruction in 2022 following paid off debt in 2021. Level funded in 2023, 2024 and 2025. \$15,000 debt service was paid off and scheduled to be added to CO in 2026. Town Manager pulled the additional funding due to budget constraints. We will not be able to do this in 2027.

UTILITIES



Water Department – Department of Public Works

Acct No.	Town Function	2025	2025	2026	Amount	%	2026	Amount	%	2026	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
TOTAL WATER FUND		1,297,819	1,177,186	1,774,183	476,364	36.7%	1,785,913	488,094	37.6%	1,785,913	488,094	37.6%

Purpose - The Water Department is an enterprise fund supported by its users through usage rates established by the Select Board. The department is funded by its own revenues and has no impact on the tax rate. Shared water-sewer expenses are split 70-30 based on utility users. 607 water only users, 18 sewer only users and 883 water-sewer users. Calculation is based on the meters, where a joint user’s meter counts 50% toward water and 50% toward sewer. Formula: 1,049 water users (607 water only + [883 water-sewer/2]) + 460 sewer users (18 sewer only +[883 water-sewer/2]) = 1,509 total. Result is 70% water, 30% sewer.

Goals and Objectives:

- Continue implementation of the Vertical & Horizontal Asset Study recommendations.
- Continue implementation of the energy audit assessment.
- Cold Stone Springs water source completion and operation.
- PFAS Treatment.
- Continue preventive maintenance program.
- Lead and Copper inventory updates for EPA.

2026 Changes:

- Water Fund increased \$488,094 (37.6%) due to debt service.

Water Administration – Salaries

Acct No.	Town Function	2025	2025	2026	Amount	%	2026	Amount	%	2026	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
02-4331-1-110	Admin. Salaries	144,064	154,153	154,475	10,411	7.2%	189,675	45,611	31.7%	189,675	45,611	31.7%
02-4331-1-115	Crew Wages	195,000	198,424	208,957	13,957	7.2%	208,957	13,957	7.2%	208,957	13,957	7.2%
02-4331-1-140	Crew Overtime	25,375	15,363	25,375	0	0.0%	25,375	0	0.0%	25,375	0	0.0%
02-4331-1-190	Crew Duty Pay	10,400	10,320	10,722	322	3.1%	10,722	322	3.1%	10,722	322	3.1%

Line Item Function:

- Administration Salaries funds 70% of the Superintendent of Utilities, 25% of the Town Manager, 33% of the DPW Administrative Assistant, 30% of the Tax Collector, 10% of the Finance Director, 10% of the Finance Assistant and 40% of the IT/Web/GIS Manager.
- Crew Wages funds the base salaries for the two Water employees and includes allowance for Highway personnel assisting the Water Department.
- Crew Overtime covers the cost of overtime, for Water and Highway, typically associated with water main breaks, replacement projects, off hour meter replacements and water turn on/shut offs.
- Duty Pay is dictated by contract and covers the employee in “on call” status to complete weekend checks of water buildings, storage tanks and wellheads.

2026 Changes:

- Admin. Salaries increased \$45,611 (31.7%) with the addition of the IT/Web/GIS Manager.
- Crew Wages increased \$13,957 due to step increases and COLA.
- Crew Duty Pay increased \$322 due to contractual obligations.

Water Administration – Employee Benefits

Acct No.	Town Function	2025	2025	2026	Amount	%	2026	Amount	%	2026	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
02-4331-1-210	Health Insurance	107,868	85,166	110,016	2,148	2.0%	110,016	2,148	2.0%	110,016	2,148	2.0%
02-4331-1-211	Dental Insurance	3,440	3,969	3,340	(100)	-2.9%	3,340	(100)	-2.9%	3,340	(100)	-2.9%
02-4331-1-215	Life Insurance/AD&D	394	298	412	18	4.6%	412	18	4.6%	412	18	4.6%
02-4331-1-220	Social Security/Medicare	28,675	27,300	30,564	1,889	6.6%	33,257	4,582	16.0%	33,257	4,582	16.0%
02-4331-1-230	Retirement	48,901	47,690	50,587	1,686	3.4%	55,075	6,174	12.6%	55,075	6,174	12.6%
02-4331-1-240	Education/Training	2,500	4,880	3,500	1,000	40.0%	3,500	1,000	40.0%	3,500	1,000	40.0%
02-4331-1-250	Unemployment	285	285	261	(24)	-8.4%	261	(24)	-8.4%	261	(24)	-8.4%
02-4331-1-260	Workers' Compensation	11,737	11,737	11,797	60	0.5%	11,797	60	0.5%	11,797	60	0.5%
02-4331-1-280	Travel/Mileage	200	0	200	0	0.0%	200	0	0.0%	200	0	0.0%
02-4331-1-290	Clothing Allowance	1,950	2,592	2,010	60	3.1%	2,010	60	3.1%	2,010	60	3.1%

Line Item Function:

- Health, Dental and Life Insurance are provided for water employees and administration employees as apportioned with salaries.
- Social Security is 6.2% and Medicare is 1.45% of salaries.
- Retirement is the employer contribution to the NH Retirement System of 12.75% through June 30, 2027.
- Education/Training funds the professional development for water employees and continuing education units necessary for licenses.
- Unemployment and Workers' Compensation insurance covers employees in the event of job loss or injury.
- Travel/Mileage funds the use of employees' personal vehicles for business purposes at the current IRS rate (\$.725 per mile).
- Clothing Allowance is dictated by contract and funds required safety clothing for each employee.

2026 Changes:

- Health Insurance increased \$2,148 due to rate changes.
- Dental Insurance decreased \$100.
- Social Security, Medicare and Retirement correspond to changes in salaries.
- Unemployment decreased \$19.
- Education/Training increased \$1,000 for operator certifications.
- Workers' Compensation increased \$60.
- Clothing Allowance increased \$60 with contractual requirements.

Water Administration – Professional & Technical Services

Acct No.	Town Function	2025	2025	2026	Amount	%	2026	Amount	%	2026	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
02-4331-1-320	Legal Fees	15,000	0	10,000	(5,000)	-33.3%	10,000	(5,000)	-33.3%	10,000	(5,000)	-33.3%
02-4331-1-341	Telephone/Alarms	7,164	4,810	7,164	0	0.0%	7,164	0	0.0%	7,164	0	0.0%
02-4331-1-342	Utility Billing	11,980	12,350	13,777	1,797	15.0%	13,777	1,797	15.0%	13,777	1,797	15.0%
02-4331-1-355	Drug/Alcohol Testing	300	5	300	0	0.0%	300	0	0.0%	300	0	0.0%
02-4331-1-390	Advertising	700	627	700	0	0.0%	700	0	0.0%	700	0	0.0%

Line Item Function:

- Legal Fees funds attorney consultation or other legal services for the department.
- Telephone/Alarms covers the costs associated with the water office phone and security alarms system and staff cell phones.
- Utility Billing funds monthly bill processing provided by Mailing Unlimited.
- Drug/Alcohol Testing funds mandatory testing for employees with Commercial Drivers Licenses.
- Advertising funds the various notices published in the papers of local circulation (i.e. hydrant flushing).

2026 Changes:

- Legal Fees decreased \$5,000 due to budget constraints.
- Utility Billing increased \$1,797 due to cost increases with the service.

Water Administration – Purchased Property Services & Other Services

Acct No.	Town Function	2025	2025	2026	Amount	%	2026	Amount	%	2026	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
02-4331-1-410	Electricity	70,000	55,442	65,000	(5,000)	-7.1%	65,000	(5,000)	-7.1%	65,000	(5,000)	-7.1%
02-4331-1-411	Heating Fuel	7,500	5,763	7,000	(500)	-6.7%	7,000	(500)	-6.7%	7,000	(500)	-6.7%
02-4331-1-412	Water and Sewer	20,000	12,891	15,000	(5,000)	-25.0%	15,000	(5,000)	-25.0%	15,000	(5,000)	-25.0%
02-4331-1-430	Building Maintenance	8,000	3,316	8,000	0	0.0%	8,000	0	0.0%	8,000	0	0.0%
02-4331-1-480	Rindge Taxes	8,550	5,943	8,550	0	0.0%	8,550	0	0.0%	8,550	0	0.0%
02-4331-1-560	Dues/Membership	4,500	9,051	8,000	3,500	77.8%	8,000	3,500	77.8%	8,000	3,500	77.8%

Line Item Function:

- Electricity funds the power and Heating funds the heating fuel for the water facilities.
- Water and Sewer funds water and wastewater for the department. All water and sewer used throughout the town’s facilities must be accounted for and billed accordingly.
- Building Maintenance funds minor repairs and general maintenance of the water facilities.
- Rindge Taxes pays the taxes on two water properties in Rindge.
- Dues/Memberships funds the memberships in the American Water Works Association, New England Water Works Association, Granite State Rural Water and 33% of funding for Code Red.

2026 Changes:

- Electricity decreased \$5,000 and Heating Fuel decreased \$500 to reflect anticipated costs.
- Water and Sewer decreased \$5,000 to reflect anticipated costs.
- Dues/Membership increased \$3,500 to reflect actual needs for increased staffing.

Water Administration – Supplies

Acct No.	Town Function	2025	2025	2026	Amount	%	2026	Amount	%	2026	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
02-4331-1-620	Office Supplies	2,000	1,152	2,000	0	0.0%	2,000	0	0.0%	2,000	0	0.0%
02-4331-1-625	Postage	200	233	200	0	0.0%	200	0	0.0%	200	0	0.0%
02-4331-1-630	Office/Misc Equip/Maintenance	5,900	4,982	4,000	(1,900)	-32.2%	4,000	(1,900)	-32.2%	4,000	(1,900)	-32.2%
02-4331-1-635	Gas/Oil	7,000	9,144	7,000	0	0.0%	7,000	0	0.0%	7,000	0	0.0%
02-4331-1-650	Grounds Maintenance	16,538	11,217	10,000	(6,538)	-39.5%	10,000	(6,538)	-39.5%	10,000	(6,538)	-39.5%
02-4331-1-660	Vehicle Maintenance	2,500	3,961	2,500	0	0.0%	2,500	0	0.0%	2,500	0	0.0%

Line Item Function:

- Office Supplies cover the costs of office related products (paper, pens, etc.) for the department and 33% for DPW.
- Postage is the cost for mailing town correspondence. Utilize Town Office postage meter. Does not include billing.
- Office/Misc Equip/Maintenance funds 33% of the DPW copier lease and services provided by Twin Bridge Services.
- Gas/Oil funds the department’s vehicle fuel and lubricants.
- Grounds Maintenance covers the cost of landscaping services around water tanks, well fields and buildings.
- Vehicle Maintenance funds the department’s cost to maintain vehicles.

2026 Changes:

- Office Equipment decreased \$1,900 to reflect anticipated costs.
- Grounds Maintenance decreased \$6,538 due to canceling mowing contract and moving the service in house.

Water Administration – Insurance

Acct No.	Town Function	2025	2025	2026	Amount	%	2026	Amount	%	2026	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
02-4331-4-520	General Liability Insurance	3,885	4,385	5,026	1,141	29.4%	5,026	1,141	29.4%	5,026	1,141	29.4%
02-4331-4-521	Property Insurance	3,634	3,634	4,702	1,068	29.4%	4,702	1,068	29.4%	4,702	1,068	29.4%

Line Item Function:

- General Liability Insurance from the General Fund is 43.9% of the total bill, Water is 3.1% and Sewer is 4.1%.
- Property/Vehicle Insurance from the General Fund is 17.1% of the total bill, Water is 2.9% and Sewer is 28.9%
 - Percentages are based on the payroll for employees and police officers, property values and vehicle values associated with each fund.

2026 Changes:

- General Liability increased \$1,141 and Property Increased \$1,068.

Water Services/Treatment – Purchased Professional & Technical Services and Property Services

Acct No.	Town Function	2025	2025	2026	Amount	%	2026	Amount	%	2026	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
02-4332-2-310	Engineering/Planning	38,000	12,847	31,000	(7,000)	-18.4%	31,000	(7,000)	-18.4%	31,000	(7,000)	-18.4%
02-4332-2-350	Lab Testing	15,500	5,910	10,000	(5,500)	-35.5%	10,000	(5,500)	-35.5%	10,000	(5,500)	-35.5%
02-4332-2-440	Contracted Services	18,000	13,374	18,000	0	0.0%	18,000	0	0.0%	18,000	0	0.0%
02-4332-2-495	Dam Regist/Repairs	750	0	750	0	0.0%	750	0	0.0%	750	0	0.0%

Line Item Function:

- Engineering/Planning funds engineering costs for system improvements, SCADA related services, well monitoring, and GIS services.
- Lab Testing covers the cost of utilizing a State certified lab for water testing.
- Contracted Services provided by New England Backflow for the testing of backflow prevention devices in the distribution system. Costs are reimbursed from water bills.
- Dam Regist/Repairs is used to pay the NHDES registration of Poole Reservoir and Bullet Pond dams.

2026 Changes:

- Engineering/Planning decreased \$7,000 due to anticipated needs.
- Lab Testing decreased \$5,500 to reflect actual costs.

Water Services/Treatment – Supplies and Capital Maintenance

Acct No.	Town Function	2025	2025	2026	Amount	%	2026	Amount	%	2026	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
02-4332-2-610	Field Supplies/Tools	5,000	7,205	5,000	0	0.0%	5,000	0	0.0%	5,000	0	0.0%
02-4332-2-615	Lab Supplies/Equipment	5,000	7,487	5,000	0	0.0%	5,000	0	0.0%	5,000	0	0.0%
02-4332-2-630	Field/Lab Equip Maintenance	3,500	763	2,000	(1,500)	-42.9%	2,000	(1,500)	-42.9%	2,000	(1,500)	-42.9%
02-4332-2-631	Cold Stone Springs Operations	69,500	10,170	75,000	5,500	7.9%	75,000	5,500	7.9%	75,000	5,500	7.9%
02-4332-2-680	Meter Replacement	28,000	18,207	28,000	0	0.0%	28,000	0	0.0%	28,000	0	0.0%
02-4332-2-681	Chemicals	50,000	47,237	45,000	(5,000)	-10.0%	45,000	(5,000)	-10.0%	45,000	(5,000)	-10.0%
02-4332-2-730	Lines/System Repairs	25,000	26,551	78,000	53,000	212.0%	78,000	53,000	212.0%	78,000	53,000	212.0%
02-4332-2-732	Wells/Pump Station Maintenance	30,000	15,043	30,000	0	0.0%	30,000	0	0.0%	30,000	0	0.0%

Line Item Function:

- Field Supplies/Tools funds the various tools and supplies used to maintain the water system.
- Lab Supplies/Equipment covers the supplies and equipment necessary to do in-house compliance testing of water quality such as pH and chlorine residual.
- Field/Lab Equip Maintenance funds small equipment required for water staff to conduct day-to-day operations.
- Cold Stone Springs Operations funds the Town of Jaffrey’s portion of operational costs for the water treatment plant.
- Meter Replacement funds meter replacement. Batteries in remote read units fail at 10 years. Costs split 70-30 with sewer, 70% water and 30% sewer.
- Chemicals are used to treat water for pH control, iron and manganese sequestration, and disinfection. Additionally, chemical feed pumps and related equipment are funded from this line.
- Lines/Systems Repairs fund the repair of the distribution system and replenish stock upon repair completion.
- Wells/Pump Station Maintenance covers the repairs and maintenance for all well equipment.

2026 Changes:

- Field/Lab Equip Maintenance decreased \$1,500 due to anticipated costs.
- Cold Stone Springs Operations increased \$5,500 in anticipated costs associated with the new plant.
- Chemicals decreased \$5,000 to reflect anticipated costs.
- Line System Repairs increased \$53,000 due to annual valve maintenance program and increased repair work for EPA.

Water - Debt Service

Acct No.	Town Function	2025	2025	2026	Amount	%	2026	Amount	%	2026	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
02-4711-1-980	Bond Principal	118,424	118,424	622,482	504,058	425.6%	588,175	469,751	396.7%	588,175	469,751	396.7%
02-4721-1-981	Bond Interest	3,703	3,703	3,457	(246)	-6.6%	7,113	3,410	92.1%	7,113	3,410	92.1%
02-4721-1-982	Bond Administration Fee	31,302	31,302	29,359	(1,943)	-6.2%	29,359	(1,943)	-6.2%	29,359	(1,943)	-6.2%

Line Item Function: Debt Service funds the required annual payment for outstanding bonds, loans and leases. Water bonds and loans are funded on a 2/3 – 1/3 basis, with 2/3 funded from the enterprise fund and 1/3 from the general fund. See the Debt Service account for details on the bonds.

2026 Changes:

- Debt Service increased \$471,218 for Cold Stone Springs, vacuum truck and Squantum Road water main project.

Water – Capital Outlay

Acct No.	Town Function	2025 Adopted	2025 Actual	2026 Dept Request	Amount Increase (Decrease)	% Increase (Decrease)	2026 Town Mgr Request	Amount Increase (Decrease)	% Increase (Decrease)	2026 BC	Amount Increase (Decrease)	% Increase (Decrease)
C.O. MACHINERY, VEHICLES & EQUIPMENT												
02-4902-1-740	C.O. Water Equip Purchase	0	105,136	0	0	#DIV/0!	0	0	#DIV/0!	0	0	#DIV/0!
02-4902-1-760	C.O. Water Vehicle Purchase	0	0	0	0	#DIV/0!	0	0	#DIV/0!	0	0	#DIV/0!
	Total C.O. Mach, Veh, Equip	0	105,136	0	0	#DIV/0!	0	0	#DIV/0!	0	0	#DIV/0!
C.O. IMPROVEMENTS OTHER THAN BUILDINGS												
02-4909-2-730	C.O. Wtr Line Replace/Construct	0	36	0	0	#DIV/0!	0	0	#DIV/0!	0	0	#DIV/0!
02-4909-3-730	C.O. Wtr System Replacement	80,000	42,711	0	(80,000)	-100.0%	0	(80,000)	-100.0%	0	(80,000)	-100.0%
	Total Improv Other than Bldgs.	80,000	42,747	0	(80,000)	-100.0%	0	(80,000)	-100.0%	0	(80,000)	-100.0%

Line Item Function:

- C.O. Water Equip and Vehicle Purchase funds vehicle purchases and repairs.
- C.O. Wtr System Replacement funds pump repairs and replacements.

2026 Changes:

- C.O Water System Replacement decreased \$80,000. Some of this funding was placed into the line maintenance line noted above, and some was removed.

Sewer Department – Department of Public Works

Acct No.	Town Function	2025	2025	2026	Amount	%	2026	Amount	%	2026	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
TOTAL SEWER FUND		2,295,058	1,988,245	2,247,452	(47,606)	-2.1%	2,279,238	(15,820)	-0.7%	2,279,238	(15,820)	-0.7%

Purpose - The Sewer Department is a governmental fund supported by its users through usage rates established by the Select Board. The department is funded by its own revenues and has no impact on the tax rate.

Goals and Objectives

- Closely monitor fiscal health of the sewer fund.
- Continue 10-year rate study for septage receiving and sewer users on annual basis.
- Continued implementation of the Wastewater Asset Maintenance program.
- Continued implementation of the energy audit assessment.
- Capital Improvement Plan implementation.

2026 Changes:

- Sewer Fund decreased \$15,820 (-0.7%) due to reduced line maintenance and debt service.

Sewer Administration – Salaries & Employee Benefits

Acct No.	Town Function	2025	2025	2026	Amount	%	2026	Amount	%	2026	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
03-4326-1-110	Administration Salaries	82,360	84,610	87,848	5,488	6.7%	114,248	31,888	38.7%	114,248	31,888	38.7%
03-4326-1-140	Hwy Crew Overtime	1,500	116	1,500	0	0.0%	1,500	0	0.0%	1,500	0	0.0%
03-4326-1-210	Health Insurance	26,889	19,097	20,931	(5,958)	-22.2%	20,931	(5,958)	-22.2%	20,931	(5,958)	-22.2%
03-4326-1-211	Dental Insurance	1,229	1,029	1,032	(197)	-16.0%	1,032	(197)	-16.0%	1,032	(197)	-16.0%
03-4326-1-215	Life	197	83	206	9	4.6%	206	9	4.6%	206	9	4.6%
03-4326-1-220	Social Security/Medicare	6,415	6,081	6,835	420	6.5%	8,855	2,440	38.0%	8,855	2,440	38.0%
03-4326-1-230	Retirement	10,666	10,649	11,039	373	3.5%	14,405	3,739	35.1%	14,405	3,739	35.1%
03-4326-1-250	Unemployment	142	142	131	(11)	-7.7%	131	(11)	-7.7%	131	(11)	-7.7%
03-4326-1-260	Workers' Compensation	5,868	5,868	5,899	31	0.5%	5,899	31	0.5%	5,899	31	0.5%

Line Item Function:

- Administration Salaries funds 30% of the Superintendent of Utilities, 10% of the Town Manager, 33% of the DPW Administrative Assistant, 20% of the Tax Collector, 10% of the Finance Director, 10% of the Finance Assistant and 30% of the IT/Web/GIS Manager.
- Hwy Crew Overtime covers the cost of overtime for the town to assist the contractor in the event of repair to the sewer mains.
- Health, Dental and Life Insurance are provided for sewer administration employees as apportioned with salaries.
- Social Security is 6.2% and Medicare is 1.45% of salaries.
- Retirement is the employer contribution to the NH Retirement System of 12.75% through June 30, 2027.
- Unemployment and Workers' Compensation insurance covers employees in the event of job loss or injury.

2026 Changes:

- Administration Salaries increased \$31,888 (38.7%) with the addition of the IT/Web/GIS Manager.
- Health Insurance and Dental Insurance changes are comparable to changes in Personnel Administration.
- Social Security, Medicare and Retirement correspond to changes in salaries.
- Unemployment decreased \$11.
- Workers' Compensation increased \$31 for Sewer.

Sewer Administration – Professional & Technical Services

Acct No.	Town Function	2025			2026			2026			2026		
		Adopted	Actual	Dept Request	Amount Increase (Decrease)	% Increase (Decrease)	Town Mgr Request	Amount Increase (Decrease)	% Increase (Decrease)	BC	Amount Increase (Decrease)	% Increase (Decrease)	
03-4326-3-320	Legal Expense	2,500	0	2,500	0	0.0%	2,500	0	0.0%	2,500	0	0.0%	
03-4326-3-342	Utility Billing	5,130	5,528	5,900	770	15.0%	5,900	770	15.0%	5,900	770	15.0%	
03-4326-3-390	Advertising	500	0	500	0	0.0%	500	0	0.0%	500	0	0.0%	
03-4326-3-430	Building Maintenance	10,000	2,138	10,000	0	0.0%	10,000	0	0.0%	10,000	0	0.0%	
03-4326-3-560	Dues/Membership	1,800	2,416	2,000	200	11.1%	2,000	200	11.1%	2,000	200	11.1%	

Line Item Function:

- Legal Fees funds attorney consultation or other legal services for the department.
- Utility Billing funds monthly bill processing provided by Mailing Unlimited.
- Advertising funds the various notices published in the papers of local circulation (i.e. request for bids, etc.).
- Building Maintenance funds minor repairs and general maintenance of the sewer facilities, outside the scope of the contract.
- Dues/Memberships funds the memberships in the American Public Works Association and Code Red.

2026 Changes:

- Utility Billing increased \$770 to conform with actual costs.
- Dues/Membership increased \$200 to reflect actual costs.

Sewer Administration – Supplies & Insurance

Acct No.	Town Function	2025	2025	2026	Amount	%	2026	Amount	%	2026	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
03-4326-3-620	Office Supplies	1,500	1,138	1,500	0	0.0%	1,500	0	0.0%	1,500	0	0.0%
03-4326-3-625	Postage/Billing	250	205	250	0	0.0%	250	0	0.0%	250	0	0.0%
03-4326-3-630	Equipment Maintenance	60,000	74,248	65,000	5,000	8.3%	65,000	5,000	8.3%	65,000	5,000	8.3%
03-4326-3-631	Short Lived Asset Fund	31,067	31,067	31,067	0	0.0%	31,067	0	0.0%	31,067	0	0.0%
03-4326-4-520	Gen Liability Insurance	5,138	5,138	6,648	1,510	29.4%	6,648	1,510	29.4%	6,648	1,510	29.4%
03-4326-4-521	Property Insurance	36,218	36,418	46,859	10,641	29.4%	46,859	10,641	29.4%	46,859	10,641	29.4%

Line Item Function:

- Office Supplies cover the costs of office related products (paper, pens, etc.) for the department and 33% for DPW.
- Postage is the cost for mailing town correspondence. Utilize Town Office postage meter.
- Equipment Maintenance funds repair and maintenance costs in excess of the contracted \$45,000 amount.
- Short Lived Asset Fund is the USDA-RD required distribution to the Sewer CRF for maintenance or replacement of short-lived assets.
- General Liability Insurance from the General Fund is 43.9% of the total bill, Water is 3.1% and Sewer is 4.1%.
- Property/Vehicle Insurance from the General Fund is 17.1% of the total bill, Water is 2.9% and Sewer is 28.9%
 - Percentages are based on the payroll for employees and police officers, property values and vehicle values associated with each fund.

2026 Changes:

- Equipment Maintenance increased \$5,000 with Veolia contract increases.
- General Liability increased \$1,510 and Property increased \$10,641.

Sewer Services/Treatment – Purchased Professional & Technical Services

Acct No.	Town Function	2025	2025	2026	Amount	%	2026	Amount	%	2026	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
03-4327-3-310	Consulting Engineers	34,000	12,968	34,000	0	0.0%	34,000	0	0.0%	34,000	0	0.0%
03-4327-3-330	Contracted Services	1,152,749	1,109,548	1,188,647	35,898	3.1%	1,188,647	35,898	3.1%	1,188,647	35,898	3.1%
03-4327-3-610	Field Supplies/Tools	250	0	250	0	0.0%	250	0	0.0%	250	0	0.0%
03-4327-3-680	Meter Replacement	12,000	7,264	12,000	0	0.0%	12,000	0	0.0%	12,000	0	0.0%
03-4327-3-730	Line Maintenance	25,000	9,437	25,000	0	0.0%	25,000	0	0.0%	25,000	0	0.0%

Line Item Function:

- Consulting Engineers - engineering costs not related to a specific project, SCADA related services, rate calculations, etc. Typically provided by Tighe & Bond.
- Contracted Services – Veolia contract operations contract costs.
- Field Supplies/Tools funds the various tools and supplies used by town employees to maintain the sewer system.
- Meter Replacement funds meter replacement. Batteries in remote read units fail at 10 years. Costs split 70-30 with sewer, 70% water and 30% sewer.
- Line Maintenance funds repairs to sewer lines, including rebuilding and raising manholes.

2026 Changes:

- Contract Services increased \$35,898 to cover Veolia contract costs.

Sewer - Debt Service

Acct No.	Town Function	2025	2025	2026	Amount	%	2026	Amount	%	2026	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
03-4711-1-980	Bond Principal	409,688	409,688	372,517	(37,171)	-9.1%	372,517	(37,171)	-9.1%	372,517	(37,171)	-9.1%
03-4721-1-981	Bond Interest	101,335	101,097	89,964	(11,371)	-11.2%	89,964	(11,371)	-11.2%	89,964	(11,371)	-11.2%
03-4721-1-982	Bond Administration Fee	20,667	20,667	17,429	(3,238)	-15.7%	17,429	(3,238)	-15.7%	17,429	(3,238)	-15.7%

Line Item Function: Debt Service funds the required annual payment for outstanding bonds, loans and leases. Sewer bonds and loans are typically funded on a 2/3 – 1/3 basis, with 2/3 funded from the enterprise fund and 1/3 from the general fund. See the Debt Service account for details on the bonds.

2026 Changes:

- Decreased \$51,780 with pay down of debts.

Sewer – Capital Outlay

Acct No.	Town Function	2025	2025	2026	Amount	%	2026	Amount	%	2026	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
C.O. IMPROVEMENTS OTHER THAN BUILDINGS												
03-4909-2-730	C.O. SWR Line Constr/Rehab	250,000	31,605	200,000	(50,000)	-20.0%	200,000	(50,000)	-20.0%	200,000	(50,000)	-20.0%

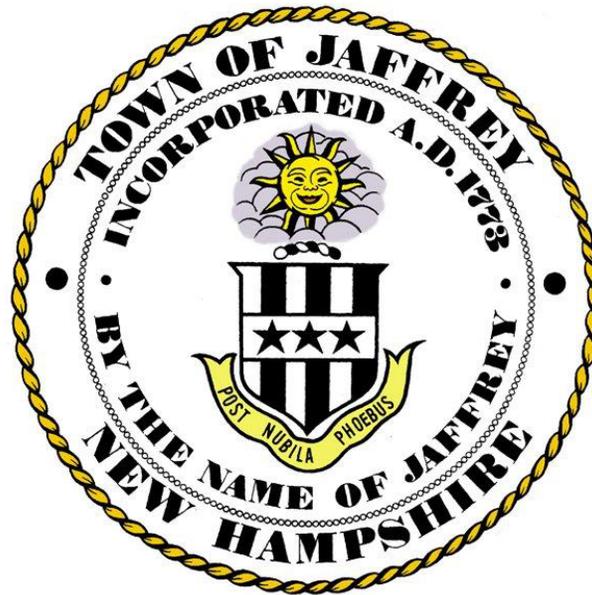
Line Item Function:

- C.O. SWR Line Constr/Rehab funds sewer collection system rehabilitation identified in the Wastewater Asset Study.

2026 Changes:

- Line Rehab decreased \$50,000 due to budget constraints and lower user rates.

TAX INCREMENT FINANCING DISTRICTS



Downtown TIFD

Acct No.	Town Function	2025	2025	2026	Amount	%	2026	Amount	%	2026	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
06-6651-1-120	Administration	25,985	19,221	38,435	12,450	47.9%	38,435	12,450	47.9%	38,435	12,450	47.9%
06-6651-1-210	Health Insurance	1,149	650	0	(1,149)	-100.0%	0	(1,149)	-100.0%	0	(1,149)	-100.0%
06-6651-1-211	Dental Insurance	58	123	0	(58)	-100.0%	236	178	306.9%	236	178	306.9%
06-6651-1-215	Life	10	5	0	(10)	-100.0%	0	(10)	-100.0%	0	(10)	-100.0%
06-6651-1-220	Social Security/Medicare	1,223	1,452	2,940	1,717	140.4%	2,940	1,717	140.4%	2,940	1,717	140.4%
06-6651-1-230	Retirement	717	749	0	(717)	-100.0%	0	(717)	-100.0%	0	(717)	-100.0%
06-6651-1-250	Unemployment	3	3	3	0	0.0%	3	0	0.0%	3	0	0.0%
06-6651-1-260	Workers' Compensation	3	3	3	0	0.0%	3	0	0.0%	3	0	0.0%
06-6651-1-330	Town Events	45,000	45,000	55,000	10,000	22.2%	45,000	0	0.0%	45,000	0	0.0%
06-6653-1-330	Economic Dev/Marketing	10,000	5,576	10,000	0	0.0%	10,000	0	0.0%	10,000	0	0.0%
06-6903-1-722	Community Field	4,000	0	4,000	0	0.0%	4,000	0	0.0%	4,000	0	0.0%
06-6909-1-731	Elite Laundry	50,000	33,183	50,000	0	0.0%	50,000	0	0.0%	50,000	0	0.0%
06-6909-1-732	Downtown Improvements	50,000	22,058	50,000	0	0.0%	50,000	0	0.0%	50,000	0	0.0%
06-6909-1-733	Traffic/Rd Enhance	5,000	0	5,000	0	0.0%	5,000	0	0.0%	5,000	0	0.0%
Total Downtown TIFD		193,148	128,022	215,381	22,233	11.5%	205,617	12,469	6.5%	205,617	12,469	6.5%

Purpose – The Downtown Tax Increment Finance District (TIFD) supports development and infrastructure improvements in the Downtown District. TIFD are self-supporting and do not have an expenditure impact on the general fund.

Line Item Function:

- Administration, Health Insurance, Dental Insurance and Life funds the part-time Development Project Coordinator position.
- Social Security is 6.2% and Medicare is 1.45% of salaries.
- Retirement is the employer contribution to the NH Retirement System, not funded with a part-time position.
- Unemployment and Workers' Compensation insurance covers employees in the event of job loss or injury.
- TEAM Jaffrey funds the town's contribution to the Main Street program.
- Economic Dev/Marketing funds marketing efforts for businesses in the downtown.
- Community Field funds improvements specific to the Community Field property.
- Elite Laundry funds the ground water monitoring program and well repair for the site.
- Downtown Improvements funds maintenance and upgrades of downtown monuments, lighting, railings, dams, and the landscaping contract.
- Traffic/Rd Enhance funds downtown hardscape improvements such as sidewalks, roadwork, etc.

Goals:

- Redevelopment of the Webster Street and Rite Aid sites.
- Continue sidewalk improvements and repairs.
 - Link Peterborough Street and Main Street.
 - Coordinate with DPW on contracted service for sidewalk repairs.
 - Incorporate pedestrian planning in downtown traffic project.
 - Liaison with NH DOT on Downtown traffic improvements.
- Continue outreach to businesses, e.g. those in the ERZ designated areas.
 - Coordinate with NH Business and Economic Affairs for business visits.
 - Seek assistance for marketing and outreach to real estate community.

2026 Changes:

- TIF budgets require appropriation at Town Meeting and must go through the Budget Committee process.
- Administration increased \$12,450 due to Development Project Coordinator salary.
- Health, Dental and Life not funded.
- The Economic Development Council requested an increase of \$10,000 for TEAM Jaffrey. With the lack of a functioning board, Town Manager reduced the request to level funding of \$45,000. The 2026 budget is not the place to start increasing appropriations from the TIF Districts.

Note: D/T Infrastructure Capital Reserve was created in 2017 to fund infrastructure enhancements in the downtown. FUNDED AT \$150,000 THROUGH A WARRANT ARTICLE AND NOT IN THIS BUDGET.

Stone Bridge TIFD

Acct No.	Town Function	2025	2025	2026	Amount	%	2026	Amount	%	2026	Amount	%
		Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
10-6652-1-120	Administrator Salary	15,985	11,698	25,623	9,638	60.3%	25,623	9,638	60.3%	25,623	9,638	60.3%
10-6652-1-210	Health Insurance	1,149	650	0	(1,149)	-100.0%	0	(1,149)	-100.0%	0	(1,149)	-100.0%
10-6652-1-211	Dental Insurance	58	123	0	(58)	-100.0%	157	99	170.7%	157	99	170.7%
10-6652-1-215	Life	10	5	0	(10)	-100.0%	0	(10)	-100.0%	0	(10)	-100.0%
10-6652-1-220	Social Security/Medicare	1,223	868	1,960	737	60.3%	1,960	737	60.3%	1,960	737	60.3%
10-6652-1-230	Retirement	717	749	0	(717)	-100.0%	0	(717)	-100.0%	0	(717)	-100.0%
10-6652-1-250	Unemployment	3	3	3	0	0.0%	3	0	0.0%	3	0	0.0%
10-6652-1-260	Workers' Compensation	3	3	3	0	0.0%	3	0	0.0%	3	0	0.0%
10-6653-1-330	Economic Dev/Marketing	3,000	0	3,000	0	0.0%	3,000	0	0.0%	3,000	0	0.0%
10-6711-1-981	Bond Principal - Wtr Main	35,000	35,000	35,000	0	0.0%	35,000	0	0.0%	35,000	0	0.0%
10-6721-1-981	Bond Interest - Wtr Main	17,150	13,745	12,380	(4,770)	-27.8%	12,380	(4,770)	-27.8%	12,380	(4,770)	-27.8%
Total Stone Bridge TIFD		74,298	62,842	77,969	3,671	4.9%	78,126	3,828	5.2%	78,126	3,828	5.2%

Purpose – The Stone Bridge Tax Increment Finance District (TIFD) supports development and infrastructure improvements in the Stone Bridge District on Old Sharon Road. TIFD are self-supporting and do not have an expenditure impact on the general fund.

Line Item Function:

- Administration, Health Insurance, Dental Insurance and Life funds the part-time Development Project Coordinator position.
- Social Security is 6.2% and Medicare is 1.45% of salaries.
- Retirement is the employer contribution to the NH Retirement System, not funded with a part-time position.
- Unemployment and Workers' Compensation insurance covers employees in the event of job loss or injury.
- Economic Dev/Marketing funds marketing efforts for businesses in the district.
- Bond Principal and Interest-Wtr Main funds the 2012 bond for extension of the water main onto Old Sharon Road to support the district.

Goals:

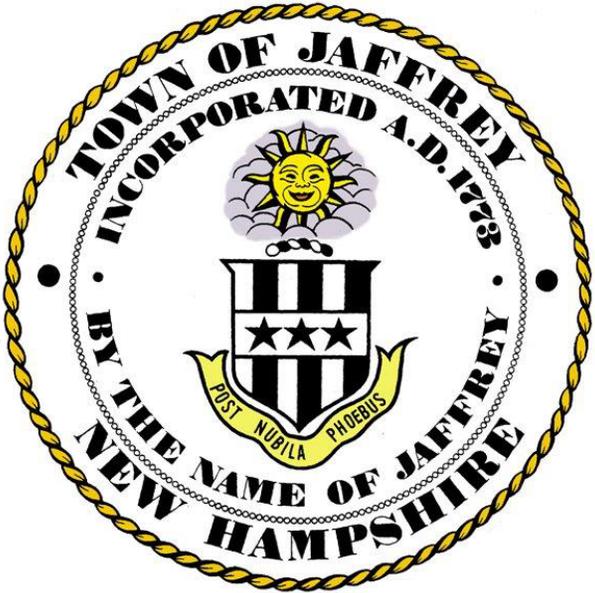
- Coordinate with NH DOT on Road Safety Audit recommendations
- Advance marketing for businesses in the district

2026 Changes:

- TIF budgets require appropriation at Town Meeting and must go through the Budget Committee process.
- Administration increased \$9,638 due to Development Project Coordinator salary.
- Health, Dental and Life not funded.
- Debt Service decreased \$4,770 with pay down of debt.

Note: Stone Arch Capital Reserve was created in 2022 to fund infrastructure enhancements in the Stone Arch TIF District. FUNDED AT \$60,000 THROUGH A WARRANT ARTICLE AND NOT IN THIS BUDGET.

WARRANT ARTICLES



Warrant Articles - Purchases

	2025	2025	2026	Amount	%	2026	Amount	%		Amount	%
Purpose	Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	2026 BC	Increase (Decrease)	Increase (Decrease)
EPA Lead & Copper - Vacuum Truck	425,000	423,076		(425,000)			(425,000)			(425,000)	
Turnpike PFAS Supplemental	1,600,000	1,983,340		(1,600,000)			(1,600,000)			(1,600,000)	
DPW CBA	38,088	38,088		(38,088)			(38,088)			(38,088)	
Ambulance Supplemental ETF	40,000	40,000	40,000	0		40,000	0		40,000	0	
Police CBA				0	#DIV/0!	99,334	99,334	#DIV/0!	99,334	99,334	#DIV/0!
Fire Station Addition			3,000,000	3,000,000	#DIV/0!	3,500,000	3,500,000	#DIV/0!	3,500,000	3,500,000	#DIV/0!
Fire Engine Lease Payoff			249,350	249,350	#DIV/0!	249,350	249,350	#DIV/0!	249,350	249,350	#DIV/0!
	2,103,088	2,484,504	3,289,350	1,186,262	56.4%	3,888,684	1,785,596	84.9%	3,888,684	1,785,596	84.9%

- Ambulance Supplemental ETF funds the difference between JRMA’s request of \$125,000 and the budget amount of \$85,000. The Town will retain control of the funds in the event they are needed to fund other agencies.
- Police CBA covers salary and benefit increases from the Collective Bargaining Agreement.
- Fire Station Addition funds the proposed addition to provide decontamination stations, berthing and vehicle bays.
- Fire Engine Lease Payoff funds the early paydown of the capital lease. Funds will come from the general fund undesignated fund balance.

Warrant Articles – Capital Reserve Funds

	2025	2025	2026	Amount	%	2026	Amount	%		Amount	%
Purpose	Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	2026 BC	Increase (Decrease)	Increase (Decrease)
TRANSFER TO CAPITAL RESERVE FUNDS											
Road Paving CRF	575,000	575,000	575,000	0	0.0%	575,000	0	0.0%	575,000	0	0.0%
Highway Equipment CRF	200,000	200,000	200,000	0	0.0%	200,000	0	0.0%	200,000	0	0.0%
Town Office CRF	0	0	0	0	#DIV/0!	0	0	#DIV/0!	0	0	#DIV/0!
Fire Equipment CRF	60,000	60,000	80,000	20,000	33.3%	80,000	20,000	33.3%	80,000	20,000	33.3%
Land Acquisition CRF	5,000	5,000	5,000	0	0.0%	5,000	0	0.0%	5,000	0	0.0%
Municipal Building CRF	175,000	175,000	175,000	0	0.0%	175,000	0	0.0%	175,000	0	0.0%
Bridge CRF	120,000	120,000	120,000	0	0.0%	120,000	0	0.0%	120,000	0	0.0%
Police Cruiser CRF	40,000	40,000	40,000	0	0.0%	40,000	0	0.0%	40,000	0	0.0%
Recreation Equipment CRF	10,000	10,000	10,000	0	0.0%	10,000	0	0.0%	10,000	0	0.0%
Sidewalk CRF	100,000	100,000	100,000	0	0.0%	100,000	0	0.0%	100,000	0	0.0%
	1,285,000	1,285,000	1,305,000	20,000	1.6%	1,305,000	20,000	1.6%	1,305,000	20,000	1.6%

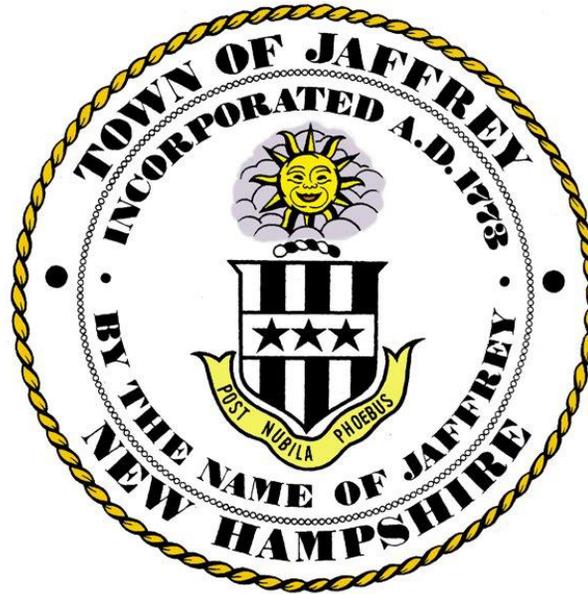
- Road Paving CRF was established in 2021 for a paving capital reserve fund to maintain a 10-year paving schedule that will bring the town's road system to an 80% pavement condition index. We would be able to pave at \$650,000 per year utilizing this CRF and expired debt payments. \$575,000 was appropriated to the CRF in 2025. Current balance is \$141,812.
- Highway Equipment CRF was established in 1997 for the purchase of new, or refurbishing existing, highway equipment. The Capital Improvement Plan calls for funding at \$200,000 to maintain sustainable funding levels. \$200,000 was appropriated to the CRF in 2025. Current balance is \$444,380.
- Create Town Offices CRF no longer funded due to purchase of TD Bank building.
- Fire Equipment Capital Reserve was created in 1996 for purchasing new or refurbishing existing firefighting and/or rescue equipment. Increased to \$80,000 to keep pace with the Capital Improvement Plan. Account balance is \$206,159.
- Land Acquisition Capital Reserve was created in 2009 for the purpose of acquiring or assisting in the acquiring of land and conservation easements to conserve strategic open space for the Town of Jaffrey in order to stabilize tax base and help maintain scenic views, wildlife habitat and water quality. \$5,000 was appropriated to the CRF in 2025. Account balance is \$89,056.
- Municipal Building Maintenance Capital Reserve Fund was created in 2010 for performing major maintenance on existing town buildings. \$175,000 was appropriated in 2025. Current balance is \$840,185.
- Bridge Rehabilitation Capital Reserve was created in 2017 for the purpose of design, engineer and rehabilitate bridges throughout Jaffrey. \$120,000 was appropriated to the CRF in 2025. Current balance is \$343,262. The Bridges Capital Improvement Plan requires a \$120,000 investment to maintain the bridge maintenance plan.
- Police Cruiser Capital Reserve was created in 2019 for the purpose of funding police cruiser replacement on a sustainable schedule. Schedule allows reduction of annual appropriation to \$40,000. \$40,000 was appropriated to the CRF in 2025. Account balance is \$105,498.
- Recreation Equipment Capital Reserve funds the replacement of the Recreation Department van. \$10,000 was appropriated in 2025. Maintaining \$10,000 per year will fund the next replacement vehicle in ten or more years. CRF balance is \$28,919.
- Sidewalk Capital Reserve Funds is a new request to fund \$100,000 annually to reconstruct and pave town sidewalks. The Town established a 10-year plan to address our failing sidewalks with the necessary funding being \$100,000 per year. \$100,000 was appropriated in 2025. Account balance is \$205,524.

Warrant Articles – TIF Districts and Expendable Trust Funds

Purpose	2025	2025	2026	Amount	%	2026	Amount	%	2026	Amount	%
	Adopted	Actual	Dept Request	Increase (Decrease)	Increase (Decrease)	Town Mgr Request	Increase (Decrease)	Increase (Decrease)	BC	Increase (Decrease)	Increase (Decrease)
TRANSFER TO CAPITAL RESERVE FUNDS (funds to come from TIF Districts)											
Transfer out to Downtown TIFD CRF	150,000	150,000	200,000	50,000	33.3%	150,000	0	0.0%	150,000	0	0.0%
Transfer out to Stone Bridge TIFD CRF	60,000	60,000	80,000	20,000	33.3%	60,000	0	0.0%	60,000	0	0.0%
	210,000	210,000	280,000	70,000	33.3%	210,000	0	0.0%	210,000	0	0.0%
TRANSFER TO EXPENDABLE TRUST FUNDS											
Cemetery Tree ETF	5,000	5,000	5,000	0	0.0%	5,000	0	0.0%	5,000	0	0.0%
Gravestone ETF	2,000	2,000	2,000	0	0.0%	2,000	0	0.0%	2,000	0	0.0%
Meetinghouse ETF	5,525	5,525	5,150	(375)	-6.8%	5,150	(375)	-6.8%	5,150	(375)	-6.8%
Retirement Buyout EFT	15,000	15,000	28,000	13,000	86.7%	28,000	13,000	86.7%	28,000	13,000	86.7%
	27,525	27,525	40,150	12,625	45.9%	40,150	12,625	45.9%	40,150	12,625	45.9%

- Downtown TIF District CRF was created in 2017 for the purpose of funding infrastructure enhancements to the Downtown area. An increase to \$200,000 was requested by the EDC for 2026. Town Manager reduced to \$150,000 due to budget constraints and lack of designation for requested funds. \$150,000 was appropriated from the Downtown TIF District to the CRF in 2025. Current balance is \$104,196. **No direct impact on the tax rate.**
- Stone Arch Infrastructure Improvements was created in 2022 for the purpose of funding improvements in the district. The Transfer Station is in the TIF District. An increase to \$80,000 was requested by the EDC for 2026. Town Manager reduced to \$60,000 due to budget constraints and lack of designation for requested funds. \$60,000 was appropriated from the Stone Arch TIF District to the CRF in 2025. Current balance is \$165,137. **No direct impact on the tax rate.**
- Cemetery Trees Trust Fund was created in 2007 for the care, maintenance, and removal of trees within and around the town’s cemeteries. \$5,000 was appropriated in 2025. Account balance is \$20,692.
- Gravestone Restoration Trust Fund was created in 2000 for restoration and replacement of gravestones throughout the town’s cemeteries. \$1,000 was appropriated in 2025. Account balance is \$9,365.
- Meetinghouse Trust Fund was created in 1991 for funding long-term maintenance needs of the Jaffrey Meetinghouse. \$5,525 was appropriated in 2025. Account balance is \$27,261.
- Retirement Buyout Expendable Trust was created in 2021 to fund retirement buyouts without negatively impacting the operating budget. \$15,000 was appropriated in 2025. Increased to \$28,000 to account for nine potential retirements in the next six years with a liability of \$192,000. Trust balance is \$32,090.

REVENUES



**TOWN OF JAFFREY, NEW HAMPSHIRE
ANTICIPATED REVENUE FOR THE YEAR: 2026**

Town Function	2025 Anticipated	2025 Actual	2026 Town Mgr	Amount Increase (Decrease)	% Increase (Decrease)	2026 BC	Amount Increase (Decrease)	% Increase (Decrease)
LAND USE CHANGE TAX	1,500	14,370	1,500	0	0.0%	1,500	0	0.0%
YIELD/TIMBER TAX	11,500	66,310	11,500	0	0.0%	11,500	0	0.0%
EXCAVATION TAX	750	289	750	0	0.0%	750	0	0.0%
INTEREST & PENALTIES ON TAXES	65,000	48,871	48,000	(17,000)	-26.2%	48,000	(17,000)	-26.2%
BUSINESS LICENSES & PERMITS	2,000	2,100	2,000	0	0.0%	2,000	0	0.0%
MOTOR VEHICLE PERMITS	1,170,000	1,353,821	1,170,000	0	0.0%	1,170,000	0	0.0%
BUILDING PERMITS	24,000	80,131	24,000	0	0.0%	24,000	0	0.0%
OTHER LICENSES, PERMITS & FEES	72,650	63,859	72,650	0	0.0%	72,650	0	0.0%
MEALS & ROOM TAX	522,512	537,657	537,657	15,145	2.9%	537,657	15,145	2.9%
HIGHWAY BLOCK GRANT	162,591	167,827	167,287	4,696	2.9%	167,287	4,696	2.9%
WATER POLLUTION GRANT	0	0	0	0	#DIV/0!	0	0	#DIV/0!
STATE & FEDERAL FOREST LAND	114	102	102	(12)	-10.5%	102	(12)	-10.5%
OTHER STATE	500	945	500	0	0.0%	500	0	0.0%
INCOME FROM DEPARTMENTS	58,970	55,437	58,970	0	0.0%	58,970	0	0.0%
SALE OF MUNICIPAL PROPERTY	1,000	10,101	16,000	15,000	1500.0%	16,000	15,000	1500.0%
INTEREST ON INVESTMENTS	100,000	100,618	100,000	0	0.0%	100,000	0	0.0%
OTHER MISCELLANEOUS REVENUES	177,975	197,360	177,975	0	0.0%	177,975	0	0.0%
FROM OTHER (TIF DISTRICTS)	330,425	330,425	454,224	123,799	37.5%	454,224	123,799	37.5%
FROM CAPITAL RESERVE	0	0	0	0	#DIV/0!	0	0	#DIV/0!
FROM TRUST FUNDS	12,200	21,500	12,200	0	0.0%	12,200	0	0.0%
GENERAL FUND BUDGET	2,713,687	3,051,723	2,855,315	141,628	5.2%	2,855,315	141,628	5.2%
WATER (Budget/Warrant Article)	1,297,819	1,271,459	1,785,913	488,094	37.6%	1,785,913	488,094	37.6%
SEWER (Budget/Warrant Article)	2,295,058	2,274,733	2,279,238	(15,820)	-0.7%	2,279,238	(15,820)	-0.7%
DT TIF (Budget/Warrant Article)	193,148	193,148	205,617	12,469	6.5%	205,617	12,469	6.5%
SB TIF (Budget/Warrant Article)	74,298	74,298	78,126	3,828	5.2%	78,126	3,828	5.2%
WARRANT ARTICLES	2,235,000	2,237,657	3,959,350	1,724,350	77.2%	3,959,350	1,724,350	77.2%
TOTAL REVENUES	8,809,011	9,103,018	11,163,559	2,354,548	26.7%	11,163,559	2,354,548	26.7%

LAND USE CHANGE TAX

Acct No.	Town Function	2025 Anticipated	2025 Actual	2026 Town Mgr	Amount Increase (Decrease)	% Increase (Decrease)	2026 Budget Comm	Amount Increase (Decrease)	% Increase (Decrease)
01-3120-1-001	Land Use Change Tax	1,500	14,370	1,500	0	0.0%	1,500	0	0.0%
	Total	1,500	14,370	1,500	0	0.0%	1,500	0	0.0%

Land Use Change Tax - penalty for removing property from Current Use.
50% of the tax goes to the Conservation Commission per warrant article established in 2004.



TIMBER TAX

Acct No.	Town Function	2025 Anticipated	2025 Actual	2026 Town Mgr	Amount Increase (Decrease)	% Increase (Decrease)	2026 Budget Comm	Amount Increase (Decrease)	% Increase (Decrease)
01-3185-1-001	Yield Tax	11,500	66,310	11,500	0	0.0%	11,500	0	0.0%
	Total	11,500	66,310	11,500	0	0.0%	11,500	0	0.0%

Yield Tax - RSA imposed tax on the sale of wood harvested from one's property.



EXCAVATION TAX

Acct No.	Town Function	2025 Anticipated	2025 Actual	2026 Town Mgr	Amount Increase (Decrease)	% Increase (Decrease)	2026 Budget Comm	Amount Increase (Decrease)	% Increase (Decrease)
01-3187-1-001	Excavation Tax	750	289	750	0	0.0%	750	0	0.0%
	Total	750	289	750	0	0.0%	750	0	0.0%

Excavation Tax - RSA imposed tax on ground excavation for soil or gravel harvesting.



INTEREST & PENALTIES

Acct No.	Town Function	2025 Anticipated	2025 Actual	2026 Town Mgr	Amount Increase (Decrease)	% Increase (Decrease)	2026 Budget Comm	Amount Increase (Decrease)	% Increase (Decrease)
01-3190-1-001	Interest & Penalties on Taxes	65,000	48,871	48,000	(17,000)	-26.2%	48,000	(17,000)	-26.2%
	Total	65,000	48,871	48,000	(17,000)	-26.2%	48,000	(17,000)	-26.2%

Interest & Penalties on Taxes - late fees on property taxes and interest earned on liened property.



BUSINESS LICENSE & PERMITS

Acct No.	Town Function	2025 Anticipated	2025 Actual	2026 Town Mgr	Amount Increase (Decrease)	% Increase (Decrease)	2026 Budget Comm	Amount Increase (Decrease)	% Increase (Decrease)
01-3210-4-001	UCC Filings	2,000	2,100	2,000	0	0.0%	2,000	0	0.0%
	Total	2,000	2,100	2,000	0	0.0%	2,000	0	0.0%

UCC Filings - received from the State for Uniform Commercial Code filings.



MOTOR VEHICLE PERMITS

Acct No.	Town Function	2025 Anticipated	2025 Actual	2026 Town Mgr	Amount Increase (Decrease)	% Increase (Decrease)	2026 Budget Comm	Amount Increase (Decrease)	% Increase (Decrease)
01-3220-1-001	Motor Vehicle Decals	20,000	23,604	20,000	0	0.0%	20,000	0	0.0%
01-3220-3-001	Motor Vehicle Permits	1,140,000	1,315,085	1,140,000	0	0.0%	1,140,000	0	0.0%
01-3220-4-001	Boat Registrations	10,000	15,132	10,000	0	0.0%	10,000	0	0.0%
	Total	1,170,000	1,353,821	1,170,000	0	0.0%	1,170,000	0	0.0%



BUILDING PERMITS

Acct No.	Town Function	2025 Anticipated	2025 Actual	2026 Town Mgr	Amount Increase (Decrease)	% Increase (Decrease)	2026 Budget Comm	Amount Increase (Decrease)	% Increase (Decrease)
01-3230-1-001	Building Permits	24,000	80,131	24,000	0	0.0%	24,000	0	0.0%
	Total	24,000	80,131	24,000	0	0.0%	24,000	0	0.0%



OTHER LICENSES, PERMITS, & FEES

Acct No.	Town Function	2025 Anticipated	2025 Actual	2026 Town Mgr	Amount Increase (Decrease)	% Increase (Decrease)	2026 Budget Comm	Amount Increase (Decrease)	% Increase (Decrease)
01-3290-1-001	Dog Licenses	2,600	3,096	2,600	0	0.0%	2,600	0	0.0%
01-3290-2-001	Dog License Fines	150	223	150	0	0.0%	150	0	0.0%
01-3290-2-002	Dog Violations	0	250	0	0	#DIV/0!	0	0	#DIV/0!
01-3290-4-001	Marriage Licenses	250	280	250	0	0.0%	250	0	0.0%
01-3290-5-001	Certificates	6,000	7,344	6,000	0	0.0%	6,000	0	0.0%
01-3290-6-001	Parking Tickets	500	440	500	0	0.0%	500	0	0.0%
01-3290-6-002	Pistol Permits	150	250	150	0	0.0%	150	0	0.0%
01-3290-6-001	Driveway Permits	0	150	0	0	#DIV/0!	0	0	#DIV/0!
01-3290-9-007	Cable Franchise Fees	60,000	47,617	60,000	0	0.0%	60,000	0	0.0%
01-3290-9-100	NSF Check Fees	0	275	0	0	#DIV/0!	0	0	#DIV/0!
01-3290-9-300	Reclamation Admin Fees	3,000	3,935	3,000	0	0.0%	3,000	0	0.0%
Total		72,650	63,859	72,650	0	0.0%	72,650	0	0.0%

Certificates: birth, death, marriage, divorce

Landfill Permits - fees paid to dispose of household waste or goods requiring special disposal.

Cable Franchise Fees - funds received from the Comcast franchise agreement.



MEALS & ROOM

Acct No.	Town Function	2025 Anticipated	2025 Actual	2026 Town Mgr	Amount Increase (Decrease)	% Increase (Decrease)	2026 Budget Comm	Amount Increase (Decrease)	% Increase (Decrease)
01-3352-1-002	Meals & Room	522,512	537,657	537,657	15,145	2.9%	537,657	15,145	2.9%
	Total	522,512	537,657	537,657	15,145	2.9%	537,657	15,145	2.9%

Meals & Room - State disbursed revenue from the Meals & Rooms tax.



HIGHWAY BLOCK GRANT

Acct No.	Town Function	2025 Anticipated	2025 Actual	2026 Town Mgr	Amount Increase (Decrease)	% Increase (Decrease)	2026 Budget Comm	Amount Increase (Decrease)	% Increase (Decrease)
01-3353-1-001	Highway Block Grant	162,591	167,827	167,287	4,696	2.9%	167,287	4,696	2.9%
	Total	162,591	167,827	167,287	4,696	2.9%	167,287	4,696	2.9%

Highway Block Grant - State disbursed funds for road maintenance.



WATER POLLUTION

Acct No.	Town Function	2025 Anticipated	2025 Actual	2026 Town Mgr	Amount Increase (Decrease)	% Increase (Decrease)	2026 Budget Comm	Amount Increase (Decrease)	% Increase (Decrease)
3354	State Water Pollution Grant	0	0	0	0	#DIV/0!	0	0	#DIV/0!
	Total	0	0	0	0	#DIV/0!	0	0	#DIV/0!

State Water Pollution Grant - State Aid Grant for the wastewater treatment facility.



STATE & FEDERAL FOREST LAND REIMBURSEMENT

Acct No.	Town Function	2025 Anticipated	2025 Actual	2026 Town Mgr	Amount Increase (Decrease)	% Increase (Decrease)	2026 Budget Comm	Amount Increase (Decrease)	% Increase (Decrease)
01-3356-1-001	State & Federal Forest Land	114	102	102	(12)	-10.5%	102	(12)	-10.5%
	Total	114	102	102	(12)	-10.5%	102	(12)	-10.5%

State & Forest Land - payment for State owned land in lieu of taxes.



OTHER STATE

Acct No.	Town Function	2025 Anticipated	2025 Actual	2026 Town Mgr	Amount Increase (Decrease)	% Increase (Decrease)	2026 Budget Comm	Amount Increase (Decrease)	% Increase (Decrease)
01-3369-1-001	Water Filtration	0	0	0	0	#DIV/0!	0	0	#DIV/0!
01-3369-1-003	State Sex Offender Registry	100	360	100	0	0.0%	100	0	0.0%
01-3369-9-001	Witness Fee	0	0	0	0	#DIV/0!	0	0	#DIV/0!
01-3369-9-999	Misc State Revenues	400	585	400	0	0.0%	400	0	0.0%
Total		500	945	500	0	0.0%	500	0	#DIV/0!

State Water Filtration Grant - State Aid Grant for the water facility.

Witness Fee - reimbursements for police officers serving as witnesses in State cases (State eliminated the fees)



INCOME FROM DEPARTMENTS

Acct No.	Town Function	2025	2025	2026	Amount	%	2026	Amount	%
		Anticipated	Actual	Town Mgr	Increase (Decrease)	Increase (Decrease)	Budget Comm	Increase (Decrease)	Increase (Decrease)
01-3401-1-001	Planning Board	3,300	3,056	3,300	0	0.0%	3,300	0	0.0%
01-3401-1-002	Zoning Board	3,000	2,209	3,000	0	0.0%	3,000	0	0.0%
01-3401-1-004	Voter Checklist	0	248	0	0	#DIV/0!	0	0	#DIV/0!
01-3401-1-005	Filing Fees	15	0	15	0	0.0%	15	0	0.0%
01-3401-2-002	Fingerprint Services	1,000	240	1,000	0	0.0%	1,000	0	0.0%
01-3401-2-003	PD Recruiting Reimbursement	10	0	10	0	0.0%	10	0	0.0%
01-3401-2-006	Police Reports/Discovery	1,500	1,315	1,500	0	0.0%	1,500	0	0.0%
01-3401-3-001	Fire Dept Miscellaneous	10	0	10	0	0.0%	10	0	0.0%
01-3401-3-002	Fire Contracted Services	10	0	10	0	0.0%	10	0	0.0%
01-3401-4-001	Septic System Insp/Perc Test	1,000	0	1,000	0	0.0%	1,000	0	0.0%
01-3401-4-002	DPW Cemetery Revenue	6,000	5,000	6,000	0	0.0%	6,000	0	0.0%
01-3401-5-001	Welfare Receipts	0	1,675	0	0	#DIV/0!	0	0	#DIV/0!
01-3401-6-001	Meetinghouse Receipts	2,525	2,152	2,525	0	0.0%	2,525	0	0.0%
01-3401-7-002	Transfer Station Fees	20,000	16,427	20,000	0	0.0%	20,000	0	0.0%
01-3401-7-003	Sale of Recyclables	20,000	22,175	20,000	0	0.0%	20,000	0	0.0%
01-3401-7-005	Library Receipts	600	941	600	0	0.0%	600	0	0.0%
Total		58,970	55,437	58,970	0	0.0%	58,970	0	0.0%

- Voter Checklist - fee for disbursing the voter checklist upon request.
- PD School Crossing Guard - funds received from the school district for this service.
- PD Recruitment Reimbursement - funds received in the event a recruitment process fails.
- Welfare Receipts - funds received if a GA recipient returns money to the town.
- Meetinghouse Receipts - rental fees and donations received for use of the Meetinghouse.
- Transfer Station Fees - disposal fees collected from residents.
- Sale of Recyclables - Income from sale of recyclabled items.



SALE OF MUNICIPAL PROPERTY

Acct No.	Town Function	2025 Anticipated	2025 Actual	2026 Town Mgr	Amount Increase (Decrease)	% Increase (Decrease)	2026 Budget Comm	Amount Increase (Decrease)	% Increase (Decrease)
01-3501-1-001	Sale of Town Owned Property	1,000	10,101	1,000	0	0.0%	1,000	0	0.0%
01-3501-1-002	Sale of Tax Deeded Property			15,000	15,000	#DIV/0!	15,000		
01-3501-1-003	Lease of Town Property	0		0	0	#DIV/0!	0	0	#DIV/0!
	Total	1,000	10,101	16,000	15,000	#DIV/0!	16,000	0	#DIV/0!

Tax Deed sale of 118 Mountain Road



INTEREST ON INVESTMENT

Acct No.	Town Function	2025 Anticipated	2025 Actual	2026 Town Mgr	Amount Increase (Decrease)	% Increase (Decrease)	2026 Budget Comm	Amount Increase (Decrease)	% Increase (Decrease)
01-3502-1-001	Interest	100,000	100,618	100,000	0	0.0%	100,000	0	0.0%
	Total	100,000	100,618	100,000	0	0.0%	100,000	0	0.0%



FROM CAPITAL RESERVE

Acct No.	Town Function	2025 Anticipated	2025 Actual	2026 Town Mgr	Amount Increase (Decrease)	% Increase (Decrease)	2026 Budget Comm	Amount Increase (Decrease)	% Increase (Decrease)
3915	From Capital Reserve	0	0	0	0	#DIV/0!	0	0	#DIV/0!
	Total	0	0	0	0	#DIV/0!	0	0	#DIV/0!

Funds disbursed from Capital Reserve Funds not indicated by warrant article.



OTHER MISCELLANEOUS REVENUE

Acct No.	Town Function	2025 Anticipated	2025 Actual	2026 Town Mgr	Amount Increase (Decrease)	% Increase (Decrease)	2026 Budget Comm	Amount Increase (Decrease)	% Increase (Decrease)
01-3504-1-002	Court Reimbursement	300	2,910	300	0	0.0%	300	0	0.0%
01-3506-1-002	Insurance Refunds/Reimb	12,000	0	12,000	0	0.0%	12,000	0	0.0%
01-3509-1-005	Miscellaneous	3,000	22,499	3,000	0	0.0%	3,000	0	0.0%
01-3509-1-006	Donations	2,000	400	2,000	0	0.0%	2,000	0	0.0%
01-3509-1-007	Electricity Reimbursement	2,000	6,433	2,000	0	0.0%	2,000	0	0.0%
01-3509-1-008	Consolidated to pay loan	134,975	135,000	134,975	0	0.0%	134,975	0	0.0%
01-3509-1-009	Private Purpose Trust Fund	23,700	30,118	23,700	0	0.0%	23,700	0	0.0%
	Total	177,975	197,360	177,975	0	0.0%	177,975	0	0.0%

Court Reimbursement - funds received in the event of court ordered reimbursement.

Insurance Refunds/Reimbursement - primarily a pass through account for insurance claims.

Miscellaneous - revenues that do not fall into other clearly defined line items.

Donations - funds received in lieu of taxes.

Electricity Reimbursement - rebate from Standard Power for electricity from hydropower.

Payment from Consolidated to pay loan

Private Purpose Trust Revenue - Revenue received from General Assistant Trust Funds to offset welfare

* Budget \$135,000 for Consolidated in 2027



FROM TIF DISTRICTs

Acct No.	Town Function	2025 Anticipated	2025 Actual	2026 Town Mgr	Amount Increase (Decrease)	% Increase (Decrease)	2026 Budget Comm	Amount Increase (Decrease)	% Increase (Decrease)
FROM DOWNTOWN TIF DISTRICT									
	DT TIF Captured Revenue	494,337	494,337	581,265	86,928	17.6%	581,265	86,928	17.6%
	DT Improvements CRF (Warrant Article)	(150,000)	(150,000)	(150,000)	0	0.0%	(150,000)	0	0.0%
	DT TIF District - Budget (Warrant Article)	(193,148)	(193,148)	(205,617)	(12,469)	6.5%	(205,617)	(12,469)	6.5%
01-3914-1-006	Year end revenue	151,189	151,189	225,648	74,459	49.2%	225,648	74,459	49.2%
FROM STONE BRIDGE TIF DISTRICT									
	SB TIF Captured Revenue	313,534	313,534	366,702	53,168	17.0%	366,702	53,168	17.0%
	SB Improvements CRF (Warrant Article)	(60,000)	(60,000)	(60,000)	0	0.0%	(60,000)	0	0.0%
	SB TIF District - Budget (Warrant Article)	(74,298)	(74,298)	(78,126)	(3,828)	5.2%	(78,126)	(3,828)	5.2%
01-3914-1-010	Year end revenue	179,236	179,236	228,576	49,340	27.5%	228,576	49,340	27.5%
39140 TOTAL FROM TIF DISTRICTS		330,425	330,425	454,224	123,799	37.5%	454,224	123,799	37.5%
39140 Total year end revenue transfer to General Fund to offset the budget:				454,224			454,224		

For budget year: 2026			
	2025 Retained	Tax Rate	Captured Revenue
Downtown TIFD	30,673,600	18.95	581,265
Stone Bridge TIFD	19,351,034	18.95	366,702
			947,967



FROM TRUST FUNDS

Acct No.	Town Function	2025 Anticipated	2025 Actual	2026 Town Mgr	Amount Increase (Decrease)	% Increase (Decrease)	2026 Budget Comm	Amount Increase (Decrease)	% Increase (Decrease)
01-3916-1-001	Permanent Trust for Perpetual Care	12,200	21,500	12,200	0	0.0%	12,200	0	0.0%
	Misc Trust Fund				0	#DIV/0!		0	#DIV/0!
	Total	12,200	21,500	12,200	0	0.0%	12,200	0	0.0%

Permanent Trust - Interest received from Cemetery Trust Funds to offset operational costs.



FROM WATER DEPARTMENT

Acct No.	Town Function	2025 Anticipated	2025 Actual	2026 Town Mgr	Amount Increase (Decrease)	% Increase (Decrease)	2026 Budget Comm	Amount Increase (Decrease)	% Increase (Decrease)
	NHDES Water Grant Millipore	26,360	0	0	(26,360)	-100.0%		(26,360)	-100.0%
	Water User Fees	1,271,459	1,271,459	1,785,913	514,454	-2.1%	1,785,913	514,454	40.5%
	Total	1,297,819	1,271,459	1,785,913	488,094	37.6%	1,785,913	488,094	37.6%

NHDES Water Grant - State grant received for the town's water system. Credited to the Water Fund
Water User Fees - enterprise fund revenues to offset operating expenses.

Total Water revenue will equal total Water expenses for budget purposes.



FROM SEWER DEPARTMENT

Acct No.	Town Function	2025 Anticipated	2025 Actual	2026 Town Mgr	Amount Increase (Decrease)	% Increase (Decrease)	2026 Budget Comm	Amount Increase (Decrease)	% Increase (Decrease)
	SAG Grant	271,396	251,071	247,868	(23,528)	-8.7%	247,868	(23,528)	-8.7%
	Sewer User Fees	2,023,662	2,023,662	2,031,370	7,708	0.4%	2,031,370	7,708	0.4%
	Total	2,295,058	2,274,733	2,279,238	(15,820)	-0.7%	2,279,238	(15,820)	-0.7%

State Water Pollution Grant - State Aid Grant for the wastewater treatment facility.
 Sewer User Fees - enterprise fund revenues to offset operating expenses.

Total Sewer Revenues - enterprise fund revenues to offset operating expenses for budget purposes.

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WARRANT ARTICLES

Funding Source	Town Function	2025 Anticipated	2025 Actual	2026 Town Mgr	Amount Increase (Decrease)	% Increase (Decrease)	2026 Budget Comm	Amount Increase (Decrease)	% Increase (Decrease)
Downtown TIF	Downtown TIF Capital Reserve	150,000	150,000	150,000			150,000		
Stone Arch Bridge TIF	Infrastructure Improvements CRF	60,000	60,000	60,000			60,000		
NH DES	PFAS Turnpike Supplemental	1,600,000	1,604,581		(1,600,000)	-100.0%		(1,600,000)	-100.0%
EPA	Lead & Copper Vacuum Truck	425,000	423,076		(425,000)	-100.0%		(425,000)	-100.0%
					0	#DIV/0!		0	#DIV/0!
Bond	Fire Station Addition			3,500,000	3,500,000	#DIV/0!	3,500,000	3,500,000	#DIV/0!
UFB	Fire Engine Capital Lease Payoff			249,350	249,350	#DIV/0!	249,350	249,350	#DIV/0!
Total		2,235,000	2,237,657	3,959,350	1,724,350	77.2%	3,959,350	1,724,350	77.2%

